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February 21, 2024

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 $482,568 for the North Dakota Jurisdiction.

Also included with this filing is the Minnesota Public Utilities Commission (MPUC) Order dated November 28, 2023 (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 updated net salvage for Hoot Lake Solar of -12.1 percent. This and other key order points are provided on page 1 of the Order. The parameters are effective January 1, 2024.

A copy of Otter Tail's initial Annual Review of Depreciation Certification filing (Initial Filing) submitted to the MPUC on September 1, 2023, 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,[1] required an annual compliance filing with an updated Petition Attachment 2. Otter Tail submitted the required annual compliance filing on January 31, 2024, and a copy has been included in this compliance filing.

[1] Docket No. E-017/D-19-547.

1 PU-24-81 Filed 02/21/2024 Pages: 527
Compliance Filing - 2024 Annual Depreciation Rates
Otter Tail Power Company
Derek Haugen, Rates Analyst

An Equal Opportunity Employer

AN OTTERTAIL COMPANY

An electronic copy of this filing is being sent to you at ndpsc@nd.gov. Copies have been sent to you via USPS.

These items are filed for your information. If you have any questions, please contact me at 218-739-8444 or dhaugen@otpco.com.

Sincerely,

/s/ DEREK HAUGEN
Derek Haugen
Rates Analyst
Regulatory Economics

lcd
Enclosures
By electronic filing and U.S. Mail

Estimated Impact on North Dakota

Statement B

2023 Depreciation Study



North Dakota
(Statement B)

foster associates

OTTER TAIL POWER COMPANY

Statement B

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

Account Description	12/31/22 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
INTANGIBLE PLANT								
303.91 Software - 5 Year	$ 4,292,241	0.42276069	$ 858,448	$ 362,918	$ 858,448	$ 362,918	$ -	$ -
303.92 Software - 10 Year	25,706,359	0.42276069	2,570,636	1,086,764	2,570,636	1,086,764		
Total Intangible Plant	$ 29,998,600		$ 3,429,084	$ 1,449,682	$ 3,429,084	$ 1,449,682	$ -	$ -
STEAM PRODUCTION								
311.00 Structures and Improvements	$ 115,460,281	0.39496675	$ 2,821,944	$ 1,114,574	$ 2,821,944	$ 1,114,574	$ -	$ -
312.00 Boiler Plant Equipment	307,244,976	0.39496675	9,473,446	3,741,696	9,564,157	3,777,524	90,711	35,828
312.10 Boiler Plant Equipment - Landfill	10,412,772	0.39496675	233,246	92,124	232,205	91,713	(1,041)	(411)
314.00 Turbogenerator Units	55,038,856	0.39496675	1,154,590	456,025	1,156,992	456,973	2,402	948
315.00 Accessory Electric Equipment	33,210,902	0.39496675	747,401	295,199	746,187	294,719	(1,214)	(480)
316.00 Miscellaneous Power Plant Equipment	5,914,356	0.39496675	174,445	68,900	183,909	72,638	9,464	3,738
Total Steam Production Plant	$ 527,282,143		$ 14,605,072	$ 5,768,518	$ 14,705,394	$ 5,808,141	$ 100,322	$ 39,623
HYDRAULIC PRODUCTION								
331.00 Structures and Improvements	$ 286,933	0.39496675	$ 338	$ 134	$ 4,146	$ 1,637	$ 3,808	$ 1,503
332.00 Reservoirs, Dams and Waterways	6,771,330	0.39496675	76,280	30,129	114,957	45,406	38,677	15,277
333.00 Water Wheels, Turbines & Generators	1,051,180	0.39496675	989	390	989	390		
334.00 Accessory Electric Equipment	1,089,509	0.39496675	13,462	5,318	13,515	5,339	53	21
335.00 Miscellaneous Power Plant Equipment	433,955	0.39496675	867	342	867	342		
Total Hydraulic Production Plant	$ 9,632,907		$ 91,936	$ 36,313	$ 134,474	$ 53,114	$ 42,538	$ 16,801
OTHER PRODUCTION								
341.00 Structures and Improvements	$ 30,513,096	0.39496675	$ 922,564	$ 364,381	$ 932,389	$ 368,262	$ 9,825	$ 3,881
342.00 Fuel Holders and Accessories	7,911,580	0.39496675	237,713	93,889	245,491	96,961	7,778	3,072
343.00 Prime Movers	138,706,970	0.39496675	4,225,989	1,669,126	4,254,793	1,680,502	28,804	11,376
345.00 Accessory Electric Equipment	9,317,857	0.39496675	276,528	109,220	278,015	109,807	1,487	587
346.00 Miscellaneous Power Plant Equipment	1,904,917	0.39496675	58,863	23,249	59,147	23,361	284	112
Total Other Production Plant	$ 188,354,420		$ 5,721,657	$ 2,259,865	$ 5,769,835	$ 2,278,893	$ 48,178	$ 19,028
WIND PRODUCTION								
341.00 Structures and Improvements	$ 18,228,680	0.39562471	$ 520,053	$ 205,746	$ 547,146	$ 216,465	$ 27,093	$ 10,719
344.00 Generators	554,046,517	0.39562471	16,114,519	6,375,302	17,000,959	6,725,999	886,440	350,697
345.00 Accessory Electric Equipment	42,620,279	0.39562471	1,220,092	482,698	1,284,408	508,144	64,316	25,446
346.00 Miscellaneous Power Plant Equipment	382,673	0.39562471	18,218	7,208	21,354	8,448	3,136	1,240
Total Wind Production Plant	$ 615,278,149		$ 17,872,882	$ 7,070,954	$ 18,853,867	$ 7,459,056	$ 980,985	$ 388,102
SOLAR PRODUCTION								
341.00 Structures and Improvements	$ 30,641	0.39562471	$ 1,313	$ 519	$ 1,281	$ 507	$ (32)	$ (12)
345.00 Accessory Electric Equipment	294,062	0.39562471	12,590	4,981	12,302	4,867	(288)	(114)
Total Solar Production Plant	$ 324,703		$ 13,903	$ 5,500	$ 13,583	$ 5,374	$ (320)	$ (126)

OTTER TAIL POWER COMPANY

Statement B

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

Account	Description	12/31/22 Plant Investment	North Dakota Allocation Factor	Current Annual Accrual Total	Current Annual Accrual North Dakota	Updated Annual Accrual Total	Updated Annual Accrual North Dakota	Difference Total	Difference North Dakota
A		B	C	D	E=C*D	F	G=C*F	H=F-D	I=G-E
TRANSMISSION PLANT									
353.00	Station Equipment	$ 182,616,669	0.38471600	$ 2,830,558	$ 1,088,961	$ 2,848,820	$ 1,095,987	$ 18,262	$ 7,026
354.00	Towers and Fixtures	197,014,928	0.38471600	2,896,119	1,114,183	2,699,105	1,038,389	(197,014)	(75,794)
355.00	Poles and Fixtures	168,586,947	0.38471600	3,152,576	1,212,846	2,916,554	1,122,045	(236,022)	(90,801)
356.00	Overhead Conductors and Devices	185,138,423	0.38471600	3,017,756	1,160,979	2,814,104	1,082,631	(203,652)	(78,348)
358.00	Underground Conductors and Devices	103,561	0.38471600	1,450	558	1,450	558		
	Total Transmission Plant	$ 733,460,528		$ 11,898,459	$ 4,577,527	$ 11,280,033	$ 4,339,610	$ (618,426)	$ (237,917)
DISTRIBUTION PLANT									
362.00	Station Equipment	$ 95,079,235	0.45688079	$ 1,844,537	$ 842,734	$ 2,015,680	$ 920,925	$ 171,143	$ 78,191
364.00	Poles, Towers and Fixtures	86,786,802	0.45688079	2,516,817	1,149,885	2,846,607	1,300,560	329,790	150,675
365.00	Overhead Conductors and Devices	60,876,491	0.45688079	1,394,072	636,925	1,260,143	575,735	(133,929)	(61,190)
367.00	Underground Conductors and Devices	114,686,120	0.45688079	2,408,409	1,100,356	2,075,819	948,402	(332,590)	(151,954)
368.00	Line Transformers	129,349,816	0.45688079	2,237,752	1,022,386	2,095,467	957,379	(142,285)	(65,007)
369.00	Overhead Services	14,096,890	0.45688079	828,897	378,707	1,126,342	514,604	297,445	135,897
369.10	Underground Services	49,935,220	0.45688079	1,128,536	515,606	1,388,199	634,241	259,663	118,635
370.00	Meters	28,155,291	0.45688079	937,571	428,358	841,843	384,622	(95,728)	(43,736)
370.05	Smart Meters	921,313	0.45688079	47,632	21,762	47,816	21,846	184	84
370.10	Load Management Switches	8,899,439	0.45688079	80,095	36,594	13,349	6,099	(66,746)	(30,495)
371.10	Electric Vehicle Charging Stations	26,200	0.45688079	2,620	1,197	2,620	1,197		
371.20	Other Private Lighting	9,628,628	0.45688079	377,442	172,446	551,720	252,070	174,278	79,624
373.00	Street Lighting and Signal Systems	13,235,268	0.45688079	627,352	286,625	772,940	353,141	145,588	66,516
	Total Distribution Plant	$ 611,676,713		$ 14,431,732	$ 6,593,581	$ 15,038,545	$ 6,870,821	$ 606,813	$ 277,240
GENERAL PLANT									
	Depreciable								
390.00	Structures and Improvements	$ 23,703,186	0.42276069	$ 438,509	$ 185,384	$ 471,693	$ 199,413	$ 33,184	$ 14,029
390.10	General Office Buildings	6,426,445	0.42276069	64,907	27,440	46,913	19,833	(17,994)	(7,607)
390.20	Fleet Service Center Building	746,920	0.42276069	(4,930)	(2,084)	(10,233)	(4,326)	(5,303)	(2,242)
390.25	Fleet Service Center - Jamestown	2,154,593	0.42276069	18,745	7,925	(23,270)	(9,838)	(42,015)	(17,763)
390.30	Central Stores Building	4,276,593	0.42276069	(22,666)	(9,582)	(46,615)	(19,707)	(23,949)	(10,125)
396.00	Power Operated Equipment	1,701,526	0.42276069	67,040	28,342	75,378	31,867	8,338	3,525
397.40	Communication Towers	1,922,046	0.42276069	32,483	13,733	32,483	13,733		
	Total Depreciable	$ 40,931,309		$ 594,088	$ 251,158	$ 546,349	$ 230,975	$ (47,739)	$ (20,183)
	Amortizable								
391.00	Office Furniture	$ 597,122	0.42276069	$ 39,828	$ 16,838	$ 39,828	$ 16,838	$ -	$ -
391.10	Office Equipment	233,890	0.42276069	23,389	9,888	23,389	9,888		
391.20	Duplicating Equipment	416,979	0.42276069	41,698	17,628	41,698	17,628		
391.50	Computer Systems	3,412,877	0.42276069	682,575	288,566	682,575	288,566		
391.60	Computer Related Equipment	2,998,086	0.42276069	599,617	253,494	599,617	253,494		
394.00	Tools, Shop and Garage Equipment	5,452,464	0.42276069	363,679	153,749	363,679	153,749		

OTTER TAIL POWER COMPANY

Statement B

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Current: VG Procedure / RL Technique
Proposed: VG Procedure / RL Technique

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A		B	C	D	E=C*D	F	G=C*F	H=F-D	I=G-E
394.20	Automated Meter Reading Equipment	401,984	0.42276069	26,812	11,335	26,812	11,335		
397.00	Communication Equipment	4,613,872	0.42276069	307,745	130,102	307,745	130,102		
397.10	Radio Telecommunication Equipment	463,544	0.42276069	46,354	19,597	46,354	19,597		
397.20	Microwave Equipment	3,749,912	0.42276069	250,119	105,740	250,119	105,740		
397.30	Radio Load Control Equipment	165,980	0.42276069	16,598	7,017	16,598	7,017		
	Total Amortizable	$ 22,506,710		$ 2,398,414	$ 1,013,954	$ 2,398,414	$ 1,013,954	$ -	$ -
	Total General Plant	$ 63,438,019		$ 2,992,502	$ 1,265,112	$ 2,944,763	$ 1,244,929	$ (47,739)	$ (20,183)
	TOTAL UTILITY	$ 2,779,446,182		$ 71,057,227	$ 29,027,052	$ 72,169,578	$ 29,509,620	$ 1,112,351	$ 482,568
	STEAM PRODUCTION								
	Big Stone								
311.00	Structures and Improvements	$ 80,518,723	0.39496675	$ 2,238,420	$ 884,101	$ 2,238,420	$ 884,101	$ -	$ -
312.00	Boiler Plant Equipment	199,958,695	0.39496675	6,898,575	2,724,708	6,978,558	2,756,298	79,983	31,590
312.10	Boiler Plant Equipment - Landfill								
314.00	Turbogenerator Units	31,024,896	0.39496675	539,833	213,216	539,833	213,216		
315.00	Accessory Electric Equipment	21,071,214	0.39496675	528,887	208,893	528,887	208,893		
316.00	Miscellaneous Power Plant Equipment	3,478,247	0.39496675	91,130	35,993	94,260	37,230	3,130	1,237
	Total Big Stone	$ 336,051,775		$ 10,296,845	$ 4,066,911	$ 10,379,958	$ 4,099,738	$ 83,113	$ 32,827
	Hoot Lake Units 2 and 3								
311.00	Structures and Improvements	$ -		$ -	$ -	$ -	$ -	$ -	$ -
312.00	Boiler Plant Equipment								
312.10	Boiler Plant Equipment - Landfill	10,412,772	0.39496675	233,246	92,124	232,205	91,713	(1,041)	(411)
314.00	Turbogenerator Units								
315.00	Accessory Electric Equipment								
316.00	Miscellaneous Power Plant Equipment								
	Total Hoot Lake Units 2 and 3	$ 10,412,772		$ 233,246	$ 92,124	$ 232,205	$ 91,713	$ (1,041)	$ (411)
	Coyote								
311.00	Structures and Improvements	$ 34,941,558	0.39496675	$ 583,524	$ 230,473	$ 583,524	$ 230,473	$ -	$ -
312.00	Boiler Plant Equipment	107,286,281	0.39496675	2,574,871	1,016,988	2,585,599	1,021,226	10,728	4,238
312.10	Boiler Plant Equipment - Landfill								
314.00	Turbogenerator Units	24,013,960	0.39496675	614,757	242,809	617,159	243,757	2,402	948
315.00	Accessory Electric Equipment	12,139,688	0.39496675	218,514	86,306	217,300	85,826	(1,214)	(480)
316.00	Miscellaneous Power Plant Equipment	2,436,109	0.39496675	83,315	32,907	89,649	35,408	6,334	2,501
	Total Coyote	$ 180,817,596		$ 4,074,981	$ 1,609,483	$ 4,093,231	$ 1,616,690	$ 18,250	$ 7,207

OTTER TAIL POWER COMPANY

Statement B

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Current: VG Procedure / RL Technique
Proposed: VG Procedure / RL Technique

Account Description	12/31/22 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
HYDRAULIC PRODUCTION								
Hoot Lake								
331.00 Structures and Improvements	$ 69,881	0.39496675	$ -	$ -	$ 21	$ 8	$ 21	$ 8
332.00 Reservoirs, Dams and Waterways	703,827	0.39496675	282	111	10,980	4,337	10,698	4,226
333.00 Water Wheels, Turbines & Generators	104,195	0.39496675	31	12	31	12		
334.00 Accessory Electric Equipment	532,433	0.39496675	12,885	5,089	12,938	5,110	53	21
335.00 Miscellaneous Power Plant Equipment	48,801	0.39496675	112	44	112	44		
Total Hoot Lake	$ 1,459,137		$ 13,310	$ 5,256	$ 24,082	$ 9,511	$ 10,772	$ 4,255
Wright								
331.00 Structures and Improvements	$ 20,080	0.39496675	$ 12	$ 5	$ 40	$ 16	$ 28	$ 11
332.00 Reservoirs, Dams and Waterways	892,711	0.39496675	1,875	741	1,875	741		
333.00 Water Wheels, Turbines & Generators	545,392	0.39496675	436	172	436	172		
334.00 Accessory Electric Equipment	202,552	0.39496675	223	88	223	88		
335.00 Miscellaneous Power Plant Equipment	115,218	0.39496675	196	77	196	77		
Total Wright	$ 1,775,953		$ 2,742	$ 1,083	$ 2,770	$ 1,094	$ 28	$ 11
Pisgah								
331.00 Structures and Improvements	$ 13,172	0.39496675	$ 7	$ 3	$ 34	$ 13	$ 27	$ 10
332.00 Reservoirs, Dams and Waterways	2,108,069	0.39496675	47,221	18,651	68,301	26,977	21,080	8,326
333.00 Water Wheels, Turbines & Generators	159,732	0.39496675	224	88	224	88		
334.00 Accessory Electric Equipment	102,487	0.39496675	133	53	133	53		
335.00 Miscellaneous Power Plant Equipment	62,744	0.39496675	151	60	151	60		
Total Pisgah	$ 2,446,204		$ 47,736	$ 18,855	$ 68,843	$ 27,191	$ 21,107	$ 8,336
Dayton Hollow								
331.00 Structures and Improvements	$ 148,660	0.39496675	$ 312	$ 123	$ 4,044	$ 1,597	$ 3,732	$ 1,474
332.00 Reservoirs, Dams and Waterways	2,463,961	0.39496675	26,118	10,316	33,017	13,041	6,899	2,725
333.00 Water Wheels, Turbines & Generators	226,751	0.39496675	295	117	295	117		
334.00 Accessory Electric Equipment	193,342	0.39496675	174	69	174	69		
335.00 Miscellaneous Power Plant Equipment	110,889	0.39496675	244	96	244	96		
Total Dayton Hollow	$ 3,143,603		$ 27,143	$ 10,721	$ 37,774	$ 14,920	$ 10,631	$ 4,199
Taplin Gorge								
331.00 Structures and Improvements	$ 35,140	0.39496675	$ 7	$ 3	$ 7	$ 3	$ -	$ -
332.00 Reservoirs, Dams and Waterways	602,762	0.39496675	784	310	784	310		
333.00 Water Wheels, Turbines & Generators	15,110	0.39496675	3	1	3	1		
334.00 Accessory Electric Equipment	58,695	0.39496675	47	19	47	19		
335.00 Miscellaneous Power Plant Equipment	96,303	0.39496675	164	65	164	65		
Total Taplin Gorge	$ 808,010		$ 1,005	$ 398	$ 1,005	$ 398	$ -	$ -

OTTER TAIL POWER COMPANY

Statement B

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Proposed: VG Procedure / RL Technique

Account Description	12/31/22 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
OTHER PRODUCTION								
Jamestown								
341.00 Structures and Improvements	$ 311,512		$ 6,498	$ 2,566	$ 6,592	$ 2,603	$ 94	$ 37
342.00 Fuel Holders and Accessories	415,964		12,069	4,767	12,159	4,803	90	36
343.00 Prime Movers	6,952,527		118,533	46,817	121,314	47,915	2,781	1,098
345.00 Accessory Electric Equipment	227,590		5,903	2,332	5,965	2,356	62	24
346.00 Miscellaneous Power Plant Equipment	88,665		3,165	1,250	3,183	1,257	18	7
Total Jamestown	$ 7,996,258		$ 146,168	$ 57,732	$ 149,213	$ 58,934	$ 3,045	$ 1,202
Jamestown Unit 1								
341.00 Structures and Improvements	$ 286,659	0.39496675	$ 5,733	$ 2,264	$ 5,819	$ 2,298	$ 86	$ 34
342.00 Fuel Holders and Accessories	379,195	0.39496675	11,565	4,568	11,641	4,598	76	30
343.00 Prime Movers	3,030,866	0.39496675	59,708	23,583	60,920	24,061	1,212	478
345.00 Accessory Electric Equipment	155,272	0.39496675	2,779	1,098	2,826	1,116	47	18
346.00 Miscellaneous Power Plant Equipment	85,462	0.39496675	3,171	1,252	3,188	1,259	17	7
Total Jamestown Unit 1	$ 3,937,454		$ 82,956	$ 32,765	$ 84,394	$ 33,332	$ 1,438	$ 567
Jamestown Unit 2								
341.00 Structures and Improvements	$ 24,853	0.39496675	$ 765	$ 302	$ 773	$ 305	$ 8	$ 3
342.00 Fuel Holders and Accessories	36,769	0.39496675	504	199	518	205	14	6
343.00 Prime Movers	3,921,661	0.39496675	58,825	23,234	60,394	23,854	1,569	620
345.00 Accessory Electric Equipment	72,318	0.39496675	3,124	1,234	3,139	1,240	15	6
346.00 Miscellaneous Power Plant Equipment	3,203	0.39496675	(6)	(2)	(5)	(2)	1	
Total Jamestown Unit 2	$ 4,058,804		$ 63,212	$ 24,967	$ 64,819	$ 25,602	$ 1,607	$ 635
Lake Preston								
341.00 Structures and Improvements	$ 293,405	0.39496675	$ 4,753	$ 1,877	$ 9,946	$ 3,928	$ 5,193	$ 2,051
342.00 Fuel Holders and Accessories	328,705	0.39496675	5,752	2,272	5,818	2,298	66	26
343.00 Prime Movers	3,282,642	0.39496675	51,866	20,485	52,194	20,615	328	130
345.00 Accessory Electric Equipment	400,094	0.39496675	6,562	2,592	6,642	2,623	80	31
346.00 Miscellaneous Power Plant Equipment	21,607	0.39496675	214	85	216	85	2	
Total Lake Preston	$ 4,326,453		$ 69,147	$ 27,311	$ 74,816	$ 29,549	$ 5,669	$ 2,238
Solway Combustion Turbine								
341.00 Structures and Improvements	$ 4,816,246	0.39496675	$ 156,046	$ 61,633	$ 155,565	$ 61,443	$ (481)	$ (190)
342.00 Fuel Holders and Accessories	1,262,927	0.39496675	42,182	16,660	48,623	19,204	6,441	2,544
343.00 Prime Movers	20,724,088	0.39496675	812,384	320,865	816,529	322,502	4,145	1,637
345.00 Accessory Electric Equipment	1,310,193	0.39496675	41,926	16,559	41,795	16,508	(131)	(51)
346.00 Miscellaneous Power Plant Equipment	318,649	0.39496675	11,057	4,367	11,025	4,355	(32)	(12)
Total Solway Combustion Turbine	$ 28,432,103		$ 1,063,595	$ 420,084	$ 1,073,537	$ 424,012	$ 9,942	$ 3,928

OTTER TAIL POWER COMPANY

Statement B

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

Account Description	12/31/22 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
Astoria Station Combustion Turbine								
341.00 Structures and Improvements	$ 25,091,933	0.39496675	$ 755,267	$ 298,305	$ 760,286	$ 300,288	$ 5,019	$ 1,983
342.00 Fuel Holders and Accessories	5,903,984	0.39496675	177,710	70,190	178,891	70,656	1,181	466
343.00 Prime Movers	107,747,713	0.39496675	3,243,206	1,280,959	3,264,756	1,289,470	21,550	8,511
345.00 Accessory Electric Equipment	7,379,980	0.39496675	222,137	87,737	223,613	88,320	1,476	583
346.00 Miscellaneous Power Plant Equipment	1,475,996	0.39496675	44,427	17,547	44,723	17,664	296	117
Total Astoria Station Combustion Turbine	$ 147,599,606		$ 4,442,747	$ 1,754,738	$ 4,472,269	$ 1,766,398	$ 29,522	$ 11,660
WIND PRODUCTION								
Ashtabula								
341.00 Structures and Improvements	$ 3,248,290	0.39562471	$ 82,507	$ 32,642	$ 85,755	$ 33,927	$ 3,248	$ 1,285
344.00 Generators	107,611,851	0.39562471	2,830,192	1,119,694	2,970,087	1,175,040	139,895	55,346
345.00 Accessory Electric Equipment	6,479,774	0.39562471	167,178	66,140	173,658	68,703	6,480	2,563
346.00 Miscellaneous Power Plant Equipment	103,431	0.39562471	5,223	2,066	5,823	2,304	600	238
Total Ashtabula	$ 117,443,346		$ 3,085,100	$ 1,220,542	$ 3,235,323	$ 1,279,974	$ 150,223	$ 59,432
Ashtabula III								
341.00 Structures and Improvements	$ 2,408,898	0.39562471	$ 65,522	$ 25,922	$ 74,917	$ 29,639	$ 9,395	$ 3,717
344.00 Generators	72,266,935	0.39562471	1,965,661	777,664	2,247,502	889,167	281,841	111,503
345.00 Accessory Electric Equipment	5,620,762	0.39562471	152,885	60,485	174,806	69,158	21,921	8,673
346.00 Miscellaneous Power Plant Equipment								
Total Ashtabula III	$ 80,296,595		$ 2,184,068	$ 864,071	$ 2,497,225	$ 987,964	$ 313,157	$ 123,893
Langdon								
341.00 Structures and Improvements	$ 2,484,069	0.39562471	$ 62,350	$ 24,667	$ 65,579	$ 25,945	$ 3,229	$ 1,278
344.00 Generators	70,104,203	0.39562471	1,857,761	734,976	1,955,907	773,805	98,146	38,829
345.00 Accessory Electric Equipment	7,407,275	0.39562471	188,886	74,728	199,256	78,831	10,370	4,103
346.00 Miscellaneous Power Plant Equipment	118,790	0.39562471	5,833	2,308	7,116	2,815	1,283	507
Total Langdon	$ 80,114,337		$ 2,114,830	$ 836,679	$ 2,227,858	$ 881,396	$ 113,028	$ 44,717
Luverne								
341.00 Structures and Improvements	$ 2,266,581	0.39562471	$ 60,971	$ 24,122	$ 64,371	$ 25,467	$ 3,400	$ 1,345
344.00 Generators	69,438,274	0.39562471	1,999,822	791,179	2,131,755	843,375	131,933	52,196
345.00 Accessory Electric Equipment	4,863,837	0.39562471	130,837	51,762	138,133	54,649	7,296	2,887
346.00 Miscellaneous Power Plant Equipment	149,262	0.39562471	6,806	2,693	8,030	3,177	1,224	484
Total Luverne	$ 76,717,954		$ 2,198,436	$ 869,756	$ 2,342,289	$ 926,668	$ 143,853	$ 56,912
Merricourt								
341.00 Structures and Improvements	$ 7,820,842	0.39562471	$ 248,703	$ 98,393	$ 256,524	$ 101,487	$ 7,821	$ 3,094
344.00 Generators	234,625,254	0.39562471	7,461,083	2,951,789	7,695,708	3,044,612	234,625	92,823
345.00 Accessory Electric Equipment	18,248,631	0.39562471	580,306	229,583	598,555	236,803	18,249	7,220
346.00 Miscellaneous Power Plant Equipment	11,190	0.39562471	356	141	385	152	29	11
Total Merricourt	$ 260,705,917		$ 8,290,448	$ 3,279,906	$ 8,551,172	$ 3,383,054	$ 260,724	$ 103,148

OTTER TAIL POWER COMPANY

Statement B

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

Account Description	12/31/22 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
SOLAR PRODUCTION								
Jamestown								
341.00 Structures and Improvements	$ 17,105	0.39562471	$ 739	$ 292	$ 708	$ 280	$ (31)	$ (12)
345.00 Accessory Electric Equipment	151,476	0.39562471	6,544	2,589	6,271	2,481	(273)	(108)
Total Jamestown	$ 168,581		$ 7,283	$ 2,881	$ 6,979	$ 2,761	$ (304)	$ (120)
Rush Lake								
341.00 Structures and Improvements	$ 13,536	0.39562471	$ 574	$ 227	$ 573	$ 227	$ (1)	$ -
345.00 Accessory Electric Equipment	142,586	0.39562471	6,046	2,392	6,031	2,386	(15)	(6)
Total Rush Lake	$ 156,122		$ 6,620	$ 2,619	$ 6,604	$ 2,613	$ (16)	$ (6)

Minnesota Public Utilities Commission Order Dated November 28, 2023

Docket No. E017/D-23-393

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 Otter Tail Power Company's 2023 Five-Year Review of Depreciation Certification

SERVICE DATE: November 28, 2023

DOCKET NO. E-017/D-23-393

The above entitled matter has been considered by the Commission and the following disposition made:

1. **Approved Otter Tail's depreciation rates, effective January 1, 2024, as summarized below, resulting in a composite rate of 2.60% an increase of 0.04% for 2024. The overall resulting dollar impact is an increase of $1,112,351 for the Total Company or an increase of $519,332 for the Minnesota Jurisdiction.**

Otter Tail Power Company's 2024 Proposed Rate Changes

	Accrual Rates			2023 Annualized Accrual					
Function	Current Rate	Proposed Rate	Rate Change	Current $ Amount	Proposed $ Amount	Proposed $ Change	Minnesota Current $ Amount	Minnesota Proposed $ Amount	Proposed Minnesota $ Change
A	B	C	D=C-B	E	F	G=F-E	H	I	J=I-H
Intangible Plant	11.43%	11.43%	0.00%	$ 3,429,084	$ 3,429,084	-	$ 1,640,479	$ 1,640,479	-
Steam Production	2.77%	2.79%	0.02%	14,605,072	14,705,394	100,322	7,401,824	7,452,666	50,842
Hydraulic Production	0.95%	1.40%	0.44%	91,936	134,474	42,538	46,596	68,153	21,557
Other Production	3.04%	3.06%	0.03%	5,721,657	5,769,835	48,178	2,899,726	2,924,144	24,418
Wind Production	2.90%	3.06%	0.16%	17,872,882	18,853,867	980,985	9,046,934	9,543,491	496,557
Solar Production	4.28%	4.18%	-0.10%	13,903	13,583	(320)	7,037	6,875	(162)
Transmission	1.62%	1.54%	-0.08%	11,898,459	11,280,033	(618,426)	6,082,344	5,766,212	(316,132)
Distribution	2.36%	2.46%	0.10%	14,431,732	15,038,545	606,813	6,304,588	6,569,678	265,090
General Plant	4.72%	4.64%	-0.08%	2,992,502	2,944,763	(47,739)	1,431,619	1,408,781	(22,838)
Total Utility	**2.56%**	**2.60%**	**0.04%**	**$ 71,057,227**	**$ 72,169,578**	**$ 1,112,351**	**$ 34,861,147**	**$ 35,380,479**	**$ 519,332**

2. **Approved the Hoot Lake Solar Project updated net salvage of -12.1%.**

3. **Required Otter Tail, in its next five-year depreciation study, to continue to include the supporting schedules for each of its transmission, distribution, and general plant accounts.**

4. **Required Otter Tail to file its next five-year depreciation study by September 1, 2028.**

This decision is issued by the Commission's consent calendar subcommittee, under a delegation of authority granted under Minn. Stat. § 216A.03, subd. 8 (a). Unless a party, a participant, or a Commissioner files an objection to this decision within ten days of receiving it, it will become the Order of the full Commission under Minn. Stat. § 216A.03, subd. 8 (b).

The Commission agrees with and adopts the recommendations of the Department of Commerce, which are attached and hereby incorporated into the Order.

BY ORDER OF THE COMMISSION

Will Seuffert
Executive Secretary

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COMMERCE DEPARTMENT

November 1, 2023

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

RE: **Comments of the Minnesota Department of Commerce, Division of Energy Resources**
Docket No. E017/D-23-393

Dear Mr. Seuffert:

Attached are the comments of the Minnesota Department of Commerce, Division of Energy Resources (Department) in the following matter:

Otter Tail Power Company's Petition for Approval of its 2023 Five-Year Review of Depreciation Certification

Loyal K. Demmer, CMA, Senior Depreciation Accountant filed the Petition for Otter Tail Power Company on September 1, 2023.

The Department recommends the Minnesota Public Utilities Commission (Commission) **approve Otter Tail's Petition**. The Department is available to answer any questions the Minnesota Public Utilities Commission may have.

Sincerely,

/s/ LOUISE MILTICH
Assistant Commissioner of Regulatory Analysis

/s/ ANGIE SKAYER
Financial Analyst

LM/AS/ar
Attachment

Before the Minnesota Public Utilities Commission

Comments of the Minnesota Department of Commerce
Division of Energy Resources

Docket No. E017/D-23-393

I. INTRODUCTION

On September 1, 2023, Otter Tail Power Company (Otter Tail, OTP, or the Company) filed its Petition for Approval of its 2023 Five-Year Review of Depreciation Certification (Petition) with the Minnesota Public Utilities Commission (Commission) in Docket No. E017/D-23-393. The Company engaged Foster Associates Consultants (Foster Associates, or the Consultant), to analyze the statistics for its plant investments and reserve balances as of December 31, 2022. As a result of this study, the Company proposes changes to its remaining lives and salvage percentages based on plant-in-service and accumulated reserve balances, effective January 1, 2024 for 2024 depreciation rates and accumulated reserve calculation purposes.[1]

II. DEPRECIATION PETITION BACKGROUND

A depreciation system combines three elements that determine the depreciation rate: a method, a procedure, and a technique. The method determines how the asset, or group of assets will depreciate over time. For example in the straight-line (SL) method the assets are depreciated equally over their useful lives.[2] The procedure determines the level of grouping or sub-grouping of the assets. For example in a vintage group (VG) procedure, property similar in characteristics placed-in-service during the same year is treated as a distinct group and may have different life and salvage characteristics.[3] The depreciation technique is an additional aspect of the depreciation process. It informs what measure of the asset's service life the Company uses to calculate the depreciation rate. Utilities may choose to apply an average service life (ASL) or remaining life (RL) technique. When utilities use the ASL technique to depreciate group property, the life and salvage factors, as well as the resulting depreciation rates, remain unchanged between studies. For companies using the remaining life (RL) technique to determine the depreciable (useful) lives of their capital assets, depreciation rates must be updated annually to reflect the passage of time and the impact of plant activity, such as capital improvements or retirements on remaining lives.

[1] Petition, Page 2.
[2] Minnesota Rules 7825.0800 requires utilities to use straight-line depreciation unless the utility can justify a different method. https://www.revisor.mn.gov/rules/7825.0800/
[3] Depreciation Systems (Wolf, Frank K; Fitch, W. Chester) pgs. 162-169

III. SUMMARY OF OTTER TAIL POWER COMPANY'S PETITION

Otter Tail uses the Straight Line-Vintage Group -Remaining Life technique except for its General Plant accounts, which it uses amortization accounting, and therefore the Company is required to file annual updates to reflect the passage of time. The Commission approved the Company's last annual update on December 7, 2022 in Docket No. E017/D-22-483.[4] The Commission approved OTP's last five-year depreciation filing on July 17, 2019 in Docket No. E017/D-18-568.[5]

In OTP's current Petition, the Company proposed changes to its depreciation rates, including 64 increases and 21 reductions, resulting in a composite rate of 2.60%, an increase of 0.04% for 2024. The overall resulting dollar impact is $1,112,351 increase for the Total Company or $519,332 increase for the Minnesota Jurisdiction

Table 1 below summarizes the depreciation rate changes reported by Otter Tail Power for the overall plant accounts and Minnesota jurisdiction levels.

Table 1: Otter Tail Power Company's 2024 Proposed Rate Changes[6]

	Accrual Rates			2023 Annualized Accrual					
Function	Current Rate	Proposed Rate	Rate Change	Current $ Amount	Proposed $ Amount	Proposed $ Change	Minnesota Current $ Amount	Minnesota Proposed $ Amount	Proposed Minnesota $ Change
A	B	C	D=C-B	E	F	G=F-E	H	I	J=I-H
Intangible Plant	11.43%	11.43%	0.00%	$ 3,429,084	$ 3,429,084	-	$ 1,640,479	$ 1,640,479	-
Steam Production	2.77%	2.79%	0.02%	14,605,072	14,705,394	100,322	7,401,824	7,452,666	50,842
Hydraulic Production	0.95%	1.40%	0.44%	91,936	134,474	42,538	46,596	68,153	21,557
Other Production	3.04%	3.06%	0.03%	5,721,657	5,769,835	48,178	2,899,726	2,924,144	24,418
Wind Production	2.90%	3.06%	0.16%	17,872,882	18,853,867	980,985	9,046,934	9,543,491	496,557
Solar Production	4.28%	4.18%	-0.10%	13,903	13,583	(320)	7,037	6,875	(162)
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Total Utility	**2.56%**	**2.60%**	**0.04%**	**$ 71,057,227**	**$ 72,169,578**	**$ 1,112,351**	**$ 34,861,147**	**$ 35,380,479**	**$ 519,332**

[4] https://efiling.web.commerce.state.mn.us/edockets/searchDocuments.do?method=showPoup&documentId={B0E6ED84-0000-CF18-AF72-E931817D3A69}&documentTitle=202212-191166-01

[5] https://efiling.web.commerce.state.mn.us/edockets/searchDocuments.do?method=showPoup&documentId={4006016C-0000-CD1D-90BD-D3C07E61D97C}&documentTitle=20197-154443-01

[6] OTP Attachment 1, page 8 of 107, and Statement B. Note, Table 1 does not include the estimated accrual of $1,544,967 for Hoot Solar as it did not go into service until August 2023.

IV. COMPLIANCE WITH APPLICABLE STATUTES, RULES, AND COMMISSION ORDERS

The Minnesota Department of Commerce (Department) examined the Petition for compliance with applicable statutes, rules, and Commission Orders.

A. MINNESOTA STATUTES § 216B.11 AND MINNESOTA RULES 7825.0500 THROUGH 7825.0900

1. Future Additions and Retirements

Minnesota Rules 7825.0700 requires utilities to list any major future additions or retirements that the utility believes may have an impact on the current study.[7] Attachment 3 of the Company's Petition states:[8]

> Because Otter Tail Power Company (Otter Tail) files prospective depreciation certification filings, it is unaware of any additional major future additions or retirements that will materially affect this filing's certification results. Future year major additions or retirements will affect future depreciation certification results, historic additions and retirements primarily affect this filing's depreciation certification results due to the look back, or historic review back to books dated December 31st of the prior year.

While the Company states it is unaware of additional major future additions or retirements impacting the current Petition, Otter Tail does discuss projects potentially impacting future depreciation filings.[9] These are listed below.

a) In the Company's pending Integrated Resource Plan in Docket No. E017/RP-21-339, the Company proposed an addition of 150 MW of solar generation, with an anticipated in-service date of 2025. Also the addition of duel fuel capability at Astoria Station, with an anticipated in-service date of 2026.
b) Otter Tail is working on implementing its advanced metering infrastructure, an outage management system, and demand response system. The costs were approved by the Commission in Docket No. E017/M-21-382.
c) Otter Tail is continuing to invest in Transmission, Distribution and Solar Applications. In addition, the Company is working on implementing a wind repowering project for some of its older wind farms and is also exploring participation in MISO long-range transmission planning projects.

In the Company's Petition, along with the information above, Otter Tail provided the 2018-2022 plant history, 2018-2022 plant reserves, net salvage calculations, remaining life, and accrual calculations. The Company also provided the Minnesota allocation factor for each account. As stated above, the

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[7] https://www.revisor.mn.gov/rules/7825.0700/#rule.7825.0700.2.B
[8] Petition, Attachment 3.
[9] Petition, Attachment 3.

Company uses the Straight Line-Vintage Group -Remaining Life technique except for its General Plant accounts, which it uses amortization accounting. Based on the information provided and the depreciation technique used, the Department concludes OTP's Petition meets Minnesota Statutes § 216B.11 and Minnesota Rules 7825.0500 through 7825.0900.

B. COMPLIANCE WITH PRIOR COMMISSION ORDERS

1. Comparison of Retirement Estimates to Integrated Resource Plan (IRP)

Commission's order point six dated, July 17, 2019, in Docket No. E017/D-18-568 states:

> The Company shall include a comparison of the retirement estimates used in its most current Integrated Resource Plan (IRP) to remaining lives used in its depreciation filing and explain any differences.

Attachment 4 of OTP's Petition is a comparison of changes to the retirement estimates used in the Company's most recent IRP to this depreciation filing. Otter Tail identifies the approved changes to wind lives for Langdon, Ashtabula, Luverne, and Merricourt. The Company also identifies a 40-year increase in Hydro lives due to new FERC licensing, with IRP assuming hydro operates perpetually. Astoria station is also identified as having a six moth difference between IRP and RL due to mid-year convention.[10]

The Department notes from its review of OTP's Attachment 4, there are no significant differences between the 2023 Depreciation five-year study and Otter Tail's most recent approved Resource Plan, Docket No. E017/RP-16-386.

2. *2022 Order Point 4 required Otter Tail, in its next five-year depreciation study to provide the supporting schedules for each of its Transmission, Distribution, and General Accounts.*

Attachment 5 of OTP's Petition provides the work papers for the transmission, distribution and general plant accounts. Included in the account work papers are history, rolling band life-analysis, survivor curves, and salvage history.[11]

The Department concludes Otter Tail's Petition meets all prior Commission Orders pertinent to this five-year depreciation filing.

V. DEPARTMENT ANALYSIS

The Minnesota Department of Commerce (Department) examined the Petition for reasonableness of the proposed changes to the remaining lives, salvage values and resulting depreciation. Otter Tail's five-year depreciation study was completed by Foster Associates Consultants, LLC using the plant in-service for December 31, 2022. The Department discusses Otter Tail's Petition below.

[10] Petition, Attachment 4.
[11] Petition, Attachment 5.

HOOT LAKE SOLAR PROJECT

Initially approved by the Commission on April 29, 2021 in Docket No. E017/M-20-844. The Hoot Lake Solar was placed in-service in August of 2023. In anticipation of this event, Otter Tail's 2022 depreciation Petition requested an average year of final retirement (AYFR) of 2058 and a remaining life (RL) of 35.5 years based on the average service life of 35 years and mid-year depreciation convention. In addition, the Company requested an initial 8.1% salvage based on pre-construction, conditional use permits.[12] The Commission approved the initial depreciation parameters for Hoot Lake Solar in Docket No. E017/D-22-483.[13]

In the current Petition, OTP is proposing to update the net salvage to -12.1% based on a new decommissioning study. Due to the timing Hoot Lake Solar was placed in-service, the plant was not included in the formal five-year depreciation study. However, OTP commissioned a new decommissioning estimate to align with the current study. The current decommissioning estimate is $3,668,000, inflated by 2% until the AYFR, which equates to $7,482,307. The 2024 estimated annual accrual is $1,544,967.[14]

The Department reviewed the Hoot Lake Solar project and decommissioning cost estimate OTP had completed and found the proposed net salvage to be reasonable. Therefore, the Department recommends the Commission approve Otter Tail's request to modify the net salvage to -12.1%.

A. COYOTE STATION

OTP is not requesting changes to depreciation for Coyote Station in this depreciation docket. In the Company's most recent pending IRP, Docket No. E017/RP-21-339, OTP initially requested approval to withdraw its ownership interest in Coyote Station. In a later modification to that same IRP, OTP requested to withdraw ownership if the Company is required to make a major, non-routine investment in the plant. Currently, Coyote Station has an end-of-life of 2041. In the event OTP withdraws ownership of Coyote Station prior to its end-of -life, Coyote Station would have an undepreciated plant balance. To address this the Company also requested, in the pending IRP, to move the remaining undepreciated balance into a regulatory asset.[15]

The Department has no comment on Coyote Station or the potential of a regulatory asset as no request for changes are being made in this docket, the Company's Petition for Approval of its 2023 Five-Year Depreciation Certification.

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[12] https://efiling.web.commerce.state.mn.us/edockets/searchDocuments.do?method=showPoup&documentId={D05EFE82-0000-C71C-A7C3-0E5C7C5CA23F}&documentTitle=20229-188764-01

[13] https://efiling.web.commerce.state.mn.us/edockets/searchDocuments.do?method=showPoup&documentId={B0E6ED84-0000-CF18-AF72-E931817D3A69}&documentTitle=202212-191166-01

[14] The Hoot Lake 2024 estimated accrual was provided by Otter Tail via email at the request of the Department.

[15] Petition, Page 7

B. REASONABLESS OF PROPOSED DEPRECIATION PARAMETERS

The Department reviewed Otter Tail's proposed remaining lives, net salvage rates and resulting accrual rates.

1. Production Plant

i. Remaining Lives

Otter Tail proposed remaining life reductions of one-year to reflect the passage of time for all production plant accounts; Statement A of the Company's Petition reflects both the current and proposed remained lives.[16]

As noted above, Attachment 4 of OTP's Petition is a comparison of changes to the retirement estimates used in the Company's most recent IRP to this depreciation filing. The Department recommends the Commission require Otter Tail to continue to include these comparisons in future depreciation filings.

The Department reviewed Otter Tail's proposed remaining life and determined the accounts reflected a passage of time of an average of one-year reductions. Therefore, the Department concludes the remaining lives for the Production Plants are reasonable.

ii. Net Salvage Rates

Otter Tail proposed small increases to the negative net salvage rates of most of its production plants (i.e. the net salvage rates are more negative, which has the effect of increasing depreciation expense). Future net salvage rates for steam, other production, and wind farms were developed from the projected cost of dismantling these facilities estimated in demolition studies commissioned by OTP in 2022.[17] The Department notes the demolition study as shown below in Table 2, provides estimates of the decommissioning costs of OTP's plants measured in 2022 dollars. The Company inflated those estimates to each plant's Average Year of Final Retirement (AYFR) using an assumed two percent inflation rate, and the inflated amounts served as the basis for the Company's proposed net salvage rates.

[16] Petition, Statement A, of Attachment 1.
[17] Petition, Attachment 1, Page 17.

Table 2: Otter Tail Power Company Estimated Demolition Studies[18]

Plant	Cost	Estimation Year	Ownership Share	Inflation Rate	AYFR	Demolition Cost
A	B		C	D	E	F
Steam Production						
Big Stone	$ 20,031,100	2022	53.90%	2.00%	2046	$ 17,365,916
Coyote	28,857,410	2022	35.00%	2.00%	2041	14,713,929
Other Production						
Astoria Station	$ 1,338,000	2022	100.00%	2.00%	2056	$ 2,623,385
Jamestown	390,300	2022	100.00%	2.00%	2033	485,289
Lake Preston	243,820	2022	100.00%	2.00%	2033	303,160
Solway	298,790	2022	100.00%	2.00%	2038	410,175
Wind Farms						
Ashtabula	$ 4,711,360	2022	100.00%	2.00%	2043	$ 7,140,850
Ashtabula III	$ 5,822,970	2022	100.00%	2.00%	2048	9,744,263
Langdon	3,975,210	2022	100.00%	2.00%	2042	5,906,953
Luverne	4,939,590	2022	100.00%	2.00%	2044	7,636,506
Merricourt	10,914,650	2022	100.00%	2.00%	2055	20,980,483
General Plant						
General Office Buiding	$ (2,109,700)	2022	100.00%	2.00%	2040	$ (3,013,171)
Fleet Serv. Cntr - Fergus Falls	(338,000)	2022	100.00%	2.00%	2045	(532,992)
Fleet Serv. Cntr - Jamestown	(1,066,220)	2022	100.00%	2.00%	2079	(3,296,527)
Central Stores Building	(2,392,980)	2022	100.00%	2.00%	2045	(3,773,488)

The Department reviewed OTP's net salvage calculations, decommissioning cost estimate reports, and above demolition studies report and found no calculation errors. Therefore, the Department concludes the proposed salvage rates for all production facilities are reasonable.

2. Transmission, Distribution, and General Plant (TD&G)

OTP proposed a number of changes to the lives and salvage rates of its transmission, distribution, and general plant (TD&G) accounts, summarized on Pages 24 and 25 in Statement A of Attachment 1 to the Company's Petition.[19]

As noted above, the Company provided supporting documentation for each of its TD&G accounts in Attachment 5, pages 1 -393 of the Petition. The documentation includes historical data and analysis on retirements, salvage, cost or disposal, and a rolling band index study.[20]

[18] Petition, Page 13.
[19] Petition, Attachment A.
[20] Petition, Attachment 5, pages 1-393.

i. Remaining Lives

The remaining lives are determined through a two-step approach; life-analysis using historical retirement data to project future lives. This is a mathematical approach to the depreciation and better known as the survivor curves. The result is then combined with the informed judgement of the Company to determine a proposed remaining life.[21]

Table 3 below is an excerpt of OTP's Statement A of Attachment 1and provides both the current and proposed remaining lives for the TD&G plants. Table 3 does not include the amortized accounts in the General plant.

Table 3: Otter Tail Power Company Current and Proposed Remaining Lives for TD&G Plants[22]

Account Description		Current Rem. Life	Proposed Rem. Life
TRANSMISSION PLANT			
353.00	Station Equipment	56.01	56.05
354.00	Towers and Fixtures	69.13	73.24
355.00	Poles and Fixtures	60.85	65.47
356.00	Overhead Conductors and Devices	62.71	67.29
358.00	Underground Conductors and Devices	20.67	21.21
DISTRIBUTION PLANT			
362.00	Station Equipment	34.46	36.35
364.00	Poles, Towers and Fixtures	48.12	50.49
365.00	Overhead Conductors and Devices	43.06	46.05
367.00	Underground Conductors and Devices	29.62	36.33
368.00	Line Transformers	30.53	32.56
369.00	Overhead Services	28.93	33.48
369.10	Underground Services	32.56	37.18
370.00	Meters	19.09	20.46
370.05	Smart Meters	16.57	15.57
370.10	Load Management Switches	1.42	3.72
371.10	Electric Vehicle Charging Stations	10 year amortization	
371.20	Other Private Lighting	24.52	17.41
373.00	Street Lighting and Signal Systems	18.51	16.47
GENERAL PLANT			
Depreciable			
390.00	Structures and Improvements	32.44	33.74
390.10	General Office Buildings	18.05	17.09
390.20	Fleet Service Center Building	22.76	21.82
390.25	Fleet Service Center - Jamestown	53.34	52.47
390.30	Central Stores Building	22.74	21.81
396.00	Power Operated Equipment	19.69	17.29
397.40	Communication Towers	29.74	29.43

[21] Petition, Attachment 1, Page 14.
[22] Table 3 is an excerpt from Otter Tail Power Company's Petition, Statement A of Attachment 1.

The Department reviewed Otter Tail's supporting documentation including current and proposed remaining lives, plant history, and net salvage to determine if the TD&G remaining lives were reasonable. The Department found no calculation errors and therefore concludes all of the proposed changes to the remaining lives for OTP's TD&G accounts are reasonable.

ii. Net Salvage Rates

Otter Tail used a five-year moving average analysis of the ratio realized salvage and removal expense to the associated retirements used in the 2023 study for transmission, distribution, and general plant categories to: a) estimate a realized net salvage rate; b) detect the emergence of historical trends; and c) establish a basis for estimating a future net salvage rate. In addition, the Consultant indicated the cost of removal and salvage opinions obtained from Company personnel were blended with judgement and historical net salvage indications in developing estimates of the future.[23]

Otter Tail proposed changes to eleven accounts in 2023, these are summarized below.

Table 4: Otter Tail's Proposed Net Salvage Rate Changes for TD&G Plants[24]

	Account Description	Current Net Salvage	Proposed Net Salvage
364.00	Poles, Towers and Fixtures	-100.0%	-125.0%
365.00	Overhead Conductors and Devices	-75.0%	-70.0%
369.00	Overhead Services	-200.0%	-300.0%
369.10	Underground Services	-20.0%	-50.0%
371.20	Other Private Lighting		-5.0%
373.00	Street Lighting and Signal Systems	-5.0%	-10.0%
390.00	Structures and Improvements	5.0%	
390.10	General Office Buildings	43.1%	46.7%
390.20	Fleet Service Center Building	55.6%	71.1%
390.25	Fleet Service Center - Jamestown	50.0%	152.3%
390.30	Central Stores Building	75.8%	87.9%

The Department notes that account 369 (Overhead Services), and account 390.25 (Fleet Service Center-Jamestown) have significant changes in this study. To determine if the proposed net salvage rates were reasonable the Department reviewed Attachment 5 (OTP workpapers) and compared the three, five-and ten-year averages using OTP's supporting data. In addition, the Department reviewed the five-year moving averages of select accounts and found OTP's data supported the proposed net salvage rates. In its review, the Department found no calculation errors in OTP's workpapers.

Finding OTP's data supported the proposed TD&G net salvage and finding no calculation errors, the Department concludes the proposed net salvage rates to be reasonable.

[23] Petition, Page 13. Data is based on 12/31/2022 plant.
[24] Table 4 is an excerpt from Otter Tail Power Company's Petition, Statement A of Attachment 1.

C. PLANT BALANCES, ADDITIONS, AND RETIREMENTS

Table 5 shows the changes to OTP's plant balances during 2022. The net effect of additions and retirements during the year is an increase in total plant of approximately $81,247,993 the majority of which was concentrated in the Company's transmission, distribution, and other production plant accounts.

Table 5: Otter Tail's 2022 Plant Activity[25]

Account Description	Beginning Balance	Additions	Retirements	Adjustments	Transfers	Ending Balance
Intangible Plant	30,307,850	1,154,992	1,464,242	-	-	29,998,600
Total Steam Production	586,258,001	1,987,247	1,520,433	-	-	586,724,815
Total Hydraulic Production	10,910,019	105,142	18,726	-	-	10,996,435
Total Other Production	713,888,953	11,040,175	1,268,452	-	-	723,660,677
Total Transmission Plant	701,742,930	31,792,429	2,907,729	-	2,832,899	733,460,528
Total Distribution Plant	573,921,120	43,704,994	3,116,502	-	(2,832,899)	611,676,713
Total General Plant	61,678,923	5,177,902	3,418,804	-	(0)	63,438,020
TOTAL DEPRECIABLE PLANT	2,678,707,794	94,962,880	13,714,887	-	(0)	2,759,955,788

D. RESERVE REBALANCING

On January 7, 2012 in Docket No. E017/D-11-866, the Commission issued an order discontinuing Otter Tail's practice of rebalancing its reserve. In the current Petition, Otter Tail complied with this order and did not request to rebalance its reserves. Instead, the reserve imbalance will be amortized over the weighted average remaining life of each rate category.[26]

The Department reviewed the booked reserves, computed (theoretical) reserves and the reserve imbalances in OTP's Petition. In addition, the Department recalculated the computed (theoretical) reserves to validate the reasonableness of the theoretical reserves The Department determined as a result of the calculations and review; OTP's theoretical reserves are reasonable.

E. EFFECTIVE DATE OF PROPOSED DEPRECIATION PARAMETERS AND RATES

As noted above, OTP requested that the depreciation parameters and rates proposed in its petition, upon certification by the Commission, become effective January 1, 2024. The proposed effective date is consistent with the Commission's Orders in OTP's previous depreciation dockets, so the Department concludes it is reasonable.

[25] Data is taken from Petition, Statement G.
[26] Petition, Page 2.

VI. CONCLUSIONS AND RECOMMENDATIONS

The Department concludes Otter Tail Power Company's Petition complies with all applicable statutes, rules and Commission Orders and the depreciation proposals are reasonable.

This docket does not address any novel or disputed issues; therefore, the Department recommends approval through the Commission's consent calendar pursuant to Minnesota Rules 7829.1050.

The Department recommends the Commission take the following action:

APPROVE OTTER TAIL'S DEPRECIATION RATES, EFFECTIVE JANUARY 1, 2024, AS SUMMARIZED IN TABLE 1 BELOW. Resulting in a composite rate of 2.60% an increase of 0.04% for 2024. The overall resulting dollar impact is $1,112,351 increase for the Total Company or $519,332 increase for the Minnesota Jurisdiction

1.

Table 1: Otter Tail Power Company's 2024 Proposed Rate Changes

	Accrual Rates			2023 Annualized Accrual					
Function	Current Rate	Proposed Rate	Rate Change	Current $ Amount	Proposed $ Amount	Proposed $ Change	Minnesota Current $ Amount	Minnesota Proposed $ Amount	Proposed Minnesota $ Change
A	B	C	D=C-B	E	F	G=F-E	H	I	J=I-H
Intangible Plant	11.43%	11.43%	0.00%	$ 3,429,084	$ 3,429,084	-	$ 1,640,479	$ 1,640,479	-
Steam Production	2.77%	2.79%	0.02%	14,605,072	14,705,394	100,322	7,401,824	7,452,666	50,842
Hydraulic Production	0.95%	1.40%	0.44%	91,936	134,474	42,538	46,596	68,153	21,557
Other Production	3.04%	3.06%	0.03%	5,721,657	5,769,835	48,178	2,899,726	2,924,144	24,418
Wind Production	2.90%	3.06%	0.16%	17,872,882	18,853,867	980,985	9,046,934	9,543,491	496,557
Solar Production	4.28%	4.18%	-0.10%	13,903	13,583	(320)	7,037	6,875	(162)
Transmission	1.62%	1.54%	-0.08%	11,898,459	11,280,033	(618,426)	6,082,344	5,766,212	(316,132)
Distribution	2.36%	2.46%	0.10%	14,431,732	15,038,545	606,813	6,304,588	6,569,678	265,090
General Plant	4.72%	4.64%	-0.08%	2,992,502	2,944,763	(47,739)	1,431,619	1,408,781	(22,838)
Total Utility	**2.56%**	**2.60%**	**0.04%**	**$ 71,057,227**	**$ 72,169,578**	**$ 1,112,351**	**$ 34,861,147**	**$ 35,380,479**	**$ 519,332**

2. Approve the Hoot Lake Solar Project updated net salvage of -12.1%.

3. Require Otter Tail, in its next five-year depreciation study, to continue to include the supporting schedules for each of its transmission, distribution, and general plant accounts.

4. Require Otter Tail to file its next five-year depreciation study by September 1, 2028.

CERTIFICATE OF SERVICE

I, Robin Benson, 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

Docket Number: **E-017/D-23-393**

Dated this **28th** day of **November, 2023**

/s/ Robin Benson

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_23-393_D-23-393
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_23-393_D-23-393
Loyal	Demmer	ldemmer@otpco.com	Otter Tail Power Co.	215 South Cascade Street PO Box 496 Fergus Falls, MN 565380496	Electronic Service	Yes	OFF_SL_23-393_D-23-393
James C.	Erickson	jericksonkbc@gmail.com	Kelly Bay Consulting	17 Quechee St Superior, WI 54880-4421	Electronic Service	No	OFF_SL_23-393_D-23-393
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_23-393_D-23-393
Jessica	Fyhrie	jfyhrie@otpco.com	Otter Tail Power Company	PO Box 496 Fergus Falls, MN 56538-0496	Electronic Service	No	OFF_SL_23-393_D-23-393
Adam	Heinen	aheinen@dakotaelectric.com	Dakota Electric Association	4300 220th St W Farmington, MN 55024	Electronic Service	No	OFF_SL_23-393_D-23-393
Nick	Kaneski	nick.kaneski@enbridge.com	Enbridge Energy Company, Inc.	11 East Superior St Ste 125 Duluth, MN 55802	Electronic Service	No	OFF_SL_23-393_D-23-393
James D.	Larson	james.larson@avantenergy.com	Avant Energy Services	220 S 6th St Ste 1300 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_23-393_D-23-393
Kavita	Maini	kmaini@wi.rr.com	KM Energy Consulting, LLC	961 N Lost Woods Rd Oconomowoc, WI 53066	Electronic Service	No	OFF_SL_23-393_D-23-393

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Andrew	Moratzka	andrew.moratzka@stoel.com	Stoel Rives LLP	33 South Sixth St Ste 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_23-393_D-23-393
Matthew	Olsen	molsen@otpco.com	Otter Tail Power Company	215 South Cascade Street Fergus Falls, MN 56537	Electronic Service	No	OFF_SL_23-393_D-23-393
Generic Notice	Regulatory	regulatory_filing_coordinators@otpco.com	Otter Tail Power Company	215 S. Cascade Street Fergus Falls, MN 56537	Electronic Service	Yes	OFF_SL_23-393_D-23-393
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_23-393_D-23-393
Will	Seuffert	Will.Seuffert@state.mn.us	Public Utilities Commission	121 7th Pl E Ste 350 Saint Paul, MN 55101	Electronic Service	Yes	OFF_SL_23-393_D-23-393
Cary	Stephenson	cStephenson@otpco.com	Otter Tail Power Company	215 South Cascade Street Fergus Falls, MN 56537	Electronic Service	Yes	OFF_SL_23-393_D-23-393
Stuart	Tommerdahl	stommerdahl@otpco.com	Otter Tail Power Company	215 S Cascade St PO Box 496 Fergus Falls, MN 56537	Electronic Service	No	OFF_SL_23-393_D-23-393

Otter Tail Power Company's
2023 Minnesota Annual Review of Depreciation Certification Filing

Minnesota Docket No. E017/D-23-393

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

September 1, 2023

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 2023 Five-Year Review of Depreciation Certification
Docket No. E017/D-23-
Initial Filing

Dear Mr. Seuffert:

Otter Tail Power Company (Otter Tail) hereby submits its 2023 Five-Year 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@otpco.com if you have any questions.

Sincerely,

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

lcd
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 2023 Five-Year Review of Depreciation Certification	**Docket No. E017/D-23-** **SUMMARY OF FILING**

Please take notice that on September 1, 2023, Otter Tail Power Company filed its 2023 Five-Year Review of Depreciation Certification with the Minnesota Public Utilities Commission. The study is being filed pursuant to Minn. Rule 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 2023 Five-Year Review of Depreciation Certification	**Docket No. E017/D-23-** **PETITION**

I. INTRODUCTION

Pursuant to Minn. R. 7825.0700, Otter Tail Power Company (Otter Tail or the Company) hereby files its 2023 Five-Year Petition for Depreciation Certification. Otter Tail requests that the study be certified effective January 1, 2024.

II. SUMMARY OF FILING

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

III. GENERAL FILING INFORMATION

Pursuant to Minn. Rules 7829.1300, Subp. 3, the following information is provided.

A. Name, Address, and Telephone Number of Utility
(Minn. Rules 7829.1300, Subp. 3(A))

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

B. Name, Address, and Telephone Number of Utility Attorney
(Minn. Rules 7829.1300, Subp. 3(B))

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, 2023, and is based on plant-in-service and accumulated reserve balances as of December 31st, 2022. Otter Tail requests that the proposed remaining lives and salvage percentages be approved effective January 1, 2024, for 2024 depreciation expense and accumulated depreciation reserve calculation purposes.

D. Statutes controlling schedule for processing the filing

(Minn. Rules 7829.1300, Subp. 3(D))

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

E. Title of Utility Employee Responsible for Filing

(Minn. Rules 7829.1300, Subp. 3(E))

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@otpco.com

F. Service List

(Minn. Rules 7829.0700)

Otter Tail requests that the following persons be placed on the Commission's official service list for this matter and that any trade secret comments, requests, or information be provided to the following on behalf of Otter Tail:

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@otpco.com

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

Regulatory Filing Coordinator
Otter Tail Power Company
215 South Cascade Street
P.O. Box 496
Fergus Falls, MN 56538-0496
regulatory_filing_coordinators@otpco.com

G. Service on Other Parties
(Minn. Rules 7829.1300, Subp. 2; Minn. Rules 7829.0600)

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

IV. DESCRIPTION OF FILING

This filing constitutes Otter Tail's 2023 Five-Year 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, 2028. 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 five attachments:

1. 2023 Five-Year Depreciation Rate Study prepared by Foster Associates Consultants, LLC, Attachment 1

2. Proposed Remaining Lives and Salvage Percentages for Use in 2024, Attachment 2

3. Supplemental Comments, Attachment 3

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

5. 2023 Five-Year Work Papers prepared by Foster Associates Consultants, LLC, Attachment 5

Attachment 1 contains Statement B, which is a depreciation study derived 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 and accumulated depreciation reserve balances as of December 31, 2022. Other statements in Attachment No. 1 provide the rest of the schedules required in an annual review of depreciation certification.

Attachment 2 lists the property accounts for which the Company requests certification of the remaining lives and salvage percentages to be used in determining 2024 depreciation rates.

Attachment 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 4 provides a schedule and narrative pursuant to Commission Order dated October 1, 2020, in Docket No. E017/D-19-547, 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.

Attachment 5 contains the 2023 Five-Year Depreciation Study work papers for Transmission, Distribution, and General Plant accounts prepared by Foster Associates Consultants, LLC. It is included in this filing pursuant to Commission Order dated December 07, 2022, in Docket No. E-017/D-22-483. The Five-Year Depreciation Study Workpapers for Transmission, Distribution, and General Plant contain an account-by-analysis including Vintage Generation Arrangement, Age Distribution, Unadjusted and Adjusted Plant History, Life Analysis including Rolling Band, Shrinking Band, and Progressing Band, Polynomial Hazard Function, Survivorship Function, Projection Life Curves, and Unadjusted and Adjusted Net Salvage Histories.

V. OTHER DEPRECIATION FILING MATTERS

A. 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 in 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 average year of final retirement (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 be applied for depreciation expense and reserve calculation purposes.

B. Hoot Lake Solar Project

The 49.9-megawatt (MW) utility scale Hoot Lake Solar project went into service on August 8, 2023. The $61.8 million project is the third largest solar site in Minnesota based on generation capacity with all its output allocated to Minnesota customers.

In conjunction with this 2023 5-Year Depreciation Study and its incorporation of updated decommissioning estimates, Otter Tail commissioned a new decommissioning study for Hoot Lake Solar in anticipation of its 2023 in-service. While the plant was not in service on December 31, 2022, and thus not included in the formal 5-Year Depreciation Study, Otter Tail is requesting an updated salvage percentage for the Hoot Lake Solar plant to prospectively use in 2024 depreciation rate calculations.

During the Hoot Lake solar planning and permitting phase Otter Tail used a preliminary planning decommissioning estimate from May 2021 for our salvage percentage request in our last depreciation filing. Since then, Otter Tail engaged decommissioning vendors to assess decommissioning costs for our generation facilities including Hoot Lake Solar. Based on these updated decommissioning costs estimates we are proposing to update the salvage percentage for Hoot Lake Solar.

The new Hoot Lake Solar decommissioning estimate is $3,668,000 net of salvage. Escalating that amount over the expected long-range inflation rate of 2.0% until the plants average year of final retirement (AYFR) of 2058 results in an expected decommissioning cost of $7,482,307. This results in a requested net negative salvage percent of -12.1% when compared with the plants initial $61.8M investment.

C. Coyote Station

In this Petition, Otter Tail is not proposing any change to the depreciable life of Coyote Station. In its pending integrated resource plan for 2022-2036 (IRP)[1]

[1] Docket No: E017-RP-21-339.

Otter Tail has requested authority to withdraw from its ownership interest in Coyote Station in the event Otter Tail is required to make a major, non-routine capital investment in the plant[2]. This section of this Petition addresses how Otter Tail's request in the IRP relates to the requests made in this Petition.

Coyote Station is a 428 MW, lignite fueled, mine-mouth generating facility located near Beulah, North Dakota, in which Otter Tail has a partial interest[3]. Coyote Station entered service in 1981 and had a depreciable life at that time that assumed retirement in 2016. The depreciable life was extended at various times, the last being in 2013, when the depreciable life was extended by nine years, from 2032 to 2041[4]. In this Petition, Otter Tail has utilized an Average Year of Final Retirement (AYFR) of 2041 for Coyote Station, consistent with approvals going back to 2013.

On September 1, 2021, Otter Tail filed its IRP (Initial IRP), which the Company supplemented on March 31, 2023 (Supplemental IRP) to address significant changes that had occurred since the Company's Initial IRP filing[5]. Otter Tail's Initial IRP proposed withdrawing from its ownership in Coyote Station and anticipated withdrawal in the 2028 timeframe. Otter Tail's Supplemental IRP filing modified this request, seeking to withdraw from Coyote Station in the event Otter Tail is required to make a major, non-routine capital investment in the plant.

In these IRP filings Otter Tail addressed the treatment of undepreciated net book value of Coyote Station in the event Otter Tail withdraws from the plant. We proposed placing the undepreciated plant balance within a regulatory asset account coupled with an appropriate amortization schedule[6]. We noted that the amortization schedule selected by the Commission could range from a schedule that aligns with the plant's current retirement date of 2041, which would have the least impact on customers[7], to accelerated recovery of the regulatory asset account

[2] Supplemental IRP, March 31, 2023, Docket No. E017/RP-21-339.
[3] Coyote Station is co-owned by Otter Tail (35 percent), Northern Minnesota Municipal Power Agency (represented by Minnkota Power Cooperative) (30 percent), Montana-Dakota Utilities Co. (MDU) (25 percent), and Northwestern Energy (10 percent).
[4] *In the Matter of Otter Tail Power Company's Request for Approval of its Five-Year Depreciation Study*, MPUC Docket No. E017/D-13-795, Order (Apr. 7, 2014).
[5] Otter Tail's Initial IRP filing proposed withdrawing from Coyote Station and anticipated withdrawal in the 2028 timeframe. Otter Tail's Supplemental IRP filing modified this request, seeking to withdraw from Coyote Station in the event Otter Tail is required to make a major, non-routine capital investment in the plant.
[6] Supplemental IRP at 41-42. While Otter Tail favors an amortization scheduled tied to the plant's current retirement date of the 2041 (the approach with the least impact to ratepayers) the paramount issue is the authorization of recovery, including a return on the undepreciated regulatory asset.
[7] A similar mechanism was used by the MPUC for the abandonment of Xcel Energy's Prairie Island nuclear facility EPU project.

balance to match the date of withdrawal, which would have greater customer impacts. Additional options would fall on a date between these bookends.

The following table of annualized deprecation rates and accruals for Coyote Station illustrates the impact of adjusting the plant's average year of final retirement (AYFR) that would be applicable at the time of this filing. As noted above maintaining Coyote Station current AYFR has the least customer impacts, whereas as an AYFR of 2028 (and corresponding amortization schedule) would have more customer impacts.

Coyote Station
2023 Annualized Depreciation Rates and Accruals

Account Description	12/31/2022 Plant	2041 AYFR Rate	2041 AYFR Accrual	2032 AYFR Rate	2032 AYFR Accrual	2028 AYFR Rate	2028 AYFR Accrual
A	B	C	D=B*C	E	F=B*E	G	H=B*G
311.00 Structures and Improvements	$ 34,941,558	1.67%	$ 583,524	3.05%	$ 1,065,718	5.11%	$ 1,785,514
312.00 Boiler Plant Equipment	107,286,281	2.41%	2,585,599	4.48%	4,806,425	7.56%	8,110,843
314.00 Turbogenerator Units	24,013,960	2.57%	617,159	4.78%	1,147,867	8.08%	1,940,328
315.00 Accessory Electric Equipment	12,139,688	1.79%	217,300	3.28%	398,182	5.51%	668,897
316.00 Miscellaneous Power Plant Equip.	2,436,109	3.68%	89,649	6.93%	168,822	11.78%	286,974
Total Coyote Station	$180,817,596	2.26%	$4,093,231	4.20%	$ 7,587,014	7.07%	$ 12,792,555

Otter Tail's Resource Plan is pending before the Commission. Also please note that the Commission recently opened a docket to addresses rate making treatment for early retiring electric facilities[8]. We anticipate the record and decision made in that docket will be relevant to Coyote Station. While it is premature to seek changes to Coyote Station depreciation at this time, Otter Tail anticipates addressing Coyote Station in the IRP proceeding and in future depreciation dockets to the extent necessary and appropriate.

VI. CONCLUSION

Otter Tail respectfully requests that the Commission approve this annual petition for depreciation certification to be effective January 1, 2024.

[8] *In the Matter of a Commission Inquiry into the Ratemaking Treatment for Early Retiring Generating Facilities Owned by Regulated Electric Utilities* Docket Number: E-002, E-015, E-017/CI-23-375. Initial Comments in this docket are due November 1, 2023.

Dated: September 1, 2023

Respectfully submitted,

OTTER TAIL POWER COMPANY

/s/ LOYAL K. DEMMER
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2023 Depreciation Rate Study

OTTER TAIL POWER COMPANY

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Ronald E. White, Ph.D.
President

August 30, 2023

Mr. Loyal K. Demmer
Senior Depreciation Accountant
OTTER TAIL POWER COMPANY
215 South Cascade Street
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RE: 2023 Depreciation Rate Study

Dear Mr. Demmer:

Foster Associates is pleased to submit our report of the 2023 Depreciation Rate Study for Otter Tail Power Company. This report presents the results of our study leading to a recommendation that the Company seek approval of the Minnesota Public Utilities Commission to record depreciation expense using primary account accrual rates that composite to 2.60 percent. This change represents an increase of 0.04 percentage points above the current composite rate of 2.56 percent.

The study provides a comparison of current and proposed depreciation rates and annualized accruals for calendar year 2023, based upon plant investments and deprecation reserves on December 31, 2022. These rates can be updated to a subsequent date as needed. A continued application of currently approved rates would provide annualized depreciation expense of $71,057,227 compared with an annualized expense of $72,169,578 using the rates recommended in this study.

The proposed 2023 expense increase is $1,112,351. The computed change in annualized accruals includes a reduction of $3,167,899 attributable to an amortization of a $77,170,091 reserve imbalance. A proportionate amount of the total reserve imbalance will be allocated to Minnesota and amortized over the weighted average remaining life of each rate category using the remaining–life depreciation rates recommended in the study. The remaining portion of the increase is attributable to recommended changes in service life and net salvage parameters.

The scope of our investigation included:

- Collection of plant and net salvage data;
- Reconciliation of data to the official records of the Company;
- Discussions with OTP plant accounting personnel;
- Validation of estimated years of final retirement for life–span categories;
- Statistical studies of historical retirement activity;
- Estimation of projection lives and retirement dispersion patterns;
- Analysis of gross salvage and cost of removal;
- Analysis of recorded depreciation reserves; and
- Development of recommended accrual rates for each rate category.

Mr. Loyal K. Demmer
Page Two
August 30, 2023

The results of our investigation are presented in the attached report in five sections. The Executive Summary provides an overview of the study and a discussion of the principal findings. The Company Profile provides background information about Otter Tail Power Company that is foundational to the study. The Study Procedure section describes the steps involved in conducting a depreciation study and the specific procedures used in this engagement. The Statements provide a comparative summary of current and proposed depreciation parameters, rates and accruals and required filing schedules in compliance with Minnesota Rules 7825.0700. The report concludes with the Analysis section, which provides examples of the supporting schedules prepared for each plant account. Supporting schedules for all transmission, distribution and general plant are provided in accompanying workpapers.

We wish to express our appreciation for the opportunity to again be of service to Otter Tail and for the assistance you provided to us. We would be pleased to discuss the study with you or others at your convenience.

Respectfully submitted,
FOSTER ASSOCIATES CONSULTANTS
by



Ronald E. White, Ph.D.
President

REW:lj

CONTENTS

EXECUTIVE SUMMARY SECTION I
INTRODUCTION 1
SCOPE OF STUDY 2
DEPRECIATION SYSTEM 2
PROPOSED DEPRECIATION RATES 3
COMPANY PROFILE SECTION II
GENERAL 4
GENERATING RESOURCES 4
TRANSMISSION AND DISTRIBUTION FACILITIES 6
STUDY PROCEDURE SECTION III
INTRODUCTION 8
SCOPE 8
DATA COLLECTION 8
LIFE ANALYSIS AND ESTIMATION 9
NET SALVAGE ANALYSIS 12
DEPRECIATION RESERVE ANALYSIS 13
DEVELOPMENT OF ACCRUAL RATES 15
STATEMENTS SECTION IV
INTRODUCTION 17
STATEMENT A – CURRENT AND PROPOSED ACCRUAL RATES 19
STATEMENT B – CURRENT AND PROPOSED ACCRUALS 24
STATEMENT C – DEPRECIATION RESERVE SUMMARY 31
STATEMENT D – AVERAGE NET SALVAGE 38
STATEMENT E – FUTURE NET SALVAGE 44
STATEMENT F – PARAMETER SUMMARY 47
STATEMENT G – PLANT ACTIVITY 54
STATEMENT H – ANALYSIS OF DEPRECIATION RESERVE 64
STATEMENT I – SUMMARY OF ANNUAL DEPRECIATION ACCRUALS 74
ANALYSIS SECTION V
INTRODUCTION 84
SCHEDULE A – GENERATION ARRANGEMENT 84
SCHEDULE B – AGE DISTRIBUTION 85
SCHEDULE C – PLANT HISTORY 85
SCHEDULE D – ACTUARIAL LIFE ANALYSIS 86

SCHEDULE E – GRAPHICS ANALYSIS 86
SCHEDULE F – HISTORICAL NET SALVAGE ANALYSIS 86

DISTRIBUTION

ACCOUNT 364.00 – POLES, TOWERS AND FIXTURES

SCHEDULE A – GENERATION ARRANGEMENT 87
SCHEDULE B – AGE DISTRIBUTION 90
SCHEDULE C – PLANT HISTORY 93
SCHEDULE D – ACTUARIAL LIFE ANALYSIS 95
SCHEDULE E – GRAPHICS ANALYSIS 98
SCHEDULE F – HISTORICAL NET SALVAGE ANALYSIS 101

EXECUTIVE SUMMARY

INTRODUCTION

This report presents the findings and recommendations developed in a 2023 depreciation study for utility plant owned and operated by Otter Tail Power Company. The study was undertaken pursuant to Minnesota Rules 7825.0500-7825.0900 and by order of the Minnesota Public Utilities Commission in Docket No. E017/D–22–483 (Order dated December 7, 2022) directing Otter Tail Power to file a five–year depreciation study by September 1, 2023. The current study provides recommended 2023 depreciation rates and parameters for: a) intangible plant; b) steam, hydraulic, other production, wind and solar generating resources; and c) electric transmission, distribution and general plant categories. Work on the study commenced in June 2023 and progressed through mid–August, at which time the project was completed.

Foster Associates is a public utility economics consulting firm offering economic research and consulting services on issues and problems arising from governmental regulation of business. Areas of specialization supported by the firm include property life forecasting, technological forecasting, depreciation estimation, and valuation of industrial property.

Foster Associates has undertaken numerous depreciation engagements for both public and privately owned businesses including detailed statistical life studies, analyses of required net salvage rates, and the selection of depreciation systems that will most nearly achieve the goals of depreciation accounting under the constraints of either government regulation or competitive market pricing. Foster Associates is widely recognized for industry leadership in the development of depreciation systems, life analysis techniques and computer software for conducting depreciation and valuation studies.

Depreciation rates currently used by Otter Tail Power became effective January 1, 2023 pursuant to a Commission order in Docket No. E017/D–22–483 approving revised remaining lives developed in a 2022 technical update of depreciation rates. Parameters (*i.e.*, projection curve, projection life and future net salvage rates) used in the 2022 update were developed by Foster Associates in a 2018 study.

The principal findings and recommendations developed in the current study are summarized in Section IV of this report. Statement A provides a comparative summary of current and proposed annual depreciation rates for each rate category. Statement B provides a comparison of current and proposed annual depreciation accruals. Statement C provides a comparison of computed and recorded depreciation reserves for each rate category. Statement D provides a summary of the components used to obtain weighted–average net salvage rates. 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 proposed parameters including projection life, projection curve and future net salvage rates.

Statement F also contains current and proposed statistics including average service lives, average remaining lives, and average net salvage rates. Statements G through I provide a five–year history of plant, reserves and accruals in compliance with Minnesota Rules 7825.0700, Subpart 1.

SCOPE OF STUDY

The principal activities undertaken in the course of the current study included:

- Collection of plant and net salvage data;
- Reconciliation of data to the official records of the Company;
- Discussions with Otter Tail Power plant accounting personnel;
- Validation of estimated years of final retirements for life–span categories;
- Statistical studies of historical retirement activity;
- Estimation of projection lives and retirement dispersion patterns;
- Analysis of gross salvage and cost of removal;
- Analysis of recorded depreciation reserves; and
- Development of recommended accrual rates for each rate category.

DEPRECIATION SYSTEM

A depreciation rate is formed by combining elements of a depreciation system. A depreciation system is composed of a method, a procedure and a technique. A depreciation method (*e.g.*, straight–line) describes the component of the system that determines the acceleration or deceleration of depreciation accruals in relation to either time or use. A depreciation procedure (*e.g.*, vintage group) identifies the level of grouping or sub–grouping of assets within a plant category. The level of grouping specifies the weighting used to obtain composite life statistics for an account. A depreciation technique (*e.g.*, remaining–life) describes the life statistic used in the system.

With the exception of asset categories for which amortization accounting has been approved, Otter Tail Power is currently using a Commission approved depreciation system composed of the straight–line method, vintage group procedure, remaining–life technique. Amortization accounting is used by Otter Tail Power for intangible plant and general plant categories in which the unit cost of plant items is small in relation to the number of units classified in an account. Plant is retired (*i.e.*, credited to plant and debited to the reserve) as each vintage achieves an age equal to the amortization period.

Depreciation theory provides that the cost of an asset (or group of assets) should be allocated to operations over an estimate of the economic life of the asset in proportion to the consumption of service potential. It is the opinion of Foster Associates that the objectives of depreciation accounting are being achieved through the use

of the vintage group procedure which distinguishes service lives among vintages, and the remaining–life technique which provides cost apportionment over the estimated weighted average remaining life of a rate category. Although the emergence of economic factors such as competition and incentive forms of regulation may eventually encourage abandonment of the straight–line method, these concerns were not addressed in the current study.

PROPOSED DEPRECIATION RATES

Table 1 below provides a summary of the changes in annual rates and accruals resulting from an application of the parameters and depreciation rates recommended in the 2023 study.

Function	Accrual Rates			2023 Annualized Accrual		
	Current	Proposed	Difference	Current	Proposed	Difference
A	B	C	D=C-B	E	F	G=F-E
Intangible Plant	11.43%	11.43%	0.00%	$ 3,429,084	$ 3,429,084	$ -
Steam Production	2.77%	2.79%	0.02%	14,605,072	14,705,394	100,322
Hydraulic Production	0.95%	1.39%	0.44%	91,936	134,474	42,538
Other Production	3.04%	3.06%	0.02%	5,721,657	5,769,835	48,178
Wind Production	2.91%	3.07%	0.16%	17,872,882	18,853,867	980,985
Solar Production	4.28%	4.18%	-0.10%	13,903	13,583	(320)
Transmission	1.62%	1.54%	-0.08%	11,898,459	11,280,033	(618,426)
Distribution	2.36%	2.46%	0.10%	14,431,732	15,038,545	606,813
General Plant	4.72%	4.64%	-0.08%	2,992,502	2,944,763	(47,739)
TOTAL UTILITY PLANT	2.56%	2.60%	0.04%	$ 71,057,227	$ 72,169,578	$ 1,112,351

Table 1. Current and Proposed Rates and Accruals

Foster Associates is recommending primary account depreciation rates equivalent to a composite rate of 2.60 percent. Depreciation expense is currently accrued at rates that composite to 2.56 percent. The recommended change in the composite depreciation rate is, therefore, an increase of 0.04 percentage points.

A continued application of current rates would provide annualized depreciation expense of $71,057,227 compared with an annualized expense of $72,169,578 using the rates developed in this study. The proposed 2023 expense increase is $1,112,351. The computed change in annualized accruals includes a reduction of $3,167,899 attributable to an amortization of a $77,170,091 reserve imbalance. The remaining portion of the change is attributable to adjustments in service life and net salvage statistics recommended in the 2023 study. The portion of the increase in accruals allocated to the Minnesota jurisdiction is $519,332.

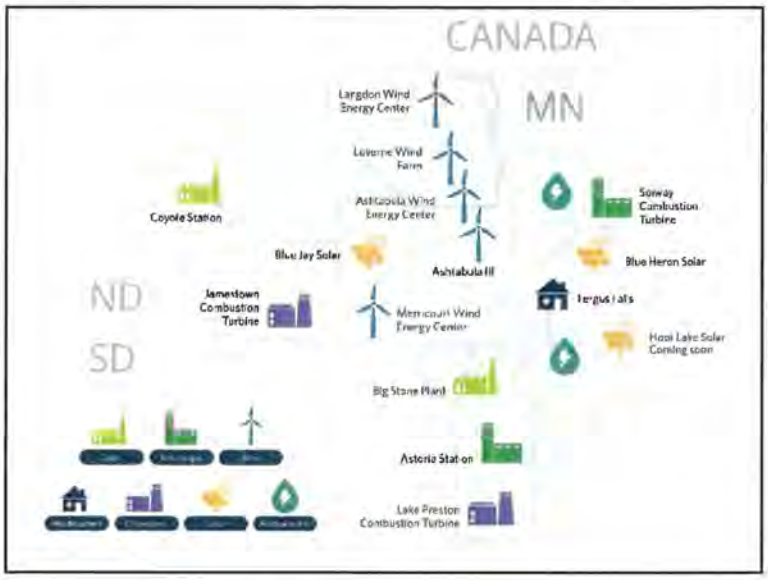
Of the 122 plant accounts included in the 2023 study, Foster Associates is recommending rate reductions for 21 accounts, rate increases for 64 accounts and no change for 37 accounts.

COMPANY PROFILE

GENERAL

Otter Tail Power Company was incorporated in Minnesota in 1907 and began selling electric energy with the completion of the Dayton Hollow Hydro Plant on the Otter Tail River in 1909. Otter Tail Power became a separate, wholly owned subsidiary of Otter Tail Corporation in 2009.

Over the years, Otter Tail Power expanded its operations through construction, acquisition, and mergers, and serves more than 133,000 customers. Approximately 62,400 customers are located in Minnesota, 59,200 in North Dakota, and 11,800 in South Dakota.



GENERATING RESOURCES



Otter Tail Power operates two coal–burning power plants that produce about 30 percent of the electricity sold to customers.

Located near Big Stone City, South Dakota, the 474 megawatt (MW) Big Stone Plant is co–owned by Otter Tail Power (53.9%), NorthWestern Energy (23.4%) and Montana–Dakota Utilities (22.7%). Plant construction began in 1969 and commercial operation began in May 1975. The initial cost to construct the plant was approximately $170 million.

Coyote Station is a single 427-MW lignite–fired unit located two miles south of Beulah, North Dakota. The plant is operated by Otter Tail Power (35%) and jointly



owned with Montana–Dakota Utilities (25%), Northern Municipal Power Agency (30%) and NorthWestern Energy (10%). The plant consists of one Babcock and Wilcox cyclone–fired lignite boiler. The boiler is equipped with a Flue Gas Desulfurization (FGD) system in series with a fabric filter. Flue gas from the main boiler is emitted through a 498–foot stack equipped to monitor NOx, SOx and opacity. Steam from the boiler is routed to a Westinghouse steam driven turbine. Also located at the site are coal handling systems, an auxiliary boiler, emergency generators and fuel oil storage tanks. Construction of Coyote Station began in October 1977 and commercial operation began in 1981.

In October 2012 the Coyote Station owners, including Otter Tail Power, entered into a lignite sales agreement with Coyote Creek Mining Company, LLC, a subsidiary of The North American Coal Corporation, to deliver the annual coal supply needs of Coyote Station for 25 years beginning in May 2016 through 2040.

Otter Tail Power retired its 142-MW coal-fired Hoot Lake Plant in Fergus Falls, Minnesota, in mid-2021. The facility was originally constructed as a dam built on a diverted portion of the Otter Tail River (Hoot Lake and Wright Lake forming the reservoirs for this dam site).

The hydroelectric portion continues in operation today.

In addition to its coal–fired power plants, Otter Tail Power owns and operates six small hydro plants supplying about 1.0 percent of the electricity sold to customers.

With the exception of the Bemidji plant located on the Mississippi River, all other plants are located on the Otter Tail River near Fergus Falls, Minnesota.

Otter Tail Power's Astoria Station is a 245-MW simple-cycle natural gas combustion turbine generation facility near Astoria, South Dakota. The facility was placed into commercial operation in February 2021, with a total cost of approximately $160 million.

Other production facilities, serving as peaking plants, include three oil–fired combustion turbines and one natural gas or oil-fired turbine. Jamestown (two units with a combined capacity of 43.3 MW) and Lake Preston (20.1 MW) are oil fired. Solway (42.8 MW) operates on natural gas or fuel oil.

In 2022, wind farms Otter Tail Power owns or from which it contracts energy, generated 25 percent of the company's total energy mix.

Ashtabula III Wind Farm is a 62-MW wind farm located in eastern North Dakota. The facility was purchased by Otter Tail Power for approximately $50 million in January 2023. Prior to the purchase of the wind farm assets, the company purchased

the wind-generated electricity from the wind farm pursuant to a power purchase agreement.

Otter Tail Power's Merricourt Wind Energy Center is a 150-MW wind farm located in southeastern North Dakota. The facility was placed into commercial operation in December 2020, with a total cost of approximately $260 million.

Additional wind resources include Langdon Wind Center, Ashtabula Wind Center, and Luverne Wind Farm.

Langdon Wind Center is a 159-MW facility located in Cavalier County, North Dakota, and began operating in 2007.

Otter Tail Power owns a 40.5 MW portion of the facility, while NextEra Energy Resources owns the remainder and operates the entire wind farm. All remaining output from the facility is sold to Minnkota Power Cooperative and Otter Tail Power under power purchase agreements.

Otter Tail Power also owns a 48–MW portion of the Ashtabula Wind Center, which is located in Barnes County, North Dakota, and became operational in November 2008. NextEra Energy Resources owns the remainder of the 199.5–MW site.



In 2009 Otter Tail Power began construction of a 49.5 MW portion of the 169.5 MW Luverne Wind Farm in east central North Dakota. Purchase of the construction–ready site from M–Power LLC, was completed February 6, 2009. Otter Tail Power's portion of the site was commercially operational by early September 2009.

Transmission and Distribution Facilities

As of December 31, 2022, Otter Tail Power wholly or jointly owned 875 miles of 345 kilovolt (kV) lines; 484 miles of 230 kV lines; 960 miles of 115 kV lines; and about 8,400 miles of lines less than 115 kV. The company's electric system is interconnected with those of most neighboring electric suppliers and is a member of the Midwest Reliability Organization (MRO) and the Midcontinent Independent System Operator (MISO). These associations allow Otter Tail Power to participate in coordination of system reliability, reserve sharing, and planning and building of generation and transmission facilities over a multi–state area.

In July 2022 the MISO Board of Directors approved $10.3 billion in transmission projects focused on its Midwest Subregion, which includes Otter Tail Power's service area. These projects are the first group of four in MISO's Long-Range Transmission Planning (LRTP) process that aim to integrate new generation

resources—as outlined in MISO member and state plans—and increase resilience in the face of severe weather events.

The first project Otter Tail Power will work on is an approximately 85-mile, 345-kV transmission line from Jamestown to Ellendale, North Dakota. Otter Tail Power will lead the development and construction of the project while working closely with Montana-Dakota Utilities Co., co-owner in the transmission line.

For the second project, Otter Tail Power will partner with Missouri River Energy Services (MRES), acting on behalf of Western Minnesota Municipal Power Agency, on an approximately 100-mile, 345-kV transmission line from Otter Tail Power's Big Stone South Substation in South Dakota to the MRES Alexandria Substation in west central Minnesota. Otter Tail Power will lead project development and construction and work closely with MRES to co-own this line.

Otter Tail Power is also working with Xcel Energy, Great River Energy, Minnesota Power, and MRES to develop, construct, and co-own the addition of a second 345-kV circuit to the existing Fargo to Twin Cities CapX2020 line from the MRES Alexandria Substation to a new 345-kV substation called Big Oaks. The Alexandria to Big Oaks project is approximately 105 miles. Otter Tail Power is in the early stages of project development for Big Stone South-Alexandria-Big Oaks with all co-owners and is currently targeting completion in late 2032.

STUDY PROCEDURE

INTRODUCTION

The purpose of a depreciation study is to analyze the mortality characteristics, net salvage rates and adequacy of depreciation accruals and recorded depreciation reserves for each rate category. This study provides the foundation and documentation for recommended changes in the depreciation rates used by Otter Tail Power (OTP) for intangible plant, production, transmission, distribution and general plant categories. The proposed rates are subject to approval by the Minnesota Public Utilities Commission.

SCOPE

The steps involved in conducting a depreciation study can be grouped into five major tasks:

- Data Collection;
- Life Analysis and Estimation;
- Net Salvage Analysis;
- Depreciation Reserve Analysis; and
- Development of Accrual Rates.

The scope of the Otter Tail Power 2023 study included consideration of each of these tasks as described below.

DATA COLLECTION

The minimum database required to conduct a statistical life study consists of a history of vintage year additions and unaged activity–year retirements, transfers and adjustments. These data must be appropriately adjusted for transfers, sales and other plant activity that would otherwise bias the measured service life of normal retirements. The age distribution of surviving plant for unaged data can be estimated by distributing plant in service at the beginning of the study year to prior vintages in proportion to the theoretical amount surviving from a projection or survivor curve identified in the life study. The statistical methods of life analysis used to examine unaged plant data are known as *semi–actuarial techniques*.

A far more extensive database is required to apply statistical methods of life analysis known as *actuarial techniques*. Plant data used in an actuarial life study most often include age distributions of surviving plant at the beginning of a study year and vintage years, activity years, and dollar amounts associated with normal retirements, reimbursed retirements, sales, abnormal retirements, transfers, corrections, and extraordinary adjustments over a series of prior activity years. An actuarial database may include age distributions of surviving plant at the beginning of the earliest activity year, rather than at the beginning of the study year. Plant additions, however, must be included in a database containing an opening age distribution to derive aged survivors at the beginning of the study year. All activity year transactions with vintage year identification are coded and stored in a database. These data

are processed by a computer program and transaction summary reports are created in a format reconcilable to official plant records. The availability of such detailed information is dependent upon an accounting system that supports aged property records. The Continuing Property Record (CPR) system used by Otter Tail Power provides aged transactions for all plant accounts.[2]

The database used in conducting the 2023 study was assembled by appending 2022 plant and reserve activity to the database used in the 2022 Technical Update. Service life and net salvage statistics estimated in the 2023 study were derived from accounting transactions recorded over the period 1993 through 2022 for steam and other production accounts and over the period 1985 through 2022 for transmission, distribution and general plant accounts.[3] Detailed accounting transactions were extracted from the CPR system and assigned transaction codes which describe the nature of the accounting activity. Transaction codes for plant additions, for example, were used to distinguish normal additions from acquisitions, purchases, reimbursements and adjustments. Similar transaction codes were used to distinguish normal retirements from sales, reimbursements, abnormal retirements and adjustments. Transaction codes were also assigned to transfers, capital leases, gross salvage, cost of removal and other accounting activity considered in a depreciation study.

The accuracy and completeness of the assembled database was verified by Foster Associates for activity year 2022 by comparing additions, retirements, transfers and adjustments, and the ending plant balance derived for 2022 to the regulated investments reported internally by the Company in electric plant in service reports. These reports conform to FERC Form 1 plant reporting requirements. The accuracy of prior activity years was confirmed in each of the full studies and technical updates prepared over the period 1998–2021. Age distributions of surviving plant on December 31, 2022 were reconciled to the CPR.

LIFE ANALYSIS AND ESTIMATION

Life analysis and life estimation are terms used to describe a two–step procedure for estimating the mortality characteristics of a plant category. The first step (*i.e.*, life analysis) is largely mechanical and primarily concerned with history. Statistical techniques are used in this step to obtain a mathematical description of the forces of retirement acting upon a plant category and an estimate of the *projection life* of

[2] Depreciation studies conducted prior to the 2007 Technical Update were based on unaged transactions for Account 370.00 (Meters) and Account 370.10 (Load Management Switches). Depreciation rates were derived from simulated age distributions. Vintaged plant activity for calendar year 2006 and recorded age distributions at December 31, 2006 were developed by Otter Tail Power and first used in the 2007 Technical Update. Derived age distributions at December 31, 2005 and post–2005 aged transactions are now available for all metering plant accounts.

[3] The 1993–2006 database for hydro production was disaggregated with transfers in 2006 to develop and maintain depreciation rates for each plant location.

an account. The mathematical expressions used to describe these life characteristics are known as *survival functions* or *survivor curves*.

The second step (*i.e.*, life estimation) is concerned with predicting the expected remaining life of property units still exposed to forces of retirement. It is a process of blending the results of a life analysis with informed judgment (including expectations about the future) to obtain an appropriate projection life and curve descriptive of the parent population from which a plant account is viewed as a random sample. The amount of weight given to a life analysis will depend upon the extent to which past retirement experience is considered descriptive of the future.

Analytical methods used in a life analysis are broadly classified as actuarial and semi–actuarial techniques. Actuarial techniques can be applied to plant accounting records that reveal the age of a plant asset at the time of its retirement from service. Stated differently, each property unit must be identifiable by date of installation and age at retirement. Semi–actuarial techniques can be used to derive service life and dispersion estimates when age identification of retirements is not maintained or readily available. Age identification of retirements was available for all plant accounts included in the 2023 Otter Tail Power depreciation study.

An actuarial life analysis program designed and developed by Foster Associates was used in this study. The first step in an actuarial analysis involves a systematic treatment of the available data for the purpose of constructing an observed life table. A complete life table contains the life history of a group of property units installed during the same accounting period and various probability relationships derived from the data. A life table is arranged by age–intervals (typically defined as one year) and shows the number of units (or dollars) entering and leaving each age–interval and probability relationships associated with this activity. A life table minimally shows the age of each survivor and the age of each retirement from a group of units installed in a given accounting year.

A life table can be constructed in any one of at least five methods. The annual–rate or retirement–rate method was used in this study. The mechanics of the annual–rate method require the calculation of a series of ratios obtained by dividing the number of units (or dollars) surviving at the beginning of an age interval into the number of units (or dollars) retired during the same interval. This ratio—called a "retirement ratio" is an estimator of the hazard rate or conditional probability of retirement during an age interval. The cumulative proportion surviving is obtained by multiplying the retirement ratio for each age interval by the proportion of the original group surviving at the beginning of that age interval and subtracting this product from the proportion surviving at the beginning of the same interval. The annual–rate method is applied to multiple groups or vintages by combining the retirements and/or survivors of like ages for each vintage included in the analysis.

The second step in an actuarial analysis involves graduating or smoothing the observed life table and fitting the smoothed series to a family of survival functions. The functions used in this study are the Iowa–type curves which are mathematically described by the Pearson frequency curve family. The observed life table was smoothed by a weighted least–squares procedure in which first, second– and third–degree orthogonal polynomials were fitted to the observed retirement ratios. The resulting function was expressed as a survivorship function and numerically integrated to obtain an estimate of the projection life. Observed proportions surviving were then fitted by a weighted least–squares procedure to the Iowa–curve family (using the projection life derived from the polynomial hazard function) to obtain a mathematical description or classification of the dispersion characteristics of the data.

The set of computer programs used in this analysis provides multiple rolling–band, shrinking–band and progressive–band analyses. Observation bands are defined in terms of a "retirement era" that restricts the analysis to the retirement activity of all vintages represented by survivors at the beginning of a selected era. In a rolling–band analysis, a year of retirement experience is added to each successive retirement band and the earliest year from the preceding band is dropped. A shrinking–band analysis begins with the total retirement experience available and the earliest year from the preceding band is dropped for each successive band. A progressive–band analysis adds a year of retirement activity to a previous band without dropping earlier years from the analysis. Rolling, shrinking and progressive band analyses are used to detect the emergence of trends in the behavior of the dispersion and projection life.

Options available in the Foster Associates actuarial life–analysis program include the width and location of both placement and observation bands; the interval of years included in a selected band analysis; the estimator of the hazard rate (actuarial, conditional proportion retired, or maximum likelihood); the elements to include on the diagonal of a weight matrix (exposures, inverse of age, inverse of variance, or unweighted); and the age at which an observed life table is truncated. The program also provides tabular and graphics output as an aid in the analysis.

While actuarial and semi–actuarial statistical methods are well suited to an analysis of plant categories containing a large number of homogeneous units (*e.g.*, poles. conductors. meters, etc.), retirement dispersions is also exhibited for plant categories composed of major items of plant that will most likely be retired as a single unit. Plant retirements from an integrated system prior to the retirement of the entire facility are viewed as interim retirements that will be replaced in order to maintain the integrity of the system. Plant facilities may also be added to the existing system (*i.e.*, interim additions) in order to expand or enhance its productive capacity without extending the service life of the existing system. A proper depreciation rate can be developed for an integrated system using a life–span method.

All plant accounts classified in steam, hydro, other production, wind and solar were identified by unit and treated as life–span categories in the 2023 study. Additionally, four structures accounts (390.10, 390.20, 390.25 and 390.30) classified in the General Plant function were treated as life–span categories in this and prior studies.

NET SALVAGE ANALYSIS

Depreciation rates designed to achieve the goals and objectives of depreciation accounting will include a parameter for future net salvage and a variable for average net salvage reflecting both realized and future net salvage rates.

Estimates of net salvage rates applicable to future retirements are most often derived from an analysis of gross salvage and cost of removal realized in the past. An analysis of past experience (including an examination of trends over time) provides a reasonable basis for estimating future salvage and cost of removal. However, consideration should also be given to events that may cause deviations from net salvage realized in the past. Among the factors that should be considered are the age of plant retirements; the portion of retirements likely to be reused; changes in the method of removing plant; the type of plant to be retired in the future; inflation expectations; the shape of the projection life curve; and economic conditions that may warrant greater or lesser weight to be given to net salvage rates observed in the past.

Average net salvage rates for an account or plant function are derived from a direct dollar weighting of a) historical retirements with historical (or realized) net salvage rates and b) future retirements *(i.e.*, surviving plant) with the estimated future net salvage rate. Average net salvage rates will change, therefore, as additional years of retirement and net salvage activity become available and as subsequent plant additions modify the weighting of future net salvage estimates. The computation of estimated average net salvage rates is shown in Statement D.

Future net salvage rates for steam, other production, and wind farms were developed from the projected cost of dismantling these facilities estimated in demolition studies commissioned by OTP in 2022. Terminal dismantlement costs estimated in these studies are summarized in Table 2 below. Terminal net salvage rates for general plant structures were estimated by Otter Tail Power. The computation of future net salvage rates is shown in Statement E.

Special consideration should also be given to the treatment of insurance proceeds and other forms of third–party reimbursements credited to the depreciation reserve. A properly conducted net salvage study will exclude such activity from the estimate of future parameters and include the activity in the computation of realized and average net salvage rates.

Plant	2022 Cost	Ownership Share	Inflation Rate	AYFR	Demolition Cost
A	B	C	D	E	F
Steam Production					
Big Stone	$ 20,031,100	53.90%	2.00%	2046	$ 17,365,916
Coyote	28,857,410	35.00%	2.00%	2041	14,713,929
Other Production					
Astoria Station	$ 1,338,000	100.00%	2.00%	2056	$ 2,623,385
Jamestown	390,300	100.00%	2.00%	2033	485,289
Lake Preston	243,820	100.00%	2.00%	2033	303,160
Solway	298,790	100.00%	2.00%	2038	410,175
Wind Farms					
Ashtabula	$ 4,711,360	100.00%	2.00%	2043	$ 7,140,850
Ashtabula III	5,822,970	100.00%	2.00%	2048	9,744,263
Langdon	3,975,210	100.00%	2.00%	2042	5,906,953
Luverne	4,939,590	100.00%	2.00%	2044	7,636,506
Merricourt	10,914,650	100.00%	2.00%	2055	20,980,483
General Plant					
General Office Buiding	$ (2,109,700)	100.00%	2.00%	2040	$ (3,013,171)
Fleet Serv. Cntr - Fergus Falls	(338,000)	100.00%	2.00%	2045	(532,992)
Fleet Serv. Cntr - Jamestown	(1,066,220)	100.00%	2.00%	2079	(3,296,527)
Central Stores Building	(2,392,980)	100.00%	2.00%	2045	(3,773,488)

Table 2. Demolition Costs

A five–year moving average analysis of the ratio of realized salvage and removal expense to the associated retirements was used in the 2023 study for transmission, distribution and general plant categories to: a) estimate a realized net salvage rate; b) detect the emergence of historical trends; and c) establish a basis for estimating a future net salvage rate. Cost of removal and salvage opinions obtained from Company personnel were blended with judgment and historical net salvage indications in developing estimates of the future.

DEPRECIATION RESERVE ANALYSIS

The purpose of a depreciation reserve analysis is to compare the current level of recorded reserves with the level required to achieve the goals or objectives of depreciation accounting if the amount and timing of future retirements and net salvage are realized as predicted. The difference between a required (or theoretical) depreciation reserve and a recorded reserve provides a measurement of the expected excess or shortfall that will remain in the depreciation reserve if corrective action is not taken to eliminate the reserve imbalance.

Unlike a recorded reserve which represents the net amount of depreciation expense charged to previous periods of operations, a theoretical reserve is a measure of the implied reserve requirement at the beginning of a study year if the timing of future retirements and net salvage is in exact conformance with a survivor curve chosen

to predict the probable life of property still exposed to the forces of retirement. Stated differently, a theoretical depreciation reserve is the difference between the recorded cost of plant presently in service and the sum of depreciation expense and net salvage that will be charged in the future if retirements are distributed over time according to a specified retirement frequency distribution.

The survivor curve used in the calculation of a theoretical depreciation reserve is intended to describe forces of retirement that will be operative in the future. However, retirements caused by forces such as accidents, physical deterioration and changing technology seldom, if ever, remain stable over time. It is unlikely, therefore, that a probability or retirement frequency distribution can be identified that will accurately describe the age of plant retirements over the complete life cycle of a vintage. It is for this reason that depreciation rates should be reviewed periodically and adjusted for observed or expected changes in the parameters chosen to describe the underlying forces of mortality.

Although reserve records are commonly maintained by various account classifications, the total utility reserve in relation to the sum of account computed reserves is the most important indicator of the adequacy (or inadequacy) of recorded reserves. If statistical life studies have not been conducted or retirement dispersion has been overlooked in setting depreciation rates, it is likely that some accounts will be over–depreciated and other accounts will be under–depreciated relative to a calculated theoretical reserve. Differences between a theoretical reserve and a recorded reserve also will arise as a normal occurrence when service lives, dispersion patterns and net salvage estimates are adjusted in the course of depreciation reviews. It is appropriate, therefore, and consistent with group depreciation theory to periodically redistribute or rebalance recorded reserves among the various primary accounts based upon the most recent estimates of retirement dispersion and net salvage rates.

Notwithstanding that Otter Tail had responsibly rebalanced depreciation reserves (with Commission authorization) in each full study and each technical update for nearly twenty (20) years, the Department declared in Docket No. E–017/D–11–886 that: "… the only clear effect of Otter Tail Power's practice of redistributing reserves is to create a layer of confusion on Otter Tail Power's depreciation calculations." The Commission accepted the Department's subjective claim and ordered that: "Otter Tail Power 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 eliminated by the Commission directive and removed from all post–2011 depreciation studies and technical updates.

Statement C provides a comparison of recorded and computed reserves at December 31, 2022. The recorded reserve was $922,358,117 or 33.2 percent of the depreciable plant investment. The corresponding computed reserve is $845,188,026 or 30.4 percent of the depreciable plant investment. A proportionate amount of the

measured reserve imbalance of $77,170,091 will be amortized over the composite weighted–average remaining life of each rate category using the remaining life depreciation rates proposed in this study.

DEVELOPMENT OF ACCRUAL RATES

The goal or objective of depreciation accounting is cost allocation over the economic life of an asset in proportion to the consumption of service potential. Ideally, the cost of an asset—which represents the cost of obtaining a bundle of service units—should be allocated to future periods of operation in proportion to the amount of service potential expended during an accounting interval. The service potential of an asset is the present value of future net revenue (*i.e.*, revenue less expenses exclusive of depreciation and other non–cash expenses) or cash inflows attributable to the use of that asset alone.

Cost allocation in proportion to the consumption of service potential is often approximated by the use of depreciation methods employing time rather than net revenue as the apportionment base. Examples of time–based methods include sinking–fund, straight–line, declining balance, and sum–of–the–years' digits. The advantage of a time–based method is that it does not require an estimate of the remaining amount of service capacity an asset will provide or the amount of capacity actually consumed during an accounting interval. Using a time–based allocation method, however, does not change the goal of depreciation accounting. If it is predictable that the net revenue pattern of an asset will either decrease or increase over time, then an accelerated or decelerated time–based method should be used to approximate the rate at which service potential is actually consumed.

The time period over which the cost of an asset will be allocated to operations is determined by the combination of a procedure and a technique. A depreciation procedure describes the level of grouping or sub–grouping of assets within a plant category. The broad group, vintage group, equal–life group, and item (or unit) are a few of the more widely used procedures. A depreciation technique describes the life statistic used in a depreciation system. Whole life and remaining life (or expectancy) are the most common techniques.

Depreciation rates recommended in the 2023 study were developed using a system composed of the straight–line method, vintage group procedure, remaining–life technique. This formulation of the accrual rate is equivalent to a straight–line method, vintage group procedure, whole–life technique with amortization of reserve imbalances over the estimated remaining life of each rate category. This system was proposed and adopted in the 1993 study and has been retained in each subsequent study and technical update. It is the opinion of Foster Associates that this system will remain appropriate for Otter Tail Power, provided depreciation studies are conducted periodically and parameters are routinely adjusted to reflect changing operating conditions. Although the emergence of economic factors such

as restructuring and performance-based regulation may ultimately encourage abandonment of the straight–line method, no attempt was made in the current study to address this concern.

It is also the opinion of Foster Associates that amortization accounting is consistent with the goals and objectives of depreciation accounting and remains appropriate for the approved amortization categories.

STATEMENTS

INTRODUCTION

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

- Statement A provides a comparative summary of current and proposed annual depreciation rates using the vintage group procedure, remaining–life technique.
- Statement B provides a comparison of current and proposed annualized 2023 depreciation accruals derived from the depreciation rates contained in Statement A.
- Statement C provides a comparison of recorded and computed reserves for each rate category at December 31, 2022.
- Statement D provides a summary of the components used to obtain weighted average net salvage rates.
- Statement E provides a computation of estimated future net salvage rates for life–span categories.
- Statement F provides a comparative summary of current and proposed parameters and statistics including projection life, projection curve, average service life, average remaining life, and average and future net salvage rates.

Current depreciation accruals shown on Statement B are the product of the plant investment (Column B) and current depreciation rates (Column D) shown on Statement A. These are the effective rates used by the Company for the mix of investments recorded on December 31, 2022. Similarly, proposed depreciation accruals shown on Statements B are the product of the plant investment and proposed depreciation rates (Column H) shown on Statement A. Proposed remaining life accrual rates (Statement A) are given by:

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

This formulation of a remaining–life accrual rate is equivalent to

$$\text{Accrual Rate} = \frac{1.0 - \text{Average Net Salvage}}{\text{Average Life}} + \frac{\text{Computed Reserve} - \text{Recorded Reserve}}{\text{Remaining Life}}$$

where Average Net Salvage, Computed Reserve and Recorded Reserve are expressed in percent.

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.

Accordingly, this section also includes the following statements which set forth the above information for each of the calendar years 2018 through 2022:

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	Current Rem. Life	Current Fut. Net Salvage	Current Accrual Rate	Updated Rem. Life	Updated Fut. Net Salvage	Updated Reserve Ratio	Updated Accrual Rate
A	B	C	D	E	F	G	H
INTANGIBLE PLANT							
303.91 Software - 5 Year	← 5 Year Amortization →			← 5 Year Amortization →			
303.92 Software - 10 Year	← 10 Year Amortization →			← 10 Year Amortization →			
Total Intangible Plant			11.43%	5.66		37.28%	11.43%
STEAM PRODUCTION							
311.00 Structures and Improvements	22.62	-6.6%	2.44%	21.68	-6.6%	53.40%	2.44%
312.00 Boiler Plant Equipment	22.29	-6.7%	3.08%	21.33	-6.8%	39.88%	3.11%
312.10 Boiler Plant Equipment - Landfill	28.39		2.24%	27.46		38.78%	2.23%
314.00 Turbogenerator Units	21.53	-7.0%	2.10%	20.58	-7.0%	64.54%	2.10%
315.00 Accessory Electric Equipment	22.24	-6.8%	2.25%	21.30	-6.8%	58.72%	2.25%
316.00 Miscellaneous Power Plant Equipment	21.56	-6.9%	2.95%	20.58	-6.9%	43.31%	3.11%
Total Steam Production Plant			2.77%	21.44	-6.6%	46.62%	2.79%
HYDRAULIC PRODUCTION							
331.00 Structures and Improvements	38.12		0.12%	37.44		45.90%	1.44%
332.00 Reservoirs, Dams and Waterways	38.40		1.13%	37.50		36.30%	1.70%
333.00 Water Wheels, Turbines & Generators	38.36		0.09%	37.46		96.54%	0.09%
334.00 Accessory Electric Equipment	38.39		1.24%	37.50		53.44%	1.24%
335.00 Miscellaneous Power Plant Equipment	38.38		0.20%	37.48		92.52%	0.20%
Total Hydraulic Production Plant			0.95%	37.49		47.63%	1.40%
OTHER PRODUCTION							
341.00 Structures and Improvements	29.81	-1.8%	3.02%	28.81	-2.2%	13.93%	3.06%
342.00 Fuel Holders and Accessories	28.10	-2.1%	3.00%	26.86	-2.5%	18.28%	3.10%
343.00 Prime Movers	28.93	-2.0%	3.05%	27.99	-2.4%	16.66%	3.07%
345.00 Accessory Electric Equipment	29.31	-2.0%	2.97%	28.39	-2.4%	17.21%	2.98%
346.00 Miscellaneous Power Plant Equipment	28.37	-1.9%	3.09%	27.44	-2.3%	16.38%	3.10%
Total Other Production Plant			3.04%	28.09	-2.4%	16.31%	3.06%
WIND PRODUCTION							
341.00 Structures and Improvements	26.44	-5.1%	2.85%	25.40	-8.7%	31.12%	3.00%
344.00 Generators	26.31	-5.1%	2.91%	25.29	-8.7%	29.94%	3.07%
345.00 Accessory Electric Equipment	26.35	-5.1%	2.86%	25.32	-8.7%	31.07%	3.01%
346.00 Miscellaneous Power Plant Equipment	21.20	-5.5%	4.76%	20.26	-8.3%	-4.50%	5.58%
Total Wind Production Plant			2.90%	25.29	-8.7%	30.03%	3.06%
SOLAR PRODUCTION							
341.00 Structures and Improvements	22.28	-1.0%	4.29%	21.86	-1.0%	9.71%	4.18%
345.00 Accessory Electric Equipment	22.32	-1.0%	4.28%	21.86	-1.0%	9.62%	4.18%
Total Solar Production Plant			4.28%	21.86	-1.0%	9.63%	4.18%
TRANSMISSION PLANT							
353.00 Station Equipment	56.01	-5.0%	1.55%	56.05	-5.0%	17.60%	1.56%
354.00 Towers and Fixtures	69.13	-10.0%	1.47%	73.24	-10.0%	9.76%	1.37%
355.00 Poles and Fixtures	60.85	-50.0%	1.87%	65.47	-50.0%	36.85%	1.73%
356.00 Overhead Conductors and Devices	62.71	-30.0%	1.63%	67.29	-30.0%	27.82%	1.52%
358.00 Underground Conductors and Devices	20.67	-5.0%	1.40%	21.21	-5.0%	75.20%	1.40%
Total Transmission Plant			1.62%	65.14	-23.0%	22.51%	1.54%
DISTRIBUTION PLANT							
362.00 Station Equipment	34.46	5.0%	1.94%	36.35	-5.0%	28.09%	2.12%
364.00 Poles, Towers and Fixtures	48.12	-100.0%	2.90%	50.49	-125.0%	59.30%	3.28%
365.00 Overhead Conductors and Devices	43.06	-75.0%	2.29%	46.05	-70.0%	74.79%	2.07%
367.00 Underground Conductors and Devices	29.62	-5.0%	2.10%	36.33	-5.0%	39.29%	1.81%
368.00 Line Transformers	30.53	30.0%	1.73%	32.56	30.0%	17.16%	1.62%

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 Rem. Life	Current Fut. Net Salvage	Current Accrual Rate	Updated Rem. Life	Updated Fut. Net Salvage	Updated Reserve Ratio	Updated Accrual Rate
	A	B	C	D	E	F	G	H
369.00	Overhead Services	28.93	-200.0%	5.88%	33.48	-300.0%	132.56%	7.99%
369.10	Underground Services	32.56	-20.0%	2.26%	37.18	-50.0%	46.74%	2.78%
370.00	Meters	19.09		3.33%	20.46		38.81%	2.99%
370.05	Smart Meters	16.57		5.17%	15.57		19.17%	5.19%
370.10	Load Management Switches	1.42		0.90%	3.72		99.45%	0.15%
371.10	Electric Vehicle Charging Stations	← 10 Year Amortization →			← 10 Year Amortization →			
371.20	Other Private Lighting	24.52		3.92%	17.41	-5.0%	5.21%	5.73%
373.00	Street Lighting and Signal Systems	18.51	-5.0%	4.74%	16.47	-10.0%	13.76%	5.84%
	Total Distribution Plant			2.36%	33.52	-31.4%	41.73%	2.46%
	GENERAL PLANT							
	Depreciable							
390.00	Structures and Improvements	32.44	5.0%	1.85%	33.74		32.97%	1.99%
390.10	General Office Buildings	18.05	43.1%	1.01%	17.09	46.7%	40.87%	0.73%
390.20	Fleet Service Center Building	22.76	55.6%	-0.66%	21.82	71.1%	58.86%	-1.37%
390.25	Fleet Service Center - Jamestown	53.34	50.0%	0.87%	52.47	152.3%	4.16%	-1.08%
390.30	Central Stores Building	22.74	75.8%	-0.53%	21.81	87.9%	35.79%	-1.09%
396.00	Power Operated Equipment	19.69	5.0%	3.94%	17.29	5.0%	18.36%	4.43%
397.40	Communication Towers	29.74	-5.0%	1.69%	29.43	-5.0%	55.25%	1.69%
	Total Depreciable			1.45%	28.47	25.8%	33.90%	1.33%
	Amortizable							
391.00	Office Furniture	← 15 Year Amortization →			← 15 Year Amortization →			
391.10	Office Equipment	← 10 Year Amortization →			← 10 Year Amortization →			
391.20	Duplicating Equipment	← 10 Year Amortization →			← 10 Year Amortization →			
391.50	Computer Systems	← 5 Year Amortization →			← 5 Year Amortization →			
391.60	Computer Related Equipment	← 5 Year Amortization →			← 5 Year Amortization →			
394.00	Tools, Shop and Garage Equipment	← 15 Year Amortization →			← 15 Year Amortization →			
394.20	Automated Meter Reading Equipment	← 15 Year Amortization →			← 15 Year Amortization →			
397.00	Communication Equipment	← 15 Year Amortization →			← 15 Year Amortization →			
397.10	Radio Telecommunication Equipment	← 10 Year Amortization →			← 10 Year Amortization →			
397.20	Microwave Equipment	← 15 Year Amortization →			← 15 Year Amortization →			
397.30	Radio Load Control Equipment	← 10 Year Amortization →			← 10 Year Amortization →			
	Total Amortizable			10.66%	4.65		48.93%	10.66%
	Total General Plant			4.72%	11.05	16.7%	39.23%	4.64%
	TOTAL UTILITY			2.56%	30.29	-15.9%	33.18%	2.60%
	STEAM PRODUCTION							
	Big Stone							
311.00	Structures and Improvements	23.73	-5.7%	2.78%	22.79	-5.8%	42.52%	2.78%
312.00	Boiler Plant Equipment	23.73	-5.7%	3.45%	22.79	-5.8%	26.34%	3.49%
312.10	Boiler Plant Equipment - Landfill							
314.00	Turbogenerator Units	23.71	-5.7%	1.74%	22.77	-5.8%	66.29%	1.74%
315.00	Accessory Electric Equipment	23.72	-5.7%	2.51%	22.78	-5.8%	48.57%	2.51%
316.00	Miscellaneous Power Plant Equipment	23.72	-5.7%	2.62%	22.78	-5.8%	44.16%	2.71%
	Total Big Stone			3.06%	22.79	-5.8%	35.48%	3.09%

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 Rem. Life	Current Fut. Net Salvage	Current Accrual Rate	Updated Rem. Life	Updated Fut. Net Salvage	Updated Reserve Ratio	Updated Accrual Rate
A	B	C	D	E	F	G	H
Hoot Lake Units 2 and 3							
311.00 Structures and Improvements							
312.00 Boiler Plant Equipment							
312.10 Boiler Plant Equipment - Landfill	28.39		2.24%	27.46		38.78%	2.23%
314.00 Turbogenerator Units							
315.00 Accessory Electric Equipment							
316.00 Miscellaneous Power Plant Equipment							
Total Hoot Lake Units 2 and 3			2.24%	27.46		38.78%	2.23%
Coyote							
311.00 Structures and Improvements	18.98	-8.7%	1.67%	18.03	-8.6%	78.49%	1.67%
312.00 Boiler Plant Equipment	18.99	-8.7%	2.40%	18.04	-8.6%	65.11%	2.41%
312.10 Boiler Plant Equipment - Landfill							
314.00 Turbogenerator Units	19.00	-8.7%	2.56%	18.05	-8.6%	62.28%	2.57%
315.00 Accessory Electric Equipment	18.99	-8.7%	1.80%	18.04	-8.6%	76.33%	1.79%
316.00 Miscellaneous Power Plant Equipment	19.01	-8.7%	3.42%	18.06	-8.6%	42.10%	3.68%
Total Coyote			2.25%	18.04	-8.6%	67.76%	2.26%
HYDRAULIC PRODUCTION							
Hoot Lake							
331.00 Structures and Improvements	38.03			37.15		99.07%	0.03%
332.00 Reservoirs, Dams and Waterways	38.16		0.04%	37.48		41.61%	1.56%
333.00 Water Wheels, Turbines & Generators	38.23		0.03%	37.34		98.90%	0.03%
334.00 Accessory Electric Equipment	38.44		2.42%	37.54		8.83%	2.43%
335.00 Miscellaneous Power Plant Equipment	38.40		0.23%	37.50		91.41%	0.23%
Total Hoot Lake			0.91%	37.49		38.16%	1.65%
Wright							
331.00 Structures and Improvements	38.22		0.06%	37.35		92.59%	0.20%
332.00 Reservoirs, Dams and Waterways	38.37		0.21%	37.47		92.27%	0.21%
333.00 Water Wheels, Turbines & Generators	38.39		0.08%	37.49		97.13%	0.08%
334.00 Accessory Electric Equipment	38.35		0.11%	37.45		95.83%	0.11%
335.00 Miscellaneous Power Plant Equipment	38.36		0.17%	37.46		93.79%	0.17%
Total Wright			0.15%	37.47		94.27%	0.16%
Pisgah							
331.00 Structures and Improvements	38.18		0.05%	37.33		90.32%	0.26%
332.00 Reservoirs, Dams and Waterways	38.43		2.24%	37.52		-21.55%	3.24%
333.00 Water Wheels, Turbines & Generators	38.35		0.14%	37.45		94.92%	0.14%
334.00 Accessory Electric Equipment	38.35		0.13%	37.45		95.22%	0.13%
335.00 Miscellaneous Power Plant Equipment	38.40		0.24%	37.50		90.98%	0.24%
Total Pisgah			1.95%	37.51		-5.56%	2.81%
Dayton Hollow							
331.00 Structures and Improvements	38.39		0.21%	37.54		-1.97%	2.72%
332.00 Reservoirs, Dams and Waterways	38.40		1.06%	37.51		49.57%	1.34%
333.00 Water Wheels, Turbines & Generators	38.36		0.13%	37.46		94.99%	0.13%
334.00 Accessory Electric Equipment	38.32		0.09%	37.42		96.52%	0.09%
335.00 Miscellaneous Power Plant Equipment	38.40		0.22%	37.50		91.67%	0.22%
Total Dayton Hollow			0.86%	37.50		54.78%	1.20%

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 Rem. Life	Current Fut. Net Salvage	Current Accrual Rate	Updated Rem. Life	Updated Fut. Net Salvage	Updated Reserve Ratio	Updated Accrual Rate
A	B	C	D	E	F	G	H
Taplin Gorge							
331.00 Structures and Improvements	37.95		0.02%	37.06		99.31%	0.02%
332.00 Reservoirs, Dams and Waterways	38.29		0.13%	37.39		95.26%	0.13%
333.00 Water Wheels, Turbines & Generators	37.91		0.02%	37.03		99.40%	0.02%
334.00 Accessory Electric Equipment	38.30		0.08%	37.40		96.95%	0.08%
335.00 Miscellaneous Power Plant Equipment	38.37		0.17%	37.47		93.56%	0.17%
Total Taplin Gorge			0.12%	37.39		95.43%	0.12%
OTHER PRODUCTION							
Jamestown							
341.00 Structures and Improvements	11.32	-5.8%	2.09%	10.35	-6.1%	84.29%	2.12%
342.00 Fuel Holders and Accessories	11.33	-5.8%	2.90%	10.36	-6.1%	75.88%	2.92%
343.00 Prime Movers	11.32	-5.8%	1.70%	10.35	-6.1%	88.19%	1.74%
345.00 Accessory Electric Equipment	11.32	-5.8%	2.59%	10.35	-6.1%	79.07%	2.62%
346.00 Miscellaneous Power Plant Equipment	11.33	-5.8%	3.57%	10.36	-6.1%	68.99%	3.59%
Total Jamestown			1.83%	10.35	-6.1%	86.92%	1.87%
Jamestown Unit 1							
341.00 Structures and Improvements	11.32	-5.8%	2.00%	10.35	-6.2%	85.18%	2.03%
342.00 Fuel Holders and Accessories	11.33	-5.8%	3.05%	10.36	-6.2%	74.35%	3.07%
343.00 Prime Movers	11.32	-5.8%	1.97%	10.35	-6.2%	85.44%	2.01%
345.00 Accessory Electric Equipment	11.31	-5.8%	1.79%	10.34	-6.2%	87.40%	1.82%
346.00 Miscellaneous Power Plant Equipment	11.33	-5.8%	3.71%	10.36	-6.2%	67.54%	3.73%
Total Jamestown Unit 1			2.11%	10.35	-6.2%	84.04%	2.14%
Jamestown Unit 2							
341.00 Structures and Improvements	11.33	-5.8%	3.08%	10.36	-6.2%	73.96%	3.11%
342.00 Fuel Holders and Accessories	11.32	-5.8%	1.37%	10.35	-6.2%	91.63%	1.41%
343.00 Prime Movers	11.32	-5.8%	1.50%	10.35	-6.2%	90.31%	1.54%
345.00 Accessory Electric Equipment	11.33	-5.8%	4.32%	10.36	-6.2%	61.20%	4.34%
346.00 Miscellaneous Power Plant Equipment	11.32	-5.8%	-0.20%	10.35	-6.2%	107.83%	-0.16%
Total Jamestown Unit 2			1.56%	10.35	-6.2%	89.72%	1.60%
Lake Preston							
341.00 Structures and Improvements	11.32	-6.9%	1.62%	10.36	-7.1%	71.94%	3.39%
342.00 Fuel Holders and Accessories	11.32	-6.9%	1.75%	10.35	-7.1%	88.82%	1.77%
343.00 Prime Movers	11.32	-6.9%	1.58%	10.35	-7.1%	90.64%	1.59%
345.00 Accessory Electric Equipment	11.32	-6.9%	1.64%	10.35	-7.1%	89.94%	1.66%
346.00 Miscellaneous Power Plant Equipment	11.32	-6.9%	0.99%	10.35	-7.1%	96.73%	1.00%
Total Lake Preston			1.60%	10.35	-7.1%	89.20%	1.73%
Solway Combustion Turbine							
341.00 Structures and Improvements	16.15	-1.6%	3.24%	15.19	-1.6%	52.55%	3.23%
342.00 Fuel Holders and Accessories	16.15	-1.6%	3.34%	15.19	-1.6%	43.14%	3.85%
343.00 Prime Movers	16.15	-1.6%	3.92%	15.19	-1.6%	41.75%	3.94%
345.00 Accessory Electric Equipment	16.14	-1.6%	3.20%	15.19	-1.6%	53.18%	3.19%
346.00 Miscellaneous Power Plant Equipment	16.15	-1.6%	3.47%	15.19	-1.6%	49.11%	3.46%
Total Solway Combustion Turbine			3.74%	15.19	-1.6%	44.25%	3.78%
Astoria Station Combustion Turbine							
341.00 Structures and Improvements	33.01	-1.7%	3.01%	32.09	-2.2%	4.97%	3.03%
342.00 Fuel Holders and Accessories	33.01	-1.7%	3.01%	32.09	-2.2%	4.97%	3.03%
343.00 Prime Movers	33.01	-1.7%	3.01%	32.09	-2.2%	4.97%	3.03%
345.00 Accessory Electric Equipment	33.01	-1.7%	3.01%	32.09	-2.2%	4.97%	3.03%
346.00 Miscellaneous Power Plant Equipment	33.01	-1.7%	3.01%	32.09	-2.2%	4.97%	3.03%
Total Astoria Station Combustion Turbine			3.01%	32.09	-2.2%	4.97%	3.03%

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 Rem. Life	Current Fut. Net Salvage	Current Accrual Rate	Updated Rem. Life	Updated Fut. Net Salvage	Updated Reserve Ratio	Updated Accrual Rate
A	B	C	D	E	F	G	H
WIND PRODUCTION							
Ashtabula							
341.00 Structures and Improvements	20.90	-4.2%	2.54%	19.96	-6.3%	53.59%	2.64%
344.00 Generators	20.90	-4.2%	2.63%	19.96	-6.3%	51.22%	2.76%
345.00 Accessory Electric Equipment	20.90	-4.2%	2.58%	19.96	-6.3%	52.86%	2.68%
346.00 Miscellaneous Power Plant Equipment	20.92	-4.2%	5.05%	19.97	-6.3%	-6.06%	5.63%
Total Ashtabula			2.63%	19.96	-6.3%	51.32%	2.75%
Ashtabula III							
341.00 Structures and Improvements	25.50	-5.0%	2.72%	24.66	-12.5%	35.70%	3.11%
344.00 Generators	25.50	-5.0%	2.72%	24.66	-12.5%	35.70%	3.11%
345.00 Accessory Electric Equipment	25.50	-5.0%	2.72%	24.66	-12.5%	35.70%	3.11%
346.00 Miscellaneous Power Plant Equipment	25.50	-5.0%					
Total Ashtabula III			2.72%	24.66	-12.5%	35.70%	3.11%
Langdon							
341.00 Structures and Improvements	19.96	-4.9%	2.51%	19.01	-7.6%	57.38%	2.64%
344.00 Generators	19.96	-4.9%	2.65%	19.01	-7.6%	54.50%	2.79%
345.00 Accessory Electric Equipment	19.96	-4.9%	2.55%	19.01	-7.6%	56.53%	2.69%
346.00 Miscellaneous Power Plant Equipment	19.97	-4.9%	4.91%	19.02	-7.6%	-6.36%	5.99%
Total Langdon			2.64%	19.01	-7.6%	54.69%	2.78%
Luverne							
341.00 Structures and Improvements	21.85	-7.0%	2.69%	20.90	-10.2%	50.94%	2.84%
344.00 Generators	21.85	-7.0%	2.88%	20.90	-10.2%	46.10%	3.07%
345.00 Accessory Electric Equipment	21.85	-7.0%	2.69%	20.90	-10.2%	50.92%	2.84%
346.00 Miscellaneous Power Plant Equipment	21.86	-7.0%	4.56%	20.92	-10.2%	-2.36%	5.38%
Total Luverne			2.87%	20.90	-10.2%	46.46%	3.05%
Merricourt							
341.00 Structures and Improvements	32.09	-5.0%	3.18%	31.17	-8.5%	6.29%	3.28%
344.00 Generators	32.09	-5.0%	3.18%	31.17	-8.5%	6.29%	3.28%
345.00 Accessory Electric Equipment	32.09	-5.0%	3.18%	31.17	-8.5%	6.29%	3.28%
346.00 Miscellaneous Power Plant Equipment	32.09	-5.0%	3.18%	31.18	-8.5%	1.09%	3.44%
Total Merricourt			3.18%	31.17	-8.5%	6.29%	3.28%
SOLAR PRODUCTION							
Jamestown							
341.00 Structures and Improvements	21.86	-1.0%	4.32%	21.86	-1.0%	10.56%	4.14%
345.00 Accessory Electric Equipment	21.86	-1.0%	4.32%	21.86	-1.0%	10.56%	4.14%
Total Jamestown			4.32%	21.86	-1.0%	10.56%	4.14%
Rush Lake							
341.00 Structures and Improvements	22.81	-1.0%	4.24%	21.86	-1.0%	8.63%	4.23%
345.00 Accessory Electric Equipment	22.81	-1.0%	4.24%	21.86	-1.0%	8.63%	4.23%
Total Rush Lake			4.24%	21.86	-1.0%	8.63%	4.23%

OTTER TAIL POWER COMPANY
Comparison of Current and Updated Accruals
Current: VG Procedure / RL Technique
Proposed: VG Procedure / RL Technique

Statement B

Account Description	12/31/22 Plant Investment	Minnesota Allocation Factor	Current Annual Accrual Total	Current Annual Accrual Minnesota	Updated Annual Accrual Total	Updated Annual Accrual Minnesota	Difference Total	Difference Minnesota
A	B	C	D	E=C*D	F	G=C*F	H=F-D	I=G-E
INTANGIBLE PLANT								
303.91 Software - 5 Year	$ 4,292,241	0.47840139	$ 858,448	$ 410,683	$ 858,448	$ 410,683	$ -	$ -
303.92 Software - 10 Year	25,706,359	0.47840139	2,570,636	1,229,796	2,570,636	1,229,796		
Total Intangible Plant	$ 29,998,600		$ 3,429,084	$ 1,640,479	$ 3,429,084	$ 1,640,479	$ -	$ -
STEAM PRODUCTION								
311.00 Structures and Improvements	$ 115,460,281	0.50679811	$ 2,821,944	$ 1,430,156	$ 2,821,944	$ 1,430,156	$ -	$ -
312.00 Boiler Plant Equipment	307,244,976	0.50679811	9,473,446	4,801,125	9,564,157	4,847,097	90,711	45,972
312.10 Boiler Plant Equipment - Landfill	10,412,772	0.50679811	233,246	118,209	232,205	117,681	(1,041)	(528)
314.00 Turbogenerator Units	55,038,856	0.50679811	1,154,590	585,144	1,156,992	586,361	2,402	1,217
315.00 Accessory Electric Equipment	33,210,902	0.50679811	747,401	378,781	746,187	378,166	(1,214)	(615)
316.00 Miscellaneous Power Plant Equipment	5,914,356	0.50679811	174,445	88,409	183,909	93,205	9,464	4,796
Total Steam Production Plant	$ 527,282,143		$ 14,605,072	$ 7,401,824	$ 14,705,394	$ 7,452,666	$ 100,322	$ 50,842
HYDRAULIC PRODUCTION								
331.00 Structures and Improvements	$ 286,933	0.50679811	$ 338	$ 172	$ 4,146	$ 2,101	$ 3,808	$ 1,929
332.00 Reservoirs, Dams and Waterways	6,771,330	0.50679811	76,280	38,659	114,957	58,260	38,677	19,601
333.00 Water Wheels, Turbines & Generators	1,051,180	0.50679811	989	503	989	503		
334.00 Accessory Electric Equipment	1,089,509	0.50679811	13,462	6,822	13,515	6,849	53	27
335.00 Miscellaneous Power Plant Equipment	433,955	0.50679811	867	440	867	440		
Total Hydraulic Production Plant	$ 9,632,907		$ 91,936	$ 46,596	$ 134,474	$ 68,153	$ 42,538	$ 21,557
OTHER PRODUCTION								
341.00 Structures and Improvements	$ 30,513,096	0.50679811	$ 922,564	$ 467,554	$ 932,389	$ 472,534	$ 9,825	$ 4,980
342.00 Fuel Holders and Accessories	7,911,580	0.50679811	237,713	120,472	245,491	124,416	7,778	3,944
343.00 Prime Movers	138,706,970	0.50679811	4,225,989	2,141,724	4,254,793	2,156,321	28,804	14,597
345.00 Accessory Electric Equipment	9,317,857	0.50679811	276,528	140,144	278,015	140,898	1,487	754
346.00 Miscellaneous Power Plant Equipment	1,904,917	0.50679811	58,863	29,832	59,147	29,975	284	143
Total Other Production Plant	$ 188,354,420		$ 5,721,657	$ 2,899,726	$ 5,769,835	$ 2,924,144	$ 48,178	$ 24,418
WIND PRODUCTION								
341.00 Structures and Improvements	$ 18,228,680	0.50618213	$ 520,053	$ 263,241	$ 547,146	$ 276,956	$ 27,093	$ 13,715
344.00 Generators	554,046,517	0.50618213	16,114,519	8,156,881	17,000,959	8,605,581	886,440	448,700
345.00 Accessory Electric Equipment	42,620,279	0.50618213	1,220,092	617,590	1,284,408	650,145	64,316	32,555
346.00 Miscellaneous Power Plant Equipment	382,673	0.50618213	18,218	9,222	21,354	10,809	3,136	1,587
Total Wind Production Plant	$ 615,278,149		$ 17,872,882	$ 9,046,934	$ 18,853,867	$ 9,543,491	$ 980,985	$ 496,557
SOLAR PRODUCTION								
341.00 Structures and Improvements	$ 30,641	0.50618213	$ 1,313	$ 665	$ 1,281	$ 648	$ (32)	$ (17)
345.00 Accessory Electric Equipment	294,062	0.50618213	12,590	6,372	12,302	6,227	(288)	(145)
Total Solar Production Plant	$ 324,703		$ 13,903	$ 7,037	$ 13,583	$ 6,875	$ (320)	$ (162)

OTTER TAIL POWER COMPANY
Comparison of Current and Updated Accruals
Current: VG Procedure / RL Technique
Proposed: VG Procedure / RL Technique

Statement B

Account Description	12/31/22 Plant Investment	Minnesota Allocation Factor	Current Annual Accrual Total	Current Annual Accrual Minnesota	Updated Annual Accrual Total	Updated Annual Accrual Minnesota	Difference Total	Difference Minnesota
A	B	C	D	E=C*D	F	G=C*F	H=F-D	I=G-E
TRANSMISSION PLANT								
353.00 Station Equipment	$ 182,616,669	0.51118760	$ 2,830,558	$ 1,446,946	$ 2,848,820	$ 1,456,281	$ 18,262	$ 9,335
354.00 Towers and Fixtures	197,014,928	0.51118760	2,896,119	1,480,460	2,699,105	1,379,749	(197,014)	(100,711)
355.00 Poles and Fixtures	168,586,947	0.51118760	3,152,576	1,611,558	2,916,554	1,490,906	(236,022)	(120,652)
356.00 Overhead Conductors and Devices	185,138,423	0.51118760	3,017,756	1,542,639	2,814,104	1,438,535	(203,652)	(104,104)
358.00 Underground Conductors and Devices	103,561	0.51118760	1,450	741	1,450	741		
Total Transmission Plant	$ 733,460,528		$ 11,898,459	$ 6,082,344	$ 11,280,033	$ 5,766,212	$ (618,426)	$ (316,132)
DISTRIBUTION PLANT								
362.00 Station Equipment	$ 95,079,235	0.43685587	$ 1,844,537	$ 805,797	$ 2,015,680	$ 880,562	$ 171,143	$ 74,765
364.00 Poles, Towers and Fixtures	86,786,802	0.43685587	2,516,817	1,099,486	2,846,607	1,243,557	329,790	144,071
365.00 Overhead Conductors and Devices	60,876,491	0.43685587	1,394,072	609,009	1,260,143	550,501	(133,929)	(58,508)
367.00 Underground Conductors and Devices	114,686,120	0.43685587	2,408,409	1,052,128	2,075,819	906,834	(332,590)	(145,294)
368.00 Line Transformers	129,349,816	0.43685587	2,237,752	977,575	2,095,467	915,417	(142,285)	(62,158)
369.00 Overhead Services	14,096,890	0.43685587	828,897	362,109	1,126,342	492,049	297,445	129,940
369.10 Underground Services	49,935,220	0.43685587	1,128,536	493,008	1,388,199	606,443	259,663	113,435
370.00 Meters	28,155,291	0.43685587	937,571	409,583	841,843	367,764	(95,728)	(41,819)
370.05 Smart Meters	921,313	0.43685587	47,632	20,808	47,816	20,889	184	81
370.10 Load Management Switches	8,899,439	0.43685587	80,095	34,990	13,349	5,832	(66,746)	(29,158)
371.10 Electric Vehicle Charging Stations	26,200	0.43685587	2,620	1,145	2,620	1,145		
371.20 Other Private Lighting	9,628,628	0.43685587	377,442	164,888	551,720	241,022	174,278	76,134
373.00 Street Lighting and Signal Systems	13,235,268	0.43685587	627,352	274,062	772,940	337,663	145,588	63,601
Total Distribution Plant	$ 611,676,713		$ 14,431,732	$ 6,304,588	$ 15,038,545	$ 6,569,678	$ 606,813	$ 265,090
GENERAL PLANT								
Depreciable								
390.00 Structures and Improvements	$ 23,703,186	0.47840139	$ 438,509	$ 209,783	$ 471,693	$ 225,659	$ 33,184	$ 15,876
390.10 General Office Buildings	6,426,445	0.47840139	64,907	31,052	46,913	22,443	(17,994)	(8,609)
390.20 Fleet Service Center Building	746,920	0.47840139	(4,930)	(2,359)	(10,233)	(4,895)	(5,303)	(2,536)
390.25 Fleet Service Center - Jamestown	2,154,593	0.47840139	18,745	8,968	(23,270)	(11,132)	(42,015)	(20,100)
390.30 Central Stores Building	4,276,593	0.47840139	(22,666)	(10,843)	(46,615)	(22,301)	(23,949)	(11,458)
396.00 Power Operated Equipment	1,701,526	0.47840139	67,040	32,072	75,378	36,061	8,338	3,989
397.40 Communication Towers	1,922,046	0.47840139	32,483	15,540	32,483	15,540		
Total Depreciable	$ 40,931,309		$ 594,088	$ 284,213	$ 546,349	$ 261,375	$ (47,739)	$ (22,838)
Amortizable								
391.00 Office Furniture	$ 597,122	0.47840139	$ 39,828	$ 19,054	$ 39,828	$ 19,054	$ -	$ -
391.10 Office Equipment	233,890	0.47840139	23,389	11,189	23,389	11,189		
391.20 Duplicating Equipment	416,979	0.47840139	41,698	19,948	41,698	19,948		
391.50 Computer Systems	3,412,877	0.47840139	682,575	326,545	682,575	326,545		
391.60 Computer Related Equipment	2,998,086	0.47840139	599,617	286,858	599,617	286,858		
394.00 Tools, Shop and Garage Equipment	5,452,464	0.47840139	363,679	173,985	363,679	173,985		

OTTER TAIL POWER COMPANY
Comparison of Current and Updated Accruals
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Proposed: VG Procedure / RL Technique

Statement B

Account Description	12/31/22 Plant Investment	Minnesota Allocation Factor	Current Annual Accrual Total	Current Annual Accrual Minnesota	Updated Annual Accrual Total	Updated Annual Accrual Minnesota	Difference Total	Difference Minnesota
A	B	C	D	E=C*D	F	G=C*F	H=F-D	I=G-E
394.20 Automated Meter Reading Equipment	401,984	0.47840139	26,812	12,827	26,812	12,827		
397.00 Communication Equipment	4,613,872	0.47840139	307,745	147,226	307,745	147,226		
397.10 Radio Telecommunication Equipment	463,544	0.47840139	46,354	22,176	46,354	22,176		
397.20 Microwave Equipment	3,749,912	0.47840139	250,119	119,657	250,119	119,657		
397.30 Radio Load Control Equipment	165,980	0.47840139	16,598	7,941	16,598	7,941		
Total Amortizable	$ 22,506,710		$ 2,398,414	$ 1,147,406	$ 2,398,414	$ 1,147,406	$ -	$ -
Total General Plant	$ 63,438,019		$ 2,992,502	$ 1,431,619	$ 2,944,763	$ 1,408,781	$ (47,739)	$ (22,838)
TOTAL UTILITY	$ 2,779,446,182		$ 71,057,227	$ 34,861,147	$ 72,169,578	$ 35,380,479	$ 1,112,351	$ 519,332
STEAM PRODUCTION								
Big Stone								
311.00 Structures and Improvements	$ 80,518,723	0.50679811	$ 2,238,420	$ 1,134,427	$ 2,238,420	$ 1,134,427	$ -	$ -
312.00 Boiler Plant Equipment	199,958,695	0.50679811	6,898,575	3,496,185	6,978,558	3,536,720	79,983	40,535
312.10 Boiler Plant Equipment - Landfill								
314.00 Turbogenerator Units	31,024,896	0.50679811	539,833	273,586	539,833	273,586		
315.00 Accessory Electric Equipment	21,071,214	0.50679811	528,887	268,039	528,887	268,039		
316.00 Miscellaneous Power Plant Equipment	3,478,247	0.50679811	91,130	46,185	94,260	47,771	3,130	1,586
Total Big Stone	$ 336,051,775		$ 10,296,845	$ 5,218,422	$ 10,379,958	$ 5,260,543	$ 83,113	$ 42,121
Hoot Lake Units 2 and 3								
311.00 Structures and Improvements	$ -		$ -	$ -	$ -	$ -	$ -	$ -
312.00 Boiler Plant Equipment								
312.10 Boiler Plant Equipment - Landfill	10,412,772	0.50679811	233,246	118,209	232,205	117,681	(1,041)	(528)
314.00 Turbogenerator Units								
315.00 Accessory Electric Equipment								
316.00 Miscellaneous Power Plant Equipment								
Total Hoot Lake Units 2 and 3	$ 10,412,772		$ 233,246	$ 118,209	$ 232,205	$ 117,681	$ (1,041)	$ (528)
Coyote								
311.00 Structures and Improvements	$ 34,941,558	0.50679811	$ 583,524	$ 295,729	$ 583,524	$ 295,729	$ -	$ -
312.00 Boiler Plant Equipment	107,286,281	0.50679811	2,574,871	1,304,940	2,585,599	1,310,377	10,728	5,437
312.10 Boiler Plant Equipment - Landfill								
314.00 Turbogenerator Units	24,013,960	0.50679811	614,757	311,558	617,159	312,775	2,402	1,217
315.00 Accessory Electric Equipment	12,139,688	0.50679811	218,514	110,742	217,300	110,127	(1,214)	(615)
316.00 Miscellaneous Power Plant Equipment	2,436,109	0.50679811	83,315	42,224	89,649	45,434	6,334	3,210
Total Coyote	$ 180,817,596		$ 4,074,981	$ 2,065,193	$ 4,093,231	$ 2,074,442	$ 18,250	$ 9,249

OTTER TAIL POWER COMPANY

Statement B

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

Account Description	12/31/22 Plant Investment	Minnesota Allocation Factor	Current Annual Accrual Total	Current Annual Accrual Minnesota	Updated Annual Accrual Total	Updated Annual Accrual Minnesota	Difference Total	Difference Minnesota
A	B	C	D	E=C*D	F	G=C*F	H=F-D	I=G-E
HYDRAULIC PRODUCTION								
Hoot Lake								
331.00 Structures and Improvements	$ 69,881	0.50679811	$ -	$ -	$ 21	$ 11	$ 21	$ 11
332.00 Reservoirs, Dams and Waterways	703,827	0.50679811	282	143	10,980	5,565	10,698	5,422
333.00 Water Wheels, Turbines & Generators	104,195	0.50679811	31	16	31	16		
334.00 Accessory Electric Equipment	532,433	0.50679811	12,885	6,530	12,938	6,557	53	27
335.00 Miscellaneous Power Plant Equipment	48,801	0.50679811	112	57	112	57		
Total Hoot Lake	$ 1,459,137		$ 13,310	$ 6,746	$ 24,082	$ 12,206	$ 10,772	$ 5,460
Wright								
331.00 Structures and Improvements	$ 20,080	0.50679811	$ 12	$ 6	$ 40	$ 20	$ 28	$ 14
332.00 Reservoirs, Dams and Waterways	892,711	0.50679811	1,875	950	1,875	950		
333.00 Water Wheels, Turbines & Generators	545,392	0.50679811	436	221	436	221		
334.00 Accessory Electric Equipment	202,552	0.50679811	223	113	223	113		
335.00 Miscellaneous Power Plant Equipment	115,218	0.50679811	196	99	196	99		
Total Wright	$ 1,775,953		$ 2,742	$ 1,389	$ 2,770	$ 1,403	$ 28	$ 14
Pisgah								
331.00 Structures and Improvements	$ 13,172	0.50679811	$ 7	$ 4	$ 34	$ 17	$ 27	$ 13
332.00 Reservoirs, Dams and Waterways	2,108,069	0.50679811	47,221	23,932	68,301	34,615	21,080	10,683
333.00 Water Wheels, Turbines & Generators	159,732	0.50679811	224	114	224	114		
334.00 Accessory Electric Equipment	102,487	0.50679811	133	67	133	67		
335.00 Miscellaneous Power Plant Equipment	62,744	0.50679811	151	77	151	77		
Total Pisgah	$ 2,446,204		$ 47,736	$ 24,194	$ 68,843	$ 34,890	$ 21,107	$ 10,696
Dayton Hollow								
331.00 Structures and Improvements	$ 148,660	0.50679811	$ 312	$ 158	$ 4,044	$ 2,049	$ 3,732	$ 1,891
332.00 Reservoirs, Dams and Waterways	2,463,961	0.50679811	26,118	13,237	33,017	16,733	6,899	3,496
333.00 Water Wheels, Turbines & Generators	226,751	0.50679811	295	150	295	150		
334.00 Accessory Electric Equipment	193,342	0.50679811	174	88	174	88		
335.00 Miscellaneous Power Plant Equipment	110,889	0.50679811	244	124	244	124		
Total Dayton Hollow	$ 3,143,603		$ 27,143	$ 13,757	$ 37,774	$ 19,144	$ 10,631	$ 5,387
Taplin Gorge								
331.00 Structures and Improvements	$ 35,140	0.50679811	$ 7	$ 4	$ 7	$ 4	$ -	$ -
332.00 Reservoirs, Dams and Waterways	602,762	0.50679811	784	397	784	397		
333.00 Water Wheels, Turbines & Generators	15,110	0.50679811	3	2	3	2		
334.00 Accessory Electric Equipment	58,695	0.50679811	47	24	47	24		
335.00 Miscellaneous Power Plant Equipment	96,303	0.50679811	164	83	164	83		
Total Taplin Gorge	$ 808,010		$ 1,005	$ 510	$ 1,005	$ 510	$ -	$ -

OTTER TAIL POWER COMPANY
Comparison of Current and Updated Accruals
Current: VG Procedure / RL Technique
Proposed: VG Procedure / RL Technique

Statement B

Account Description	12/31/22 Plant Investment	Minnesota Allocation Factor	Current Annual Accrual Total	Current Annual Accrual Minnesota	Updated Annual Accrual Total	Updated Annual Accrual Minnesota	Difference Total	Difference Minnesota
A	B	C	D	E=C*D	F	G=C*F	H=F-D	I=G-E
OTHER PRODUCTION								
Jamestown								
341.00 Structures and Improvements	$ 311,512	0.50679811	$ 6,498	$ 3,293	$ 6,592	$ 3,341	$ 94	$ 48
342.00 Fuel Holders and Accessories	415,964	0.50679811	12,069	6,116	12,159	6,163	90	47
343.00 Prime Movers	6,952,527	0.50679811	118,533	60,072	121,314	61,482	2,781	1,410
345.00 Accessory Electric Equipment	227,590	0.50679811	5,903	2,991	5,965	3,023	62	32
346.00 Miscellaneous Power Plant Equipment	88,665	0.50679811	3,165	1,604	3,183	1,613	18	9
Total Jamestown	$ 7,996,258		$ 146,168	$ 74,076	$ 149,213	$ 75,622	$ 3,045	$ 1,546
Jamestown Unit 1								
341.00 Structures and Improvements	$ 286,659	0.50679811	$ 5,733	$ 2,905	$ 5,819	$ 2,949	$ 86	$ 44
342.00 Fuel Holders and Accessories	379,195	0.50679811	11,565	5,861	11,641	5,900	76	39
343.00 Prime Movers	3,030,866	0.50679811	59,706	30,260	60,920	30,874	1,212	614
345.00 Accessory Electric Equipment	155,272	0.50679811	2,779	1,408	2,826	1,432	47	24
346.00 Miscellaneous Power Plant Equipment	85,462	0.50679811	3,171	1,607	3,188	1,616	17	9
Total Jamestown Unit 1	$ 3,937,454		$ 82,956	$ 42,041	$ 84,394	$ 42,771	$ 1,438	$ 730
Jamestown Unit 2								
341.00 Structures and Improvements	$ 24,853	0.50679811	$ 765	$ 388	$ 773	$ 392	$ 8	$ 4
342.00 Fuel Holders and Accessories	36,769	0.50679811	504	255	518	263	14	8
343.00 Prime Movers	3,921,661	0.50679811	58,825	29,812	60,394	30,608	1,569	796
345.00 Accessory Electric Equipment	72,318	0.50679811	3,124	1,583	3,139	1,591	15	8
346.00 Miscellaneous Power Plant Equipment	3,203	0.50679811	(6)	(3)	(5)	(3)	1	
Total Jamestown Unit 2	$ 4,058,804		$ 63,212	$ 32,035	$ 64,819	$ 32,851	$ 1,607	$ 816
Lake Preston								
341.00 Structures and Improvements	$ 293,405	0.50679811	$ 4,753	$ 2,409	$ 9,946	$ 5,041	$ 5,193	$ 2,632
342.00 Fuel Holders and Accessories	328,705	0.50679811	5,752	2,915	5,818	2,949	66	34
343.00 Prime Movers	3,282,642	0.50679811	51,866	26,286	52,194	26,452	328	166
345.00 Accessory Electric Equipment	400,094	0.50679811	6,562	3,326	6,642	3,366	80	40
346.00 Miscellaneous Power Plant Equipment	21,607	0.50679811	214	108	216	109	2	1
Total Lake Preston	$ 4,326,453		$ 69,147	$ 35,044	$ 74,816	$ 37,917	$ 5,669	$ 2,873
Solway Combustion Turbine								
341.00 Structures and Improvements	$ 4,816,246	0.50679811	$ 156,046	$ 79,084	$ 155,565	$ 78,840	$ (481)	$ (244)
342.00 Fuel Holders and Accessories	1,262,927	0.50679811	42,182	21,378	48,623	24,642	6,441	3,264
343.00 Prime Movers	20,724,088	0.50679811	812,384	411,715	816,529	413,815	4,145	2,100
345.00 Accessory Electric Equipment	1,310,193	0.50679811	41,926	21,248	41,795	21,182	(131)	(66)
346.00 Miscellaneous Power Plant Equipment	318,649	0.50679811	11,057	5,604	11,025	5,587	(32)	(17)
Total Solway Combustion Turbine	$ 28,432,103		$ 1,063,595	$ 539,029	$ 1,073,537	$ 544,066	$ 9,942	$ 5,037

OTTER TAIL POWER COMPANY
Comparison of Current and Updated Accruals
Current: VG Procedure / RL Technique
Proposed: VG Procedure / RL Technique

Statement B

Account Description	12/31/22 Plant Investment	Minnesota Allocation Factor	Current Annual Accrual Total	Current Annual Accrual Minnesota	Updated Annual Accrual Total	Updated Annual Accrual Minnesota	Difference Total	Difference Minnesota
A	B	C	D	E=C*D	F	G=C*F	H=F-D	I=G-E
Astoria Station Combustion Turbine								
341.00 Structures and Improvements	$ 25,091,933	0.50679811	$ 755,267	$ 382,768	$ 760,286	$ 385,312	$ 5,019	$ 2,544
342.00 Fuel Holders and Accessories	5,903,984	0.50679811	177,710	90,063	178,891	90,662	1,181	599
343.00 Prime Movers	107,747,713	0.50679811	3,243,206	1,643,651	3,264,756	1,654,572	21,550	10,921
345.00 Accessory Electric Equipment	7,379,980	0.50679811	222,137	112,579	223,613	113,327	1,476	748
346.00 Miscellaneous Power Plant Equipment	1,475,996	0.50679811	44,427	22,516	44,723	22,666	296	150
Total Astoria Station Combustion Turbine	$ 147,599,606		$ 4,442,747	$ 2,251,577	$ 4,472,269	$ 2,266,539	$ 29,522	$ 14,962
WIND PRODUCTION								
Ashtabula								
341.00 Structures and Improvements	$ 3,248,290	0.50618213	$ 82,507	$ 41,764	$ 85,755	$ 43,408	$ 3,248	$ 1,644
344.00 Generators	107,611,851	0.50618213	2,830,192	1,432,593	2,970,087	1,503,405	139,895	70,812
345.00 Accessory Electric Equipment	6,479,774	0.50618213	167,178	84,623	173,658	87,903	6,480	3,280
346.00 Miscellaneous Power Plant Equipment	103,431	0.50618213	5,223	2,644	5,823	2,947	600	303
Total Ashtabula	$ 117,443,346		$ 3,085,100	$ 1,561,624	$ 3,235,323	$ 1,637,663	$ 150,223	$ 76,039
Ashtabula III								
341.00 Structures and Improvements	$ 2,408,898	0.50618213	$ 65,522	$ 33,166	$ 74,917	$ 37,922	$ 9,395	$ 4,756
344.00 Generators	72,266,935	0.50618213	1,965,661	994,982	2,247,502	1,137,645	281,841	142,663
345.00 Accessory Electric Equipment	5,620,762	0.50618213	152,885	77,388	174,806	88,484	21,921	11,096
346.00 Miscellaneous Power Plant Equipment								
Total Ashtabula III	$ 80,296,595		$ 2,184,068	$ 1,105,536	$ 2,497,225	$ 1,264,051	$ 313,157	$ 158,515
Langdon								
341.00 Structures and Improvements	$ 2,484,069	0.50618213	$ 62,350	$ 31,560	$ 65,579	$ 33,195	$ 3,229	$ 1,635
344.00 Generators	70,104,203	0.50618213	1,857,761	940,365	1,955,907	990,045	98,146	49,680
345.00 Accessory Electric Equipment	7,407,275	0.50618213	188,886	95,611	199,256	100,860	10,370	5,249
346.00 Miscellaneous Power Plant Equipment	118,790	0.50618213	5,833	2,953	7,116	3,602	1,283	649
Total Langdon	$ 80,114,337		$ 2,114,830	$ 1,070,489	$ 2,227,858	$ 1,127,702	$ 113,028	$ 57,213
Luverne								
341.00 Structures and Improvements	$ 2,266,581	0.50618213	$ 60,971	$ 30,862	$ 64,371	$ 32,583	$ 3,400	$ 1,721
344.00 Generators	69,438,274	0.50618213	1,998,822	1,012,274	2,131,755	1,079,056	131,933	66,782
345.00 Accessory Electric Equipment	4,863,837	0.50618213	130,837	66,227	138,133	69,920	7,296	3,693
346.00 Miscellaneous Power Plant Equipment	149,262	0.50618213	6,806	3,445	8,030	4,065	1,224	620
Total Luverne	$ 76,717,954		$ 2,198,436	$ 1,112,808	$ 2,342,289	$ 1,185,624	$ 143,853	$ 72,816
Merricourt								
341.00 Structures and Improvements	$ 7,820,842	0.50618213	$ 248,703	$ 125,889	$ 256,524	$ 129,848	$ 7,821	$ 3,959
344.00 Generators	234,625,254	0.50618213	7,461,083	3,776,667	7,695,708	3,895,430	234,625	118,763
345.00 Accessory Electric Equipment	18,248,631	0.50618213	580,306	293,741	598,555	302,978	18,249	9,237
346.00 Miscellaneous Power Plant Equipment	11,190	0.50618213	356	180	385	195	29	15
Total Merricourt	$ 260,705,917		$ 8,290,448	$ 4,196,477	$ 8,551,172	$ 4,328,451	$ 260,724	$ 131,974

OTTER TAIL POWER COMPANY
Comparison of Current and Updated Accruals
Current: VG Procedure / RL Technique
Proposed: VG Procedure / RL Technique

Statement B

Account Description	12/31/22 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
SOLAR PRODUCTION								
Jamestown								
341.00 Structures and Improvements	$ 17,105	0.50618213	$ 739	$ 374	$ 708	$ 358	$ (31)	$ (16)
345.00 Accessory Electric Equipment	151,476	0.50618213	6,544	3,312	6,271	3,174	(273)	(138)
Total Jamestown	$ 168,581		$ 7,283	$ 3,686	$ 6,979	$ 3,532	$ (304)	$ (154)
Rush Lake								
341.00 Structures and Improvements	$ 13,536	0.50618213	$ 574	$ 291	$ 573	$ 290	$ (1)	$ (1)
345.00 Accessory Electric Equipment	142,586	0.50618213	6,046	3,060	6,031	3,053	(15)	(7)
Total Rush Lake	$ 156,122		$ 6,620	$ 3,351	$ 6,604	$ 3,343	$ (16)	$ (8)

OTTER TAIL POWER COMPANY
Depreciation Reserve Summary
Vintage Group Procedure
December 31, 2022

Statement C

Account Description	Plant Investment	Recorded Reserve Amount	Recorded Reserve Ratio	Computed Reserve Amount	Computed Reserve Ratio	Reserve Imbalance Amount	Reserve Imbalance Multiple
A	B	C	D=C/B	E	F=E/B	G=C-E	H=G/C
INTANGIBLE PLANT							
303.91 Software - 5 Year	$ 4,292,241	$ 2,643,014	61.58%	$ 2,703,971	63.00%	$ (60,957)	-2.31%
303.92 Software - 10 Year	25,706,359	8,541,550	33.23%	7,891,904	30.70%	649,646	7.61%
Total Intangible Plant	$ 29,998,600	$ 11,184,564	37.28%	$ 10,595,875	35.32%	$ 588,689	5.26%
STEAM PRODUCTION							
311.00 Structures and Improvements	$ 115,460,281	$ 61,658,264	53.40%	$ 53,060,389	45.96%	$ 8,597,875	13.94%
312.00 Boiler Plant Equipment	307,244,976	122,516,408	39.88%	121,546,169	39.56%	970,239	0.79%
312.10 Boiler Plant Equipment - Landfill	10,412,772	4,037,607	38.78%	2,463,517	23.66%	1,574,090	38.99%
314.00 Turbogenerator Units	55,038,856	35,523,113	64.54%	29,866,268	54.26%	5,656,846	15.92%
315.00 Accessory Electric Equipment	33,210,902	19,501,907	58.72%	16,508,650	49.71%	2,993,257	15.35%
316.00 Miscellaneous Power Plant Equipment	5,914,356	2,561,679	43.31%	2,565,089	43.37%	(3,410)	-0.13%
Total Steam Production Plant	$ 527,282,143	$ 245,798,979	46.62%	$ 226,010,081	42.86%	$ 19,788,897	8.05%
HYDRAULIC PRODUCTION							
331.00 Structures and Improvements	$ 286,933	$ 131,693	45.90%	$ 88,797	30.95%	$ 42,897	32.57%
332.00 Reservoirs, Dams and Waterways	6,771,330	2,457,950	36.30%	484,657	7.16%	1,973,293	80.28%
333.00 Water Wheels, Turbines & Generators	1,051,180	1,014,830	96.54%	257,247	24.47%	757,583	74.65%
334.00 Accessory Electric Equipment	1,089,509	582,202	53.44%	228,388	20.96%	353,814	60.77%
335.00 Miscellaneous Power Plant Equipment	433,955	401,507	92.52%	105,391	24.29%	296,116	73.75%
Total Hydraulic Production Plant	$ 9,632,907	$ 4,588,182	47.63%	$ 1,164,480	12.09%	$ 3,423,703	74.62%
OTHER PRODUCTION							
341.00 Structures and Improvements	$ 30,513,096	$ 4,251,777	13.93%	$ 4,002,948	13.12%	$ 248,830	5.85%
342.00 Fuel Holders and Accessories	7,911,580	1,445,965	18.28%	1,348,768	17.05%	97,197	6.72%
343.00 Prime Movers	138,706,970	23,113,993	16.66%	23,072,764	16.63%	41,228	0.18%
345.00 Accessory Electric Equipment	9,317,857	1,603,469	17.21%	1,518,601	16.30%	84,868	5.29%
346.00 Miscellaneous Power Plant Equipment	1,904,917	311,934	16.38%	294,190	15.44%	17,744	5.69%
Total Other Production Plant	$ 188,354,420	$ 30,727,137	16.31%	$ 30,237,271	16.05%	$ 489,866	1.59%
WIND PRODUCTION							
341.00 Structures and Improvements	$ 18,228,680	$ 5,672,602	31.12%	$ 4,985,603	27.35%	$ 686,999	12.11%
344.00 Generators	554,046,517	165,888,664	29.94%	148,417,750	26.79%	17,470,914	10.53%
345.00 Accessory Electric Equipment	42,620,279	13,243,388	31.07%	11,635,150	27.30%	1,608,238	12.14%
346.00 Miscellaneous Power Plant Equipment	382,673	(17,230)	-4.50%	61,110	15.97%	(78,340)	454.68%
Total Wind Production Plant	$ 615,278,149	$ 184,787,424	30.03%	$ 165,099,613	26.83%	$ 19,687,811	10.65%

OTTER TAIL POWER COMPANY
Depreciation Reserve Summary
Vintage Group Procedure
December 31, 2022

Statement C

Account Description	Plant Investment	Recorded Reserve Amount	Recorded Reserve Ratio	Computed Reserve Amount	Computed Reserve Ratio	Reserve Imbalance Amount	Reserve Imbalance Multiple
A	B	C	D=C/B	E	F=E/B	G=C-E	H=G/C
SOLAR PRODUCTION							
341.00 Structures and Improvements	$ 30,641	$ 2,974	9.71%	$ 3,027	9.88%	$ (53)	-1.78%
345.00 Accessory Electric Equipment	294,062	28,299	9.62%	29,051	9.88%	(752)	-2.66%
Total Solar Production Plant	$ 324,703	$ 31,273	9.63%	$ 32,078	9.88%	$ (805)	-2.57%
TRANSMISSION PLANT							
353.00 Station Equipment	$ 182,616,669	$ 32,135,181	17.60%	$ 31,736,657	17.38%	$ 398,524	1.24%
354.00 Towers and Fixtures	197,014,928	19,238,248	9.76%	18,312,538	9.30%	925,710	4.81%
355.00 Poles and Fixtures	168,586,947	62,117,111	36.85%	51,074,360	30.30%	11,042,752	17.78%
356.00 Overhead Conductors and Devices	185,138,423	51,512,410	27.82%	42,074,719	22.73%	9,437,691	18.32%
358.00 Underground Conductors and Devices	103,561	77,873	75.20%	62,937	60.77%	14,936	19.18%
Total Transmission Plant	$ 733,460,528	$ 165,080,823	22.51%	$ 143,261,210	19.53%	$ 21,819,612	13.22%
DISTRIBUTION PLANT							
362.00 Station Equipment	$ 95,079,235	$ 26,707,724	28.09%	$ 22,565,088	23.73%	$ 4,142,636	15.51%
364.00 Poles, Towers and Fixtures	86,786,802	51,468,242	59.30%	58,652,404	67.58%	(7,184,162)	-13.96%
365.00 Overhead Conductors and Devices	60,876,491	45,527,170	74.79%	33,498,556	55.03%	12,028,614	26.42%
367.00 Underground Conductors and Devices	114,686,120	45,055,977	39.29%	33,211,699	28.96%	11,844,278	26.29%
368.00 Line Transformers	129,349,816	22,201,903	17.16%	25,945,292	20.06%	(3,743,389)	-16.86%
369.00 Overhead Services	14,096,890	18,687,143	132.56%	24,991,327	177.28%	(6,304,183)	-33.74%
369.10 Underground Services	49,935,220	23,338,730	46.74%	24,342,060	48.75%	(1,003,330)	-4.30%
370.00 Meters	28,155,291	10,927,601	38.81%	9,639,828	34.24%	1,287,774	11.78%
370.05 Smart Meters	921,313	176,585	19.17%	204,071	22.15%	(27,486)	-15.57%
370.10 Load Management Switches	8,899,439	8,850,435	99.45%	7,261,343	81.59%	1,589,092	17.95%
371.10 Electric Vehicle Charging Stations	26,200	7,860	30.00%	9,170	35.00%	(1,310)	-16.67%
371.20 Other Private Lighting	9,628,628	502,120	5.21%	1,832,410	19.03%	(1,330,290)	-264.93%
373.00 Street Lighting and Signal Systems	13,235,268	1,820,654	13.76%	2,651,967	20.04%	(831,314)	-45.66%
Total Distribution Plant	$ 611,676,713	$ 255,272,145	41.73%	$ 244,805,214	40.02%	$ 10,466,930	4.10%
GENERAL PLANT							
Depreciable							
390.00 Structures and Improvements	$ 23,703,186	$ 7,814,233	32.97%	$ 8,692,289	36.67%	$ (878,056)	-11.24%
390.10 General Office Buildings	6,426,445	2,626,364	40.87%	1,573,055	24.48%	1,053,309	40.11%
390.20 Fleet Service Center Building	746,920	439,647	58.86%	66,684	8.93%	372,962	84.83%
390.25 Fleet Service Center - Jamestown	2,154,593	89,692	4.16%	(61,712)	-2.86%	151,404	168.80%
390.30 Central Stores Building	4,276,593	1,530,418	35.79%	276,611	6.47%	1,253,806	81.93%
396.00 Power Operated Equipment	1,701,526	312,391	18.36%	419,257	24.64%	(106,866)	-34.21%
397.40 Communication Towers	1,922,046	1,061,953	55.25%	857,508	44.61%	204,444	19.25%
Total Depreciable	$ 40,931,309	$ 13,874,698	33.90%	$ 11,823,693	28.89%	$ 2,051,004	14.78%

OTTER TAIL POWER COMPANY
Depreciation Reserve Summary
Vintage Group Procedure
December 31, 2022

Statement C

Account Description	Plant Investment	Recorded Reserve Amount	Recorded Reserve Ratio	Computed Reserve Amount	Computed Reserve Ratio	Reserve Imbalance Amount	Reserve Imbalance Multiple
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Amortizable							
391.00 Office Furniture	$ 597,122	$ 459,997	77.04%	$ 445,084	74.54%	$ 14,913	3.24%
391.10 Office Equipment	233,890	143,137	61.20%	138,687	59.30%	4,450	3.11%
391.20 Duplicating Equipment	416,979	138,726	33.27%	177,558	42.58%	(38,832)	-27.99%
391.50 Computer Systems	3,412,877	1,752,312	51.34%	2,033,462	59.58%	(281,150)	-16.04%
391.60 Computer Related Equipment	2,998,086	1,735,329	57.88%	2,084,594	69.53%	(349,265)	-20.13%
394.00 Tools, Shop and Garage Equipment	5,452,464	2,897,322	53.14%	3,003,635	55.09%	(106,313)	-3.67%
394.20 Automated Meter Reading Equipment	401,984	119,940	29.84%	114,505	28.48%	5,435	4.53%
397.00 Communication Equipment	4,613,872	1,418,885	30.75%	1,651,819	35.80%	(232,934)	-16.42%
397.10 Radio Telecommunication Equipment	463,544	261,160	56.34%	290,696	62.71%	(29,536)	-11.31%
397.20 Microwave Equipment	3,749,912	1,999,209	53.31%	2,123,049	56.62%	(123,840)	-6.19%
397.30 Radio Load Control Equipment	165,980	86,873	52.34%	95,422	57.49%	(8,549)	-9.84%
Total Amortizable	$ 22,506,710	$ 11,012,892	48.93%	$ 12,158,511	54.02%	$ (1,145,619)	-10.40%
Total General Plant	$ 63,438,019	$ 24,887,590	39.23%	$ 23,982,204	37.80%	$ 905,385	3.64%
TOTAL UTILITY	$ 2,779,446,182	$ 922,358,117	33.18%	$ 845,188,026	30.41%	$ 77,170,091	8.37%
STEAM PRODUCTION							
Big Stone							
311.00 Structures and Improvements	$ 80,518,723	$ 34,233,195	42.52%	$ 28,947,414	35.95%	$ 5,285,781	15.44%
312.00 Boiler Plant Equipment	199,958,695	52,665,226	26.34%	58,059,819	29.04%	(5,394,593)	-10.24%
312.10 Boiler Plant Equipment - Landfill							
314.00 Turbogenerator Units	31,024,896	20,567,590	66.29%	15,435,910	49.75%	5,131,679	24.95%
315.00 Accessory Electric Equipment	21,071,214	10,235,319	48.57%	8,388,205	39.81%	1,847,114	18.05%
316.00 Miscellaneous Power Plant Equipment	3,478,247	1,536,133	44.16%	1,441,552	41.44%	94,581	6.16%
Total Big Stone	$ 336,051,775	$ 119,237,462	35.48%	$ 112,272,901	33.41%	$ 6,964,561	5.84%
Hoot Lake Units 2 and 3							
311.00 Structures and Improvements	$ -	$ -		$ -		$ -	
312.00 Boiler Plant Equipment							
312.10 Boiler Plant Equipment - Landfill	10,412,772	4,037,607	38.78%	2,463,517	23.66%	1,574,090	38.99%
314.00 Turbogenerator Units							
315.00 Accessory Electric Equipment							
316.00 Miscellaneous Power Plant Equipment							
Total Hoot Lake Units 2 and 3	$ 10,412,772	$ 4,037,607	38.78%	$ 2,463,517	23.66%	$ 1,574,090	38.99%

OTTER TAIL POWER COMPANY
Depreciation Reserve Summary
Vintage Group Procedure
December 31, 2022

Statement C

Account Description	Plant Investment	Recorded Reserve Amount	Recorded Reserve Ratio	Computed Reserve Amount	Computed Reserve Ratio	Reserve Imbalance Amount	Reserve Imbalance Multiple
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Coyote							
311.00 Structures and Improvements	$ 34,941,558	$ 27,425,070	78.49%	$ 24,112,975	69.01%	$ 3,312,094	12.08%
312.00 Boiler Plant Equipment	107,286,281	69,851,182	65.11%	63,486,350	59.17%	6,364,833	9.11%
312.10 Boiler Plant Equipment - Landfill							
314.00 Turbogenerator Units	24,013,960	14,955,524	62.28%	14,430,357	60.09%	525,167	3.51%
315.00 Accessory Electric Equipment	12,139,688	9,266,587	76.33%	8,120,444	66.89%	1,146,143	12.37%
316.00 Miscellaneous Power Plant Equipment	2,436,109	1,025,547	42.10%	1,123,537	46.12%	(97,991)	-9.55%
Total Coyote	$ 180,817,596	$ 122,523,911	67.76%	$ 111,273,664	61.54%	$ 11,250,246	9.18%
HYDRAULIC PRODUCTION							
Hoot Lake							
331.00 Structures and Improvements	$ 69,881	$ 69,229	99.07%	$ 43,183	61.80%	$ 26,045	37.62%
332.00 Reservoirs, Dams and Waterways	703,827	292,862	41.61%	166,349	23.63%	126,514	43.20%
333.00 Water Wheels, Turbines & Generators	104,195	103,051	98.90%	50,833	48.79%	52,218	50.67%
334.00 Accessory Electric Equipment	532,433	46,991	8.83%	32,870	6.17%	14,122	30.05%
335.00 Miscellaneous Power Plant Equipment	48,801	44,611	91.41%	9,872	20.23%	34,739	77.87%
Total Hoot Lake	$ 1,459,137	$ 556,744	38.16%	$ 303,107	20.77%	$ 253,637	45.56%
Wright							
331.00 Structures and Improvements	$ 20,080	$ 18,592	92.59%	$ 9,343	46.53%	$ 9,249	49.75%
332.00 Reservoirs, Dams and Waterways	892,711	823,707	92.27%	421,048	47.17%	402,659	48.88%
333.00 Water Wheels, Turbines & Generators	545,392	529,756	97.13%	112,913	20.70%	416,843	78.69%
334.00 Accessory Electric Equipment	202,552	194,112	95.83%	68,326	33.73%	125,787	64.80%
335.00 Miscellaneous Power Plant Equipment	115,218	108,063	93.79%	33,413	29.00%	74,650	69.08%
Total Wright	$ 1,775,953	$ 1,674,230	94.27%	$ 645,043	36.32%	$ 1,029,187	61.47%
Pisgah							
331.00 Structures and Improvements	$ 13,172	$ 11,898	90.32%	$ 6,425	48.78%	$ 5,472	46.00%
332.00 Reservoirs, Dams and Waterways	2,108,069	(454,213)	-21.55%	(608,869)	-28.88%	154,656	-34.05%
333.00 Water Wheels, Turbines & Generators	159,732	151,612	94.92%	32,808	20.54%	118,803	78.36%
334.00 Accessory Electric Equipment	102,487	97,584	95.22%	31,144	30.39%	66,440	68.08%
335.00 Miscellaneous Power Plant Equipment	62,744	57,087	90.98%	12,393	19.75%	44,694	78.29%
Total Pisgah	$ 2,446,204	$ (136,033)	-5.56%	$ (526,098)	-21.51%	$ 390,065	-286.74%

OTTER TAIL POWER COMPANY
Depreciation Reserve Summary
Vintage Group Procedure
December 31, 2022

Statement C

Account Description	Plant Investment	Recorded Reserve Amount	Recorded Reserve Ratio	Computed Reserve Amount	Computed Reserve Ratio	Reserve Imbalance Amount	Reserve Imbalance Multiple
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Dayton Hollow							
331.00 Structures and Improvements	$ 148,660	$ (2,922)	-1.97%	$ 6,659	4.48%	$ (9,581)	327.91%
332.00 Reservoirs, Dams and Waterways	2,463,961	1,221,418	49.57%	282,121	11.45%	939,298	76.90%
333.00 Water Wheels, Turbines & Generators	226,751	215,394	94.99%	50,504	22.27%	164,890	76.55%
334.00 Accessory Electric Equipment	193,342	186,608	96.52%	72,297	37.39%	114,312	61.26%
335.00 Miscellaneous Power Plant Equipment	110,889	101,650	91.67%	22,256	20.07%	79,394	78.11%
Total Dayton Hollow	$ 3,143,603	$ 1,722,148	54.78%	$ 433,836	13.80%	$ 1,288,313	74.81%
Taplin Gorge							
331.00 Structures and Improvements	$ 35,140	$ 34,897	99.31%	$ 23,186	65.98%	$ 11,711	33.56%
332.00 Reservoirs, Dams and Waterways	602,762	574,175	95.26%	224,009	37.16%	350,167	60.99%
333.00 Water Wheels, Turbines & Generators	15,110	15,019	99.40%	10,189	67.43%	4,830	32.16%
334.00 Accessory Electric Equipment	58,695	56,906	96.95%	23,752	40.47%	33,154	58.26%
335.00 Miscellaneous Power Plant Equipment	96,303	90,097	93.56%	27,457	28.51%	62,640	69.53%
Total Taplin Gorge	$ 808,010	$ 771,094	95.43%	$ 308,592	38.19%	$ 462,501	59.98%
OTHER PRODUCTION							
Jamestown							
341.00 Structures and Improvements	$ 311,512	$ 262,562	84.29%	$ 233,004	74.80%	$ 29,559	11.26%
342.00 Fuel Holders and Accessories	415,964	315,633	75.88%	276,771	66.54%	38,861	12.31%
343.00 Prime Movers	6,952,527	6,131,206	88.19%	5,490,370	78.97%	640,836	10.45%
345.00 Accessory Electric Equipment	227,590	179,962	79.07%	177,400	77.95%	2,562	1.42%
346.00 Miscellaneous Power Plant Equipment	88,665	61,173	68.99%	54,685	61.68%	6,488	10.61%
Total Jamestown	$ 7,996,258	$ 6,950,536	86.92%	$ 6,232,230	77.94%	$ 718,306	10.33%
Jamestown Unit 1							
341.00 Structures and Improvements	$ 286,659	$ 244,181	85.18%	$ 216,474	75.52%	$ 27,707	11.35%
342.00 Fuel Holders and Accessories	379,195	281,940	74.35%	251,034	66.20%	30,906	10.96%
343.00 Prime Movers	3,030,866	2,589,505	85.44%	2,323,216	76.65%	266,289	10.28%
345.00 Accessory Electric Equipment	155,272	135,707	87.40%	134,765	86.79%	941	0.69%
346.00 Miscellaneous Power Plant Equipment	85,462	57,719	67.54%	51,902	60.73%	5,817	10.08%
Total Jamestown Unit 1	$ 3,937,454	$ 3,309,052	84.04%	$ 2,977,391	75.62%	$ 331,661	10.02%
Jamestown Unit 2							
341.00 Structures and Improvements	$ 24,853	$ 18,381	73.96%	$ 16,530	66.51%	$ 1,851	10.07%
342.00 Fuel Holders and Accessories	36,769	33,693	91.63%	25,737	70.00%	7,956	23.61%
343.00 Prime Movers	3,921,661	3,541,701	90.31%	3,167,154	80.76%	374,547	10.58%
345.00 Accessory Electric Equipment	72,318	44,255	61.20%	42,634	58.95%	1,621	3.66%
346.00 Miscellaneous Power Plant Equipment	3,203	3,454	107.83%	2,783	86.90%	670	19.41%
Total Jamestown Unit 2	$ 4,058,804	$ 3,641,484	89.72%	$ 3,254,839	80.19%	$ 386,645	10.62%

OTTER TAIL POWER COMPANY
Depreciation Reserve Summary
Vintage Group Procedure
December 31, 2022

Statement C

Account Description	Plant Investment	Recorded Reserve Amount	Recorded Reserve Ratio	Computed Reserve Amount	Computed Reserve Ratio	Reserve Imbalance Amount	Reserve Imbalance Multiple
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Lake Preston							
341.00 Structures and Improvements	$ 293,405	$ 211,076	71.94%	$ 197,091	67.17%	$ 13,985	6.63%
342.00 Fuel Holders and Accessories	328,705	291,971	88.82%	260,894	79.37%	31,077	10.64%
343.00 Prime Movers	3,282,642	2,975,504	90.64%	2,675,746	81.51%	299,758	10.07%
345.00 Accessory Electric Equipment	400,094	359,858	89.94%	323,728	80.91%	36,130	10.04%
346.00 Miscellaneous Power Plant Equipment	21,607	20,901	96.73%	18,753	86.79%	2,148	10.28%
Total Lake Preston	$ 4,326,453	$ 3,859,310	89.20%	$ 3,476,211	80.35%	$ 383,099	9.93%
Solway Combustion Turbine							
341.00 Structures and Improvements	$ 4,816,246	$ 2,530,888	52.55%	$ 2,515,529	52.23%	$ 15,359	0.61%
342.00 Fuel Holders and Accessories	1,262,927	544,890	43.14%	562,320	44.53%	(17,430)	-3.20%
343.00 Prime Movers	20,724,088	8,651,437	41.75%	10,366,371	50.02%	(1,714,935)	-19.82%
345.00 Accessory Electric Equipment	1,310,193	696,810	53.18%	706,496	53.92%	(9,686)	-1.39%
346.00 Miscellaneous Power Plant Equipment	318,649	156,492	49.11%	158,557	49.76%	(2,064)	-1.32%
Total Solway Combustion Turbine	$ 28,432,103	$ 12,580,516	44.25%	$ 14,309,273	50.33%	$ (1,728,756)	-13.74%
Astoria Station Combustion Turbine							
341.00 Structures and Improvements	$ 25,091,933	$ 1,247,252	4.97%	$ 1,057,325	4.21%	$ 189,927	15.23%
342.00 Fuel Holders and Accessories	5,903,984	293,471	4.97%	248,782	4.21%	44,689	15.23%
343.00 Prime Movers	107,747,713	5,355,846	4.97%	4,540,277	4.21%	815,569	15.23%
345.00 Accessory Electric Equipment	7,379,980	366,839	4.97%	310,978	4.21%	55,861	15.23%
346.00 Miscellaneous Power Plant Equipment	1,475,996	73,368	4.97%	62,196	4.21%	11,172	15.23%
Total Astoria Station Combustion Turbine	$ 147,599,606	$ 7,336,775	4.97%	$ 6,219,557	4.21%	$ 1,117,218	15.23%
WIND PRODUCTION							
Ashtabula							
341.00 Structures and Improvements	$ 3,248,290	$ 1,740,879	53.59%	$ 1,409,632	43.40%	$ 331,247	19.03%
344.00 Generators	107,611,851	55,115,907	51.22%	45,496,672	42.28%	9,619,235	17.45%
345.00 Accessory Electric Equipment	6,479,774	3,425,227	52.86%	2,772,930	42.79%	652,297	19.04%
346.00 Miscellaneous Power Plant Equipment	103,431	(6,267)	-6.06%	13,471	13.02%	(19,738)	314.94%
Total Ashtabula	$ 117,443,346	$ 60,275,745	51.32%	$ 49,692,705	42.31%	$ 10,583,041	17.56%
Ashtabula III							
341.00 Structures and Improvements	$ 2,408,898	$ 860,038	35.70%	$ 873,548	36.26%	$ (13,510)	-1.57%
344.00 Generators	72,266,935	25,801,135	35.70%	26,206,445	36.26%	(405,310)	-1.57%
345.00 Accessory Electric Equipment	5,620,762	2,006,755	35.70%	2,038,279	36.26%	(31,524)	-1.57%
346.00 Miscellaneous Power Plant Equipment							
Total Ashtabula III	$ 80,296,595	$ 28,667,928	35.70%	$ 29,118,273	36.26%	$ (450,345)	-1.57%

OTTER TAIL POWER COMPANY
Depreciation Reserve Summary
Vintage Group Procedure
December 31, 2022

Statement C

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Langdon							
341.00 Structures and Improvements	$ 2,484,069	$ 1,425,282	57.38%	$ 1,168,238	47.03%	$ 257,044	18.03%
344.00 Generators	70,104,203	38,206,887	54.50%	32,045,328	45.71%	6,161,559	16.13%
345.00 Accessory Electric Equipment	7,407,275	4,187,398	56.53%	3,422,988	46.21%	764,410	18.26%
346.00 Miscellaneous Power Plant Equipment	118,790	(7,560)	-6.36%	21,743	18.30%	(29,303)	387.60%
Total Langdon	$ 80,114,337	$ 43,812,007	54.69%	$ 36,658,296	45.76%	$ 7,153,711	16.33%
Luverne							
341.00 Structures and Improvements	$ 2,266,581	$ 1,154,708	50.94%	$ 948,709	41.86%	$ 206,000	17.84%
344.00 Generators	69,438,274	32,013,887	46.10%	27,104,998	39.03%	4,908,890	15.33%
345.00 Accessory Electric Equipment	4,863,837	2,476,719	50.92%	2,034,839	41.84%	441,880	17.84%
346.00 Miscellaneous Power Plant Equipment	149,262	(3,525)	-2.36%	25,721	17.23%	(29,245)	829.73%
Total Luverne	$ 76,717,954	$ 35,641,790	46.46%	$ 30,114,266	39.25%	$ 5,527,524	15.51%
Merricourt							
341.00 Structures and Improvements	$ 7,820,842	$ 491,695	6.29%	$ 585,477	7.49%	$ (93,782)	-19.07%
344.00 Generators	234,625,254	14,750,848	6.29%	17,564,307	7.49%	(2,813,459)	-19.07%
345.00 Accessory Electric Equipment	18,248,631	1,147,288	6.29%	1,366,113	7.49%	(218,825)	-19.07%
346.00 Miscellaneous Power Plant Equipment	11,190	122	1.09%	177	1.58%	(54)	-44.26%
Total Merricourt	$ 260,705,917	$ 16,389,954	6.29%	$ 19,516,073	7.49%	$ (3,126,120)	-19.07%
SOLAR PRODUCTION							
Jamestown							
341.00 Structures and Improvements	$ 17,105	$ 1,806	10.56%	$ 1,690	9.88%	$ 116	6.44%
345.00 Accessory Electric Equipment	151,476	15,995	10.56%	14,964	9.88%	1,031	6.44%
Total Jamestown	$ 168,581	$ 17,801	10.56%	$ 16,654	9.88%	$ 1,147	6.44%
Rush Lake							
341.00 Structures and Improvements	$ 13,536	$ 1,168	8.63%	$ 1,337	9.88%	$ (169)	-14.48%
345.00 Accessory Electric Equipment	142,586	12,304	8.63%	14,086	9.88%	(1,782)	-14.49%
Total Rush Lake	$ 156,122	$ 13,472	8.63%	$ 15,423	9.88%	$ (1,952)	-14.49%

OTTER TAIL POWER COMPANY
Average Net Salvage

Statement D

Account Description	Plant Investment			Salvage Rate		Net Salvage			Average
	Additions	Retirements	Survivors	Realized	Future	Realized	Future	Total	Rate
A	B	C	D=B-C	E	F	G=E*C	H=F*D	I=G+H	J=I/B
INTANGIBLE PLANT									
303.91 Software - 5 Year	$ 14,353,190	$ 10,060,949	$ 4,292,241			$ -	$ -	$ -	
303.92 Software - 10 Year	25,706,359		25,706,359						
Total Intangible Plant	$ 40,059,549	$ 10,060,949	$ 29,998,600			$ -	$ -	$ -	
STEAM PRODUCTION									
311.00 Structures and Improvements	$ 117,621,689	$ 2,161,408	$ 115,460,281	-0.4%	-6.6%	$ (9,489)	$ (7,659,183)	$ (7,668,673)	-6.5%
312.00 Boiler Plant Equipment	377,989,393	70,744,417	307,244,976	-16.9%	-6.8%	(11,942,095)	(20,784,921)	(32,727,016)	-8.7%
312.10 Boiler Plant Equipment - Landfill	10,440,272	27,500	10,412,772						
314.00 Turbogenerator Units	71,364,814	16,325,958	55,038,856	18.8%	-7.0%	3,072,336	(3,862,735)	(790,399)	-1.1%
315.00 Accessory Electric Equipment	35,154,782	1,943,880	33,210,902	-5.0%	-6.8%	(98,690)	(2,263,299)	(2,359,989)	-6.7%
316.00 Miscellaneous Power Plant Equipment	9,205,975	3,291,619	5,914,356	5.8%	-6.9%	191,865	(410,864)	(218,999)	-2.4%
Total Steam Production Plant	$ 621,776,925	$ 94,494,782	$ 527,282,143	-9.3%	-6.6%	$ (8,784,073)	$ (34,981,002)	$ (43,765,075)	-7.0%
HYDRAULIC PRODUCTION									
331.00 Structures and Improvements	$ 303,136	$ 16,203	$ 286,933	-14.8%		$ (2,398)	$ -	$ (2,398)	-0.8%
332.00 Reservoirs, Dams and Waterways	6,852,525	81,195	6,771,330	-1050.7%		(853,098)		(853,098)	-12.4%
333.00 Water Wheels, Turbines & Generators	1,072,221	21,041	1,051,180	-326.3%		(68,653)		(68,653)	-6.4%
334.00 Accessory Electric Equipment	1,107,272	17,763	1,089,509	24.2%		4,299		4,299	0.4%
335.00 Miscellaneous Power Plant Equipment	510,360	76,405	433,955	0.8%		595		595	0.1%
Total Hydraulic Production Plant	$ 9,845,514	$ 212,607	$ 9,632,907	-432.4%		$ (919,254)	$ -	$ (919,254)	-9.3%
OTHER PRODUCTION									
341.00 Structures and Improvements	$ 30,542,003	$ 28,907	$ 30,513,096	-4.5%	-2.2%	$ (1,302)	$ (669,104)	$ (670,406)	-2.2%
342.00 Fuel Holders and Accessories	8,167,248	255,668	7,911,580	-9.7%	-2.5%	(24,683)	(199,379)	(224,062)	-2.7%
343.00 Prime Movers	143,368,449	4,661,479	138,706,970	-5.3%	-2.4%	(244,861)	(3,366,892)	(3,611,753)	-2.5%
345.00 Accessory Electric Equipment	9,420,879	103,022	9,317,857	7.4%	-2.4%	7,612	(225,917)	(218,306)	-2.3%
346.00 Miscellaneous Power Plant Equipment	1,967,046	62,129	1,904,917	22.2%	-2.3%	13,800	(44,615)	(30,815)	-1.6%
Total Other Production Plant	$ 193,465,625	$ 5,111,205	$ 188,354,420	-4.9%	-2.4%	$ (249,434)	$ (4,505,906)	$ (4,755,341)	-2.5%
WIND PRODUCTION									
341.00 Structures and Improvements	$ 18,228,680	$ -	$ 18,228,680		-8.7%	$ -	$ (1,587,918)	$ (1,587,918)	-8.7%
344.00 Generators	560,301,637	6,255,120	554,046,517	-9.9%	-8.7%	(621,411)	(48,093,090)	(48,714,500)	-8.7%
345.00 Accessory Electric Equipment	42,622,259	1,980	42,620,279		-8.7%		(3,714,775)	(3,714,775)	-8.7%
346.00 Miscellaneous Power Plant Equipment	502,687	120,014	382,673		-8.3%		(31,834)	(31,834)	-6.3%
Total Wind Production Plant	$ 621,655,263	$ 6,377,114	$ 615,278,149	-9.7%	-8.7%	$ (621,411)	$ (53,427,616)	$ (54,049,027)	-8.7%
SOLAR PRODUCTION									
341.00 Structures and Improvements	$ 30,641	$ -	$ 30,641		-1.0%	$ -	$ (306)	$ (306)	-1.0%
345.00 Accessory Electric Equipment	294,062		294,062		-1.0%		(2,941)	(2,941)	-1.0%
Total Solar Production Plant	$ 324,703	$ -	$ 324,703		-1.0%	$ -	$ (3,247)	$ (3,247)	-1.0%
TRANSMISSION PLANT									
353.00 Station Equipment	$ 196,287,206	$ 13,670,537	$ 182,616,669	40.5%	-5.0%	$ 5,536,567	$ (9,130,833)	$ (3,594,266)	-1.8%
354.00 Towers and Fixtures	197,299,702	284,774	197,014,928	-10.4%	-10.0%	(29,616)	(19,701,493)	(19,731,109)	-10.0%
355.00 Poles and Fixtures	175,910,381	7,323,434	168,586,947	31.0%	-50.0%	2,270,265	(84,293,474)	(82,023,209)	-46.6%

OTTER TAIL POWER COMPANY
Average Net Salvage

Statement D

Account	Description	Plant Investment Additions	Plant Investment Retirements	Plant Investment Survivors	Salvage Rate Realized	Salvage Rate Future	Net Salvage Realized	Net Salvage Future	Net Salvage Total	Average Rate
A		B	C	D=B-C	E	F	G=E*C	H=F*D	I=G+H	J=I/B
356.00	Overhead Conductors and Devices	193,667,365	8,528,942	185,138,423	23.6%	-30.0%	2,012,830	(55,541,527)	(53,528,697)	-27.6%
358.00	Underground Conductors and Devices	104,057	496	103,561	-368.9%	-5.0%	(1,830)	(5,178)	(7,008)	-6.7%
	Total Transmission Plant	$ 763,268,711	$ 29,808,183	$ 733,460,528	32.8%	-23.0%	$ 9,788,216	$ (168,672,505)	$ (158,884,289)	-20.8%
	DISTRIBUTION PLANT									
362.00	Station Equipment	$ 119,280,663	$ 24,201,428	$ 95,079,235	12.2%	-5.0%	$ 2,952,574	$ (4,753,962)	$ (1,801,388)	-1.5%
364.00	Poles, Towers and Fixtures	90,838,973	4,052,171	86,786,802	-118.0%	-125.0%	(4,781,562)	(108,483,503)	(113,265,064)	-124.7%
365.00	Overhead Conductors and Devices	66,089,814	5,213,323	60,876,491	-71.6%	-70.0%	(3,732,739)	(42,613,544)	(46,346,283)	-70.1%
367.00	Underground Conductors and Devices	121,339,438	6,653,318	114,686,120	-1.3%	-5.0%	(86,493)	(5,734,306)	(5,820,799)	-4.8%
368.00	Line Transformers	146,034,502	16,684,686	129,349,816	39.9%	30.0%	6,657,190	38,804,945	45,462,135	31.1%
369.00	Overhead Services	14,932,285	835,395	14,096,890	-300.4%	-300.0%	(2,509,527)	(42,290,670)	(44,800,197)	-300.0%
369.10	Underground Services	50,713,386	778,166	49,935,220	-51.1%	-50.0%	(397,643)	(24,967,610)	(25,365,253)	-50.0%
370.00	Meters	37,550,730	9,395,439	28,155,291	0.6%		56,373		56,373	0.2%
370.05	Smart Meters	921,313		921,313						
370.10	Load Management Switches	11,115,823	2,216,384	8,899,439						
371.10	Electric Vehicle Charging Stations	735,100	708,900	26,200						
371.20	Other Private Lighting	14,593,399	4,964,771	9,628,628	-0.3%	-5.0%	(14,894)	(481,431)	(496,326)	-3.4%
373.00	Street Lighting and Signal Systems	19,486,223	6,250,955	13,235,268	-9.8%	-10.0%	(612,594)	(1,323,527)	(1,936,120)	-9.9%
	Total Distribution Plant	$ 693,631,649	$ 81,954,936	$ 611,676,713	-3.0%	-31.4%	$ (2,469,315)	$ (191,843,607)	$ (194,312,922)	-28.0%
	GENERAL PLANT									
	Depreciable									
390.00	Structures and Improvements	$ 28,210,979	$ 4,507,793	$ 23,703,186	26.4%		$ 1,190,057	$ -	$ 1,190,057	4.2%
390.10	General Office Buildings	7,754,637	1,328,192	6,426,445	-14.8%	46.7%	(196,572)	3,001,150	2,804,577	36.2%
390.20	Fleet Service Center Building	848,699	101,779	746,920	-45.1%	71.1%	(45,902)	531,060	485,158	57.2%
390.25	Fleet Service Center - Jamestown	2,154,593		2,154,593		152.3%		3,281,445	3,281,445	152.3%
390.30	Central Stores Building	4,373,149	96,556	4,276,593	-7.2%	87.9%	(6,952)	3,760,449	3,753,497	85.8%
396.00	Power Operated Equipment	2,507,487	805,961	1,701,526	19.6%	5.0%	157,968	85,076	243,045	9.7%
397.40	Communication Towers	2,084,583	162,537	1,922,046	12.0%	-5.0%	19,504	(96,102)	(76,598)	-3.7%
	Total Depreciable	$ 47,934,127	$ 7,002,818	$ 40,931,309	16.0%	25.8%	$ 1,118,103	$ 10,563,079	$ 11,681,182	24.4%
	Amortizable									
391.00	Office Furniture	$ 6,204,124	$ 5,607,002	$ 597,122			$ -	$ -	$ -	
391.10	Office Equipment	3,128,548	2,894,658	233,890						
391.20	Duplicating Equipment	2,516,421	2,099,442	416,979						
391.50	Computer Systems	18,929,825	15,516,948	3,412,877						
391.60	Computer Related Equipment	13,896,238	10,898,152	2,998,086						
394.00	Tools, Shop and Garage Equipment	9,523,679	4,071,215	5,452,464						
394.20	Automated Meter Reading Equipment	2,471,282	2,069,298	401,984						
397.00	Communication Equipment	5,980,183	1,366,311	4,613,872						
397.10	Radio Telecommunication Equipment	6,762,217	6,298,673	463,544						
397.20	Microwave Equipment	8,694,213	4,944,301	3,749,912						
397.30	Radio Load Control Equipment	1,937,472	1,771,492	165,980						
	Total Amortizable	$ 80,044,202	$ 57,537,492	$ 22,506,710			$ -	$ -	$ -	
	Total General Plant	$ 127,978,329	$ 64,540,310	$ 63,438,019	1.7%	16.7%	$ 1,118,103	$ 10,563,079	$ 11,681,182	9.1%
	TOTAL UTILITY	$ 3,072,006,268	$292,560,086	$ 2,779,446,182	-0.7%	-15.9%	$ (2,137,168)	$ (442,870,805)	$ (445,007,973)	-14.5%

OTTER TAIL POWER COMPANY
Average Net Salvage

Statement D

Account Description	Plant Investment			Salvage Rate		Net Salvage			Average
	Additions	Retirements	Survivors	Realized	Future	Realized	Future	Total	Rate
A	B	C	D=B-C	E	F	G=E*C	H=F*D	I=G+H	J=I/B
STEAM PRODUCTION									
Big Stone									
311.00 Structures and Improvements	$ 81,727,489	$ 1,208,766	$ 80,518,723	-10.4%	-5.8%	$ (125,712)	$ (4,644,766)	$ (4,770,478)	-5.8%
312.00 Boiler Plant Equipment	252,855,994	52,897,299	199,958,695	-21.8%	-5.8%	(11,531,611)	(11,530,680)	(23,062,291)	-9.1%
312.10 Boiler Plant Equipment - Landfill									
314.00 Turbogenerator Units	37,949,893	6,924,997	31,024,896	14.5%	-5.8%	1,004,125	(1,791,502)	(787,378)	-2.1%
315.00 Accessory Electric Equipment	22,035,585	964,371	21,071,214	-14.8%	-5.8%	(142,727)	(1,216,055)	(1,358,782)	-6.2%
316.00 Miscellaneous Power Plant Equipment	5,196,262	1,718,015	3,478,247	2.1%	-5.8%	36,078	(200,777)	(164,699)	-3.2%
Total Big Stone	$ 399,765,223	$ 63,713,448	$ 336,051,775	-16.9%	-5.8%	$(10,759,847)	$ (19,383,781)	$ (30,143,627)	-7.5%
Hoot Lake Units 2 and 3									
311.00 Structures and Improvements	$ -	$ -	$ -			$ -	$ -	$ -	
312.00 Boiler Plant Equipment									
312.10 Boiler Plant Equipment - Landfill	10,440,272	27,500	10,412,772						
314.00 Turbogenerator Units									
315.00 Accessory Electric Equipment									
316.00 Miscellaneous Power Plant Equipment									
Total Hoot Lake Units 2 and 3	$ 10,440,272	$ 27,500	$ 10,412,772			$ -	$ -	$ -	
Coyote									
311.00 Structures and Improvements	$ 35,894,200	$ 952,642	$ 34,941,558	12.2%	-8.6%	$ 116,222	$ (3,014,417)	$ (2,898,195)	-8.1%
312.00 Boiler Plant Equipment	125,133,399	17,847,118	107,286,281	-2.3%	-8.6%	(410,484)	(9,254,241)	(9,664,724)	-7.7%
312.10 Boiler Plant Equipment - Landfill									
314.00 Turbogenerator Units	33,414,921	9,400,961	24,013,960	22.0%	-8.6%	2,068,211	(2,071,232)	(3,021)	
315.00 Accessory Electric Equipment	13,119,197	979,509	12,139,688	4.7%	-8.6%	46,037	(1,047,244)	(1,001,207)	-7.6%
316.00 Miscellaneous Power Plant Equipment	4,009,713	1,573,604	2,436,109	9.9%	-8.6%	155,787	(210,087)	(54,300)	-1.4%
Total Coyote	$ 211,571,430	$ 30,753,834	$ 180,817,596	6.4%	-8.6%	$ 1,975,774	$ (15,597,221)	$ (13,621,447)	-6.4%
HYDRAULIC PRODUCTION									
Hoot Lake									
331.00 Structures and Improvements	$ 69,881	$ -	$ 69,881			$ -	$ -	$ -	
332.00 Reservoirs, Dams and Waterways	711,911	8,084	703,827	-2.5%		(202)		(202)	
333.00 Water Wheels, Turbines & Generators	104,195		104,195						
334.00 Accessory Electric Equipment	532,433		532,433						
335.00 Miscellaneous Power Plant Equipment	48,801		48,801						
Total Hoot Lake	$ 1,467,221	$ 8,084	$ 1,459,137	-2.5%		$ (202)	$ -	$ (202)	
Wright									
331.00 Structures and Improvements	$ 20,080	$ -	$ 20,080			$ -	$ -	$ -	
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%
Total Wright	$ 1,804,971	$ 29,018	$ 1,775,953	785.7%		$ 227,988	$ -	$ 227,988	12.6%

OTTER TAIL POWER COMPANY
Average Net Salvage

Statement D

Account Description	Plant Investment			Salvage Rate		Net Salvage			Average
	Additions	Retirements	Survivors	Realized	Future	Realized	Future	Total	Rate
A	B	C	D=B-C	E	F	G=E*C	H=F*D	I=G+H	J=I/B
Pisgah									
331.00 Structures and Improvements	$ 13,172	$ -	$ 13,172			$ -	$ -	$ -	
332.00 Reservoirs, Dams and Waterways	2,109,629	1,560	2,108,069	-59645.7%		(930,473)		(930,473)	-44.1%
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%
Total Pisgah	$ 2,483,212	$ 37,008	$ 2,446,204	-2581.8%		$ (955,460)	$ -	$ (955,460)	-38.5%
Dayton Hollow									
331.00 Structures and Improvements	$ 164,863	$ 16,203	$ 148,660	-14.8%		$ (2,398)	$ -	$ (2,398)	-1.5%
332.00 Reservoirs, Dams and Waterways	2,508,918	44,957	2,463,961	-304.3%		(136,804)		(136,804)	-5.5%
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	8,354	110,889	-2.4%		(200)		(200)	-0.2%
Total Dayton Hollow	$ 3,226,168	$ 82,565	$ 3,143,603	-198.3%		$ (163,690)	$ -	$ (163,690)	-5.1%
Taplin Gorge									
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%
Total Taplin Gorge	$ 863,942	$ 55,932	$ 808,010	-49.9%		$ (27,890)	$ -	$ (27,890)	-3.2%
OTHER PRODUCTION									
Jamestown									
341.00 Structures and Improvements	$ 317,686	$ 6,174	$ 311,512	-15.2%	-6.1%	$ (938)	$ (18,906)	$ (19,844)	-6.2%
342.00 Fuel Holders and Accessories	593,813	177,849	415,964	-12.6%	-6.1%	(22,488)	(25,245)	(47,732)	-8.0%
343.00 Prime Movers	7,502,045	549,518	6,952,527	-23.6%	-6.1%	(129,431)	(421,945)	(551,377)	-7.3%
345.00 Accessory Electric Equipment	263,937	36,347	227,590	22.6%	-6.1%	8,205	(13,812)	(5,607)	-2.1%
346.00 Miscellaneous Power Plant Equipment	139,078	50,413	88,665	22.2%	-6.1%	11,201	(5,381)	5,820	4.2%
Total Jamestown	$ 8,816,559	$ 820,301	$ 7,996,258	-16.3%	-6.1%	$ (133,451)	$ (485,289)	$ (618,740)	-7.0%
Jamestown Unit 1									
341.00 Structures and Improvements	$ 292,833	$ 6,174	$ 286,659	-15.2%	-6.2%	$ (938)	$ (17,794)	$ (18,732)	-6.4%
342.00 Fuel Holders and Accessories	407,203	28,008	379,195	-51.4%	-6.2%	(14,396)	(23,540)	(37,937)	-9.3%
343.00 Prime Movers	3,322,728	291,862	3,030,866	-33.4%	-6.2%	(97,482)	(188,126)	(285,608)	-8.6%
345.00 Accessory Electric Equipment	157,825	2,553	155,272	19.6%	-6.2%	500	(9,636)	(9,136)	-5.8%
346.00 Miscellaneous Power Plant Equipment	112,036	26,574	85,462	26.9%	-6.2%	7,148	(5,306)	1,842	1.6%
Total Jamestown Unit 1	$ 4,292,625	$ 355,171	$ 3,937,454	-29.6%	-6.2%	$ (105,168)	$ (244,403)	$ (349,571)	-8.1%
Jamestown Unit 2									
341.00 Structures and Improvements	$ 24,853	$ -	$ 24,853		-6.2%	$ -	$ (1,543)	$ (1,543)	-6.2%
342.00 Fuel Holders and Accessories	186,610	149,841	36,769	-5.4%	-6.2%	(8,091)	(2,282)	(10,373)	-5.6%
343.00 Prime Movers	4,179,317	257,656	3,921,661	-12.4%	-6.2%	(31,949)	(243,408)	(275,357)	-6.6%
345.00 Accessory Electric Equipment	106,112	33,794	72,318	22.8%	-6.2%	7,705	(4,490)	3,215	3.0%
346.00 Miscellaneous Power Plant Equipment	27,042	23,839	3,203	17.0%	-6.2%	4,053	(199)	3,854	14.3%
Total Jamestown Unit 2	$ 4,523,934	$ 465,130	$ 4,058,804	-6.1%	-6.2%	$ (28,283)	$ (251,922)	$ (280,205)	-6.2%

OTTER TAIL POWER COMPANY
Average Net Salvage

Statement D

Account Description	Plant Investment			Salvage Rate		Net Salvage			Average
	Additions	Retirements	Survivors	Realized	Future	Realized	Future	Total	Rate
A	B	C	D=B-C	E	F	G=E*C	H=F*D	I=G+H	J=I/B
Lake Preston									
341.00 Structures and Improvements	$ 293,405	$ -	$ 293,405		-7.1%	$ -	$ (20,970)	$ (20,970)	-7.1%
342.00 Fuel Holders and Accessories	373,513	44,808	328,705	-4.9%	-7.1%	(2,196)	(23,490)	(25,685)	-6.9%
343.00 Prime Movers	3,514,567	231,925	3,282,642	-4.6%	-7.1%	(10,669)	(234,565)	(245,233)	-7.0%
345.00 Accessory Electric Equipment	418,651	18,557	400,094	-3.2%	-7.1%	(594)	(28,589)	(29,183)	-7.0%
346.00 Miscellaneous Power Plant Equipment	25,227	3,620	21,607	71.8%	-7.1%	2,599	(1,544)	1,055	4.2%
Total Lake Preston	$ 4,625,363	$ 298,910	$ 4,326,453	-3.6%	-7.1%	$ (10,859)	$ (309,157)	$ (320,016)	-6.9%
Solway Combustion Turbine									
341.00 Structures and Improvements	$ 4,838,979	$ 22,733	$ 4,816,246	-1.6%	-1.6%	$ (364)	$ (78,928)	$ (79,292)	-1.6%
342.00 Fuel Holders and Accessories	1,295,938	33,011	1,262,927		-1.6%		(20,686)	(20,686)	-1.6%
343.00 Prime Movers	24,604,124	3,880,036	20,724,088	-2.7%	-1.6%	(104,761)	(339,589)	(444,350)	-1.8%
345.00 Accessory Electric Equipment	1,358,311	48,118	1,310,193		-1.6%		(21,475)	(21,475)	-1.6%
346.00 Miscellaneous Power Plant Equipment	326,745	8,096	318,649		-1.6%		(5,220)	(5,220)	-1.6%
Total Solway Combustion Turbine	$ 32,424,097	$ 3,991,994	$ 28,432,103	-2.6%	-1.6%	$ (105,125)	$ (465,898)	$ (571,023)	-1.8%
Astoria Station Combustion Turbine									
341.00 Structures and Improvements	$ 25,091,933	$ -	$ 25,091,933		-2.2%	$ -	$ (549,869)	$ (549,869)	-2.2%
342.00 Fuel Holders and Accessories	5,903,984		5,903,984		-2.2%		(129,381)	(129,381)	-2.2%
343.00 Prime Movers	107,747,713		107,747,713		-2.2%		(2,361,204)	(2,361,204)	-2.2%
345.00 Accessory Electric Equipment	7,379,980		7,379,980		-2.2%		(161,726)	(161,726)	-2.2%
346.00 Miscellaneous Power Plant Equipment	1,475,996		1,475,996		-2.2%		(32,345)	(32,345)	-2.2%
Total Astoria Station Combustion Turbine	$ 147,599,606	$ -	$ 147,599,606		-2.2%	$ -	$ (3,234,526)	$ (3,234,526)	-2.2%
WIND PRODUCTION									
Ashtabula									
341.00 Structures and Improvements	$ 3,248,290	$ -	$ 3,248,290		-6.3%	$ -	$ (205,921)	$ (205,921)	-6.3%
344.00 Generators	110,044,854	2,433,003	107,611,851		-6.3%		(6,821,980)	(6,821,980)	-6.2%
345.00 Accessory Electric Equipment	6,481,754	1,980	6,479,774		-6.3%		(410,780)	(410,780)	-6.3%
346.00 Miscellaneous Power Plant Equipment	131,848	28,417	103,431		-6.3%		(6,559)	(6,559)	-5.0%
Total Ashtabula	$ 119,906,746	$ 2,463,400	$ 117,443,346		-6.3%	$ -	$ (7,445,240)	$ (7,445,240)	-6.2%
Ashtabula III									
341.00 Structures and Improvements	$ 2,408,898	$ -	$ 2,408,898		-12.5%	$ -	$ (300,099)	$ (300,099)	-12.5%
344.00 Generators	72,266,935		72,266,935		-12.5%		(9,002,957)	(9,002,957)	-12.5%
345.00 Accessory Electric Equipment	5,620,762		5,620,762		-12.5%		(700,230)	(700,230)	-12.5%
346.00 Miscellaneous Power Plant Equipment									
Total Ashtabula III	$ 80,296,595	$ -	$ 80,296,595		-12.5%	$ -	$ (10,003,285)	$ (10,003,285)	-12.5%
Langdon									
341.00 Structures and Improvements	$ 2,484,069	$ -	$ 2,484,069		-7.6%	$ -	$ (189,281)	$ (189,281)	-7.6%
344.00 Generators	72,295,264	2,191,061	70,104,203	-3.2%	-7.6%	(70,114)	(5,341,912)	(5,412,026)	-7.5%
345.00 Accessory Electric Equipment	7,407,275		7,407,275		-7.6%		(564,431)	(564,431)	-7.6%
346.00 Miscellaneous Power Plant Equipment	166,747	47,957	118,790		-7.6%		(9,056)	(9,056)	-5.4%
Total Langdon	$ 82,353,355	$ 2,239,018	$ 80,114,337	-3.1%	-7.6%	$ (70,114)	$ (6,104,681)	$ (6,174,795)	-7.5%

OTTER TAIL POWER COMPANY
Average Net Salvage

Statement D

Account Description	Plant Investment			Salvage Rate		Net Salvage			Average
	Additions	Retirements	Survivors	Realized	Future	Realized	Future	Total	Rate
A	B	C	D=B-C	E	F	G=E*C	H=F*D	I=G+H	J=I/B
Luverne									
341.00 Structures and Improvements	$ 2,266,581	$ -	$ 2,266,581		-10.2%	$ -	$ (231,749)	$ (231,749)	-10.2%
344.00 Generators	71,069,330	1,631,056	69,438,274	-33.8%	-10.2%	(551,297)	(7,100,212)	(7,651,509)	-10.8%
345.00 Accessory Electric Equipment	4,863,837		4,863,837		-10.2%		(497,309)	(497,309)	-10.2%
346.00 Miscellaneous Power Plant Equipment	192,902	43,640	149,262		-10.2%		(15,272)	(15,272)	-7.9%
Total Luverne	$ 78,392,650	$ 1,674,696	$ 76,717,954	-32.9%	-10.2%	$ (551,297)	$ (7,844,543)	$ (8,395,840)	-10.7%
Merricourt									
341.00 Structures and Improvements	$ 7,820,842	$ -	$ 7,820,842		-8.5%	$ -	$ (660,868)	$ (660,868)	-8.5%
344.00 Generators	234,625,254		234,625,254		-8.5%		(19,826,029)	(19,826,029)	-8.5%
345.00 Accessory Electric Equipment	18,248,631		18,248,631		-8.5%		(1,542,025)	(1,542,025)	-8.5%
346.00 Miscellaneous Power Plant Equipment	11,190		11,190		-8.5%		(946)	(946)	-8.5%
Total Merricourt	$ 260,705,917	$ -	$ 260,705,917		-8.5%	$ -	$ (22,029,867)	$ (22,029,867)	-8.5%
SOLAR PRODUCTION									
Jamestown									
341.00 Structures and Improvements	$ 17,105	$ -	$ 17,105		-1.0%	$ -	$ (171)	$ (171)	-1.0%
345.00 Accessory Electric Equipment	151,476		151,476		-1.0%		(1,515)	(1,515)	-1.0%
Total Jamestown	$ 168,581	$ -	$ 168,581		-1.0%	$ -	$ (1,686)	$ (1,686)	-1.0%
Rush Lake									
341.00 Structures and Improvements	$ 13,536	$ -	$ 13,536		-1.0%	$ -	$ (135)	$ (135)	-1.0%
345.00 Accessory Electric Equipment	142,586		142,586		-1.0%		(1,426)	(1,426)	-1.0%
Total Rush Lake	$ 156,122	$ -	$ 156,122		-1.0%	$ -	$ (1,561)	$ (1,561)	-1.0%

OTTER TAIL POWER COMPANY
Future Net Salvage

Statement E

Account Description	12/31/22 Plant Investment	Future Retirements		Net Salvage Rate		Future Net Salvage			Future Rate
		Interim	Final	Interim	Final	Interim	Final	Total	
A	B	C	D=B-C	E	F	G=C*E	H=D*F	I=G+H	J=I/B
STEAM PRODUCTION									
Big Stone									
311.00 Structures and Improvements	$ 80,518,723	$ 4,843,084	$ 75,675,639	-10.0%	-5.5%	$ (484,308)	$ (4,160,458)	$ (4,644,766)	-5.8%
312.00 Boiler Plant Equipment	199,958,695	11,937,375	188,021,320	-10.0%	-5.5%	(1,193,737)	(10,336,943)	(11,530,680)	-5.8%
312.10 Boiler Plant Equipment - Landfill									
314.00 Turbogenerator Units	31,024,896	1,906,403	29,118,493	-10.0%	-5.5%	(190,640)	(1,600,862)	(1,791,502)	-5.8%
315.00 Accessory Electric Equipment	21,071,214	1,279,635	19,791,579	-10.0%	-5.5%	(127,963)	(1,088,092)	(1,216,055)	-5.8%
316.00 Miscellaneous Power Plant Equipment	3,478,247	212,152	3,266,095	-10.0%	-5.5%	(21,215)	(179,562)	(200,777)	-5.8%
Total Big Stone	$336,051,775	$20,178,649	$315,873,126	-10.0%	-5.5%	$(2,017,865)	$(17,365,916)	$(19,383,781)	-5.8%
Coyote									
311.00 Structures and Improvements	$ 34,941,558	$ 1,733,106	$ 33,208,452	-10.0%	-8.6%	$ (173,311)	$ (2,841,107)	$ (3,014,417)	-8.6%
312.00 Boiler Plant Equipment	107,286,281	5,226,253	102,060,028	-10.0%	-8.6%	(522,625)	(8,731,615)	(9,254,241)	-8.6%
312.10 Boiler Plant Equipment - Landfill									
314.00 Turbogenerator Units	24,013,960	1,159,367	22,854,593	-10.0%	-8.6%	(115,937)	(1,955,296)	(2,071,232)	-8.6%
315.00 Accessory Electric Equipment	12,139,688	598,670	11,541,018	-10.0%	-8.6%	(59,867)	(987,377)	(1,047,244)	-8.6%
316.00 Miscellaneous Power Plant Equipment	2,436,109	115,526	2,320,583	-10.0%	-8.6%	(11,553)	(198,535)	(210,087)	-8.6%
Total Coyote	$180,817,596	$ 8,832,922	$171,984,674	-10.0%	-8.6%	$ (883,292)	$(14,713,929)	$(15,597,221)	-8.6%
OTHER PRODUCTION									
Jamestown									
341.00 Structures and Improvements	$ 311,512	$ 8,486	$ 303,026	-5.0%	-6.2%	$ (424)	$ (18,913)	$ (19,337)	-6.2%
342.00 Fuel Holders and Accessories	415,964	11,186	404,778	-5.0%	-6.2%	(559)	(25,263)	(25,822)	-6.2%
343.00 Prime Movers	6,952,527	192,475	6,760,052	-5.0%	-6.2%	(9,624)	(421,911)	(431,534)	-6.2%
345.00 Accessory Electric Equipment	227,590	6,275	221,315	-5.0%	-6.2%	(314)	(13,813)	(14,127)	-6.2%
346.00 Miscellaneous Power Plant Equipment	88,665	2,308	86,357	-5.0%	-6.2%	(115)	(5,390)	(5,505)	-6.2%
Total Jamestown	$ 7,996,258	$ 220,729	$ 7,775,529	-5.0%	-6.2%	$ (11,036)	$ (485,289)	$ (496,325)	-6.2%
Jamestown Unit 1									
341.00 Structures and Improvements	$ 286,659	$ 7,831	$ 278,828	-5.0%	-6.2%	$ (392)	$ (17,402)	$ (17,794)	-6.2%
342.00 Fuel Holders and Accessories	379,195	10,154	369,041	-5.0%	-6.2%	(508)	(23,033)	(23,540)	-6.2%
343.00 Prime Movers	3,030,866	83,548	2,947,318	-5.0%	-6.2%	(4,177)	(183,949)	(188,126)	-6.2%
345.00 Accessory Electric Equipment	155,272	4,402	150,870	-5.0%	-6.2%	(220)	(9,416)	(9,636)	-6.2%
346.00 Miscellaneous Power Plant Equipment	85,462	2,219	83,243	-5.0%	-6.2%	(111)	(5,195)	(5,306)	-6.2%
Total Jamestown Unit 1	$ 3,937,454	$ 108,155	$ 3,829,299	-5.0%	-6.2%	$ (5,408)	$ (238,996)	$ (244,403)	-6.2%
Jamestown Unit 2									
341.00 Structures and Improvements	$ 24,853	$ 655	$ 24,198	-5.0%	-6.2%	$ (33)	$ (1,510)	$ (1,543)	-6.2%
342.00 Fuel Holders and Accessories	36,769	1,031	35,738	-5.0%	-6.2%	(52)	(2,230)	(2,282)	-6.2%
343.00 Prime Movers	3,921,661	108,927	3,812,734	-5.0%	-6.2%	(5,446)	(237,962)	(243,408)	-6.2%
345.00 Accessory Electric Equipment	72,318	1,872	70,446	-5.0%	-6.2%	(94)	(4,397)	(4,490)	-6.2%
346.00 Miscellaneous Power Plant Equipment	3,203	88	3,115	-5.0%	-6.2%	(4)	(194)	(199)	-6.2%
Total Jamestown Unit 2	$ 4,058,804	$ 112,575	$ 3,946,229	-5.0%	-6.2%	$ (5,629)	$ (246,293)	$ (251,922)	-6.2%

OTTER TAIL POWER COMPANY
Future Net Salvage

Statement E

Account Description	12/31/22 Plant Investment	Future Retirements		Net Salvage Rate		Future Net Salvage			Future Rate
		Interim	Final	Interim	Final	Interim	Final	Total	
A	B	C	D=B-C	E	F	G=C*E	H=D*F	I=G+H	J=I/B
Lake Preston									
341.00 Structures and Improvements	$ 293,405	$ 7,974	$ 285,431	-5.0%	-7.2%	$ (399)	$ (20,571)	$ (20,970)	-7.1%
342.00 Fuel Holders and Accessories	328,705	9,060	319,645	-5.0%	-7.2%	(453)	(23,037)	(23,490)	-7.1%
343.00 Prime Movers	3,282,642	91,203	3,191,439	-5.0%	-7.2%	(4,560)	(230,005)	(234,565)	-7.1%
345.00 Accessory Electric Equipment	400,094	11,115	388,979	-5.0%	-7.2%	(556)	(28,033)	(28,589)	-7.1%
346.00 Miscellaneous Power Plant Equipment	21,607	601	21,006	-5.0%	-7.2%	(30)	(1,514)	(1,544)	-7.1%
Total Lake Preston	$ 4,326,453	$ 119,953	$ 4,206,500	-5.0%	-7.2%	$ (5,998)	$ (303,160)	$ (309,157)	-7.1%
Solway Combustion Turbine									
341.00 Structures and Improvements	$ 4,816,246	$ 188,997	$ 4,627,249	-5.0%	-1.5%	$ (9,450)	$ (69,478)	$ (78,928)	-1.6%
342.00 Fuel Holders and Accessories	1,262,927	49,243	1,213,684	-5.0%	-1.5%	(2,462)	(18,223)	(20,686)	-1.6%
343.00 Prime Movers	20,724,088	812,242	19,911,846	-5.0%	-1.5%	(40,612)	(298,977)	(339,589)	-1.6%
345.00 Accessory Electric Equipment	1,310,193	51,524	1,258,669	-5.0%	-1.5%	(2,576)	(18,899)	(21,475)	-1.6%
346.00 Miscellaneous Power Plant Equipment	318,649	12,460	306,189	-5.0%	-1.5%	(623)	(4,597)	(5,220)	-1.6%
Total Solway Combustion Turbine	$ 28,432,103	$ 1,114,465	$ 27,317,638	-5.0%	-1.5%	$ (55,723)	$ (410,175)	$ (465,898)	-1.6%
Astoria Station Combustion Turbine									
341.00 Structures and Improvements	$ 25,091,933	$ 2,077,881	$ 23,014,052	-5.0%	-1.9%	$ (103,894)	$ (445,975)	$ (549,869)	-2.2%
342.00 Fuel Holders and Accessories	5,903,984	488,913	5,415,071	-5.0%	-1.9%	(24,446)	(104,935)	(129,381)	-2.2%
343.00 Prime Movers	107,747,713	8,922,664	98,825,049	-5.0%	-1.9%	(446,133)	(1,915,071)	(2,361,204)	-2.2%
345.00 Accessory Electric Equipment	7,379,980	611,141	6,768,839	-5.0%	-1.9%	(30,557)	(131,169)	(161,726)	-2.2%
346.00 Miscellaneous Power Plant Equipment	1,475,996	122,228	1,353,768	-5.0%	-1.9%	(6,111)	(26,234)	(32,345)	-2.2%
Total Astoria Station Combustion Turbine	$147,599,606	$12,222,827	$135,376,779	-5.0%	-1.9%	$ (611,141)	$ (2,623,385)	$ (3,234,526)	-2.2%
WIND PRODUCTION									
Ashtabula									
341.00 Structures and Improvements	$3,248,290	$168,524	$ 3,079,766	-5.0%	-6.4%	$ (8,426)	$ (197,495)	$ (205,921)	-6.3%
344.00 Generators	107,611,851	5,578,117	102,033,734	-5.0%	-6.4%	(278,906)	(6,543,074)	(6,821,980)	-6.3%
345.00 Accessory Electric Equipment	6,479,774	335,949	6,143,825	-5.0%	-6.4%	(16,797)	(393,982)	(410,780)	-6.3%
346.00 Miscellaneous Power Plant Equipment	103,431	5,206	98,225	-5.0%	-6.4%	(260)	(6,299)	(6,559)	-6.3%
Total Ashtabula	$117,443,346	$ 6,087,796	$111,355,550	-5.0%	-6.4%	$ (304,390)	$ (7,140,850)	$ (7,445,240)	-6.3%
Ashtabula III									
341.00 Structures and Improvements	$2,408,898	$155,413	$ 2,253,485	-5.0%	-13.0%	$ (7,771)	$ (292,328)	$ (300,099)	-12.5%
344.00 Generators	72,266,935	4,662,395	67,604,540	-5.0%	-13.0%	(233,120)	(8,769,837)	(9,002,957)	-12.5%
345.00 Accessory Electric Equipment	5,620,762	362,631	5,258,131	-5.0%	-13.0%	(18,132)	(682,098)	(700,230)	-12.5%
346.00 Miscellaneous Power Plant Equipment					-13.0%				
Total Ashtabula III	$ 80,296,595	$ 5,180,439	$ 75,116,156	-5.0%	-13.0%	$ (259,022)	$ (9,744,263)	$(10,003,285)	-12.5%

OTTER TAIL POWER COMPANY
Future Net Salvage

Statement E

Account Description	12/31/22 Plant Investment	Future Retirements		Net Salvage Rate		Future Net Salvage			Future Rate
		Interim	Final	Interim	Final	Interim	Final	Total	
A	B	C	D=B-C	E	F	G=C*E	H=D*F	I=G+H	J=I/B
Langdon									
341.00 Structures and Improvements	$2,484,069	$122,750	$ 2,361,319	-5.0%	-7.8%	$ (6,138)	$ (183,144)	$ (189,281)	-7.6%
344.00 Generators	70,104,203	3,460,457	66,643,746	-5.0%	-7.8%	(173,023)	(5,168,889)	(5,341,912)	-7.6%
345.00 Accessory Electric Equipment	7,407,275	365,651	7,041,624	-5.0%	-7.8%	(18,283)	(546,148)	(564,431)	-7.6%
346.00 Miscellaneous Power Plant Equipment	118,790	5,699	113,091	-5.0%	-7.8%	(285)	(8,771)	(9,056)	-7.6%
Total Langdon	$ 80,114,337	$ 3,954,557	$ 76,159,780	-5.0%	-7.8%	$ (197,728)	$ (5,906,953)	$ (6,104,681)	-7.6%
Luverne									
341.00 Structures and Improvements	$2,266,581	$123,152	$ 2,143,429	-5.0%	-10.5%	$ (6,158)	$ (225,592)	$ (231,749)	-10.2%
344.00 Generators	69,438,274	3,765,413	65,672,861	-5.0%	-10.5%	(188,271)	(6,911,941)	(7,100,212)	-10.2%
345.00 Accessory Electric Equipment	4,863,837	264,266	4,599,571	-5.0%	-10.5%	(13,213)	(484,096)	(497,309)	-10.2%
346.00 Miscellaneous Power Plant Equipment	149,262	7,911	141,351	-5.0%	-10.5%	(396)	(14,877)	(15,272)	-10.2%
Total Luverne	$ 76,717,954	$ 4,160,742	$ 72,557,212	-5.0%	-10.5%	$ (208,037)	$ (7,636,506)	$ (7,844,543)	-10.2%
Merricourt									
341.00 Structures and Improvements	$7,820,842	$629,604	$ 7,191,238	-5.0%	-8.8%	$ (31,480)	$ (629,387)	$ (660,868)	-8.5%
344.00 Generators	234,625,254	18,888,107	215,737,147	-5.0%	-8.8%	(944,405)	(18,881,624)	(19,826,029)	-8.5%
345.00 Accessory Electric Equipment	18,248,631	1,469,075	16,779,556	-5.0%	-8.8%	(73,454)	(1,468,571)	(1,542,025)	-8.5%
346.00 Miscellaneous Power Plant Equipment	11,190	896	10,294	-5.0%	-8.8%	(45)	(901)	(946)	-8.5%
Total Merricourt	$260,705,917	$20,987,682	$239,718,235	-5.0%	-8.8%	$(1,049,384)	$(20,980,483)	$(22,029,867)	-8.5%
SOLAR PRODUCTION									
Jamestown									
341.00 Structures and Improvements	$ 17,105	$ 947	$ 16,158	-1.0%	-1.0%	$ (9)	$ (162)	$ (171)	-1.0%
345.00 Accessory Electric Equipment	151,476	8,384	143,092	-1.0%	-1.0%	(84)	(1,431)	(1,515)	-1.0%
Total Jamestown	$ 168,581	$ 9,330	$ 159,251	-1.0%	-1.0%	$ (93)	$ (1,593)	$ (1,686)	-1.0%
Rush Lake									
341.00 Structures and Improvements	$ 13,536	$ 749	$ 12,787	-1.0%	-1.0%	$ (7)	$ (128)	$ (135)	-1.0%
345.00 Accessory Electric Equipment	142,586	7,892	134,694	-1.0%	-1.0%	(79)	(1,347)	(1,426)	-1.0%
Total Rush Lake	$ 156,122	$ 8,641	$ 147,481	-1.0%	-1.0%	$ (86)	$ (1,475)	$ (1,561)	-1.0%
GENERAL PLANT									
390.10 General Office Buildings	$ 6,426,445	$ 295,831	$ 6,130,614	-5.0%	49.1%	$ (14,792)	$ 3,013,171	$ 2,998,380	46.7%
390.20 Fleet Service Center Building	746,920	44,954	701,966	-5.0%	75.9%	(2,248)	532,992	530,744	71.1%
390.25 Fleet Service Center - Jamestown	2,154,593	304,304	1,850,289	-5.0%	178.2%	(15,215)	3,296,527	3,281,312	152.3%
390.30 Central Stores Building	4,276,593	260,779	4,015,814	-5.0%	94.0%	(13,039)	3,773,488	3,760,449	87.9%
Total General Plant	$ 13,604,551	$ 905,868	$ 12,698,683	-5.0%	83.6%	$ (45,293)	$ 10,616,178	$ 10,570,885	77.7%

OTTER TAIL POWER COMPANY
Current and Updated Parameters
Vintage Group Procedure

Statement F

Account Description	Current Parameters P-Life/ AYFR	Curve Shape	VG ASL	Rem. Life	Avg. Sal.	Fut. Sal.	Updated Parameters 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
INTANGIBLE PLANT												
303.91 Software - 5 Year	5.00	SQ	5.00	1.49			5.00	SQ	5.00	1.85		
303.92 Software - 10 Year	10.00	SQ	10.00	7.93			10.00	SQ	10.00	6.93		
Total Intangible Plant			8.75	6.32					8.75	5.66		
STEAM PRODUCTION												
311.00 Structures and Improvements			37.98	22.62	-6.4	-6.6			37.95	21.68	-6.5	-6.6
312.00 Boiler Plant Equipment			34.67	22.29	-8.5	-6.7			34.51	21.33	-8.7	-6.8
312.10 Boiler Plant Equipment - Landfill			35.95	28.39					35.97	27.46		
314.00 Turbogenerator Units			39.61	21.53	-1.1	-7.0			39.50	20.58	-1.1	-7.0
315.00 Accessory Electric Equipment			39.72	22.24	-6.7	-6.8			39.74	21.30	-6.7	-6.8
316.00 Miscellaneous Power Plant Equipment			34.17	21.56	-2.4	-6.9			33.16	20.58	-2.4	-6.9
Total Steam Production Plant			36.15	22.39	-5.8	-6.6			36.01	21.44	-7.0	-6.6
HYDRAULIC PRODUCTION												
331.00 Structures and Improvements			85.19	38.12					54.80	37.44	-0.8	
332.00 Reservoirs, Dams and Waterways			46.44	38.40	1.1				46.17	37.50	-12.4	
333.00 Water Wheels, Turbines & Generators			52.75	38.36	-6.4				52.79	37.46	-6.4	
334.00 Accessory Electric Equipment			47.69	38.39	0.4				47.29	37.50	0.4	
335.00 Miscellaneous Power Plant Equipment			49.47	38.38	0.1				49.47	37.48	0.1	
Total Hydraulic Production Plant			49.20	38.38	-0.1				47.31	37.49	-9.3	
OTHER PRODUCTION												
341.00 Structures and Improvements			33.17	29.81	-1.8	-1.8			33.05	28.81	-2.2	-2.2
342.00 Fuel Holders and Accessories			33.00	28.10	-2.2	-2.1			32.17	26.86	-2.7	-2.5
343.00 Prime Movers			33.39	28.93	-2.0	-2.0			33.37	27.99	-2.5	-2.4
345.00 Accessory Electric Equipment			33.68	29.31	-1.9	-2.0			33.69	28.39	-2.3	-2.4
346.00 Miscellaneous Power Plant Equipment			32.21	28.37	-1.4	-1.9			32.22	27.44	-1.6	-2.3
Total Other Production Plant			33.34	29.05	-2.0	-2.0			33.27	28.09	-2.5	-2.4
WIND PRODUCTION												
341.00 Structures and Improvements			38.70	26.44	-4.4	-5.1			33.95	25.40	-8.7	-8.7
344.00 Generators			38.23	26.31	-4.4	-5.1			33.58	25.29	-8.7	-8.7
345.00 Accessory Electric Equipment			38.52	26.35	-4.4	-5.1			33.82	25.32	-8.7	-8.7
346.00 Miscellaneous Power Plant Equipment			23.91	21.20	-3.7	-5.5			23.34	20.26	-6.3	-8.3
Total Wind Production Plant			38.25	26.31	-4.4	-5.1			33.60	25.29	-8.7	-8.7

OTTER TAIL POWER COMPANY
Current and Updated Parameters
Vintage Group Procedure

Statement F

Account Description	Current Parameters P-Life/ AYFR	Curve Shape	VG ASL	Rem. Life	Avg. Sal.	Fut. Sal.	Updated Parameters 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
SOLAR PRODUCTION												
341.00 Structures and Improvements		200-SC	24.23	22.28	-1.0	-1.0			24.23	21.86	-1.0	-1.0
345.00 Accessory Electric Equipment		200-SC	24.23	22.32	-1.0	-1.0			24.23	21.86	-1.0	-1.0
Total Solar Production Plant			24.23	22.32	-1.0	-1.0			24.23	21.86	-1.0	-1.0
TRANSMISSION PLANT												
353.00 Station Equipment	65.00	R1	65.12	56.01	-1.7	-5.0	65.00	R1	65.12	56.05	-1.8	-5.0
354.00 Towers and Fixtures	75.00	R5	75.00	69.13	-10.0	-10.0	80.00	R5	80.00	73.24	-10.0	-10.0
355.00 Poles and Fixtures	75.00	R2	75.25	60.85	-46.6	-50.0	80.00	R2	80.18	65.47	-46.6	-50.0
356.00 Overhead Conductors and Devices	75.00	R2	75.10	62.71	-27.6	-30.0	80.00	R2	80.04	67.29	-27.6	-30.0
358.00 Underground Conductors and Devices	50.00	S4	51.01	20.67	-6.8	-5.0	50.00	S4	51.17	21.21	-6.7	-5.0
Total Transmission Plant			72.34	62.10	-20.0	-23.0			75.73	65.14	-20.8	-23.0
DISTRIBUTION PLANT												
362.00 Station Equipment	43.00	SC	43.52	34.46	6.6	5.0	45.00	SC	45.40	36.35	-1.5	-5.0
364.00 Poles, Towers and Fixtures	70.00	R3	70.10	48.12	-100.8	-100.0	72.00	R3	72.07	50.49	-124.7	-125.0
365.00 Overhead Conductors and Devices	65.00	R2.5	65.24	43.06	-74.7	-75.0	68.00	R2.5	68.13	46.05	-70.1	-70.0
367.00 Underground Conductors and Devices	45.00	R4	44.94	29.62	-4.7	-5.0	50.00	S2	50.07	36.33	-4.8	-5.0
368.00 Line Transformers	43.00	R2.5	43.01	30.53	31.3	30.0	45.00	S1.5	44.92	32.56	31.1	30.0
369.00 Overhead Services	55.00	S5	55.42	28.93	-205.0	-200.0	60.00	S4	60.13	33.48	-300.0	-300.0
369.10 Underground Services	50.00	R4	50.16	32.56	-20.4	-20.0	55.00	R4	55.08	37.18	-50.0	-50.0
370.00 Meters	28.00	L1	29.21	19.09	0.2		30.00	L1	31.05	20.46	0.2	
370.05 Smart Meters	20.00	S3	20.00	16.57			20.00	S3	20.00	15.57		
370.10 Load Management Switches	15.00	R5	16.74	1.42			20.00	R5	20.21	3.72		
371.10 Electric Vehicle Charging Stations	10.00	SQ	10.00	7.50			10.00	SQ	10.00	6.50		
371.20 Other Private Lighting	25.00	O3	25.26	24.52	0.6		21.00	L0	20.94	17.41	-3.4	-5.0
373.00 Street Lighting and Signal Systems	22.00	L0.5	22.17	18.51	-5.1	-5.0	20.00	L1	20.12	16.47	-9.9	-10.0
Total Distribution Plant			44.69	30.87	-18.9	-21.8			46.99	33.52	-28.0	-31.4
GENERAL PLANT												
Depreciable												
390.00 Structures and Improvements	50.00	R1	51.08	32.44	8.8	5.0	50.00	R1	51.04	33.74	4.2	
390.10 General Office Buildings	2040	200-SC	36.64	18.05	33.5	43.1	2040	200-SC	37.83	17.09	36.2	46.7
390.20 Fleet Service Center Building	2045	200-SC	47.56	22.76	43.3	55.6	2045	200-SC	46.76	21.82	57.2	71.1
390.25 Fleet Service Center - Jamestown	2079	200-SC	55.51	53.34	50.0	50.0	2079	200-SC	55.51	52.47	152.3	152.3

OTTER TAIL POWER COMPANY
Current and Updated Parameters
Vintage Group Procedure

Statement F

Account Description	Current Parameters P-Life/ AYFR	Curve Shape	VG ASL	Rem. Life	Avg. Sal.	Fut. Sal.	Updated Parameters 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
390.30 Central Stores Building	2045	200-SC	54.93	22.74	74.0	75.8	2045	200-SC	54.99	21.81	85.8	87.9
396.00 Power Operated Equipment	23.00	L0	23.46	19.69	10.0	5.0	22.00	L1.5	22.19	17.29	9.7	5.0
397.40 Communication Towers	50.00	R2.5	50.49	29.74	-3.6	-5.0	50.00	R2.5	50.54	29.43	-3.7	-5.0
Total Depreciable			46.39	28.31	18.6	21.2			46.43	28.47	24.4	25.8
Amortizable												
391.00 Office Furniture	15.00	SQ	15.00	5.39			15.00	SQ	15.00	3.82		
391.10 Office Equipment	10.00	SQ	10.00	4.54			10.00	SQ	10.00	4.07		
391.20 Duplicating Equipment	10.00	SQ	10.00	4.18			10.00	SQ	10.00	5.82		
391.50 Computer Systems	5.00	SQ	5.00	2.35			5.00	SQ	5.00	2.02		
391.60 Computer Related Equipment	5.00	SQ	5.00	2.40			5.00	SQ	5.00	1.94		
394.00 Tools, Shop and Garage Equipment	15.00	SQ	15.00	6.94			15.00	SQ	15.00	7.66		
394.20 Automated Meter Reading Equipment	15.00	SQ	15.00	5.05			15.00	SQ	15.00	10.73		
397.00 Communication Equipment	15.00	SQ	15.00	10.05			15.00	SQ	15.00	9.69		
397.10 Radio Telecommunication Equipment	10.00	SQ	10.00	1.00			10.00	SQ	10.00	7.85		
397.20 Microwave Equipment	15.00	SQ	15.00	6.98			15.00	SQ	15.00	6.51		
397.30 Radio Load Control Equipment	10.00	SQ	10.00	4.69			10.00	SQ	10.00	4.25		
Total Amortizable			9.39	4.65					9.39	4.65		
Total General Plant									19.34	11.05	9.1	16.7
TOTAL UTILITY									40.73	30.29	-14.5	-15.9
STEAM PRODUCTION												
Big Stone												
311.00 Structures and Improvements	2046	200-SC	34.53	23.73	-5.7	-5.7	2046	200-SC	34.52	22.79	-5.8	-5.8
312.00 Boiler Plant Equipment	2046	200-SC	32.49	23.73	-8.8	-5.7	2046	200-SC	32.39	22.79	-9.1	-5.8
312.10 Boiler Plant Equipment - Landfill												
314.00 Turbogenerator Units	2046	200-SC	41.54	23.71	-2.0	-5.7	2046	200-SC	41.48	22.77	-2.1	-5.8
315.00 Accessory Electric Equipment	2046	200-SC	36.64	23.72	-6.1	-5.7	2046	200-SC	36.66	22.78	-6.2	-5.8
316.00 Miscellaneous Power Plant Equipment	2046	200-SC	37.20	23.72	-3.1	-5.7	2046	200-SC	36.53	22.78	-3.2	-5.8
Total Big Stone			33.94	23.73	-6.1	-5.7			33.86	22.79	-7.5	-5.8
Hoot Lake Units 2 and 3												
311.00 Structures and Improvements												
312.00 Boiler Plant Equipment												
312.10 Boiler Plant Equipment - Landfill	2051	200-SC	35.95	28.39			2051	200-SC	35.97	27.46		

OTTER TAIL POWER COMPANY
Current and Updated Parameters
Vintage Group Procedure

Statement F

Account Description	Current Parameters P-Life/ AYFR	Curve Shape	VG ASL	Rem. Life	Avg. Sal.	Fut. Sal.	Updated Parameters 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
314.00 Turbogenerator Units												
315.00 Accessory Electric Equipment												
316.00 Miscellaneous Power Plant Equipment												
Total Hoot Lake Units 2 and 3			35.95	28.39					35.97	27.46		
Coyote												
311.00 Structures and Improvements	2041	200-SC	49.34	18.98	-8.1	-8.7	2041	200-SC	49.23	18.03	-8.1	-8.6
312.00 Boiler Plant Equipment	2041	200-SC	39.67	18.99	-7.8	-8.7	2041	200-SC	39.31	18.04	-7.7	-8.6
312.10 Boiler Plant Equipment - Landfill												
314.00 Turbogenerator Units	2041	200-SC	37.37	19.00		-8.7	2041	200-SC	37.21	18.05		-8.6
315.00 Accessory Electric Equipment	2041	200-SC	46.52	18.99	-7.7	-8.7	2041	200-SC	46.54	18.04	-7.6	-8.6
316.00 Miscellaneous Power Plant Equipment	2041	200-SC	30.61	19.01	-1.4	-8.7	2041	200-SC	29.31	18.06	-1.4	-8.6
Total Coyote			41.13	18.99	-5.8	-8.7			40.83	18.04	-6.4	-8.6
HYDRAULIC PRODUCTION												
Hoot Lake												
331.00 Structures and Improvements	2062	200-SC	98.19	38.03			2062	200-SC	97.24	37.15		
332.00 Reservoirs, Dams and Waterways	2062	200-SC	81.38	38.16	-0.1		2062	200-SC	49.08	37.48		
333.00 Water Wheels, Turbines & Generators	2062	200-SC	72.82	38.23			2062	200-SC	72.91	37.34		
334.00 Accessory Electric Equipment	2062	200-SC	40.11	38.44			2062	200-SC	40.01	37.54		
335.00 Miscellaneous Power Plant Equipment	2062	200-SC	46.99	38.40			2062	200-SC	47.01	37.50		
Total Hoot Lake			58.12	38.32					47.32	37.49		
Wright												
331.00 Structures and Improvements	2062	200-SC	72.98	38.22			2062	200-SC	69.85	37.35		
332.00 Reservoirs, Dams and Waterways	2062	200-SC	51.67	38.37	27.1		2062	200-SC	51.70	37.47	27.1	
333.00 Water Wheels, Turbines & Generators	2062	200-SC	48.95	38.39	-3.6		2062	200-SC	48.98	37.49	-3.6	
334.00 Accessory Electric Equipment	2062	200-SC	55.22	38.35	2.2		2062	200-SC	55.27	37.45	2.2	
335.00 Miscellaneous Power Plant Equipment	2062	200-SC	53.11	38.36	-0.7		2062	200-SC	53.13	37.46	-0.7	
Total Wright			51.43	38.37	12.5				51.44	37.47	12.6	
Pisgah												
331.00 Structures and Improvements	2062	200-SC	78.77	38.18			2062	200-SC	72.88	37.33		
332.00 Reservoirs, Dams and Waterways	2062	200-SC	41.28	38.43			2062	200-SC	41.95	37.52	-44.1	
333.00 Water Wheels, Turbines & Generators	2062	200-SC	54.16	38.35	-15.0		2062	200-SC	54.20	37.45	-15.0	
334.00 Accessory Electric Equipment	2062	200-SC	54.01	38.35	-0.3		2062	200-SC	53.96	37.45	-0.3	
335.00 Miscellaneous Power Plant Equipment	2062	200-SC	46.99	38.40	-0.6		2062	200-SC	47.01	37.50	-0.6	
Total Pisgah			42.60	38.42	-1.0				43.21	37.51	-38.5	

OTTER TAIL POWER COMPANY
Current and Updated Parameters
Vintage Group Procedure

Statement F

Account Description	Current Parameters P-Life/ AYFR	Curve Shape	VG ASL	Rem. Life	Avg. Sal.	Fut. Sal.	Updated Parameters 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
Dayton Hollow												
331.00 Structures and Improvements	2062	200-SC	47.97	38.39			2062	200-SC	39.89	37.54	-1.5	
332.00 Reservoirs, Dams and Waterways	2062	200-SC	46.63	38.40	-6.6		2062	200-SC	44.69	37.51	-5.5	
333.00 Water Wheels, Turbines & Generators	2062	200-SC	53.08	38.36	-10.2		2062	200-SC	53.11	37.46	-10.2	
334.00 Accessory Electric Equipment	2062	200-SC	59.65	38.32	0.1		2062	200-SC	59.71	37.42	0.1	
335.00 Miscellaneous Power Plant Equipment	2062	200-SC	47.05	38.40	-0.2		2062	200-SC	47.01	37.50	-0.2	
Total Dayton Hollow			47.77	38.39	-5.8				45.74	37.50	-5.1	
Taplin Gorge												
331.00 Structures and Improvements	2062	200-SC	108.74	37.95			2062	200-SC	108.94	37.06		
332.00 Reservoirs, Dams and Waterways	2062	200-SC	62.31	38.29	-4.8		2062	200-SC	62.36	37.39	-4.8	
333.00 Water Wheels, Turbines & Generators	2062	200-SC	113.50	37.91			2062	200-SC	113.71	37.03		
334.00 Accessory Electric Equipment	2062	200-SC	62.95	38.30	-0.3		2062	200-SC	63.01	37.40	-0.3	
335.00 Miscellaneous Power Plant Equipment	2062	200-SC	51.46	38.37	1.8		2062	200-SC	51.47	37.47	1.8	
Total Taplin Gorge			62.47	38.29	-3.2				62.52	37.39	-3.2	
OTHER PRODUCTION												
Jamestown												
341.00 Structures and Improvements			35.02	11.32	-5.9	-5.8			35.07	10.35	-6.2	-6.1
342.00 Fuel Holders and Accessories			28.50	11.33	-6.1	-5.8			28.47	10.36	-8.0	-6.1
343.00 Prime Movers			40.84	11.32	-6.6	-5.8			40.87	10.35	-7.3	-6.1
345.00 Accessory Electric Equipment			36.96	11.32	-2.3	-5.8			36.98	10.35	-2.1	-6.1
346.00 Miscellaneous Power Plant Equipment			22.81	11.33	1.5	-5.8			22.84	10.36	4.2	-6.1
Total Jamestown			39.24	11.32	-6.3	-5.8			39.27	10.35	-7.0	-6.1
Jamestown Unit 1												
341.00 Structures and Improvements	2033	200-SC	35.84	11.32	-6.0	-5.8	2033	200-SC	35.89	10.35	-6.4	-6.2
342.00 Fuel Holders and Accessories	2033	200-SC	28.29	11.33	-9.0	-5.8	2033	200-SC	28.31	10.36	-9.3	-6.2
343.00 Prime Movers	2033	200-SC	38.01	11.32	-8.3	-5.8	2033	200-SC	38.04	10.35	-8.6	-6.2
345.00 Accessory Electric Equipment	2033	200-SC	56.26	11.31	-5.4	-5.8	2033	200-SC	56.37	10.34	-5.8	-6.2
346.00 Miscellaneous Power Plant Equipment	2033	200-SC	22.39	11.33	1.9	-5.8	2033	200-SC	22.42	10.36	1.6	-6.2
Total Jamestown Unit 1			36.55	11.32	-7.2	-5.8			36.59	10.35	-8.1	-6.2
Jamestown Unit 2												
341.00 Structures and Improvements	2033	200-SC	27.68	11.33	-5.8	-5.8	2033	200-SC	27.72	10.36	-6.2	-6.2
342.00 Fuel Holders and Accessories	2033	200-SC	30.87	11.32	-5.5	-5.8	2033	200-SC	30.19	10.35	-5.6	-6.2
343.00 Prime Movers	2033	200-SC	43.33	11.32	-6.2	-5.8	2033	200-SC	43.37	10.35	-6.6	-6.2

OTTER TAIL POWER COMPANY
Current and Updated Parameters
Vintage Group Procedure

Statement F

Account Description	Current Parameters P-Life/ AYFR	Curve Shape	VG ASL	Rem. Life	Avg. Sal.	Fut. Sal.	Updated Parameters 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
345.00 Accessory Electric Equipment	2033	200-SC	21.28	11.33	3.3	-5.8	2033	200-SC	21.27	10.36	3.0	-6.2
346.00 Miscellaneous Power Plant Equipment	2033	200-SC	45.87	11.32	14.3	-5.8	2033	200-SC	45.96	10.35	14.3	-6.2
Total Jamestown Unit 2			42.25	11.32	-5.4	-5.8			42.28	10.35	-6.2	-6.2
Lake Preston												
341.00 Structures and Improvements	2033	200-SC	42.23	11.32	-6.9	-6.9	2033	200-SC	27.79	10.36	-7.1	-7.1
342.00 Fuel Holders and Accessories	2033	200-SC	39.90	11.32	-6.6	-6.9	2033	200-SC	39.90	10.35	-6.9	-7.1
343.00 Prime Movers	2033	200-SC	43.23	11.32	-6.7	-6.9	2033	200-SC	43.28	10.35	-7.0	-7.1
345.00 Accessory Electric Equipment	2033	200-SC	42.22	11.32	-6.7	-6.9	2033	200-SC	42.29	10.35	-7.0	-7.1
346.00 Miscellaneous Power Plant Equipment	2033	200-SC	48.73	11.32	4.4	-6.9	2033	200-SC	48.82	10.35	4.2	-7.1
Total Lake Preston			42.82	33.32	-6.2	-6.9			41.38	10.35	-6.9	-7.1
Solway Combustion Turbine												
341.00 Structures and Improvements	2038	200-SC	31.22	16.15	-1.6	-1.6	2038	200-SC	31.26	15.19	-1.6	-1.6
342.00 Fuel Holders and Accessories	2038	200-SC	31.18	16.15	-1.5	-1.6	2038	200-SC	27.04	15.19	-1.6	-1.6
343.00 Prime Movers	2038	200-SC	30.09	16.15	-1.7	-1.6	2038	200-SC	29.98	15.19	-1.8	-1.6
345.00 Accessory Electric Equipment	2038	200-SC	32.36	16.14	-1.5	-1.6	2038	200-SC	32.37	15.19	-1.6	-1.6
346.00 Miscellaneous Power Plant Equipment	2038	200-SC	29.76	16.15	-1.5	-1.6	2038	200-SC	29.77	15.19	-1.6	-1.6
Total Solway Combustion Turbine			30.42	16.15	-1.5	-1.6			30.14	15.19	-1.8	-1.6
Astoria Station Combustion Turbine												
341.00 Structures and Improvements	2056	200-SC	33.47	33.01	-1.7	-1.7	2056	200-SC	33.47	32.09	-2.2	-2.2
342.00 Fuel Holders and Accessories	2056	200-SC	33.47	33.01	-1.7	-1.7	2056	200-SC	33.47	32.09	-2.2	-2.2
343.00 Prime Movers	2056	200-SC	33.47	33.01	-1.7	-1.7	2056	200-SC	33.47	32.09	-2.2	-2.2
345.00 Accessory Electric Equipment	2056	200-SC	33.47	33.01	-1.7	-1.7	2056	200-SC	33.47	32.09	-2.2	-2.2
346.00 Miscellaneous Power Plant Equipment	2056	200-SC	33.47	33.01	-1.7	-1.7	2056	200-SC	33.47	32.09	-2.2	-2.2
Total Astoria Station Combustion Turbine			33.47	33.01	-1.7	-1.7			33.47	32.09	-2.2	-2.2
WIND PRODUCTION												
Ashtabula												
341.00 Structures and Improvements	2043	200-SC	33.70	20.90	-4.2	-4.2	2043	200-SC	33.73	19.96	-6.3	-6.3
344.00 Generators	2043	200-SC	33.24	20.90	-4.1	-4.2	2043	200-SC	33.11	19.96	-6.2	-6.3
345.00 Accessory Electric Equipment	2043	200-SC	33.38	20.90	-4.2	-4.2	2043	200-SC	33.41	19.96	-6.3	-6.3
346.00 Miscellaneous Power Plant Equipment	2043	200-SC	22.87	20.92	-3.7	-4.2	2043	200-SC	22.48	19.97	-5.0	-6.3
Total Ashtabula			33.25	20.90	-4.0	-4.2			33.13	19.96	-6.2	-6.3

OTTER TAIL POWER COMPANY
Current and Updated Parameters
Vintage Group Procedure

Statement F

Account Description	Current Parameters P-Life/ AYFR	Curve Shape	VG ASL	Rem. Life	Avg. Sal.	Fut. Sal.	Updated Parameters 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
Ashtabula III												
341.00 Structures and Improvements				25.50		-5.0	2048	200-SC	36.39	24.66	-12.5	-12.5
344.00 Generators				25.50		-5.0	2048	200-SC	36.39	24.66	-12.5	-12.5
345.00 Accessory Electric Equipment				25.50		-5.0	2048	200-SC	36.39	24.66	-12.5	-12.5
346.00 Miscellaneous Power Plant Equipment				25.50		-5.0						
Total Ashtabula III				25.50		-5.0			36.39	24.66	-12.5	-12.5
Langdon												
341.00 Structures and Improvements	2042	200-SC	33.73	19.96	-4.9	-4.9	2042	200-SC	33.77	19.01	-7.6	-7.6
344.00 Generators	2042	200-SC	32.97	19.96	-4.8	-4.9	2042	200-SC	33.02	19.01	-7.5	-7.6
345.00 Accessory Electric Equipment	2042	200-SC	33.28	19.96	-4.9	-4.9	2042	200-SC	33.32	19.01	-7.6	-7.6
346.00 Miscellaneous Power Plant Equipment	2042	200-SC	23.08	19.97	-4.2	-4.9	2042	200-SC	22.45	19.02	-5.4	-7.6
Total Langdon			33.00	19.96	-4.7	-4.9			33.05	19.01	-7.5	-7.6
Luverne												
341.00 Structures and Improvements	2044	200-SC	33.66	21.85	-7.0	-7.0	2044	200-SC	33.70	20.90	-10.2	-10.2
344.00 Generators	2044	200-SC	32.77	21.85	-7.6	-7.0	2044	200-SC	32.54	20.90	-10.8	-10.2
345.00 Accessory Electric Equipment	2044	200-SC	33.66	21.85	-7.0	-7.0	2044	200-SC	33.69	20.90	-10.2	-10.2
346.00 Miscellaneous Power Plant Equipment	2044	200-SC	24.87	21.86	-6.3	-7.0	2044	200-SC	24.28	20.92	-7.9	-10.2
Total Luverne			32.83	51.85	-7.4	-7.0			32.62	20.90	-10.7	-10.2
Merricourt												
341.00 Structures and Improvements	2055	200-SC	33.47	32.09	-5.0	-5.0	2055	200-SC	33.48	31.17	-8.5	-8.5
344.00 Generators	2055	200-SC	33.47	32.09	-5.0	-5.0	2055	200-SC	33.48	31.17	-8.5	-8.5
345.00 Accessory Electric Equipment	2055	200-SC	33.47	32.09	-5.0	-5.0	2055	200-SC	33.48	31.17	-8.5	-8.5
346.00 Miscellaneous Power Plant Equipment	2055	200-SC	33.47	32.09	-5.0	-5.0	2055	200-SC	31.64	31.18	-8.5	-8.5
Total Merricourt			33.47	32.09	-5.0	-5.0			33.48	31.17	-8.5	-8.5
SOLAR PRODUCTION												
Jamestown												
341.00 Structures and Improvements	2044	200-SC	24.23	21.86	-1.0	-1.0	2045	200-SC	24.23	21.86	-1.0	-1.0
345.00 Accessory Electric Equipment	2044	200-SC	24.23	21.86	-1.0	-1.0	2045	200-SC	24.23	21.86	-1.0	-1.0
Total Jamestown			24.23	21.86	-1.0	-1.0			24.23	21.86	-1.0	-1.0
Rush Lake												
341.00 Structures and Improvements	2045	200-SC	24.22	22.81	-1.0	-1.0	2045	200-SC	24.23	21.86	-1.0	-1.0
345.00 Accessory Electric Equipment	2045	200-SC	24.22	22.81	-1.0	-1.0	2045	200-SC	24.23	21.86	-1.0	-1.0
Total Rush Lake			24.22	22.81	-1.0	-1.0			24.23	21.86	-1.0	-1.0

OTTER TAIL POWER COMPANY
Plant Activity for 2018

Statement G

Account Description	Beginning Balance	Additions	Retirements	Adjustments	Transfers	Ending Balance
A	B	C	D	E	F	G
INTANGIBLE PLANT						
303.91 Software - 5 Yr.	$ 9,905,743	$ 3,135,454	$ 4,211,527			$ 8,829,669
303.92 Software - 10 Yr.						
Intangible Plant	$ 9,905,743	$ 3,135,454	$ 4,211,527			$ 8,829,669
STEAM PRODUCTION						
311.00 Structures and Improvements	$ 125,777,776	$ (5,700,687)	$ 83,476			$ 119,993,612
312.00 Boiler Plant Equipment	327,403,618	14,333,241	1,405,850			340,331,009
312.10 Boiler Plant Equipment - Landfill	10,442,475	(919)	27,500			10,414,056
314.00 Turbo Generator Units	65,986,582	89,744	263,825			65,812,501
315.00 Accessory Electric Equipment	36,710,490	(1,100,806)	61,587			35,548,097
316.00 Misc. Power Plant Equipment	6,555,652	272,970	275,876			6,552,745
Total Steam Production	$ 572,876,593	$ 7,893,542	$ 2,118,114			$ 578,652,021
HYDRAULIC PRODUCTION						
331.00 Structures and Improvements	$ 351,712	$ -	$ -			$ 351,712
332.00 Reservoirs, Dams and Waterways	4,277,054					4,277,054
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	442,624		7,328			435,296
Total Hydraulic Production	$ 7,042,361	$ -	$ 7,328			$ 7,035,032
OTHER PRODUCTION						
341.00 Structures and Improvements	$ 12,946,209	$ 401,264	$ 15,778		$ 4,149	$ 13,335,843
342.00 Fuel Holders and Accessories	1,748,266					1,748,266
343.00 Prime Movers	32,333,939	1,022,370				33,356,309
344.00 Generators	241,518,630	375,260	42,984			241,850,905
345.00 Accessory Electric Equipment	20,684,148	4,615				20,688,763
346.00 Misc. Power Plant Equipment	628,270					628,270
Total Other Production	$ 309,859,462	$ 1,803,509	$ 58,762		$ 4,149	$ 311,608,357
TRANSMISSION PLANT						
353.00 Station Equipment	$ 121,679,913	$ 3,313,288	$ 502,942		$ 625,912	$ 125,116,170
354.00 Towers and Fixtures	108,068,409	6,138,860				114,207,269
355.00 Poles and Fixtures	117,066,300	6,934,769	272,517			123,728,553
356.00 Overhead Conductors and Devices	138,975,942	(7,419,524)	217,405			131,339,013
358.00 Underground Conductors and Devices	77,461					77,461
Total Transmission Plant	$ 485,868,025	$ 8,967,393	$ 992,864		$ 625,912	$ 494,468,466

OTTER TAIL POWER COMPANY
Plant Activity for 2018

Statement G

Account Description	Beginning Balance	Additions	Retirements	Adjustments	Transfers	Ending Balance
A	B	C	D	E	F	G
DISTRIBUTION PLANT						
362.00 Station Equipment	$ 80,581,239	$ 3,140,054	$ 846,123		$ (654,876)	$ 82,220,295
364.00 Poles, Towers and Fixtures	73,198,340	2,344,762	179,859			75,363,243
365.00 Overhead Conductors and Devices	51,913,449	1,527,738	276,630		(5,299)	53,159,258
367.00 Underground Conductors and Devices	77,393,273	5,573,798	360,186			82,606,884
368.00 Line Transformers	97,976,903	6,210,843	794,330		24,015	103,417,431
369.00 Overhead Services	13,144,376	156,274	13,471			13,287,178
369.10 Underground Services	42,301,013	1,313,289	65,508			43,548,794
370.00 Meters	25,656,348	2,268,706	758,892			27,166,163
370.05 Smart Meters						
370.10 Load Management Switches	8,666,410	242,534	1,318			8,907,627
370.20 Interruption Monitors	(0)					(0)
371.10 Electric Vehicle Charging Station						
371.20 Other Private Lighting	5,010,333	767,444	348,360			5,429,418
373.00 Street Lighting and Signal Systems	5,697,612	664,430	395,449			5,966,592
Total Distribution Plant	$ 481,539,297	$ 24,209,873	$ 4,040,127		$ (636,160)	$ 501,072,883
GENERAL PLANT						
390.00 Structures and Improvements	$ 20,039,073	$ 205,982	$ 20,387		$ 6,100	$ 20,230,767
390.10 General Office Buildings	6,063,536	29,464	26,526			6,066,473
390.20 Fleet Service Center Buildings	937,678					937,678
390.25 Fleet Service Center Buildings						
390.30 Central Stores Building	4,101,405	148,954				4,250,359
391.00 Office Furniture	867,022	22,912	73,624			816,310
391.10 Office Equipment	501,540	51,027	143,779			408,787
391.20 Duplicating Equipment	268,571	62,500	27,513			303,558
391.50 Computer Systems	3,784,834	1,173,290	1,441,294			3,516,830
391.60 Computer Related Equipment	952,458	188,069	105,994			1,034,533
394.00 Tools, Shop and Garage Equipment	4,210,851	82,824	244,778			4,048,897
394.20 Automated Meter Reading Equipment	617,570	274,511				892,082
396.00 Power Operated Equipment	621,330	299,347	52,405		54,290	922,562
397.00 Communication Equipment	2,711,524	10,844				2,722,368
397.10 Radio Telecommunications Equipment	1,102,701		69,858			1,032,843
397.20 Microwave Equipment	4,465,735	133,001	448,117			4,150,620
397.30 Radio Load Control Equipment	458,690	653				459,343
397.40 Communication Equipment - Towers	1,888,762		27,525			1,861,238
Total General Plant	$ 53,593,280	$ 2,683,378	$ 2,681,800		$ 60,390	$ 53,655,247
TOTAL DEPRECIABLE PLANT	$ 1,920,684,760	$ 48,693,149	$ 14,110,523	$ -	$ 54,290	$ 1,955,321,677

OTTER TAIL POWER COMPANY
Plant Activity for 2019

Statement G

Account Description	Beginning Balance	Additions	Retirements	Adjustments	Transfers	Ending Balance
A	B	C	D	E	F	G
INTANGIBLE PLANT						
303.91 Software - 5 Yr.	$ 8,829,669	$ 19,666,437	$ 696,391		($18,854,043)	$ 8,945,673
303.92 Software - 10 Yr.		1,686,392			18,854,043	20,540,434
Intangible Plant	$ 8,829,669	$ 21,352,828	$ 696,391			$ 29,486,107
STEAM PRODUCTION						
311.00 Structures and Improvements	$ 119,993,612	$ 719,541	$ 56,981		$2,542	$ 120,658,715
312.00 Boiler Plant Equipment	340,331,009	8,652,342	2,283,149			346,700,203
312.10 Boiler Plant Equipment - Landfill	10,414,056	(1,284)				10,412,772
314.00 Turbo Generator Units	65,812,501	1,242,133	95,590			66,959,044
315.00 Accessory Electric Equipment	35,548,097	230,411	8,189			35,770,319
316.00 Misc. Power Plant Equipment	6,552,745	244,947	103,023			6,694,669
Total Steam Production	$ 578,652,021	$ 11,088,090	$ 2,546,932		$2,542	$ 587,195,721
HYDRAULIC PRODUCTION						
331.00 Structures and Improvements	$ 351,712	$ -	$ -			$ 351,712
332.00 Reservoirs, Dams and Waterways	4,277,054					4,277,054
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
Total Hydraulic Production	$ 7,035,032	$ -	$ -			$ 7,035,032
OTHER PRODUCTION						
341.00 Structures and Improvements	$ 13,335,843	$ -	$ -			$ 13,335,843
342.00 Fuel Holders and Accessories	1,748,266	49,212	33,012			1,764,467
343.00 Prime Movers	33,356,309	1,518,642	3,476,143			31,398,808
344.00 Generators	241,850,905	1,077,736				242,928,642
345.00 Accessory Electric Equipment	20,688,763					20,688,763
346.00 Misc. Power Plant Equipment	628,270	65,987	8,096		(46,012)	640,149
Total Other Production	$ 311,608,357	$ 2,711,578	$ 3,517,250		$ (46,012)	$ 310,756,673
TRANSMISSION PLANT						
353.00 Station Equipment	$ 125,116,170	$ 11,569,779	$ 226,744		$185,804	$ 136,645,010
354.00 Towers and Fixtures	114,207,269	48,898,623			230,665	163,336,557
355.00 Poles and Fixtures	123,728,553	13,731,802	176,514		(490,010)	136,793,831
356.00 Overhead Conductors and Devices	131,339,013	61,094,563	89,569		10,844	192,354,851
358.00 Underground Conductors and Devices	77,461					77,461
Total Transmission Plant	$ 494,468,466	$ 135,294,767	$ 492,827		$ (62,697)	$ 629,207,710

OTTER TAIL POWER COMPANY
Plant Activity for 2019

Statement G

Account Description	Beginning Balance	Additions	Retirements	Adjustments	Transfers	Ending Balance
A	B	C	D	E	F	G
DISTRIBUTION PLANT						
362.00 Station Equipment	$ 82,220,295	$ 7,135,228	$ 826,319		($212,607)	$ 88,316,598
364.00 Poles, Towers and Fixtures	75,363,243	2,067,232	97,593			77,332,882
365.00 Overhead Conductors and Devices	53,159,258	1,534,657	139,295		20,483	54,575,103
367.00 Underground Conductors and Devices	82,606,884	5,132,184	280,041		493	87,459,520
368.00 Line Transformers	103,417,431	6,963,818	1,010,830		(4,814)	109,365,606
369.00 Overhead Services	13,287,178	180,736	13,613			13,454,302
369.10 Underground Services	43,548,794	1,310,009	29,379			44,829,424
370.00 Meters	27,166,163	928,510	89,002		(848,162)	27,157,509
370.05 Smart Meters		73,150			848,162	921,313
370.10 Load Management Switches	8,907,627		2,942			8,904,685
370.20 Interruption Monitors	(0)					(0)
371.10 Electric Vehicle Charging Station						
371.20 Other Private Lighting	5,429,418	1,062,810	404,850		276	6,087,654
373.00 Street Lighting and Signal Systems	5,966,592	1,438,037	475,676		(480)	6,928,474
Total Distribution Plant	$ 501,072,883	$ 27,826,372	$ 3,369,539		$ (196,648)	$ 525,333,069
GENERAL PLANT						
390.00 Structures and Improvements	$ 20,230,767	$ 328,903	$ 5,944		($2,542)	$ 20,551,184
390.10 General Office Buildings	6,066,473	362,570	5,943			6,423,100
390.20 Fleet Service Center Buildings	937,678	2,194,424				3,132,102
390.25 Fleet Service Center Buildings						
390.30 Central Stores Building	4,250,359	26,234				4,276,593
391.00 Office Furniture	816,310	10,554	109,335		(21,809)	695,720
391.10 Office Equipment	408,787	6,315	17,406		21,533	419,229
391.20 Duplicating Equipment	303,558	14,475	54,507		6,315	269,841
391.50 Computer Systems	3,516,830	168,493				3,685,323
391.60 Computer Related Equipment	1,034,533	249,630	391,380			892,783
394.00 Tools, Shop and Garage Equipment	4,048,897	212,511	133,098		(34,394)	4,093,917
394.20 Automated Meter Reading Equipment	892,082	24,768				916,850
396.00 Power Operated Equipment	922,562	477,554	77,095		33,155	1,356,176
397.00 Communication Equipment	2,722,368	270,322	27,627			2,965,064
397.10 Radio Telecommunications Equipment	1,032,843		57,150			975,692
397.20 Microwave Equipment	4,150,620		874,572			3,276,047
397.30 Radio Load Control Equipment	459,343					459,343
397.40 Communication Equipment - Towers	1,861,238		24,727		41,212	1,877,722
Total General Plant	$ 53,655,247	$ 4,346,754	$ 1,778,784		$ 43,470	$ 56,266,688
TOTAL DEPRECIABLE PLANT	$ 1,955,321,677	$ 202,620,391	$ 12,401,723	$ -	$ (259,345)	$ 2,145,280,999

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
INTANGIBLE PLANT						
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
Intangible Plant	$ 29,486,107	$ (1,158,403)	$ 2,299,643			$ 26,028,061
STEAM PRODUCTION						
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
Total Steam Production	$ 587,195,721	$ (205,855)	$ 7,430,810			$ 579,559,055
HYDRAULIC PRODUCTION						
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
Total Hydraulic Production	$ 7,035,032	$ 3,223,201	$ -			$ 10,258,233
OTHER PRODUCTION						
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
Total Other Production	$ 310,756,673	$ 251,410,102	$ 1,299,919		$ -	$ 560,866,856
TRANSMISSION PLANT						
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
Total Transmission Plant	$ 629,207,710	$ 43,930,263	$ 592,443		$ -	$ 672,545,530

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
DISTRIBUTION PLANT						
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	213,942	15,983			13,652,260
369.10 Underground Services	44,829,424	1,595,894	41,875			46,383,443
370.00 Meters	27,157,509	954,155	843,131			27,268,533
370.05 Smart Meters	921,313					921,313
370.10 Load Management Switches	8,904,685		5,246			8,899,439
370.20 Interruption Monitors	(0)					(0)
371.10 Electric Vehicle Charging Station						
371.20 Other Private Lighting	6,087,654	1,297,122	277,593			7,107,183
373.00 Street Lighting and Signal Systems	6,928,474	3,118,782	537,430			9,509,826
Total Distribution Plant	$ 525,333,069	$ 22,177,274	$ 2,894,928		$ -	$ 544,615,415
GENERAL PLANT						
390.00 Structures and Improvements	$ 20,551,184	$ 117,617	$ 12,728	$ -	$ -	$ 20,656,074
390.10 General Office Buildings	6,423,100		43,312			6,379,788
390.20 Fleet Service Center Buildings	3,132,102	1,241				3,133,344
390.25 Fleet Service Center Buildings						
390.30 Central Stores Building	4,276,593					4,276,593
391.00 Office Furniture	695,720	7,343				703,063
391.10 Office Equipment	419,229		44,548			374,681
391.20 Duplicating Equipment	269,841		30,003			239,837
391.50 Computer Systems	3,685,323	354,854	333,711			3,706,467
391.60 Computer Related Equipment	892,783	1,183,006				2,075,789
394.00 Tools, Shop and Garage Equipment	4,093,917	199,331	81,820		(63,696)	4,147,732
394.20 Automated Meter Reading Equipment	916,850	33,819				950,669
396.00 Power Operated Equipment	1,356,176	92,565	21,111		2,637	1,430,267
397.00 Communication Equipment	2,965,064					2,965,064
397.10 Radio Telecommunications Equipment	975,692		282,609			693,083
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
Total General Plant	$ 56,266,688	$ 1,989,778	$ 849,842		$ (61,059)	$ 57,345,564
TOTAL DEPRECIABLE PLANT	$ 2,145,280,999	$ 321,366,359	$ 15,367,585	$ -	$ (61,059)	$ 2,451,218,715

OTTER TAIL POWER COMPANY
Plant Activity for 2021

Statement G

Account Description	Beginning Balance	Additions	Retirements	Adjustments	Transfers	Ending Balance
A	B	C	D	E	F	G
INTANGIBLE PLANT						
303.91 Software - 5 Yr.	$ 5,848,315	$ 201,625	$ 1,389,146	$ -	$ -	$ 4,660,794
303.92 Software - 10 Yr.	20,179,746	5,467,310				25,647,055
Intangible Plant	$ 26,028,061	$ 5,668,935	$ 1,389,146			$ 30,307,850
STEAM PRODUCTION						
311.00 Structures and Improvements	$ 121,217,007	$ 136,820	$ 32,180	$ -	$ -	$ 121,321,648
312.00 Boiler Plant Equipment	339,466,251	6,636,061	1,083,510			345,018,802
312.10 Boiler Plant Equipment - Landfill	10,412,772					10,412,772
314.00 Turbo Generator Units	65,901,518	686,175	46,117			66,541,576
315.00 Accessory Electric Equipment	35,770,319	226,497	24,615			35,972,201
316.00 Misc. Power Plant Equipment	6,791,188	293,241	93,428			6,991,002
Total Steam Production	$ 579,559,055	$ 7,978,795	$ 1,279,850			$ 586,258,001
HYDRAULIC PRODUCTION						
331.00 Structures and Improvements	$ 351,712	$ -	$ -	$ -	$ -	$ 351,712
332.00 Reservoirs, Dams and Waterways	7,500,256	196,262				7,696,518
333.00 Water Wheels, Turbines and Gen.	1,373,867					1,373,867
334.00 Accessory Electric Equipment	597,103	455,523				1,052,626
335.00 Misc. Power Plant Equipment	435,296					435,296
Total Hydraulic Production	$ 10,258,233	$ 651,785	$ -			$ 10,910,019
OTHER PRODUCTION						
341.00 Structures and Improvements	$ 20,800,211	$ 23,938,679	$ -	$ -	$ -	$ 44,738,890
342.00 Fuel Holders and Accessories	1,764,467	5,591,094				7,355,561
343.00 Prime Movers	31,712,244	101,301,071				133,013,315
344.00 Generators	467,617,122	13,040,093				480,657,215
345.00 Accessory Electric Equipment	38,105,621	7,751,010				45,856,631
346.00 Misc. Power Plant Equipment	867,190	1,400,150				2,267,340
Total Other Production	$ 560,866,856	$ 153,022,097	$ -		$ -	$ 713,888,953
TRANSMISSION PLANT						
353.00 Station Equipment	$ 162,264,161	$ 6,784,025	$ 96,263	$ -	$ 54,948	$ 169,006,871
354.00 Towers and Fixtures	191,081,948	247,630	284,774			191,044,804
355.00 Poles and Fixtures	147,132,677	16,424,078	277,934			163,278,820
356.00 Overhead Conductors and Devices	171,989,284	7,732,673	1,408,988			178,312,969
358.00 Underground Conductors and Devices	77,461	22,006				99,466
Total Transmission Plant	$ 672,545,530	$ 31,210,411	$ 2,067,959		$ 54,948	$ 701,742,930

OTTER TAIL POWER COMPANY
Plant Activity for 2021

Statement G

Account Description	Beginning Balance	Additions	Retirements	Adjustments	Transfers	Ending Balance
A	B	C	D	E	F	G
DISTRIBUTION PLANT						
362.00 Station Equipment	$ 89,667,123	$ 5,028,776	$ 651,231	$ -	$ (54,772)	$ 93,989,896
364.00 Poles, Towers and Fixtures	79,123,058	2,911,432	123,744			81,910,745
365.00 Overhead Conductors and Devices	56,852,617	1,942,323	210,720		(1,100)	58,583,119
367.00 Underground Conductors and Devices	92,508,809	8,745,113	238,744			101,015,178
368.00 Line Transformers	112,721,811	7,985,765	650,667		(25,100)	120,031,810
369.00 Overhead Services	13,652,260	213,802	12,298			13,853,765
369.10 Underground Services	46,383,443	1,578,099	31,130			47,930,412
370.00 Meters	27,268,533	750,343	233,385			27,785,491
370.05 Smart Meters	921,313					921,313
370.10 Load Management Switches	8,899,439					8,899,439
370.20 Interruption Monitors	(0)					(0)
371.10 Electric Vehicle Charging Station					26,200	26,200
371.20 Other Private Lighting	7,107,183	1,873,294	447,374			8,533,104
373.00 Street Lighting and Signal Systems	9,509,826	1,712,191	781,367			10,440,649
Total Distribution Plant	$ 544,615,415	$ 32,741,137	$ 3,380,661		$ (54,772)	$ 573,921,120
GENERAL PLANT						
390.00 Structures and Improvements	$ 20,656,074	$ 362,507	$ 13,536	$ -	$ 200,603	$ 21,205,647
390.10 General Office Buildings	6,379,788	280,741				6,660,529
390.20 Fleet Service Center Buildings	3,133,344		4,025		(2,396,268)	733,050
390.25 Fleet Service Center Buildings		(41,072)			2,195,666	2,154,593
390.30 Central Stores Building	4,276,593					4,276,593
391.00 Office Furniture	703,063	101,669	38,045			766,687
391.10 Office Equipment	374,681	131,976	40,351			466,306
391.20 Duplicating Equipment	239,837		38,162			201,675
391.50 Computer Systems	3,706,467	1,246,893				4,953,359
391.60 Computer Related Equipment	2,075,789	785,705				2,861,494
394.00 Tools, Shop and Garage Equipment	4,147,732	588,845				4,736,577
394.20 Automated Meter Reading Equipment	950,669	40,760				991,428
396.00 Power Operated Equipment	1,430,267	110,763	23,728			1,517,303
397.00 Communication Equipment	2,965,064	925,118			(176)	3,890,006
397.10 Radio Telecommunications Equipment	693,083		449,783			243,300
397.20 Microwave Equipment	3,276,047	407,260				3,683,307
397.30 Radio Load Control Equipment	459,343					459,343
397.40 Communication Equipment - Towers	1,877,722					1,877,722
Total General Plant	$ 57,345,564	$ 4,941,165	$ 607,631		$ (176)	$ 61,678,923
TOTAL DEPRECIABLE PLANT	$ 2,451,218,715	$ 236,214,326	$ 8,725,246	$ -	$ (0)	$ 2,678,707,794

OTTER TAIL POWER COMPANY
Plant Activity for 2022

Statement G

Account Description		Beginning Balance	Additions	Retirements	Adjustments	Transfers	Ending Balance
A		B	C	D	E	F	G
INTANGIBLE PLANT							
303.91	Software - 5 Yr.	$ 4,660,794	$ 1,095,689	$ 1,464,242	$ -	$ -	$ 4,292,241
303.92	Software - 10 Yr.	25,647,055	59,303				25,706,359
Intangible Plant		$ 30,307,850	$ 1,154,992	$ 1,464,242			$ 29,998,600
STEAM PRODUCTION							
311.00	Structures and Improvements	$ 121,321,648	$ 242,889	$ 7,948	$ -	$ -	$ 121,556,590
312.00	Boiler Plant Equipment	345,018,802	1,432,633	1,375,641			345,075,795
312.10	Boiler Plant Equipment - Landfill	10,412,772					10,412,772
314.00	Turbo Generator Units	66,541,576	56,097				66,597,673
315.00	Accessory Electric Equipment	35,972,201	5,374				35,977,574
316.00	Misc. Power Plant Equipment	6,991,002	250,254	136,844			7,104,411
Total Steam Production		$ 586,258,001	$ 1,987,247	$ 1,520,433			$ 586,724,815
HYDRAULIC PRODUCTION							
331.00	Structures and Improvements	$ 351,712	$ 150,737	$ 16,203	$ -	$ 492	$ 486,737
332.00	Reservoirs, Dams and Waterways	7,696,518	(87,853)	2,253		(492)	7,605,920
333.00	Water Wheels, Turbines and Gen.	1,373,867					1,373,867
334.00	Accessory Electric Equipment	1,052,626	42,259				1,094,885
335.00	Misc. Power Plant Equipment	435,296		270			435,026
Total Hydraulic Production		$ 10,910,019	$ 105,142	$ 18,726			$ 10,996,435
OTHER PRODUCTION							
341.00	Structures and Improvements	$ 44,738,890	$ 1,624,627	$ -	$ -	$ -	$ 46,363,517
342.00	Fuel Holders and Accessories	7,355,561	556,020				7,911,580
343.00	Prime Movers	133,013,315	6,285,292	591,638			138,706,970
344.00	Generators	480,657,215	1,742,445	620,079			481,779,582
345.00	Accessory Electric Equipment	45,856,631	754,805				46,611,436
346.00	Misc. Power Plant Equipment	2,267,340	76,986	56,736			2,287,591
Total Other Production		$ 713,888,953	$ 11,040,175	$ 1,268,452		$ -	$ 723,660,677
TRANSMISSION PLANT							
353.00	Station Equipment	$ 169,006,871	$ 12,753,624	$ 1,976,725	$ -	$ 2,832,899	$ 182,616,669
354.00	Towers and Fixtures	191,044,804	5,970,124				197,014,928
355.00	Poles and Fixtures	163,278,820	5,748,621	440,494			168,586,947
356.00	Overhead Conductors and Devices	178,312,969	7,315,965	490,511			185,138,423
358.00	Underground Conductors and Devices	99,466	4,095				103,561
Total Transmission Plant		$ 701,742,930	$ 31,792,429	$ 2,907,729		$ 2,832,899	$ 733,460,528

OTTER TAIL POWER COMPANY
Plant Activity for 2022

Statement G

Account Description		Beginning Balance	Additions	Retirements	Adjustments	Transfers	Ending Balance
A		B	C	D	E	F	G
DISTRIBUTION PLANT							
362.00	Station Equipment	$ 93,989,896	$ 5,014,647	$ 1,092,409	$ -	$ (2,832,899)	$ 95,079,235
364.00	Poles, Towers and Fixtures	81,910,745	5,049,553	173,496			86,786,802
365.00	Overhead Conductors and Devices	58,583,119	2,593,714	300,343			60,876,491
367.00	Underground Conductors and Devices	101,015,178	14,101,931	430,989			114,686,120
368.00	Line Transformers	120,031,810	9,887,502	569,496			129,349,816
369.00	Overhead Services	13,853,765	253,680	10,555			14,096,890
369.10	Underground Services	47,930,412	2,033,625	28,817			49,935,220
370.00	Meters	27,785,491	490,854	121,054			28,155,291
370.05	Smart Meters	921,313					921,313
370.10	Load Management Switches	8,899,439					8,899,439
370.20	Interruption Monitors	(0)					(0)
371.10	Electric Vehicle Charging Station	26,200					26,200
371.20	Other Private Lighting	8,533,104	1,204,799	109,274			9,628,628
373.00	Street Lighting and Signal Systems	10,440,649	3,074,689	280,071			13,235,268
Total Distribution Plant		$ 573,921,120	$ 43,704,994	$ 3,116,502		$ (2,832,899)	$ 611,676,713
GENERAL PLANT							
390.00	Structures and Improvements	$ 21,205,647	$ 2,409,687	$ 37,402	$ -	$ 125,253	$ 23,703,186
390.10	General Office Buildings	6,660,529	(24,206)			(209,878)	6,426,445
390.20	Fleet Service Center Buildings	733,050				13,870	746,920
390.25	Fleet Service Center Buildings	2,154,593					2,154,593
390.30	Central Stores Building	4,276,593					4,276,593
391.00	Office Furniture	766,687	(102,128)	109,729		42,292	597,122
391.10	Office Equipment	466,306	(74,438)	118,584		(39,394)	233,890
391.20	Duplicating Equipment	201,675	215,304				416,979
391.50	Computer Systems	4,953,359	337,667	2,095,149		217,000	3,412,877
391.60	Computer Related Equipment	2,861,494	353,592			(217,000)	2,998,086
394.00	Tools, Shop and Garage Equipment	4,736,577	715,887				5,452,464
394.20	Automated Meter Reading Equipment	991,428		589,444			401,984
396.00	Power Operated Equipment	1,517,303	203,374	19,151			1,701,526
397.00	Communication Equipment	3,890,006	723,866				4,613,872
397.10	Radio Telecommunications Equipment	243,300	152,388			67,857	463,544
397.20	Microwave Equipment	3,683,307	198,091	131,487			3,749,912
397.30	Radio Load Control Equipment	459,343	24,495	317,859			165,980
397.40	Communication Equipment - Towers	1,877,722	44,323				1,922,046
Total General Plant		$ 61,678,923	$ 5,177,902	$ 3,418,804		$ (0)	$ 63,438,020
TOTAL DEPRECIABLE PLANT		$ 2,678,707,794	$ 94,962,880	$ 13,714,887	$ -	$ (0)	$ 2,759,955,788

OTTER TAIL POWER COMPANY
Analysis of Depreciation Reserve for 2018

Statement H

Account Description	Beginning Balance	Credits: Accruals	Credits: Gross Salvage	Debits: Retirements	Debits: Cost of Removal	Other Credits (Debits)	Ending Balance
A	B	C	D	E	F	G	H
INTANGIBLE PLANT							
303.91 Software - 5 Yr.	$ 5,426,099	$ 2,019,153	$ -	$ 4,211,527	$ -	$ -	$ 3,233,725
303.92 Software - 10 Yr.							
Total Intangible Plant	$ 5,426,099	$ 2,019,153	$ -	$ 4,211,527	$ -	$ -	$ 3,233,725
STEAM PRODUCTION							
311.00 Structures and Improvements	$ 54,496,133	$ 2,937,735	$ 2,362	$ 83,476	$ 6,339	$ -	$ 57,346,415
312.00 Boiler Plant Equipment	129,337,449	10,530,982	258,622	1,405,850	4,900,352		133,820,851
312.10 Boiler Plant Equipment - Landfill	2,920,904	227,991		27,500	5,500		3,115,895
314.00 Turbo Generator Units	42,740,375	1,474,339		263,825	27,853		43,923,036
315.00 Accessory Electric Equipment	18,691,438	822,911		61,587			19,452,762
316.00 Misc. Power Plant Equipment	3,518,973	209,300	508	275,876	12,936		3,439,968
Total Steam Production	$ 251,705,272	$ 16,203,258	$ 261,491	$ 2,118,114	$ 4,952,979	$ -	$ 261,098,928
HYDRAULIC PRODUCTION							
331.00 Structures and Improvements	$ 269,262	$ 18,445	$ -	$ -	$ -	$ -	$ 287,707
332.00 Reservoirs, Dams and Waterways	2,671,896	359,096					3,030,991
333.00 Water Wheels, Turbines and Gen.	1,081,153	65,484					1,146,637
334.00 Accessory Electric Equipment	466,056	29,317					495,373
335.00 Misc. Power Plant Equipment	250,672	42,838	2,850	7,328			289,032
Total Hydraulic Production	$ 4,739,039	$ 515,180	$ 2,850	$ 7,328	$ -	$ -	$ 5,249,741
OTHER PRODUCTION							
341.00 Structures and Improvements	$ 5,148,693	$ 458,416	$ -	$ 15,778	$ 600	$ 1,299	$ 5,592,031
342.00 Fuel Holders and Accessories	944,360	42,750					987,110
343.00 Prime Movers	17,282,273	772,456					18,054,729
344.00 Generators	83,519,217	10,014,210		42,984	35,561		93,454,882
345.00 Accessory Electric Equipment	7,719,743	816,279					8,536,022
346.00 Misc. Power Plant Equipment	233,438	21,679					255,117
Total Other Production	$ 114,847,724	$ 12,125,789	$ -	$ 58,762	$ 36,161	$1,299	$ 126,879,890
TRANSMISSION PLANT							
353.00 Station Equipment	$ 20,927,834	$ 1,988,773	$ 458,412	$ 502,942	$ 168,776	$ 140,329	$ 22,843,629
354.00 Towers and Fixtures	7,504,510	1,784,089				(0)	9,288,599
355.00 Poles and Fixtures	51,194,589	2,366,907	327,767	272,517	540,120		53,076,626
356.00 Overhead Conductors and Devices	40,523,175	2,402,207	77,791	217,405	312,124		42,473,645
358.00 Underground Conductors and Devices	73,405	889					74,294
Total Transmission Plant	$ 120,223,513	$ 8,542,865	$ 863,970	$ 992,864	$ 1,021,021	$ 140,329	$ 127,756,792

OTTER TAIL POWER COMPANY
Analysis of Depreciation Reserve for 2018

Statement H

Account Description	Beginning Balance	Credits: Accruals	Credits: Gross Salvage	Debits: Retirements	Debits: Cost of Removal	Other Credits (Debits)	Ending Balance
A	B	C	D	E	F	G	H
DISTRIBUTION PLANT							
362.00 Station Equipment	$ 22,266,228	$ 1,703,165	$ 168,067	$ 846,123	$ 307,029	$ (142,273)	$ 22,842,036
364.00 Poles, Towers and Fixtures	42,234,529	1,838,085	263,871	179,859	560,350		43,596,276
365.00 Overhead Conductors and Devices	40,716,390	1,476,882	115,562	276,630	302,452	(103)	41,729,648
367.00 Underground Conductors and Devices	36,997,495	1,870,074	55,898	360,186	79,148		38,484,132
368.00 Line Transformers	14,654,117	1,247,103	653,623	794,330	362,530	(410)	15,397,573
369.00 Overhead Services	15,518,840	551,066	194	13,471	94,222		15,962,406
369.10 Underground Services	18,497,499	1,098,058	121	65,508	45,400		19,484,769
370.00 Meters	8,522,693	839,795	801	758,892			8,604,397
370.05 Smart Meters							
370.10 Load Management Switches	7,936,130	467,799		1,318			8,402,612
370.20 Interruption Monitors	0						0
371.10 Electric Vehicle Charging Station							
371.20 Other Private Lighting	1,075,911	207,751	26,990	348,360	28,155		934,137
373.00 Street Lighting and Signal Systems	2,954,948	211,353	33,278	395,449	33,962		2,770,167
Total Distribution Plant	$ 211,374,779	$ 11,511,131	$ 1,318,404	$ 4,040,127	$ 1,813,249	$ (142,786)	$ 218,208,152
GENERAL PLANT							
390.00 Structures and Improvements	$ 5,734,793	$ 409,365	$ -	$ 20,387	$ -	$ 1,157	$ 6,124,928
390.10 General Office Buildings	2,503,122	41,642		26,526	35,394		2,482,844
390.20 Fleet Service Center Buildings	517,988	12,441					530,430
390.25 Fleet Service Center Buildings							
390.30 Central Stores Building	1,704,522	(77,705)					1,626,817
391.00 Office Furniture	503,808	55,106		73,624			485,290
391.10 Office Equipment	330,539	47,733		143,779			234,493
391.20 Duplicating Equipment	157,625	27,440		27,513			157,552
391.50 Computer Systems	1,767,839	736,626		1,441,294			1,063,171
391.60 Computer Related Equipment	588,153	191,633		105,994			673,792
394.00 Tools, Shop and Garage Equipment	1,956,295	274,410		244,778			1,985,926
394.20 Automated Meter Reading Equipment	422,239	45,747					467,986
396.00 Power Operated Equipment	161,355	18,760	3,069	52,405		50,401	181,180
397.00 Communication Equipment	407,740	181,661					589,401
397.10 Radio Telecommunications Equipment	726,630	109,393		69,858			766,165
397.20 Microwave Equipment	2,222,435	297,517		448,117			2,071,835
397.30 Radio Load Control Equipment	196,256	45,929					242,185
397.40 Communication Equipment - Towers	929,660	37,033	7,069	27,525	2,774		943,462
Total General Plant	$ 20,830,998	$ 2,454,731	$ 10,138	$ 2,681,800	$ 38,168	$ 51,558	$ 20,627,456
TOTAL DEPRECIABLE PLANT	$ 729,147,423	$ 53,372,108	$ 2,456,853	$ 14,110,523	$ 7,861,578	$ 50,401	$ 763,054,684

OTTER TAIL POWER COMPANY
Analysis of Depreciation Reserve for 2019

Statement H

Account Description	Beginning Balance	Credits: Accruals	Credits: Gross Salvage	Debits: Retirements	Debits: Cost of Removal	Other Credits (Debits)	Ending Balance
A	B	C	D	E	F	G	H
INTANGIBLE PLANT							
303.91 Software - 5 Yr.	$ 3,233,725	$ 1,698,531	$ -	$ 696,391	$ -	$ -	$ 4,235,865
303.92 Software - 10 Yr.		1,668,481					1,668,481
Total Intangible Plant	$ 3,233,725	$ 3,367,012	$ -	$ 696,391	$ -	$ -	$ 5,904,346
STEAM PRODUCTION							
311.00 Structures and Improvements	$ 57,346,415	$ 2,857,875	$ 14	$ 56,981	$ 30,811	$ 142	$ 60,116,654
312.00 Boiler Plant Equipment	133,820,851	11,368,196	56,271	2,283,149	462,984		142,499,186
312.10 Boiler Plant Equipment - Landfill	3,115,895	227,472					3,343,367
314.00 Turbo Generator Units	43,923,036	1,557,134		95,590	2,424		45,382,156
315.00 Accessory Electric Equipment	19,452,762	817,754		8,189	23,272		20,239,055
316.00 Misc. Power Plant Equipment	3,439,968	230,417	7,651	103,023	4,820		3,570,193
Total Steam Production	$ 261,098,928	$ 17,058,847	$ 63,936	$ 2,546,932	$ 524,311	$ 142	$ 275,150,610
HYDRAULIC PRODUCTION							
331.00 Structures and Improvements	$ 287,707	$ 18,392	$ -	$ -	$ -	$ -	$ 306,100
332.00 Reservoirs, Dams and Waterways	3,030,991	358,064					3,389,055
333.00 Water Wheels, Turbines and Gen.	1,146,637	65,296					1,211,933
334.00 Accessory Electric Equipment	495,373	29,233					524,606
335.00 Misc. Power Plant Equipment	289,032	42,030					331,062
Total Hydraulic Production	$ 5,249,741	$ 513,015	$ -	$ -	$ -	$ -	$ 5,762,756
OTHER PRODUCTION							
341.00 Structures and Improvements	$ 5,592,031	$ 494,165	$ -	$ -	$ -	$ -	$ 6,086,196
342.00 Fuel Holders and Accessories	987,110	45,642		33,012	879		998,862
343.00 Prime Movers	18,054,729	835,706	13,500	3,476,143	54,087		15,373,705
344.00 Generators	93,454,882	10,475,235					103,930,117
345.00 Accessory Electric Equipment	8,536,022	851,922					9,387,944
346.00 Misc. Power Plant Equipment	255,117	22,170		8,096		(18,644)	250,547
Total Other Production	$ 126,879,890	$ 12,724,840	$ 13,500	$ 3,517,250	$ 54,966	($18,644)	$ 136,027,370
TRANSMISSION PLANT							
353.00 Station Equipment	$ 22,843,629	$ 2,040,873	$ 577	$ 226,744	$ 60,635	$ 8,884	$ 24,606,584
354.00 Towers and Fixtures	9,288,599	2,231,604				8,237	11,528,440
355.00 Poles and Fixtures	53,076,626	2,395,852	100,968	176,514	375,755	(67,503)	54,953,673
356.00 Overhead Conductors and Devices	42,473,645	2,800,261	49,661	89,569	207,047	592	45,027,542
358.00 Underground Conductors and Devices	74,294	470					74,764
Total Transmission Plant	$ 127,756,792	$ 9,469,061	$ 151,206	$ 492,827	$ 643,437	$ (49,791)	$ 136,191,004

OTTER TAIL POWER COMPANY
Analysis of Depreciation Reserve for 2019

Statement H

Account Description	Beginning Balance	Credits: Accruals	Credits: Gross Salvage	Debits: Retirements	Debits: Cost of Removal	Other Credits (Debits)	Ending Balance
A	B	C	D	E	F	G	H
DISTRIBUTION PLANT							
362.00 Station Equipment	$ 22,842,036	$ 1,657,109	$ 135,680	$ 826,319	$ 114,169	$ (8,098)	$ 23,686,238
364.00 Poles, Towers and Fixtures	43,596,276	2,210,828	172,725	97,593	382,078		45,500,157
365.00 Overhead Conductors and Devices	41,729,648	1,198,917	68,288	139,295	156,411	(767)	42,700,381
367.00 Underground Conductors and Devices	38,484,132	1,721,484	77,509	280,041	75,898	7	39,927,192
368.00 Line Transformers	15,397,573	1,898,696	1,181,248	1,010,830	335,150	(610)	17,130,928
369.00 Overhead Services	15,962,406	774,890	267	13,613	96,809		16,627,141
369.10 Underground Services	19,484,769	970,667		29,379	22,600		20,403,458
370.00 Meters	8,604,397	924,247		89,002		(18,217)	9,421,425
370.05 Smart Meters		24,598				18,217	42,815
370.10 Load Management Switches	8,402,612	168,297		2,942			8,567,967
370.20 Interruption Monitors	0						0
371.10 Electric Vehicle Charging Station							
371.20 Other Private Lighting	934,137	190,338	19,300	404,850	23,200	36	715,761
373.00 Street Lighting and Signal Systems	2,770,167	244,006	37,151	475,676	17,866	(44)	2,557,738
Total Distribution Plant	$ 218,208,152	$ 11,984,078	$ 1,692,168	$ 3,369,539	$ 1,224,182	$ (9,476)	$ 227,281,201
GENERAL PLANT							
390.00 Structures and Improvements	$ 6,124,928	$ 383,521	$ -	$ 5,944	$ -	$ (142)	$ 6,502,363
390.10 General Office Buildings	2,482,844	32,567		5,943			2,509,468
390.20 Fleet Service Center Buildings	530,430	8,018					538,447
390.25 Fleet Service Center Buildings							
390.30 Central Stores Building	1,626,817	(27,875)					1,598,941
391.00 Office Furniture	485,290	51,651		109,335		(4,269)	423,338
391.10 Office Equipment	234,493	41,074		17,406		5,083	263,243
391.20 Duplicating Equipment	157,552	27,595		54,507		275	130,914
391.50 Computer Systems	1,063,171	719,936					1,783,107
391.60 Computer Related Equipment	673,792	160,117		391,380			442,528
394.00 Tools, Shop and Garage Equipment	1,985,926	269,772		133,098		(17,446)	2,105,154
394.20 Automated Meter Reading Equipment	467,986	60,023					528,009
396.00 Power Operated Equipment	181,180	46,052	9,756	77,095		17,216	177,109
397.00 Communication Equipment	589,401	181,029		27,627			742,803
397.10 Radio Telecommunications Equipment	766,165	103,284		57,150			812,300
397.20 Microwave Equipment	2,071,835	253,765		874,572			1,451,028
397.30 Radio Load Control Equipment	242,185	76,893	683	24,727		17,785	312,819
397.40 Communication Equipment - Towers	943,462						943,462
Total General Plant	$ 20,627,456	$ 2,387,421	$ 10,439	$ 1,778,784	$ -	$ 18,502	$ 21,265,034
TOTAL DEPRECIABLE PLANT	$ 763,054,684	$ 57,504,275	$ 1,931,249	$ 12,401,723	$ 2,446,896	$ (59,267)	$ 807,582,322

OTTER TAIL POWER COMPANY
Analysis of Depreciation Reserve for 2020

Statement H

Account Description	Beginning Balance	Credits: Accruals	Credits: Gross Salvage	Debits: Retirements	Debits: Cost of Removal	Other Credits (Debits)	Ending Balance
A	B	C	D	E	F	G	H
INTANGIBLE PLANT							
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
Total Intangible Plant	$ 5,904,346	$ 3,529,672	$ -	$ 2,299,643	$ -	$ -	$ 7,134,375
STEAM PRODUCTION							
311.00 Structures and Improvements	$ 60,116,654	$ 3,026,150	$ 35	$ 138,113	$ 25,620	$ -	$ 62,979,105
312.00 Boiler Plant Equipment	142,499,186	13,584,768	8,634	6,209,239	1,443,326	0	148,440,024
312.10 Boiler Plant Equipment - Landfill	3,343,367	226,873					3,570,240
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
Total Steam Production	$ 275,150,610	$ 20,009,513	$ 41,358	$ 7,430,810	$ 1,622,584	$ 0	$ 286,148,087
HYDRAULIC PRODUCTION							
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
Total Hydraulic Production	$ 5,762,756	$ 854,897	$ -	$ -	$ -	$ -	$ 6,617,653
OTHER PRODUCTION							
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
Total Other Production	$ 136,027,370	$ 13,325,716	$ 242,343	$ 1,299,919	$ 551,916	$0	$ 147,743,593
TRANSMISSION PLANT							
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
Total Transmission Plant	$ 136,191,004	$ 10,513,539	$ 2,080,063	$ 592,443	$ 234,842	$ -	$ 147,957,321

OTTER TAIL POWER COMPANY
Analysis of Depreciation Reserve for 2020

Statement H

Account Description	Beginning Balance	Credits: Accruals	Credits: Gross Salvage	Debits: Retirements	Debits: Cost of Removal	Other Credits (Debits)	Ending Balance
A	B	C	D	E	F	G	H
DISTRIBUTION PLANT							
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
371.10 Electric Vehicle Charging Station							
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
Total Distribution Plant	$ 227,281,201	$ 12,364,103	$ 994,620	$ 2,894,928	$ 1,160,571	$ (0)	$ 236,584,425
GENERAL PLANT							
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
390.25 Fleet Service Center Buildings							
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
Total General Plant	$ 21,265,034	$ 2,655,505	$ 3,945	$ 849,842	$ -	$ (39,410)	$ 23,035,232
TOTAL DEPRECIABLE PLANT	$ 807,582,322	$ 63,252,945	$ 3,362,328	$ 15,367,585	$ 3,569,913	$ (39,410)	$ 855,220,687

OTTER TAIL POWER COMPANY
Analysis of Depreciation Reserve for 2021

Statement H

Account Description	Beginning Balance	Credits: Accruals	Credits: Gross Salvage	Debits: Retirements	Debits: Cost of Removal	Other Credits (Debits)	Ending Balance
A	B	C	D	E	F	G	H
INTANGIBLE PLANT							
303.91 Software - 5 Yr.	$ 3,416,666	$ 1,128,668	$ -	$ 1,389,146	$ -	$ -	$ 3,156,189
303.92 Software - 10 Yr.	3,717,709	2,254,685					5,972,394
Total Intangible Plant	$ 7,134,375	$ 3,383,353	$ -	$ 1,389,146	$ -	$ -	$ 9,128,583
STEAM PRODUCTION							
311.00 Structures and Improvements	$ 62,979,105	$ 3,178,406	$ -	$ 32,180	$ 5,398	$ -	$ 66,119,933
312.00 Boiler Plant Equipment	148,440,024	12,852,662	2,383	1,083,510	110,125		160,101,434
312.10 Boiler Plant Equipment - Landfill	3,570,240	234,017					3,804,257
314.00 Turbo Generator Units	46,266,694	1,939,596		46,117	7,344		48,152,828
315.00 Accessory Electric Equipment	21,141,273	924,573		24,615	925		22,040,306
316.00 Misc. Power Plant Equipment	3,750,751	275,747	8,233	93,428	1		3,941,302
Total Steam Production	$ 286,148,087	$ 19,405,000	$ 10,616	$ 1,279,850	$ 123,793	$ -	$ 304,160,059
HYDRAULIC PRODUCTION							
331.00 Structures and Improvements	$ 336,709	$ 12,618	$ -	$ -	$ -	$ -	$ 349,327
332.00 Reservoirs, Dams and Waterways	3,985,865	157,971					4,143,836
333.00 Water Wheels, Turbines and Gen.	1,320,802	15,716					1,336,518
334.00 Accessory Electric Equipment	573,259	839					574,098
335.00 Misc. Power Plant Equipment	401,018	938					401,956
Total Hydraulic Production	$ 6,617,653	$ 188,081	$ -	$ -	$ -	$ -	$ 6,805,734
OTHER PRODUCTION							
341.00 Structures and Improvements	$ 6,592,883	$ 1,159,867	$ -	$ -	$ -	$ -	$ 7,752,751
342.00 Fuel Holders and Accessories	1,046,613	182,446					1,229,059
343.00 Prime Movers	16,315,892	3,416,584					19,732,476
344.00 Generators	113,308,193	13,460,690			3,000		126,765,883
345.00 Accessory Electric Equipment	10,270,443	1,242,752					11,513,195
346.00 Misc. Power Plant Equipment	209,569	68,848					278,418
Total Other Production	$ 147,743,593	$ 19,531,188	$ -	$ -	$ 3,000		$ 167,271,781
TRANSMISSION PLANT							
353.00 Station Equipment	$ 28,532,405	$ 2,588,641	$ -	$ 96,263	$ 18,517	$ 14,769	$ 31,021,035
354.00 Towers and Fixtures	13,936,739	2,782,725		284,774	30,057		16,404,633
355.00 Poles and Fixtures	57,303,246	2,775,331	53,265	277,934	245,500		59,608,407
356.00 Overhead Conductors and Devices	48,109,709	2,759,234	31,149	1,408,988	264,409		49,226,695
358.00 Underground Conductors and Devices	75,223	456					75,679
Total Transmission Plant	$ 147,957,321	$ 10,906,387	$ 84,414	$ 2,067,959	$ 558,484	$ 14,769	$ 156,336,449

OTTER TAIL POWER COMPANY
Analysis of Depreciation Reserve for 2021

Statement H

Account Description	Beginning Balance	Credits: Accruals	Credits: Gross Salvage	Debits: Retirements	Debits: Cost of Removal	Other Credits (Debits)	Ending Balance
A	B	C	D	E	F	G	H
DISTRIBUTION PLANT							
362.00 Station Equipment	$ 25,379,633	$ 1,756,317	$ 105,783	$ 651,231	$ 43,247	$ (14,680)	$ 26,532,576
364.00 Poles, Towers and Fixtures	47,403,278	2,310,094	306,949	123,744	458,014		49,438,562
365.00 Overhead Conductors and Devices	43,702,490	1,316,120	126,770	210,720	253,441	(91)	44,681,127
367.00 Underground Conductors and Devices	41,498,126	1,946,149	185,143	238,744	74,140		43,316,533
368.00 Line Transformers	18,906,759	1,976,911	726,970	650,667	334,405	(2,965)	20,622,603
369.00 Overhead Services	17,312,730	795,036	3	12,298	81,252		18,014,219
369.10 Underground Services	21,334,138	1,038,976	1	31,130	24,108		22,317,877
370.00 Meters	9,454,127	915,765	163	233,385			10,136,670
370.05 Smart Meters	86,696	44,944					131,641
370.10 Load Management Switches	8,687,370	97,725					8,785,095
370.20 Interruption Monitors	0						0
371.10 Electric Vehicle Charging Station		2,183				3,057	5,240
371.20 Other Private Lighting	598,168	280,068	58,239	447,374	157,542		331,559
373.00 Street Lighting and Signal Systems	2,220,909	490,751	72,954	781,367	197,468		1,805,779
Total Distribution Plant	$ 236,584,425	$ 12,971,040	$ 1,582,975	$ 3,380,661	$ 1,623,617	$ (14,680)	$ 246,119,482
GENERAL PLANT							
390.00 Structures and Improvements	$ 6,875,706	$ 414,702	$ -	$ 13,536	$ -	$ 145,073	$ 7,421,944
390.10 General Office Buildings	2,521,536	54,284					2,575,820
390.20 Fleet Service Center Buildings	638,632	7,151		4,025		(205,520)	436,238
390.25 Fleet Service Center Buildings		11,609				60,447	72,056
390.30 Central Stores Building	1,576,198	(22,927)					1,553,272
391.00 Office Furniture	469,720	50,341		38,045			482,015
391.10 Office Equipment	260,618	38,795		40,351			259,061
391.20 Duplicating Equipment	126,895	22,938		38,162			111,671
391.50 Computer Systems	2,147,243	866,438					3,013,681
391.60 Computer Related Equipment	780,871	469,228					1,250,098
394.00 Tools, Shop and Garage Equipment	2,255,422	301,478					2,556,900
394.20 Automated Meter Reading Equipment	589,508	63,605					653,113
396.00 Power Operated Equipment	222,201	56,827	7,608	23,728			262,908
397.00 Communication Equipment	940,475	199,610				(89)	1,139,996
397.10 Radio Telecommunications Equipment	627,260	58,673		449,783			236,149
397.20 Microwave Equipment	1,669,432	219,668					1,889,100
397.30 Radio Load Control Equipment	334,053	45,934					379,987
397.40 Communication Equipment - Towers	999,461	31,048					1,030,509
Total General Plant	$ 23,035,231	$ 2,869,401	$ 7,608	$ 607,631	$ -	$ (89)	$ 25,324,520
TOTAL DEPRECIABLE PLANT	$ 855,220,686	$ 69,274,450	$ 1,685,612	$ 8,725,246	$ 2,308,894	$ 0	$ 915,146,608

OTTER TAIL POWER COMPANY
Analysis of Depreciation Reserve for 2022

Statement H

Account Description	Beginning Balance	Credits: Accruals	Credits: Gross Salvage	Debits: Retirements	Debits: Cost of Removal	Other Credits (Debits)	Ending Balance
A	B	C	D	E	F	G	H
INTANGIBLE PLANT							
303.91 Software - 5 Yr.	$ 3,156,189	$ 951,067	$ -	$ 1,464,242	$ -	$ -	$ 2,643,014
303.92 Software - 10 Yr.	5,972,394	2,569,156					8,541,550
Total Intangible Plant	$ 9,128,583	$ 3,520,223	$ -	$ 1,464,242	$ -	$ -	$ 11,184,564
STEAM PRODUCTION							
311.00 Structures and Improvements	$ 66,119,933	$ 2,824,322	$ -	$ 7,948	$ 29,532	$ -	$ 68,906,774
312.00 Boiler Plant Equipment	160,101,434	9,489,577	3,234	1,375,641	721,352		167,497,251
312.10 Boiler Plant Equipment - Landfill	3,804,257	233,350					4,037,607
314.00 Turbo Generator Units	48,152,828	1,113,719					49,266,547
315.00 Accessory Electric Equipment	22,040,306	751,174					22,791,481
316.00 Misc. Power Plant Equipment	3,941,302	170,252	5,775	136,844	3,830		3,976,654
Total Steam Production	$ 304,160,059	$ 14,582,393	$ 9,009	$ 1,520,433	$ 754,715	$ -	$ 316,476,314
HYDRAULIC PRODUCTION							
331.00 Structures and Improvements	$ 349,327	$ 282	$ -	$ 16,203	$ 2,400	$ 492	$ 331,498
332.00 Reservoirs, Dams and Waterways	4,143,836	81,701		2,253	930,252	(492)	3,292,540
333.00 Water Wheels, Turbines and Gen.	1,336,518	1,000					1,337,517
334.00 Accessory Electric Equipment	574,098	13,480					587,578
335.00 Misc. Power Plant Equipment	401,956	891		270			402,577
Total Hydraulic Production	$ 6,805,734	$ 97,354	$ -	$ 18,726	$ 932,652	$ -	$ 5,951,710
OTHER PRODUCTION							
341.00 Structures and Improvements	$ 7,752,751	$ 1,312,142	$ -	$ -	$ -	$ 2,423	$ 9,067,316
342.00 Fuel Holders and Accessories	1,229,059	216,906					1,445,964
343.00 Prime Movers	19,732,476	3,968,598	30,000	591,638		(25,443)	23,113,993
344.00 Generators	126,765,883	14,158,724		620,079	217,000		140,087,529
345.00 Accessory Electric Equipment	11,513,195	1,332,187				23,020	12,868,401
346.00 Misc. Power Plant Equipment	278,418	74,023		56,736	1,000		294,705
Total Other Production	$ 167,271,781	$ 21,062,578	$ 30,000	$ 1,268,452	$ 218,000	$0	$ 186,877,907
TRANSMISSION PLANT							
353.00 Station Equipment	$ 31,021,035	$ 2,730,208	$ 31,417	$ 1,976,725	$ 156,337	$ 485,583	$ 32,135,181
354.00 Towers and Fixtures	16,404,633	2,833,615					19,238,248
355.00 Poles and Fixtures	59,608,407	3,056,606	323,183	440,494	430,591		62,117,111
356.00 Overhead Conductors and Devices	49,226,695	2,914,684	126,647	490,511	265,105		51,512,410
358.00 Underground Conductors and Devices	75,679	2,194					77,873
Total Transmission Plant	$ 156,336,449	$ 11,537,306	$ 481,247	$ 2,907,729	$ 852,032	$ 485,583	$ 165,080,824

OTTER TAIL POWER COMPANY
Analysis of Depreciation Reserve for 2022

Statement H

Account Description	Beginning Balance	Credits: Accruals	Credits: Gross Salvage	Debits: Retirements	Debits: Cost of Removal	Other Credits (Debits)	Ending Balance
A	B	C	D	E	F	G	H
DISTRIBUTION PLANT							
362.00 Station Equipment	$ 26,532,576	$ 1,816,076	$ 134,792	$ 1,092,409	$ 197,728	$ (485,583)	$ 26,707,725
364.00 Poles, Towers and Fixtures	49,438,562	2,409,531	202,886	173,496	409,242		51,468,242
365.00 Overhead Conductors and Devices	44,681,127	1,356,767	66,186	300,343	276,568		45,527,170
367.00 Underground Conductors and Devices	43,316,533	2,246,461	69,705	430,989	145,733		45,055,978
368.00 Line Transformers	20,622,603	2,127,297	470,708	569,496	449,209		22,201,903
369.00 Overhead Services	18,014,219	807,105	67	10,555	123,693		18,687,143
369.10 Underground Services	22,317,877	1,081,969	263	28,817	32,562		23,338,730
370.00 Meters	10,136,670	911,985		121,054			10,927,601
370.05 Smart Meters	131,641	44,944					176,585
370.10 Load Management Switches	8,785,095	65,340					8,850,435
370.20 Interruption Monitors	0						0
371.10 Electric Vehicle Charging Station	5,240	2,620					7,860
371.20 Other Private Lighting	331,559	370,636	17,781	109,274	108,581		502,120
373.00 Street Lighting and Signal Systems	1,805,779	573,499	22,835	280,071	301,389		1,820,653
Total Distribution Plant	$ 246,119,482	$ 13,814,230	$ 985,224	$ 3,116,502	$ 2,044,705	$ (485,583)	$ 255,272,147
GENERAL PLANT							
390.00 Structures and Improvements	$ 7,421,944	$ 427,052	$ -	$ 37,402	$ -	$ 2,638	$ 7,814,233
390.10 General Office Buildings	2,575,820	59,584				(9,039)	2,626,365
390.20 Fleet Service Center Buildings	436,238	3,047				362	439,647
390.25 Fleet Service Center Buildings	72,056	17,635					89,692
390.30 Central Stores Building	1,553,272	(22,854)					1,530,417
391.00 Office Furniture	482,015	47,038		109,729		40,672	459,997
391.10 Office Equipment	259,061	42,054		118,584		(39,394)	143,137
391.20 Duplicating Equipment	111,671	27,055					138,726
391.50 Computer Systems	3,013,681	758,743		2,095,149		75,037	1,752,312
391.60 Computer Related Equipment	1,250,098	560,268				(75,037)	1,735,330
394.00 Tools, Shop and Garage Equipment	2,556,900	340,423					2,897,323
394.20 Automated Meter Reading Equipment	653,113	56,271		589,444			119,940
396.00 Power Operated Equipment	262,908	64,951	3,683	19,151			312,391
397.00 Communication Equipment	1,139,996	278,889					1,418,885
397.10 Radio Telecommunications Equipment	236,149	20,250				4,761	261,160
397.20 Microwave Equipment	1,889,100	241,596		131,487			1,999,209
397.30 Radio Load Control Equipment	379,987	24,744		317,859			86,872
397.40 Communication Equipment - Towers	1,030,509	31,443					1,061,952
Total General Plant	$ 25,324,520	$ 2,978,189	$ 3,683	$ 3,418,804	$ -	$ (0)	$ 24,887,587
TOTAL DEPRECIABLE PLANT	$ 915,146,608	$ 67,592,274	$ 1,509,162	$ 13,714,887	$ 4,802,104	$ 0	$ 965,731,053

OTTER TAIL POWER COMPANY
Summary of Annual Depreciation Accruals for 2018

Statement I

Account Description	Beginning Plant Balance	Est. Future Net Salvage Percent	Est. Future Net Salvage Amount	Beginning Depreciation Reserve	Net Balance	Projection Life (Yrs.)	Remaining Life (Yrs.)	Annual Accrual	Accrual Rate
A	B	C	D	E	F=B-D-E	G	H	I=F/H	J=I/B
INTANGIBLE PLANT									
303.91 Software - 5 Yr.	$ 9,905,743		$ -	$ 5,426,099	$ 4,479,644	5.00	2.92	$ 1,534,125	15.49%
303.92 Software - 10 Yr.									
Total Intangible Plant	$ 9,905,743		$ -	$ 5,426,099	$ 4,479,644		2.92	$ 1,534,125	15.49%
STEAM PRODUCTION									
311.00 Structures and Improvements	$ 125,777,776	-6.9%	$ (8,678,667)	$ 54,496,133	$ 79,960,310		26.24	$ 3,047,268	2.42%
312.00 Boiler Plant Equipment	327,403,618	-7.5%	(24,555,271)	129,337,449	222,621,441		21.38	10,412,602	3.18%
312.10 Boiler Plant Equipment - Landfill	10,442,475			2,920,904	7,521,571		32.99	227,995	2.18%
314.00 Turbo Generator Units	65,986,582	-8.0%	(5,278,927)	42,740,375	28,525,134		20.34	1,402,416	2.13%
315.00 Accessory Electric Equipment	36,710,490	-7.2%	(2,643,155)	18,691,438	20,662,207		24.57	840,953	2.29%
316.00 Misc. Power Plant Equipment	6,555,652	-7.7%	(504,785)	3,518,973	3,541,464		18.16	195,015	2.97%
Total Steam Production	$ 572,876,593	-7.3%	$ (41,660,805)	$ 251,705,272	$ 362,832,126		22.50	$ 16,126,249	2.81%
HYDRAULIC PRODUCTION									
331.00 Structures and Improvements	$ 351,712		$ -	$ 269,262	$ 82,450		4.47	$ 18,445	5.24%
332.00 Reservoirs, Dams and Waterways	4,277,054			2,671,896	1,605,159		4.47	359,096	8.40%
333.00 Water Wheels, Turbines and Gen.	1,373,867			1,081,153	292,714		4.47	65,484	4.77%
334.00 Accessory Electric Equipment	597,103			466,056	131,047		4.47	29,317	4.91%
335.00 Misc. Power Plant Equipment	442,624			250,672	191,952		4.47	42,942	9.70%
Total Hydraulic Production	$ 7,042,361		$ -	$ 4,739,039	$ 2,303,322		4.47	$ 515,285	7.32%
OTHER PRODUCTION									
341.00 Structures and Improvements	$ 12,946,209	-1.1%	$ (142,408)	$ 5,148,693	$ 7,939,924		17.46	$ 454,749	3.51%
342.00 Fuel Holders and Accessories	1,748,266	-1.1%	(19,231)	944,360	823,137		18.85	43,668	2.50%
343.00 Prime Movers	32,333,939	-0.9%	(291,005)	17,282,273	15,342,671		19.47	788,016	2.44%
344.00 Generators	241,518,630	-1.5%	(3,622,779)	83,519,217	161,622,192		16.13	10,019,975	4.15%
345.00 Accessory Electric Equipment	20,684,148	-1.4%	(289,578)	7,719,743	13,253,982		16.25	815,630	3.94%
346.00 Misc. Power Plant Equipment	628,270	-1.0%	(6,283)	233,438	401,115		18.40	21,800	3.47%
Total Other Production	$ 309,859,462		$ (4,371,285)	$ 114,847,724	$ 199,383,022		16.42	$ 12,143,837	3.92%
TRANSMISSION PLANT									
353.00 Station Equipment	$ 121,679,913	-5.0%	$ (6,083,996)	$ 20,927,834	$ 106,836,075	65.00	53.63	$ 1,992,095	1.64%
354.00 Towers and Fixtures	108,068,409	-10.0%	(10,806,841)	7,504,510	111,370,740	70.00	65.34	1,704,480	1.58%
355.00 Poles and Fixtures	117,066,300	-50.0%	(58,533,150)	51,194,589	124,404,861	70.00	54.21	2,294,869	1.96%
356.00 Overhead Conductors and Devices	138,975,942	-30.0%	(41,692,783)	40,523,175	140,145,550	70.00	55.11	2,543,015	1.83%
358.00 Underground Conductors and Devices	77,461	-5.0%	(3,873)	73,405	7,929	40.00	8.92	889	1.15%
Total Transmission Plant	$ 485,868,025	-24.1%	$ (117,120,642)	$ 120,223,513	$ 482,765,154		56.56	$ 8,535,349	1.76%

OTTER TAIL POWER COMPANY
Summary of Annual Depreciation Accruals for 2018

Statement I

Account Description	Beginning Plant Balance	Est. Future Net Salvage Percent	Est. Future Net Salvage Amount	Beginning Depreciation Reserve	Net Balance	Projection Life (Yrs.)	Remaining Life (Yrs.)	Annual Accrual	Accrual Rate
A	B	C	D	E	F=B-D-E	G	H	I=F/H	J=I/B
DISTRIBUTION PLANT									
362.00 Station Equipment	$ 80,581,239	5.0%	$ 4,029,062	$ 22,266,228	$ 54,285,949	40.00	32.00	$ 1,696,436	2.11%
364.00 Poles, Towers and Fixtures	73,198,340	-75.0%	(54,898,755)	42,234,529	85,862,566	68.00	47.20	1,819,122	2.49%
365.00 Overhead Conductors and Devices	51,913,449	-100.0%	(51,913,449)	40,716,390	63,110,509	65.00	43.09	1,464,621	2.82%
367.00 Underground Conductors and Devices	77,393,273	-5.0%	(3,869,664)	36,997,495	44,265,443	40.00	24.22	1,827,640	2.36%
368.00 Line Transformers	97,976,903	50.0%	48,988,452	14,654,117	34,334,335	40.00	28.05	1,224,040	1.25%
369.00 Overhead Services	13,144,376	-150.0%	(19,716,564)	15,518,840	17,342,100	55.00	31.60	548,801	4.18%
369.10 Underground Services	42,301,013	-20.0%	(8,460,203)	18,497,499	32,263,716	45.00	29.63	1,088,887	2.57%
370.00 Meters	25,656,348			8,522,693	17,133,655	28.00	20.73	826,515	3.22%
370.05 Smart Meters									
370.10 Load Management Switches	8,666,410			7,936,130	730,280	12.00	1.59	459,296	5.30%
370.20 Interruption Monitors*				0	(0)	23.00			
371.10 Electric Vehicle Charging Station									
371.20 Other Private Lighting	5,010,333	10.0	50,103,334	1,075,911	(46,168,912)		17.03	(2,711,034)	-54.11%
373.00 Street Lighting and Signal Systems	5,697,612	-5.0%	(284,881)	2,954,948	3,027,544	22.00	15.13	200,102	3.51%
Total Distribution Plant	$ 481,539,297	-7.5%	$ (36,022,667)	$ 211,374,779	$ 306,187,186		36.26	$ 8,444,425	1.75%
GENERAL PLANT									
390.00 Structures and Improvements	$ 20,039,073	10.0%	$ 2,003,907	$ 5,734,793	$ 12,300,373	47.00	30.07	$ 409,058	2.04%
390.10 General Office Buildings	6,063,536	49.6%	3,007,514	2,503,122	552,900	2030	13.26	41,697	0.69%
390.20 Fleet Service Center Buildings	937,678	33.6%	315,060	517,988	104,630	2025	8.41	12,441	1.33%
390.25 Fleet Service Center Buildings									
390.30 Central Stores Building	4,101,405	92.6%	3,797,901	1,704,522	(1,401,018)	2035	18.03	(77,705)	-1.89%
391.00 Office Furniture*	867,022			503,808	363,214				
391.10 Office Equipment*	501,540			330,539	171,000				
391.20 Duplicating Equipment*	268,571			157,625	110,947				
391.50 Computer Systems*	3,784,834			1,767,839	2,016,996				
391.60 Computer Related Equipment*	952,458			588,153	364,304				
394.00 Tools, Shop and Garage Equipment*	4,210,851			1,956,295	2,254,556				
394.20 Automated Meter Reading Equipment*	617,570			422,239	195,331				
396.00 Power Operated Equipment	621,330	20.0%	124,266	161,355	335,709	24.00	17.81	18,849	3.03%
397.00 Communication Equipment*	2,711,524			407,740	2,303,784				
397.10 Radio Telecommunications Equipment*	1,102,701			726,630	376,070				
397.20 Microwave Equipment*	4,465,735			2,222,435	2,243,301				
397.30 Radio Load Control Equipment*	458,690			196,256	262,434				
397.40 Communication Equipment - Towers	1,888,762	5.0%	94,438	929,660	864,665	40.00	23.32	37,078	1.96%
Total General Plant	$ 53,593,280	17.4%	$ 9,343,086	$ 20,830,998	$ 23,419,196		53.05	$ 441,419	0.82%
TOTAL DEPRECIABLE PLANT	$ 1,920,684,760	-9.9%	$ (189,832,314)	$ 729,147,423	$ 1,381,369,651		28.93	$ 47,740,688	2.49%

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

OTTER TAIL POWER COMPANY
Summary of Annual Depreciation Accruals for 2019

Statement I

Account Description	Beginning Plant Balance	Est. Future Net Salvage Percent	Est. Future Net Salvage Amount	Beginning Depreciation Reserve	Net Balance	Projection Life (Yrs.)	Remaining Life (Yrs.)	Annual Accrual	Accrual Rate
A	B	C	D	E	F=B-D-E	G	H	I=F/H	J=I/B
INTANGIBLE PLANT									
303.91 Software - 5 Yr.	$ 8,829,669		$ -	$ 3,233,725	$ 5,595,944	5.00	2.92	$ 1,916,419	21.70%
303.92 Software - 10 Yr.									
Total Intangible Plant	$ 8,829,669		$ -	$ 3,233,725	$ 5,595,944		2.92	$ 1,916,419	21.70%
STEAM PRODUCTION									
311.00 Structures and Improvements	$ 119,993,612	-7.2%	$ (8,639,540)	$ 57,346,415	$ 71,286,738		25.31	$ 2,816,544	2.35%
312.00 Boiler Plant Equipment	340,331,009	-7.9%	(26,886,150)	133,820,851	233,396,307		20.46	11,407,444	3.35%
312.10 Boiler Plant Equipment - Landfill	10,414,056			3,115,895	7,298,161		32.08	227,499	2.18%
314.00 Turbo Generator Units	65,812,501	-8.7%	(5,725,688)	43,923,036	27,615,153		19.43	1,421,264	2.16%
315.00 Accessory Electric Equipment	35,548,097	-7.6%	(2,701,655)	19,452,762	18,796,990		23.64	795,135	2.24%
316.00 Misc. Power Plant Equipment	6,552,745	-8.6%	(563,536)	3,439,968	3,676,313		16.91	217,405	3.32%
Total Steam Production	$ 578,652,021	-7.7%	$ (44,516,569)	$ 261,098,928	$ 362,069,662		21.44	$ 16,885,291	2.92%
HYDRAULIC PRODUCTION									
331.00 Structures and Improvements	$ 351,712		$ -	$ 287,707	$ 64,004		3.48	$ 18,392	5.23%
332.00 Reservoirs, Dams and Waterways	4,277,054			3,030,991	1,246,063		3.48	358,064	8.37%
333.00 Water Wheels, Turbines and Gen.	1,373,867			1,146,637	227,230		3.48	65,296	4.75%
334.00 Accessory Electric Equipment	597,103			495,373	101,730		3.48	29,233	4.90%
335.00 Misc. Power Plant Equipment	435,296			289,032	146,264		3.48	42,030	9.66%
Total Hydraulic Production	$ 7,035,032		$ -	$ 5,249,741	$ 1,785,292		3.48	$ 513,015	7.29%
OTHER PRODUCTION									
341.00 Structures and Improvements	$ 13,335,843	-3.4%	$ (453,419)	$ 5,592,031	$ 8,197,231		16.51	$ 496,501	3.72%
342.00 Fuel Holders and Accessories	1,748,266	-3.6%	(62,938)	987,110	824,094		17.90	46,039	2.63%
343.00 Prime Movers	33,356,309	-3.0%	(1,000,689)	18,054,729	16,302,270		18.52	880,252	2.64%
344.00 Generators	241,850,905	-4.3%	(10,399,589)	93,454,882	158,795,613		15.18	10,460,844	4.33%
345.00 Accessory Electric Equipment	20,688,763	-4.2%	(868,928)	8,536,022	13,021,669		15.29	851,646	4.12%
346.00 Misc. Power Plant Equipment	628,270	-3.2%	(20,105)	255,117	393,258		17.44	22,549	3.59%
Total Other Production	$ 311,608,357		$ (12,805,667)	$ 126,879,890	$ 197,534,135		15.48	$ 12,757,831	4.09%
TRANSMISSION PLANT									
353.00 Station Equipment	$ 125,116,170	-5.0%	$ (6,255,809)	$ 22,843,629	$ 108,528,350	65.00	55.72	$ 1,947,745	1.56%
354.00 Towers and Fixtures	114,207,269	-10.0%	(11,420,727)	9,288,599	116,339,397	75.00	70.63	1,647,167	1.44%
355.00 Poles and Fixtures	123,728,553	-50.0%	(61,864,277)	53,076,626	132,516,204	75.00	58.91	2,249,469	1.82%
356.00 Overhead Conductors and Devices	131,339,013	-30.0%	(39,401,704)	42,473,645	128,267,072	75.00	62.70	2,045,727	1.56%
358.00 Underground Conductors and Devices	77,461	-5.0%	(3,873)	74,294	7,040	50.00	14.97	470	0.61%
Total Transmission Plant	$ 494,468,466	-24.1%	$ (118,946,389)	$ 127,756,792	$ 485,658,063		61.55	$ 7,890,578	1.60%

OTTER TAIL POWER COMPANY
Summary of Annual Depreciation Accruals for 2019

Statement I

Account Description	Beginning Plant Balance	Est. Future Net Salvage Percent	Est. Future Net Salvage Amount	Beginning Depreciation Reserve	Net Balance	Projection Life (Yrs.)	Remaining Life (Yrs.)	Annual Accrual	Accrual Rate
A	B	C	D	E	F=B-D-E	G	H	I=F/H	J=I/B
DISTRIBUTION PLANT									
362.00 Station Equipment	$ 82,220,295	5.0%	$ 4,111,015	$ 22,842,036	$ 55,267,245	43.00	34.81	$ 1,587,683	1.93%
364.00 Poles, Towers and Fixtures	75,363,243	-100.0%	(75,363,243)	43,596,276	107,130,210	70.00	48.98	2,187,224	2.90%
365.00 Overhead Conductors and Devices	53,159,258	-75.0%	(39,869,444)	41,729,648	51,299,054	65.00	43.27	1,185,557	2.23%
367.00 Underground Conductors and Devices	82,606,884	-5.0%	(4,130,344)	38,484,132	48,253,097	45.00	28.66	1,683,639	2.04%
368.00 Line Transformers	103,417,431	30.0%	31,025,229	15,397,573	56,994,629	43.00	30.70	1,856,503	1.80%
369.00 Overhead Services	13,287,178	-200.0%	(26,574,357)	15,962,406	23,899,129	55.00	31.01	770,691	5.80%
369.10 Underground Services	43,548,794	-20.0%	(8,709,759)	19,484,769	32,773,783	50.00	34.03	963,085	2.21%
370.00 Meters	27,166,163			8,604,397	18,561,766	28.00	19.76	939,361	3.46%
370.05 Smart Meters									
370.10 Load Management Switches	8,907,627			8,402,612	505,015	15.00	3.00	168,338	1.89%
370.20 Interruption Monitors*	(0)			0	(0)				
371.10 Electric Vehicle Charging Station									
371.20 Other Private Lighting	5,429,418			934,137	4,495,281	25.00	24.39	184,308	3.39%
373.00 Street Lighting and Signal Systems	5,966,592	-5.0%	(298,330)	2,770,167	3,494,755	22.00	15.09	231,594	3.88%
Total Distribution Plant	$ 501,072,883	-23.9%	$ (119,809,231)	$ 218,208,152	$ 402,673,963		34.25	$ 11,757,983	2.35%
GENERAL PLANT									
390.00 Structures and Improvements	$ 20,230,767	5.0%	$ 1,011,538	$ 6,124,928	$ 13,094,300	50.00	34.19	$ 382,986	1.89%
390.10 General Office Buildings	6,066,473	47.3%	2,869,442	2,482,844	714,187	2040	21.83	32,716	0.54%
390.20 Fleet Service Center Buildings	937,678	31.2%	292,556	530,430	114,693	2035	17.09	6,711	0.72%
390.25 Fleet Service Center Buildings									
390.30 Central Stores Building	4,250,359	79.0%	3,357,784	1,626,817	(734,241)	2045	26.47	(27,739)	-0.65%
391.00 Office Furniture*	816,310			485,290	331,020				
391.10 Office Equipment*	408,787			234,493	174,294				
391.20 Duplicating Equipment*	303,558			157,552	146,006				
391.50 Computer Systems*	3,516,830			1,063,171	2,453,659				
391.60 Computer Related Equipment*	1,034,533			673,792	360,741				
394.00 Tools, Shop and Garage Equipment*	4,048,897			1,985,926	2,062,971				
394.20 Automated Meter Reading Equipment*	892,082			467,986	424,096				
396.00 Power Operated Equipment	922,562	5.0%	46,128	181,180	695,254	23.00	17.09	40,682	4.41%
397.00 Communication Equipment*	2,722,368			589,401	2,132,967				
397.10 Radio Telecommunications Equipment*	1,032,843			766,165	266,677				
397.20 Microwave Equipment*	4,150,620			2,071,835	2,078,785				
397.30 Radio Load Control Equipment*	459,343			242,185	217,159				
397.40 Communication Equipment - Towers	1,861,238	-5.0%	(93,062)	943,462	1,010,837	50.00	32.70	30,912	1.66%
Total General Plant	$ 53,655,247	13.9%	$ 7,484,386	$ 20,627,456	$ 25,543,405		54.78	$ 466,269	0.87%
TOTAL DEPRECIABLE PLANT	$ 1,955,321,677	-14.8%	$ (288,593,471)	$ 763,054,684	$ 1,480,860,464		28.38	$ 52,187,385	2.67%

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

OTTER TAIL POWER COMPANY
Summary of Annual Depreciation Accruals for 2020

Statement I

Account Description	Beginning Plant Balance	Est. Future Net Salvage Percent	Est. Future Net Salvage Amount	Beginning Depreciation Reserve	Net Balance	Projection Life (Yrs.)	Remaining Life (Yrs.)	Annual Accrual	Accrual Rate
A	B	C	D	E	F=B-D-E	G	H	I=F/H	J=I/B
INTANGIBLE PLANT									
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				
Total Intangible Plant	$ 29,486,107		$ -	$ 5,904,346	$ 23,581,761		14.62	$ 1,612,948	5.47%
STEAM PRODUCTION									
311.00 Structures and Improvements	$ 120,658,715	-7.2%	$ (8,687,427)	$ 60,116,654	$ 69,229,488		24.24	$ 2,856,002	2.37%
312.00 Boiler Plant Equipment	346,700,203	-7.9%	(27,389,316)	142,499,186	231,590,333		19.83	11,678,786	3.37%
312.10 Boiler Plant Equipment - Landfill	10,412,772			3,343,367	7,069,405		31.16	226,874	2.18%
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%
Total Steam Production	$ 587,195,721	-7.7%	$ (45,196,466)	$ 275,150,610	$ 357,241,577		20.66	$ 17,287,578	2.94%
HYDRAULIC PRODUCTION									
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%
Total Hydraulic Production	$ 7,035,032		$ -	$ 5,762,756	$ 1,272,276		2.49	$ 510,954	7.26%
OTHER PRODUCTION									
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%
Total Other Production	$ 310,756,673		$ (12,794,248)	$ 136,027,370	$ 187,523,551		14.55	$ 12,884,187	4.15%
TRANSMISSION PLANT									
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%
Total Transmission Plant	$ 629,207,710	-23.7%	$ (149,273,150)	$ 136,191,004	$ 642,289,856		61.46	$ 10,449,946	1.66%

OTTER TAIL POWER COMPANY
Summary of Annual Depreciation Accruals for 2020

Statement I

Account Description	Beginning Plant Balance	Est. Future Net Salvage Percent	Est. Future Net Salvage Amount	Beginning Depreciation Reserve	Net Balance	Projection Life (Yrs.)	Remaining Life (Yrs.)	Annual Accrual	Accrual Rate
A	B	C	D	E	F=B-D-E	G	H	I=F/H	J=I/B
DISTRIBUTION PLANT									
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)				
371.10 Electric Vehicle Charging Station									
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%
Total Distribution Plant	$ 525,333,069	-23.2%	$ (121,632,585)	$ 227,281,201	$ 419,684,453		34.30	$ 12,233,915	2.33%
GENERAL PLANT									
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%
390.25 Fleet Service Center Buildings									
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%
Total General Plant	$ 56,266,688	14.7%	$ 8,275,588	$ 21,265,034	$ 26,726,065		11.15	$ 2,397,537	4.26%
TOTAL DEPRECIABLE PLANT	$ 2,145,280,999	-14.9%	$ (320,620,861)	$ 807,582,322	$ 1,658,319,539		28.90	$ 57,377,065	2.67%

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

OTTER TAIL POWER COMPANY
Summary of Annual Depreciation Accruals for 2021

Statement I

Account Description	Beginning Plant Balance	Est. Future Net Salvage Percent	Est. Future Net Salvage Amount	Beginning Depreciation Reserve	Net Balance	Projection Life (Yrs.)	Remaining Life (Yrs.)	Annual Accrual	Accrual Rate
A	B	C	D=B*C	E	F=B-D-E	G	H	I=F/H	J=I/B
INTANGIBLE PLANT									
303.91 Software - 5 Yr.	$ 5,848,315		$ -	$ 3,416,666	$ 2,431,649	5.00	2.34	$ 1,039,166	17.77%
303.92 Software - 10 Yr.	20,179,746			3,717,709	16,462,036	10.00	9.50	1,732,846	8.59%
Total Intangible Plant	$ 26,028,061		$ -	$ 7,134,375	$ 18,893,686		6.82	$ 2,772,012	10.65%
STEAM PRODUCTION									
311.00 Structures and Improvements	$ 121,217,007	-7.2%	$ (8,727,625)	$ 62,979,105	$ 66,965,527		23.28	$ 2,876,526	2.37%
312.00 Boiler Plant Equipment	339,466,251	-8.1%	(27,496,766)	148,440,024	218,522,994		18.95	11,531,556	3.40%
312.10 Boiler Plant Equipment - Landfill	10,412,772			3,570,240	6,842,532		30.24	226,274	2.17%
314.00 Turbo Generator Units	65,901,518	-9.1%	(5,997,038)	46,266,694	25,631,863		17.58	1,458,013	2.21%
315.00 Accessory Electric Equipment	35,770,319	-7.7%	(2,754,315)	21,141,273	17,383,360		21.59	805,158	2.25%
316.00 Misc. Power Plant Equipment	6,791,188	-9.0%	(611,207)	3,750,751	3,651,644		15.25	239,452	3.53%
Total Steam Production	$ 579,559,055	-7.9%	$ (45,586,951)	$ 286,148,087	$ 338,997,919		19.78	$ 17,136,979	2.96%
HYDRAULIC PRODUCTION									
331.00 Structures and Improvements	$ 351,712		$ -	$ 336,709	$ 15,003		1.50	$ 10,002	2.84%
332.00 Reservoirs, Dams and Waterways	7,500,256			3,985,865	3,514,391		1.50	2,342,927	31.24%
333.00 Water Wheels, Turbines and Gen.	1,373,867			1,320,802	53,065		1.50	35,377	2.57%
334.00 Accessory Electric Equipment	597,103			573,259	23,844		1.50	15,896	2.66%
335.00 Misc. Power Plant Equipment	435,296			401,018	34,278		1.50	22,852	5.25%
Total Hydraulic Production	$ 10,258,233		$ -	$ 6,617,653	$ 3,640,581		1.50	$ 2,427,054	23.66%
OTHER PRODUCTION									
341.00 Structures and Improvements	$ 20,800,211	-4.0%	$ (832,008)	$ 6,592,883	$ 15,039,336		20.65	$ 728,297	3.50%
342.00 Fuel Holders and Accessories	1,764,467	-3.6%	(63,521)	1,046,613	781,375		16.04	48,714	2.76%
343.00 Prime Movers	31,712,244	-3.2%	(1,014,792)	16,315,892	16,411,144		16.66	985,063	3.11%
344.00 Generators	467,617,122	-5.3%	(24,783,707)	113,308,193	379,092,637		22.78	16,641,468	3.56%
345.00 Accessory Electric Equipment	38,105,621	-5.1%	(1,943,387)	10,270,443	29,778,565		22.12	1,346,228	3.53%
346.00 Misc. Power Plant Equipment	867,190	-3.7%	(32,086)	209,569	689,707		18.67	36,942	4.26%
Total Other Production	$ 560,866,856	-5.1%	$ (28,669,501)	$ 147,743,593	$ 441,792,764		22.33	$ 19,786,712	3.53%
TRANSMISSION PLANT									
353.00 Station Equipment	$ 162,264,161	-5.0%	$ (8,113,208)	$ 28,532,405	$ 141,844,964	65.00	55.50	$ 2,555,765	1.58%
354.00 Towers and Fixtures	191,081,948	-10.0%	(19,108,195)	13,936,739	196,253,404	75.00	70.54	2,782,158	1.46%
355.00 Poles and Fixtures	147,132,677	-50.0%	(73,566,338)	57,303,246	163,395,769	75.00	59.83	2,731,001	1.86%
356.00 Overhead Conductors and Devices	171,989,284	-30.0%	(51,596,785)	48,109,709	175,476,360	75.00	64.91	2,703,379	1.57%
358.00 Underground Conductors and Devices	77,461	-5.0%	(3,873)	75,223	6,111	50.00	13.70	446	0.58%
Total Transmission Plant	$ 672,545,530	-22.7%	$ (152,388,399)	$ 147,957,321	$ 676,976,608		62.84	$ 10,772,749	1.60%

OTTER TAIL POWER COMPANY
Summary of Annual Depreciation Accruals for 2021

Statement I

Account Description	Beginning Plant Balance	Est. Future Net Salvage Percent	Est. Future Net Salvage Amount	Beginning Depreciation Reserve	Net Balance	Projection Life (Yrs.)	Remaining Life (Yrs.)	Annual Accrual	Accrual Rate
A	B	C	D=B*C	E	F=B-D-E	G	H	I=F/H	J=I/B
DISTRIBUTION PLANT									
362.00 Station Equipment	$ 89,667,123	5.0%	$ 4,483,356	$ 25,379,633	$ 59,804,134	43.00	34.85	$ 1,716,044	1.91%
364.00 Poles, Towers and Fixtures	79,123,058	-100.0%	(79,123,058)	47,403,278	110,842,837	70.00	48.52	2,284,477	2.89%
365.00 Overhead Conductors and Devices	56,852,617	-75.0%	(42,639,462)	43,702,490	55,789,589	65.00	42.96	1,298,640	2.28%
367.00 Underground Conductors and Devices	92,508,809	-5.0%	(4,625,440)	41,498,126	55,636,124	45.00	29.04	1,915,844	2.07%
368.00 Line Transformers	112,721,811	30.0%	33,816,543	18,906,759	59,998,509	43.00	30.77	1,949,903	1.73%
369.00 Overhead Services	13,652,260	-200.0%	(27,304,521)	17,312,730	23,644,051	55.00	29.87	791,565	5.80%
369.10 Underground Services	46,383,443	-20.0%	(9,276,689)	21,334,138	34,325,994	50.00	33.20	1,033,915	2.23%
370.00 Meters	27,268,533			9,454,127	17,814,405	28.00	19.51	913,091	3.35%
370.05 Smart Meters	921,313			86,696	834,616		18.57	44,944	4.88%
370.10 Load Management Switches	8,899,439			8,687,370	212,069	15.00	2.17	97,728	1.10%
370.20 Interruption Monitors*	(0)			0	(0)				
371.10 Electric Vehicle Charging Station									
371.20 Other Private Lighting	7,107,183			598,168	6,509,015	25.00	24.46	266,109	3.74%
373.00 Street Lighting and Signal Systems	9,509,826	-5.0%	(475,491)	2,220,909	7,764,408	22.00	16.60	467,735	4.92%
Total Distribution Plant	$ 544,615,415	-23.0%	$ (125,144,762)	$ 236,584,425	$ 433,175,751		33.89	$ 12,779,996	2.35%
GENERAL PLANT									
390.00 Structures and Improvements	$ 20,656,074	5.0%	$ 1,032,804	$ 6,875,706	$ 12,747,564	50.00	33.37	$ 382,007	1.85%
390.10 General Office Buildings	6,379,788	44.7%	2,851,765	2,521,536	1,006,487	2040	19.95	50,450	0.79%
390.20 Fleet Service Center Buildings	3,133,344	68.0%	2,130,674	638,632	364,038	2045	24.68	14,750	0.47%
390.25 Fleet Service Center Buildings									
390.30 Central Stores Building	4,276,593	76.2%	3,258,764	1,576,198	(558,369)	2045	24.61	(22,689)	-0.53%
391.00 Office Furniture*	703,063			469,720	233,343	15.00	5.80	40,232	5.72%
391.10 Office Equipment*	374,681			260,618	114,063	10.00	3.64	31,336	8.36%
391.20 Duplicating Equipment*	239,837			126,895	112,942	10.00	4.89	23,097	9.63%
391.50 Computer Systems*	3,706,467			2,147,243	1,559,224	5.00	2.34	666,335	17.98%
391.60 Computer Related Equipment*	2,075,789			780,871	1,294,919	5.00	2.12	610,811	29.43%
394.00 Tools, Shop and Garage Equipment*	4,147,732			2,255,422	1,892,310	15.00	7.19	263,186	6.35%
394.20 Automated Meter Reading Equipment*	950,669			589,508	361,161	15.00	6.32	57,146	6.01%
396.00 Power Operated Equipment	1,430,267	5.0%	71,513	222,201	1,136,553	23.00	20.12	56,489	3.95%
397.00 Communication Equipment*	2,965,064			940,475	2,024,589	15.00	10.78	187,810	6.33%
397.10 Radio Telecommunications Equipment*	693,083			627,260	65,824	10.00	1.46	45,085	6.50%
397.20 Microwave Equipment*	3,276,047			1,669,432	1,606,616	15.00	8.11	198,103	6.05%
397.30 Radio Load Control Equipment*	459,343			334,053	125,290	10.00	3.03	41,350	9.00%
397.40 Communication Equipment - Towers	1,877,722	-5.0%	(93,886)	999,461	972,148	50.00	31.31	31,049	1.65%
Total General Plant	$ 57,345,564	16.1%	$ 9,251,634	$ 23,035,231	$ 25,058,699		9.36	$ 2,676,546	4.67%
TOTAL DEPRECIABLE PLANT	$ 2,451,218,715	-14.0%	$ (342,537,979)	$ 855,220,686	$ 1,938,536,008		28.36	$ 68,352,048	2.79%

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

OTTER TAIL POWER COMPANY
Summary of Annual Depreciation Accruals for 2022

Statement I

Account Description	Beginning Plant Balance	Est. Future Net Salvage Percent	Est. Future Net Salvage Amount	Beginning Depreciation Reserve	Net Balance	Projection Life (Yrs.)	Remaining Life (Yrs.)	Annual Accrual	Accrual Rate
A	B	C	D=B*C	E	F=B-D-E	G	H	I=F/H	J=I/B
INTANGIBLE PLANT									
303.91 Software - 5 Yr.	$ 4,660,794		$ -	$ 3,156,189	$ 1,504,606	5.00	1.91	$ 787,752	16.90%
303.92 Software - 10 Yr.	25,647,055			5,972,394	19,674,662	10.00	8.50	2,314,666	9.03%
Total Intangible Plant	$ 30,307,850		$ -	$ 9,128,583	$ 21,179,267		6.83	$ 3,102,418	10.24%
STEAM PRODUCTION									
311.00 Structures and Improvements	$ 121,321,648	-7.3%	$ (8,845,895)	$ 66,119,933	$ 64,047,610		22.38	$ 2,861,824	2.36%
312.00 Boiler Plant Equipment	345,018,802	-8.2%	(28,180,350)	160,101,434	213,097,719		18.02	11,825,623	3.43%
312.10 Boiler Plant Equipment - Landfill	10,412,772			3,804,257	6,608,515		29.32	225,393	2.16%
314.00 Turbo Generator Units	66,541,576	-9.2%	(6,090,212)	48,152,828	24,478,961		16.70	1,465,806	2.20%
315.00 Accessory Electric Equipment	35,972,201	-7.8%	(2,804,905)	22,040,306	16,736,799		20.70	808,541	2.25%
316.00 Misc. Power Plant Equipment	6,991,002	-9.1%	(633,808)	3,941,302	3,683,508		14.67	251,091	3.59%
Total Steam Production	$ 586,258,001	-7.9%	$ (46,555,170)	$ 304,160,059	$ 328,653,112		18.85	$ 17,438,277	2.97%
HYDRAULIC PRODUCTION									
331.00 Structures and Improvements	$ 351,712		$ -	$ 349,327	$ 2,385		38.30	$ 62	0.02%
332.00 Reservoirs, Dams and Waterways	7,696,518			4,143,836	3,552,682		38.40	92,518	1.20%
333.00 Water Wheels, Turbines and Gen.	1,373,867			1,336,518	37,349		38.36	974	0.07%
334.00 Accessory Electric Equipment	1,052,626			574,098	478,529		38.34	12,481	1.19%
335.00 Misc. Power Plant Equipment	435,296			401,956	33,340		38.39	868	0.20%
Total Hydraulic Production	$ 10,910,019		$ -	$ 6,805,734	$ 4,104,285		38.39	$ 106,903	0.98%
OTHER PRODUCTION									
341.00 Structures and Improvements	$ 44,738,890	-2.1%	$ (932,069)	$ 7,752,751	$ 37,918,208		16.68	$ 2,273,274	5.08%
342.00 Fuel Holders and Accessories	7,355,561	-3.6%	(264,724)	1,229,059	6,391,226		15.08	423,821	5.76%
343.00 Prime Movers	133,013,315	-3.2%	(4,200,303)	19,732,476	117,481,143		15.70	7,482,875	5.63%
344.00 Generators	480,657,215			126,765,883	353,891,332				
345.00 Accessory Electric Equipment	45,856,631	-3.2%	(1,463,391)	11,513,195	35,806,827		15.76	2,272,007	4.95%
346.00 Misc. Power Plant Equipment	2,267,340	-2.8%	(62,485)	278,418	2,051,407		15.72	130,497	5.76%
Total Other Production	$ 713,888,953	-1.0%	$ (6,922,972)	$ 167,271,781	$ 553,540,144		43.99	$ 12,582,474	1.76%
TRANSMISSION PLANT									
353.00 Station Equipment	$ 169,006,871	-5.0%	$ (8,450,344)	$ 31,021,035	$ 146,436,179	65.00	56.36	$ 2,598,229	1.54%
354.00 Towers and Fixtures	191,044,804	-10.0%	(19,104,480)	16,404,633	193,744,651	75.00	70.13	2,762,650	1.45%
355.00 Poles and Fixtures	163,278,820	-50.0%	(81,639,410)	59,608,407	185,309,823	75.00	60.09	3,083,871	1.89%
356.00 Overhead Conductors and Devices	178,312,969	-30.0%	(53,493,891)	49,226,695	182,580,164	75.00	62.95	2,900,400	1.63%
358.00 Underground Conductors and Devices	99,466	-5.0%	(4,973)	75,679	28,761	50.00	13.11	2,194	2.21%
Total Transmission Plant	$ 701,742,930	-23.2%	$ (162,693,098)	$ 156,336,449	$ 708,099,578		62.40	$ 11,347,344	1.62%

OTTER TAIL POWER COMPANY
Summary of Annual Depreciation Accruals for 2022

Statement I

Account Description	Beginning Plant Balance	Est. Future Net Salvage Percent	Est. Future Net Salvage Amount	Beginning Depreciation Reserve	Net Balance	Projection Life (Yrs.)	Remaining Life (Yrs.)	Annual Accrual	Accrual Rate
A	B	C	D=B*C	E	F=B-D-E	G	H	I=F/H	J=I/B
DISTRIBUTION PLANT									
362.00 Station Equipment	$ 93,989,896	5.0%	$ 4,699,495	$ 26,532,576	$ 62,757,826	43.00	34.48	$ 1,820,123	1.94%
364.00 Poles, Towers and Fixtures	81,910,745	-100.0%	(81,910,745)	49,438,562	114,382,928	70.00	48.18	2,374,075	2.90%
365.00 Overhead Conductors and Devices	58,583,119	-75.0%	(43,937,339)	44,681,127	57,839,331	65.00	43.12	1,341,357	2.29%
367.00 Underground Conductors and Devices	101,015,178	-5.0%	(5,050,759)	43,316,533	62,749,403	45.00	29.08	2,157,820	2.14%
368.00 Line Transformers	120,031,810	30.0%	36,009,543	20,622,603	63,399,664	43.00	30.45	2,082,091	1.73%
369.00 Overhead Services	13,853,765	-200.0%	(27,707,530)	18,014,219	23,547,076	55.00	29.40	800,921	5.78%
369.10 Underground Services	47,930,412	-20.0%	(9,586,082)	22,317,877	35,198,617	50.00	32.89	1,070,192	2.23%
370.00 Meters	27,785,491			10,136,670	17,648,821	28.00	19.37	911,142	3.28%
370.05 Smart Meters	921,313			131,641	789,672	20.00	17.57	44,944	4.88%
370.10 Load Management Switches	8,899,439			8,785,095	114,344	15.00	1.75	65,340	0.73%
370.20 Interruption Monitors*	(0)			0	(0)				
371.10 Electric Vehicle Charging Station	26,200			5,240	20,960				
371.20 Other Private Lighting	8,533,104			331,559	8,201,545	25.00	24.50	334,757	3.92%
373.00 Street Lighting and Signal Systems	10,440,649	-5.0%	(522,032)	1,805,779	9,156,903	22.00	18.12	505,348	4.84%
Total Distribution Plant	$ 573,921,120	-22.3%	$ (128,005,450)	$ 246,119,482	$ 455,807,087		33.74	$ 13,508,109	2.35%
GENERAL PLANT									
390.00 Structures and Improvements	$ 21,205,647	5.0%	$ 1,060,282	$ 7,421,944	$ 12,723,421	50.00	32.84	$ 387,437	1.83%
390.10 General Office Buildings	6,660,529	45.0%	2,997,238	2,575,820	1,087,471	2040	19.00	57,235	0.86%
390.20 Fleet Service Center Buildings	733,050	67.9%	497,741	436,238	(200,929)	2045	23.74	(8,464)	-1.15%
390.25 Fleet Service Center Buildings	2,154,593			72,056	2,082,537				
390.30 Central Stores Building	4,276,593	75.8%	3,241,658	1,553,272	(518,336)	2045	23.68	(21,889)	-0.51%
391.00 Office Furniture*	766,687			482,015	284,671	15.00	4.89	58,215	7.59%
391.10 Office Equipment*	466,306			259,061	207,245	10.00	3.21	64,562	13.85%
391.20 Duplicating Equipment*	201,675			111,671	90,004	10.00	4.44	20,271	10.05%
391.50 Computer Systems*	4,953,359			3,013,681	1,939,678	5.00	1.75	1,108,388	22.38%
391.60 Computer Related Equipment*	2,861,494			1,250,098	1,611,396	5.00	2.39	674,224	23.56%
394.00 Tools, Shop and Garage Equipment*	4,736,577			2,556,900	2,179,677	15.00	6.69	325,811	6.88%
394.20 Automated Meter Reading Equipment*	991,428			653,113	338,316	15.00	5.65	59,879	6.04%
396.00 Power Operated Equipment	1,517,303	5.0%	75,865	262,908	1,178,530	23.00	19.85	59,372	3.91%
397.00 Communication Equipment*	3,890,006			1,139,996	2,750,010	15.00	9.76	281,187	7.23%
397.10 Radio Telecommunications Equipment*	243,300			236,149	7,151	10.00	1.00	7,151	2.94%
397.20 Microwave Equipment*	3,683,307			1,889,100	1,794,208	15.00	7.11	252,350	6.85%
397.30 Radio Load Control Equipment*	459,343			379,987	79,356	10.00	2.21	35,908	7.82%
397.40 Communication Equipment - Towers	1,877,722	-5.0%	(93,886)	1,030,509	941,099	50.00	30.52	30,835	1.64%
Total General Plant	$ 61,678,923	12.6%	$ 7,778,898	$ 25,324,520	$ 28,575,504		8.42	$ 3,392,472	5.50%
TOTAL DEPRECIABLE PLANT	$ 2,678,707,794	-12.6%	$ (336,397,791)	$ 915,146,608	$ 2,099,958,977		34.16	$ 61,477,998	2.30%

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

ANALYSIS

INTRODUCTION

This section provides an explanation of the supporting schedules developed in the Otter Tail Power 2023 depreciation study to estimate appropriate projection curves, projection lives and net salvage statistics for each rate category. The form and content of the schedules developed for an account depend upon the method of analysis adopted for the category.

This section also includes an example of the supporting schedules developed for Account 364.00 – Poles, Towers and Fixtures. Documentation for all other plant accounts is contained in the study work papers. Supporting schedules developed in the Otter Tail Power study include:

Schedule A – Generation Arrangement;
Schedule B – Age Distribution;
Schedule C – Plant History;
Schedule D – Actuarial Life Analysis;
Schedule E – Graphics Analysis; and
Schedule F – Historical Net Salvage Analysis.

The format and content of these schedules are briefly described below.

SCHEDULE A – GENERATION ARRANGEMENT

The purpose of this schedule is to obtain appropriate weighted–average life statistics for a rate category. A weighted–average remaining–life is the sum of Column H divided by the sum of Column I. A weighted average life is the sum of Column C divided by the sum of Column I. Table 3 below provides a description of each column in the generation arrangement.

Column	Title	Description
A	Vintage	Vintage or placement year of surviving plant.
B	Age	Age of surviving plant at beginning of study year.
C	Surviving Plant	Actual dollar amount of surviving plant.
D	Average Life	Estimated average life of each vintage. This statistic is the sum of the realized life and the unrealized life, which is the product of the remaining life (Column E) and the theoretical proportion surviving.
E	Remaining Life	Estimated remaining life of each vintage.
F	Net Plant Ratio	Theoretical net plant ratio of each vintage.
G	Allocation Factor	A pivotal ratio which determines the amortization period of the difference between the recorded and computed reserve.
H	Computed Net Plant	Plant in service less theoretical reserve for each vintage.
I	Accrual	Ratio of computed net plant (Column H) and remaining life (Column E).

Table 3. Generation Arrangement

It should be noted that the generation arrangement does not include parameters for net salvage. Computed Net Plant (Column C) and Accruals (Column I) must be adjusted for net salvage to obtain a correct measurement of theoretical reserves and annualized depreciation accruals.

SCHEDULE B – AGE DISTRIBUTION

This schedule provides the age distribution and realized life of surviving plant shown in Column C of the Generation Arrangement (Schedule A). The format of the schedule depends upon the availability of either aged or unaged data. Derived additions for vintage years older than the earliest activity year in an account for unaged data are obtained from the age distribution of surviving plant at the beginning of the earliest activity year. The amount surviving from these vintages is shown in Column D. The realized life (Column G) is derived from the dollar years of service provided by a vintage over the period of years the vintage has been in service. Plant additions for vintages older than the earliest activity year in an account are represented by the opening balances shown in Column D.

The computed proportion surviving (Column D) for unaged data is derived from a computed mortality analysis. The average service life displayed in the title block is the life statistic derived for the most recent activity year, given the derived age distribution at the start of the year and the specified retirement dispersion. The realized life (Column F) is obtained by finding the slope of an SC retirement dispersion, which connects the computed survivors of a vintage (Column E) to the recorded vintage addition (Column B). The realized life is the area bounded by the SC dispersion, the computed proportion surviving and the age of the vintage.

SCHEDULE C – PLANT HISTORY

An Unadjusted Plant History schedule provides a summary of recorded plant data extracted from the continuing property records maintained by the Company. Activity year total amounts shown on this schedule for aged data are obtained from a historical arrangement of the database in which all plant accounting transactions are identified by vintage and activity year. Activity year totals for unaged data are obtained from a transaction file without vintage identification. Information displayed in the unadjusted plant history is consistent with regulated investments reported internally by the Company.

An Adjusted Plant History schedule provides a summary of recorded plant data extracted from the continuing property records maintained by the Company with sales, transfers, and adjustments appropriately aged for depreciation study purposes. Activity year total amounts shown on this schedule for aged data are obtained from a historical arrangement of the database in which all plant accounting transactions are identified by vintage and activity year. Ageing of adjusting transactions is achieved using transaction codes that identify an adjusting year associated with the dollar amount of a transaction. Adjusting transactions processed in

the adjusted plant history are not aged in the Company's records or in the unadjusted plant history.

SCHEDULE D – ACTUARIAL LIFE ANALYSIS

These schedules provide a summary of the dispersion and life indications obtained from an actuarial life analysis for a specified placement band. The observation band (Column A) is specified to produce a rolling–band, shrinking–band, or progressive–band analysis depending upon the movement of the end points of the band. The degree of censoring (or point of truncation) of the observed life table is shown in Column B for each observation band. The estimated average service life, best fitting Iowa dispersion, and a statistical measure of the goodness of fit are shown for each degree polynomial (First, Second, and Third) fitted to the estimated hazard rates. Options available in the analysis include the width and location of both the placement and observation bands; the interval of years included in a selected rolling, shrinking, or progressive band analysis; the estimator of the hazard rate (actuarial, conditional proportion retired, or maximum likelihood); the elements to include on the diagonal of a weight matrix (exposures, inverse of age, inverse of variance, or unweighted); and the age at which an observed life table is truncated.

Estimated projection lives (Columns C, F, and I) are flagged with an asterisk if negative hazard rates are indicated by the fitted polynomial. All negative hazard rates are set equal to zero in the calculation of the graduated survivor curve. The Conformance Index (Columns E, H, and K) is the square root of the mean sum–of–squared differences between the graduated survivor curve and the best fitting Iowa curve. A Conformance Index of zero would indicate a perfect fit.

SCHEDULE E – GRAPHICS ANALYSIS

This schedule provides a graphics plot of a) the observed proportion surviving for a selected placement and observation band; b) the statistically best fitting Iowa dispersion and derived average service life; and c) the projection curve and projection life selected to describe future forces of mortality.

The graphics analysis also provides a plot of the observed hazard rates and graduated hazard function for a selected placement and observation band. The estimator of the hazard rates and weighting used in fitting orthogonal polynomials to the observed data are displayed in the title block of the displayed graph.

SCHEDULE F – HISTORICAL NET SALVAGE ANALYSIS

This schedule provides a moving average analysis of the ratio of realized net salvage (Column I) to the associated retirements (Column B). The schedule also provides a moving average analysis of the components of net salvage related to retirements. The ratio of gross salvage to retirements is shown in Column D and the ratio of cost of removal to retirements is shown in Column G.

Schedule A
Page 1 of 3

OTTER TAIL POWER COMPANY

Distribution Plant
Account: 364.00 Poles, Towers and Fixtures

Dispersion: 72 - R3
Procedure: Vintage Group

Generation Arrangement

	December 31, 2022				Net			
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2022	0.5	4,160,676	72.00	71.51	0.9932	1.0000	4,132,213	57,787
2021	1.5	2,828,052	72.00	70.52	0.9795	1.0000	2,770,065	39,278
2020	2.5	2,316,317	72.00	69.54	0.9659	1.0000	2,237,232	32,171
2019	3.5	1,922,916	72.00	68.56	0.9522	1.0000	1,831,072	26,707
2018	4.5	2,253,630	72.00	67.58	0.9386	1.0000	2,115,348	31,299
2017	5.5	2,349,306	72.00	66.61	0.9251	1.0000	2,173,286	32,627
2016	6.5	2,125,435	72.01	65.64	0.9115	1.0000	1,937,404	29,518
2015	7.5	1,664,329	72.01	64.66	0.8980	1.0000	1,494,609	23,113
2014	8.5	1,501,014	72.01	63.70	0.8845	1.0000	1,327,711	20,844
2013	9.5	1,743,453	72.01	62.73	0.8711	1.0000	1,518,723	24,210
2012	10.5	2,507,165	72.02	61.77	0.8577	1.0000	2,150,362	34,813
2011	11.5	2,056,477	72.02	60.81	0.8444	1.0000	1,736,430	28,556
2010	12.5	2,092,106	72.03	59.85	0.8310	1.0000	1,738,501	29,046
2009	13.5	1,525,711	72.03	58.90	0.8177	1.0000	1,247,559	21,181
2008	14.5	1,528,088	72.04	57.95	0.8044	1.0000	1,229,249	21,212
2007	15.5	2,210,258	72.05	57.01	0.7912	1.0000	1,748,836	30,678
2006	16.5	1,986,963	71.99	56.06	0.7788	1.0000	1,547,350	27,599
2005	17.5	2,179,734	72.06	55.13	0.7650	1.0000	1,667,435	30,247
2004	18.5	1,921,504	72.06	54.19	0.7521	1.0000	1,445,097	26,665
2003	19.5	1,609,604	71.95	53.27	0.7404	1.0000	1,191,675	22,372
2002	20.5	1,961,101	71.83	52.34	0.7288	1.0000	1,429,166	27,304
2001	21.5	1,238,191	71.82	51.42	0.7160	1.0000	886,494	17,239
2000	22.5	1,523,716	72.02	50.51	0.7013	1.0000	1,068,565	21,155
1999	23.5	1,490,670	72.06	49.60	0.6883	1.0000	1,026,057	20,686
1998	24.5	1,263,638	72.00	48.70	0.6763	1.0000	854,626	17,550
1997	25.5	1,334,826	71.80	47.80	0.6657	1.0000	888,599	18,590
1996	26.5	1,530,816	72.11	46.91	0.6505	1.0000	995,825	21,230
1995	27.5	1,763,781	72.03	46.02	0.6389	1.0000	1,126,871	24,486
1994	28.5	1,513,162	72.07	45.14	0.6263	1.0000	947,712	20,995
1993	29.5	1,764,952	72.15	44.26	0.6135	1.0000	1,082,757	24,461
1992	30.5	1,422,323	72.04	43.40	0.6024	1.0000	856,737	19,743
1991	31.5	1,416,468	72.17	42.53	0.5893	1.0000	834,727	19,625
1990	32.5	1,288,464	71.97	41.68	0.5791	1.0000	746,128	17,903
1989	33.5	1,297,352	71.76	40.83	0.5689	1.0000	738,085	18,078
1988	34.5	1,598,785	72.23	39.98	0.5535	1.0000	884,988	22,134
1987	35.5	1,563,875	72.20	39.15	0.5422	1.0000	847,888	21,659
1986	36.5	1,293,397	72.04	38.32	0.5319	1.0000	687,928	17,953

Schedule A
Page 2 of 3

OTTER TAIL POWER COMPANY

Distribution Plant
Account: 364.00 Poles, Towers and Fixtures

Dispersion: 72 - R3
Procedure: Vintage Group

Generation Arrangement

	December 31, 2022							
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1985	37.5	1,509,053	71.87	37.49	0.5217	1.0000	787,261	20,997
1984	38.5	1,040,383	71.73	36.68	0.5114	1.0000	532,009	14,505
1983	39.5	1,034,856	72.28	35.87	0.4963	1.0000	513,591	14,318
1982	40.5	1,390,168	71.87	35.07	0.4880	1.0000	678,337	19,343
1981	41.5	1,061,277	70.45	34.27	0.4865	1.0000	516,311	15,064
1980	42.5	940,864	71.53	33.49	0.4681	1.0000	440,439	13,153
1979	43.5	859,324	72.27	32.71	0.4526	1.0000	388,935	11,891
1978	44.5	705,455	71.69	31.94	0.4455	1.0000	314,289	9,841
1977	45.5	905,264	72.62	31.17	0.4293	1.0000	388,597	12,466
1976	46.5	733,468	72.48	30.42	0.4197	1.0000	307,818	10,120
1975	47.5	545,224	69.73	29.67	0.4255	1.0000	231,994	7,819
1974	48.5	448,244	72.60	28.93	0.3985	1.0000	178,628	6,174
1973	49.5	524,220	73.00	28.20	0.3863	1.0000	202,503	7,181
1972	50.5	488,011	71.30	27.48	0.3854	1.0000	188,078	6,845
1971	51.5	557,964	72.90	26.77	0.3671	1.0000	204,851	7,654
1970	52.5	473,128	71.08	26.06	0.3666	1.0000	173,463	6,656
1969	53.5	491,036	73.08	25.37	0.3471	1.0000	170,443	6,719
1968	54.5	401,277	71.90	24.68	0.3433	1.0000	137,758	5,581
1967	55.5	393,345	72.96	24.01	0.3290	1.0000	129,429	5,391
1966	56.5	396,812	72.90	23.34	0.3202	1.0000	127,057	5,443
1965	57.5	366,825	70.52	22.69	0.3217	1.0000	118,019	5,202
1964	58.5	365,341	72.50	22.04	0.3041	1.0000	111,084	5,039
1963	59.5	330,335	73.78	21.41	0.2902	1.0000	95,864	4,477
1962	60.5	338,104	73.40	20.79	0.2832	1.0000	95,764	4,606
1961	61.5	282,123	74.23	20.18	0.2719	1.0000	76,699	3,801
1960	62.5	357,279	73.16	19.58	0.2677	1.0000	95,627	4,883
1959	63.5	271,435	74.78	19.00	0.2540	1.0000	68,947	3,630
1958	64.5	232,250	74.61	18.42	0.2469	1.0000	57,350	3,113
1957	65.5	214,519	73.41	17.86	0.2433	1.0000	52,193	2,922
1956	66.5	192,839	75.36	17.31	0.2297	1.0000	44,302	2,559
1955	67.5	171,158	71.51	16.78	0.2346	1.0000	40,158	2,394
1954	68.5	108,734	74.04	16.25	0.2195	1.0000	23,872	1,469
1953	69.5	169,167	74.20	15.75	0.2122	1.0000	35,899	2,280
1952	70.5	103,598	72.78	15.25	0.2095	1.0000	21,707	1,423
1951	71.5	118,741	72.89	14.77	0.2026	1.0000	24,057	1,629
1950	72.5	59,224	67.57	14.30	0.2116	1.0000	12,532	877
1949	73.5	134,206	77.63	13.84	0.1783	1.0000	23,927	1,729

Schedule A
Page 3 of 3

OTTER TAIL POWER COMPANY

Distribution Plant
Account: 364.00 Poles, Towers and Fixtures

Dispersion: 72 - R3
Procedure: Vintage Group

Generation Arrangement

	December 31, 2022				Net			
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1948	74.5	56,970	70.45	13.40	0.1902	1.0000	10,835	809
1947	75.5	22,219	68.25	12.97	0.1900	1.0000	4,222	326
1946	76.5	12,293	69.72	12.55	0.1800	1.0000	2,213	176
1945	77.5	12,282	62.83	12.15	0.1933	1.0000	2,374	195
1944	78.5	7,517	65.19	11.75	0.1803	1.0000	1,355	115
1943	79.5	5,122	74.32	11.37	0.1530	1.0000	784	69
1942	80.5	12,474	72.99	11.00	0.1508	1.0000	1,881	171
1941	81.5	27,964	75.12	10.65	0.1418	1.0000	3,964	372
1940	82.5	2,729	58.63	10.30	0.1757	1.0000	480	47
1939	83.5	8,162	65.23	9.97	0.1528	1.0000	1,247	125
1938	84.5	12,112	69.71	9.64	0.1383	1.0000	1,675	174
1937	85.5	24,118	80.21	9.32	0.1162	1.0000	2,804	301
1936	86.5	12,703	78.65	9.02	0.1147	1.0000	1,456	162
1935	87.5	7,330	73.60	8.72	0.1184	1.0000	868	100
1934	88.5	4,953	77.71	8.43	0.1084	1.0000	537	64
1933	89.5	979	68.15	8.14	0.1194	1.0000	117	14
1932	90.5	9,292	82.87	7.86	0.0948	1.0000	881	112
1931	91.5	39,369	85.87	7.59	0.0884	1.0000	3,479	458
1930	92.5	19,733	79.48	7.32	0.0920	1.0000	1,816	248
1929	93.5	18,455	78.71	7.05	0.0896	1.0000	1,653	234
1928	94.5	1,376	75.83	6.79	0.0895	1.0000	123	18
1927	95.5	3,427	72.65	6.53	0.0898	1.0000	308	47
1926	96.5	1,720	70.40	6.27	0.0891	1.0000	153	24
Total	23.5	$86,786,802	72.07	50.49	0.7005	1.0000	$60,798,324	$1,204,272

Schedule B
Page 1 of 3

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 364.00 Poles, Towers and Fixtures

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2022	0.5	4,160,676		4,160,676	1.0000	0.5000
2021	1.5	2,828,052		2,828,052	1.0000	1.5000
2020	2.5	2,316,317		2,316,317	1.0000	2.5000
2019	3.5	1,922,916		1,922,916	1.0000	3.5000
2018	4.5	2,253,630		2,253,630	1.0000	4.5000
2017	5.5	2,349,306		2,349,306	1.0000	5.5000
2016	6.5	2,125,435		2,125,435	1.0000	6.5000
2015	7.5	1,664,329		1,664,329	1.0000	7.5000
2014	8.5	1,501,014		1,501,014	1.0000	8.5000
2013	9.5	1,743,567		1,743,453	0.9999	9.4996
2012	10.5	2,507,165		2,507,165	1.0000	10.5000
2011	11.5	2,057,969		2,056,477	0.9993	11.4947
2010	12.5	2,092,106		2,092,106	1.0000	12.5000
2009	13.5	1,525,711		1,525,711	1.0000	13.5000
2008	14.5	1,528,088		1,528,088	1.0000	14.5000
2007	15.5	2,210,258		2,210,258	1.0000	15.5000
2006	16.5	1,995,039		1,986,963	0.9960	16.4373
2005	17.5	2,179,898		2,179,734	0.9999	17.4996
2004	18.5	1,923,252		1,921,504	0.9991	18.4851
2003	19.5	1,621,766		1,609,604	0.9925	19.3593
2002	20.5	1,996,060		1,961,101	0.9825	20.2235
2001	21.5	1,257,958		1,238,191	0.9843	21.2083
2000	22.5	1,535,776		1,523,716	0.9921	22.3916
1999	23.5	1,501,476		1,490,670	0.9928	23.4099
1998	24.5	1,279,257		1,263,638	0.9878	24.3321
1997	25.5	1,366,814		1,334,826	0.9766	25.1097
1996	26.5	1,546,153		1,530,816	0.9901	26.3893
1995	27.5	1,792,915		1,763,781	0.9838	27.2869
1994	28.5	1,535,485		1,513,162	0.9855	28.2987
1993	29.5	1,790,748		1,764,952	0.9856	29.3480
1992	30.5	1,451,235		1,422,323	0.9801	30.2043
1991	31.5	1,444,053		1,416,468	0.9809	31.2981
1990	32.5	1,327,569		1,288,464	0.9705	32.0527
1989	33.5	1,355,288		1,297,352	0.9573	32.8018
1988	34.5	1,634,221		1,598,785	0.9783	34.2237
1987	35.5	1,609,287		1,563,875	0.9718	35.1444
1986	36.5	1,337,287		1,293,397	0.9672	35.9265
1985	37.5	1,581,687		1,509,053	0.9541	36.6950

Schedule B
Page 2 of 3

OTTER TAIL POWER COMPANY
Distribution Plant
Account: 364.00 Poles, Towers and Fixtures

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022 Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1984	38.5		1,101,622	1,040,383	0.9444	37.4886
1983	39.5		1,078,307	1,034,856	0.9597	38.9667
1982	40.5		1,482,870	1,390,168	0.9375	39.4855
1981	41.5		1,217,412	1,061,277	0.8717	38.9889
1980	42.5		1,030,737	940,864	0.9128	40.9876
1979	43.5		909,453	859,324	0.9449	42.6291
1978	44.5		770,488	705,455	0.9156	42.9505
1977	45.5		958,505	905,264	0.9445	44.7812
1976	46.5		787,964	733,468	0.9308	45.5298
1975	47.5		654,872	545,224	0.8326	43.6611
1974	48.5		483,769	448,244	0.9266	47.4055
1973	49.5		560,981	524,220	0.9345	48.6758
1972	50.5		560,479	488,011	0.8707	47.8302
1971	51.5		610,808	557,964	0.9135	50.2844
1970	52.5		562,425	473,128	0.8412	49.3042
1969	53.5		547,885	491,036	0.8962	52.1331
1968	54.5		467,727	401,277	0.8579	51.7698
1967	55.5		449,307	393,345	0.8754	53.6413
1966	56.5		457,803	396,812	0.8668	54.3830
1965	57.5		472,642	366,825	0.7761	52.7867
1964	58.5		436,616	365,341	0.8368	55.5459
1963	59.5		386,527	330,335	0.8546	57.5904
1962	60.5		405,434	338,104	0.8339	57.9564
1961	61.5		333,670	282,123	0.8455	59.5241
1960	62.5		442,120	357,279	0.8081	59.1779
1959	63.5		323,190	271,435	0.8399	61.5069
1958	64.5		284,686	232,250	0.8158	62.0206
1957	65.5		278,807	214,519	0.7694	61.4977
1956	66.5		234,336	192,839	0.8229	64.1080
1955	67.5		256,964	171,158	0.6661	60.8957
1954	68.5		151,745	108,734	0.7166	64.0517
1953	69.5		237,240	169,167	0.7131	64.8168
1952	70.5		180,790	103,598	0.5730	63.9836
1951	71.5		198,305	118,741	0.5988	64.6562
1950	72.5		123,427	59,224	0.4798	59.8851
1949	73.5		185,887	134,206	0.7220	70.4747
1948	74.5		121,860	56,970	0.4675	63.7979
1947	75.5		48,668	22,219	0.4565	62.0827

Schedule B
Page 3 of 3

OTTER TAIL POWER COMPANY
Distribution Plant
Account: 364.00 Poles, Towers and Fixtures

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022 Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1946	76.5		28,138	12,293	0.4369	64.0180
1945	77.5		41,994	12,282	0.2925	57.5747
1944	78.5		21,661	7,517	0.3470	60.3580
1943	79.5		10,011	5,122	0.5116	69.8908
1942	80.5		26,714	12,474	0.4669	68.9373
1941	81.5		57,960	27,964	0.4825	71.4218
1940	82.5		26,439	2,729	0.1032	55.2685
1939	83.5		35,087	8,162	0.2326	62.1815
1938	84.5		41,307	12,112	0.2932	66.9595
1937	85.5		47,457	24,118	0.5082	77.7382
1936	86.5		35,935	12,703	0.3535	76.4321
1935	87.5		22,608	7,330	0.3242	71.6218
1934	88.5		13,275	4,953	0.3731	75.9476
1933	89.5		7,463	979	0.1311	66.5877
1932	90.5		23,734	9,292	0.3915	81.4920
1931	91.5		97,181	39,369	0.4051	84.6554
1930	92.5		73,580	19,733	0.2682	78.4209
1929	93.5		94,701	18,455	0.1949	77.7931
1928	94.5		139,496	1,376	0.0099	75.0330
1927	95.5		79,368	3,427	0.0432	71.9647
1926	96.5		64,033	1,720	0.0269	69.8167
1925	97.5		43,632		0.0000	66.8340
1924	98.5		70,149		0.0000	65.5741
1923	99.5		11,578		0.0000	64.8769
1922	100.5		19,375		0.0000	65.5009
1921	101.5		17,279		0.0000	65.8090
1920	102.5		6,458		0.0000	66.4339
1919	103.5		5,703		0.0000	67.1622
1918	104.5		5,029		0.0000	67.8083
1917	105.5		25,291		0.0000	68.2645
1916	106.5		246		0.0000	69.0000
Total	23.5	$69,849,761	$20,989,212	$86,786,802	0.9554	

Schedule C
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 364.00 Poles, Towers and Fixtures

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	20,230,234	1,541,370	129,553		21,642,051
1986	21,642,051	1,128,617	92,300		22,678,368
1987	22,678,368	1,598,426	123,529		24,153,265
1988	24,153,265	1,264,623	91,471		25,326,417
1989	25,326,417	1,355,627	79,626		26,602,418
1990	26,602,418	1,327,313	91,216		27,838,515
1991	27,838,515	1,443,902	82,060		29,200,357
1992	29,200,357	1,451,561	92,775		30,559,143
1993	30,559,143	1,790,748	150,713		32,199,178
1994	32,199,178	1,535,485	97,807		33,636,856
1995	33,636,856	1,781,790	109,364		35,309,282
1996	35,309,282	1,546,130	102,687		36,752,725
1997	36,752,725	1,369,066	104,127		38,017,664
1998	38,017,664	1,279,256	152,243		39,144,677
1999	39,144,677	1,431,003	89,885		40,485,795
2000	40,485,795	1,521,900	125,345		41,882,351
2001	41,882,351	1,257,958	136,265		43,004,043
2002	43,004,043	1,957,398	116,660	8,678	44,853,459
2003	44,853,459	1,571,035	105,812	49	46,318,731
2004	46,318,731	1,923,252	96,871		48,145,112
2005	48,145,112	2,158,566	52,496	1	50,251,183
2006	50,251,183	1,981,943	39,110	(2)	52,194,014
2007	52,194,014	1,965,477	90,664		54,068,827
2008	54,068,827	2,199,448	80,105		56,188,171
2009	56,188,171	1,578,874	66,357		57,700,687
2010	57,700,687	2,473,239	61,692	1,011,755	61,123,990
2011	61,123,990	1,655,608	135,121	(609)	62,643,868
2012	62,643,868	2,070,202	126,249	55,425	64,643,246
2013	64,643,246	1,869,492	90,650	(22,237)	66,399,850
2014	66,399,850	1,617,647	125,969	21,201	67,912,729
2015	67,912,729	1,619,110	103,077		69,428,763
2016	69,428,763	1,526,673	107,218	1,597	70,849,816
2017	70,849,816	2,475,570	127,046		73,198,340
2018	73,198,340	2,344,762	179,859		75,363,243
2019	75,363,243	2,067,232	97,593		77,332,882
2020	77,332,882	1,889,713	99,537		79,123,058
2021	79,123,058	2,911,432	123,744		81,910,745
2022	81,910,745	5,049,553	173,496		86,786,802

Schedule C
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 364.00 Poles, Towers and Fixtures

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	20,300,918	1,541,107	129,553		21,712,473
1986	21,712,473	1,271,394	92,300		22,891,566
1987	22,891,566	1,598,450	125,219	1,690	24,366,487
1988	24,366,487	1,626,910	89,509	109	25,903,998
1989	25,903,998	1,356,610	81,697		27,178,910
1990	27,178,910	1,327,313	91,216		28,415,007
1991	28,415,007	1,443,902	81,856		29,777,052
1992	29,777,052	1,451,561	92,856	81	31,135,839
1993	31,135,839	1,790,748	150,713		32,775,873
1994	32,775,873	1,535,485	96,982		34,214,377
1995	34,214,377	1,781,791	109,568		35,886,600
1996	35,886,600	1,546,130	103,512		37,329,218
1997	37,329,218	1,369,066	104,127		38,594,157
1998	38,594,157	1,279,256	152,243		39,721,170
1999	39,721,170	1,429,405	89,885		41,060,690
2000	41,060,690	1,521,901	125,345		42,457,247
2001	42,457,247	1,257,958	136,265		43,578,940
2002	43,578,940	1,958,995	116,660	8,678	45,429,953
2003	45,429,953	1,571,037	105,812	49	46,895,227
2004	46,895,227	1,923,252	96,871		48,721,608
2005	48,721,608	2,179,898	52,496		50,849,010
2006	50,849,010	1,970,710	39,110		52,780,610
2007	52,780,610	2,209,421	90,664		54,899,367
2008	54,899,367	1,528,926	80,105		56,348,189
2009	56,348,189	1,470,953	66,357		57,752,784
2010	57,752,784	2,092,106	61,692	1,011,755	60,794,953
2011	60,794,953	2,028,006	135,121	(609)	62,687,230
2012	62,687,230	2,524,193	126,249	55,425	65,140,598
2013	65,140,598	1,749,169	90,650	(22,237)	66,776,880
2014	66,776,880	1,505,600	125,969	21,201	68,177,712
2015	68,177,712	1,662,592	103,077		69,737,228
2016	69,737,228	2,125,574	107,218	1,597	71,757,181
2017	71,757,181	2,349,306	127,046		73,979,441
2018	73,979,441	2,253,630	179,859		76,053,212
2019	76,053,212	1,922,916	97,593		77,878,535
2020	77,878,535	2,316,317	99,537		80,095,314
2021	80,095,314	2,828,052	123,744		82,799,622
2022	82,799,622	4,160,676	173,496		86,786,802

Schedule D
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 364.00 Poles, Towers and Fixtures

T-Cut: None
Placement Band: 1916-2022
Hazard Function: Proportion Retired
Weighting: Exposures

Rolling Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-1989	0.0	58.6	L1.5*	9.87	55.8	S2	7.11	56.7	R3 *	9.19
1986-1990	0.0	60.5	L1.5*	10.74	56.9	S2 *	7.24	57.9	R3 *	8.67
1987-1991	0.0	61.1	L2*	10.56	57.2	S3 *	6.61	58.3	R3 *	8.85
1988-1992	0.0	64.2	L2*	10.74	58.7	S3 *	6.33	59.7	R4 *	8.22
1989-1993	0.8	64.3	L1.5*	9.64	58.8	S2 *	5.91	59.4	R3 *	7.89
1990-1994	0.0	65.1	L1.5*	9.53	59.0	S2 *	5.50	59.7	R3 *	6.52
1991-1995	0.0	66.9	L1.5*	8.45	60.0	S2 *	5.03	60.4	R3 *	5.15
1992-1996	0.0	69.5	L1.5*	7.88	61.1	S2	5.56	61.3	R3 *	4.57
1993-1997	0.0	72.5	L1.5*	7.30	63.0	S2	5.61	62.6	R3 *	4.51
1994-1998	11.7	74.9	L1.5*	7.15	63.7	S2	6.74	63.4	R3 *	4.67
1995-1999	12.1	79.4	L1.5*	7.28	65.9	S2	6.77	65.1	R3 *	4.82
1996-2000	8.8	81.4	L1.5*	7.52	67.1	S2	7.19	65.8	R3 *	5.14
1997-2001	22.2	84.0	L1.5*	6.29	68.7	S2	6.58	66.8	R3 *	4.47
1998-2002	0.0	83.1	L1.5*	8.27	67.3	S2	8.04	66.4	R3 *	5.69
1999-2003	40.6	89.8	L1.5*	5.13	70.7	S2	5.86	68.8	R3 *	4.19
2000-2004	40.6	94.1	L1.5*	5.40	71.5	R2.5	6.00	69.7	R4 *	4.53
2001-2005	41.4	100.3	L1.5*	6.20	73.0	R3 *	7.60	71.2	R4 *	6.24
2002-2006	35.7	104.9	L1.5*	7.38	74.0	R3 *	8.95	72.3	R4 *	7.49
2003-2007	41.6	109.6	L1.5*	6.88	76.4	R3 *	5.56	74.3	R4 *	4.54
2004-2008	41.0	106.8	L1.5*	7.50	76.9	S3 *	3.51	75.0	R4	2.66
2005-2009	44.2	105.4	L1.5*	6.91	78.9	S3 *	2.56	76.9	S3 *	2.02
2006-2010	46.8	106.6	L1.5*	6.62	81.3	S2 *	1.45	79.8	S3 *	1.30
2007-2011	18.0	97.3	L1.5*	8.68	76.1	S3 *	4.28	74.9	S3 *	3.79
2008-2012	25.7	96.9	L2*	7.82	76.3	S3 *	3.24	74.9	S3 *	2.92
2009-2013	29.5	99.2	L1.5*	7.73	77.6	S3 *	2.96	75.7	S3 *	2.73
2010-2014	29.7	98.3	L1.5*	7.74	77.6	S3 *	2.58	75.5	S3 *	2.51
2011-2015	28.1	98.4	L1.5*	8.36	78.0	S2 *	2.68	75.7	S3 *	2.22
2012-2016	34.8	105.7	L1.5*	7.89	84.2	S2 *	2.04	81.0	S3 *	0.70
2013-2017	35.0	107.5	L1.5*	7.88	85.5	S2 *	2.00	82.1	S3 *	0.60
2014-2018	28.6	103.2	L1.5*	8.47	83.3	S2 *	2.18	80.4	S3 *	0.56
2015-2019	30.9	106.9	L1.5*	8.36	85.5	S2 *	2.15	82.2	S3 *	0.46
2016-2020	32.7	109.1	L1.5*	8.35	87.1	S2 *	2.18	83.5	S3 *	0.51
2017-2021	31.1	109.0	L1.5*	8.57	87.0	S2 *	2.09	83.8	S3 *	0.44
2018-2022	8.0	106.6	L1.5*	10.36	84.9	S2 *	3.67	81.5	S3 *	2.16

Schedule D
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 364.00 Poles, Towers and Fixtures

T-Cut: None
Placement Band: 1916-2022
Hazard Function: Proportion Retired
Weighting: Exposures

Shrinking Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-2022	4.8	94.6	L1.5*	13.18	76.2	S2*	3.99	74.1	R3*	1.93
1987-2022	4.9	95.8	L1.5*	13.22	76.8	S2*	3.94	74.6	R3*	1.79
1989-2022	5.1	97.3	L1.5*	13.37	77.4	S2*	4.07	75.1	R3*	1.76
1991-2022	5.2	98.5	L1.5*	13.45	78.1	S2*	4.20	75.6	R3*	1.77
1993-2022	5.3	99.8	L1.5*	13.52	78.7	S2*	4.35	76.1	R3*	1.78
1995-2022	5.5	101.4	L1.5*	13.56	79.5	S2*	4.45	76.8	S3*	1.80
1997-2022	5.7	102.4	L1.5*	13.47	80.1	S2*	4.47	77.3	S3*	1.80
1999-2022	5.9	103.4	L1.5*	13.37	80.7	S2*	4.39	77.9	S3*	1.77
2001-2022	6.1	104.1	L1.5*	13.15	81.1	S2*	4.26	78.4	S3*	1.74
2003-2022	6.4	105.1	L1.5*	12.91	81.8	S2*	4.14	79.1	S3*	1.73
2005-2022	6.6	104.6	L1.5*	12.32	82.2	S2*	3.96	79.5	S3*	1.70
2007-2022	7.0	104.1	L1.5*	11.25	82.6	S2*	3.56	79.9	S3*	1.87
2009-2022	7.0	104.5	L1.5*	11.37	82.9	S2*	3.73	80.0	S3*	1.85
2011-2022	6.8	103.9	L1.5*	11.58	82.7	S2*	3.95	79.6	S3*	1.83
2013-2022	8.0	107.0	L1.5*	10.62	85.1	S2*	3.73	81.7	S3*	2.03
2015-2022	8.2	107.2	L1.5*	10.45	85.3	S2*	3.69	81.8	S3*	2.08
2017-2022	8.1	106.5	L1.5*	10.28	84.9	S2*	3.60	81.5	S3*	2.11
2019-2022	8.9	110.2	L1.5*	10.17	86.5	S2*	3.78	82.7	S3*	2.54
2021-2022	6.9	103.0	L2*	9.90	82.2	S3*	3.69	79.6	R4*	3.31

Schedule D
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 364.00 Poles, Towers and Fixtures

T-Cut: None
Placement Band: 1916-2022
Hazard Function: Proportion Retired
Weighting: Exposures

Progressing Band Life Analysis

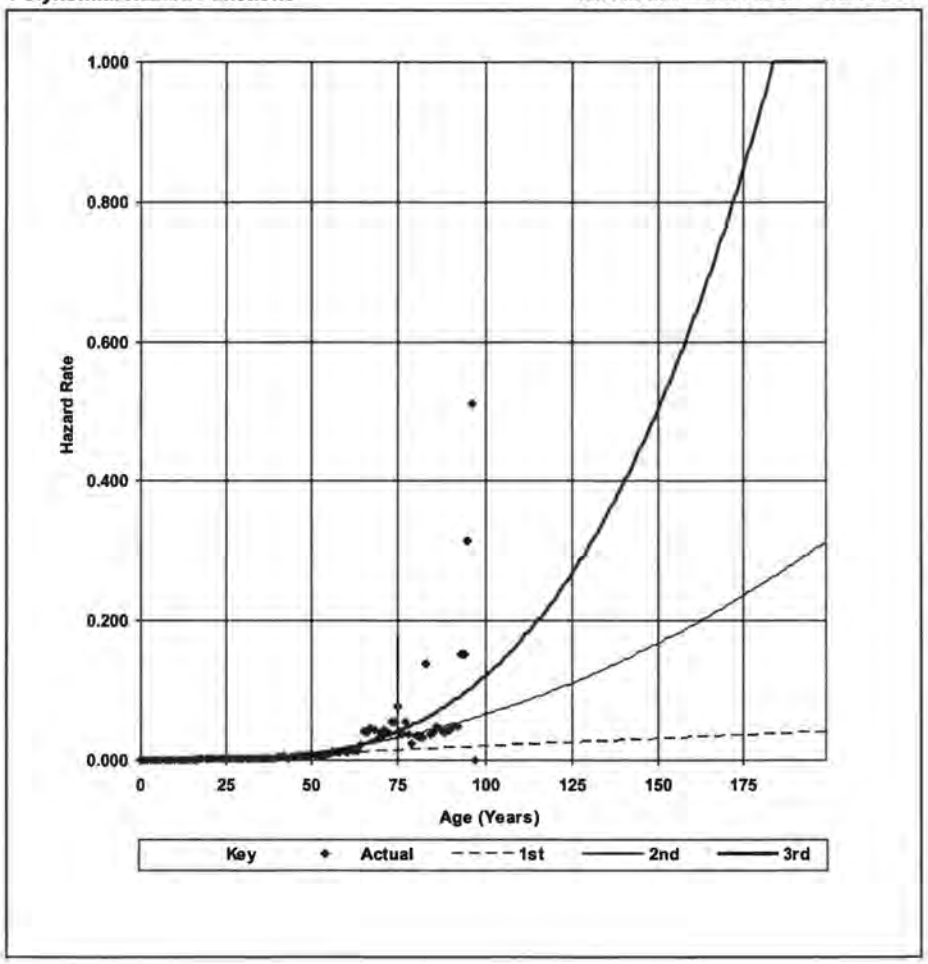
Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-1986	0.2	57.1	L1.5*	7.29	54.7	S2	7.43	55.7	R3 *	12.88
1985-1988	0.0	57.1	L1.5*	9.29	54.9	S2	7.02	55.9	R3 *	9.80
1985-1990	0.0	59.3	L1.5*	10.03	56.3	S2 *	6.99	57.2	R3 *	8.82
1985-1992	0.0	61.0	L1.5*	9.88	57.2	S2 *	6.53	58.0	R3 *	8.19
1985-1994	0.0	62.0	L1.5*	9.51	57.6	S2 *	6.13	58.3	R3 *	6.90
1985-1996	0.0	64.1	L1.5*	8.22	58.7	S2 *	5.45	59.2	R3 *	5.06
1985-1998	6.9	66.2	L1.5*	7.45	59.7	S2	5.30	59.9	R3 *	3.89
1985-2000	4.8	68.7	L1.5*	8.04	61.0	S2	5.79	61.0	R3 *	3.67
1985-2002	0.0	70.8	L1.5*	8.55	62.1	S2	6.14	61.9	R3 *	3.80
1985-2004	20.9	74.5	L1.5*	8.06	63.7	S2	5.77	63.4	R3 *	3.36
1985-2006	16.5	78.2	L1.5*	9.28	65.4	S2	6.00	64.9	R3 *	3.36
1985-2008	21.1	80.6	L1.5*	9.62	66.9	S2	4.90	66.1	R3 *	2.67
1985-2010	22.9	83.8	L1.5*	10.37	68.8	S2	4.46	67.6	R3 *	2.69
1985-2012	13.1	84.5	L1.5*	11.72	69.1	S2 *	4.57	68.0	R3 *	2.24
1985-2014	16.7	86.8	L1.5*	11.93	70.7	S2 *	4.28	69.3	R3 *	2.40
1985-2016	17.1	89.3	L1.5*	12.31	72.3	S2 *	4.22	70.6	R3 *	2.46
1985-2018	15.3	90.5	L1.5*	12.59	73.4	S2 *	4.12	71.6	R3 *	2.35
1985-2020	17.5	93.4	L1.5*	12.60	75.3	S2 *	3.95	73.3	R3 *	2.38
1985-2022	4.8	94.6	L1.5*	13.18	76.2	S2 *	3.99	74.1	R3 *	1.93

Schedule E
Page 1 of 1

OTTER TAIL POWER COMPANY
Distribution Plant
Account: 364.00 Poles, Towers and Fixtures

T-Cut: None
Placement Band: 1916-2022 Observation Band: 1985-2022
Hazard Function: Proportion Retired
Weighting: Exposures
1st: 94.6-L1.5 2nd: 76.2-S2 3rd: 74.1-R3

Polynomial Hazard Functions

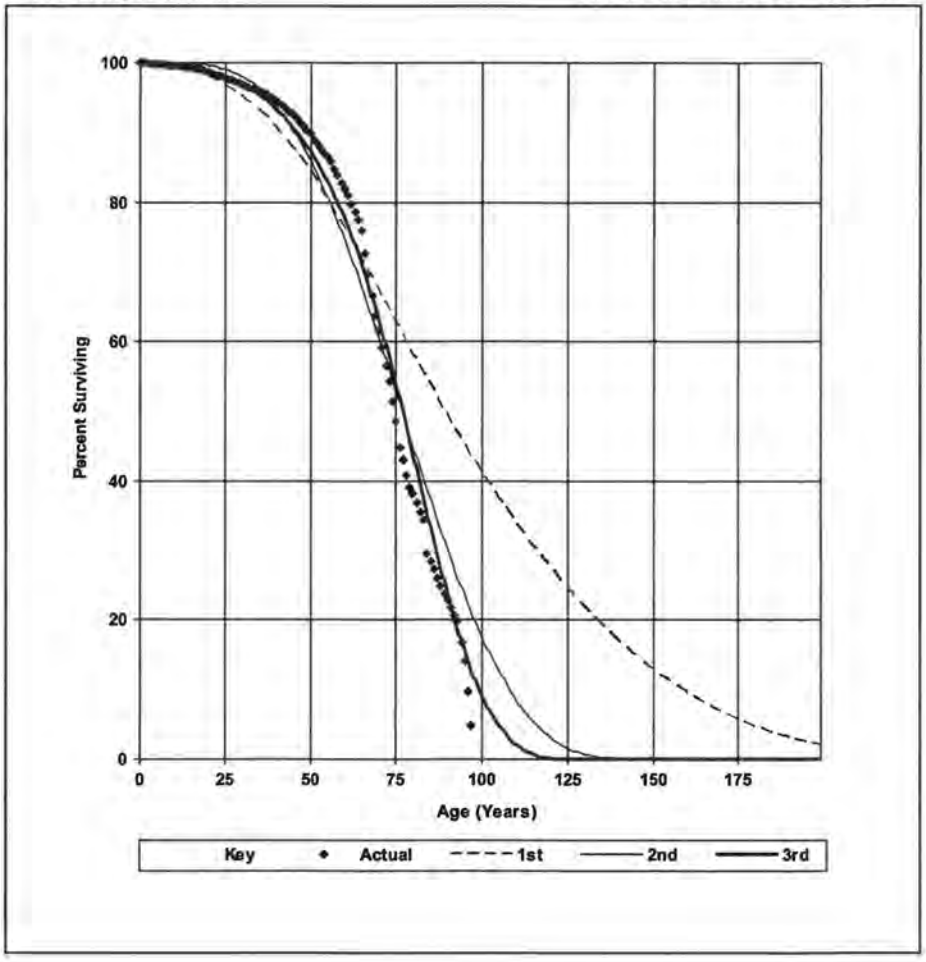


Schedule E
Page 1 of 1

OTTER TAIL POWER COMPANY
Distribution Plant
Account: 364.00 Poles, Towers and Fixtures

T-Cut: None
Placement Band: 1916-2022 Observation Band: 1985-2022
Hazard Function: Proportion Retired
Weighting: Exposures
1st: 94.6-L1.5 2nd: 76.2-S2 3rd: 74.1-R3

Survivorship Functions

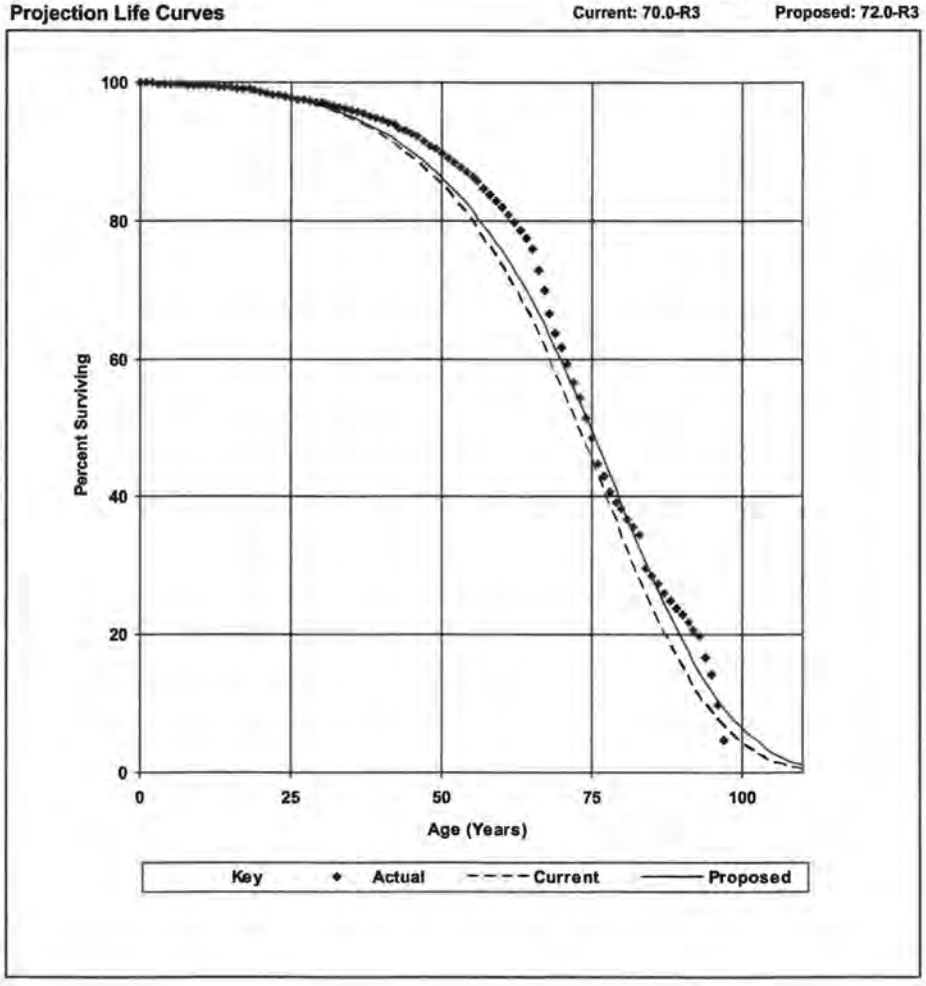


Schedule E
Page 1 of 1

OTTER TAIL POWER COMPANY
Distribution Plant
Account: 364.00 Poles, Towers and Fixtures

T-Cut: None
Placement Band: 1916-2022
Observation Band: 1985-2022

Projection Life Curves Current: 70.0-R3 Proposed: 72.0-R3



Scheduled F
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 364.00 Poles, Towers and Fixtures

Unadjusted Net Salvage History

		Gross Salvage			Cost of Retiring			Net Salvage		
Year	Retirements	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1985	129,553	90,214	69.6		105,411	81.4		(15,197)	-11.7	
1986	92,300	107,284	116.2		191,942	208.0		(84,658)	-91.7	
1987	123,529	76,811	62.2		282,804	228.9		(205,993)	-166.8	
1988	91,471	56,573	61.8		201,033	219.8		(144,460)	-157.9	
1989	79,626	69,760	87.6	77.6	211,287	265.3	192.2	(141,527)	-177.7	-114.6
1990	91,216	78,366	85.9	81.3	217,396	238.3	231.0	(139,030)	-152.4	-149.7
1991	82,060	92,975	113.3	80.0	223,467	272.3	242.8	(130,492)	-159.0	-162.7
1992	92,775	49,535	53.4	79.4	217,784	234.7	245.0	(168,249)	-181.4	-165.6
1993	150,713	107,878	71.6	80.3	268,158	177.9	229.3	(160,280)	-106.3	-149.0
1994	97,807	89,151	91.1	81.2	210,616	215.3	221.0	(121,465)	-124.2	-139.8
1995	109,364	71,326	65.2	77.1	230,827	211.1	216.0	(159,501)	-145.8	-138.9
1996	102,687	62,292	60.7	68.7	208,306	202.9	205.2	(146,014)	-142.2	-136.5
1997	104,127	72,022	69.2	71.3	130,163	125.0	185.6	(58,141)	-55.8	-114.3
1998	152,243	64,760	42.5	63.5	173,105	113.7	168.3	(108,345)	-71.2	-104.8
1999	89,885	82,772	92.1	63.3	131,992	146.8	156.6	(49,220)	-54.8	-93.4
2000	125,345	36,227	28.9	55.4	192,657	153.7	145.6	(156,430)	-124.8	-90.2
2001	136,265	137,792	101.1	64.7	149,601	109.8	127.9	(11,809)	-8.7	-63.2
2002	116,660	32,446	27.8	57.1	260,575	223.4	146.3	(228,129)	-195.6	-89.3
2003	105,812	110,572	104.5	69.7	150,366	142.1	154.2	(39,794)	-37.6	-84.6
2004	96,871	76,338	78.8	67.7	171,590	177.1	159.2	(95,252)	-98.3	-91.5
2005	52,496	102,491	195.2	90.5	131,039	249.6	169.9	(28,548)	-54.4	-79.4
2006	39,110	(37,368)	-95.5	69.2	120,749	308.7	203.0	(158,117)	-404.3	-133.8
2007	90,664	235,735	260.0	126.7	197,785	218.2	200.4	37,951	41.9	-73.7
2008	80,105	115,581	144.3	137.2	185,684	231.8	224.6	(70,103)	-87.5	-87.4
2009	66,357	(91,922)	-138.5	98.7	168,275	253.6	244.4	(260,196)	-392.1	-145.7
2010	61,692	(27,914)	-45.2	57.4	196,104	317.9	257.0	(224,018)	-363.1	-199.6
2011	135,121	571,874	423.2	185.1	270,739	200.4	234.7	301,135	222.9	-49.6
2012	126,249	65,649	52.0	134.9	273,679	216.8	233.1	(208,030)	-164.8	-98.2
2013	90,650	40,904	45.1	116.4	206,854	228.2	232.4	(165,949)	-183.1	-116.0
2014	125,969	128,136	101.7	144.3	268,760	213.4	225.3	(140,624)	-111.6	-81.1
2015	103,077	109,106	105.8	157.6	265,194	257.3	221.2	(156,088)	-151.4	-63.6
2016	107,218	151,117	140.9	89.5	299,905	279.7	237.6	(148,788)	-138.8	-148.1
2017	127,046	244,324	192.3	121.6	328,414	258.5	247.2	(84,089)	-66.2	-125.6
2018	179,859	263,871	146.7	139.4	560,350	311.5	267.8	(296,479)	-164.8	-128.4
2019	97,593	172,725	177.0	153.1	382,078	391.5	298.6	(209,354)	-214.5	-145.5
2020	99,537	69,095	69.4	147.4	316,210	317.7	308.7	(247,115)	-248.3	-161.3
2021	123,744	306,949	248.1	168.4	458,014	370.1	325.8	(151,066)	-122.1	-157.4
2022	173,496	202,886	116.9	150.6	409,242	235.9	315.3	(206,356)	-118.9	-164.7
Total	4,050,290	4,188,334	103.4		8,968,154	221.4		(4,779,820)	-118.0	

Scheduled F
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 364.00 Poles, Towers and Fixtures

Adjusted Net Salvage History

		Gross Salvage			Cost of Retiring			Net Salvage		
Year	Retirements	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1985	129,553	90,214	69.6		105,411	81.4		(15,197)	-11.7	
1986	92,300	107,284	116.2		191,942	208.0		(84,658)	-91.7	
1987	125,219	76,811	61.3		282,804	225.8		(205,993)	-164.5	
1988	89,509	56,573	63.2		201,033	224.6		(144,460)	-161.4	
1989	81,697	69,760	85.4	77.3	211,287	258.6	191.5	(141,527)	-173.2	-114.2
1990	91,216	78,366	85.9	81.0	217,396	238.3	230.1	(139,030)	-152.4	-149.1
1991	81,856	92,975	113.6	79.8	223,467	273.0	242.0	(130,492)	-159.4	-162.2
1992	92,856	49,535	53.3	79.4	217,784	234.5	245.0	(168,249)	-181.2	-165.6
1993	150,713	107,878	71.6	80.0	268,158	177.9	228.4	(160,280)	-106.3	-148.4
1994	96,982	89,151	91.9	81.4	210,616	217.2	221.5	(121,465)	-125.2	-140.1
1995	109,568	71,326	65.1	77.2	230,827	210.7	216.3	(159,501)	-145.6	-139.1
1996	103,512	62,292	60.2	68.7	208,306	201.2	205.1	(146,014)	-141.1	-136.5
1997	104,127	72,022	69.2	71.3	130,163	125.0	185.5	(58,141)	-55.8	-114.3
1998	152,243	64,760	42.5	63.5	173,105	113.7	168.2	(108,345)	-71.2	-104.8
1999	89,885	82,772	92.1	63.1	131,992	146.8	156.3	(49,220)	-54.8	-93.2
2000	125,345	36,227	28.9	55.3	192,657	153.7	145.4	(156,430)	-124.8	-90.1
2001	136,265	137,792	101.1	64.7	149,601	109.8	127.9	(11,809)	-8.7	-63.2
2002	116,660	32,446	27.8	57.1	260,575	223.4	146.3	(228,129)	-195.6	-89.3
2003	105,812	26,513	25.1	55.0	150,366	142.1	154.2	(123,853)	-117.1	-99.2
2004	96,871	29,788	30.8	45.2	171,590	177.1	159.2	(141,802)	-146.4	-114.0
2005	52,496	102,491	195.2	64.8	131,039	249.6	169.9	(28,548)	-54.4	-105.1
2006	39,110	(37,368)	-95.5	37.4	120,749	308.7	203.0	(158,117)	-404.3	-165.6
2007	90,664	160,035	176.5	73.1	197,785	218.2	200.4	(37,749)	-41.6	-127.3
2008	80,105	42,968	53.6	82.9	185,684	231.8	224.6	(142,716)	-178.2	-141.7
2009	66,357	(151,871)	-228.9	35.4	168,275	253.6	244.4	(320,146)	-482.5	-209.1
2010	61,692	(40,574)	-65.8	-7.9	196,104	317.9	257.0	(236,678)	-383.6	-265.0
2011	135,121	310,589	229.9	74.0	270,739	200.4	234.7	39,850	29.5	-160.7
2012	126,249	51,816	41.0	45.3	273,679	216.8	233.1	(221,863)	-175.7	-187.8
2013	90,650	35,620	39.3	42.8	206,854	228.2	232.4	(171,234)	-188.9	-189.6
2014	125,969	63,808	50.7	78.1	268,760	213.4	225.3	(204,953)	-162.7	-147.3
2015	103,077	46,764	45.4	87.5	265,194	257.3	221.2	(218,430)	-211.9	-133.7
2016	107,218	119,572	111.5	57.4	299,905	279.7	237.6	(180,333)	-168.2	-180.2
2017	127,046	215,543	169.7	86.9	328,414	258.5	247.2	(112,870)	-88.8	-160.3
2018	179,859	237,234	131.9	106.2	560,350	311.5	267.8	(323,116)	-179.6	-161.7
2019	97,593	172,725	177.0	128.8	382,078	391.5	298.6	(209,354)	-214.5	-169.8
2020	99,537	69,095	69.4	133.2	316,210	317.7	308.7	(247,115)	-248.3	-175.5
2021	123,744	295,598	238.9	157.7	458,014	370.1	325.8	(162,417)	-131.3	-168.0
2022	173,496	202,886	116.9	145.0	409,242	235.9	315.3	(206,356)	-118.9	-170.3
Total	4,052,170	3,331,414	82.2		8,968,154	221.3		(5,636,740)	-139.1	

OTTER TAIL POWER COMPANY
2023 FIVE-YEAR REVIEW OF DEPRECIATION CERTIFICATION
PROPOSED REMAINING LIVES & SALVAGE %'s FOR USE IN 2024

Account Number	Class of Utility Plant	Remaining Life (Yrs) per Depr Study (books dated 12/31/2022)	Remaining Life (Yrs) for 2024 Depr Rate Calculation	Net Salvage (%)	Amortization Period (Yrs)
INTANGIBLES					
303.91	Software: 5-year Amortization Period	1.85			5
303.92	Software: 10-year Amortization Period	6.93			10
STEAM PRODUCTION					
	Big Stone Plant				
311-101	Structures & Improvements	22.79	**21.79**	-5.8%	
312-101	Boiler Plant Equipment	22.79	**21.79**	-5.8%	
314-101	Turbogenerator Units	22.77	**21.77**	-5.8%	
315-101	Accessory Electric Equipment	22.78	**21.78**	-5.8%	
316-101	Misc. Power Plant Equipment	22.78	**21.78**	-5.8%	
	Hoot Lake Plant - Units 2 & 3				
312.1-102	Boiler Plant Equipment	27.46	**26.46**	0.0%	
	Coyote Station				
311-103	Structures & Improvements	18.03	**17.03**	-8.6%	
312-103	Boiler Plant Equipment	18.04	**17.04**	-8.6%	
314-103	Turbogenerator Units	18.05	**17.05**	-8.6%	
315-103	Accessory Electric Equipment	18.04	**17.04**	-8.6%	
316-103	Misc. Power Plant Equipment	18.06	**17.06**	-8.6%	
HYDRAULIC PRODUCTION					
	Hoot Lake Hydro Unit				
331-131	Structures & Improvements	37.15	**36.15**	0.0%	
332-131	Reservoirs, Dams & Waterways	37.48	**36.48**	0.0%	
333-131	Water Wheels, Turbines & Gen.	37.34	**36.34**	0.0%	
334-131	Accessory Electric Equipment	37.54	**36.54**	0.0%	
335-131	Misc. Power Plant Equipment	37.50	**36.50**	0.0%	
	Wright Hydro Unit				
331-132	Structures & Improvements	37.35	**36.35**	0.0%	
332-132	Reservoirs, Dams & Waterways	37.47	**36.47**	0.0%	
333-132	Water Wheels, Turbines & Gen.	37.49	**36.49**	0.0%	
334-132	Accessory Electric Equipment	37.45	**36.45**	0.0%	
335-132	Misc. Power Plant Equipment	37.46	**36.46**	0.0%	
	Pisgah Hydro Unit				
331-133	Structures & Improvements	37.33	**36.33**	0.0%	
332-133	Reservoirs, Dams & Waterways	37.52	**36.52**	0.0%	
333-133	Water Wheels, Turbines & Gen.	37.45	**36.45**	0.0%	
334-133	Accessory Electric Equipment	37.45	**36.45**	0.0%	
335-133	Misc. Power Plant Equipment	37.50	**36.50**	0.0%	
	Dayton Hollow Hydro Unit				
331-134	Structures & Improvements	37.54	**36.54**	0.0%	
332-134	Reservoirs, Dams & Waterways	37.51	**36.51**	0.0%	
333-134	Water Wheels, Turbines & Gen.	37.46	**36.46**	0.0%	
334-134	Accessory Electric Equipment	37.42	**36.42**	0.0%	
335-134	Misc. Power Plant Equipment	37.50	**36.50**	0.0%	
	Taplin Gorge Hydro Unit				
331-135	Structures & Improvements	37.06	**36.06**	0.0%	
332-135	Reservoirs, Dams & Waterways	37.39	**36.39**	0.0%	
333-135	Water Wheels, Turbines & Gen.	37.03	**36.03**	0.0%	
334-135	Accessory Electric Equipment	37.40	**36.40**	0.0%	
335-135	Misc. Power Plant Equipment	37.47	**36.47**	0.0%	

OTTER TAIL POWER COMPANY
2023 FIVE-YEAR REVIEW OF DEPRECIATION CERTIFICATION
PROPOSED REMAINING LIVES & SALVAGE %'s FOR USE IN 2024

Account Number	Class of Utility Plant	Remaining Life (Yrs) per Depr Study (books dated 12/31/2022)	Remaining Life (Yrs) for 2024 Depr Rate Calculation	Net Salvage (%)	Amortization Period (Yrs)
OTHER PRODUCTION					
	Jamestown Unit 1				
341-140	Structures & Improvements	10.35	**9.35**	-6.2%	
342-140	Fuel Holders & Accessories	10.36	**9.36**	-6.2%	
343-140	Prime Movers	10.35	**9.35**	-6.2%	
345-140	Accessory Electric Equipment	10.34	**9.34**	-6.2%	
346-140	Misc. Power Plant Equipment	10.36	**9.36**	-6.2%	
	Jamestown Unit 2				
341-142	Structures & Improvements	10.36	**9.36**	-6.2%	
342-142	Fuel Holders & Accessories	10.35	**9.35**	-6.2%	
343-142	Prime Movers	10.35	**9.35**	-6.2%	
345-142	Accessory Electric Equipment	10.36	**9.36**	-6.2%	
346-142	Misc. Power Plant Equipment	10.35	**9.35**	-6.2%	
	Lake Preston				
341-141	Structures & Improvements	10.36	**9.36**	-7.1%	
342-141	Fuel Holders & Accessories	10.35	**9.35**	-7.1%	
343-141	Prime Movers	10.35	**9.35**	-7.1%	
345-141	Accessory Electric Equipment	10.35	**9.35**	-7.1%	
346-141	Misc. Power Plant Equipment	10.35	**9.35**	-7.1%	
	Solway Combustion Turbine Plant				
341-144	Structures & Improvements	15.19	**14.19**	-1.6%	
342-144	Fuel Holders & Accessories	15.19	**14.19**	-1.6%	
343-144	Prime Movers	15.19	**14.19**	-1.6%	
345-144	Accessory Electric Equipment	15.19	**14.19**	-1.6%	
346-144	Misc. Power Plant Equipment	15.19	**14.19**	-1.6%	
	Astoria Station				
341-145	Structures & Improvements	32.09	**31.09**	-2.2%	
342-145	Fuel Holders & Accessories	32.09	**31.09**	-2.2%	
343-145	Prime Movers	32.09	**31.09**	-2.2%	
345-145	Accessory Electric Equipment	32.09	**31.09**	-2.2%	
346-145	Misc. Power Plant Equipment	32.09	**31.09**	-2.2%	
	Langdon Wind Energy Center				
341-160	Structures & Improvements	19.01	**18.01**	-7.6%	
344-160	Generators	19.01	**18.01**	-7.6%	
345-160	Accessory Electric Equipment	19.01	**18.01**	-7.6%	
346-160	Misc. Power Plant Equipment	19.02	**18.02**	-7.6%	
	Ashtabula Wind Energy Center				
341-161	Structures & Improvements	19.96	**18.96**	-6.3%	
344-161	Generators	19.96	**18.96**	-6.3%	
345-161	Accessory Electric Equipment	19.96	**18.96**	-6.3%	
346-161	Misc. Power Plant Equipment	19.97	**18.97**	-6.3%	
	Luverne Wind Energy Center				
341-162	Structures & Improvements	20.90	**19.90**	-10.2%	
344-162	Generators	20.90	**19.90**	-10.2%	
345-162	Accessory Electric Equipment	20.90	**19.90**	-10.2%	
346-162	Misc. Power Plant Equipment	20.92	**19.92**	-10.2%	
	Ashtabula III Wind Energy Center				
341-161	Structures & Improvements	24.66	**23.66**	-12.5%	
344-161	Generators	24.66	**23.66**	-12.5%	
345-161	Accessory Electric Equipment	24.66	**23.66**	-12.5%	
346-161	Misc. Power Plant Equipment	24.66	**23.66**	-12.5%	
	Merricourt Wind Energy Center				
341-163	Structures & Improvements	31.17	**30.17**	-8.5%	
344-163	Generators	31.17	**30.17**	-8.5%	
345-163	Accessory Electric Equipment	31.17	**30.17**	-8.5%	
346-163	Misc. Power Plant Equipment	31.18	**30.18**	-8.5%	

OTTER TAIL POWER COMPANY
2023 FIVE-YEAR REVIEW OF DEPRECIATION CERTIFICATION
PROPOSED REMAINING LIVES & SALVAGE %'s FOR USE IN 2024

Account Number	Class of Utility Plant	Remaining Life (Yrs) per Depr Study (books dated 12/31/2022)	Remaining Life (Yrs) for 2024 Depr Rate Calculation	Net Salvage (%)	Amortization Period (Yrs)
	Hoot Lake Solar				
341-165	Structures & Improvements		**34.50**	-12.1%	
343-165	Prime Movers		**34.50**	-12.1%	
345-165	Accessory Electric Equipment		**34.50**	-12.1%	
346-165	Misc. Power Plant Equipment		**34.50**	-12.1%	
	MN Small Solar				
341-166	Structures & Improvements	21.86	**20.86**	-1.0%	
345-166	Accessory Electric Equipment	21.86	**20.86**	-1.0%	
	ND Small Solar				
341-167	Structures & Improvements	21.86	**20.86**	-1.0%	
345-167	Accessory Electric Equipment	21.86	**20.86**	-1.0%	
TRANSMISSION					
353	Station Equipment	56.05	**56.05**	-5.0%	
354	Towers & Fixtures	73.24	**73.24**	-10.0%	
355	Poles & Fixtures	65.47	**65.47**	-50.0%	
356	Overhead Conductor & Devices	67.29	**67.29**	-30.0%	
358	Underground Conductor & Devices	21.21	**21.21**	-5.0%	
DISTRIBUTION					
362	Station Equipment	36.35	**36.35**	5.0%	
364	Poles, Towers & Fixtures	50.49	**50.49**	-125.0%	
365	Overhead Conductor & Devices	46.05	**46.05**	-70.0%	
367	Underground Conductor & Devices	36.33	**36.33**	-5.0%	
368	Line Transformers	32.56	**32.56**	30.0%	
369	Overhead Services	33.48	**33.48**	-300.0%	
369.1	Underground Services	37.18	**37.18**	-50.0%	
370	Meters	20.46	**20.46**		
370.05	Smart Meters	15.57	**15.57**		
370.1	Load Management Switches	3.72	**3.72**		
371.10	Electric Vehicle (EV) Charging Stations	6.50			10
371.20	Other Private Lighting	17.41	**17.41**	-5.0%	
373	Street Lighting & Signal System	16.47	**16.47**	-10.0%	
	Utility Vehicle Charging Statons				
GENERAL PLANT					
	Depreciable				
390	Structures & Improvements	33.74	**33.74**		
390.1	General Office Buildings	17.09	**16.09**	46.7%	
390.20	Fleet Service Center Buildings - Fergus Falls	21.82	**20.82**	71.1%	
390.25	Fleet Service Center Buildings - Jamestown	52.47	**51.47**	152.3%	
390.3	Central Stores Building	21.81	**20.81**	87.9%	
396	Power Operated Equipment	17.29	**17.29**	5.0%	
397.4	Communication Towers	29.43	**29.43**	-5.0%	
	Amortizable				
391	Office Furniture	3.82			15
391.1	Office Equipment	4.07			10
391.2	Duplicating Equipment	5.82			10
391.5	Computer Systems	2.20			5
391.6	Computer Related Equipment	1.94			5
394	Tools, Shop & Garage Equipment	7.66			15
394.2	Automated Meter Reading Equip.	10.73			15
397	Communication Equipment	9.69			15
397.1	Radio Telecom Equipment	7.85			10
397.2	Microwave Equipment	6.51			15
397.3	Radio Load Control Equipment	4.25			10

Source is Statement F from Foster Report

OTTER TAIL POWER COMPANY
FIVE-YEAR REVIEW OF DEPRECIATION CERTIFICATION
Supplemental Comments

Future Additions and Retirements:

As indicated in the 2023 Five-Year 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 23 of Attachment 1).

Because Otter Tail Power Company (Otter Tail) files prospective depreciation certification filings, it is unaware of any additional major future additions or retirements that will materially affect this filing's certification results. Future year major additions or retirements will affect future depreciation certification results, historic additions and retirements primarily affect this filings depreciation certification results due to the look back, or historic review back to books dated December 31st 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 utilizing its Hoot Lake Plant MISO Transmission interconnection capabilities with the construction of its 49.9 MW Hoot Lake Solar project. Hoot Lake Solar went into service in Q3 2023 and will help meet our compliance obligations under the Minnesota solar energy standard.

In Otter Tail's Integrated Resource Plan (Docket No. E017/RP-21-339) the Company 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 is working on implementing Advanced Metering Infrastructure (AMI) functionality, an Outage Management System, and a Demand Response System. The Commission has approved an Electric Utility Infrastructure Cost (EUIC) rider and tracker for these investments in Docket No. E-017/M-21-382.

Otter Tail has announced that it will be working with Montana Dakota Utilities Co. to develop, construct and co-own a 95-mile, 345 kV transmission line from Jamestown, North Dakota to Ellendale, North Dakota, a project recently approved by MISO as part of the first phase of MISO's multi-year Long Range Transmission Planning initiative.

Finally, Otter Tail will continue to invest in renewing its existing asset mix making additional investments in Transmission, Distribution, and Solar applications. Otter Tail is working on implementing a wind repowering project at some of its older wind farms, and is also exploring participation in future MISO Long-Range Transmission Planning projects that support our service territory and the MISO system.

OTTER TAIL POWER COMPANY
2023 FIVE-YEAR REVIEW OF DEPRECIATION CERTIFICATION
Comparison of Resource Plan and Depreciation Filing Retirement Dates

	Retirement Dates			
Generating Unit	**Resource Plan 2017 - 2031**	**2023 Depreciation Study (Attachment No. 1)**	**Difference**	**Comments**
BASE LOAD				
➢ 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.
WIND				
➢ 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).
➢ Ashtabula III Wind Energy Center	N/A	Jun-2048	N/A	The Ashtabula III Wind Energy Center has an Average Year of Final Retirement (AYFR) of 2048. 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, 2048 as its retirement date. The 2016 IRP models the Wind Farms as Purchase Power Agreements which expire at the end of their termination year. Ashtabula III was not represented in that IRP as an OTP owned resource, but as a generic wind purchased power agreement.
➢ 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.
HYDRO				
➢ 6 units in 5 dams on the Otter Tail River, FERC licensed	No retirement date discussed - IRP assumes operating perpetually	Jun-2062	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 hydro license is granted. OTP received approval of its 40 year FERC Hydro license in February 2022. Therefore the depreciation study utilizing the midyear convention establishes June 2062 as its retirement date.
PEAKING				
➢ 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.
➢ 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 intial 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 RP, 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 of the two filings.

2023 Depreciation Rate Study



Work Papers



OTTER TAIL POWER COMPANY

Transmission Plant
Account: 353.00 Station Equipment

Dispersion: 65 - R1
Procedure: Vintage Group

Generation Arrangement

	December 31, 2022							
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2022	0.5	7,650,269	65.00	64.63	0.9943	1.0000	7,606,517	117,695
2021	1.5	10,766,643	65.00	63.89	0.9828	1.0000	10,581,855	165,628
2020	2.5	27,266,251	65.01	63.15	0.9714	1.0000	26,485,958	419,398
2019	3.5	11,240,546	65.03	62.42	0.9599	1.0000	10,790,158	172,865
2018	4.5	3,898,579	64.98	61.69	0.9494	1.0000	3,701,125	59,996
2017	5.5	27,484,460	65.06	60.96	0.9370	1.0000	25,753,301	422,433
2016	6.5	8,878,804	65.09	60.24	0.9255	1.0000	8,217,710	136,413
2015	7.5	7,738,055	65.11	59.52	0.9142	1.0000	7,074,354	118,853
2014	8.5	4,119,917	65.13	58.81	0.9029	1.0000	3,719,858	63,257
2013	9.5	2,282,128	65.16	58.09	0.8915	1.0000	2,034,595	35,024
2012	10.5	8,053,613	65.22	57.38	0.8798	1.0000	7,085,780	123,485
2011	11.5	2,306,492	65.21	56.67	0.8691	1.0000	2,004,573	35,370
2010	12.5	894,573	65.26	55.97	0.8577	1.0000	767,281	13,709
2009	13.5	6,907,773	65.39	55.27	0.8452	1.0000	5,838,776	105,644
2008	14.5	8,528,262	65.44	54.57	0.8339	1.0000	7,111,824	130,325
2007	15.5	343,155	65.34	53.87	0.8245	1.0000	282,927	5,252
2006	16.5	952,661	65.48	53.18	0.8121	1.0000	773,697	14,549
2005	17.5	295,029	65.44	52.49	0.8020	1.0000	236,624	4,508
2004	18.5	1,637,957	64.89	51.80	0.7982	1.0000	1,307,445	25,240
2003	19.5	1,617,323	65.48	51.11	0.7806	1.0000	1,262,440	24,699
2002	20.5	2,779,101	64.16	50.43	0.7860	1.0000	2,184,287	43,314
2001	21.5	1,736,709	65.56	49.75	0.7589	1.0000	1,317,906	26,492
2000	22.5	1,191,466	65.15	49.07	0.7532	1.0000	897,417	18,289
1999	23.5	1,017,351	65.57	48.39	0.7380	1.0000	750,812	15,516
1998	24.5	690,121	65.16	47.72	0.7323	1.0000	505,362	10,591
1997	25.5	1,410,896	65.65	47.04	0.7166	1.0000	1,011,065	21,492
1996	26.5	1,350,702	63.78	46.37	0.7271	1.0000	982,162	21,179
1995	27.5	405,844	64.55	45.71	0.7081	1.0000	287,375	6,287
1994	28.5	645,645	64.54	45.04	0.6979	1.0000	450,588	10,003
1993	29.5	1,216,428	66.04	44.38	0.6721	1.0000	817,514	18,419
1992	30.5	1,219,214	66.40	43.73	0.6586	1.0000	802,942	18,362
1991	31.5	420,381	64.40	43.07	0.6688	1.0000	281,160	6,527
1990	32.5	1,665,019	63.84	42.42	0.6645	1.0000	1,106,392	26,079
1989	33.5	741,218	62.92	41.78	0.6640	1.0000	492,135	11,780
1988	34.5	631,748	67.49	41.14	0.6095	1.0000	385,075	9,361
1987	35.5	530,222	62.77	40.50	0.6452	1.0000	342,106	8,447
1986	36.5	1,074,817	64.51	39.86	0.6180	1.0000	664,196	16,662

OTTER TAIL POWER COMPANY

Transmission Plant
Account: 353.00 Station Equipment

Dispersion: 65 - R1
Procedure: Vintage Group

Generation Arrangement

	December 31, 2022							
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1985	37.5	841,364	60.40	39.23	0.6496	1.0000	546,509	13,929
1984	38.5	177,911	55.71	38.61	0.6931	1.0000	123,302	3,194
1983	39.5	924,867	65.13	37.99	0.5832	1.0000	539,403	14,199
1982	40.5	2,294,020	65.11	37.37	0.5740	1.0000	1,316,682	35,233
1981	41.5	8,955,595	66.43	36.76	0.5534	1.0000	4,955,919	134,821
1980	42.5	92,294	54.01	36.15	0.6694	1.0000	61,781	1,709
1979	43.5	735,734	65.47	35.55	0.5430	1.0000	399,484	11,237
1978	44.5	341,078	61.07	34.95	0.5723	1.0000	195,209	5,585
1977	45.5	978,549	66.90	34.36	0.5137	1.0000	502,637	14,628
1976	46.5	393,505	62.67	33.77	0.5389	1.0000	212,061	6,279
1975	47.5	1,733,410	63.48	33.19	0.5229	1.0000	906,364	27,306
1974	48.5	119,786	65.13	32.62	0.5008	1.0000	59,985	1,839
1973	49.5	346,636	67.18	32.05	0.4770	1.0000	165,349	5,160
1972	50.5	432,053	66.79	31.48	0.4713	1.0000	203,625	6,469
1971	51.5	250,717	68.37	30.92	0.4522	1.0000	113,374	3,667
1970	52.5	280,393	65.05	30.36	0.4667	1.0000	130,872	4,310
1969	53.5	113,911	65.05	29.81	0.4583	1.0000	52,210	1,751
1968	54.5	196,794	67.47	29.27	0.4338	1.0000	85,369	2,917
1967	55.5	477,630	66.19	28.73	0.4340	1.0000	207,308	7,216
1966	56.5	83,650	68.30	28.20	0.4128	1.0000	34,532	1,225
1965	57.5	38,790	67.26	27.67	0.4113	1.0000	15,956	577
1964	58.5	157,967	66.32	27.14	0.4093	1.0000	64,653	2,382
1963	59.5	36,155	61.79	26.63	0.4309	1.0000	15,581	585
1962	60.5	146,947	69.65	26.11	0.3749	1.0000	55,097	2,110
1961	61.5	127,467	66.81	25.61	0.3833	1.0000	48,854	1,908
1960	62.5	113,643	66.73	25.10	0.3762	1.0000	42,757	1,703
1959	63.5	29,962	69.49	24.61	0.3541	1.0000	10,610	431
1958	64.5	10,593	57.51	24.12	0.4193	1.0000	4,442	184
1957	65.5	180,267	70.53	23.63	0.3350	1.0000	60,397	2,556
1956	66.5	86,818	71.44	23.15	0.3241	1.0000	28,135	1,215
1955	67.5	86,894	69.30	22.67	0.3272	1.0000	28,431	1,254
1954	68.5	20,759	61.91	22.20	0.3587	1.0000	7,446	335
1953	69.5	163,577	69.89	21.74	0.3110	1.0000	50,879	2,340
1952	70.5	23	49.61	21.28	0.4290	1.0000	10	
1950	72.5	56,940	63.41	20.37	0.3213	1.0000	18,295	898
1947	75.5	181	83.22	19.05	0.2289	1.0000	41	2

OTTER TAIL POWER COMPANY

Transmission Plant
Account: 353.00 Station Equipment

Dispersion: 65 - R1
Procedure: Vintage Group

Generation Arrangement

	December 31, 2022							
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1946	76.5	414	56.07	18.62	0.3321	1.0000	138	7
Total	12.8	$182,616,669	65.12	56.05	0.8607	1.0000	$157,178,989	$2,804,304

OTTER TAIL POWER COMPANY

Transmission Plant

Account: 353.00 Station Equipment

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2022	0.5	7,650,269		7,650,269	1.0000	0.5000
2021	1.5	10,766,643		10,766,643	1.0000	1.5000
2020	2.5	27,266,251		27,266,251	1.0000	2.5000
2019	3.5	11,240,546		11,240,546	1.0000	3.5000
2018	4.5	4,237,744		3,898,579	0.9200	4.4395
2017	5.5	27,489,190		27,484,460	0.9998	5.4999
2016	6.5	8,881,095		8,878,804	0.9997	6.4999
2015	7.5	7,773,014		7,738,055	0.9955	7.4886
2014	8.5	4,177,050		4,119,917	0.9863	8.4781
2013	9.5	2,297,840		2,282,128	0.9932	9.4692
2012	10.5	8,073,902		8,053,613	0.9975	10.4850
2011	11.5	2,339,872		2,306,492	0.9857	11.4279
2010	12.5	912,817		894,573	0.9800	12.4194
2009	13.5	6,913,597		6,907,773	0.9992	13.4924
2008	14.5	8,559,926		8,528,262	0.9963	14.4797
2007	15.5	354,812		343,155	0.9671	15.3146
2006	16.5	980,807		952,661	0.9713	16.3797
2005	17.5	306,119		295,029	0.9638	17.2635
2004	18.5	2,016,012		1,637,957	0.8125	17.6291
2003	19.5	1,731,522		1,617,323	0.9340	19.1254
2002	20.5	3,594,473		2,779,101	0.7732	18.7101
2001	21.5	1,862,354		1,736,709	0.9325	21.0027
2000	22.5	1,385,400		1,191,466	0.8600	21.4846
1999	23.5	1,151,975		1,017,351	0.8831	22.7957
1998	24.5	849,086		690,121	0.8128	23.2681
1997	25.5	1,631,245		1,410,896	0.8649	24.6294
1996	26.5	1,682,961		1,350,702	0.8026	23.6267
1995	27.5	576,262		405,844	0.7043	25.2647
1994	28.5	830,553		645,645	0.7774	26.1141
1993	29.5	1,415,572		1,216,428	0.8593	28.4627
1992	30.5	1,334,763		1,219,214	0.9134	29.6606
1991	31.5	647,804		420,381	0.6489	28.5035
1990	32.5	2,003,946		1,665,019	0.8309	28.7746
1989	33.5	1,107,722		741,218	0.6691	28.6768
1988	34.5	776,873		631,748	0.8132	34.0565
1987	35.5	744,472		530,222	0.7122	30.1454
1986	36.5	1,275,125		1,074,817	0.8429	32.6888
1985	37.5	1,769,637		841,364	0.4754	29.3768

OTTER TAIL POWER COMPANY

Transmission Plant

Account: 353.00 Station Equipment

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1984	38.5		396,638	177,911	0.4485	25.4696
1983	39.5		1,222,646	924,867	0.7564	35.6751
1982	40.5		3,370,647	2,294,020	0.6806	36.4236
1981	41.5		11,434,616	8,955,595	0.7832	38.5023
1980	42.5		271,956	92,294	0.3394	26.8399
1979	43.5		896,905	735,734	0.8203	39.0531
1978	44.5		516,309	341,078	0.6606	35.3911
1977	45.5		1,152,050	978,549	0.8494	41.9448
1976	46.5		603,718	393,505	0.6518	38.4439
1975	47.5		2,528,844	1,733,410	0.6855	39.9640
1974	48.5		147,465	119,786	0.8123	42.3199
1973	49.5		439,082	346,636	0.7895	45.0616
1972	50.5		584,910	432,053	0.7387	45.3604
1971	51.5		330,016	250,717	0.7597	47.6169
1970	52.5		382,739	280,393	0.7326	44.9631
1969	53.5		185,900	113,911	0.6128	45.6126
1968	54.5		270,098	196,794	0.7286	48.6835
1967	55.5		692,467	477,630	0.6898	48.0413
1966	56.5		110,856	83,650	0.7546	50.7780
1965	57.5		82,263	38,790	0.4715	50.3547
1964	58.5		285,677	157,967	0.5530	50.0197
1963	59.5		65,634	36,155	0.5509	46.0809
1962	60.5		191,307	146,947	0.7681	54.5254
1961	61.5		200,896	127,467	0.6345	52.2646
1960	62.5		193,105	113,643	0.5885	52.7415
1959	63.5		42,420	29,962	0.7063	56.0604
1958	64.5		29,679	10,593	0.3569	44.6192
1957	65.5		252,148	180,267	0.7149	58.1690
1956	66.5		122,070	86,818	0.7112	59.5904
1955	67.5		122,515	86,894	0.7093	57.9614
1954	68.5		46,798	20,759	0.4436	51.0619
1953	69.5		266,271	163,577	0.6143	59.5278
1952	70.5		7,285	23	0.0031	39.7126
1951	71.5		24,368		0.0000	57.0781
1950	72.5		156,067	56,940	0.3648	54.4199
1949	73.5		22,282		0.0000	41.4001
1948	74.5		110		0.0000	49.0000
1947	75.5		181	181	1.0000	75.5000

OTTER TAIL POWER COMPANY

Transmission Plant

Account: 353.00 Station Equipment

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1946	76.5		29,019	414	0.0143	48.7540
Total	12.8	$168,609,248	$27,677,959	$182,616,669	0.9304	

Schedule C
Page 1 of 1

OTTER TAIL POWER COMPANY

Transmission Plant

Account: 353.00 Station Equipment

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	32,681,440	2,225,389	99,072	(456,544)	34,351,213
1986	34,351,213	1,221,039	3,341,126	974,031	33,205,157
1987	33,205,157	751,196	185,004	(814,052)	32,957,297
1988	32,957,297	650,504	106,604	(19,021)	33,482,176
1989	33,482,176	1,026,433	322,856	23,376	34,209,129
1990	34,209,129	1,920,055	272,915	38,911	35,895,180
1991	35,895,180	634,967	191,475	17,529	36,356,201
1992	36,356,201	1,337,016	366,651	98,860	37,425,426
1993	37,425,426	1,416,393	168,297	241,357	38,914,879
1994	38,914,879	844,558	309,559	(13,348)	39,436,530
1995	39,436,530	576,374	294,147	4,641	39,723,398
1996	39,723,398	2,551,077	344,660	(406,894)	41,522,921
1997	41,522,921	1,678,432	386,067	8,056	42,823,342
1998	42,823,342	229,341	349,420	13,185	42,716,448
1999	42,716,448	1,180,408	159,780	757,030	44,494,106
2000	44,494,106	1,590,603	298,335	(23,643)	45,762,731
2001	45,762,731	2,071,029	1,122,283	1,831	46,713,308
2002	46,713,308	4,782,183	219,106	(3,261)	51,273,125
2003	51,273,125	774,912	826,746	338,934	51,560,225
2004	51,560,225	2,009,432	909,319	75,346	52,735,684
2005	52,735,684	256,571	80,368	850,153	53,762,040
2006	53,762,040	717,174	61,476	11,314	54,429,052
2007	54,429,052	1,510,709	192,858	(302,906)	55,443,998
2008	55,443,998	7,915,842	339,167	(451,217)	62,569,456
2009	62,569,456	7,233,529	24,472	(5,664,752)	64,113,761
2010	64,113,761	1,648,193	11,420	(47,235)	65,703,300
2011	65,703,300	812,960	227,721	197,460	66,485,998
2012	66,485,998	8,557,583	152,323	4,944	74,896,201
2013	74,896,201	3,543,098	384,761	90,634	78,145,172
2014	78,145,172	2,873,013	1,458,601	(13,095)	79,546,489
2015	79,546,489	6,774,458	549,298	(303,581)	85,468,068
2016	85,468,068	9,723,713	52,512	(2,150)	95,137,119
2017	95,137,119	27,783,944	1,239,556	(1,594)	121,679,913
2018	121,679,913	3,313,288	502,942	625,912	125,116,170
2019	125,116,170	11,569,779	226,744	185,804	136,645,010
2020	136,645,010	25,678,867	59,717		162,264,161
2021	162,264,161	6,784,025	96,263	54,948	169,006,871
2022	169,006,871	12,753,624	1,976,725	2,832,899	182,616,669

Schedule C
Page 1 of 1

OTTER TAIL POWER COMPANY

Transmission Plant

Account: 353.00 Station Equipment

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	32,673,231	2,194,625	103,910	(451,706)	34,312,240
1986	34,312,240	1,139,715	83,400	(2,258,042)	33,110,513
1987	33,110,513	749,056	183,971	(814,052)	32,861,546
1988	32,861,546	662,401	107,637	(19,021)	33,397,289
1989	33,397,289	1,026,397	359,201	34,068	34,098,553
1990	34,098,553	2,013,697	276,031	42,027	35,878,246
1991	35,878,246	635,778	180,091	18,242	36,352,175
1992	36,352,175	1,349,025	369,607	99,265	37,430,858
1993	37,430,858	1,416,393	176,501	242,007	38,912,757
1994	38,912,757	846,663	311,551	(13,348)	39,434,521
1995	39,434,521	576,374	308,084	18,578	39,721,389
1996	39,721,389	2,644,731	352,209	(399,345)	41,614,565
1997	41,614,565	1,690,536	400,372	27,865	42,932,595
1998	42,932,595	229,341	349,420	13,185	42,825,701
1999	42,825,701	1,180,409	159,780	757,030	44,603,360
2000	44,603,360	1,599,876	298,335	(23,643)	45,881,259
2001	45,881,259	2,064,766	1,122,283	1,831	46,825,572
2002	46,825,572	4,782,184	219,106	(3,261)	51,385,390
2003	51,385,390	774,912	434,557	(725,004)	51,000,741
2004	51,000,741	2,018,615	237,570	75,346	52,857,133
2005	52,857,133	305,510	80,368	850,150	53,932,425
2006	53,932,425	1,134,054	61,476	11,314	55,016,317
2007	55,016,317	1,260,137	192,858	(302,906)	55,780,691
2008	55,780,691	10,181,912	339,167	(451,217)	65,172,219
2009	65,172,219	4,419,377	24,472	(5,664,752)	63,902,372
2010	63,902,372	895,303	11,420	(47,235)	64,739,021
2011	64,739,021	2,301,438	227,721	197,460	67,010,197
2012	67,010,197	8,022,644	152,323	4,944	74,885,462
2013	74,885,462	2,297,660	384,761	90,634	76,888,995
2014	76,888,995	4,138,271	1,458,601	(13,095)	79,555,570
2015	79,555,570	7,537,438	549,298	(303,581)	86,240,129
2016	86,240,129	8,834,883	52,512	(2,150)	95,020,350
2017	95,020,350	27,525,256	1,239,556	(1,594)	121,304,456
2018	121,304,456	3,554,342	502,942	625,912	124,981,768
2019	124,981,768	11,237,534	226,744	185,804	136,178,362
2020	136,178,362	27,266,251	59,717		163,384,896
2021	163,384,896	10,766,643	96,263	54,948	174,110,225
2022	174,110,225	7,650,269	1,976,725	2,832,899	182,616,669

OTTER TAIL POWER COMPANY

Transmission Plant

Account: 353.00 Station Equipment

T-Cut: None

Placement Band: 1946-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Rolling Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-1989	27.6	48.7	L1.5 *	5.82	42.4	S1	4.82	40.1	R2.5 *	4.39
1986-1990	26.2	49.5	L1	7.26	42.5	S1	5.78	40.5	R2	5.34
1987-1991	32.7	53.2	L1	7.11	42.9	R1.5	4.80	41.9	R2	4.68
1988-1992	13.9	43.8	L1.5 *	6.63	36.9	R2	4.09	37.2	R2.5	4.05
1989-1993	15.3	44.9	L1.5 *	7.53	37.5	R2	3.73	37.5	R2.5	3.26
1990-1994	17.0	46.8	L1.5 *	8.47	39.5	R2	4.68	39.1	R2	4.36
1991-1995	31.4	47.8	L1.5 *	4.95	41.6	S1	2.43	42.2	S1	2.43
1992-1996	43.6	49.4	L1.5 *	3.63	42.9	R1.5	2.80	53.2	L1.5 *	2.37
1993-1997	51.1	58.2	L0.5	3.56	93.6	O3 *	3.55	132.4	SC *	2.52
1994-1998	22.7	59.3	L0.5	8.35	119.2	SC *	9.68	132.7	SC *	10.30
1995-1999	50.0	68.5	L0	3.05	116.6	SC *	3.47	53.8	R1.5	2.93
1996-2000	52.7	86.0	O2	3.59	120.5	SC *	3.92	52.6	R1.5	2.73
1997-2001	54.1	54.5	L0	4.20	117.3	SC *	1.96	123.3	SC *	2.37
1998-2002	61.5	60.1	L0	4.70	126.3	SC *	1.89	124.4	SC *	1.89
1999-2003	65.4	61.4	L0	6.14	133.4	SC *	2.03	133.6	SC *	2.03
2000-2004	56.2	65.3	O2	4.98	137.3	SC *	3.14	58.1	R1 *	2.27
2001-2005	55.9	68.5	L0	4.59	143.4	SC *	3.55	58.3	R1 *	2.34
2002-2006	66.0	109.5	SC	3.04	169.4	R1.5 *	5.09	63.6	R3 *	2.61
2003-2007	70.8	109.7	SC	1.90	165.4	R1 *	2.92	62.9	R3 *	1.28
2004-2008	70.0	100.6	L1	1.70	90.1	S0	1.42	66.0	R2.5 *	1.39
2005-2009	78.3	111.8	L1	1.46	98.1	S0.5	1.29	82.0	R2	1.37
2006-2010	80.2	119.2	S0	1.96	115.9	S0	1.92	88.0	R2	1.90
2007-2011	76.9	103.1	L1	1.50	89.2	S0.5	1.66	117.5	L0 *	1.54
2008-2012	78.0	103.7	L1 *	1.64	90.5	S0.5	2.02	157.1	R0.5 *	1.35
2009-2013	77.9	106.9	L1	1.40	108.5	L1	1.38	151.2	SC *	1.23
2010-2014	61.5	80.0	L0	2.89	144.0	SC *	3.55	59.5	R1 *	3.77
2011-2015	53.8	70.9	L0	3.57	136.1	SC *	4.97	58.9	R1 *	3.12
2012-2016	55.7	78.3	L0	5.29	142.8	SC *	6.71	62.2	R1 *	4.60
2013-2017	51.2	59.5	L0.5	7.16	119.8	SC *	2.82	96.3	SC *	2.49
2014-2018	49.2	58.8	L1	6.69	115.6	O3 *	2.13	115.2	O3 *	2.07
2015-2019	4.6	68.3	L1 *	6.96	120.9	SC *	6.81	131.1	SC *	7.23
2016-2020	6.8	76.9	L1 *	9.20	121.4	SC *	9.81	140.1	SC *	10.60
2017-2021	7.6	78.5	L1 *	9.38	130.0	SC *	10.48	142.0	SC *	11.57
2018-2022	6.4	76.0	L1	9.99	130.5	SC *	11.76	132.7	SC *	12.07

OTTER TAIL POWER COMPANY

Transmission Plant

Account: 353.00 Station Equipment

T-Cut: None

Placement Band: 1946-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Shrinking Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-2022	6.4	71.1	L0.5	9.17	131.5	SC *	11.86	130.1	SC *	11.63
1987-2022	6.4	71.3	L0.5	9.18	131.6	SC *	11.89	129.8	SC *	11.59
1989-2022	6.4	71.5	L0.5	9.20	131.9	SC *	11.94	129.7	SC *	11.58
1991-2022	6.5	72.0	L0.5	9.27	132.9	SC *	12.05	130.2	SC *	11.65
1993-2022	6.5	72.9	L0.5	9.43	135.1	SC *	12.38	107.4	SC *	11.64
1995-2022	6.6	73.5	L0.5	9.46	135.7	SC *	12.48	93.3	SC *	11.57
1997-2022	6.6	73.6	L0.5	9.48	135.7	SC *	12.45	96.3	SC *	11.60
1999-2022	6.6	74.3	L1	9.57	135.6	SC *	12.37	119.6	SC *	11.77
2001-2022	6.6	73.8	L1	9.54	135.9	SC *	12.46	115.9	SC *	11.82
2003-2022	6.8	76.1	L1	9.78	134.6	SC *	12.09	134.2	SC *	12.05
2005-2022	6.8	76.2	L1	9.83	133.6	SC *	11.96	136.2	SC *	12.34
2007-2022	6.7	74.1	L1	9.57	133.0	SC *	11.96	134.0	SC *	12.13
2009-2022	6.6	73.6	L1	9.51	133.5	SC *	12.10	133.8	SC *	12.16
2011-2022	6.2	69.9	L1	8.99	129.8	SC *	11.80	129.5	SC *	11.76
2013-2022	5.9	67.7	L1	8.93	127.3	SC *	11.70	126.5	SC *	11.57
2015-2022	6.4	69.9	L1	9.44	127.1	SC *	11.44	131.7	SC *	12.10
2017-2022	5.8	66.2	L1	8.82	118.9	SC *	10.45	125.1	SC *	11.38
2019-2022	6.6	78.5	L1	10.62	136.6	SC *	12.73	134.1	SC *	12.36
2021-2022	44.9	60.2	L1	9.91	110.9	O3 *	4.11	112.7	O3 *	4.36

OTTER TAIL POWER COMPANY

Transmission Plant

Account: 353.00 Station Equipment

T-Cut: None

Placement Band: 1946-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Progressing Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-1986	68.7	55.0	L1.5 *	1.96	46.3	S1.5	1.81	43.6	R2.5 *	1.93
1985-1988	33.1	55.7	L1.5 *	4.82	47.3	S1	4.47	43.0	R2.5 *	4.37
1985-1990	26.2	49.4	L1 *	7.25	42.6	S1	5.74	40.3	R2.5	5.10
1985-1992	15.0	46.2	L1.5 *	7.17	39.2	R2	4.58	38.4	R3 *	3.72
1985-1994	16.8	47.6	L1.5 *	8.91	40.6	R2	5.47	39.7	R2.5	4.58
1985-1996	43.9	50.9	L1 *	3.03	43.5	S1	1.93	43.4	S1	1.94
1985-1998	17.6	52.0	L1	7.76	46.4	S0.5	6.13	61.8	O3 *	6.50
1985-2000	41.5	57.2	L1	2.93	50.3	S0.5	1.35	50.9	S0.5	1.41
1985-2002	52.6	54.3	L1	2.38	54.9	L0.5	2.28	115.6	O3 *	1.07
1985-2004	48.1	57.6	L0.5	2.05	79.4	O3 *	1.46	116.1	O3 *	1.79
1985-2006	51.1	64.9	L0.5	1.59	115.2	O3 *	1.92	120.5	SC *	2.02
1985-2008	56.2	67.5	L0.5	1.92	115.6	O3 *	1.03	68.8	S-.5	0.96
1985-2010	64.2	75.8	L0.5	2.64	138.5	SC *	1.10	68.7	R1	1.29
1985-2012	63.9	78.5	L0.5	2.42	138.0	SC *	1.14	68.7	R1	1.51
1985-2014	60.4	74.9	L0.5	2.76	138.8	SC *	1.89	63.9	R1 *	1.91
1985-2016	63.2	77.3	L0.5	3.61	144.1	SC *	2.21	69.3	R1 *	1.67
1985-2018	60.3	69.2	L0.5	5.54	127.8	SC *	1.09	128.2	SC *	1.05
1985-2020	6.0	73.8	L0.5	7.22	135.5	SC *	9.55	78.6	R0.5 *	8.38
1985-2022	6.4	71.1	L0.5	9.17	131.5	SC *	11.86	130.1	SC *	11.63

OTTER TAIL POWER COMPANY

Transmission Plant

Account: 353.00 Station Equipment

T-Cut: None

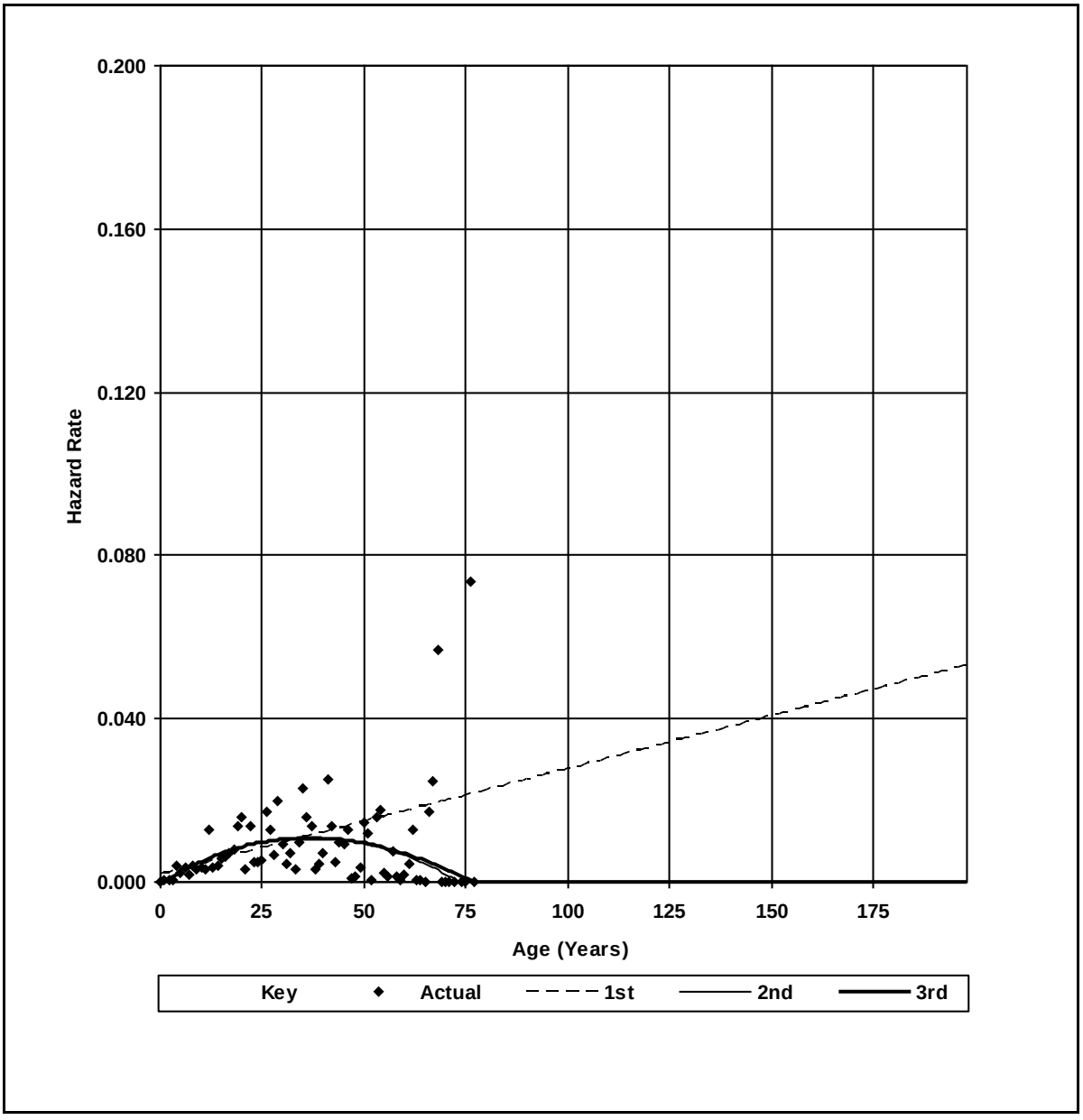
Placement Band: 1946-2022 Observation Band: 1985-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Polynomial Hazard Functions

1st: 71.1-L0.5 2nd: 131.5-SC 3rd: 130.1-SC



OTTER TAIL POWER COMPANY

Transmission Plant

Account: 353.00 Station Equipment

T-Cut: None

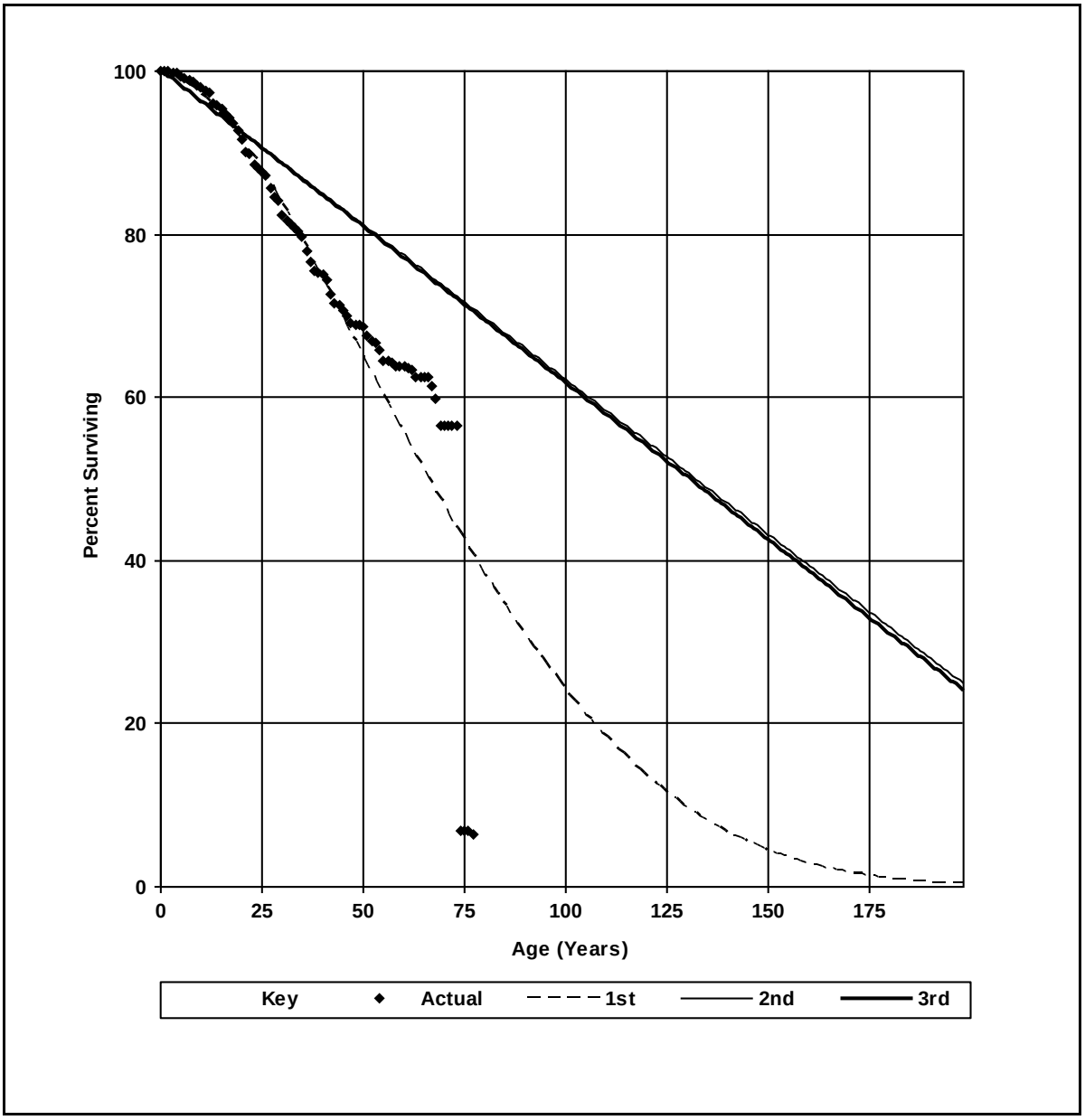
Placement Band: 1946-2022 Observation Band: 1985-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Survivorship Functions

1st: 71.1-L0.5 2nd: 131.5-SC 3rd: 130.1-SC



Schedule E
Page 1 of 1

OTTER TAIL POWER COMPANY

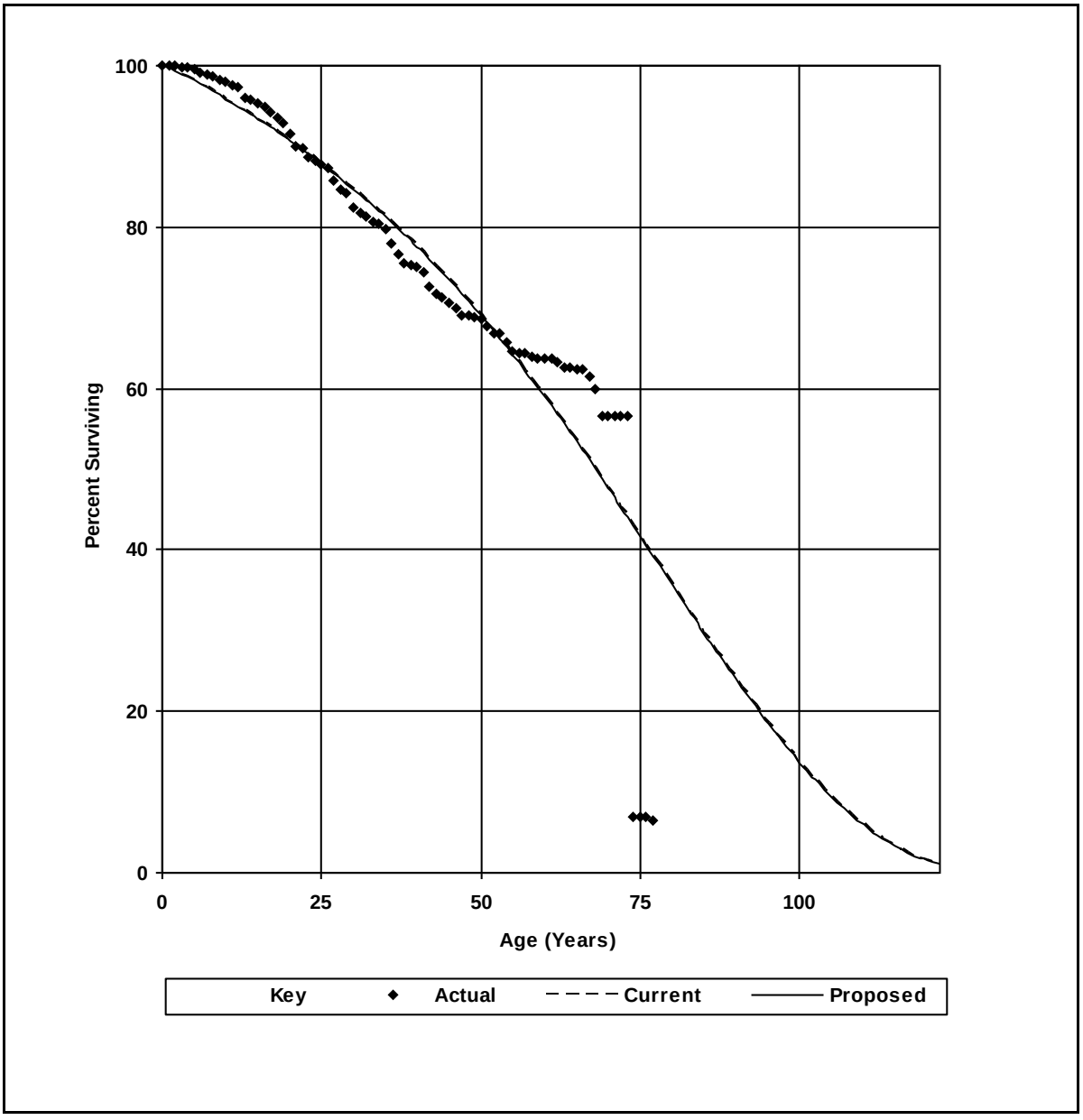
Transmission Plant

Account: 353.00 Station Equipment

T-Cut: None
Placement Band: 1946-2022
Observation Band: 1985-2022

Projection Life Curves

Current: 65.0-R1 Proposed: 65.0-R1



Scheduled F
Page 1 of 1

OTTER TAIL POWER COMPANY

Transmission Plant

Account: 353.00 Station Equipment

Unadjusted Net Salvage History

		Gross Salvage			Cost of Retiring			Net Salvage		
Year	Retirements	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1985	99,072	275,023	277.6		102,011	103.0		173,012	174.6	
1986	3,341,126	3,260,244	97.6		13,171	0.4		3,247,073	97.2	
1987	185,004	56,162	30.4		15,238	8.2		40,924	22.1	
1988	106,604	46,786	43.9		43,897	41.2		2,889	2.7	
1989	322,856	137,513	42.6	93.1	63,592	19.7	5.9	73,921	22.9	87.3
1990	272,915	124,340	45.6	85.7	68,808	25.2	4.8	55,532	20.3	80.9
1991	191,475	43,982	23.0	37.9	44,831	23.4	21.9	(849)	-0.4	16.0
1992	366,651	108,173	29.5	36.6	48,188	13.1	21.4	59,985	16.4	15.2
1993	168,297	37,646	22.4	34.2	19,891	11.8	18.6	17,755	10.5	15.6
1994	309,559	114,933	37.1	32.8	49,524	16.0	17.7	65,409	21.1	15.1
1995	294,147	64,066	21.8	27.7	70,089	23.8	17.5	(6,023)	-2.0	10.2
1996	344,660	(21,307)	-6.2	20.5	34,684	10.1	15.0	(55,991)	-16.2	5.5
1997	386,067	23,911	6.2	14.6	60,130	15.6	15.6	(36,219)	-9.4	-1.0
1998	349,420	83,643	23.9	15.8	51,759	14.8	15.8	31,884	9.1	-0.1
1999	159,780	10,618	6.6	10.5	9,490	5.9	14.7	1,128	0.7	-4.3
2000	298,335	52,086	17.5	9.7	50,338	16.9	13.4	1,748	0.6	-3.7
2001	1,122,283	746,114	66.5	39.6	55,962	5.0	9.8	690,152	61.5	29.7
2002	219,106	3,497	1.6	41.7	14,558	6.6	8.5	(11,062)	-5.0	33.2
2003	826,746	1,087,838	131.6	72.4	32,315	3.9	6.2	1,055,523	127.7	66.2
2004	909,319	(9,242)	-1.0	55.7	34,520	3.8	5.6	(43,762)	-4.8	50.1
2005	80,368	15,035	18.7	58.4	42,141	52.4	5.7	(27,106)	-33.7	52.7
2006	61,476	35,989	58.5	54.0	25,650	41.7	7.1	10,339	16.8	46.9
2007	192,858	1,692	0.9	54.6	29,440	15.3	7.9	(27,748)	-14.4	46.7
2008	339,167	24,080	7.1	4.3	63,874	18.8	12.4	(39,795)	-11.7	-8.1
2009	24,472	31,641	129.3	15.5	5,975	24.4	23.9	25,666	104.9	-8.4
2010	11,420	2,437	21.3	15.2	3,156	27.6	20.4	(719)	-6.3	-5.1
2011	227,721	22,453	9.9	10.3	52,225	22.9	19.4	(29,772)	-13.1	-9.1
2012	152,323	8,378	5.5	11.8	7,677	5.0	17.6	702	0.5	-5.8
2013	384,761	3,505	0.9	8.5	19,052	5.0	11.0	(15,547)	-4.0	-2.5
2014	1,458,601	6,458	0.4	1.9	7,376	0.5	4.0	(918)	-0.1	-2.1
2015	549,298	16,192	2.9	2.1	66,782	12.2	5.5	(50,590)	-9.2	-3.5
2016	52,512	708,619	1e+3	28.6	10,666	20.3	4.3	697,953	1e+3	24.3
2017	1,239,556	46,644	3.8	21.2	586,901	47.3	18.7	(540,257)	-43.6	2.5
2018	502,942	458,412	91.1	32.5	168,776	33.6	22.1	289,635	57.6	10.4
2019	226,744	577	0.3	47.9	60,635	26.7	34.8	(60,058)	-26.5	13.1
2020	59,717	1,819,196	3e+3	145.7	11,826	19.8	40.3	1,807,370	3e+3	105.4
2021	96,263		0.0	109.4	18,517	19.2	39.8	(18,517)	-19.2	69.6
2022	1,976,725	31,417	1.6	80.7	156,337	7.9	14.5	(124,920)	-6.3	66.2
Total	17,910,344	9,478,750	52.9		2,220,003	12.4		7,258,747	40.5	

OTTER TAIL POWER COMPANY

Transmission Plant

Account: 353.00 Station Equipment

Adjusted Net Salvage History

		Gross Salvage			Cost of Retiring			Net Salvage		
Year	Retirements	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1985	103,910	275,023	264.7		102,011	98.2		173,012	166.5	
1986	83,400		0.0		13,171	15.8		(13,171)	-15.8	
1987	183,971	56,162	30.5		15,238	8.3		40,924	22.2	
1988	107,637	46,786	43.5		43,897	40.8		2,889	2.7	
1989	359,201	137,513	38.3	61.5	63,592	17.7	28.4	73,921	20.6	33.1
1990	276,031	124,340	45.0	36.1	68,808	24.9	20.3	55,532	20.1	15.8
1991	180,091	43,982	24.4	36.9	44,831	24.9	21.4	(849)	-0.5	15.6
1992	369,607	108,173	29.3	35.6	48,188	13.0	20.8	59,985	16.2	14.8
1993	176,501	37,646	21.3	33.2	19,891	11.3	18.0	17,755	10.1	15.2
1994	311,551	114,933	36.9	32.7	49,524	15.9	17.6	65,409	21.0	15.1
1995	308,084	64,066	20.8	27.4	70,089	22.7	17.3	(6,023)	-2.0	10.1
1996	352,209	(21,307)	-6.0	20.0	34,684	9.8	14.6	(55,991)	-15.9	5.3
1997	400,372	23,911	6.0	14.2	60,130	15.0	15.1	(36,219)	-9.0	-1.0
1998	349,420	83,643	23.9	15.4	51,759	14.8	15.5	31,884	9.1	-0.1
1999	159,780	10,618	6.6	10.3	9,490	5.9	14.4	1,128	0.7	-4.2
2000	298,335	52,086	17.5	9.5	50,338	16.9	13.2	1,748	0.6	-3.7
2001	1,122,283	20,189	1.8	8.2	55,962	5.0	9.8	(35,773)	-3.2	-1.6
2002	219,106	3,497	1.6	7.9	14,558	6.6	8.5	(11,062)	-5.0	-0.6
2003	434,557	12,838	3.0	4.4	32,315	7.4	7.3	(19,477)	-4.5	-2.8
2004	237,570	(9,242)	-3.9	3.4	34,520	14.5	8.1	(43,762)	-18.4	-4.7
2005	80,368	15,035	18.7	2.0	42,141	52.4	8.6	(27,106)	-33.7	-6.6
2006	61,476		0.0	2.1	25,650	41.7	14.4	(25,650)	-41.7	-12.3
2007	192,858	1,692	0.9	2.0	29,440	15.3	16.3	(27,748)	-14.4	-14.3
2008	339,167	24,080	7.1	3.5	63,874	18.8	21.5	(39,795)	-11.7	-18.0
2009	24,472	31,641	129.3	10.4	5,975	24.4	23.9	25,666	104.9	-13.6
2010	11,420	2,437	21.3	9.5	3,156	27.6	20.4	(719)	-6.3	-10.8
2011	227,721	22,453	9.9	10.3	52,225	22.9	19.4	(29,772)	-13.1	-9.1
2012	152,323	8,378	5.5	11.8	7,677	5.0	17.6	702	0.5	-5.8
2013	384,761	3,505	0.9	8.5	19,052	5.0	11.0	(15,547)	-4.0	-2.5
2014	1,458,601	6,458	0.4	1.9	7,376	0.5	4.0	(918)	-0.1	-2.1
2015	549,298	16,192	2.9	2.1	66,782	12.2	5.5	(50,590)	-9.2	-3.5
2016	52,512	904	1.7	1.4	10,666	20.3	4.3	(9,762)	-18.6	-2.9
2017	1,239,556	46,644	3.8	2.0	586,901	47.3	18.7	(540,257)	-43.6	-16.7
2018	502,942	301,102	59.9	9.8	168,776	33.6	22.1	132,326	26.3	-12.3
2019	226,744	577	0.3	14.2	60,635	26.7	34.8	(60,058)	-26.5	-20.5
2020	59,717	4,337	7.3	17.0	11,826	19.8	40.3	(7,489)	-12.5	-23.3
2021	96,263		0.0	16.6	18,517	19.2	39.8	(18,517)	-19.2	-23.2
2022	1,976,725	31,417	1.6	11.8	156,337	7.9	14.5	(124,920)	-6.3	-2.7
Total	13,670,538	1,701,709	12.4		2,220,003	16.2		(518,294)	-3.8	

Schedule A
Page 1 of 1

OTTER TAIL POWER COMPANY

Transmission Plant
Account: 354.00 Towers and Fixtures

Dispersion: 80 - R5
Procedure: Vintage Group

Generation Arrangement

	December 31, 2022							
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2022	0.5	7,043	80.00	79.50	0.9938	1.0000	6,999	88
2021	1.5	5,805	80.00	78.50	0.9813	1.0000	5,696	73
2020	2.5	3,299,014	79.95	77.50	0.9694	1.0000	3,198,109	41,266
2019	3.5	79,379,070	80.00	76.50	0.9563	1.0000	75,908,569	992,269
2018	4.5	10,388	80.00	75.50	0.9438	1.0000	9,804	130
2017	5.5	33,317,432	80.00	74.50	0.9313	1.0000	31,027,376	416,475
2015	7.5	5,136,182	80.00	72.50	0.9063	1.0000	4,654,665	64,202
2014	8.5	63,666,085	80.00	71.50	0.8938	1.0000	56,901,564	795,826
2011	11.5	7,501,646	80.00	68.50	0.8563	1.0000	6,423,284	93,771
1984	38.5	549,442	80.00	41.51	0.5189	1.0000	285,103	6,868
1983	39.5	29,716	80.00	40.52	0.5065	1.0000	15,050	371
1982	40.5	313,130	80.00	39.52	0.4941	1.0000	154,702	3,914
1981	41.5	2,658,526	80.00	38.53	0.4817	1.0000	1,280,509	33,231
1977	45.5	1,119,489	80.01	34.60	0.4325	1.0000	484,167	13,992
1964	58.5	19,547	80.20	22.53	0.2809	1.0000	5,491	244
1944	78.5	2,413	83.61	8.65	0.1034	1.0000	250	29
Total	6.8	$197,014,928	80.00	73.24	0.9155	1.0000	$180,361,338	$2,462,747

OTTER TAIL POWER COMPANY

Transmission Plant

Account: 354.00 Towers and Fixtures

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2022	0.5	7,043		7,043	1.0000	0.5000
2021	1.5	5,805		5,805	1.0000	1.5000
2020	2.5	3,424,009		3,299,014	0.9635	2.4452
2019	3.5	79,509,222		79,379,070	0.9984	3.4975
2018	4.5	10,388		10,388	1.0000	4.5000
2017	5.5	33,347,059		33,317,432	0.9991	5.4987
2015	7.5	5,136,182		5,136,182	1.0000	7.5000
2014	8.5	63,666,085		63,666,085	1.0000	8.5000
2011	11.5	7,501,646		7,501,646	1.0000	11.5000
1984	38.5		549,442	549,442	1.0000	38.5000
1983	39.5		29,716	29,716	1.0000	39.5000
1982	40.5		313,130	313,130	1.0000	40.5000
1981	41.5		2,658,526	2,658,526	1.0000	41.5000
1977	45.5		1,119,489	1,119,489	1.0000	45.5000
1964	58.5		19,547	19,547	1.0000	58.5000
1944	78.5		2,413	2,413	1.0000	78.5000
Total	6.8	$192,607,439	$4,692,263	$197,014,928	0.9986	

Schedule C
Page 1 of 1

OTTER TAIL POWER COMPANY

Transmission Plant

Account: 354.00 Towers and Fixtures

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	3,799,975			313,130	4,113,105
1986	4,113,105				4,113,105
1987	4,113,105			579,158	4,692,263
1988	4,692,263				4,692,263
1989	4,692,263				4,692,263
1990	4,692,263				4,692,263
1991	4,692,263				4,692,263
1992	4,692,263				4,692,263
1993	4,692,263				4,692,263
1994	4,692,263				4,692,263
1995	4,692,263				4,692,263
1996	4,692,263				4,692,263
1997	4,692,263				4,692,263
1998	4,692,263				4,692,263
1999	4,692,263				4,692,263
2000	4,692,263				4,692,263
2001	4,692,263				4,692,263
2002	4,692,263				4,692,263
2003	4,692,263				4,692,263
2004	4,692,263				4,692,263
2005	4,692,263				4,692,263
2006	4,692,263				4,692,263
2007	4,692,263				4,692,263
2008	4,692,263				4,692,263
2009	4,692,263				4,692,263
2010	4,692,263				4,692,263
2011	4,692,263				4,692,263
2012	4,692,263				4,692,263
2013	4,692,263	7,664,853			12,357,116
2014	12,357,116	32,545,046		(2,685)	44,899,477
2015	44,899,477	38,910,440		2,075,127	85,885,043
2016	85,885,043	(4,778,625)			81,106,418
2017	81,106,418	1,131,746		25,830,245	108,068,409
2018	108,068,409	6,138,860			114,207,269
2019	114,207,269	48,898,623		230,665	163,336,557
2020	163,336,557	27,745,391			191,081,948
2021	191,081,948	247,630	284,774		191,044,804
2022	191,044,804	5,970,124			197,014,928

Schedule C
Page 1 of 1

OTTER TAIL POWER COMPANY

Transmission Plant

Account: 354.00 Towers and Fixtures

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	3,799,975			313,130	4,113,105
1986	4,113,105				4,113,105
1987	4,113,105			579,158	4,692,263
1988	4,692,263				4,692,263
1989	4,692,263				4,692,263
1990	4,692,263				4,692,263
1991	4,692,263				4,692,263
1992	4,692,263				4,692,263
1993	4,692,263				4,692,263
1994	4,692,263				4,692,263
1995	4,692,263				4,692,263
1996	4,692,263				4,692,263
1997	4,692,263				4,692,263
1998	4,692,263				4,692,263
1999	4,692,263				4,692,263
2000	4,692,263				4,692,263
2001	4,692,263				4,692,263
2002	4,692,263				4,692,263
2003	4,692,263				4,692,263
2004	4,692,263				4,692,263
2005	4,692,263				4,692,263
2006	4,692,263				4,692,263
2007	4,692,263				4,692,263
2008	4,692,263				4,692,263
2009	4,692,263				4,692,263
2010	4,692,263				4,692,263
2011	4,692,263	7,501,646			12,193,909
2012	12,193,909				12,193,909
2013	12,193,909				12,193,909
2014	12,193,909	63,671,047		(2,685)	75,862,271
2015	75,862,271	3,058,778		2,075,127	80,996,176
2016	80,996,176				80,996,176
2017	80,996,176	7,286,149		25,830,245	114,112,570
2018	114,112,570	10,388			114,122,958
2019	114,122,958	79,509,222		230,665	193,862,845
2020	193,862,845	3,424,009			197,286,854
2021	197,286,854	5,805	284,774		197,007,885
2022	197,007,885	7,043			197,014,928

Schedule D
Page 1 of 1

OTTER TAIL POWER COMPANY

Transmission Plant

Account: 354.00 Towers and Fixtures

T-Cut: None
Placement Band: 1944-2022
Hazard Function: Proportion Retired
Weighting: Exposures

Rolling Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-1989	100.0				No Retirements					
1986-1990	100.0				No Retirements					
1987-1991	100.0				No Retirements					
1988-1992	100.0				No Retirements					
1989-1993	100.0				No Retirements					
1990-1994	100.0				No Retirements					
1991-1995	100.0				No Retirements					
1992-1996	100.0				No Retirements					
1993-1997	100.0				No Retirements					
1994-1998	100.0				No Retirements					
1995-1999	100.0				No Retirements					
1996-2000	100.0				No Retirements					
1997-2001	100.0				No Retirements					
1998-2002	100.0				No Retirements					
1999-2003	100.0				No Retirements					
2000-2004	100.0				No Retirements					
2001-2005	100.0				No Retirements					
2002-2006	100.0				No Retirements					
2003-2007	100.0				No Retirements					
2004-2008	100.0				No Retirements					
2005-2009	100.0				No Retirements					
2006-2010	100.0				No Retirements					
2007-2011	100.0				No Retirements					
2008-2012	100.0				No Retirements					
2009-2013	100.0				No Retirements					
2010-2014	100.0				No Retirements					
2011-2015	100.0				No Retirements					
2012-2016	100.0				No Retirements					
2013-2017	100.0				No Retirements					
2014-2018	100.0				No Retirements					
2015-2019	100.0				No Retirements					
2016-2020	100.0				No Retirements					
2017-2021	99.8	197.9	SQ*	0.27	102.5	S3*	5.64	198.1	SQ*	0.20
2018-2022	99.8	198.1	SQ*	0.19	107.1	S3*	4.95	198.1	SQ*	0.17

OTTER TAIL POWER COMPANY

Transmission Plant

Account: 354.00 Towers and Fixtures

T-Cut: None

Placement Band: 1944-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Shrinking Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-2022	99.8	198.3	SQ*	0.20	130.0	S2*	2.70	198.3	SQ*	0.16
1987-2022	99.8	198.3	SQ*	0.20	130.0	S2*	2.69	198.3	SQ*	0.16
1989-2022	99.8	198.3	SQ*	0.20	130.1	S2*	2.69	198.3	SQ*	0.16
1991-2022	99.8	198.3	SQ*	0.21	130.0	S2*	2.69	198.3	SQ*	0.16
1993-2022	99.8	198.3	SQ*	0.21	129.7	S2*	2.72	198.3	SQ*	0.16
1995-2022	99.8	198.2	SQ*	0.21	129.2	S2*	2.76	198.3	SQ*	0.16
1997-2022	99.8	198.2	SQ*	0.22	128.3	S2*	2.83	198.3	SQ*	0.16
1999-2022	99.8	198.2	SQ*	0.22	127.2	S2*	2.92	198.3	SQ*	0.15
2001-2022	99.8	198.2	SQ*	0.22	125.9	S2*	3.02	198.3	SQ*	0.15
2003-2022	99.8	198.2	SQ*	0.22	124.5	S2*	3.14	198.4	SQ*	0.14
2005-2022	99.8	198.2	SQ*	0.22	123.1	S2*	3.25	198.4	SQ*	0.14
2007-2022	99.8	198.2	SQ*	0.22	121.7	S2*	3.36	198.4	SQ*	0.13
2009-2022	99.8	198.2	SQ*	0.21	120.5	S2*	3.44	198.4	SQ*	0.13
2011-2022	99.8	198.3	SQ*	0.21	119.6	S2*	3.49	198.4	SQ*	0.12
2013-2022	99.8	198.3	SQ*	0.20	118.4	S2*	3.57	198.4	SQ*	0.12
2015-2022	99.8	198.3	SQ*	0.19	117.7	S3*	3.57	198.4	SQ*	0.11
2017-2022	99.8	198.2	SQ*	0.16	108.3	S3*	4.78	198.2	SQ*	0.14
2019-2022	99.7	198.0	SQ*	0.17	103.2	S3*	5.62	197.9	SQ*	0.17
2021-2022	96.1	197.2	SQ*	2.95	87.2	S3*	9.29	195.7	SQ*	2.42

OTTER TAIL POWER COMPANY

Transmission Plant

Account: 354.00 Towers and Fixtures

T-Cut: None

Placement Band: 1944-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Progressing Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-1986	100.0				No Retirements					
1985-1988	100.0				No Retirements					
1985-1990	100.0				No Retirements					
1985-1992	100.0				No Retirements					
1985-1994	100.0				No Retirements					
1985-1996	100.0				No Retirements					
1985-1998	100.0				No Retirements					
1985-2000	100.0				No Retirements					
1985-2002	100.0				No Retirements					
1985-2004	100.0				No Retirements					
1985-2006	100.0				No Retirements					
1985-2008	100.0				No Retirements					
1985-2010	100.0				No Retirements					
1985-2012	100.0				No Retirements					
1985-2014	100.0				No Retirements					
1985-2016	100.0				No Retirements					
1985-2018	100.0				No Retirements					
1985-2020	100.0				No Retirements					
1985-2022	99.8	198.3	SQ*	0.20	130.0	S2*	2.70	198.3	SQ*	0.16

Schedule E
Page 1 of 1

OTTER TAIL POWER COMPANY

Transmission Plant

Account: 354.00 Towers and Fixtures

T-Cut: None

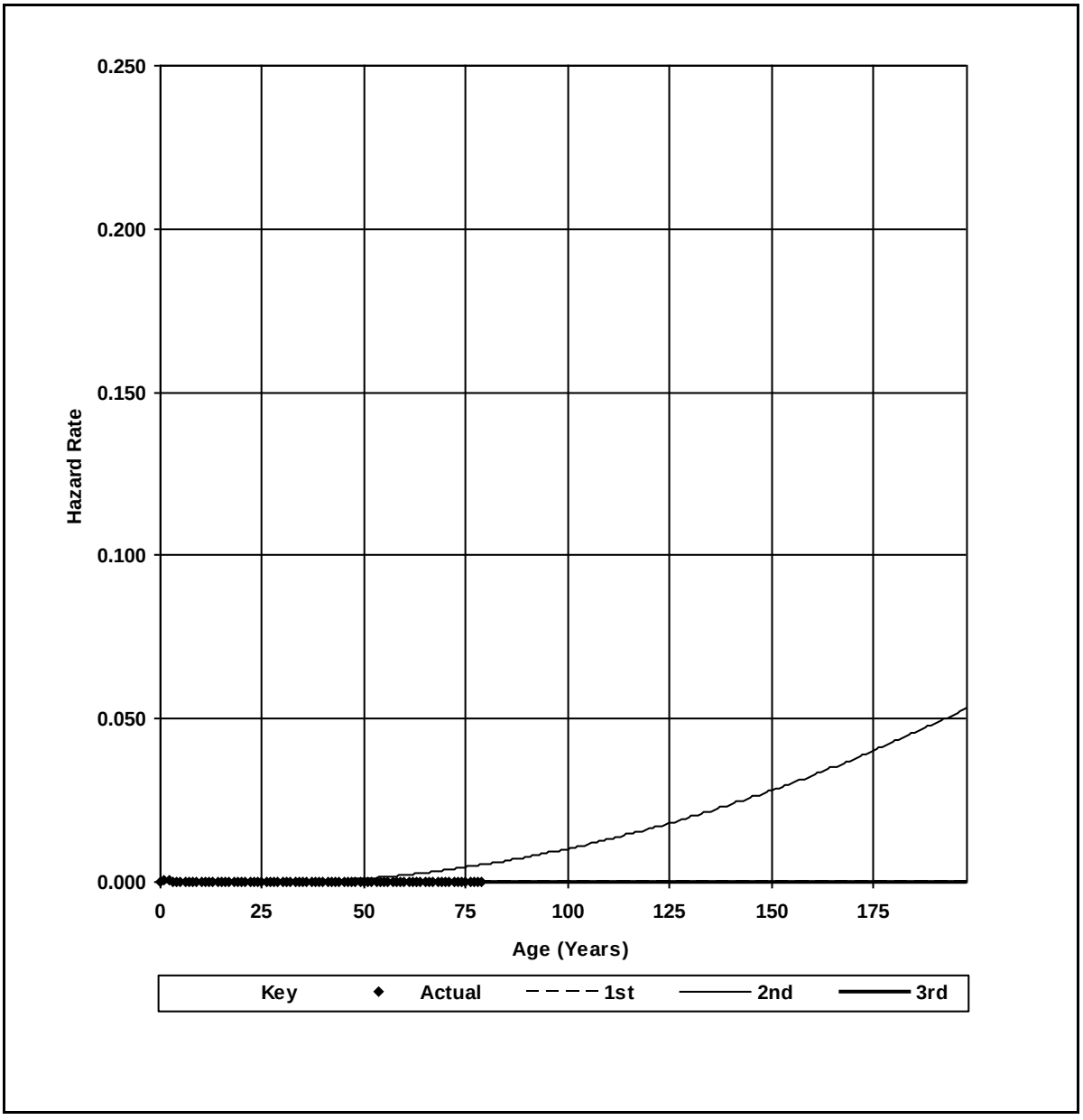
Placement Band: 1944-2022 Observation Band: 1985-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Polynomial Hazard Functions

1st: 198.3-SQ 2nd: 130.0-S2 3rd: 198.3-SQ



OTTER TAIL POWER COMPANY

Transmission Plant

Account: 354.00 Towers and Fixtures

T-Cut: None

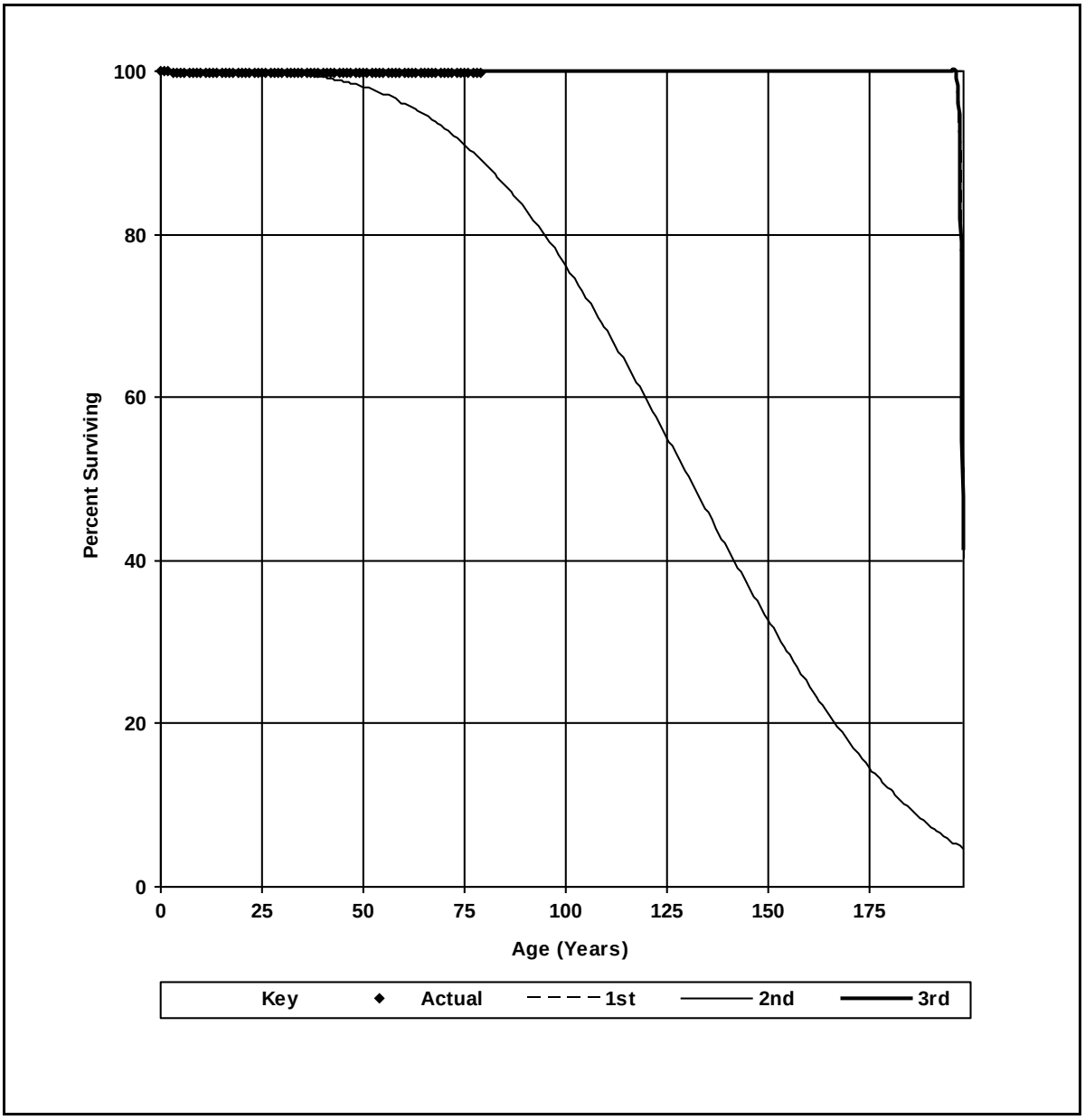
Placement Band: 1944-2022 Observation Band: 1985-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Survivorship Functions

1st: 198.3-SQ 2nd: 130.0-S2 3rd: 198.3-SQ



Schedule E
Page 1 of 1

OTTER TAIL POWER COMPANY

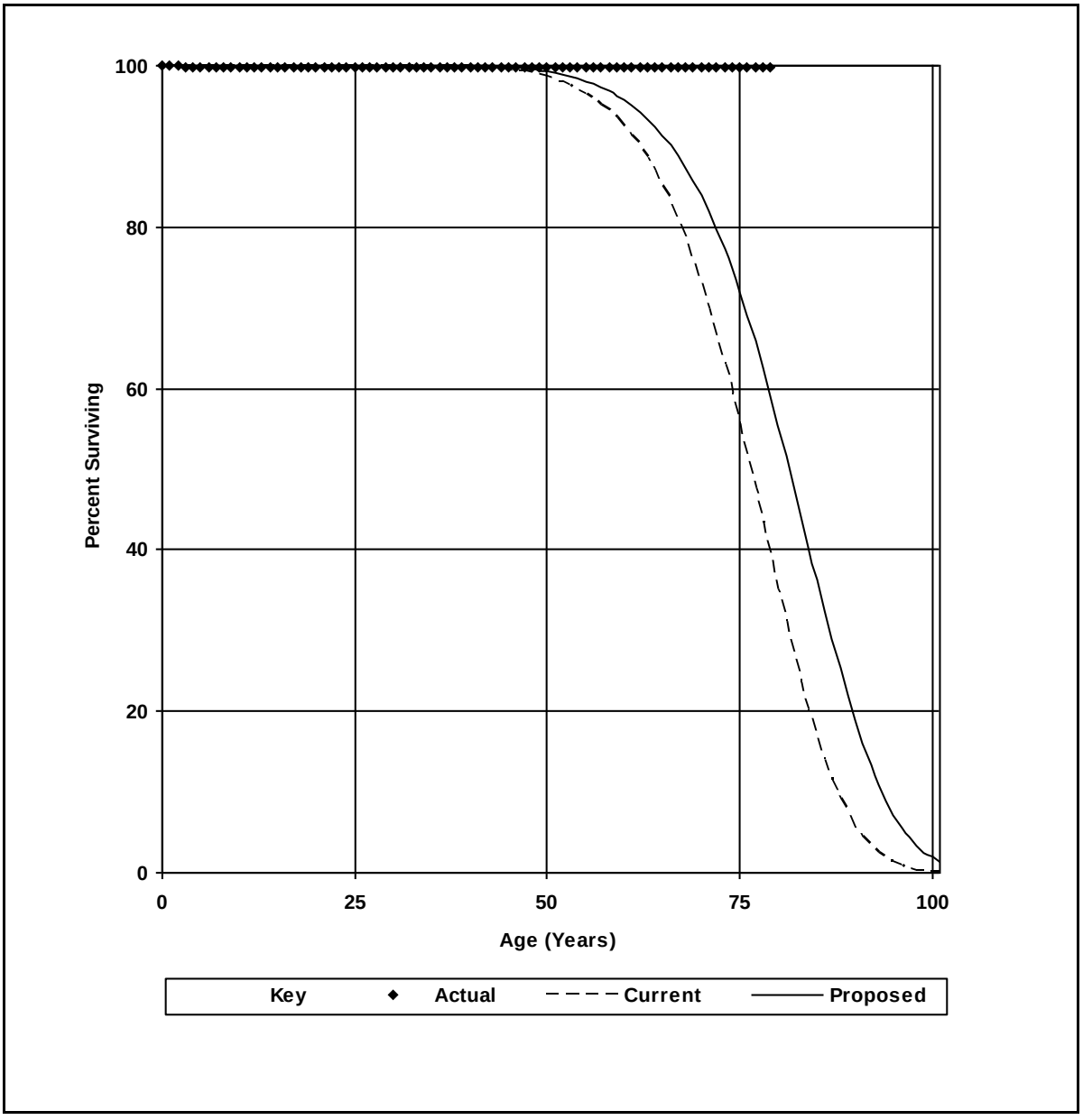
Transmission Plant

Account: 354.00 Towers and Fixtures

T-Cut: None
Placement Band: 1944-2022
Observation Band: 1985-2022

Projection Life Curves

Current: 75.0-R5 Proposed: 80.0-R5



Scheduled F
Page 1 of 1

OTTER TAIL POWER COMPANY

Transmission Plant

Account: 354.00 Towers and Fixtures

Unadjusted Net Salvage History

		Gross Salvage			Cost of Retiring			Net Salvage		
Year	Retirements	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1996		555	0.0			0.0		555	0.0	
1997			0.0			0.0			0.0	
1998			0.0			0.0			0.0	
1999			0.0			0.0			0.0	
2000			0.0	0.0		0.0	0.0		0.0	0.0
2001			0.0	0.0		0.0	0.0		0.0	0.0
2002			0.0	0.0		0.0	0.0		0.0	0.0
2003			0.0	0.0		0.0	0.0		0.0	0.0
2004			0.0	0.0		0.0	0.0		0.0	0.0
2005			0.0	0.0		0.0	0.0		0.0	0.0
2006			0.0	0.0		0.0	0.0		0.0	0.0
2007			0.0	0.0		0.0	0.0		0.0	0.0
2008			0.0	0.0		0.0	0.0		0.0	0.0
2009			0.0	0.0		0.0	0.0		0.0	0.0
2010			0.0	0.0		0.0	0.0		0.0	0.0
2011			0.0	0.0		0.0	0.0		0.0	0.0
2012			0.0	0.0		0.0	0.0		0.0	0.0
2013			0.0	0.0		0.0	0.0		0.0	0.0
2014			0.0	0.0		0.0	0.0		0.0	0.0
2015			0.0	0.0		0.0	0.0		0.0	0.0
2016			0.0	0.0		0.0	0.0		0.0	0.0
2017			0.0	0.0		0.0	0.0		0.0	0.0
2018			0.0	0.0		0.0	0.0		0.0	0.0
2019			0.0	0.0		0.0	0.0		0.0	0.0
2020			0.0	0.0		0.0	0.0		0.0	0.0
2021	284,774		0.0	0.0	30,057	10.6	10.6	(30,057)	-10.6	-10.6
2022			0.0	0.0		0.0	10.6		0.0	-10.6
Total	284,774	555	0.2		30,057	10.6		(29,502)	-10.4	

Scheduled F
Page 1 of 1

OTTER TAIL POWER COMPANY

Transmission Plant

Account: 354.00 Towers and Fixtures

Adjusted Net Salvage History

		Gross Salvage			Cost of Retiring			Net Salvage		
Year	Retirements	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1996		555	0.0			0.0		555	0.0	
1997			0.0			0.0			0.0	
1998			0.0			0.0			0.0	
1999			0.0			0.0			0.0	
2000			0.0	0.0		0.0	0.0		0.0	0.0
2001			0.0	0.0		0.0	0.0		0.0	0.0
2002			0.0	0.0		0.0	0.0		0.0	0.0
2003			0.0	0.0		0.0	0.0		0.0	0.0
2004			0.0	0.0		0.0	0.0		0.0	0.0
2005			0.0	0.0		0.0	0.0		0.0	0.0
2006			0.0	0.0		0.0	0.0		0.0	0.0
2007			0.0	0.0		0.0	0.0		0.0	0.0
2008			0.0	0.0		0.0	0.0		0.0	0.0
2009			0.0	0.0		0.0	0.0		0.0	0.0
2010			0.0	0.0		0.0	0.0		0.0	0.0
2011			0.0	0.0		0.0	0.0		0.0	0.0
2012			0.0	0.0		0.0	0.0		0.0	0.0
2013			0.0	0.0		0.0	0.0		0.0	0.0
2014			0.0	0.0		0.0	0.0		0.0	0.0
2015			0.0	0.0		0.0	0.0		0.0	0.0
2016			0.0	0.0		0.0	0.0		0.0	0.0
2017			0.0	0.0		0.0	0.0		0.0	0.0
2018			0.0	0.0		0.0	0.0		0.0	0.0
2019			0.0	0.0		0.0	0.0		0.0	0.0
2020			0.0	0.0		0.0	0.0		0.0	0.0
2021	284,774		0.0	0.0	30,057	10.6	10.6	(30,057)	-10.6	-10.6
2022			0.0	0.0		0.0	10.6		0.0	-10.6
Total	284,774	555	0.2		30,057	10.6		(29,502)	-10.4	

OTTER TAIL POWER COMPANY

Transmission Plant
Account: 355.00 Poles and Fixtures

Dispersion: 80 - R2
Procedure: Vintage Group

Generation Arrangement

	December 31, 2022							
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2022	0.5	8,029,922	80.00	79.55	0.9943	1.0000	7,984,476	100,374
2021	1.5	18,615,408	80.00	78.64	0.9830	1.0000	18,299,453	232,688
2020	2.5	8,255,926	80.00	77.74	0.9718	1.0000	8,022,864	103,198
2019	3.5	10,767,416	80.01	76.85	0.9605	1.0000	10,341,879	134,580
2018	4.5	4,277,998	80.01	75.95	0.9492	1.0000	4,060,886	53,467
2017	5.5	6,124,423	80.02	75.06	0.9380	1.0000	5,744,975	76,538
2016	6.5	6,542,473	80.00	74.17	0.9272	1.0000	6,066,185	81,784
2015	7.5	7,287,478	80.03	73.29	0.9157	1.0000	6,673,316	91,055
2014	8.5	3,845,660	80.04	72.41	0.9046	1.0000	3,478,787	48,044
2013	9.5	3,365,726	80.05	71.53	0.8935	1.0000	3,007,435	42,044
2012	10.5	13,709,445	80.07	70.66	0.8824	1.0000	12,097,581	171,215
2011	11.5	4,585,156	80.07	69.79	0.8715	1.0000	3,996,126	57,261
2010	12.5	1,667,994	80.06	68.92	0.8609	1.0000	1,435,978	20,835
2009	13.5	2,580,946	80.09	68.06	0.8498	1.0000	2,193,252	32,226
2008	14.5	5,791,137	80.03	67.20	0.8397	1.0000	4,862,736	72,362
2007	15.5	573,857	80.08	66.35	0.8285	1.0000	475,415	7,166
2006	16.5	2,658,636	79.48	65.49	0.8241	1.0000	2,190,921	33,452
2005	17.5	978,387	79.71	64.65	0.8110	1.0000	793,486	12,274
2004	18.5	1,262,660	79.89	63.80	0.7986	1.0000	1,008,423	15,805
2003	19.5	1,484,217	79.81	62.97	0.7889	1.0000	1,170,951	18,596
2002	20.5	2,945,839	79.82	62.13	0.7784	1.0000	2,293,073	36,907
2001	21.5	845,035	80.34	61.30	0.7630	1.0000	644,783	10,518
2000	22.5	1,429,213	80.34	60.47	0.7528	1.0000	1,075,847	17,790
1999	23.5	2,194,017	80.38	59.65	0.7421	1.0000	1,628,254	27,295
1998	24.5	1,201,873	80.11	58.84	0.7344	1.0000	882,685	15,003
1997	25.5	2,342,392	80.37	58.02	0.7220	1.0000	1,691,141	29,146
1996	26.5	1,981,981	80.19	57.21	0.7135	1.0000	1,414,161	24,717
1995	27.5	1,311,704	79.53	56.41	0.7093	1.0000	930,349	16,493
1994	28.5	827,048	79.89	55.61	0.6961	1.0000	575,696	10,352
1993	29.5	1,626,952	80.67	54.82	0.6795	1.0000	1,105,523	20,168
1992	30.5	1,141,901	80.73	54.02	0.6692	1.0000	764,194	14,145
1991	31.5	1,053,803	80.69	53.24	0.6598	1.0000	695,342	13,061
1990	32.5	1,052,317	80.70	52.46	0.6500	1.0000	684,046	13,040
1989	33.5	1,636,132	80.84	51.68	0.6394	1.0000	1,046,075	20,240
1988	34.5	749,794	80.76	50.91	0.6304	1.0000	472,664	9,284
1987	35.5	1,509,650	79.91	50.15	0.6275	1.0000	947,376	18,892
1986	36.5	1,423,478	79.51	49.39	0.6211	1.0000	884,180	17,904

OTTER TAIL POWER COMPANY

Transmission Plant
Account: 355.00 Poles and Fixtures

Dispersion: 80 - R2
Procedure: Vintage Group

Generation Arrangement

	December 31, 2022							
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1985	37.5	1,863,060	79.29	48.63	0.6133	1.0000	1,142,591	23,496
1984	38.5	839,111	77.69	47.88	0.6163	1.0000	517,141	10,801
1983	39.5	9,489,121	81.58	47.13	0.5777	1.0000	5,482,209	116,313
1982	40.5	1,581,095	76.28	46.39	0.6082	1.0000	961,674	20,729
1981	41.5	1,938,737	79.55	45.66	0.5739	1.0000	1,112,700	24,370
1980	42.5	503,419	78.12	44.93	0.5751	1.0000	289,511	6,444
1979	43.5	1,148,262	81.00	44.21	0.5458	1.0000	626,675	14,177
1978	44.5	258,053	73.48	43.49	0.5918	1.0000	152,724	3,512
1977	45.5	1,531,355	81.73	42.77	0.5234	1.0000	801,476	18,738
1976	46.5	284,840	80.50	42.07	0.5225	1.0000	148,842	3,538
1975	47.5	214,368	78.33	41.37	0.5281	1.0000	113,210	2,737
1974	48.5	871,546	80.64	40.67	0.5043	1.0000	439,552	10,808
1973	49.5	780,274	82.13	39.98	0.4868	1.0000	379,816	9,500
1972	50.5	763,043	81.65	39.30	0.4813	1.0000	367,251	9,345
1971	51.5	202,598	80.66	38.62	0.4788	1.0000	97,004	2,512
1970	52.5	659,874	82.25	37.95	0.4614	1.0000	304,458	8,023
1969	53.5	594,654	81.85	37.28	0.4555	1.0000	270,862	7,265
1968	54.5	1,172,928	83.07	36.62	0.4409	1.0000	517,128	14,120
1967	55.5	708,742	81.88	35.97	0.4393	1.0000	311,378	8,656
1966	56.5	265,270	81.06	35.33	0.4358	1.0000	115,599	3,272
1965	57.5	222,244	73.84	34.69	0.4697	1.0000	104,397	3,010
1964	58.5	173,130	72.28	34.05	0.4711	1.0000	81,569	2,395
1963	59.5	378,994	83.80	33.43	0.3989	1.0000	151,170	4,523
1962	60.5	227,971	81.63	32.81	0.4019	1.0000	91,618	2,793
1961	61.5	408,863	84.22	32.19	0.3823	1.0000	156,293	4,855
1960	62.5	439,828	77.04	31.59	0.4100	1.0000	180,322	5,709
1959	63.5	233,057	80.76	30.99	0.3837	1.0000	89,421	2,886
1958	64.5	213,465	82.79	30.39	0.3671	1.0000	78,365	2,578
1957	65.5	719,622	85.01	29.81	0.3507	1.0000	252,343	8,466
1956	66.5	470,560	83.81	29.23	0.3488	1.0000	164,112	5,615
1955	67.5	153,770	75.22	28.66	0.3810	1.0000	58,589	2,044
1954	68.5	133,252	78.80	28.09	0.3565	1.0000	47,511	1,691
1953	69.5	452,040	83.36	27.54	0.3303	1.0000	149,322	5,423
1952	70.5	111,701	76.56	26.99	0.3525	1.0000	39,373	1,459
1951	71.5	292,148	72.53	26.45	0.3646	1.0000	106,517	4,028
1950	72.5	26,073	70.28	25.91	0.3687	1.0000	9,612	371
1949	73.5	21,024	68.46	25.38	0.3708	1.0000	7,795	307

Schedule A
Page 3 of 3

OTTER TAIL POWER COMPANY

Transmission Plant
Account: 355.00 Poles and Fixtures

Dispersion: 80 - R2
Procedure: Vintage Group

Generation Arrangement

	December 31, 2022							
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1948	74.5	21,347	64.18	24.86	0.3874	1.0000	8,269	333
1947	75.5	5,815	64.38	24.35	0.3782	1.0000	2,199	90
1946	76.5	4,313	66.77	23.84	0.3571	1.0000	1,540	65
1942	80.5	5,792	67.49	21.90	0.3245	1.0000	1,879	86
1941	81.5	2,061	64.74	21.43	0.3310	1.0000	682	32
1939	83.5	7,686	70.22	20.51	0.2922	1.0000	2,245	109
1938	84.5	520	65.71	20.07	0.3054	1.0000	159	8
1937	85.5	32,504	88.49	19.63	0.2218	1.0000	7,210	367
1936	86.5	8,153	73.48	19.20	0.2613	1.0000	2,130	111
1933	89.5	201	72.06	17.95	0.2490	1.0000	50	3
1932	90.5	5,397	84.79	17.54	0.2069	1.0000	1,117	64
1931	91.5	69,802	92.80	17.15	0.1848	1.0000	12,898	752
1930	92.5	24,815	81.89	16.76	0.2046	1.0000	5,078	303
1929	93.5	74,078	92.11	16.37	0.1778	1.0000	13,169	804
1928	94.5	111,909	96.31	16.00	0.1661	1.0000	18,590	1,162
1927	95.5	69,455	95.21	15.63	0.1641	1.0000	11,400	729
1926	96.5	69,890	94.57	15.26	0.1614	1.0000	11,280	739
1925	97.5	30,320	97.91	14.90	0.1522	1.0000	4,616	310
1924	98.5	16,804	98.06	14.55	0.1484	1.0000	2,494	171
Total	17.4	$168,586,947	80.18	65.47	0.8166	1.0000	$137,667,652	$2,102,662

OTTER TAIL POWER COMPANY

Transmission Plant

Account: 355.00 Poles and Fixtures

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2022	0.5	8,029,922		8,029,922	1.0000	0.5000
2021	1.5	18,615,408		18,615,408	1.0000	1.5000
2020	2.5	8,271,538		8,255,926	0.9981	2.4972
2019	3.5	10,767,416		10,767,416	1.0000	3.5000
2018	4.5	4,279,217		4,277,998	0.9997	4.4997
2017	5.5	6,129,420		6,124,423	0.9992	5.4992
2016	6.5	6,638,826		6,542,473	0.9855	6.4694
2015	7.5	7,301,886		7,287,478	0.9980	7.4974
2014	8.5	3,855,557		3,845,660	0.9974	8.4968
2013	9.5	3,405,924		3,365,726	0.9882	9.4926
2012	10.5	13,730,219		13,709,445	0.9985	10.4969
2011	11.5	4,619,089		4,585,156	0.9927	11.4835
2010	12.5	1,708,112		1,667,994	0.9765	12.4483
2009	13.5	2,628,091		2,580,946	0.9821	13.4606
2008	14.5	5,940,971		5,791,137	0.9748	14.3790
2007	15.5	599,303		573,857	0.9575	15.4083
2006	16.5	3,013,871		2,658,636	0.8821	15.7749
2005	17.5	1,079,708		978,387	0.9062	16.9819
2004	18.5	1,384,224		1,262,660	0.9122	18.1300
2003	19.5	1,587,721		1,484,217	0.9348	19.0174
2002	20.5	3,164,042		2,945,839	0.9310	19.9885
2001	21.5	847,897		845,035	0.9966	21.4711
2000	22.5	1,445,956		1,429,213	0.9884	22.4286
1999	23.5	2,209,977		2,194,017	0.9928	23.4274
1998	24.5	1,233,929		1,201,873	0.9740	24.1114
1997	25.5	2,377,635		2,342,392	0.9852	25.3169
1996	26.5	2,110,232		1,981,981	0.9392	26.0835
1995	27.5	1,378,471		1,311,704	0.9516	26.3737
1994	28.5	894,063		827,048	0.9250	27.6716
1993	29.5	1,650,488		1,626,952	0.9857	29.3884
1992	30.5	1,160,876		1,141,901	0.9837	30.3800
1991	31.5	1,083,206		1,053,803	0.9729	31.2685
1990	32.5	1,080,118		1,052,317	0.9743	32.2105
1989	33.5	1,688,054		1,636,132	0.9692	33.2670
1988	34.5	773,469		749,794	0.9694	34.1121
1987	35.5	1,629,141		1,509,650	0.9267	34.1721
1986	36.5	1,570,606		1,423,478	0.9063	34.6815
1985	37.5	2,041,312		1,863,060	0.9127	35.3719

OTTER TAIL POWER COMPANY

Transmission Plant

Account: 355.00 Poles and Fixtures

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1984	38.5		1,034,106	839,111	0.8114	34.6680
1983	39.5		9,533,479	9,489,121	0.9953	39.4592
1982	40.5		2,059,495	1,581,095	0.7677	35.0433
1981	41.5		2,201,548	1,938,737	0.8806	39.2075
1980	42.5		643,321	503,419	0.7825	38.6596
1979	43.5		1,235,142	1,148,262	0.9297	42.4078
1978	44.5		390,815	258,053	0.6603	35.7594
1977	45.5		1,605,872	1,531,355	0.9536	44.8718
1976	46.5		315,527	284,840	0.9027	44.5075
1975	47.5		270,103	214,368	0.7937	43.1848
1974	48.5		997,937	871,546	0.8733	46.3447
1973	49.5		824,012	780,274	0.9469	48.6769
1972	50.5		819,187	763,043	0.9315	49.0250
1971	51.5		234,046	202,598	0.8656	48.8630
1970	52.5		703,672	659,874	0.9378	51.2719
1969	53.5		659,164	594,654	0.9021	51.6876
1968	54.5		1,240,013	1,172,928	0.9459	53.7100
1967	55.5		945,585	708,742	0.7495	53.3159
1966	56.5		317,410	265,270	0.8357	53.2918
1965	57.5		369,602	222,244	0.6013	46.8499
1964	58.5		297,370	173,130	0.5822	46.0608
1963	59.5		413,954	378,994	0.9155	58.3521
1962	60.5		276,978	227,971	0.8231	56.9386
1961	61.5		453,619	408,863	0.9013	60.2719
1960	62.5		743,925	439,828	0.5912	53.8371
1959	63.5		286,733	233,057	0.8128	58.2858
1958	64.5		258,597	213,465	0.8255	61.0399
1957	65.5		780,107	719,622	0.9225	63.9624
1956	66.5		546,377	470,560	0.8612	63.4681
1955	67.5		298,177	153,770	0.5157	55.5652
1954	68.5		210,592	133,252	0.6327	59.8247
1953	69.5		566,449	452,040	0.7980	65.0613
1952	70.5		202,998	111,701	0.5503	58.9205
1951	71.5		587,444	292,148	0.4973	55.5391
1950	72.5		93,357	26,073	0.2793	53.9270
1949	73.5		121,672	21,024	0.1728	52.7251
1948	74.5		118,724	21,347	0.1798	49.0626
1947	75.5		25,428	5,815	0.2287	49.8682

OTTER TAIL POWER COMPANY

Transmission Plant

Account: 355.00 Poles and Fixtures

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022 Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1946	76.5		20,451	4,313	0.2109	52.8494
1945	77.5		40,068		0.0000	41.8296
1944	78.5		8,682		0.0000	41.0000
1943	79.5		5,736		0.0000	44.1580
1942	80.5		25,640	5,792	0.2259	55.8007
1941	81.5		22,985	2,061	0.0897	53.5814
1940	82.5		9,489		0.0000	50.3146
1939	83.5		36,261	7,686	0.2120	60.0737
1938	84.5		31,461	520	0.0165	56.0509
1937	85.5		48,089	32,504	0.6759	79.3094
1936	86.5		29,778	8,153	0.2738	64.7620
1935	87.5		6,676		0.0000	54.7118
1934	88.5		5,817		0.0000	57.1552
1933	89.5		2,740	201	0.0735	64.6436
1932	90.5		11,788	5,397	0.4578	77.7735
1931	91.5		104,272	69,802	0.6694	86.1759
1930	92.5		65,037	24,815	0.3816	75.6520
1929	93.5		126,850	74,078	0.5840	86.2330
1928	94.5		163,236	111,909	0.6856	90.7817
1927	95.5		109,877	69,455	0.6321	90.0257
1926	96.5		115,707	69,890	0.6040	89.7104
1925	97.5		46,851	30,320	0.6471	93.3580
1924	98.5		35,163	16,804	0.4779	93.8120
1923	99.5		21,760		0.0000	82.2720
1922	100.5		44,986		0.0000	85.9588
1921	101.5		24,193		0.0000	89.4029
1920	102.5		8,357		0.0000	84.3091
1919	103.5		1,563		0.0000	72.3658
1918	104.5		4,864		0.0000	88.8403
1917	105.5		34,411		0.0000	88.7079
1916	106.5		32,192		0.0000	85.0531
1915	107.5		3,155		0.0000	81.7826
1914	108.5		13,304		0.0000	80.1108
1913	109.5		12,238		0.0000	78.2010
1912	110.5		28,270		0.0000	74.6460
Total	17.4	$141,925,894	$33,984,487	$168,586,947	0.9584	

Schedule C
Page 1 of 1

OTTER TAIL POWER COMPANY

Transmission Plant

Account: 355.00 Poles and Fixtures

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	35,464,091	2,099,993	251,574	(3,528)	37,308,982
1986	37,308,982	1,766,090	1,427,179		37,647,893
1987	37,647,893	1,546,624	208,478		38,986,039
1988	38,986,039	779,571	115,872	(116,268)	39,533,470
1989	39,533,470	1,687,594	86,941		41,134,123
1990	41,134,123	1,087,355	95,033		42,126,445
1991	42,126,445	1,083,410	63,538		43,146,317
1992	43,146,317	1,160,672	136,800		44,170,189
1993	44,170,189	1,650,488	202,535		45,618,142
1994	45,618,142	992,097	129,244		46,480,995
1995	46,480,995	1,388,538	72,811		47,796,722
1996	47,796,722	2,057,928	282,948		49,571,702
1997	49,571,702	2,378,633	319,093		51,631,242
1998	51,631,242	1,233,929	191,806		52,673,365
1999	52,673,365	2,655,131	166,789		55,161,707
2000	55,161,707	1,459,832	273,506		56,348,033
2001	56,348,033	847,897	88,293		57,107,637
2002	57,107,637	2,802,677	229,518	45,438	59,726,233
2003	59,726,233	1,638,453	99,046		61,265,640
2004	61,265,640	1,461,669	168,951		62,558,358
2005	62,558,358	909,645	89,765		63,378,238
2006	63,378,238	3,173,589	83,687	3	66,468,143
2007	66,468,143	663,581	68,874		67,062,850
2008	67,062,850	9,552,422	194,311		76,420,962
2009	76,420,962	2,393,716	120,449		78,694,229
2010	78,694,229	895,418	198,495	(1,011,755)	78,379,397
2011	78,379,397	6,535,902	157,613	(1)	84,757,686
2012	84,757,686	18,655,102	237,828	(1,537,489)	101,637,471
2013	101,637,471	(6,854,130)	56,403	22,239	94,749,175
2014	94,749,175	5,140,462	174,603	(18,516)	99,696,518
2015	99,696,518	9,947,885	367,304	(2,058,769)	107,218,331
2016	107,218,331	5,604,070	126,649	(10,036)	112,685,716
2017	112,685,716	30,631,296	423,670	(25,827,042)	117,066,300
2018	117,066,300	6,934,769	272,517		123,728,553
2019	123,728,553	13,731,802	176,514	(490,010)	136,793,831
2020	136,793,831	10,605,364	266,519		147,132,677
2021	147,132,677	16,424,078	277,934		163,278,820
2022	163,278,820	5,748,621	440,494		168,586,947

OTTER TAIL POWER COMPANY

Transmission Plant

Account: 355.00 Poles and Fixtures

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	35,157,693	2,081,709	269,858	14,756	36,984,300
1986	36,984,300	1,769,790	484,596	(942,583)	37,326,911
1987	37,326,911	1,542,680	208,478		38,661,113
1988	38,661,113	779,351	115,872		39,324,592
1989	39,324,592	1,687,763	87,232	291	40,925,414
1990	40,925,414	1,386,312	95,033		42,216,693
1991	42,216,693	1,083,003	63,538		43,236,158
1992	43,236,158	1,161,079	136,800		44,260,437
1993	44,260,437	1,650,488	202,283		45,708,642
1994	45,708,642	992,097	129,244		46,571,495
1995	46,571,495	1,388,538	73,063		47,886,970
1996	47,886,970	2,109,233	282,948		49,713,256
1997	49,713,256	2,378,633	319,093		51,772,796
1998	51,772,796	1,233,929	191,806		52,814,919
1999	52,814,919	2,227,893	166,789		54,876,022
2000	54,876,022	1,459,832	273,506		56,062,348
2001	56,062,348	847,897	88,293		56,821,952
2002	56,821,952	3,229,915	229,518	45,438	59,867,786
2003	59,867,786	1,638,454	99,046		61,407,194
2004	61,407,194	1,462,725	72,811	(96,140)	62,700,968
2005	62,700,968	1,067,532	89,765		63,678,735
2006	63,678,735	3,038,200	83,687		66,633,248
2007	66,633,248	599,303	68,874		67,163,677
2008	67,163,677	6,200,316	194,311		73,169,682
2009	73,169,682	1,505,471	120,449		74,554,704
2010	74,554,704	1,708,112	198,495	(1,011,755)	75,052,567
2011	75,052,567	6,102,827	157,613		80,997,780
2012	80,997,780	13,730,219	237,828	(1,537,489)	92,952,682
2013	92,952,682	3,405,924	56,403	22,239	96,324,441
2014	96,324,441	3,836,921	174,603	(18,516)	99,968,243
2015	99,968,243	9,386,123	367,304	(2,058,769)	106,928,294
2016	106,928,294	6,638,826	126,649	1,167,343	114,607,814
2017	114,607,814	32,190,331	423,670	(25,827,042)	120,547,433
2018	120,547,433	4,279,217	272,517		124,554,133
2019	124,554,133	10,767,416	176,514	(490,010)	134,655,025
2020	134,655,025	8,271,538	266,519		142,660,044
2021	142,660,044	18,615,408	277,934		160,997,518
2022	160,997,518	8,029,922	440,494		168,586,947

Schedule D
Page 1 of 1

OTTER TAIL POWER COMPANY

Transmission Plant

Account: 355.00 Poles and Fixtures

T-Cut: None

Placement Band: 1912-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Rolling Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-1989	4.1	56.8	L1 *	18.10	54.7	S0.5	17.92	78.6	O3 *	14.71
1986-1990	4.3	62.2	L1 *	19.59	58.6	S0.5	19.09	86.7	O3 *	15.02
1987-1991	6.2	71.6	L1.5 *	24.90	66.4	S1 *	24.31	99.1	O3 *	21.78
1988-1992	8.4	75.1	L1.5 *	25.45	68.5	S1.5 *	24.49	103.7	O3 *	21.15
1989-1993	5.4	71.7	L1.5 *	27.65	67.5	S1 *	27.03	101.4	O3 *	23.75
1990-1994	6.3	73.2	L1.5 *	26.21	69.5	S1 *	25.65	105.2	O3 *	22.79
1991-1995	5.2	77.0	L1.5 *	28.66	73.0	S1 *	28.12	111.3	O3 *	25.34
1992-1996	4.1	74.3	L1.5 *	27.78	73.0	L1.5 *	27.60	108.5	O3 *	24.82
1993-1997	10.5	71.8	L1.5 *	21.14	75.7	L1 *	21.53	106.4	O3 *	18.56
1994-1998	13.0	76.0	L1.5 *	17.51	78.5	L1 *	17.79	111.9	O3 *	15.46
1995-1999	3.2	79.9	L1 *	11.79	83.1	L1 *	12.10	116.8	O3 *	10.47
1996-2000	0.0	77.5	L1	15.81	88.5	L0 *	16.73	114.6	O3 *	15.66
1997-2001	13.9	84.6	L1 *	6.62	92.6	L0.5 *	7.22	121.3	SC *	7.13
1998-2002	1.6	93.9	L1	10.99	93.8	L1	10.98	85.0	R1.5 *	11.20
1999-2003	0.0	98.7	L1	13.64	99.5	L1	13.71	85.1	R2 *	14.07
2000-2004	0.0	101.4	L1 *	13.89	98.4	L1.5 *	13.59	87.2	R2 *	13.92
2001-2005	0.0	113.9	S0 *	9.20	98.2	S1	8.27	89.8	R2.5 *	8.11
2002-2006	0.0	109.6	L1.5 *	9.41	86.9	S1.5	8.39	82.8	R3 *	7.82
2003-2007	3.8	121.2	S0.5 *	12.24	90.8	S2	11.34	86.2	R4 *	9.89
2004-2008	4.0	111.4	L1.5 *	12.14	85.4	S2	9.21	83.0	R4 *	7.97
2005-2009	7.2	115.0	L1.5 *	12.95	87.9	S2	9.89	84.2	R3 *	8.25
2006-2010	18.4	119.3	S0 *	11.79	86.6	S2	6.87	83.8	R3	5.41
2007-2011	0.0	108.3	L1.5 *	15.17	79.8	S2 *	9.95	79.2	R4 *	7.57
2008-2012	0.0	100.1	L1.5 *	13.56	77.9	S2	9.17	77.2	R3 *	7.35
2009-2013	0.0	111.1	L1.5 *	15.25	83.3	S2	11.78	80.8	R3 *	9.97
2010-2014	0.0	111.1	L1.5 *	14.28	82.9	S2	10.11	80.5	R3 *	8.47
2011-2015	0.0	111.8	L1 *	13.13	84.5	S2	9.51	80.5	R3 *	7.56
2012-2016	40.6	124.8	S0	4.72	101.4	S1	2.60	90.8	R2.5	2.31
2013-2017	47.4	129.7	R0.5	5.19	103.6	S1	2.88	89.6	R3	2.55
2014-2018	41.6	119.6	S-.5	5.89	96.2	S1	3.17	85.8	R2.5 *	2.70
2015-2019	41.5	118.4	S0	5.53	95.3	S1	2.46	85.8	R2.5 *	1.73
2016-2020	48.6	120.0	S0	4.33	97.7	S1	1.59	88.6	R2.5 *	1.29
2017-2021	51.2	123.1	S-.5	4.33	101.0	S1	1.80	91.3	R2.5	1.43
2018-2022	45.0	122.5	S0	5.21	101.5	S1	2.57	91.0	R2.5	1.64

Schedule D
Page 1 of 1

OTTER TAIL POWER COMPANY

Transmission Plant

Account: 355.00 Poles and Fixtures

T-Cut: None

Placement Band: 1912-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Shrinking Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-2022	34.0	104.2	L1	4.89	87.5	S1	3.22	82.8	R2.5	2.72
1987-2022	35.2	106.6	L1	5.04	88.9	S1	3.45	83.7	R2.5 *	2.96
1989-2022	35.9	108.0	L1	5.13	89.5	S1	3.60	84.1	R2.5 *	3.11
1991-2022	36.4	109.3	L1	5.22	90.1	S1	3.73	84.3	R2.5 *	3.19
1993-2022	36.9	110.7	L1	5.35	90.6	S1	3.85	84.5	R2.5 *	3.25
1995-2022	37.5	112.4	L1	5.51	91.1	S1	3.91	84.8	R2.5 *	3.27
1997-2022	37.8	113.7	L1	5.64	91.4	S1.5	3.91	85.0	R2.5 *	3.25
1999-2022	38.4	116.6	S0	5.95	92.0	S1.5	3.81	85.5	R3 *	3.18
2001-2022	38.6	118.0	S0	6.16	91.9	S1.5	3.66	85.8	R3 *	3.07
2003-2022	38.9	119.2	S0	6.25	91.9	S1.5	3.58	85.9	R3 *	3.05
2005-2022	38.4	119.1	S0	6.48	91.6	S1.5	3.18	85.7	R3	2.51
2007-2022	38.5	119.2	S0	6.62	92.6	S1.5	2.44	86.2	R3	1.25
2009-2022	40.6	120.2	S0	5.84	93.5	S1.5	2.51	86.4	R3	1.92
2011-2022	39.6	118.0	S0	5.84	92.8	S1.5	2.56	85.7	R3 *	1.95
2013-2022	47.0	125.3	S-.5	4.75	102.2	S1	1.91	90.5	R2.5	1.11
2015-2022	45.6	122.9	S-.5	4.85	101.1	S1	2.15	89.3	R2.5	1.26
2017-2022	44.5	120.4	S-.5	4.93	100.4	S1	2.33	89.6	R2.5	1.34
2019-2022	49.9	127.3	S-.5	4.41	106.2	S1	2.32	93.7	R2.5	1.79
2021-2022	52.9	123.4	S-.5	2.93	104.2	S0.5	2.26	92.0	R2.5	2.64

Schedule D
Page 1 of 1

OTTER TAIL POWER COMPANY

Transmission Plant

Account: 355.00 Poles and Fixtures

T-Cut: None

Placement Band: 1912-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Progressing Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-1986	4.3	45.9	L1	12.39	45.4	L1	12.55	60.6	O3 *	9.68
1985-1988	3.0	53.5	L1	19.03	52.1	S0	18.97	73.8	O3 *	15.80
1985-1990	4.5	59.4	L1.5*	16.43	56.9	S0.5	16.11	82.7	O3 *	12.94
1985-1992	9.0	63.2	L1.5*	15.37	60.0	S1	14.78	88.3	O3 *	11.56
1985-1994	8.7	65.3	L1.5*	16.29	62.0	S0.5	15.61	91.9	O3 *	12.68
1985-1996	9.6	68.1	L1.5*	14.73	64.7	S0.5	13.98	96.6	O3 *	11.52
1985-1998	13.8	68.6	L1.5*	11.40	65.9	S0.5 *	10.85	97.8	O3 *	8.53
1985-2000	0.0	71.3	L1.5*	10.16	69.0	L1.5 *	9.68	102.2	O3 *	8.55
1985-2002	1.1	74.5	L1.5*	8.31	72.1	L1.5 *	7.82	106.0	O3 *	7.44
1985-2004	0.0	78.9	L1.5*	7.74	75.5	L1.5 *	7.12	110.0	O3 *	7.26
1985-2006	0.0	82.9	L1.5*	6.91	76.2	S0.5	5.98	96.2	O2 *	6.08
1985-2008	2.4	85.9	L1.5*	8.47	77.5	S1	7.04	84.0	L1.5 *	7.25
1985-2010	12.1	90.7	L1*	8.10	80.3	S1	6.39	84.1	L1.5 *	6.63
1985-2012	0.0	90.0	L1.5*	11.34	77.4	S1	9.17	75.8	R2	8.60
1985-2014	0.0	94.1	L1*	10.53	80.2	S1	8.54	78.0	R2	7.91
1985-2016	0.0	97.7	L1*	8.81	82.4	S1	7.26	79.4	R2	6.54
1985-2018	0.0	98.9	L1*	6.53	83.3	S1	5.68	79.8	R2.5	5.12
1985-2020	36.0	101.9	L1	4.24	85.6	S1	3.70	81.5	R2.5	3.39
1985-2022	34.0	104.2	L1	4.89	87.5	S1	3.22	82.8	R2.5	2.72

Schedule E
Page 1 of 1

OTTER TAIL POWER COMPANY

Transmission Plant

Account: 355.00 Poles and Fixtures

T-Cut: None

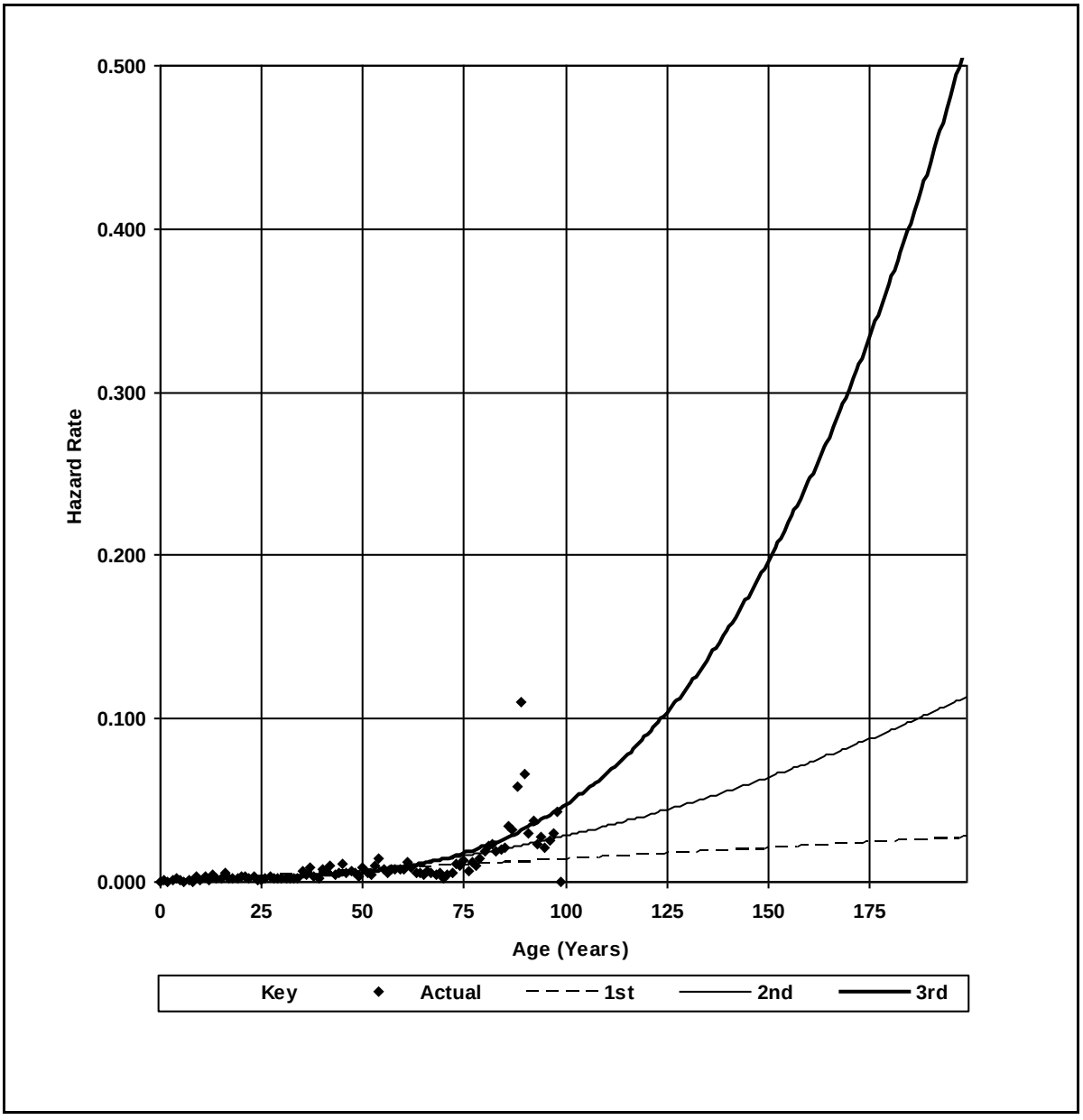
Placement Band: 1912-2022 Observation Band: 1985-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Polynomial Hazard Functions

1st: 104.2-L1 2nd: 87.5-S1 3rd: 82.8-R2.5



OTTER TAIL POWER COMPANY

Transmission Plant

Account: 355.00 Poles and Fixtures

T-Cut: None

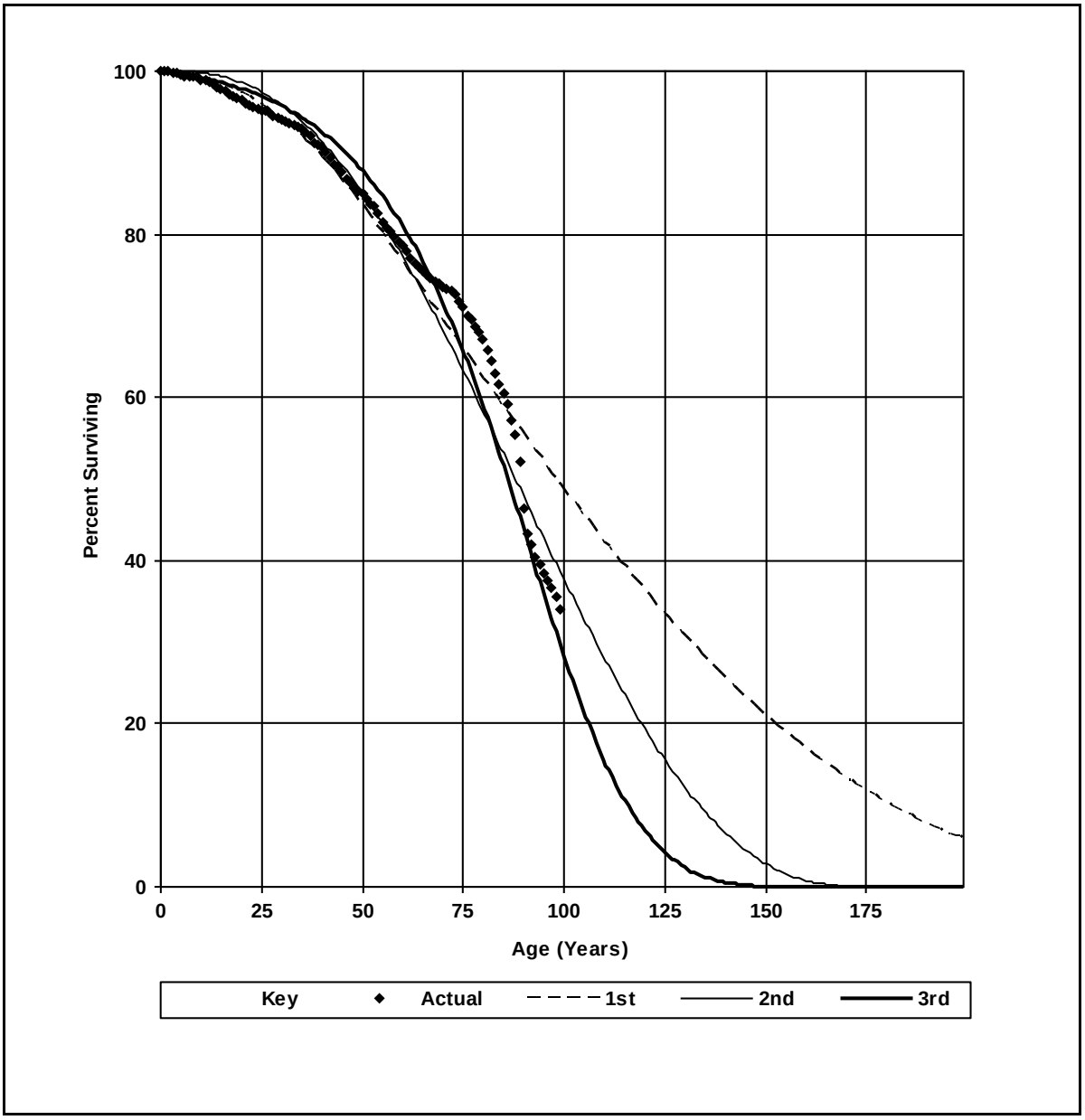
Placement Band: 1912-2022 Observation Band: 1985-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Survivorship Functions

1st: 104.2-L1 2nd: 87.5-S1 3rd: 82.8-R2.5



Schedule E
Page 1 of 1

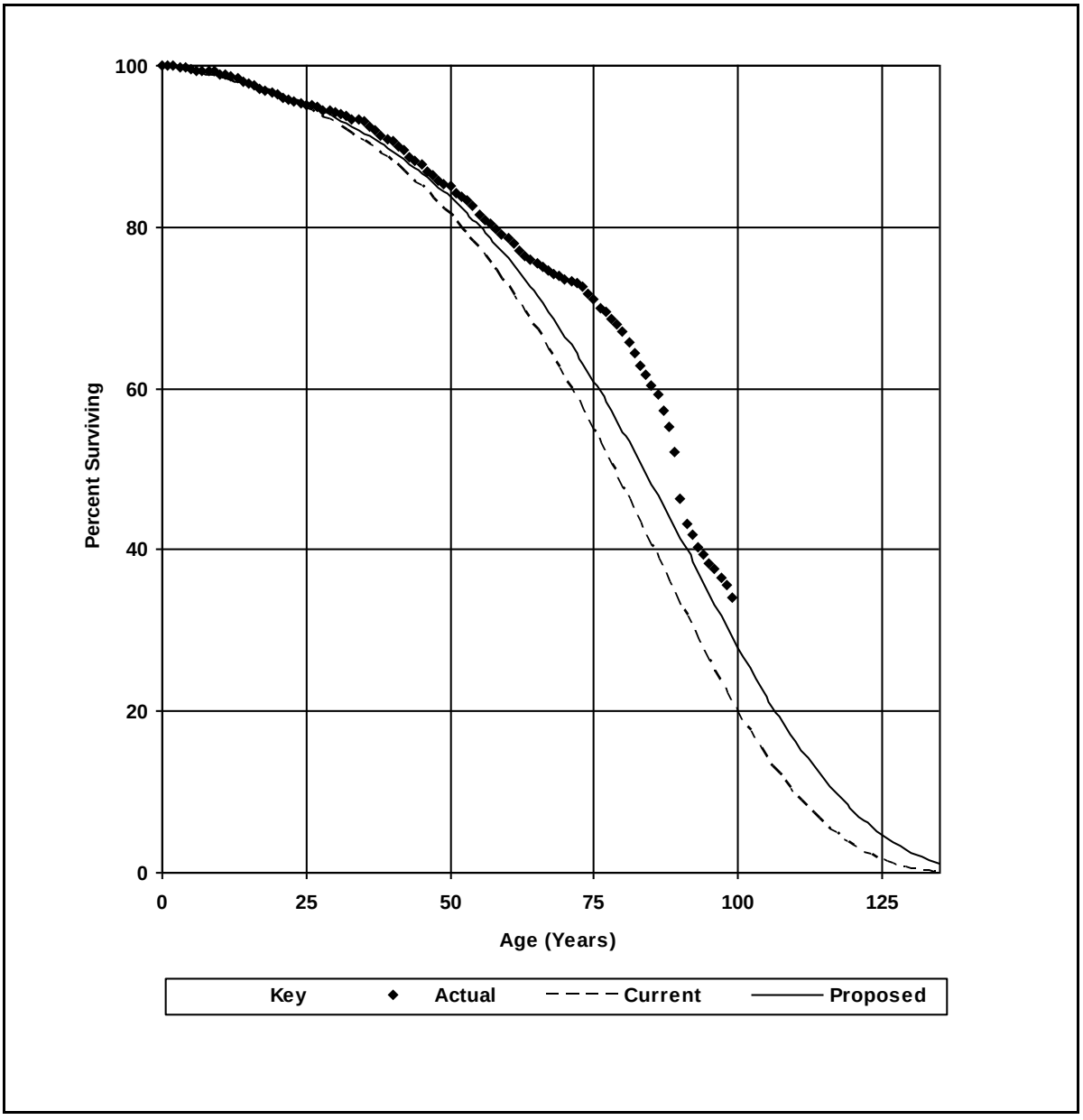
OTTER TAIL POWER COMPANY

Transmission Plant

Account: 355.00 Poles and Fixtures

T-Cut: None
Placement Band: 1912-2022
Observation Band: 1985-2022

Projection Life Curves Current: 75.0-R2 Proposed: 80.0-R2



OTTER TAIL POWER COMPANY

Transmission Plant

Account: 355.00 Poles and Fixtures

Unadjusted Net Salvage History

		Gross Salvage			Cost of Retiring			Net Salvage		
Year	Retirements	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1985	251,574	364,202	144.8		195,267	77.6		168,935	67.2	
1986	1,427,179	1,711,281	119.9		120,031	8.4		1,591,250	111.5	
1987	208,478	208,567	100.0		245,238	117.6		(36,671)	-17.6	
1988	115,872	792,353	683.8		122,046	105.3		670,307	578.5	
1989	86,941	259,092	298.0	159.6	171,772	197.6	40.9	87,320	100.4	118.7
1990	95,033	130,993	137.8	160.4	140,096	147.4	41.3	(9,103)	-9.6	119.1
1991	63,538	17,991	28.3	247.3	94,766	149.1	135.8	(76,775)	-120.8	111.4
1992	136,800	68,389	50.0	254.7	177,508	129.8	141.8	(109,119)	-79.8	112.9
1993	202,535	124,460	61.5	102.7	205,353	101.4	135.0	(80,893)	-39.9	-32.2
1994	129,244	(1,916)	-1.5	54.2	135,256	104.7	120.1	(137,172)	-106.1	-65.9
1995	72,811	18,787	25.8	37.6	75,572	103.8	113.8	(56,785)	-78.0	-76.2
1996	282,948	202,055	71.4	50.0	291,277	102.9	107.4	(89,222)	-31.5	-57.4
1997	319,093	125,330	39.3	46.6	129,386	40.5	83.1	(4,056)	-1.3	-36.6
1998	191,806	46,219	24.1	39.2	110,975	57.9	74.6	(64,756)	-33.8	-35.3
1999	166,789	92,510	55.5	46.9	125,696	75.4	70.9	(33,187)	-19.9	-24.0
2000	273,506	72,152	26.4	43.6	199,555	73.0	69.4	(127,403)	-46.6	-25.8
2001	88,293	321,027	363.6	63.2	88,284	100.0	62.9	232,743	263.6	0.3
2002	229,518	17,808	7.8	57.9	189,923	82.7	75.2	(172,115)	-75.0	-17.3
2003	99,046	195,199	197.1	81.5	151,725	153.2	88.1	43,474	43.9	-6.6
2004	168,951	153,513	90.9	88.4	55,578	32.9	79.7	97,935	58.0	8.7
2005	89,765	422,518	470.7	164.3	68,511	76.3	82.0	354,007	394.4	82.3
2006	83,687	1,046,282	1e+3	273.5	104,505	124.9	85.0	941,777	1e+3	188.5
2007	68,874	113,574	164.9	378.4	66,663	96.8	87.6	46,910	68.1	290.8
2008	194,311	16,912	8.7	289.4	327,666	168.6	102.9	(310,754)	-159.9	186.6
2009	120,449	(406,055)	-337.1	214.2	109,778	91.1	121.5	(515,833)	-428.3	92.6
2010	198,495	386,525	194.7	173.8	148,055	74.6	113.6	238,470	120.1	60.2
2011	157,613	904,054	573.6	137.2	181,890	115.4	112.7	722,164	458.2	24.5
2012	237,828	(77,693)	-32.7	90.7	250,913	105.5	112.1	(328,606)	-138.2	-21.4
2013	56,403	403,584	715.5	157.0	70,293	124.6	98.7	333,291	590.9	58.3
2014	174,603	73,101	41.9	204.8	91,935	52.7	90.1	(18,834)	-10.8	114.7
2015	367,304	57,860	15.8	136.9	151,535	41.3	75.1	(93,674)	-25.5	61.8
2016	126,649	45,770	36.1	52.2	199,577	157.6	79.4	(153,807)	-121.4	-27.2
2017	423,670	571,624	134.9	100.3	360,575	85.1	76.1	211,049	49.8	24.2
2018	272,517	327,767	120.3	78.9	540,120	198.2	98.5	(212,353)	-77.9	-19.6
2019	176,514	100,968	57.2	80.8	375,755	212.9	119.1	(274,788)	-155.7	-38.3
2020	266,519	199,202	74.7	98.4	150,303	56.4	128.5	48,899	18.3	-30.1
2021	277,934	53,265	19.2	88.4	245,500	88.3	118.0	(192,235)	-69.2	-29.6
2022	440,494	323,183	73.4	70.0	430,591	97.8	121.5	(107,408)	-24.4	-51.5
Total	8,343,582	9,482,451	113.6		6,899,471	82.7		2,582,980	31.0	

OTTER TAIL POWER COMPANY

Transmission Plant

Account: 355.00 Poles and Fixtures

Adjusted Net Salvage History

		Gross Salvage			Cost of Retiring			Net Salvage		
Year	Retirements	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1985	269,858	364,202	135.0		195,267	72.4		168,935	62.6	
1986	484,596		0.0		120,031	24.8		(120,031)	-24.8	
1987	208,478	208,567	100.0		245,238	117.6		(36,671)	-17.6	
1988	115,872	792,353	683.8		122,046	105.3		670,307	578.5	
1989	87,232	259,092	297.0	139.3	171,772	196.9	73.3	87,320	100.1	66.0
1990	95,033	130,993	137.8	140.3	140,096	147.4	80.6	(9,103)	-9.6	59.7
1991	63,538	17,991	28.3	247.1	94,766	149.1	135.7	(76,775)	-120.8	111.4
1992	136,800	68,389	50.0	254.5	177,508	129.8	141.7	(109,119)	-79.8	112.9
1993	202,283	124,460	61.5	102.7	205,353	101.5	135.0	(80,893)	-40.0	-32.2
1994	129,244	(1,916)	-1.5	54.2	135,256	104.7	120.1	(137,172)	-106.1	-65.9
1995	73,063	18,787	25.7	37.6	75,572	103.4	113.8	(56,785)	-77.7	-76.2
1996	282,948	202,055	71.4	50.0	291,277	102.9	107.4	(89,222)	-31.5	-57.4
1997	319,093	125,330	39.3	46.6	129,386	40.5	83.1	(4,056)	-1.3	-36.6
1998	191,806	46,219	24.1	39.2	110,975	57.9	74.5	(64,756)	-33.8	-35.3
1999	166,789	92,510	55.5	46.9	125,696	75.4	70.9	(33,187)	-19.9	-24.0
2000	273,506	72,152	26.4	43.6	199,555	73.0	69.4	(127,403)	-46.6	-25.8
2001	88,293	130,228	147.5	44.9	88,284	100.0	62.9	41,944	47.5	-18.0
2002	229,518	16,808	7.3	37.7	189,923	82.7	75.2	(173,115)	-75.4	-37.5
2003	99,046	34,767	35.1	40.4	151,725	153.2	88.1	(116,958)	-118.1	-47.7
2004	72,811	21,068	28.9	36.0	55,578	76.3	89.8	(34,510)	-47.4	-53.7
2005	89,765	50,100	55.8	43.7	68,511	76.3	95.6	(18,411)	-20.5	-52.0
2006	83,687	21,425	25.6	25.1	104,505	124.9	99.2	(83,080)	-99.3	-74.1
2007	68,874	7,713	11.2	32.6	66,663	96.8	107.9	(58,950)	-85.6	-75.3
2008	194,311	13,185	6.8	22.3	327,666	168.6	122.3	(314,481)	-161.8	-100.0
2009	120,449	(406,055)	-337.1	-56.3	109,778	91.1	121.5	(515,833)	-428.3	-177.8
2010	198,495	(12,393)	-6.2	-56.5	148,055	74.6	113.6	(160,448)	-80.8	-170.1
2011	157,613	452,729	287.2	7.5	181,890	115.4	112.7	270,839	171.8	-105.3
2012	237,828	(125,460)	-52.8	-8.6	250,913	105.5	112.1	(376,374)	-158.3	-120.6
2013	56,403	203,775	361.3	14.6	70,293	124.6	98.7	133,482	236.7	-84.1
2014	174,603	5,923	3.4	63.6	91,935	52.7	90.1	(86,012)	-49.3	-26.5
2015	367,304	57,860	15.8	59.9	151,535	41.3	75.1	(93,674)	-25.5	-15.3
2016	126,649	45,770	36.1	19.5	199,577	157.6	79.4	(153,807)	-121.4	-59.9
2017	423,670	255,226	60.2	49.5	360,575	85.1	76.1	(105,349)	-24.9	-26.6
2018	272,517	120,182	44.1	35.5	540,120	198.2	98.5	(419,939)	-154.1	-62.9
2019	176,514	100,968	57.2	42.4	375,755	212.9	119.1	(274,788)	-155.7	-76.7
2020	266,519	199,202	74.7	57.0	150,303	56.4	128.5	48,899	18.3	-71.5
2021	277,934	53,265	19.2	51.4	245,500	88.3	118.0	(192,235)	-69.2	-66.6
2022	440,494	78,132	17.7	38.5	430,591	97.8	121.5	(352,459)	-80.0	-83.0
Total	7,323,434	3,845,601	52.5		6,899,471	94.2		(3,053,870)	-41.7	

Schedule A
Page 1 of 3

OTTER TAIL POWER COMPANY

Transmission Plant
Account: 356.00 Overhead Conductors and Devices

Dispersion: 80 - R2
Procedure: Vintage Group

Generation Arrangement

	December 31, 2022				Net			
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2022	0.5	7,676,156	80.00	79.55	0.9943	1.0000	7,632,713	95,952
2021	1.5	9,358,743	80.00	78.64	0.9830	1.0000	9,199,900	116,982
2020	2.5	6,095,096	80.00	77.74	0.9718	1.0000	5,922,966	76,187
2019	3.5	31,342,864	80.01	76.85	0.9605	1.0000	30,104,954	391,759
2018	4.5	3,880,070	80.01	75.95	0.9493	1.0000	3,683,230	48,494
2017	5.5	20,539,729	80.01	75.06	0.9381	1.0000	19,269,317	256,716
2016	6.5	4,262,347	80.02	74.17	0.9270	1.0000	3,951,123	53,269
2015	7.5	4,825,277	80.01	73.29	0.9160	1.0000	4,420,067	60,310
2014	8.5	16,804,063	80.04	72.41	0.9047	1.0000	15,201,859	209,946
2013	9.5	3,210,945	80.05	71.53	0.8936	1.0000	2,869,207	40,111
2012	10.5	5,868,968	80.07	70.66	0.8825	1.0000	5,179,208	73,300
2011	11.5	2,754,532	79.71	69.79	0.8755	1.0000	2,411,537	34,555
2010	12.5	925,374	80.06	68.92	0.8609	1.0000	796,670	11,559
2009	13.5	1,842,589	80.04	68.06	0.8503	1.0000	1,566,739	23,020
2008	14.5	4,895,448	80.05	67.20	0.8395	1.0000	4,109,585	61,154
2007	15.5	434,629	79.95	66.35	0.8298	1.0000	360,671	5,436
2006	16.5	3,232,096	79.89	65.49	0.8198	1.0000	2,649,828	40,459
2005	17.5	684,779	79.52	64.65	0.8129	1.0000	556,678	8,611
2004	18.5	1,760,907	79.54	63.80	0.8022	1.0000	1,412,544	22,138
2003	19.5	1,561,999	80.09	62.97	0.7862	1.0000	1,228,067	19,504
2002	20.5	7,407,017	80.16	62.13	0.7751	1.0000	5,741,459	92,408
2001	21.5	1,327,268	79.18	61.30	0.7742	1.0000	1,027,600	16,763
2000	22.5	1,791,857	80.37	60.47	0.7525	1.0000	1,348,360	22,296
1999	23.5	3,010,726	80.40	59.65	0.7420	1.0000	2,233,910	37,448
1998	24.5	1,210,561	80.14	58.84	0.7341	1.0000	888,731	15,105
1997	25.5	1,112,982	79.67	58.02	0.7282	1.0000	810,523	13,969
1996	26.5	2,050,274	80.12	57.21	0.7141	1.0000	1,464,173	25,591
1995	27.5	1,229,111	79.51	56.41	0.7095	1.0000	872,008	15,458
1994	28.5	863,036	79.43	55.61	0.7001	1.0000	604,205	10,865
1993	29.5	1,196,722	79.54	54.82	0.6892	1.0000	824,752	15,046
1992	30.5	991,116	80.31	54.02	0.6727	1.0000	666,693	12,340
1991	31.5	1,120,777	77.66	53.24	0.6855	1.0000	768,313	14,431
1990	32.5	1,041,487	79.42	52.46	0.6605	1.0000	687,938	13,114
1989	33.5	1,295,185	80.63	51.68	0.6409	1.0000	830,149	16,062
1988	34.5	806,050	79.91	50.91	0.6371	1.0000	513,533	10,087
1987	35.5	997,659	80.88	50.15	0.6200	1.0000	618,544	12,335
1986	36.5	1,100,692	79.37	49.39	0.6222	1.0000	684,849	13,868

OTTER TAIL POWER COMPANY

Transmission Plant
Account: 356.00 Overhead Conductors and Devices

Dispersion: 80 - R2
Procedure: Vintage Group

Generation Arrangement

	December 31, 2022							
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1985	37.5	1,546,893	79.39	48.63	0.6126	1.0000	947,568	19,486
1984	38.5	1,143,748	80.43	47.88	0.5953	1.0000	680,895	14,221
1983	39.5	3,310,762	81.26	47.13	0.5800	1.0000	1,920,391	40,744
1982	40.5	2,168,430	78.75	46.39	0.5891	1.0000	1,277,459	27,535
1981	41.5	2,580,987	80.99	45.66	0.5637	1.0000	1,454,995	31,867
1980	42.5	594,925	78.60	44.93	0.5716	1.0000	340,051	7,569
1979	43.5	1,293,864	72.63	44.21	0.6086	1.0000	787,466	17,814
1978	44.5	186,887	73.08	43.49	0.5951	1.0000	111,215	2,557
1977	45.5	983,422	81.89	42.77	0.5223	1.0000	513,670	12,009
1976	46.5	269,660	81.08	42.07	0.5189	1.0000	139,917	3,326
1975	47.5	169,272	73.77	41.37	0.5608	1.0000	94,924	2,295
1974	48.5	212,881	78.19	40.67	0.5202	1.0000	110,736	2,723
1973	49.5	784,130	82.08	39.98	0.4871	1.0000	381,965	9,554
1972	50.5	625,945	80.50	39.30	0.4882	1.0000	305,575	7,776
1971	51.5	273,062	80.23	38.62	0.4813	1.0000	131,437	3,403
1970	52.5	699,100	81.91	37.95	0.4633	1.0000	323,873	8,535
1969	53.5	641,111	82.37	37.28	0.4526	1.0000	290,171	7,783
1968	54.5	1,797,825	83.03	36.62	0.4411	1.0000	793,024	21,653
1967	55.5	499,879	81.76	35.97	0.4400	1.0000	219,935	6,114
1966	56.5	268,781	81.17	35.33	0.4352	1.0000	116,969	3,311
1965	57.5	167,988	72.06	34.69	0.4813	1.0000	80,857	2,331
1964	58.5	240,695	75.31	34.05	0.4522	1.0000	108,838	3,196
1963	59.5	310,828	84.20	33.43	0.3970	1.0000	123,389	3,691
1962	60.5	128,038	76.69	32.81	0.4278	1.0000	54,772	1,670
1961	61.5	316,285	82.86	32.19	0.3885	1.0000	122,884	3,817
1960	62.5	393,947	81.71	31.59	0.3866	1.0000	152,284	4,821
1959	63.5	194,927	82.00	30.99	0.3779	1.0000	73,658	2,377
1958	64.5	154,656	82.38	30.39	0.3689	1.0000	57,058	1,877
1957	65.5	510,431	85.36	29.81	0.3492	1.0000	178,244	5,980
1956	66.5	356,302	84.34	29.23	0.3466	1.0000	123,491	4,225
1955	67.5	121,201	75.69	28.66	0.3786	1.0000	45,892	1,601
1954	68.5	80,520	76.67	28.09	0.3664	1.0000	29,506	1,050
1953	69.5	293,176	81.86	27.54	0.3364	1.0000	98,625	3,582
1952	70.5	84,515	73.15	26.99	0.3690	1.0000	31,182	1,155
1951	71.5	284,540	73.63	26.45	0.3591	1.0000	102,192	3,864
1950	72.5	29,514	69.32	25.91	0.3738	1.0000	11,032	426
1949	73.5	99,100	78.24	25.38	0.3244	1.0000	32,151	1,267

OTTER TAIL POWER COMPANY

Transmission Plant
Account: 356.00 Overhead Conductors and Devices

Dispersion: 80 - R2
Procedure: Vintage Group

Generation Arrangement

	December 31, 2022							
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1948	74.5	92,175	77.01	24.86	0.3229	1.0000	29,759	1,197
1947	75.5	1,585	60.11	24.35	0.4051	1.0000	642	26
1946	76.5	29,859	81.19	23.84	0.2937	1.0000	8,769	368
1945	77.5	14,604	72.09	23.35	0.3238	1.0000	4,729	203
1944	78.5	6,319	66.97	22.86	0.3413	1.0000	2,157	94
1943	79.5	542	63.73	22.37	0.3510	1.0000	190	8
1942	80.5	10,888	72.99	21.90	0.3000	1.0000	3,266	149
1941	81.5	30,878	81.35	21.43	0.2634	1.0000	8,134	380
1940	82.5	3,520	71.46	20.97	0.2934	1.0000	1,033	49
1939	83.5	21,235	80.55	20.51	0.2547	1.0000	5,408	264
1938	84.5	19,864	83.50	20.07	0.2403	1.0000	4,774	238
1937	85.5	39,277	90.14	19.63	0.2178	1.0000	8,554	436
1936	86.5	16,396	81.29	19.20	0.2362	1.0000	3,872	202
1935	87.5	4,176	82.56	18.77	0.2274	1.0000	950	51
1934	88.5	2,751	77.55	18.36	0.2367	1.0000	651	35
1933	89.5	2,534	91.86	17.95	0.1954	1.0000	495	28
1932	90.5	9,668	90.32	17.54	0.1942	1.0000	1,878	107
1931	91.5	82,444	92.29	17.15	0.1858	1.0000	15,318	893
1930	92.5	40,588	87.15	16.76	0.1923	1.0000	7,805	466
1929	93.5	81,357	93.00	16.37	0.1761	1.0000	14,325	875
1928	94.5	116,519	94.39	16.00	0.1695	1.0000	19,749	1,234
1927	95.5	70,274	92.50	15.63	0.1689	1.0000	11,873	760
1926	96.5	69,336	96.77	15.26	0.1577	1.0000	10,936	716
1925	97.5	23,656	97.31	14.90	0.1532	1.0000	3,623	243
1924	98.5	20,620	98.42	14.55	0.1479	1.0000	3,049	210
Total	15.1	$185,138,423	80.04	67.29	0.8407	1.0000	$155,652,832	$2,313,089

OTTER TAIL POWER COMPANY

Transmission Plant

Account: 356.00 Overhead Conductors and Devices

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2022	0.5	7,676,156		7,676,156	1.0000	0.5000
2021	1.5	9,358,743		9,358,743	1.0000	1.5000
2020	2.5	6,102,895		6,095,096	0.9987	2.4981
2019	3.5	31,387,600		31,342,864	0.9986	3.4979
2018	4.5	3,886,499		3,880,070	0.9983	4.4980
2017	5.5	20,617,005		20,539,729	0.9963	5.4903
2016	6.5	4,297,914		4,262,347	0.9917	6.4882
2015	7.5	5,006,402		4,825,277	0.9638	7.4712
2014	8.5	16,860,216		16,804,063	0.9967	8.4921
2013	9.5	3,253,867		3,210,945	0.9868	9.4904
2012	10.5	5,891,836		5,868,968	0.9961	10.4926
2011	11.5	3,620,814		2,754,532	0.7607	11.1228
2010	12.5	945,479		925,374	0.9787	12.4469
2009	13.5	1,898,155		1,842,589	0.9707	13.4130
2008	14.5	4,994,013		4,895,448	0.9803	14.3996
2007	15.5	459,029		434,629	0.9468	15.2751
2006	16.5	3,447,100		3,232,096	0.9376	16.1849
2005	17.5	771,973		684,779	0.8871	16.7940
2004	18.5	1,973,335		1,760,907	0.8924	17.7796
2003	19.5	1,616,517		1,561,999	0.9663	19.2935
2002	20.5	7,585,186		7,407,017	0.9765	20.3256
2001	21.5	1,424,592		1,327,268	0.9317	20.3092
2000	22.5	1,803,978		1,791,857	0.9933	22.4566
1999	23.5	3,033,613		3,010,726	0.9925	23.4436
1998	24.5	1,240,586		1,210,561	0.9758	24.1415
1997	25.5	1,164,441		1,112,982	0.9558	24.6246
1996	26.5	2,201,425		2,050,274	0.9313	26.0132
1995	27.5	1,297,381		1,229,111	0.9474	26.3519
1994	28.5	956,208		863,036	0.9026	27.2143
1993	29.5	1,404,188		1,196,722	0.8523	28.2564
1992	30.5	1,034,243		991,116	0.9583	29.9672
1991	31.5	1,333,505		1,120,777	0.8405	28.2462
1990	32.5	1,162,469		1,041,487	0.8959	30.9281
1989	33.5	1,335,281		1,295,185	0.9700	33.0663
1988	34.5	864,784		806,050	0.9321	33.2619
1987	35.5	1,032,022		997,659	0.9667	35.1454
1986	36.5	1,232,998		1,100,692	0.8927	34.5462
1985	37.5	1,693,830		1,546,893	0.9133	35.4658

OTTER TAIL POWER COMPANY

Transmission Plant

Account: 356.00 Overhead Conductors and Devices

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1984	38.5		1,216,027	1,143,748	0.9406	37.4055
1983	39.5		3,377,229	3,310,762	0.9803	39.1344
1982	40.5		2,446,077	2,168,430	0.8865	37.5184
1981	41.5		2,694,052	2,580,987	0.9580	40.6461
1980	42.5		734,046	594,925	0.8105	39.1386
1979	43.5		1,995,991	1,293,864	0.6482	34.0427
1978	44.5		290,430	186,887	0.6435	35.3566
1977	45.5		1,013,031	983,422	0.9708	45.0358
1976	46.5		288,911	269,660	0.9334	45.0792
1975	47.5		248,923	169,272	0.6800	38.6216
1974	48.5		258,369	212,881	0.8239	43.8885
1973	49.5		821,594	784,130	0.9544	48.6184
1972	50.5		693,896	625,945	0.9021	47.8736
1971	51.5		327,542	273,062	0.8337	48.4365
1970	52.5		756,818	699,100	0.9237	50.9377
1969	53.5		686,981	641,111	0.9332	52.2099
1968	54.5		1,871,511	1,797,825	0.9606	53.6694
1967	55.5		956,769	499,879	0.5225	53.1974
1966	56.5		305,697	268,781	0.8792	53.4029
1965	57.5		312,382	167,988	0.5378	45.0728
1964	58.5		356,195	240,695	0.6757	49.0910
1963	59.5		326,545	310,828	0.9519	58.7543
1962	60.5		239,331	128,038	0.5350	51.9966
1961	61.5		356,754	316,285	0.8866	58.9147
1960	62.5		509,005	393,947	0.7740	58.5051
1959	63.5		242,795	194,927	0.8028	59.5283
1958	64.5		188,936	154,656	0.8186	60.6303
1957	65.5		547,458	510,431	0.9324	64.3170
1956	66.5		400,827	356,302	0.8889	63.9930
1955	67.5		228,845	121,201	0.5296	56.0370
1954	68.5		148,138	80,520	0.5435	57.6980
1953	69.5		383,024	293,176	0.7654	63.5569
1952	70.5		179,633	84,515	0.4705	55.5039
1951	71.5		522,116	284,540	0.5450	56.6402
1950	72.5		121,198	29,514	0.2435	52.9605
1949	73.5		183,218	99,100	0.5409	62.5050
1948	74.5		168,920	92,175	0.5457	61.8886
1947	75.5		10,231	1,585	0.1549	45.5908

OTTER TAIL POWER COMPANY

Transmission Plant

Account: 356.00 Overhead Conductors and Devices

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1946	76.5		47,877	29,859	0.6237	67.2628
1945	77.5		43,176	14,604	0.3382	58.7450
1944	78.5		18,764	6,319	0.3368	54.1862
1943	79.5		2,538	542	0.2134	51.5029
1942	80.5		29,820	10,888	0.3651	61.2997
1941	81.5		55,363	30,878	0.5577	70.1856
1940	82.5		11,999	3,520	0.2933	60.8091
1939	83.5		42,637	21,235	0.4980	70.4036
1938	84.5		35,471	19,864	0.5600	73.8454
1937	85.5		53,144	39,277	0.7391	80.9553
1936	86.5		32,881	16,396	0.4987	72.5704
1935	87.5		8,249	4,176	0.5062	74.2880
1934	88.5		7,599	2,751	0.3620	69.7111
1933	89.5		3,590	2,534	0.7057	84.4431
1932	90.5		15,549	9,668	0.6218	83.3076
1931	91.5		124,336	82,444	0.6631	85.6692
1930	92.5		78,329	40,588	0.5182	80.9045
1929	93.5		127,345	81,357	0.6389	87.1245
1928	94.5		179,618	116,519	0.6487	88.8639
1927	95.5		119,111	70,274	0.5900	87.3112
1926	96.5		103,453	69,336	0.6702	91.9135
1925	97.5		36,487	23,656	0.6483	92.7602
1924	98.5		36,601	20,620	0.5634	94.1665
1923	99.5		22,276		0.0000	81.5131
1922	100.5		35,841		0.0000	82.1438
1921	101.5		26,009		0.0000	83.5809
1920	102.5		10,081		0.0000	78.8798
1919	103.5		2,054		0.0000	81.6132
1918	104.5		5,141		0.0000	85.3999
1917	105.5		25,622		0.0000	83.9525
1916	106.5		23,014		0.0000	83.4408
1915	107.5		3,509		0.0000	82.0361
1914	108.5		12,754		0.0000	79.7623
1913	109.5		8,756		0.0000	75.1734
1912	110.5		2,644		0.0000	74.3389
Total	15.1	$165,866,278	$27,801,086	$185,138,423	0.9560	

OTTER TAIL POWER COMPANY

Transmission Plant

Account: 356.00 Overhead Conductors and Devices

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	28,536,256	1,694,148	235,258	164,196	30,159,342
1986	30,159,342	1,246,081	1,283,319		30,122,104
1987	30,122,104	1,025,948	157,872	342,969	31,333,149
1988	31,333,149	870,428	127,199	(74,074)	32,002,304
1989	32,002,304	1,335,197	70,082		33,267,419
1990	33,267,419	1,174,703	83,941		34,358,181
1991	34,358,181	1,333,620	74,701		35,617,100
1992	35,617,100	1,033,913	117,516		36,533,497
1993	36,533,497	1,402,822	192,844		37,743,475
1994	37,743,475	940,776	96,699		38,587,552
1995	38,587,552	1,302,171	485,134		39,404,589
1996	39,404,589	2,169,365	262,291		41,311,663
1997	41,311,663	1,170,870	163,939		42,318,594
1998	42,318,594	1,234,841	304,397		43,249,038
1999	43,249,038	3,664,977	171,115		46,742,900
2000	46,742,900	1,817,694	235,356		48,325,237
2001	48,325,237	1,424,592	106,717		49,643,112
2002	49,643,112	7,236,458	370,224	(73,396)	56,435,951
2003	56,435,951	1,609,111	103,156		57,941,906
2004	57,941,906	1,974,342	245,950		59,670,298
2005	59,670,298	586,357	107,158		60,149,497
2006	60,149,497	3,613,390	176,284	3	63,586,606
2007	63,586,606	413,377	51,857		63,948,126
2008	63,948,126	3,107,667	169,838		66,885,955
2009	66,885,955	1,704,766	85,075		68,505,647
2010	68,505,647	1,158,551	180,967	(544,299)	68,938,932
2011	68,938,932	3,979,359	98,851	(2,682)	72,816,757
2012	72,816,757	5,052,923	149,120	(102,660)	77,617,900
2013	77,617,900	4,337,592	85,504	13,572	81,883,560
2014	81,883,560	9,762,122	97,749	(5,786)	91,542,146
2015	91,542,146	10,997,031	307,231	(16,359)	102,215,587
2016	102,215,587	5,231,832	272,799	(2,773)	107,171,847
2017	107,171,847	32,120,370	314,666	(1,609)	138,975,942
2018	138,975,942	(7,419,524)	217,405		131,339,013
2019	131,339,013	61,094,563	89,569	10,844	192,354,851
2020	192,354,851	(20,099,359)	266,208		171,989,284
2021	171,989,284	7,732,673	1,408,988		178,312,969
2022	178,312,969	7,315,965	490,511		185,138,423

OTTER TAIL POWER COMPANY

Transmission Plant

Account: 356.00 Overhead Conductors and Devices

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	28,568,209	1,716,621	236,740	165,678	30,213,768
1986	30,213,768	1,256,074	396,724	(886,595)	30,186,523
1987	30,186,523	1,029,163	158,131	343,228	31,400,783
1988	31,400,783	870,252	127,375	(73,898)	32,069,762
1989	32,069,762	1,334,008	71,271	1,189	33,333,688
1990	33,333,688	1,162,551	83,941		34,412,299
1991	34,412,299	1,333,620	74,086		35,671,832
1992	35,671,832	1,033,913	117,426		36,588,319
1993	36,588,319	1,402,822	192,949		37,798,192
1994	37,798,192	940,776	96,699		38,642,269
1995	38,642,269	1,302,171	485,134		39,459,306
1996	39,459,306	2,201,316	259,937	8,819	41,409,504
1997	41,409,504	1,170,870	181,551	17,012	42,415,835
1998	42,415,835	1,234,841	311,007		43,339,670
1999	43,339,670	3,159,279	174,961	6,745	46,330,733
2000	46,330,733	1,817,694	238,546		47,909,881
2001	47,909,881	1,424,592	110,988		49,223,485
2002	49,223,485	7,744,402	370,224	(73,396)	56,524,267
2003	56,524,267	1,609,111	182,573	79,417	58,030,222
2004	58,030,222	1,974,342	86,734	(159,216)	59,758,614
2005	59,758,614	771,973	107,158		60,423,429
2006	60,423,429	3,455,924	173,237		63,706,116
2007	63,706,116	459,029	54,904		64,110,240
2008	64,110,240	4,994,013	169,838		68,934,415
2009	68,934,415	1,966,755	85,075		70,816,096
2010	70,816,096	945,479	160,067	(544,299)	71,057,209
2011	71,057,209	3,657,353	98,851	(2,680)	74,613,031
2012	74,613,031	5,891,836	149,120	(102,660)	80,253,086
2013	80,253,086	3,253,867	85,504	13,572	83,435,020
2014	83,435,020	16,876,764	120,814	(3,622)	100,187,349
2015	100,187,349	5,009,605	307,231	(16,359)	104,873,365
2016	104,873,365	4,300,687	272,799	(2,773)	108,898,480
2017	108,898,480	20,580,938	314,666	(1,609)	129,163,143
2018	129,163,143	3,911,722	217,405		132,857,460
2019	132,857,460	31,387,600	89,569	10,844	164,166,335
2020	164,166,335	6,102,895	266,208		170,003,022
2021	170,003,022	9,358,743	1,408,988		177,952,778
2022	177,952,778	7,676,156	490,511		185,138,423

Schedule D
Page 1 of 1

OTTER TAIL POWER COMPANY

Transmission Plant

Account: 356.00 Overhead Conductors and Devices

T-Cut: None

Placement Band: 1912-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Rolling Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-1989	13.2	59.9	L1	8.25	60.0	L1	8.25	92.2	O4 *	5.93
1986-1990	15.2	64.2	L1*	6.48	61.9	L1.5	6.35	96.6	O3 *	4.50
1987-1991	12.3	74.2	L1.5*	7.56	69.6	S1 *	7.21	111.4	O3 *	5.78
1988-1992	12.9	76.4	L1.5*	7.34	69.7	S1.5	6.38	109.2	O3 *	4.97
1989-1993	5.0	74.6	L1.5*	8.57	70.1	S1 *	8.09	108.1	O3 *	6.39
1990-1994	11.3	75.3	L1.5*	9.54	70.9	S1 *	8.88	108.9	O3 *	7.22
1991-1995	28.3	75.0	L1	8.52	101.9	O3 *	9.45	73.3	S0 *	9.88
1992-1996	27.5	75.3	L0.5	8.58	110.8	O3 *	9.95	75.9	S-.5 *	10.39
1993-1997	0.0	77.9	L0.5	8.89	123.1	SC *	11.37	84.0	SC *	11.62
1994-1998	4.2	82.0	L0	7.85	126.0	SC *	10.29	78.7	R0.5 *	10.86
1995-1999	2.0	83.2	L0	7.32	124.2	SC *	8.70	74.2	R1 *	8.28
1996-2000	2.8	86.0	L0.5	9.15	102.0	O2 *	9.80	114.7	SC *	9.78
1997-2001	21.2	89.8	L0.5	6.30	101.5	L0	6.77	85.5	S0	6.74
1998-2002	2.2	90.1	L0.5	10.20	84.4	L0.5	9.75	73.9	R1.5	9.57
1999-2003	5.6	94.2	L0.5	11.01	79.0	S0.5	9.34	74.2	R2	8.69
2000-2004	7.4	98.8	L0.5	12.22	81.3	R1.5	10.09	76.4	R2	9.14
2001-2005	2.0	104.5	L1	15.27	83.3	S1	12.65	78.4	R2.5	10.97
2002-2006	0.0	95.2	L1	16.14	75.7	R2	12.75	74.4	R3 *	10.86
2003-2007	0.2	105.3	L1.5*	18.19	80.8	S2	13.95	79.0	R3	12.16
2004-2008	1.5	102.0	L1.5*	16.03	81.3	S2	11.33	79.2	R3 *	9.59
2005-2009	5.9	107.5	L1.5*	15.47	83.8	S2	10.10	80.9	R3 *	8.05
2006-2010	18.8	114.8	S0*	12.81	85.0	S2	6.23	82.4	R3	4.57
2007-2011	0.0	132.2	S0	19.61	93.4	S2	12.89	88.3	R3	11.15
2008-2012	0.0	123.9	S0	15.88	93.6	S1.5	10.81	89.2	R3	9.83
2009-2013	0.0	132.0	S0	14.35	100.6	S1.5	10.58	95.5	R2.5	9.90
2010-2014	0.0	132.3	S0	13.15	100.8	S1.5	9.86	95.4	R2.5	9.21
2011-2015	0.0	128.9	S0	12.42	105.9	S1	10.58	93.8	R3 *	9.31
2012-2016	0.0	125.5	S0	9.72	112.3	S0.5	8.99	92.6	R2.5 *	7.72
2013-2017	0.0	126.3	S-.5	8.32	110.6	S0.5	7.34	90.7	R3 *	6.15
2014-2018	0.0	119.1	S-.5	7.83	101.1	S1	6.39	87.1	R3 *	5.09
2015-2019	42.1	120.0	S0	4.57	100.9	S1	2.79	87.8	R3 *	1.56
2016-2020	50.1	125.2	S0	4.16	104.9	S1	2.39	90.4	R3 *	1.17
2017-2021	44.1	107.6	L0.5	5.89	93.5	S0.5	5.00	84.6	R2	5.37
2018-2022	45.2	109.6	S-.5	3.14	95.2	S0.5	2.47	84.8	R2	2.54

OTTER TAIL POWER COMPANY

Transmission Plant

Account: 356.00 Overhead Conductors and Devices

T-Cut: None

Placement Band: 1912-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Shrinking Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-2022	37.4	103.4	L0.5	3.90	90.2	S0.5	2.40	82.3	R2	1.72
1987-2022	38.2	105.9	L0.5	4.17	91.2	S0.5	2.49	83.0	R2	1.85
1989-2022	38.6	107.1	L0.5	4.29	91.6	S0.5	2.54	83.3	R2	1.89
1991-2022	39.0	108.2	S-.5	4.39	92.2	S0.5	2.65	83.5	R2	1.91
1993-2022	39.6	109.5	S-.5	4.46	93.1	S0.5	2.81	83.7	R2	1.96
1995-2022	39.9	110.9	S-.5	4.61	93.4	S0.5	2.87	83.8	R2.5	1.96
1997-2022	40.3	112.3	S-.5	4.78	92.5	R1.5	2.72	84.6	R2.5	2.00
1999-2022	40.6	113.7	S-.5	4.98	92.4	S1	2.65	85.0	R2.5	1.99
2001-2022	41.1	115.3	S-.5	5.11	92.8	S1	2.53	85.4	R2.5	1.88
2003-2022	42.2	116.9	S-.5	5.04	93.3	S1	2.25	86.2	R2.5	1.74
2005-2022	42.8	117.3	S-.5	4.86	94.3	S1	1.97	86.5	R2.5	1.46
2007-2022	45.0	120.0	S-.5	4.56	97.7	R1.5	1.72	88.1	R2.5	1.35
2009-2022	46.8	120.2	S-.5	3.79	99.3	R1.5	1.68	88.4	R2.5	1.53
2011-2022	46.2	117.1	S-.5	3.44	98.7	S0.5	1.77	87.5	R2.5	1.70
2013-2022	46.4	116.7	S-.5	3.47	100.2	S0.5	2.08	87.2	R2	2.04
2015-2022	45.4	112.9	S-.5	3.28	99.0	S0	2.31	85.5	R2	2.37
2017-2022	44.7	110.4	S-.5	3.30	95.6	S0.5	2.35	85.1	R2	2.37
2019-2022	50.5	110.4	S-.5	2.95	99.8	S0	3.16	86.0	R1.5	3.48
2021-2022	48.0	88.1	L0	7.33	83.1	L0.5	7.82	75.1	R1	7.93

Schedule D
Page 1 of 1

OTTER TAIL POWER COMPANY

Transmission Plant

Account: 356.00 Overhead Conductors and Devices

T-Cut: None
Placement Band: 1912-2022
Hazard Function: Proportion Retired
Weighting: Exposures

Progressing Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-1986	7.8	47.4	L0.5	8.67	48.0	L0.5	8.58	68.9	O4 *	6.16
1985-1988	12.1	56.1	L1	9.24	56.6	L1	9.24	85.7	O4 *	6.73
1985-1990	14.0	62.0	L1*	6.63	60.5	L1.5	6.57	93.9	O4 *	4.81
1985-1992	9.6	65.7	L1.5*	5.88	62.9	S0.5	5.53	97.7	O3 *	4.78
1985-1994	10.1	68.1	L1.5*	6.67	65.7	L1.5 *	6.36	101.7	O3 *	5.30
1985-1996	26.9	69.1	L1	4.46	73.0	L0.5	4.67	104.8	O3 *	4.04
1985-1998	3.7	71.2	L1	5.18	80.1	O2 *	5.64	108.2	O3 *	5.58
1985-2000	2.3	73.6	L1	6.83	80.5	L0	7.34	108.6	O3 *	7.69
1985-2002	1.7	75.9	L0.5	7.79	79.6	L0.5	8.14	88.6	O2 *	8.21
1985-2004	5.0	79.7	L1	9.07	77.9	L1	8.82	75.2	S0	8.66
1985-2006	0.0	81.4	L1	11.70	75.2	S0	10.44	71.5	R1.5	9.56
1985-2008	0.7	85.0	L1	12.49	76.8	S0.5	10.70	73.0	R1.5	9.56
1985-2010	8.1	90.3	L1	11.36	80.0	S0.5	9.20	75.6	R2	7.84
1985-2012	0.0	93.2	L1	11.52	81.7	S0.5	9.21	77.2	R2	7.75
1985-2014	0.0	97.2	L1	8.88	84.7	S0.5	7.07	79.6	R2	5.83
1985-2016	0.0	100.0	L1	10.24	87.6	S0.5	8.64	80.5	R2	7.05
1985-2018	0.0	101.0	L1	9.22	88.1	S0.5	7.70	80.9	R2	6.13
1985-2020	0.0	105.1	L1	6.52	91.9	S0.5	5.31	83.2	R2	4.05
1985-2022	37.4	103.4	L0.5	3.90	90.2	S0.5	2.40	82.3	R2	1.72

OTTER TAIL POWER COMPANY

Transmission Plant

Account: 356.00 Overhead Conductors and Devices

T-Cut: None

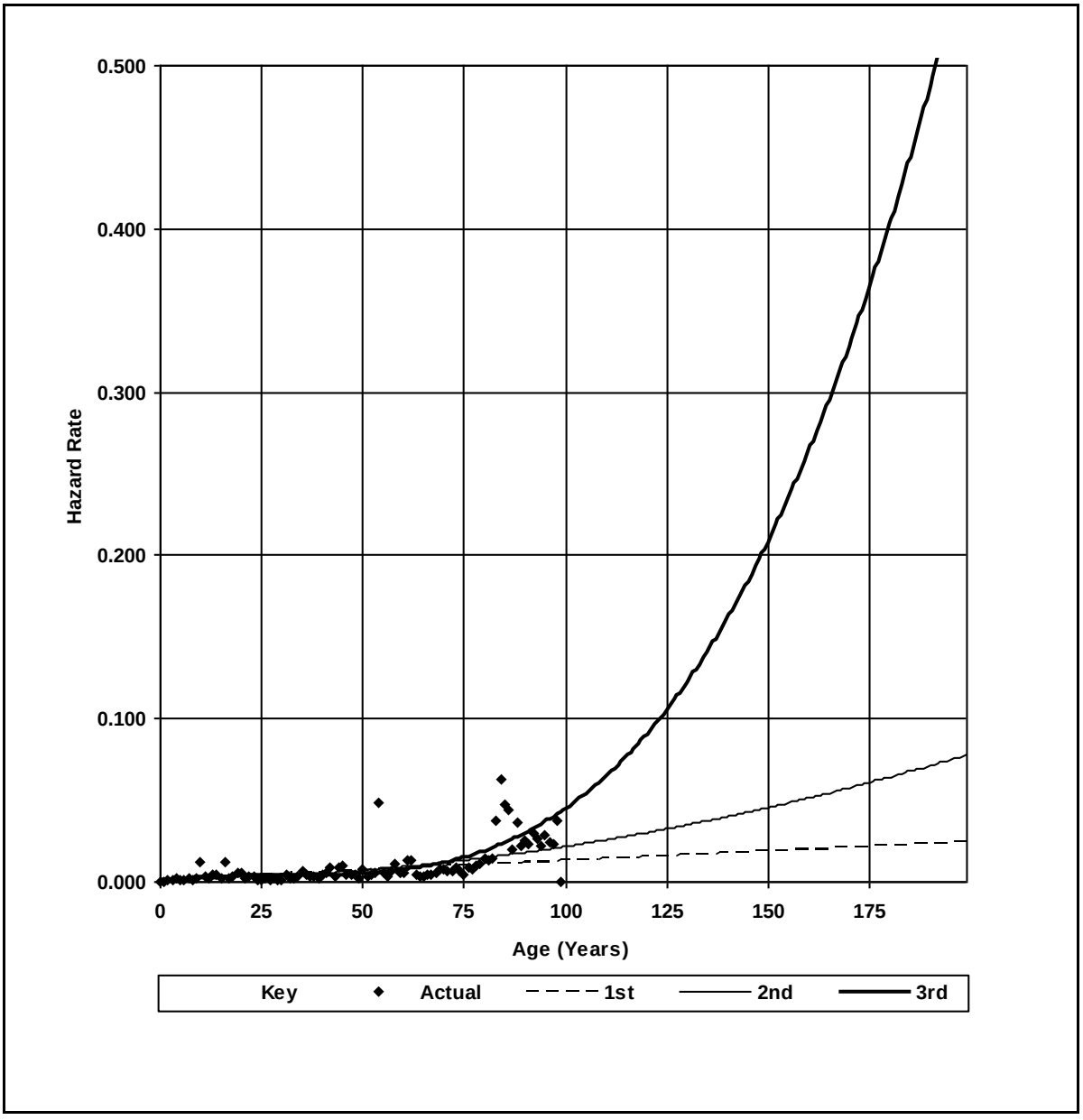
Placement Band: 1912-2022 Observation Band: 1985-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Polynomial Hazard Functions

1st: 103.4-L0.5 2nd: 90.2-S0.5 3rd: 82.3-R2



OTTER TAIL POWER COMPANY

Transmission Plant

Account: 356.00 Overhead Conductors and Devices

T-Cut: None

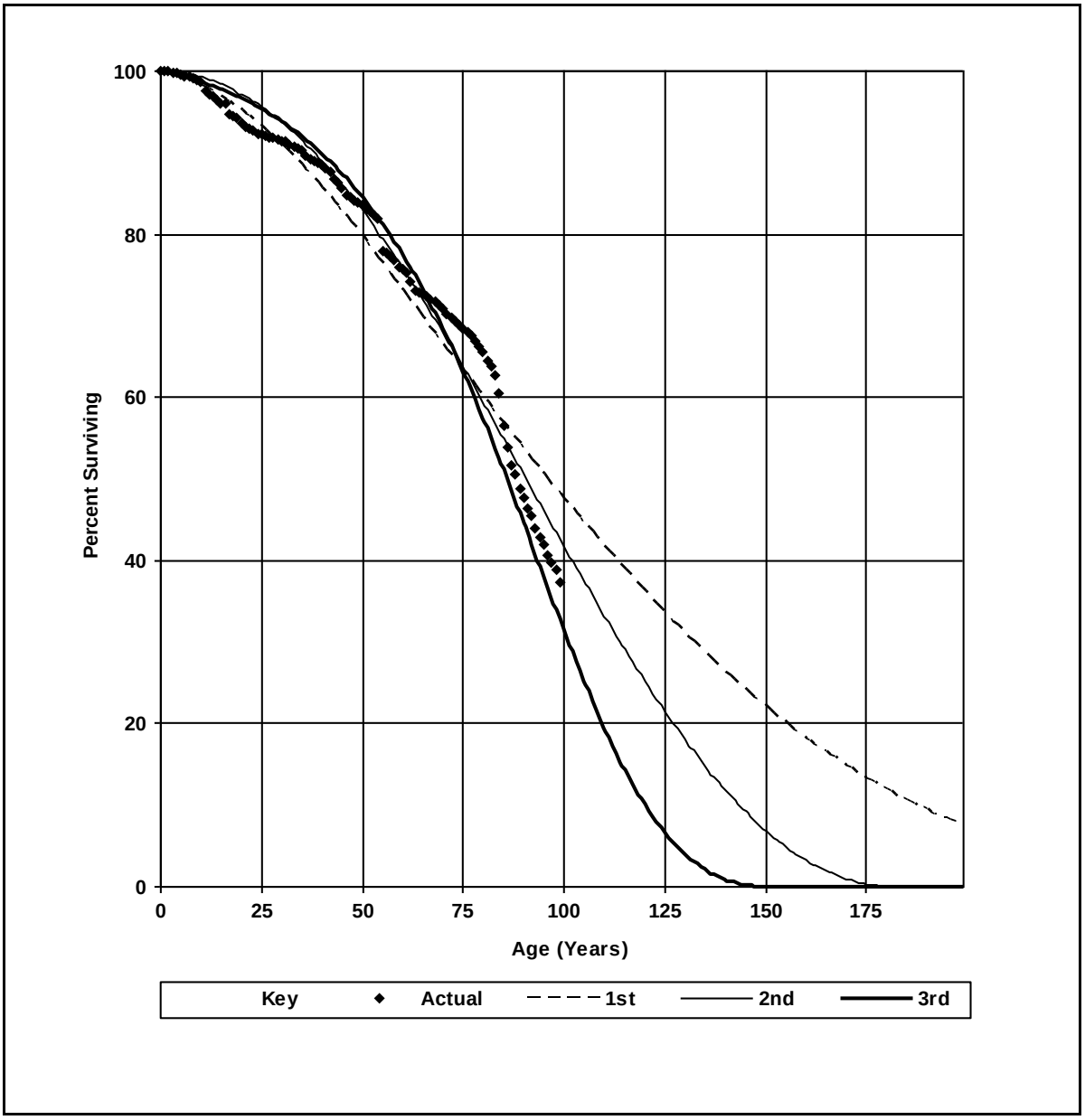
Placement Band: 1912-2022 Observation Band: 1985-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Survivorship Functions

1st: 103.4-L0.5 2nd: 90.2-S0.5 3rd: 82.3-R2



Schedule E
Page 1 of 1

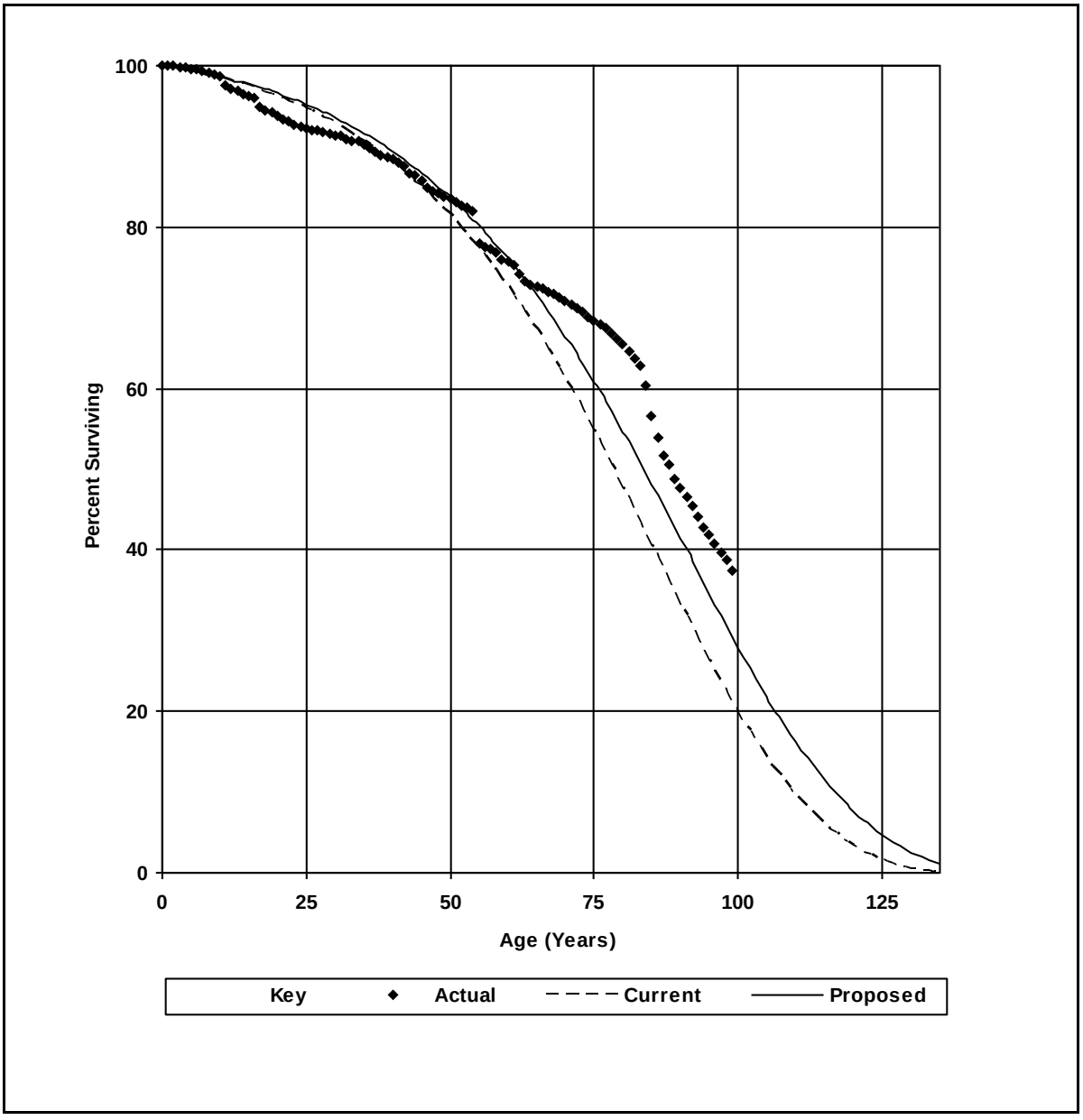
OTTER TAIL POWER COMPANY

Transmission Plant

Account: 356.00 Overhead Conductors and Devices

T-Cut: None
Placement Band: 1912-2022
Observation Band: 1985-2022

Projection Life Curves Current: 75.0-R2 Proposed: 80.0-R2



OTTER TAIL POWER COMPANY

Transmission Plant

Account: 356.00 Overhead Conductors and Devices

Unadjusted Net Salvage History

		Gross Salvage			Cost of Retiring			Net Salvage		
Year	Retirements	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1985	235,258	364,202	154.8		195,267	83.0		168,935	71.8	
1986	1,283,319	1,500,150	116.9		179,257	14.0		1,320,893	102.9	
1987	157,872	164,308	104.1		129,036	81.7		35,272	22.3	
1988	127,199	500,464	393.4		97,390	76.6		403,074	316.9	
1989	70,082	81,780	116.7	139.3	98,708	140.8	37.3	(16,928)	-24.2	102.0
1990	83,941	72,129	85.9	134.6	106,864	127.3	35.5	(34,735)	-41.4	99.1
1991	74,701	72,289	96.8	173.4	72,477	97.0	98.2	(188)	-0.3	75.2
1992	117,516	98,406	83.7	174.3	135,326	115.2	107.9	(36,920)	-31.4	66.4
1993	192,844	84,490	43.8	75.9	162,373	84.2	106.8	(77,883)	-40.4	-30.9
1994	96,699	64,390	66.6	69.2	165,517	171.2	113.6	(101,127)	-104.6	-44.3
1995	485,134	142,380	29.3	47.8	168,736	34.8	72.9	(26,356)	-5.4	-25.1
1996	262,291	459,934	175.4	73.6	238,919	91.1	75.4	221,015	84.3	-1.8
1997	163,939	231,847	141.4	81.9	101,629	62.0	69.7	130,218	79.4	12.1
1998	304,397	209,401	68.8	84.4	129,265	42.5	61.3	80,136	26.3	23.2
1999	171,115	902,597	527.5	140.3	137,927	80.6	56.0	764,670	446.9	84.3
2000	235,356	94,189	40.0	166.9	191,565	81.4	70.3	(97,376)	-41.4	96.6
2001	106,717	124,981	117.1	159.2	111,578	104.6	68.5	13,403	12.6	90.8
2002	370,224	314,394	84.9	138.5	202,850	54.8	65.1	111,545	30.1	73.4
2003	103,156	30,042	29.1	148.6	118,752	115.1	77.3	(88,710)	-86.0	71.3
2004	245,950	330,256	134.3	84.2	72,912	29.6	65.7	257,344	104.6	18.5
2005	107,158	77,622	72.4	94.0	44,942	41.9	59.0	32,680	30.5	35.0
2006	176,284	239,244	135.7	98.9	157,214	89.2	59.5	82,030	46.5	39.4
2007	51,857	13,523	26.1	100.9	43,658	84.2	63.9	(30,135)	-58.1	37.0
2008	169,838	11,157	6.6	89.4	210,902	124.2	70.5	(199,745)	-117.6	18.9
2009	85,075	(239,821)	-281.9	17.2	97,774	114.9	93.9	(337,595)	-396.8	-76.7
2010	180,967	119,093	65.8	21.6	88,893	49.1	90.1	30,199	16.7	-68.6
2011	98,851	665,148	672.9	97.0	107,017	108.3	93.5	558,131	564.6	3.6
2012	149,120	(40,919)	-27.4	75.3	165,650	111.1	98.0	(206,568)	-138.5	-22.8
2013	85,504	252,840	295.7	126.2	45,354	53.0	84.2	207,486	242.7	42.0
2014	97,749	59,080	60.4	172.4	29,756	30.4	71.3	29,323	30.0	101.0
2015	307,231	26,331	8.6	130.3	104,323	34.0	61.2	(77,993)	-25.4	69.1
2016	272,799	15,331	5.6	34.3	210,098	77.0	60.8	(194,767)	-71.4	-26.6
2017	314,666	322,520	102.5	62.7	238,502	75.8	58.3	84,018	26.7	4.5
2018	217,405	77,791	35.8	41.4	312,124	143.6	74.0	(234,333)	-107.8	-32.5
2019	89,569	49,661	55.4	40.9	207,047	231.2	89.2	(157,386)	-175.7	-48.3
2020	266,208	61,666	23.2	45.4	72,713	27.3	89.6	(11,047)	-4.1	-44.2
2021	1,408,988	31,149	2.2	23.6	264,409	18.8	47.7	(233,260)	-16.6	-24.0
2022	490,511	126,647	25.8	14.0	265,105	54.0	45.4	(138,458)	-28.2	-31.3
Total	9,457,489	7,710,692	81.5		5,481,829	58.0		2,228,862	23.6	

OTTER TAIL POWER COMPANY

Transmission Plant

Account: 356.00 Overhead Conductors and Devices

Adjusted Net Salvage History

		Gross Salvage			Cost of Retiring			Net Salvage		
Year	Retirements	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1985	236,740	364,202	153.8		195,267	82.5		168,935	71.4	
1986	396,724		0.0		179,257	45.2		(179,257)	-45.2	
1987	158,131	164,308	103.9		129,036	81.6		35,272	22.3	
1988	127,375	500,464	392.9		97,390	76.5		403,074	316.4	
1989	71,271	81,780	114.7	112.2	98,708	138.5	70.7	(16,928)	-23.8	41.5
1990	83,941	72,129	85.9	97.8	106,864	127.3	73.0	(34,735)	-41.4	24.8
1991	74,086	72,289	97.6	173.1	72,477	97.8	98.0	(188)	-0.3	75.1
1992	117,426	98,406	83.8	174.0	135,326	115.2	107.7	(36,920)	-31.4	66.3
1993	192,949	84,490	43.8	75.8	162,373	84.2	106.7	(77,883)	-40.4	-30.9
1994	96,699	64,390	66.6	69.3	165,517	171.2	113.7	(101,127)	-104.6	-44.4
1995	485,134	142,380	29.3	47.8	168,736	34.8	72.9	(26,356)	-5.4	-25.1
1996	259,937	459,934	176.9	73.7	238,919	91.9	75.6	221,015	85.0	-1.8
1997	181,551	231,847	127.7	80.8	101,629	56.0	68.8	130,218	71.7	12.0
1998	311,007	209,401	67.3	83.0	129,265	41.6	60.3	80,136	25.8	22.8
1999	174,961	125,294	71.6	82.7	137,927	78.8	55.0	(12,633)	-7.2	27.8
2000	238,546	94,189	39.5	96.1	191,565	80.3	68.6	(97,376)	-40.8	27.6
2001	110,988	55,943	50.4	70.5	111,578	100.5	66.1	(55,636)	-50.1	4.4
2002	370,224	103,716	28.0	48.8	202,850	54.8	64.1	(99,134)	-26.8	-15.3
2003	182,573	29,703	16.3	38.0	118,752	65.0	70.8	(89,049)	-48.8	-32.8
2004	86,734	29,032	33.5	31.6	72,912	84.1	70.5	(43,880)	-50.6	-38.9
2005	107,158	15,163	14.2	27.2	44,942	41.9	64.2	(29,779)	-27.8	-37.0
2006	173,237	23,152	13.4	21.8	157,214	90.8	64.9	(134,062)	-77.4	-43.0
2007	54,904	13,323	24.3	18.3	43,658	79.5	72.4	(30,335)	-55.3	-54.1
2008	169,838	9,303	5.5	15.2	210,902	124.2	89.5	(201,600)	-118.7	-74.3
2009	85,075	(239,821)	-281.9	-30.3	97,774	114.9	93.9	(337,595)	-396.8	-124.3
2010	160,067	23,969	15.0	-26.4	88,893	55.5	93.1	(64,924)	-40.6	-119.5
2011	98,851	322,068	325.8	22.7	107,017	108.3	96.4	215,052	217.6	-73.7
2012	149,120	(52,770)	-35.4	9.5	165,650	111.1	101.1	(218,420)	-146.5	-91.6
2013	85,504	127,320	148.9	31.2	45,354	53.0	87.2	81,966	95.9	-56.0
2014	120,814	3,632	3.0	69.1	29,756	24.6	71.1	(26,124)	-21.6	-2.0
2015	307,231	26,331	8.6	56.0	104,323	34.0	59.4	(77,993)	-25.4	-3.4
2016	272,799	15,331	5.6	12.8	210,098	77.0	59.3	(194,767)	-71.4	-46.5
2017	314,666	175,406	55.7	31.6	238,502	75.8	57.0	(63,096)	-20.1	-25.4
2018	217,405	26,226	12.1	20.0	312,124	143.6	72.6	(285,898)	-131.5	-52.5
2019	89,569	49,661	55.4	24.4	207,047	231.2	89.2	(157,386)	-175.7	-64.8
2020	266,208	61,666	23.2	28.3	72,713	27.3	89.6	(11,047)	-4.1	-61.4
2021	1,408,988	31,149	2.2	15.0	264,409	18.8	47.7	(233,260)	-16.6	-32.7
2022	490,511	30,770	6.3	8.1	265,105	54.0	45.4	(234,335)	-47.8	-37.3
Total	8,528,941	3,645,776	42.7		5,481,829	64.3		(1,836,054)	-21.5	

Schedule A
Page 1 of 1

OTTER TAIL POWER COMPANY

Transmission Plant
Account: 358.00 Underground Conductors and Devices

Dispersion: 50 - S4
Procedure: Vintage Group

Generation Arrangement

	December 31, 2022							
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2021	1.5	4,564	50.00	48.50	0.9700	1.0000	4,427	91
2020	2.5	21,537	50.00	47.50	0.9500	1.0000	20,460	431
2011	11.5	4,821	50.00	38.50	0.7700	1.0000	3,712	96
2007	15.5	3,110	49.88	34.50	0.6917	1.0000	2,151	62
1989	33.5	3,891	50.08	17.06	0.3406	1.0000	1,325	78
1978	44.5	39,941	51.02	9.44	0.1849	1.0000	7,387	783
1973	49.5	25,697	53.25	7.19	0.1350	1.0000	3,469	483
Total	32.3	$103,561	51.17	21.21	0.4146	1.0000	$42,932	$2,024

OTTER TAIL POWER COMPANY

Transmission Plant

Account: 358.00 Underground Conductors and Devices

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2021	1.5	4,564		4,564	1.0000	1.5000
2020	2.5	21,537		21,537	1.0000	2.5000
2011	11.5	4,821		4,821	1.0000	11.5000
2007	15.5	3,143		3,110	0.9894	15.3783
1989	33.5	3,891		3,891	1.0000	33.5000
1978	44.5		40,403	39,941	0.9886	44.1169
1973	49.5		25,697	25,697	1.0000	49.5000
Total	32.3	$37,956	$66,100	$103,561	0.9952	

Schedule C
Page 1 of 1

OTTER TAIL POWER COMPANY

Transmission Plant

Account: 358.00 Underground Conductors and Devices

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	66,100				66,100
1986	66,100				66,100
1987	66,100				66,100
1988	66,100				66,100
1989	66,100	3,891	462		69,529
1990	69,529				69,529
1991	69,529				69,529
1992	69,529				69,529
1993	69,529				69,529
1994	69,529				69,529
1995	69,529				69,529
1996	69,529				69,529
1997	69,529				69,529
1998	69,529				69,529
1999	69,529				69,529
2000	69,529				69,529
2001	69,529				69,529
2002	69,529				69,529
2003	69,529				69,529
2004	69,529				69,529
2005	69,529				69,529
2006	69,529				69,529
2007	69,529	481			70,010
2008	70,010	10,627			80,637
2009	80,637	(7,965)			72,672
2010	72,672				72,672
2011	72,672	4,821	33		77,461
2012	77,461				77,461
2013	77,461				77,461
2014	77,461				77,461
2015	77,461				77,461
2016	77,461				77,461
2017	77,461				77,461
2018	77,461				77,461
2019	77,461				77,461
2020	77,461				77,461
2021	77,461	22,006			99,466
2022	99,466	4,095			103,561

Schedule C
Page 1 of 1

OTTER TAIL POWER COMPANY

Transmission Plant

Account: 358.00 Underground Conductors and Devices

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	66,100				66,100
1986	66,100				66,100
1987	66,100				66,100
1988	66,100				66,100
1989	66,100	3,891	462		69,529
1990	69,529				69,529
1991	69,529				69,529
1992	69,529				69,529
1993	69,529				69,529
1994	69,529				69,529
1995	69,529				69,529
1996	69,529				69,529
1997	69,529				69,529
1998	69,529				69,529
1999	69,529				69,529
2000	69,529				69,529
2001	69,529				69,529
2002	69,529				69,529
2003	69,529				69,529
2004	69,529				69,529
2005	69,529				69,529
2006	69,529				69,529
2007	69,529	3,143			72,672
2008	72,672				72,672
2009	72,672				72,672
2010	72,672				72,672
2011	72,672	4,821	33		77,461
2012	77,461				77,461
2013	77,461				77,461
2014	77,461				77,461
2015	77,461				77,461
2016	77,461				77,461
2017	77,461				77,461
2018	77,461				77,461
2019	77,461				77,461
2020	77,461	21,537			98,998
2021	98,998	4,564			103,561
2022	103,561				103,561

OTTER TAIL POWER COMPANY

Transmission Plant

Account: 358.00 Underground Conductors and Devices

T-Cut: None

Placement Band: 1973-2021

Hazard Function: Proportion Retired

Weighting: Exposures

Rolling Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-1989	98.9	165.2	R1.5	0.85	196.0	SQ *	0.25	41.0	R5 *	0.25
1986-1990	98.9	192.6	S6 *	1.61	196.1	SQ *	0.30	196.2	SQ *	0.22
1987-1991	98.9	191.2	SQ *	2.34	194.7	S6 *	0.78	56.3	S4 *	0.90
1988-1992	98.9	189.6	R5 *	3.02	192.8	S6 *	1.53	34.0	R4 *	2.54
1989-1993	98.9	188.1	R5 *	3.64	190.9	R5 *	2.29	31.3	R4 *	4.44
1990-1994	100.0				No Retirements					
1991-1995	100.0				No Retirements					
1992-1996	100.0				No Retirements					
1993-1997	100.0				No Retirements					
1994-1998	100.0				No Retirements					
1995-1999	100.0				No Retirements					
1996-2000	100.0				No Retirements					
1997-2001	100.0				No Retirements					
1998-2002	100.0				No Retirements					
1999-2003	100.0				No Retirements					
2000-2004	100.0				No Retirements					
2001-2005	100.0				No Retirements					
2002-2006	100.0				No Retirements					
2003-2007	100.0				No Retirements					
2004-2008	100.0				No Retirements					
2005-2009	100.0				No Retirements					
2006-2010	100.0				No Retirements					
2007-2011	98.9	193.3	SQ *	1.41	124.5	S2 *	1.50	83.6	R4 *	1.95
2008-2012	98.9	194.8	SQ *	0.82	148.8	R3 *	0.71	83.4	R4 *	1.41
2009-2013	98.9	195.2	SQ *	0.66	153.9	R3 *	0.53	90.1	R4 *	1.03
2010-2014	98.9	195.5	S6 *	0.56	156.8	R3 *	0.40	100.0	R4 *	0.69
2011-2015	99.6	195.8	SQ *	0.97	158.3	R3 *	0.82	117.3	S3 *	0.93
2012-2016	100.0				No Retirements					
2013-2017	100.0				No Retirements					
2014-2018	100.0				No Retirements					
2015-2019	100.0				No Retirements					
2016-2020	100.0				No Retirements					
2017-2021	100.0				No Retirements					
2018-2022	100.0				No Retirements					

OTTER TAIL POWER COMPANY

Transmission Plant

Account: 358.00 Underground Conductors and Devices

T-Cut: None

Placement Band: 1973-2021

Hazard Function: Proportion Retired

Weighting: Exposures

Shrinking Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-2022	98.8	196.8	SQ*	0.18	170.0	R3 *	0.18	108.1	R4 *	0.16
1987-2022	98.8	196.4	SQ*	0.21	163.1	R3 *	0.32	105.8	R4 *	0.26
1989-2022	98.8	196.0	SQ*	0.33	159.0	R3 *	0.52	101.8	R4 *	0.48
1991-2022	99.7	198.7	SQ*	0.15	185.9	R4 *	0.09	198.6	SQ *	0.08
1993-2022	99.7	198.7	SQ*	0.13	185.3	R4 *	0.07	198.5	SQ *	0.07
1995-2022	99.6	198.6	SQ*	0.24	185.1	R4 *	0.17	198.5	SQ *	0.17
1997-2022	99.6	198.5	SQ*	0.21	185.2	R4 *	0.15	198.5	SQ *	0.16
1999-2022	99.6	198.5	SQ*	0.19	185.5	R4 *	0.14	198.4	SQ *	0.14
2001-2022	99.6	198.4	SQ*	0.17	186.0	R4 *	0.13	198.2	SQ *	0.13
2003-2022	99.6	198.3	SQ*	0.15	186.6	R4 *	0.12	195.5	SQ *	0.12
2005-2022	99.6	198.3	SQ*	0.13	187.2	R4 *	0.11	186.0	R4 *	0.11
2007-2022	99.6	198.2	SQ*	0.12	187.8	R4 *	0.11	178.5	R4 *	0.10
2009-2022	99.6	198.1	SQ*	0.11	187.9	R4 *	0.10	176.9	R4 *	0.10
2011-2022	99.6	198.0	SQ*	0.12	187.5	R4 *	0.09	175.9	R4 *	0.09
2013-2022	100.0				No Retirements					
2015-2022	100.0				No Retirements					
2017-2022	100.0				No Retirements					
2019-2022	100.0				No Retirements					
2021-2022	100.0				No Retirements					

OTTER TAIL POWER COMPANY

Transmission Plant

Account: 358.00 Underground Conductors and Devices

T-Cut: None

Placement Band: 1973-2021

Hazard Function: Proportion Retired

Weighting: Exposures

Progressing Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-1986	100.0				No Retirements					
1985-1988	100.0				No Retirements					
1985-1990	98.9	192.9	SQ*	0.91	196.6	S6 *	0.20	196.6	S6 *	0.19
1985-1992	98.9	194.8	SQ*	0.90	196.8	SQ *	0.22	84.6	S5 *	0.22
1985-1994	98.9	195.2	SQ*	0.85	196.8	SQ *	0.23	48.0	S4 *	0.23
1985-1996	98.9	195.4	SQ*	0.79	196.7	S6 *	0.26	48.0	S4 *	0.22
1985-1998	98.9	195.5	S6*	0.73	196.3	SQ *	0.37	50.5	S4 *	0.21
1985-2000	99.0	195.6	S6*	0.72	196.0	SQ *	0.52	53.8	S4 *	0.18
1985-2002	99.0	195.7	SQ*	0.66	195.8	SQ *	0.61	57.6	S4 *	0.18
1985-2004	99.0	195.8	SQ*	0.61	181.3	R4 *	0.68	61.8	R4 *	0.18
1985-2006	99.0	195.9	SQ*	0.56	149.4	R3 *	0.72	66.5	R4 *	0.19
1985-2008	99.0	196.1	SQ*	0.50	144.8	R3 *	0.69	71.4	R4 *	0.22
1985-2010	99.0	196.2	SQ*	0.44	146.1	R3 *	0.64	76.2	R4 *	0.25
1985-2012	98.5	196.1	SQ*	0.21	136.0	S2 *	0.35	83.7	R4 *	0.19
1985-2014	98.5	196.2	SQ*	0.23	143.5	S2 *	0.27	88.4	R4 *	0.19
1985-2016	98.7	196.3	SQ*	0.21	147.8	R3 *	0.34	94.2	R4 *	0.21
1985-2018	98.7	196.4	SQ*	0.20	150.6	R3 *	0.33	101.1	R4 *	0.22
1985-2020	98.7	196.5	S6*	0.19	153.0	R3 *	0.30	109.1	S3 *	0.22
1985-2022	98.8	196.8	SQ*	0.18	170.0	R3 *	0.18	108.1	R4 *	0.16

OTTER TAIL POWER COMPANY

Transmission Plant

Account: 358.00 Underground Conductors and Devices

T-Cut: None

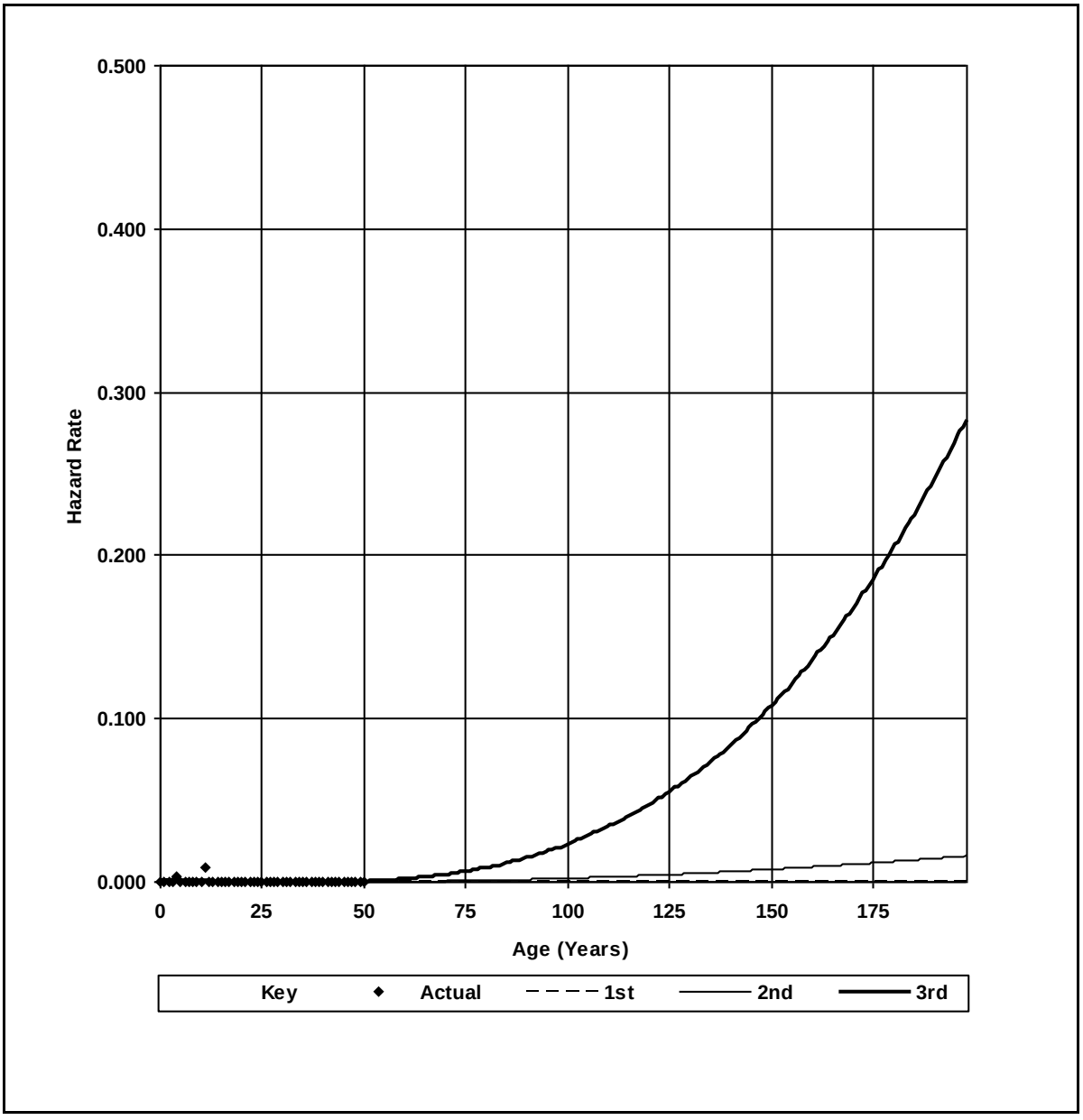
Placement Band: 1973-2021 Observation Band: 1985-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Polynomial Hazard Functions

1st: 196.8-SQ 2nd: 170.0-R3 3rd: 108.1-R4



OTTER TAIL POWER COMPANY

Transmission Plant

Account: 358.00 Underground Conductors and Devices

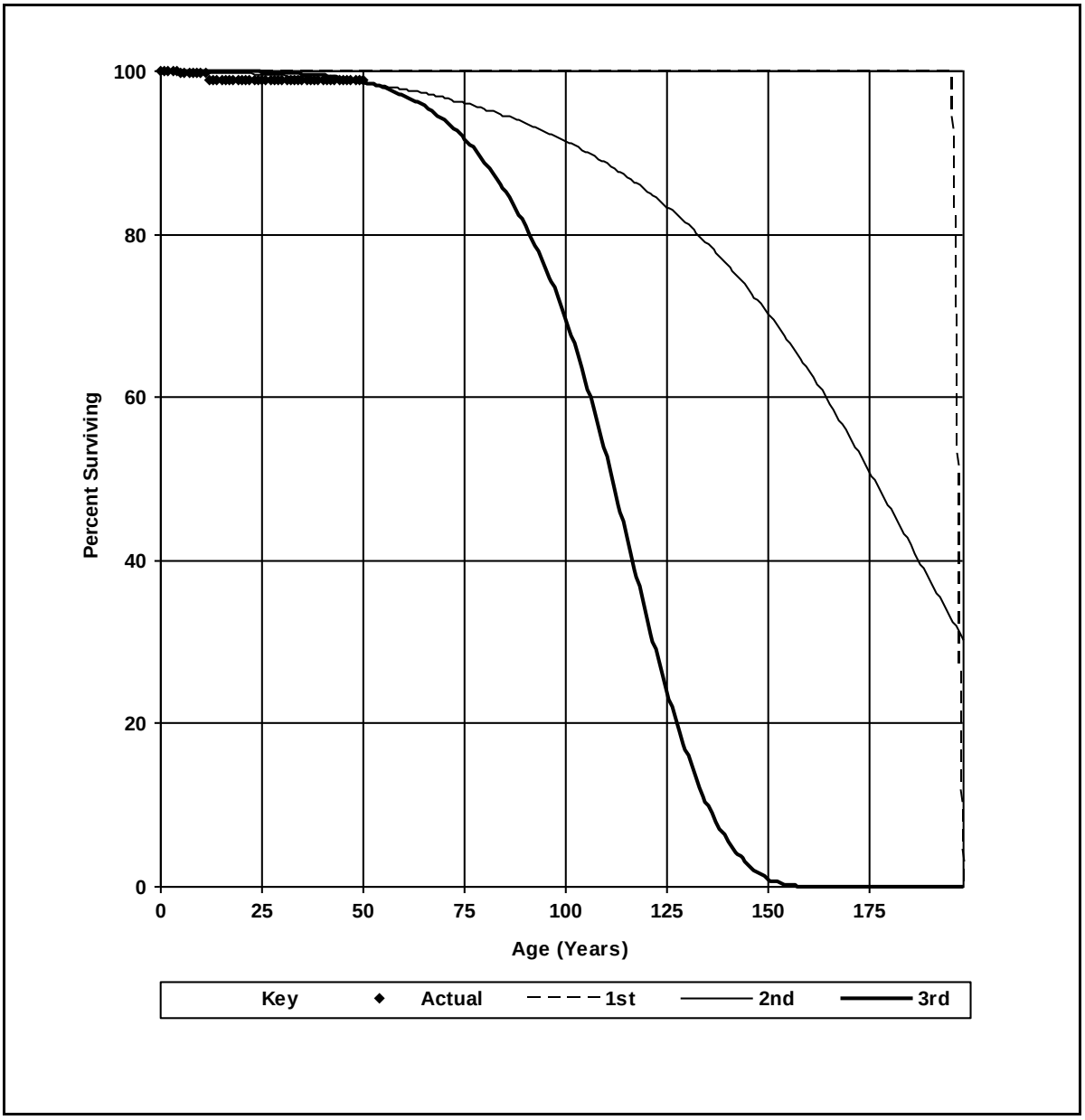
T-Cut: None

Placement Band: 1973-2021 Observation Band: 1985-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Survivorship Functions 1st: 196.8-SQ 2nd: 170.0-R3 3rd: 108.1-R4



OTTER TAIL POWER COMPANY

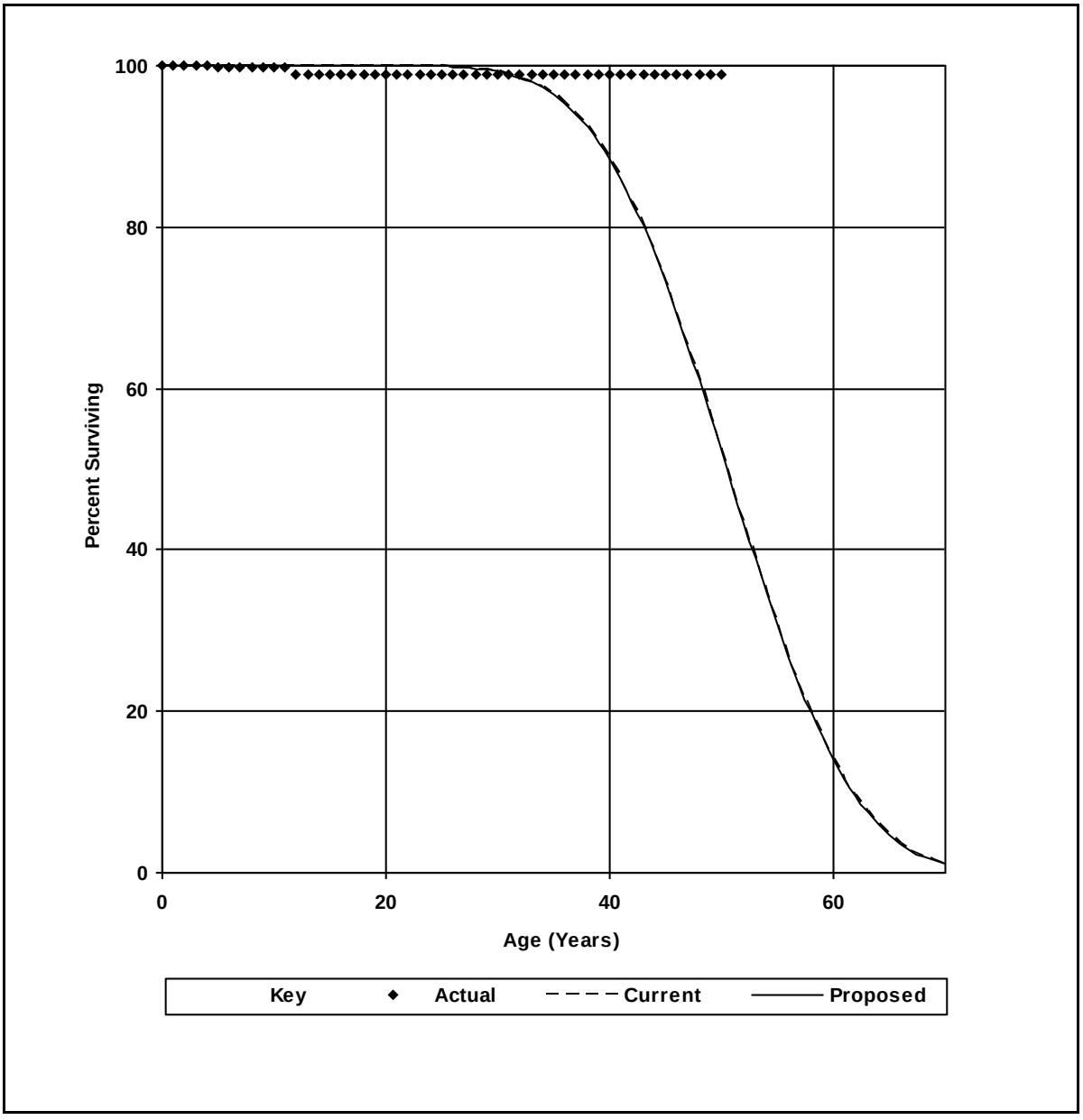
Transmission Plant

Account: 358.00 Underground Conductors and Devices

T-Cut: None
Placement Band: 1973-2021
Observation Band: 1985-2022

Projection Life Curves

Current: 50.0-S4 Proposed: 50.0-S4



OTTER TAIL POWER COMPANY

Transmission Plant

Account: 358.00 Underground Conductors and Devices

Unadjusted Net Salvage History

		Gross Salvage			Cost of Retiring			Net Salvage		
Year	Retirements	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1989	462	583	126.2		286	61.9		297	64.3	
1990			0.0			0.0			0.0	
1991			0.0			0.0			0.0	
1992		1,319	0.0		3,444	0.0		(2,125)	0.0	
1993			0.0	411.7		0.0	807.4		0.0	-395.7
1994			0.0	0.0		0.0	0.0		0.0	0.0
1995			0.0	0.0		0.0	0.0		0.0	0.0
1996			0.0	0.0		0.0	0.0		0.0	0.0
1997			0.0	0.0		0.0	0.0		0.0	0.0
1998			0.0	0.0		0.0	0.0		0.0	0.0
1999			0.0	0.0		0.0	0.0		0.0	0.0
2000			0.0	0.0		0.0	0.0		0.0	0.0
2001			0.0	0.0		0.0	0.0		0.0	0.0
2002			0.0	0.0		0.0	0.0		0.0	0.0
2003			0.0	0.0		0.0	0.0		0.0	0.0
2004			0.0	0.0		0.0	0.0		0.0	0.0
2005			0.0	0.0		0.0	0.0		0.0	0.0
2006			0.0	0.0		0.0	0.0		0.0	0.0
2007			0.0	0.0		0.0	0.0		0.0	0.0
2008			0.0	0.0		0.0	0.0		0.0	0.0
2009			0.0	0.0		0.0	0.0		0.0	0.0
2010			0.0	0.0		0.0	0.0		0.0	0.0
2011	33	1	2.7	2.7		0.0	0.0	1	2.7	2.7
2012			0.0	2.7		0.0	0.0		0.0	2.7
2013			0.0	2.7		0.0	0.0		0.0	2.7
2014			0.0	2.7		0.0	0.0		0.0	2.7
2015			0.0	2.7		0.0	0.0		0.0	2.7
2016			0.0	0.0		0.0	0.0		0.0	0.0
2017			0.0	0.0		0.0	0.0		0.0	0.0
2018			0.0	0.0		0.0	0.0		0.0	0.0
2019			0.0	0.0		0.0	0.0		0.0	0.0
2020			0.0	0.0		0.0	0.0		0.0	0.0
2021			0.0	0.0		0.0	0.0		0.0	0.0
2022			0.0	0.0		0.0	0.0		0.0	0.0
Total	495	1,903	384.2		3,730	753.1		(1,827)	-368.9	

OTTER TAIL POWER COMPANY

Transmission Plant

Account: 358.00 Underground Conductors and Devices

Adjusted Net Salvage History

		Gross Salvage			Cost of Retiring			Net Salvage		
Year	Retirements	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1989	462	583	126.2		286	61.9		297	64.3	
1990			0.0			0.0			0.0	
1991			0.0			0.0			0.0	
1992		1,319	0.0		3,444	0.0		(2,125)	0.0	
1993			0.0	411.7		0.0	807.4		0.0	-395.7
1994			0.0	0.0		0.0	0.0		0.0	0.0
1995			0.0	0.0		0.0	0.0		0.0	0.0
1996			0.0	0.0		0.0	0.0		0.0	0.0
1997			0.0	0.0		0.0	0.0		0.0	0.0
1998			0.0	0.0		0.0	0.0		0.0	0.0
1999			0.0	0.0		0.0	0.0		0.0	0.0
2000			0.0	0.0		0.0	0.0		0.0	0.0
2001			0.0	0.0		0.0	0.0		0.0	0.0
2002			0.0	0.0		0.0	0.0		0.0	0.0
2003			0.0	0.0		0.0	0.0		0.0	0.0
2004			0.0	0.0		0.0	0.0		0.0	0.0
2005			0.0	0.0		0.0	0.0		0.0	0.0
2006			0.0	0.0		0.0	0.0		0.0	0.0
2007			0.0	0.0		0.0	0.0		0.0	0.0
2008			0.0	0.0		0.0	0.0		0.0	0.0
2009			0.0	0.0		0.0	0.0		0.0	0.0
2010			0.0	0.0		0.0	0.0		0.0	0.0
2011	33	1	2.7	2.7		0.0	0.0	1	2.7	2.7
2012			0.0	2.7		0.0	0.0		0.0	2.7
2013			0.0	2.7		0.0	0.0		0.0	2.7
2014			0.0	2.7		0.0	0.0		0.0	2.7
2015			0.0	2.7		0.0	0.0		0.0	2.7
2016			0.0	0.0		0.0	0.0		0.0	0.0
2017			0.0	0.0		0.0	0.0		0.0	0.0
2018			0.0	0.0		0.0	0.0		0.0	0.0
2019			0.0	0.0		0.0	0.0		0.0	0.0
2020			0.0	0.0		0.0	0.0		0.0	0.0
2021			0.0	0.0		0.0	0.0		0.0	0.0
2022			0.0	0.0		0.0	0.0		0.0	0.0
Total	495	1,903	384.2		3,730	753.1		(1,827)	-368.9	

Schedule A
Page 1 of 3

OTTER TAIL POWER COMPANY

Distribution Plant
Account: 362.00 Station Equipment

Dispersion: 45 - SC
Procedure: Vintage Group

Generation Arrangement

December 31, 2022

Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2022	0.5	4,672,216	45.00	44.75	0.9944	1.0000	4,646,117	103,821
2021	1.5	3,362,580	45.01	44.25	0.9831	1.0000	3,305,622	74,701
2020	2.5	4,040,924	45.04	43.75	0.9715	1.0000	3,925,668	89,727
2019	3.5	5,074,603	45.07	43.25	0.9597	1.0000	4,869,985	112,597
2018	4.5	2,866,775	45.05	42.75	0.9489	1.0000	2,720,289	63,631
2017	5.5	3,562,855	45.07	42.25	0.9375	1.0000	3,340,271	79,057
2016	6.5	2,887,148	45.13	41.75	0.9252	1.0000	2,671,295	63,981
2015	7.5	2,172,875	45.22	41.25	0.9123	1.0000	1,982,236	48,053
2014	8.5	4,003,268	45.21	40.75	0.9014	1.0000	3,608,518	88,550
2013	9.5	3,894,519	45.33	40.25	0.8880	1.0000	3,458,275	85,917
2012	10.5	3,945,367	45.31	39.75	0.8772	1.0000	3,461,059	87,068
2011	11.5	2,753,043	45.19	39.25	0.8687	1.0000	2,391,499	60,928
2010	12.5	4,283,134	45.43	38.75	0.8530	1.0000	3,653,539	94,281
2009	13.5	3,982,866	45.58	38.25	0.8392	1.0000	3,342,486	87,382
2008	14.5	4,000,732	45.31	37.75	0.8332	1.0000	3,333,417	88,299
2007	15.5	3,380,490	45.55	37.25	0.8178	1.0000	2,764,647	74,216
2006	16.5	1,632,224	44.32	36.75	0.8292	1.0000	1,353,476	36,828
2005	17.5	1,175,749	44.56	36.25	0.8135	1.0000	956,476	26,384
2004	18.5	633,626	44.63	35.75	0.8011	1.0000	507,584	14,198
2003	19.5	474,265	44.02	35.25	0.8008	1.0000	379,792	10,774
2002	20.5	862,321	44.82	34.75	0.7753	1.0000	668,553	19,238
2001	21.5	1,156,764	45.58	34.25	0.7515	1.0000	869,357	25,381
2000	22.5	2,590,457	47.08	33.75	0.7169	1.0000	1,856,980	55,019
1999	23.5	703,999	43.76	33.25	0.7598	1.0000	534,895	16,086
1998	24.5	730,998	44.26	32.75	0.7400	1.0000	540,966	16,517
1997	25.5	1,228,463	45.90	32.25	0.7026	1.0000	863,164	26,763
1996	26.5	2,070,374	46.21	31.75	0.6872	1.0000	1,422,740	44,808
1995	27.5	837,949	42.95	31.25	0.7276	1.0000	609,666	19,508
1994	28.5	650,816	41.32	30.75	0.7443	1.0000	484,408	15,752
1993	29.5	965,497	45.18	30.25	0.6696	1.0000	646,463	21,369
1992	30.5	1,051,139	46.91	29.75	0.6342	1.0000	666,648	22,407
1991	31.5	866,353	46.95	29.25	0.6230	1.0000	539,757	18,452
1990	32.5	1,502,651	46.99	28.75	0.6118	1.0000	919,353	31,975
1989	33.5	952,233	44.89	28.25	0.6293	1.0000	599,244	21,211
1988	34.5	1,239,005	46.13	27.75	0.6015	1.0000	745,312	26,856
1987	35.5	793,333	46.03	27.25	0.5920	1.0000	469,674	17,234
1986	36.5	487,342	41.18	26.75	0.6496	1.0000	316,567	11,833

OTTER TAIL POWER COMPANY

Distribution Plant
Account: 362.00 Station Equipment

Dispersion: 45 - SC
Procedure: Vintage Group

Generation Arrangement

Vintage	Age (December 31, 2022)	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1985	37.5	1,408,903	43.85	26.25	0.5986	1.0000	843,423	32,128
1984	38.5	1,121,003	46.96	25.75	0.5483	1.0000	614,691	23,869
1983	39.5	791,930	42.89	25.25	0.5888	1.0000	466,289	18,465
1982	40.5	1,873,653	46.43	24.75	0.5331	1.0000	998,887	40,355
1981	41.5	1,455,145	45.56	24.25	0.5323	1.0000	774,516	31,936
1980	42.5	857,383	45.06	23.75	0.5271	1.0000	451,932	19,027
1979	43.5	520,770	45.33	23.25	0.5130	1.0000	267,160	11,490
1978	44.5	632,703	45.63	22.75	0.4986	1.0000	315,466	13,865
1977	45.5	987,308	49.65	22.25	0.4482	1.0000	442,518	19,886
1976	46.5	480,892	47.71	21.75	0.4560	1.0000	219,271	10,080
1975	47.5	316,795	48.52	21.25	0.4381	1.0000	138,773	6,530
1974	48.5	263,006	46.44	20.75	0.4468	1.0000	117,522	5,663
1973	49.5	505,266	43.79	20.25	0.4625	1.0000	233,700	11,539
1972	50.5	214,850	41.83	19.75	0.4722	1.0000	101,453	5,136
1971	51.5	397,412	46.74	19.25	0.4120	1.0000	163,716	8,503
1970	52.5	161,796	48.84	18.75	0.3839	1.0000	62,120	3,313
1969	53.5	211,661	49.02	18.25	0.3723	1.0000	78,812	4,318
1968	54.5	213,489	46.43	17.75	0.3823	1.0000	81,627	4,598
1967	55.5	126,182	48.65	17.25	0.3546	1.0000	44,748	2,594
1966	56.5	165,889	50.16	16.75	0.3340	1.0000	55,410	3,307
1965	57.5	67,803	45.36	16.25	0.3583	1.0000	24,293	1,495
1964	58.5	180,432	53.86	15.75	0.2925	1.0000	52,774	3,350
1963	59.5	133,716	53.25	15.25	0.2865	1.0000	38,304	2,511
1962	60.5	126,711	48.32	14.75	0.3053	1.0000	38,690	2,622
1961	61.5	68,467	49.09	14.25	0.2904	1.0000	19,881	1,395
1960	62.5	136,623	58.06	13.75	0.2369	1.0000	32,365	2,353
1959	63.5	35,925	48.88	13.25	0.2712	1.0000	9,742	735
1958	64.5	10,809	50.03	12.75	0.2550	1.0000	2,756	216
1957	65.5	31,660	54.42	12.25	0.2252	1.0000	7,129	582
1956	66.5	19,659	50.42	11.75	0.2331	1.0000	4,583	390
1955	67.5	14,315	50.38	11.26	0.2234	1.0000	3,198	284
1954	68.5	6,674	49.67	10.76	0.2166	1.0000	1,445	134
1953	69.5	5,889	43.41	10.26	0.2362	1.0000	1,391	136
1952	70.5	10,565	56.07	9.76	0.1740	1.0000	1,838	188
1951	71.5	10,596	48.20	9.26	0.1920	1.0000	2,035	220
1950	72.5	4,477	50.58	8.76	0.1731	1.0000	775	89
1949	73.5	3,793	44.13	8.26	0.1871	1.0000	710	86

Schedule A
Page 3 of 3

OTTER TAIL POWER COMPANY

Distribution Plant
Account: 362.00 Station Equipment

Dispersion: 45 - SC
Procedure: Vintage Group

Generation Arrangement

	December 31, 2022							
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1948	74.5	12,444	59.83	7.76	0.1297	1.0000	1,613	208
1947	75.5	529	55.08	7.26	0.1318	1.0000	70	10
1946	76.5	3,163	49.21	6.76	0.1373	1.0000	434	64
Total	17.4	$95,079,235	45.40	36.35	0.8008	1.0000	$76,142,060	$2,094,473

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 362.00 Station Equipment

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2022	0.5	4,672,216		4,672,216	1.0000	0.5000
2021	1.5	3,362,580		3,362,580	1.0000	1.5000
2020	2.5	4,042,271		4,040,924	0.9997	2.4998
2019	3.5	5,078,484		5,074,603	0.9992	3.4992
2018	4.5	2,989,696		2,866,775	0.9589	4.4397
2017	5.5	3,719,358		3,562,855	0.9579	5.3975
2016	6.5	3,018,829		2,887,148	0.9564	6.3891
2015	7.5	2,245,640		2,172,875	0.9676	7.4049
2014	8.5	4,188,988		4,003,268	0.9557	8.3067
2013	9.5	4,022,635		3,894,519	0.9682	9.3263
2012	10.5	4,257,500		3,945,367	0.9267	10.2001
2011	11.5	2,953,258		2,753,043	0.9322	10.9494
2010	12.5	4,601,121		4,283,134	0.9309	12.0600
2009	13.5	4,415,428		3,982,866	0.9020	13.0662
2008	14.5	4,423,995		4,000,732	0.9043	13.6396
2007	15.5	3,848,222		3,380,490	0.8785	14.7136
2006	16.5	2,124,675		1,632,224	0.7682	14.3067
2005	17.5	1,553,290		1,175,749	0.7569	15.3596
2004	18.5	829,554		633,626	0.7638	16.2267
2003	19.5	664,667		474,265	0.7135	16.4067
2002	20.5	1,121,109		862,321	0.7692	17.9878
2001	21.5	1,397,542		1,156,764	0.8277	19.5058
2000	22.5	2,811,219		2,590,457	0.9215	21.7693
1999	23.5	1,047,336		703,999	0.6722	19.1947
1998	24.5	1,116,138		730,998	0.6549	20.4209
1997	25.5	1,575,989		1,228,463	0.7795	22.7872
1996	26.5	2,622,620		2,070,374	0.7894	23.8026
1995	27.5	1,361,649		837,949	0.6154	21.2510
1994	28.5	1,252,892		650,816	0.5195	20.3022
1993	29.5	1,334,170		965,497	0.7237	24.8454
1992	30.5	1,313,017		1,051,139	0.8006	27.2421
1991	31.5	1,151,486		866,353	0.7524	27.9379
1990	32.5	1,913,574		1,502,651	0.7853	28.6248
1989	33.5	1,372,240		952,233	0.6939	27.1581
1988	34.5	1,726,789		1,239,005	0.7175	29.0211
1987	35.5	1,280,807		793,333	0.6194	29.5292
1986	36.5	1,003,344		487,342	0.4857	25.2812
1985	37.5	2,422,056		1,408,903	0.5817	28.5394

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 362.00 Station Equipment

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1984	38.5		1,603,354	1,121,003	0.6992	32.2279
1983	39.5		1,812,691	791,930	0.4369	28.7183
1982	40.5		2,812,655	1,873,653	0.6662	32.8151
1981	41.5		2,719,157	1,455,145	0.5351	32.4954
1980	42.5		1,635,767	857,383	0.5241	32.5259
1979	43.5		1,066,233	520,770	0.4884	33.3118
1978	44.5		1,463,846	632,703	0.4322	34.1300
1977	45.5		1,569,067	987,308	0.6292	38.6453
1976	46.5		868,294	480,892	0.5538	37.1929
1975	47.5		737,762	316,795	0.4294	38.4801
1974	48.5		556,284	263,006	0.4728	36.8740
1973	49.5		1,333,706	505,266	0.3788	34.6733
1972	50.5		756,125	214,850	0.2841	33.1618
1971	51.5		879,790	397,412	0.4517	38.4994
1970	52.5		333,853	161,796	0.4846	41.0295
1969	53.5		440,146	211,661	0.4809	41.6188
1968	54.5		605,771	213,489	0.3524	39.4294
1967	55.5		343,282	126,182	0.3676	42.0377
1966	56.5		423,148	165,889	0.3920	43.9209
1965	57.5		299,887	67,803	0.2261	39.4949
1964	58.5		317,666	180,432	0.5680	48.3464
1963	59.5		291,778	133,716	0.4583	48.0794
1962	60.5		373,162	126,711	0.3396	43.4830
1961	61.5		207,108	68,467	0.3306	44.5737
1960	62.5		197,531	136,623	0.6917	53.8580
1959	63.5		111,054	35,925	0.3235	44.9726
1958	64.5		52,704	10,809	0.2051	46.4116
1957	65.5		62,154	31,660	0.5094	51.0837
1956	66.5		86,997	19,659	0.2260	47.3556
1955	67.5		52,998	14,315	0.2701	47.5627
1954	68.5		49,707	6,674	0.1343	47.0958
1953	69.5		77,987	5,889	0.0755	41.0758
1952	70.5		27,932	10,565	0.3782	53.9528
1951	71.5		51,845	10,596	0.2044	46.2952
1950	72.5		33,726	4,477	0.1327	48.8799
1949	73.5		83,577	3,793	0.0454	42.6154
1948	74.5		61,926	12,444	0.2009	58.4962
1947	75.5		1,409	529	0.3757	53.9089

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 362.00 Station Equipment

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1946	76.5		33,959	3,163	0.0931	48.1923
1945	77.5		8,241		0.0000	40.0126
Total	17.4	$94,836,383	$24,444,280	$95,079,235	0.7971	

Schedule C
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 362.00 Station Equipment

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	23,695,050	2,356,932	644,288	(35,033)	25,372,661
1986	25,372,661	1,045,491	645,529	201,995	25,974,618
1987	25,974,618	1,220,598	436,454	(41,681)	26,717,081
1988	26,717,081	1,809,476	519,924	16,236	28,022,869
1989	28,022,869	1,435,986	445,183	(18,156)	28,995,516
1990	28,995,516	1,822,127	396,490	(44,995)	30,376,158
1991	30,376,158	1,149,667	578,777	7,390	30,954,438
1992	30,954,438	1,315,301	430,666	(89,075)	31,749,998
1993	31,749,998	1,301,611	376,940	(247,680)	32,426,989
1994	32,426,989	1,187,256	396,011	13,348	33,231,582
1995	33,231,582	1,343,391	764,445	(14,979)	33,795,549
1996	33,795,549	2,331,525	1,415,514	402,384	35,113,944
1997	35,113,944	1,608,551	449,476	(8,052)	36,264,967
1998	36,264,967	1,089,303	396,504	(13,185)	36,944,581
1999	36,944,581	1,275,594	219,154	(756,526)	37,244,495
2000	37,244,495	2,597,749	575,573	(236,117)	39,030,555
2001	39,030,555	1,201,671	496,809	(1,436)	39,733,981
2002	39,733,981	993,727	309,942	3,323	40,421,089
2003	40,421,089	581,569	637,762	(338,937)	40,025,959
2004	40,025,959	829,649	374,122	(59,801)	40,421,685
2005	40,421,685	1,542,899	533,843	369,054	41,799,795
2006	41,799,795	1,319,229	413,850	(10,862)	42,694,312
2007	42,694,312	2,820,379	837,310	356,938	45,034,319
2008	45,034,319	5,210,969	587,924	412,602	50,069,966
2009	50,069,966	3,928,843	821,647	2,688,750	55,865,913
2010	55,865,913	3,843,672	878,391	61,319	58,892,512
2011	58,892,512	6,621,431	1,034,547	(274,515)	64,204,881
2012	64,204,881	3,963,672	624,998	(159,851)	67,383,703
2013	67,383,703	4,427,033	622,884	(85,322)	71,102,531
2014	71,102,531	4,021,274	801,649	12,509	74,334,664
2015	74,334,664	2,680,086	1,735,567	216,773	75,495,956
2016	75,495,956	3,126,434	507,888	9,195	78,123,696
2017	78,123,696	3,216,831	756,709	(2,579)	80,581,239
2018	80,581,239	3,140,054	846,123	(654,876)	82,220,295
2019	82,220,295	7,135,228	826,319	(212,607)	88,316,598
2020	88,316,598	1,386,306	33,083	(2,698)	89,667,123
2021	89,667,123	5,028,776	651,231	(54,772)	93,989,896
2022	93,989,896	5,014,647	1,092,409	(2,832,899)	95,079,235

Schedule C
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 362.00 Station Equipment

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	23,850,194	2,316,793	655,376	(23,945)	25,487,667
1986	25,487,667	1,130,667	645,529	201,995	26,174,799
1987	26,174,799	1,232,587	436,454	(41,681)	26,929,251
1988	26,929,251	1,808,560	519,924	16,236	28,234,123
1989	28,234,123	1,441,567	445,183	(18,156)	29,212,351
1990	29,212,351	1,845,651	396,490	(44,995)	30,616,517
1991	30,616,517	1,137,378	576,414	7,390	31,184,871
1992	31,184,871	1,327,444	460,270	(61,834)	31,990,211
1993	31,990,211	1,300,829	391,575	(233,045)	32,666,420
1994	32,666,420	1,187,780	395,736	13,348	33,471,811
1995	33,471,811	1,329,650	764,445	(14,979)	34,022,037
1996	34,022,037	2,279,063	1,448,319	434,914	35,287,695
1997	35,287,695	1,596,447	449,476	(8,052)	36,426,614
1998	36,426,614	1,089,302	396,504	(13,185)	37,106,228
1999	37,106,228	1,270,091	219,154	(756,526)	37,400,638
2000	37,400,638	2,600,641	575,573	(236,117)	39,189,590
2001	39,189,590	1,201,672	496,809	(1,436)	39,893,016
2002	39,893,016	994,027	309,942	3,323	40,580,425
2003	40,580,425	581,569	637,762	(338,937)	40,185,295
2004	40,185,295	829,649	374,122	(59,805)	40,581,017
2005	40,581,017	1,553,898	533,843	369,050	41,970,122
2006	41,970,122	1,970,978	413,850	(10,865)	43,516,385
2007	43,516,385	2,941,493	837,310	356,938	45,977,506
2008	45,977,506	4,461,698	587,924	412,602	50,263,882
2009	50,263,882	6,921,170	821,647	2,688,750	59,052,155
2010	59,052,155	4,629,358	878,391	61,319	62,864,441
2011	62,864,441	3,014,231	1,034,547	(274,513)	64,569,612
2012	64,569,612	4,337,307	624,998	(159,851)	68,122,069
2013	68,122,069	4,026,228	622,884	(85,322)	71,440,091
2014	71,440,091	4,300,410	801,649	12,509	74,951,360
2015	74,951,360	2,472,916	1,735,567	216,773	75,905,483
2016	75,905,483	3,093,255	507,888	9,195	78,500,044
2017	78,500,044	3,717,522	756,709	(2,579)	81,458,279
2018	81,458,279	3,669,409	846,123	(654,876)	83,626,689
2019	83,626,689	5,081,496	826,319	(212,607)	87,669,259
2020	87,669,259	4,042,271	33,083	(2,698)	91,675,750
2021	91,675,750	3,362,580	651,231	(54,772)	94,332,327
2022	94,332,327	4,672,216	1,092,409	(2,832,899)	95,079,235

Schedule D
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 362.00 Station Equipment

T-Cut: None

Placement Band: 1945-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Rolling Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-1989	0.0	28.9	L0.5	4.29	26.8	R0.5	2.93	26.8	R0.5	2.05
1986-1990	17.2	32.1	L0.5	3.12	29.2	R0.5	1.70	29.0	R1	1.30
1987-1991	9.7	32.0	L1	4.83	28.9	R1	2.62	29.0	R1	1.79
1988-1992	10.9	33.6	L0.5	5.74	29.9	R1	3.03	29.9	R1	2.16
1989-1993	12.7	35.0	L1	6.51	31.6	R1	3.89	31.4	R1.5	3.08
1990-1994	22.7	38.2	L0.5	4.98	34.8	S0	3.20	34.1	R1	2.97
1991-1995	17.0	36.1	L0.5	4.69	33.9	S-.5	3.51	32.7	R1	2.56
1992-1996	23.1	32.2	L0	2.99	32.8	L0	2.83	62.4	O4 *	2.72
1993-1997	27.4	33.5	L0.5	9.72	50.5	O4 *	8.76	66.5	O4 *	8.95
1994-1998	30.0	35.2	L0	14.84	54.5	O4 *	13.98	68.0	O4 *	14.11
1995-1999	30.0	38.8	O2	10.93	71.7	O4 *	10.22	81.0	O4 *	10.40
1996-2000	47.8	44.9	O2	9.89	84.2	O4 *	8.78	99.7	O4 *	9.38
1997-2001	36.3	72.0	O3	22.60	51.5	SC	21.77	106.3	O4 *	21.65
1998-2002	22.5	82.5	O3	43.83	56.0	SC	43.04	102.8	O4 *	43.02
1999-2003	51.4	61.1	O2	6.08	51.2	SC	6.76	46.6	R0.5	6.93
2000-2004	49.9	57.5	O2	6.77	59.4	O2	6.68	48.7	SC	6.84
2001-2005	50.8	55.1	L0	6.35	92.1	O4 *	5.22	97.5	O4 *	5.19
2002-2006	49.0	58.6	L0	7.38	89.6	O4 *	6.89	53.1	S-.5	6.84
2003-2007	43.9	50.9	L0	8.08	86.9	O4 *	7.10	59.1	O2	7.09
2004-2008	47.6	54.5	O2	7.72	97.1	O4 *	6.65	101.0	O4 *	6.64
2005-2009	19.0	52.3	O2	6.88	53.2	O2	6.85	44.9	SC	7.02
2006-2010	7.8	50.0	O2	12.11	44.9	S-.5	12.11	41.1	R0.5	12.93
2007-2011	9.6	47.1	O2	6.90	42.7	SC	6.17	39.2	R0.5	7.21
2008-2012	15.6	52.0	O2	11.50	44.8	R0.5	10.56	41.6	R0.5	11.99
2009-2013	21.4	52.8	L0	23.29	46.1	R0.5	22.74	42.7	R1	24.36
2010-2014	22.5	54.5	L0	4.61	48.3	S-.5	2.88	43.6	R0.5	4.45
2011-2015	21.9	45.7	L0.5	4.54	43.5	S-.5	4.42	43.0	S-.5	4.63
2012-2016	30.9	50.0	L0.5	5.97	48.2	L0.5	6.10	48.4	L0.5	6.07
2013-2017	36.3	50.6	L0.5	11.33	48.9	L0.5	11.46	69.8	O3 *	10.90
2014-2018	32.2	50.1	L0.5	5.34	49.9	L0.5	5.37	79.7	O4 *	4.49
2015-2019	29.3	49.5	L0.5	4.37	48.0	L1	4.75	81.7	O4 *	3.02
2016-2020	50.0	70.2	L0.5	2.64	62.4	S0	3.92	107.1	O3 *	2.16
2017-2021	38.9	68.6	L0.5	2.01	59.9	S0	2.08	99.8	O3 *	1.48
2018-2022	37.8	66.3	L0.5	1.47	61.9	S-.5	1.45	88.9	O3 *	1.36

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 362.00 Station Equipment

T-Cut: None

Placement Band: 1945-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Shrinking Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-2022	26.1	51.1	O2	1.19	53.1	O2	1.04	48.3	L0	1.57
1987-2022	26.5	51.7	L0	1.17	53.1	O2	1.05	49.0	L0	1.53
1989-2022	26.8	52.1	L0	1.17	53.3	O2	1.06	49.2	L0	1.58
1991-2022	27.0	52.6	L0	1.12	53.6	O2	1.06	49.2	SC	1.65
1993-2022	27.4	53.3	L0	1.08	53.7	L0	1.07	49.5	SC	1.64
1995-2022	27.5	53.5	L0	1.08	53.5	L0	1.08	49.6	SC	1.67
1997-2022	28.7	55.5	L0	1.20	53.1	L0	1.33	51.1	S-.5	1.76
1999-2022	28.7	55.5	L0	1.20	53.2	L0	1.32	51.2	S-.5	1.75
2001-2022	28.5	55.1	L0	1.15	53.4	L0	1.27	51.2	S-.5	1.71
2003-2022	28.4	54.9	L0	1.15	53.3	L0	1.27	51.2	S-.5	1.68
2005-2022	28.6	55.1	L0	1.18	53.3	L0.5	1.32	51.4	S-.5	1.68
2007-2022	28.5	54.8	L0	1.21	53.0	L0.5	1.41	51.6	S-.5	1.68
2009-2022	28.8	55.7	L0	1.39	52.8	L0.5	1.66	52.2	S-.5	1.80
2011-2022	33.0	56.9	L0	1.74	54.8	L0.5	2.28	73.8	O3 *	1.57
2013-2022	33.2	57.5	L0.5	1.99	56.5	L0.5	2.18	84.8	O4 *	1.69
2015-2022	32.9	57.0	L0.5	1.83	56.6	L0.5	1.92	93.3	O4 *	1.40
2017-2022	38.3	65.3	L0.5	1.26	61.0	S-.5	1.65	95.1	O3 *	1.15
2019-2022	38.0	69.0	L0.5	1.95	62.4	S0	1.48	85.1	O3 *	1.47
2021-2022	26.7	61.8	L0	3.28	65.2	O2	3.62	56.1	S-.5	2.71

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 362.00 Station Equipment

T-Cut: None

Placement Band: 1945-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Progressing Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-1986	11.8	25.2	L0	2.03	24.5	L0	1.86	24.2	SC	1.32
1985-1988	12.9	28.7	L0	2.93	27.2	S-.5	2.13	26.8	S-.5	1.72
1985-1990	14.4	30.5	L0.5	3.24	28.0	R0.5	1.97	27.9	R0.5	1.41
1985-1992	10.5	31.3	L0.5	4.27	28.6	R0.5	2.39	28.5	R1	1.49
1985-1994	16.7	33.7	L0.5	4.27	30.7	R0.5	2.28	30.4	R1	1.95
1985-1996	13.8	31.3	L0.5	2.70	29.5	S-.5	1.90	29.5	S-.5	1.89
1985-1998	16.9	33.8	L0	2.65	31.9	L0.5	1.85	32.3	L0.5 *	1.88
1985-2000	25.0	37.2	L0	2.08	34.9	L0	1.92	45.0	O3 *	1.79
1985-2002	31.0	40.1	O2	1.80	38.1	L0	2.27	57.7	O4 *	1.83
1985-2004	30.6	41.8	O2	1.79	40.3	L0	2.19	59.5	O4 *	1.76
1985-2006	33.9	44.3	O2	1.86	44.4	O2	1.84	68.1	O4 *	1.46
1985-2008	34.6	44.7	O2	2.39	49.0	O2 *	1.85	74.3	O4 *	1.38
1985-2010	6.3	45.1	O2	3.77	43.8	O2	3.64	39.9	SC	3.33
1985-2012	12.9	46.2	O2	3.43	44.4	L0	3.05	40.2	SC	2.19
1985-2014	18.6	47.8	O2	2.73	47.6	O2	2.68	41.5	SC	1.78
1985-2016	17.0	46.2	O2	2.30	45.2	L0	2.01	41.7	SC	1.62
1985-2018	21.6	47.4	O2	1.44	47.3	O2	1.43	43.6	SC	1.73
1985-2020	25.9	49.9	O2	1.25	50.3	O2	1.23	46.6	SC	1.80
1985-2022	26.1	51.1	O2	1.19	53.1	O2	1.04	48.3	L0	1.57

Schedule E
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 362.00 Station Equipment

T-Cut: None

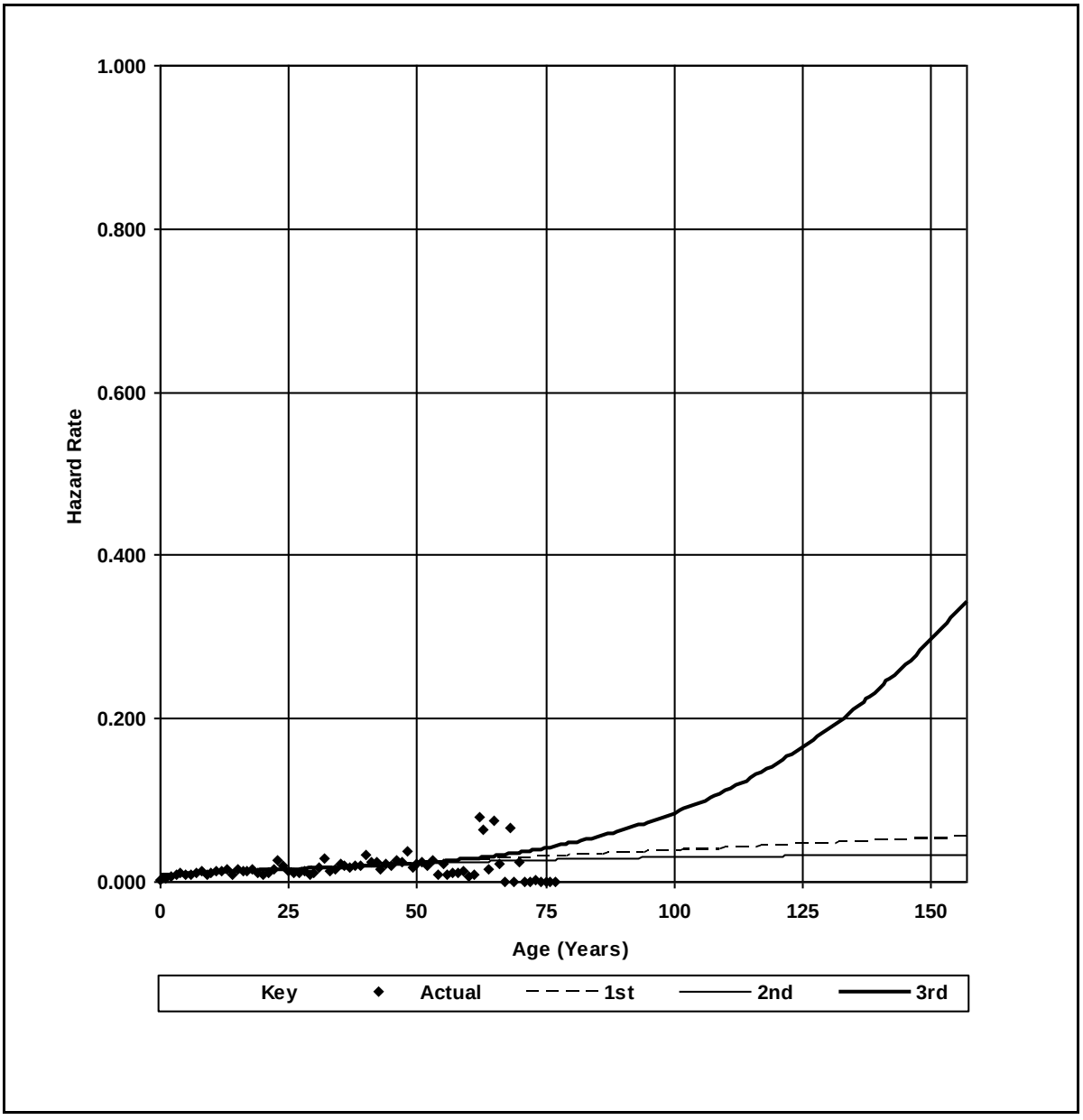
Placement Band: 1945-2022 Observation Band: 1985-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Polynomial Hazard Functions

1st: 51.1-O2 2nd: 53.1-O2 3rd: 48.3-L0



OTTER TAIL POWER COMPANY

Distribution Plant

Account: 362.00 Station Equipment

T-Cut: None

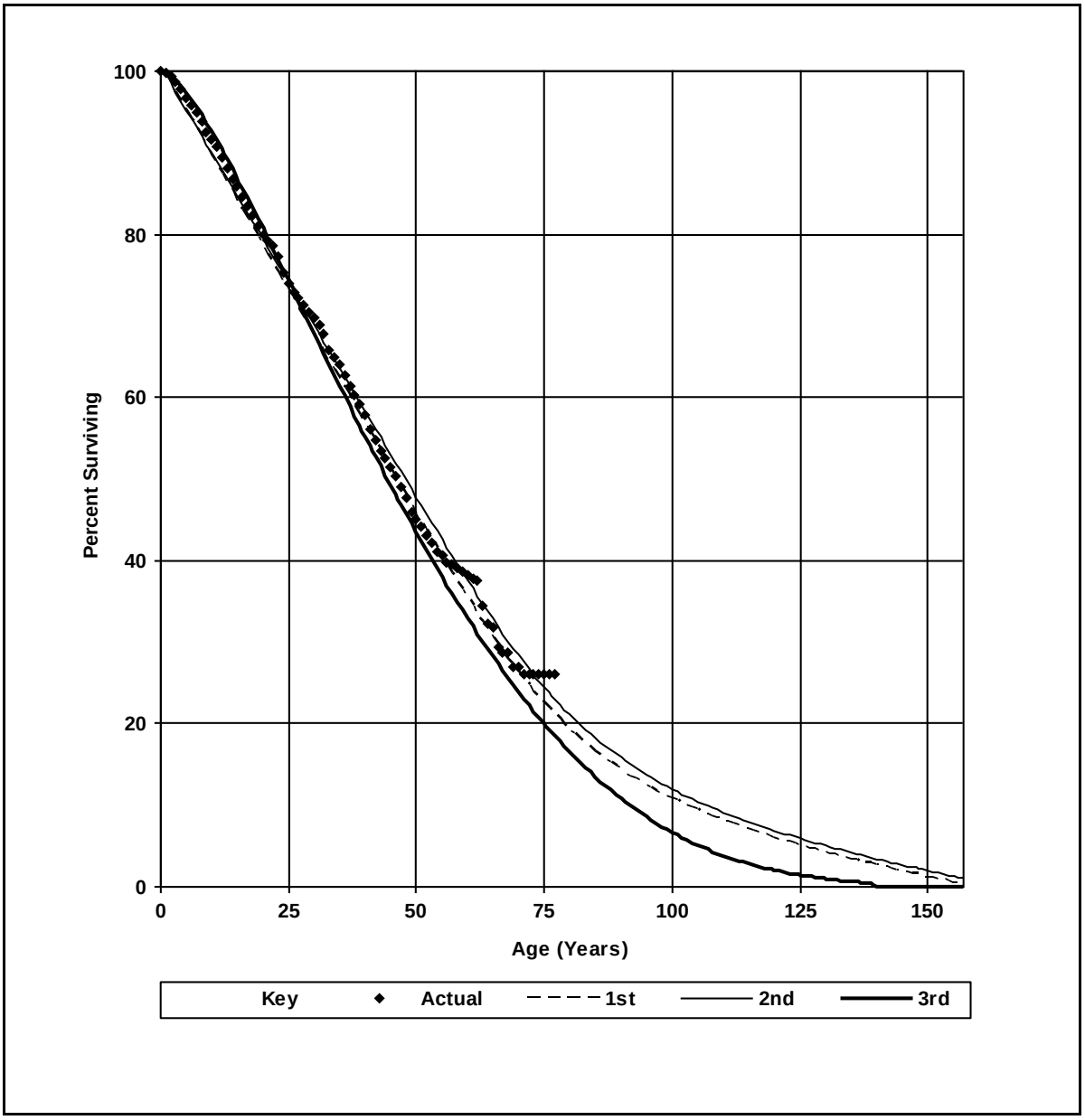
Placement Band: 1945-2022 Observation Band: 1985-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Survivorship Functions

1st: 51.1-O2 2nd: 53.1-O2 3rd: 48.3-L0



OTTER TAIL POWER COMPANY

Distribution Plant

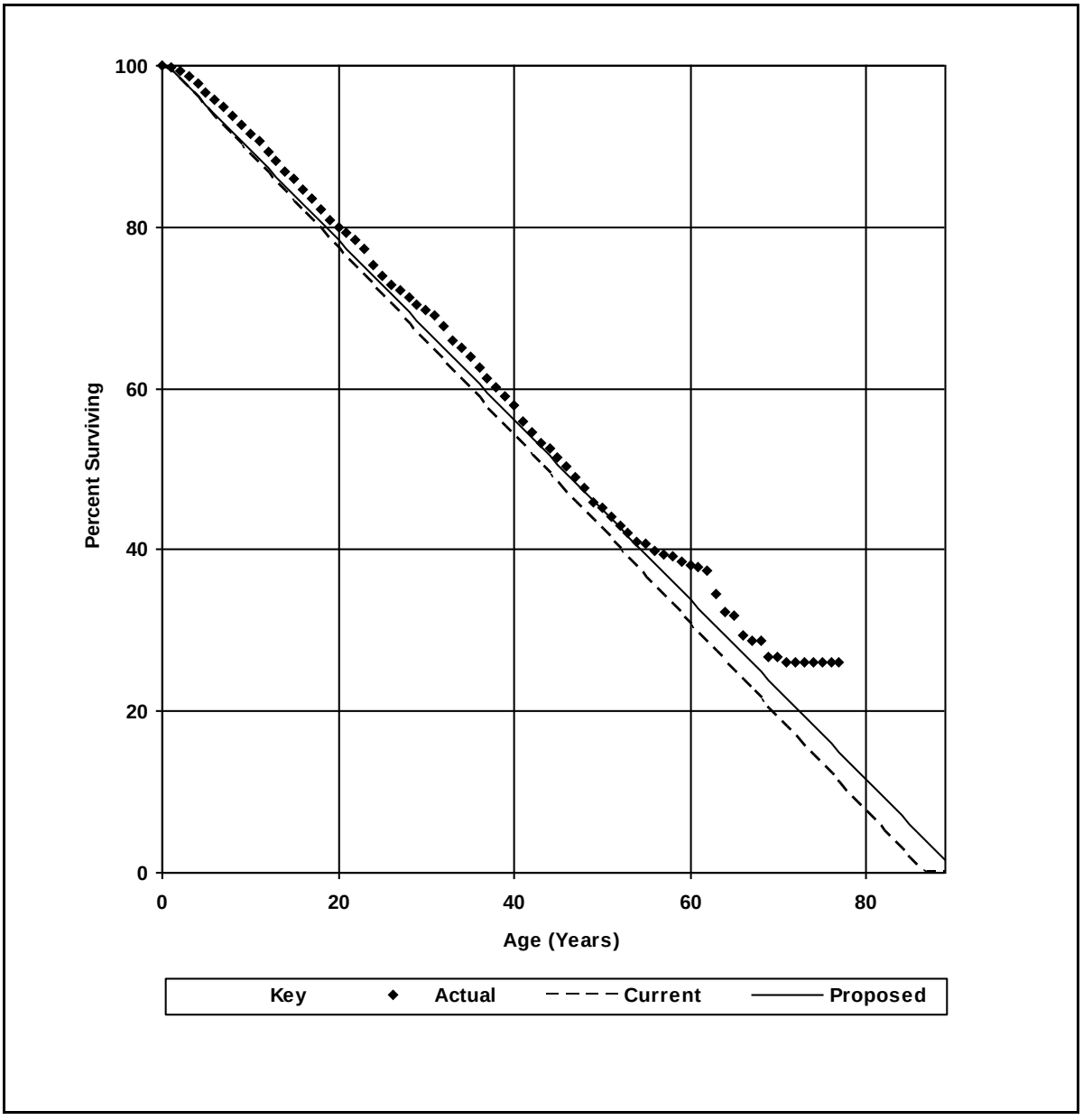
Account: 362.00 Station Equipment

T-Cut: None

Placement Band: 1945-2022

Observation Band: 1985-2022

Projection Life Curves **Current: 43.0-SC** **Proposed: 45.0-SC**



Scheduled F
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 362.00 Station Equipment

Unadjusted Net Salvage History

		Gross Salvage			Cost of Retiring			Net Salvage		
Year	Retirements	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1985	644,288	290,455	45.1		416,060	64.6		(125,605)	-19.5	
1986	645,529	263,522	40.8		127,442	19.7		136,080	21.1	
1987	436,454	134,664	30.9		156,713	35.9		(22,049)	-5.1	
1988	519,924	228,740	44.0		160,846	30.9		67,894	13.1	
1989	445,183	151,886	34.1	39.7	170,681	38.3	38.3	(18,795)	-4.2	1.4
1990	396,490	156,712	39.5	38.3	146,913	37.1	31.2	9,799	2.5	7.1
1991	578,777	245,246	42.4	38.6	199,459	34.5	35.1	45,787	7.9	3.5
1992	430,666	62,107	14.4	35.6	148,922	34.6	34.9	(86,815)	-20.2	0.8
1993	376,940	136,015	36.1	33.7	174,383	46.3	37.7	(38,368)	-10.2	-4.0
1994	396,011	141,157	35.6	34.0	168,249	42.5	38.5	(27,092)	-6.8	-4.4
1995	764,445	260,875	34.1	33.2	118,232	15.5	31.8	142,643	18.7	1.4
1996	1,415,514	750,836	53.0	39.9	206,592	14.6	24.1	544,244	38.4	15.8
1997	449,476	100,805	22.4	40.8	159,700	35.5	24.3	(58,895)	-13.1	16.5
1998	396,504	89,767	22.6	39.3	109,746	27.7	22.3	(19,979)	-5.0	17.0
1999	219,154	71,733	32.7	39.3	73,074	33.3	20.6	(1,341)	-0.6	18.7
2000	575,573	165,884	28.8	38.6	142,375	24.7	22.6	23,510	4.1	16.0
2001	496,809	384,211	77.3	38.0	222,844	44.9	33.1	161,366	32.5	4.9
2002	309,942	78,813	25.4	39.6	110,960	35.8	33.0	(32,147)	-10.4	6.6
2003	637,762	235,946	37.0	41.8	110,317	17.3	29.5	125,629	19.7	12.4
2004	374,122	77,267	20.7	39.3	159,111	42.5	31.1	(81,844)	-21.9	8.2
2005	533,843	(269,749)	-50.5	21.5	99,638	18.7	29.9	(369,387)	-69.2	-8.3
2006	413,850	511,361	123.6	27.9	54,890	13.3	23.6	456,471	110.3	4.3
2007	837,310	698,863	83.5	44.8	187,948	22.4	21.9	510,914	61.0	22.9
2008	587,924	527,649	89.7	56.3	103,300	17.6	22.0	424,349	72.2	34.2
2009	821,647	543,011	66.1	63.0	238,975	29.1	21.4	304,036	37.0	41.5
2010	878,391	450,928	51.3	77.2	188,548	21.5	21.9	262,380	29.9	55.3
2011	1,034,547	337,705	32.6	61.5	136,057	13.2	20.5	201,648	19.5	40.9
2012	624,998	278,713	44.6	54.2	139,728	22.4	20.4	138,985	22.2	33.7
2013	622,884	310,113	49.8	48.2	149,843	24.1	21.4	160,270	25.7	26.8
2014	801,649	406,551	50.7	45.0	166,634	20.8	19.7	239,917	29.9	25.3
2015	1,735,567	278,879	16.1	33.4	237,204	13.7	17.2	41,675	2.4	16.2
2016	507,888	106,933	21.1	32.2	105,624	20.8	18.6	1,309	0.3	13.6
2017	756,709	146,368	19.3	28.2	195,969	25.9	19.3	(49,602)	-6.6	8.9
2018	846,123	168,067	19.9	23.8	307,029	36.3	21.8	(138,961)	-16.4	2.0
2019	826,319	135,680	16.4	17.9	114,169	13.8	20.5	21,511	2.6	-2.7
2020	33,083		0.0	18.8	14,380	43.5	24.8	(14,380)	-43.5	-6.1
2021	651,231	105,783	16.2	17.9	43,247	6.6	21.7	62,536	9.6	-3.8
2022	1,092,409	134,792	12.3	15.8	197,728	18.1	19.6	(62,936)	-5.8	-3.8
Total	24,115,934	8,898,286	36.9		5,963,529	24.7		2,934,757	12.2	

Scheduled F
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 362.00 Station Equipment

Adjusted Net Salvage History

		Gross Salvage			Cost of Retiring			Net Salvage		
Year	Retirements	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1985	655,376	290,455	44.3		416,060	63.5		(125,605)	-19.2	
1986	645,529	263,522	40.8		127,442	19.7		136,080	21.1	
1987	436,454	134,664	30.9		156,713	35.9		(22,049)	-5.1	
1988	519,924	228,740	44.0		160,846	30.9		67,894	13.1	
1989	445,183	151,886	34.1	39.6	170,681	38.3	38.2	(18,795)	-4.2	1.4
1990	396,490	156,712	39.5	38.3	146,913	37.1	31.2	9,799	2.5	7.1
1991	576,414	245,246	42.5	38.6	199,459	34.6	35.1	45,787	7.9	3.5
1992	460,270	62,107	13.5	35.2	148,922	32.4	34.5	(86,815)	-18.9	0.7
1993	391,575	136,015	34.7	33.1	174,383	44.5	37.0	(38,368)	-9.8	-3.9
1994	395,736	141,157	35.7	33.4	168,249	42.5	37.7	(27,092)	-6.8	-4.4
1995	764,445	260,875	34.1	32.7	118,232	15.5	31.3	142,643	18.7	1.4
1996	1,448,319	750,836	51.8	39.0	206,592	14.3	23.6	544,244	37.6	15.4
1997	449,476	100,805	22.4	40.3	159,700	35.5	24.0	(58,895)	-13.1	16.3
1998	396,504	89,767	22.6	38.9	109,746	27.7	22.1	(19,979)	-5.0	16.8
1999	219,154	71,733	32.7	38.9	73,074	33.3	20.4	(1,341)	-0.6	18.5
2000	575,573	165,884	28.8	38.2	142,375	24.7	22.4	23,510	4.1	15.8
2001	496,809	126,440	25.5	25.9	222,844	44.9	33.1	(96,404)	-19.4	-7.2
2002	309,942	78,813	25.4	26.7	110,960	35.8	33.0	(32,147)	-10.4	-6.3
2003	637,762	235,946	37.0	30.3	110,317	17.3	29.5	125,629	19.7	0.9
2004	374,122	77,267	20.7	28.6	159,111	42.5	31.1	(81,844)	-21.9	-2.6
2005	533,843	(272,433)	-51.0	10.5	99,638	18.7	29.9	(372,071)	-69.7	-19.4
2006	413,850	454,355	109.8	25.3	54,890	13.3	23.6	399,465	96.5	1.7
2007	837,310	550,779	65.8	37.4	187,948	22.4	21.9	362,831	43.3	15.5
2008	587,924	527,649	89.7	48.7	103,300	17.6	22.0	424,349	72.2	26.7
2009	821,647	543,011	66.1	56.5	238,975	29.1	21.4	304,036	37.0	35.0
2010	878,391	449,106	51.1	71.3	188,548	21.5	21.9	260,559	29.7	49.5
2011	1,034,547	308,556	29.8	57.2	136,057	13.2	20.5	172,499	16.7	36.6
2012	624,998	278,713	44.6	53.4	139,728	22.4	20.4	138,985	22.2	32.9
2013	622,884	310,113	49.8	47.4	149,843	24.1	21.4	160,270	25.7	26.0
2014	801,649	406,551	50.7	44.2	166,634	20.8	19.7	239,917	29.9	24.5
2015	1,735,567	278,879	16.1	32.8	237,204	13.7	17.2	41,675	2.4	15.6
2016	507,888	106,933	21.1	32.2	105,624	20.8	18.6	1,309	0.3	13.6
2017	756,709	146,368	19.3	28.2	195,969	25.9	19.3	(49,602)	-6.6	8.9
2018	846,123	168,067	19.9	23.8	307,029	36.3	21.8	(138,961)	-16.4	2.0
2019	826,319	135,680	16.4	17.9	114,169	13.8	20.5	21,511	2.6	-2.7
2020	33,083		0.0	18.8	14,380	43.5	24.8	(14,380)	-43.5	-6.1
2021	651,231	105,783	16.2	17.9	43,247	6.6	21.7	62,536	9.6	-3.8
2022	1,092,409	134,792	12.3	15.8	197,728	18.1	19.6	(62,936)	-5.8	-3.8
Total	24,201,428	8,401,771	34.7		5,963,529	24.6		2,438,242	10.1	

Schedule A
Page 1 of 3

OTTER TAIL POWER COMPANY

Distribution Plant
Account: 364.00 Poles, Towers and Fixtures

Dispersion: 72 - R3
Procedure: Vintage Group

Generation Arrangement

	December 31, 2022							
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2022	0.5	4,160,676	72.00	71.51	0.9932	1.0000	4,132,213	57,787
2021	1.5	2,828,052	72.00	70.52	0.9795	1.0000	2,770,065	39,278
2020	2.5	2,316,317	72.00	69.54	0.9659	1.0000	2,237,232	32,171
2019	3.5	1,922,916	72.00	68.56	0.9522	1.0000	1,831,072	26,707
2018	4.5	2,253,630	72.00	67.58	0.9386	1.0000	2,115,348	31,299
2017	5.5	2,349,306	72.00	66.61	0.9251	1.0000	2,173,286	32,627
2016	6.5	2,125,435	72.01	65.64	0.9115	1.0000	1,937,404	29,518
2015	7.5	1,664,329	72.01	64.66	0.8980	1.0000	1,494,609	23,113
2014	8.5	1,501,014	72.01	63.70	0.8845	1.0000	1,327,711	20,844
2013	9.5	1,743,453	72.01	62.73	0.8711	1.0000	1,518,723	24,210
2012	10.5	2,507,165	72.02	61.77	0.8577	1.0000	2,150,362	34,813
2011	11.5	2,056,477	72.02	60.81	0.8444	1.0000	1,736,430	28,556
2010	12.5	2,092,106	72.03	59.85	0.8310	1.0000	1,738,501	29,046
2009	13.5	1,525,711	72.03	58.90	0.8177	1.0000	1,247,559	21,181
2008	14.5	1,528,088	72.04	57.95	0.8044	1.0000	1,229,249	21,212
2007	15.5	2,210,258	72.05	57.01	0.7912	1.0000	1,748,836	30,678
2006	16.5	1,986,963	71.99	56.06	0.7788	1.0000	1,547,350	27,599
2005	17.5	2,179,734	72.06	55.13	0.7650	1.0000	1,667,435	30,247
2004	18.5	1,921,504	72.06	54.19	0.7521	1.0000	1,445,097	26,665
2003	19.5	1,609,604	71.95	53.27	0.7404	1.0000	1,191,675	22,372
2002	20.5	1,961,101	71.83	52.34	0.7288	1.0000	1,429,166	27,304
2001	21.5	1,238,191	71.82	51.42	0.7160	1.0000	886,494	17,239
2000	22.5	1,523,716	72.02	50.51	0.7013	1.0000	1,068,565	21,155
1999	23.5	1,490,670	72.06	49.60	0.6883	1.0000	1,026,057	20,686
1998	24.5	1,263,638	72.00	48.70	0.6763	1.0000	854,626	17,550
1997	25.5	1,334,826	71.80	47.80	0.6657	1.0000	888,599	18,590
1996	26.5	1,530,816	72.11	46.91	0.6505	1.0000	995,825	21,230
1995	27.5	1,763,781	72.03	46.02	0.6389	1.0000	1,126,871	24,486
1994	28.5	1,513,162	72.07	45.14	0.6263	1.0000	947,712	20,995
1993	29.5	1,764,952	72.15	44.26	0.6135	1.0000	1,082,757	24,461
1992	30.5	1,422,323	72.04	43.40	0.6024	1.0000	856,737	19,743
1991	31.5	1,416,468	72.17	42.53	0.5893	1.0000	834,727	19,625
1990	32.5	1,288,464	71.97	41.68	0.5791	1.0000	746,128	17,903
1989	33.5	1,297,352	71.76	40.83	0.5689	1.0000	738,085	18,078
1988	34.5	1,598,785	72.23	39.98	0.5535	1.0000	884,988	22,134
1987	35.5	1,563,875	72.20	39.15	0.5422	1.0000	847,888	21,659
1986	36.5	1,293,397	72.04	38.32	0.5319	1.0000	687,928	17,953

OTTER TAIL POWER COMPANY

Distribution Plant
Account: 364.00 Poles, Towers and Fixtures

Dispersion: 72 - R3
Procedure: Vintage Group

Generation Arrangement

	December 31, 2022							
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1985	37.5	1,509,053	71.87	37.49	0.5217	1.0000	787,261	20,997
1984	38.5	1,040,383	71.73	36.68	0.5114	1.0000	532,009	14,505
1983	39.5	1,034,856	72.28	35.87	0.4963	1.0000	513,591	14,318
1982	40.5	1,390,168	71.87	35.07	0.4880	1.0000	678,337	19,343
1981	41.5	1,061,277	70.45	34.27	0.4865	1.0000	516,311	15,064
1980	42.5	940,864	71.53	33.49	0.4681	1.0000	440,439	13,153
1979	43.5	859,324	72.27	32.71	0.4526	1.0000	388,935	11,891
1978	44.5	705,455	71.69	31.94	0.4455	1.0000	314,289	9,841
1977	45.5	905,264	72.62	31.17	0.4293	1.0000	388,597	12,466
1976	46.5	733,468	72.48	30.42	0.4197	1.0000	307,818	10,120
1975	47.5	545,224	69.73	29.67	0.4255	1.0000	231,994	7,819
1974	48.5	448,244	72.60	28.93	0.3985	1.0000	178,628	6,174
1973	49.5	524,220	73.00	28.20	0.3863	1.0000	202,503	7,181
1972	50.5	488,011	71.30	27.48	0.3854	1.0000	188,078	6,845
1971	51.5	557,964	72.90	26.77	0.3671	1.0000	204,851	7,654
1970	52.5	473,128	71.08	26.06	0.3666	1.0000	173,463	6,656
1969	53.5	491,036	73.08	25.37	0.3471	1.0000	170,443	6,719
1968	54.5	401,277	71.90	24.68	0.3433	1.0000	137,758	5,581
1967	55.5	393,345	72.96	24.01	0.3290	1.0000	129,429	5,391
1966	56.5	396,812	72.90	23.34	0.3202	1.0000	127,057	5,443
1965	57.5	366,825	70.52	22.69	0.3217	1.0000	118,019	5,202
1964	58.5	365,341	72.50	22.04	0.3041	1.0000	111,084	5,039
1963	59.5	330,335	73.78	21.41	0.2902	1.0000	95,864	4,477
1962	60.5	338,104	73.40	20.79	0.2832	1.0000	95,764	4,606
1961	61.5	282,123	74.23	20.18	0.2719	1.0000	76,699	3,801
1960	62.5	357,279	73.16	19.58	0.2677	1.0000	95,627	4,883
1959	63.5	271,435	74.78	19.00	0.2540	1.0000	68,947	3,630
1958	64.5	232,250	74.61	18.42	0.2469	1.0000	57,350	3,113
1957	65.5	214,519	73.41	17.86	0.2433	1.0000	52,193	2,922
1956	66.5	192,839	75.36	17.31	0.2297	1.0000	44,302	2,559
1955	67.5	171,158	71.51	16.78	0.2346	1.0000	40,158	2,394
1954	68.5	108,734	74.04	16.25	0.2195	1.0000	23,872	1,469
1953	69.5	169,167	74.20	15.75	0.2122	1.0000	35,899	2,280
1952	70.5	103,598	72.78	15.25	0.2095	1.0000	21,707	1,423
1951	71.5	118,741	72.89	14.77	0.2026	1.0000	24,057	1,629
1950	72.5	59,224	67.57	14.30	0.2116	1.0000	12,532	877
1949	73.5	134,206	77.63	13.84	0.1783	1.0000	23,927	1,729

OTTER TAIL POWER COMPANY

Distribution Plant
Account: 364.00 Poles, Towers and Fixtures

Dispersion: 72 - R3
Procedure: Vintage Group

Generation Arrangement

	December 31, 2022							
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1948	74.5	56,970	70.45	13.40	0.1902	1.0000	10,835	809
1947	75.5	22,219	68.25	12.97	0.1900	1.0000	4,222	326
1946	76.5	12,293	69.72	12.55	0.1800	1.0000	2,213	176
1945	77.5	12,282	62.83	12.15	0.1933	1.0000	2,374	195
1944	78.5	7,517	65.19	11.75	0.1803	1.0000	1,355	115
1943	79.5	5,122	74.32	11.37	0.1530	1.0000	784	69
1942	80.5	12,474	72.99	11.00	0.1508	1.0000	1,881	171
1941	81.5	27,964	75.12	10.65	0.1418	1.0000	3,964	372
1940	82.5	2,729	58.63	10.30	0.1757	1.0000	480	47
1939	83.5	8,162	65.23	9.97	0.1528	1.0000	1,247	125
1938	84.5	12,112	69.71	9.64	0.1383	1.0000	1,675	174
1937	85.5	24,118	80.21	9.32	0.1162	1.0000	2,804	301
1936	86.5	12,703	78.65	9.02	0.1147	1.0000	1,456	162
1935	87.5	7,330	73.60	8.72	0.1184	1.0000	868	100
1934	88.5	4,953	77.71	8.43	0.1084	1.0000	537	64
1933	89.5	979	68.15	8.14	0.1194	1.0000	117	14
1932	90.5	9,292	82.87	7.86	0.0948	1.0000	881	112
1931	91.5	39,369	85.87	7.59	0.0884	1.0000	3,479	458
1930	92.5	19,733	79.48	7.32	0.0920	1.0000	1,816	248
1929	93.5	18,455	78.71	7.05	0.0896	1.0000	1,653	234
1928	94.5	1,376	75.83	6.79	0.0895	1.0000	123	18
1927	95.5	3,427	72.65	6.53	0.0898	1.0000	308	47
1926	96.5	1,720	70.40	6.27	0.0891	1.0000	153	24
Total	23.5	$86,786,802	72.07	50.49	0.7005	1.0000	$60,798,324	$1,204,272

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 364.00 Poles, Towers and Fixtures

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2022	0.5	4,160,676		4,160,676	1.0000	0.5000
2021	1.5	2,828,052		2,828,052	1.0000	1.5000
2020	2.5	2,316,317		2,316,317	1.0000	2.5000
2019	3.5	1,922,916		1,922,916	1.0000	3.5000
2018	4.5	2,253,630		2,253,630	1.0000	4.5000
2017	5.5	2,349,306		2,349,306	1.0000	5.5000
2016	6.5	2,125,435		2,125,435	1.0000	6.5000
2015	7.5	1,664,329		1,664,329	1.0000	7.5000
2014	8.5	1,501,014		1,501,014	1.0000	8.5000
2013	9.5	1,743,567		1,743,453	0.9999	9.4996
2012	10.5	2,507,165		2,507,165	1.0000	10.5000
2011	11.5	2,057,969		2,056,477	0.9993	11.4947
2010	12.5	2,092,106		2,092,106	1.0000	12.5000
2009	13.5	1,525,711		1,525,711	1.0000	13.5000
2008	14.5	1,528,088		1,528,088	1.0000	14.5000
2007	15.5	2,210,258		2,210,258	1.0000	15.5000
2006	16.5	1,995,039		1,986,963	0.9960	16.4373
2005	17.5	2,179,898		2,179,734	0.9999	17.4996
2004	18.5	1,923,252		1,921,504	0.9991	18.4851
2003	19.5	1,621,766		1,609,604	0.9925	19.3593
2002	20.5	1,996,060		1,961,101	0.9825	20.2235
2001	21.5	1,257,958		1,238,191	0.9843	21.2083
2000	22.5	1,535,776		1,523,716	0.9921	22.3916
1999	23.5	1,501,476		1,490,670	0.9928	23.4099
1998	24.5	1,279,257		1,263,638	0.9878	24.3321
1997	25.5	1,366,814		1,334,826	0.9766	25.1097
1996	26.5	1,546,153		1,530,816	0.9901	26.3893
1995	27.5	1,792,915		1,763,781	0.9838	27.2869
1994	28.5	1,535,485		1,513,162	0.9855	28.2987
1993	29.5	1,790,748		1,764,952	0.9856	29.3480
1992	30.5	1,451,235		1,422,323	0.9801	30.2043
1991	31.5	1,444,053		1,416,468	0.9809	31.2981
1990	32.5	1,327,569		1,288,464	0.9705	32.0527
1989	33.5	1,355,288		1,297,352	0.9573	32.8018
1988	34.5	1,634,221		1,598,785	0.9783	34.2237
1987	35.5	1,609,287		1,563,875	0.9718	35.1444
1986	36.5	1,337,287		1,293,397	0.9672	35.9265
1985	37.5	1,581,687		1,509,053	0.9541	36.6950

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 364.00 Poles, Towers and Fixtures

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1984	38.5		1,101,622	1,040,383	0.9444	37.4886
1983	39.5		1,078,307	1,034,856	0.9597	38.9667
1982	40.5		1,482,870	1,390,168	0.9375	39.4855
1981	41.5		1,217,412	1,061,277	0.8717	38.9889
1980	42.5		1,030,737	940,864	0.9128	40.9876
1979	43.5		909,453	859,324	0.9449	42.6291
1978	44.5		770,488	705,455	0.9156	42.9505
1977	45.5		958,505	905,264	0.9445	44.7812
1976	46.5		787,964	733,468	0.9308	45.5298
1975	47.5		654,872	545,224	0.8326	43.6611
1974	48.5		483,769	448,244	0.9266	47.4055
1973	49.5		560,981	524,220	0.9345	48.6758
1972	50.5		560,479	488,011	0.8707	47.8302
1971	51.5		610,808	557,964	0.9135	50.2844
1970	52.5		562,425	473,128	0.8412	49.3042
1969	53.5		547,885	491,036	0.8962	52.1331
1968	54.5		467,727	401,277	0.8579	51.7698
1967	55.5		449,307	393,345	0.8754	53.6413
1966	56.5		457,803	396,812	0.8668	54.3830
1965	57.5		472,642	366,825	0.7761	52.7867
1964	58.5		436,616	365,341	0.8368	55.5459
1963	59.5		386,527	330,335	0.8546	57.5904
1962	60.5		405,434	338,104	0.8339	57.9564
1961	61.5		333,670	282,123	0.8455	59.5241
1960	62.5		442,120	357,279	0.8081	59.1779
1959	63.5		323,190	271,435	0.8399	61.5069
1958	64.5		284,686	232,250	0.8158	62.0206
1957	65.5		278,807	214,519	0.7694	61.4977
1956	66.5		234,336	192,839	0.8229	64.1080
1955	67.5		256,964	171,158	0.6661	60.8957
1954	68.5		151,745	108,734	0.7166	64.0517
1953	69.5		237,240	169,167	0.7131	64.8168
1952	70.5		180,790	103,598	0.5730	63.9836
1951	71.5		198,305	118,741	0.5988	64.6562
1950	72.5		123,427	59,224	0.4798	59.8851
1949	73.5		185,887	134,206	0.7220	70.4747
1948	74.5		121,860	56,970	0.4675	63.7979
1947	75.5		48,668	22,219	0.4565	62.0827

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 364.00 Poles, Towers and Fixtures

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1946	76.5		28,138	12,293	0.4369	64.0180
1945	77.5		41,994	12,282	0.2925	57.5747
1944	78.5		21,661	7,517	0.3470	60.3580
1943	79.5		10,011	5,122	0.5116	69.8908
1942	80.5		26,714	12,474	0.4669	68.9373
1941	81.5		57,960	27,964	0.4825	71.4218
1940	82.5		26,439	2,729	0.1032	55.2685
1939	83.5		35,087	8,162	0.2326	62.1815
1938	84.5		41,307	12,112	0.2932	66.9595
1937	85.5		47,457	24,118	0.5082	77.7382
1936	86.5		35,935	12,703	0.3535	76.4321
1935	87.5		22,608	7,330	0.3242	71.6218
1934	88.5		13,275	4,953	0.3731	75.9476
1933	89.5		7,463	979	0.1311	66.5877
1932	90.5		23,734	9,292	0.3915	81.4920
1931	91.5		97,181	39,369	0.4051	84.6554
1930	92.5		73,580	19,733	0.2682	78.4209
1929	93.5		94,701	18,455	0.1949	77.7931
1928	94.5		139,496	1,376	0.0099	75.0330
1927	95.5		79,368	3,427	0.0432	71.9647
1926	96.5		64,033	1,720	0.0269	69.8167
1925	97.5		43,632		0.0000	66.8340
1924	98.5		70,149		0.0000	65.5741
1923	99.5		11,578		0.0000	64.8769
1922	100.5		19,375		0.0000	65.5009
1921	101.5		17,279		0.0000	65.8090
1920	102.5		6,458		0.0000	66.4339
1919	103.5		5,703		0.0000	67.1622
1918	104.5		5,029		0.0000	67.8083
1917	105.5		25,291		0.0000	68.2645
1916	106.5		246		0.0000	69.0000
Total	23.5	$69,849,761	$20,989,212	$86,786,802	0.9554	

Schedule C
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 364.00 Poles, Towers and Fixtures

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	20,230,234	1,541,370	129,553		21,642,051
1986	21,642,051	1,128,617	92,300		22,678,368
1987	22,678,368	1,598,426	123,529		24,153,265
1988	24,153,265	1,264,623	91,471		25,326,417
1989	25,326,417	1,355,627	79,626		26,602,418
1990	26,602,418	1,327,313	91,216		27,838,515
1991	27,838,515	1,443,902	82,060		29,200,357
1992	29,200,357	1,451,561	92,775		30,559,143
1993	30,559,143	1,790,748	150,713		32,199,178
1994	32,199,178	1,535,485	97,807		33,636,856
1995	33,636,856	1,781,790	109,364		35,309,282
1996	35,309,282	1,546,130	102,687		36,752,725
1997	36,752,725	1,369,066	104,127		38,017,664
1998	38,017,664	1,279,256	152,243		39,144,677
1999	39,144,677	1,431,003	89,885		40,485,795
2000	40,485,795	1,521,900	125,345		41,882,351
2001	41,882,351	1,257,958	136,265		43,004,043
2002	43,004,043	1,957,398	116,660	8,678	44,853,459
2003	44,853,459	1,571,035	105,812	49	46,318,731
2004	46,318,731	1,923,252	96,871		48,145,112
2005	48,145,112	2,158,566	52,496	1	50,251,183
2006	50,251,183	1,981,943	39,110	(2)	52,194,014
2007	52,194,014	1,965,477	90,664		54,068,827
2008	54,068,827	2,199,448	80,105		56,188,171
2009	56,188,171	1,578,874	66,357		57,700,687
2010	57,700,687	2,473,239	61,692	1,011,755	61,123,990
2011	61,123,990	1,655,608	135,121	(609)	62,643,868
2012	62,643,868	2,070,202	126,249	55,425	64,643,246
2013	64,643,246	1,869,492	90,650	(22,237)	66,399,850
2014	66,399,850	1,617,647	125,969	21,201	67,912,729
2015	67,912,729	1,619,110	103,077		69,428,763
2016	69,428,763	1,526,673	107,218	1,597	70,849,816
2017	70,849,816	2,475,570	127,046		73,198,340
2018	73,198,340	2,344,762	179,859		75,363,243
2019	75,363,243	2,067,232	97,593		77,332,882
2020	77,332,882	1,889,713	99,537		79,123,058
2021	79,123,058	2,911,432	123,744		81,910,745
2022	81,910,745	5,049,553	173,496		86,786,802

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 364.00 Poles, Towers and Fixtures

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	20,300,918	1,541,107	129,553		21,712,473
1986	21,712,473	1,271,394	92,300		22,891,566
1987	22,891,566	1,598,450	125,219	1,690	24,366,487
1988	24,366,487	1,626,910	89,509	109	25,903,998
1989	25,903,998	1,356,610	81,697		27,178,910
1990	27,178,910	1,327,313	91,216		28,415,007
1991	28,415,007	1,443,902	81,856		29,777,052
1992	29,777,052	1,451,561	92,856	81	31,135,839
1993	31,135,839	1,790,748	150,713		32,775,873
1994	32,775,873	1,535,485	96,982		34,214,377
1995	34,214,377	1,781,791	109,568		35,886,600
1996	35,886,600	1,546,130	103,512		37,329,218
1997	37,329,218	1,369,066	104,127		38,594,157
1998	38,594,157	1,279,256	152,243		39,721,170
1999	39,721,170	1,429,405	89,885		41,060,690
2000	41,060,690	1,521,901	125,345		42,457,247
2001	42,457,247	1,257,958	136,265		43,578,940
2002	43,578,940	1,958,995	116,660	8,678	45,429,953
2003	45,429,953	1,571,037	105,812	49	46,895,227
2004	46,895,227	1,923,252	96,871		48,721,608
2005	48,721,608	2,179,898	52,496		50,849,010
2006	50,849,010	1,970,710	39,110		52,780,610
2007	52,780,610	2,209,421	90,664		54,899,367
2008	54,899,367	1,528,926	80,105		56,348,189
2009	56,348,189	1,470,953	66,357		57,752,784
2010	57,752,784	2,092,106	61,692	1,011,755	60,794,953
2011	60,794,953	2,028,006	135,121	(609)	62,687,230
2012	62,687,230	2,524,193	126,249	55,425	65,140,598
2013	65,140,598	1,749,169	90,650	(22,237)	66,776,880
2014	66,776,880	1,505,600	125,969	21,201	68,177,712
2015	68,177,712	1,662,592	103,077		69,737,228
2016	69,737,228	2,125,574	107,218	1,597	71,757,181
2017	71,757,181	2,349,306	127,046		73,979,441
2018	73,979,441	2,253,630	179,859		76,053,212
2019	76,053,212	1,922,916	97,593		77,878,535
2020	77,878,535	2,316,317	99,537		80,095,314
2021	80,095,314	2,828,052	123,744		82,799,622
2022	82,799,622	4,160,676	173,496		86,786,802

Schedule D
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 364.00 Poles, Towers and Fixtures

T-Cut: None
Placement Band: 1916-2022
Hazard Function: Proportion Retired
Weighting: Exposures

Rolling Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-1989	0.0	58.6	L1.5 *	9.87	55.8	S2	7.11	56.7	R3 *	9.19
1986-1990	0.0	60.5	L1.5 *	10.74	56.9	S2 *	7.24	57.9	R3 *	8.67
1987-1991	0.0	61.1	L2 *	10.56	57.2	S3 *	6.61	58.3	R3 *	8.85
1988-1992	0.0	64.2	L2 *	10.74	58.7	S3 *	6.33	59.7	R4 *	8.22
1989-1993	0.8	64.3	L1.5 *	9.64	58.8	S2 *	5.91	59.4	R3 *	7.89
1990-1994	0.0	65.1	L1.5 *	9.53	59.0	S2 *	5.50	59.7	R3 *	6.52
1991-1995	0.0	66.9	L1.5 *	8.45	60.0	S2 *	5.03	60.4	R3 *	5.15
1992-1996	0.0	69.5	L1.5 *	7.88	61.1	S2	5.56	61.3	R3 *	4.57
1993-1997	0.0	72.5	L1.5 *	7.30	63.0	S2	5.61	62.6	R3 *	4.51
1994-1998	11.7	74.9	L1.5 *	7.15	63.7	S2	6.74	63.4	R3 *	4.67
1995-1999	12.1	79.4	L1.5 *	7.28	65.9	S2	6.77	65.1	R3 *	4.82
1996-2000	8.8	81.4	L1.5 *	7.52	67.1	S2	7.19	65.8	R3 *	5.14
1997-2001	22.2	84.0	L1.5 *	6.29	68.7	S2	6.58	66.8	R3 *	4.47
1998-2002	0.0	83.1	L1.5 *	8.27	67.3	S2	8.04	66.4	R3 *	5.69
1999-2003	40.6	89.8	L1.5 *	5.13	70.7	S2	5.86	68.8	R3 *	4.19
2000-2004	40.6	94.1	L1.5 *	5.40	71.5	R2.5	6.00	69.7	R4 *	4.53
2001-2005	41.4	100.3	L1.5 *	6.20	73.0	R3 *	7.60	71.2	R4 *	6.24
2002-2006	35.7	104.9	L1.5 *	7.38	74.0	R3 *	8.95	72.3	R4 *	7.49
2003-2007	41.6	109.6	L1.5 *	6.88	76.4	R3 *	5.56	74.3	R4 *	4.54
2004-2008	41.0	106.8	L1.5 *	7.50	76.9	S3 *	3.51	75.0	R4	2.66
2005-2009	44.2	105.4	L1.5 *	6.91	78.9	S3 *	2.56	76.9	S3 *	2.02
2006-2010	46.8	106.6	L1.5 *	6.62	81.3	S2 *	1.45	79.8	S3 *	1.30
2007-2011	18.0	97.3	L1.5 *	8.68	76.1	S3 *	4.28	74.9	S3 *	3.79
2008-2012	25.7	96.9	L2 *	7.82	76.3	S3 *	3.24	74.9	S3 *	2.92
2009-2013	29.5	99.2	L1.5 *	7.73	77.6	S3 *	2.96	75.7	S3 *	2.73
2010-2014	29.7	98.3	L1.5 *	7.74	77.6	S3 *	2.58	75.5	S3 *	2.51
2011-2015	28.1	98.4	L1.5 *	8.36	78.0	S2 *	2.68	75.7	S3 *	2.22
2012-2016	34.8	105.7	L1.5 *	7.89	84.2	S2 *	2.04	81.0	S3 *	0.70
2013-2017	35.0	107.5	L1.5 *	7.88	85.5	S2 *	2.00	82.1	S3 *	0.60
2014-2018	28.6	103.2	L1.5 *	8.47	83.3	S2 *	2.18	80.4	S3 *	0.56
2015-2019	30.9	106.9	L1.5 *	8.36	85.5	S2 *	2.15	82.2	S3 *	0.46
2016-2020	32.7	109.1	L1.5 *	8.35	87.1	S2 *	2.18	83.5	S3 *	0.51
2017-2021	31.1	109.0	L1.5 *	8.57	87.0	S2 *	2.09	83.8	S3 *	0.44
2018-2022	8.0	106.6	L1.5 *	10.36	84.9	S2 *	3.67	81.5	S3 *	2.16

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 364.00 Poles, Towers and Fixtures

T-Cut: None

Placement Band: 1916-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Shrinking Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-2022	4.8	94.6	L1.5 *	13.18	76.2	S2 *	3.99	74.1	R3 *	1.93
1987-2022	4.9	95.8	L1.5 *	13.22	76.8	S2 *	3.94	74.6	R3 *	1.79
1989-2022	5.1	97.3	L1.5 *	13.37	77.4	S2 *	4.07	75.1	R3 *	1.76
1991-2022	5.2	98.5	L1.5 *	13.45	78.1	S2 *	4.20	75.6	R3 *	1.77
1993-2022	5.3	99.8	L1.5 *	13.52	78.7	S2 *	4.35	76.1	R3 *	1.78
1995-2022	5.5	101.4	L1.5 *	13.56	79.5	S2 *	4.45	76.8	S3 *	1.80
1997-2022	5.7	102.4	L1.5 *	13.47	80.1	S2 *	4.47	77.3	S3 *	1.80
1999-2022	5.9	103.4	L1.5 *	13.37	80.7	S2 *	4.39	77.9	S3 *	1.77
2001-2022	6.1	104.1	L1.5 *	13.15	81.1	S2 *	4.26	78.4	S3 *	1.74
2003-2022	6.4	105.1	L1.5 *	12.91	81.8	S2 *	4.14	79.1	S3 *	1.73
2005-2022	6.6	104.6	L1.5 *	12.32	82.2	S2 *	3.96	79.5	S3 *	1.70
2007-2022	7.0	104.1	L1.5 *	11.25	82.6	S2 *	3.56	79.9	S3 *	1.87
2009-2022	7.0	104.5	L1.5 *	11.37	82.9	S2 *	3.73	80.0	S3 *	1.85
2011-2022	6.8	103.9	L1.5 *	11.58	82.7	S2 *	3.95	79.6	S3 *	1.83
2013-2022	8.0	107.0	L1.5 *	10.62	85.1	S2 *	3.73	81.7	S3 *	2.03
2015-2022	8.2	107.2	L1.5 *	10.45	85.3	S2 *	3.69	81.8	S3 *	2.08
2017-2022	8.1	106.5	L1.5 *	10.28	84.9	S2 *	3.60	81.5	S3 *	2.11
2019-2022	8.9	110.2	L1.5 *	10.17	86.5	S2 *	3.78	82.7	S3 *	2.54
2021-2022	6.9	103.0	L2 *	9.90	82.2	S3 *	3.69	79.6	R4 *	3.31

Schedule D
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 364.00 Poles, Towers and Fixtures

T-Cut: None
Placement Band: 1916-2022
Hazard Function: Proportion Retired
Weighting: Exposures

Progressing Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-1986	0.2	57.1	L1.5*	7.29	54.7	S2	7.43	55.7	R3 *	12.88
1985-1988	0.0	57.1	L1.5*	9.29	54.9	S2	7.02	55.9	R3 *	9.80
1985-1990	0.0	59.3	L1.5*	10.03	56.3	S2 *	6.99	57.2	R3 *	8.82
1985-1992	0.0	61.0	L1.5*	9.88	57.2	S2 *	6.53	58.0	R3 *	8.19
1985-1994	0.0	62.0	L1.5*	9.51	57.6	S2 *	6.13	58.3	R3 *	6.90
1985-1996	0.0	64.1	L1.5*	8.22	58.7	S2 *	5.45	59.2	R3 *	5.06
1985-1998	6.9	66.2	L1.5*	7.45	59.7	S2	5.30	59.9	R3 *	3.89
1985-2000	4.8	68.7	L1.5*	8.04	61.0	S2	5.79	61.0	R3 *	3.67
1985-2002	0.0	70.8	L1.5*	8.55	62.1	S2	6.14	61.9	R3 *	3.80
1985-2004	20.9	74.5	L1.5*	8.06	63.7	S2	5.77	63.4	R3 *	3.36
1985-2006	16.5	78.2	L1.5*	9.28	65.4	S2	6.00	64.9	R3 *	3.36
1985-2008	21.1	80.6	L1.5*	9.62	66.9	S2	4.90	66.1	R3 *	2.67
1985-2010	22.9	83.8	L1.5*	10.37	68.8	S2	4.46	67.6	R3 *	2.69
1985-2012	13.1	84.5	L1.5*	11.72	69.1	S2 *	4.57	68.0	R3 *	2.24
1985-2014	16.7	86.8	L1.5*	11.93	70.7	S2 *	4.28	69.3	R3 *	2.40
1985-2016	17.1	89.3	L1.5*	12.31	72.3	S2 *	4.22	70.6	R3 *	2.46
1985-2018	15.3	90.5	L1.5*	12.59	73.4	S2 *	4.12	71.6	R3 *	2.35
1985-2020	17.5	93.4	L1.5*	12.60	75.3	S2 *	3.95	73.3	R3 *	2.38
1985-2022	4.8	94.6	L1.5*	13.18	76.2	S2 *	3.99	74.1	R3 *	1.93

Schedule E
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 364.00 Poles, Towers and Fixtures

T-Cut: None

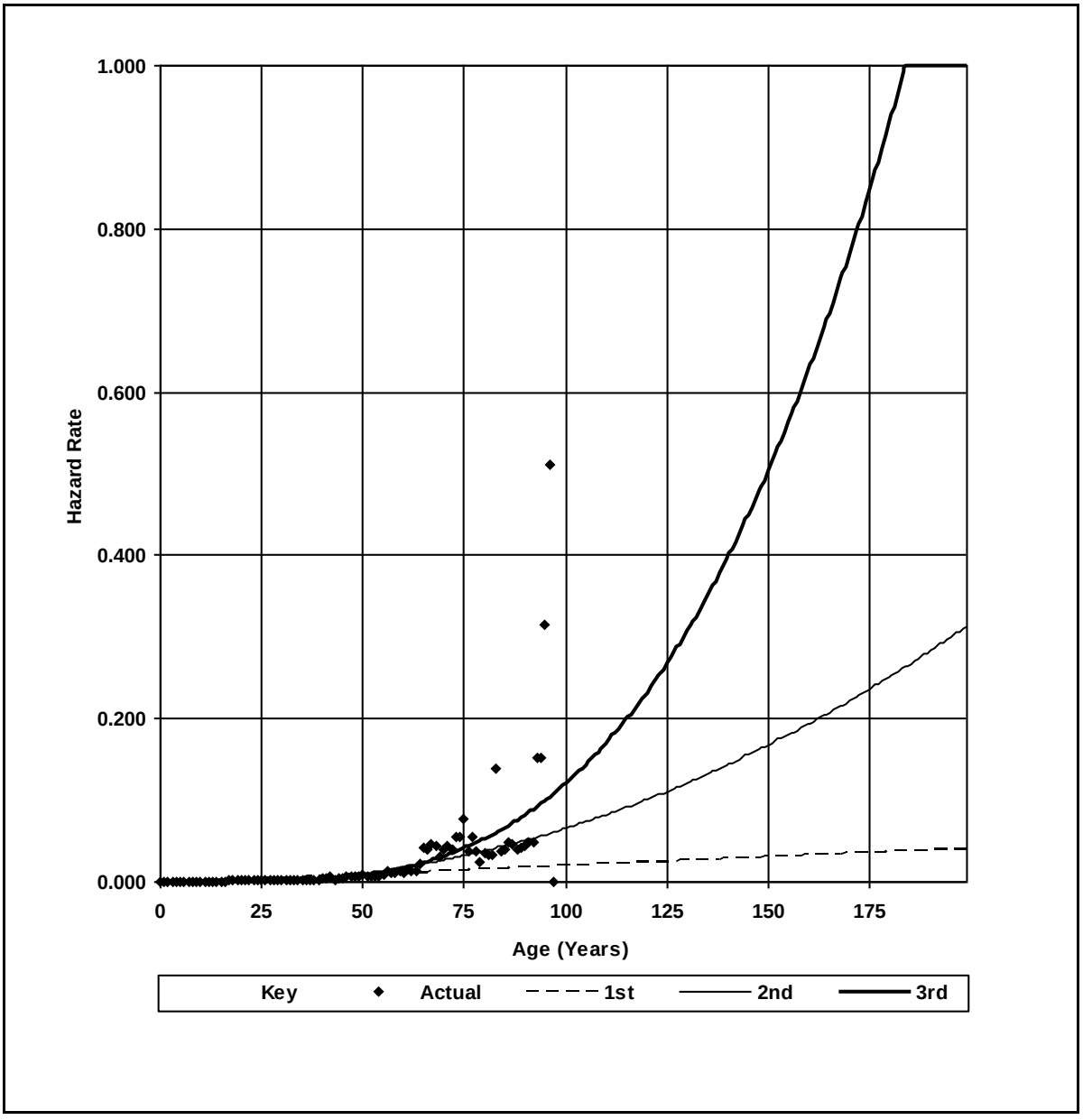
Placement Band: 1916-2022 Observation Band: 1985-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Polynomial Hazard Functions

1st: 94.6-L1.5 2nd: 76.2-S2 3rd: 74.1-R3



OTTER TAIL POWER COMPANY

Distribution Plant

Account: 364.00 Poles, Towers and Fixtures

T-Cut: None

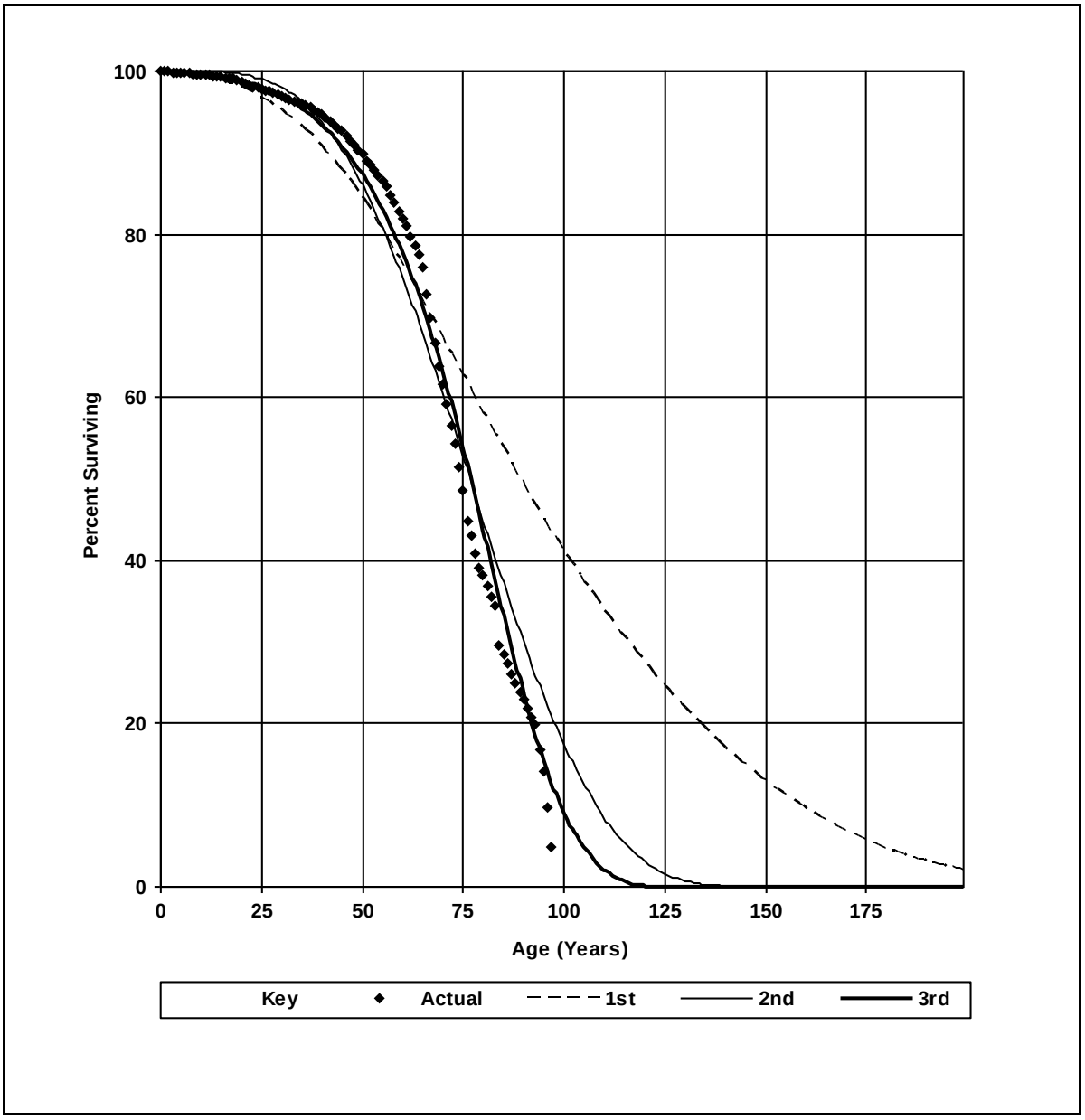
Placement Band: 1916-2022 Observation Band: 1985-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Survivorship Functions

1st: 94.6-L1.5 2nd: 76.2-S2 3rd: 74.1-R3



Schedule E
Page 1 of 1

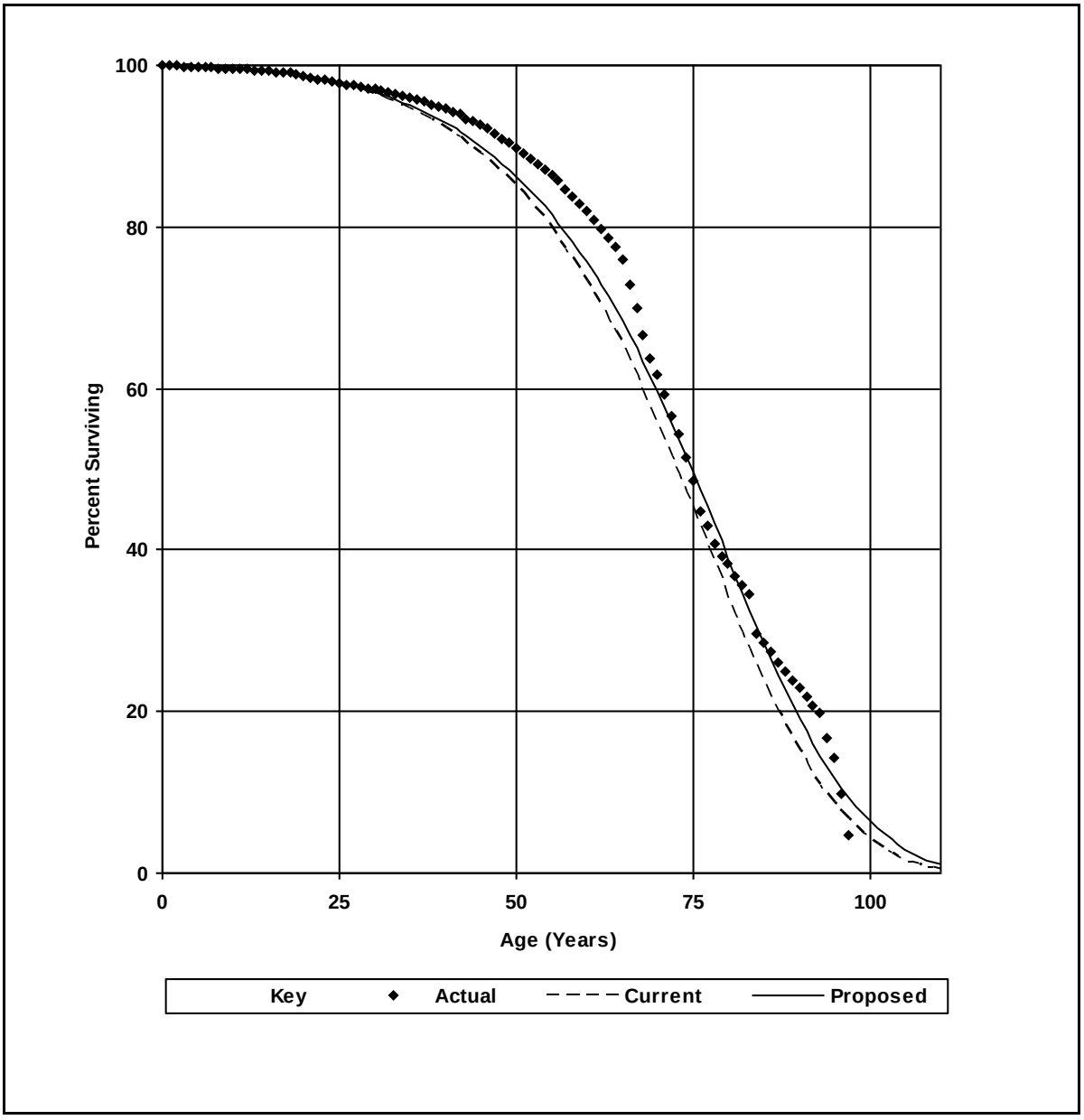
OTTER TAIL POWER COMPANY

Distribution Plant

Account: 364.00 Poles, Towers and Fixtures

T-Cut: None
Placement Band: 1916-2022
Observation Band: 1985-2022

Projection Life Curves Current: 70.0-R3 Proposed: 72.0-R3



Scheduled F
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 364.00 Poles, Towers and Fixtures

Unadjusted Net Salvage History

		Gross Salvage			Cost of Retiring			Net Salvage		
Year	Retirements	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1985	129,553	90,214	69.6		105,411	81.4		(15,197)	-11.7	
1986	92,300	107,284	116.2		191,942	208.0		(84,658)	-91.7	
1987	123,529	76,811	62.2		282,804	228.9		(205,993)	-166.8	
1988	91,471	56,573	61.8		201,033	219.8		(144,460)	-157.9	
1989	79,626	69,760	87.6	77.6	211,287	265.3	192.2	(141,527)	-177.7	-114.6
1990	91,216	78,366	85.9	81.3	217,396	238.3	231.0	(139,030)	-152.4	-149.7
1991	82,060	92,975	113.3	80.0	223,467	272.3	242.8	(130,492)	-159.0	-162.7
1992	92,775	49,535	53.4	79.4	217,784	234.7	245.0	(168,249)	-181.4	-165.6
1993	150,713	107,878	71.6	80.3	268,158	177.9	229.3	(160,280)	-106.3	-149.0
1994	97,807	89,151	91.1	81.2	210,616	215.3	221.0	(121,465)	-124.2	-139.8
1995	109,364	71,326	65.2	77.1	230,827	211.1	216.0	(159,501)	-145.8	-138.9
1996	102,687	62,292	60.7	68.7	208,306	202.9	205.2	(146,014)	-142.2	-136.5
1997	104,127	72,022	69.2	71.3	130,163	125.0	185.6	(58,141)	-55.8	-114.3
1998	152,243	64,760	42.5	63.5	173,105	113.7	168.3	(108,345)	-71.2	-104.8
1999	89,885	82,772	92.1	63.3	131,992	146.8	156.6	(49,220)	-54.8	-93.4
2000	125,345	36,227	28.9	55.4	192,657	153.7	145.6	(156,430)	-124.8	-90.2
2001	136,265	137,792	101.1	64.7	149,601	109.8	127.9	(11,809)	-8.7	-63.2
2002	116,660	32,446	27.8	57.1	260,575	223.4	146.3	(228,129)	-195.6	-89.3
2003	105,812	110,572	104.5	69.7	150,366	142.1	154.2	(39,794)	-37.6	-84.6
2004	96,871	76,338	78.8	67.7	171,590	177.1	159.2	(95,252)	-98.3	-91.5
2005	52,496	102,491	195.2	90.5	131,039	249.6	169.9	(28,548)	-54.4	-79.4
2006	39,110	(37,368)	-95.5	69.2	120,749	308.7	203.0	(158,117)	-404.3	-133.8
2007	90,664	235,735	260.0	126.7	197,785	218.2	200.4	37,951	41.9	-73.7
2008	80,105	115,581	144.3	137.2	185,684	231.8	224.6	(70,103)	-87.5	-87.4
2009	66,357	(91,922)	-138.5	98.7	168,275	253.6	244.4	(260,196)	-392.1	-145.7
2010	61,692	(27,914)	-45.2	57.4	196,104	317.9	257.0	(224,018)	-363.1	-199.6
2011	135,121	571,874	423.2	185.1	270,739	200.4	234.7	301,135	222.9	-49.6
2012	126,249	65,649	52.0	134.9	273,679	216.8	233.1	(208,030)	-164.8	-98.2
2013	90,650	40,904	45.1	116.4	206,854	228.2	232.4	(165,949)	-183.1	-116.0
2014	125,969	128,136	101.7	144.3	268,760	213.4	225.3	(140,624)	-111.6	-81.1
2015	103,077	109,106	105.8	157.6	265,194	257.3	221.2	(156,088)	-151.4	-63.6
2016	107,218	151,117	140.9	89.5	299,905	279.7	237.6	(148,788)	-138.8	-148.1
2017	127,046	244,324	192.3	121.6	328,414	258.5	247.2	(84,089)	-66.2	-125.6
2018	179,859	263,871	146.7	139.4	560,350	311.5	267.8	(296,479)	-164.8	-128.4
2019	97,593	172,725	177.0	153.1	382,078	391.5	298.6	(209,354)	-214.5	-145.5
2020	99,537	69,095	69.4	147.4	316,210	317.7	308.7	(247,115)	-248.3	-161.3
2021	123,744	306,949	248.1	168.4	458,014	370.1	325.8	(151,066)	-122.1	-157.4
2022	173,496	202,886	116.9	150.6	409,242	235.9	315.3	(206,356)	-118.9	-164.7
Total	4,050,290	4,188,334	103.4		8,968,154	221.4		(4,779,820)	-118.0	

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 364.00 Poles, Towers and Fixtures

Adjusted Net Salvage History

		Gross Salvage			Cost of Retiring			Net Salvage		
Year	Retirements	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1985	129,553	90,214	69.6		105,411	81.4		(15,197)	-11.7	
1986	92,300	107,284	116.2		191,942	208.0		(84,658)	-91.7	
1987	125,219	76,811	61.3		282,804	225.8		(205,993)	-164.5	
1988	89,509	56,573	63.2		201,033	224.6		(144,460)	-161.4	
1989	81,697	69,760	85.4	77.3	211,287	258.6	191.5	(141,527)	-173.2	-114.2
1990	91,216	78,366	85.9	81.0	217,396	238.3	230.1	(139,030)	-152.4	-149.1
1991	81,856	92,975	113.6	79.8	223,467	273.0	242.0	(130,492)	-159.4	-162.2
1992	92,856	49,535	53.3	79.4	217,784	234.5	245.0	(168,249)	-181.2	-165.6
1993	150,713	107,878	71.6	80.0	268,158	177.9	228.4	(160,280)	-106.3	-148.4
1994	96,982	89,151	91.9	81.4	210,616	217.2	221.5	(121,465)	-125.2	-140.1
1995	109,568	71,326	65.1	77.2	230,827	210.7	216.3	(159,501)	-145.6	-139.1
1996	103,512	62,292	60.2	68.7	208,306	201.2	205.1	(146,014)	-141.1	-136.5
1997	104,127	72,022	69.2	71.3	130,163	125.0	185.5	(58,141)	-55.8	-114.3
1998	152,243	64,760	42.5	63.5	173,105	113.7	168.2	(108,345)	-71.2	-104.8
1999	89,885	82,772	92.1	63.1	131,992	146.8	156.3	(49,220)	-54.8	-93.2
2000	125,345	36,227	28.9	55.3	192,657	153.7	145.4	(156,430)	-124.8	-90.1
2001	136,265	137,792	101.1	64.7	149,601	109.8	127.9	(11,809)	-8.7	-63.2
2002	116,660	32,446	27.8	57.1	260,575	223.4	146.3	(228,129)	-195.6	-89.3
2003	105,812	26,513	25.1	55.0	150,366	142.1	154.2	(123,853)	-117.1	-99.2
2004	96,871	29,788	30.8	45.2	171,590	177.1	159.2	(141,802)	-146.4	-114.0
2005	52,496	102,491	195.2	64.8	131,039	249.6	169.9	(28,548)	-54.4	-105.1
2006	39,110	(37,368)	-95.5	37.4	120,749	308.7	203.0	(158,117)	-404.3	-165.6
2007	90,664	160,035	176.5	73.1	197,785	218.2	200.4	(37,749)	-41.6	-127.3
2008	80,105	42,968	53.6	82.9	185,684	231.8	224.6	(142,716)	-178.2	-141.7
2009	66,357	(151,871)	-228.9	35.4	168,275	253.6	244.4	(320,146)	-482.5	-209.1
2010	61,692	(40,574)	-65.8	-7.9	196,104	317.9	257.0	(236,678)	-383.6	-265.0
2011	135,121	310,589	229.9	74.0	270,739	200.4	234.7	39,850	29.5	-160.7
2012	126,249	51,816	41.0	45.3	273,679	216.8	233.1	(221,863)	-175.7	-187.8
2013	90,650	35,620	39.3	42.8	206,854	228.2	232.4	(171,234)	-188.9	-189.6
2014	125,969	63,808	50.7	78.1	268,760	213.4	225.3	(204,953)	-162.7	-147.3
2015	103,077	46,764	45.4	87.5	265,194	257.3	221.2	(218,430)	-211.9	-133.7
2016	107,218	119,572	111.5	57.4	299,905	279.7	237.6	(180,333)	-168.2	-180.2
2017	127,046	215,543	169.7	86.9	328,414	258.5	247.2	(112,870)	-88.8	-160.3
2018	179,859	237,234	131.9	106.2	560,350	311.5	267.8	(323,116)	-179.6	-161.7
2019	97,593	172,725	177.0	128.8	382,078	391.5	298.6	(209,354)	-214.5	-169.8
2020	99,537	69,095	69.4	133.2	316,210	317.7	308.7	(247,115)	-248.3	-175.5
2021	123,744	295,598	238.9	157.7	458,014	370.1	325.8	(162,417)	-131.3	-168.0
2022	173,496	202,886	116.9	145.0	409,242	235.9	315.3	(206,356)	-118.9	-170.3
Total	4,052,170	3,331,414	82.2		8,968,154	221.3		(5,636,740)	-139.1	

Schedule A
Page 1 of 3

OTTER TAIL POWER COMPANY

Distribution Plant
Account: 365.00 Overhead Conductors and Devices

Dispersion: 68 - R2.5
Procedure: Vintage Group

Generation Arrangement

	December 31, 2022				Net			
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2022	0.5	2,310,659	68.00	67.53	0.9931	1.0000	2,294,632	33,981
2021	1.5	1,884,298	68.00	66.58	0.9792	1.0000	1,845,047	27,710
2020	2.5	2,511,514	68.00	65.64	0.9653	1.0000	2,424,407	36,933
2019	3.5	1,469,674	68.00	64.71	0.9515	1.0000	1,398,401	21,612
2018	4.5	1,607,587	67.99	63.77	0.9379	1.0000	1,507,745	23,643
2017	5.5	1,789,799	68.01	62.84	0.9240	1.0000	1,653,799	26,318
2016	6.5	1,378,615	67.99	61.91	0.9106	1.0000	1,255,378	20,277
2015	7.5	1,178,989	67.93	60.99	0.8978	1.0000	1,058,472	17,356
2014	8.5	1,121,312	68.01	60.06	0.8831	1.0000	990,246	16,487
2013	9.5	1,199,653	68.00	59.15	0.8698	1.0000	1,043,422	17,642
2012	10.5	1,269,359	68.02	58.23	0.8561	1.0000	1,086,677	18,661
2011	11.5	843,895	67.99	57.32	0.8431	1.0000	711,457	12,412
2010	12.5	878,528	67.89	56.41	0.8309	1.0000	729,970	12,940
2009	13.5	607,787	68.00	55.51	0.8163	1.0000	496,123	8,937
2008	14.5	716,404	68.01	54.61	0.8031	1.0000	575,309	10,534
2007	15.5	776,098	68.02	53.72	0.7898	1.0000	612,950	11,410
2006	16.5	996,866	67.93	52.83	0.7777	1.0000	775,217	14,674
2005	17.5	843,121	67.96	51.94	0.7644	1.0000	644,449	12,407
2004	18.5	787,349	67.82	51.06	0.7529	1.0000	592,800	11,609
2003	19.5	836,697	67.94	50.19	0.7387	1.0000	618,084	12,315
2002	20.5	1,135,714	67.96	49.32	0.7256	1.0000	824,113	16,711
2001	21.5	601,352	67.81	48.45	0.7145	1.0000	429,694	8,868
2000	22.5	1,058,944	68.03	47.59	0.6996	1.0000	740,849	15,567
1999	23.5	1,013,371	67.87	46.74	0.6887	1.0000	697,887	14,932
1998	24.5	985,387	67.55	45.89	0.6793	1.0000	669,373	14,587
1997	25.5	1,387,488	67.84	45.04	0.6640	1.0000	921,295	20,453
1996	26.5	1,164,696	67.96	44.21	0.6504	1.0000	757,563	17,137
1995	27.5	1,306,756	68.14	43.37	0.6365	1.0000	831,787	19,177
1994	28.5	1,086,881	67.78	42.55	0.6277	1.0000	682,251	16,035
1993	29.5	1,372,668	68.28	41.73	0.6112	1.0000	838,958	20,105
1992	30.5	1,120,248	68.20	40.92	0.5999	1.0000	672,041	16,425
1991	31.5	1,091,623	67.98	40.11	0.5900	1.0000	644,012	16,057
1990	32.5	1,154,748	67.84	39.31	0.5794	1.0000	669,027	17,021
1989	33.5	1,078,708	68.04	38.51	0.5660	1.0000	610,539	15,853
1988	34.5	1,164,307	68.23	37.72	0.5529	1.0000	643,783	17,065
1987	35.5	1,206,925	68.24	36.94	0.5414	1.0000	653,434	17,687
1986	36.5	974,730	68.17	36.17	0.5306	1.0000	517,184	14,299

OTTER TAIL POWER COMPANY

Distribution Plant
Account: 365.00 Overhead Conductors and Devices

Dispersion: 68 - R2.5
Procedure: Vintage Group

Generation Arrangement

	December 31, 2022							
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1985	37.5	1,590,810	68.29	35.40	0.5184	1.0000	824,748	23,296
1984	38.5	1,064,225	68.19	34.64	0.5080	1.0000	540,637	15,606
1983	39.5	879,750	68.11	33.89	0.4975	1.0000	437,711	12,916
1982	40.5	1,547,309	68.57	33.14	0.4833	1.0000	747,879	22,564
1981	41.5	960,810	67.94	32.41	0.4770	1.0000	458,299	14,142
1980	42.5	902,034	67.85	31.68	0.4668	1.0000	421,107	13,294
1979	43.5	806,761	68.66	30.95	0.4508	1.0000	363,722	11,751
1978	44.5	544,798	67.45	30.24	0.4483	1.0000	244,254	8,077
1977	45.5	697,100	68.67	29.53	0.4300	1.0000	299,773	10,151
1976	46.5	631,183	68.26	28.83	0.4224	1.0000	266,613	9,246
1975	47.5	473,334	66.90	28.14	0.4207	1.0000	199,139	7,076
1974	48.5	363,220	68.49	27.46	0.4010	1.0000	145,645	5,303
1973	49.5	485,241	69.09	26.79	0.3878	1.0000	188,159	7,023
1972	50.5	545,510	68.80	26.13	0.3798	1.0000	207,165	7,929
1971	51.5	528,297	69.23	25.47	0.3680	1.0000	194,402	7,631
1970	52.5	501,175	67.41	24.83	0.3683	1.0000	184,598	7,435
1969	53.5	495,398	68.72	24.19	0.3521	1.0000	174,428	7,209
1968	54.5	406,720	68.88	23.57	0.3422	1.0000	139,167	5,904
1967	55.5	405,101	69.69	22.96	0.3294	1.0000	133,442	5,813
1966	56.5	372,848	69.66	22.35	0.3209	1.0000	119,640	5,352
1965	57.5	314,431	67.29	21.76	0.3234	1.0000	101,678	4,673
1964	58.5	333,031	70.00	21.18	0.3026	1.0000	100,760	4,758
1963	59.5	234,760	68.25	20.61	0.3020	1.0000	70,893	3,440
1962	60.5	253,687	68.96	20.05	0.2908	1.0000	73,760	3,679
1961	61.5	194,496	69.81	19.50	0.2794	1.0000	54,337	2,786
1960	62.5	245,346	69.14	18.97	0.2743	1.0000	67,310	3,549
1959	63.5	181,063	72.64	18.45	0.2539	1.0000	45,980	2,493
1958	64.5	154,584	71.41	17.94	0.2512	1.0000	38,826	2,165
1957	65.5	139,128	71.18	17.44	0.2450	1.0000	34,085	1,954
1956	66.5	121,280	69.60	16.95	0.2436	1.0000	29,545	1,743
1955	67.5	79,699	64.87	16.48	0.2541	1.0000	20,250	1,229
1954	68.5	38,093	65.35	16.02	0.2452	1.0000	9,340	583
1953	69.5	105,131	67.20	15.58	0.2318	1.0000	24,372	1,565
1952	70.5	54,231	64.15	15.15	0.2361	1.0000	12,805	845
1951	71.5	52,843	64.72	14.72	0.2275	1.0000	12,022	816
1950	72.5	22,739	61.60	14.32	0.2324	1.0000	5,285	369
1949	73.5	61,613	74.36	13.92	0.1872	1.0000	11,536	829

Schedule A
Page 3 of 3

OTTER TAIL POWER COMPANY

Distribution Plant
Account: 365.00 Overhead Conductors and Devices

Dispersion: 68 - R2.5
Procedure: Vintage Group

Generation Arrangement

	December 31, 2022							
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1948	74.5	34,444	69.76	13.54	0.1941	1.0000	6,685	494
1947	75.5	9,689	67.85	13.17	0.1941	1.0000	1,880	143
1946	76.5	8,390	67.66	12.81	0.1893	1.0000	1,588	124
1945	77.5	6,915	61.86	12.46	0.2015	1.0000	1,393	112
1944	78.5	2,145	62.07	12.13	0.1954	1.0000	419	35
1943	79.5	41	55.29	11.80	0.2134	1.0000	9	1
1942	80.5	2,460	63.21	11.48	0.1817	1.0000	447	39
1941	81.5	7,733	66.84	11.18	0.1672	1.0000	1,293	116
1940	82.5	2,020	58.07	10.88	0.1873	1.0000	379	35
1939	83.5	6,200	65.77	10.59	0.1610	1.0000	998	94
1938	84.5	8,389	69.13	10.31	0.1491	1.0000	1,251	121
1937	85.5	11,373	78.03	10.03	0.1286	1.0000	1,462	146
1936	86.5	5,915	72.67	9.77	0.1344	1.0000	795	81
1935	87.5	2,968	65.22	9.50	0.1457	1.0000	432	46
1934	88.5	2,416	71.76	9.25	0.1289	1.0000	311	34
1933	89.5	1,089	71.96	8.99	0.1250	1.0000	136	15
1932	90.5	4,957	80.85	8.75	0.1082	1.0000	536	61
1931	91.5	9,442	80.25	8.50	0.1060	1.0000	1,000	118
1930	92.5	9,104	77.41	8.26	0.1068	1.0000	972	118
1929	93.5	10,912	77.09	8.02	0.1041	1.0000	1,136	142
1928	94.5	13,370	79.21	7.79	0.0984	1.0000	1,315	169
1927	95.5	9,633	77.71	7.56	0.0973	1.0000	937	124
1926	96.5	3,638	74.13	7.33	0.0989	1.0000	360	49
1925	97.5	1,707	72.63	7.10	0.0978	1.0000	167	23
1924	98.5	1,018	69.64	6.88	0.0988	1.0000	101	15
Total	25.5	$60,876,491	68.13	46.05	0.6759	1.0000	$41,147,689	$893,483

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 365.00 Overhead Conductors and Devices

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2022	0.5	2,315,489		2,310,659	0.9979	0.4990
2021	1.5	1,884,456		1,884,298	0.9999	1.5000
2020	2.5	2,512,840		2,511,514	0.9995	2.4996
2019	3.5	1,471,483		1,469,674	0.9988	3.4985
2018	4.5	1,626,436		1,607,587	0.9884	4.4851
2017	5.5	1,803,112		1,789,799	0.9926	5.4929
2016	6.5	1,409,592		1,378,615	0.9780	6.4690
2015	7.5	1,200,879		1,178,989	0.9818	7.4027
2014	8.5	1,126,478		1,121,312	0.9954	8.4793
2013	9.5	1,215,313		1,199,653	0.9871	9.4575
2012	10.5	1,277,970		1,269,359	0.9933	10.4657
2011	11.5	854,170		843,895	0.9880	11.4232
2010	12.5	906,168		878,528	0.9695	12.3133
2009	13.5	622,388		607,787	0.9765	13.4081
2008	14.5	731,007		716,404	0.9800	14.3921
2007	15.5	791,182		776,098	0.9809	15.3830
2006	16.5	1,029,317		996,866	0.9685	16.2784
2005	17.5	873,877		843,121	0.9648	17.2788
2004	18.5	830,373		787,349	0.9482	18.1180
2003	19.5	866,433		836,697	0.9657	19.2077
2002	20.5	1,178,403		1,135,714	0.9638	20.2026
2001	21.5	634,340		601,352	0.9480	21.0137
2000	22.5	1,104,940		1,058,944	0.9584	22.1958
1999	23.5	1,081,652		1,013,371	0.9369	22.9967
1998	24.5	1,073,106		985,387	0.9183	23.6413
1997	25.5	1,464,735		1,387,488	0.9473	24.8832
1996	26.5	1,246,288		1,164,696	0.9345	25.9607
1995	27.5	1,382,057		1,306,756	0.9455	27.0880
1994	28.5	1,198,552		1,086,881	0.9068	27.6736
1993	29.5	1,447,139		1,372,668	0.9485	29.1061
1992	30.5	1,199,955		1,120,248	0.9336	29.9702
1991	31.5	1,182,331		1,091,623	0.9233	30.6838
1990	32.5	1,264,101		1,154,748	0.9135	31.4716
1989	33.5	1,176,419		1,078,708	0.9169	32.5947
1988	34.5	1,261,603		1,164,307	0.9229	33.6948
1987	35.5	1,312,025		1,206,925	0.9199	34.6181
1986	36.5	1,066,936		974,730	0.9136	35.4568
1985	37.5	1,724,915		1,590,810	0.9223	36.4752

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 365.00 Overhead Conductors and Devices

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1984	38.5		1,166,419	1,064,225	0.9124	37.2781
1983	39.5		977,590	879,750	0.8999	38.0885
1982	40.5		1,683,160	1,547,309	0.9193	39.4302
1981	41.5		1,085,741	960,810	0.8849	39.6706
1980	42.5		1,032,509	902,034	0.8736	40.4534
1979	43.5		902,170	806,761	0.8942	42.1185
1978	44.5		645,497	544,798	0.8440	41.7625
1977	45.5		787,965	697,100	0.8847	43.8355
1976	46.5		736,177	631,183	0.8574	44.2600
1975	47.5		582,445	473,334	0.8127	43.7212
1974	48.5		422,902	363,220	0.8589	46.1341
1973	49.5		555,923	485,241	0.8729	47.5435
1972	50.5		643,883	545,510	0.8472	48.0523
1971	51.5		621,480	528,297	0.8501	49.2673
1970	52.5		630,566	501,175	0.7948	48.2300
1969	53.5		597,957	495,398	0.8285	50.3028
1968	54.5		491,650	406,720	0.8273	51.2257
1967	55.5		483,025	405,101	0.8387	52.7755
1966	56.5		451,892	372,848	0.8251	53.4743
1965	57.5		423,948	314,431	0.7417	51.8249
1964	58.5		404,641	333,031	0.8230	55.2338
1963	59.5		309,124	234,760	0.7594	54.1717
1962	60.5		329,024	253,687	0.7710	55.5588
1961	61.5		249,423	194,496	0.7798	57.0743
1960	62.5		331,091	245,346	0.7410	57.0481
1959	63.5		218,379	181,063	0.8291	61.1771
1958	64.5		196,445	154,584	0.7869	60.5636
1957	65.5		184,702	139,128	0.7533	60.9306
1956	66.5		188,920	121,280	0.6420	59.9245
1955	67.5		159,166	79,699	0.5007	55.7601
1954	68.5		81,920	38,093	0.4650	56.7839
1953	69.5		188,901	105,131	0.5565	59.1547
1952	70.5		111,329	54,231	0.4871	56.6090
1951	71.5		104,278	52,843	0.5067	57.6751
1950	72.5		54,642	22,739	0.4162	55.0240
1949	73.5		96,786	61,613	0.6366	68.2285
1948	74.5		64,946	34,444	0.5303	64.0637
1947	75.5		19,793	9,689	0.4895	62.5612

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 365.00 Overhead Conductors and Devices

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1946	76.5		17,128	8,390	0.4898	62.7610
1945	77.5		18,638	6,915	0.3710	57.3381
1944	78.5		5,745	2,145	0.3734	57.8981
1943	79.5		403	41	0.1013	51.4584
1942	80.5		7,334	2,460	0.3354	59.6909
1941	81.5		20,572	7,733	0.3759	63.6162
1940	82.5		11,479	2,020	0.1760	55.1275
1939	83.5		18,829	6,200	0.3293	63.0919
1938	84.5		22,685	8,389	0.3698	66.6945
1937	85.5		25,071	11,373	0.4536	75.8218
1936	86.5		16,860	5,915	0.3508	70.6789
1935	87.5		12,116	2,968	0.2450	63.4256
1934	88.5		7,323	2,416	0.3299	70.1385
1933	89.5		3,726	1,089	0.2924	70.5110
1932	90.5		13,639	4,957	0.3634	79.5607
1931	91.5		37,173	9,442	0.2540	79.0982
1930	92.5		32,581	9,104	0.2794	76.3841
1929	93.5		37,371	10,912	0.2920	76.1832
1928	94.5		47,066	13,370	0.2841	78.4089
1927	95.5		35,879	9,633	0.2685	77.0123
1926	96.5		24,178	3,638	0.1505	73.5162
1925	97.5		15,631	1,707	0.1092	72.0982
1924	98.5		31,310	1,018	0.0325	69.1824
1923	99.5		4,671		0.0000	67.3528
1922	100.5		6,174		0.0000	67.7567
1921	101.5		7,086		0.0000	68.5798
1920	102.5		2,645		0.0000	68.3893
1919	103.5		2,476		0.0000	69.6894
1918	104.5		2,062		0.0000	70.5733
1917	105.5		8,516		0.0000	71.1661
1916	106.5		9,134		0.0000	71.5873
1915	107.5		2,827		0.0000	71.7672
1914	108.5		5,623		0.0000	72.3936
1913	109.5		3,240		0.0000	72.7380
1912	110.5		7,752		0.0000	73.2500
Total	25.5	$47,348,459	$18,741,355	$60,876,491	0.9211	

Schedule C
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 365.00 Overhead Conductors and Devices

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	18,414,545	1,700,877	139,188	(942)	19,975,292
1986	19,975,292	1,016,613	88,653		20,903,252
1987	20,903,252	1,305,933	109,440		22,099,745
1988	22,099,745	1,115,423	79,371		23,135,797
1989	23,135,797	1,180,505	75,523	305	24,241,084
1990	24,241,084	1,267,650	73,607		25,435,127
1991	25,435,127	1,180,293	70,595	5,994	26,550,819
1992	26,550,819	1,202,538	95,149		27,658,208
1993	27,658,208	1,441,514	144,132		28,955,590
1994	28,955,590	1,205,640	97,141		30,064,089
1995	30,064,089	1,385,446	86,756		31,362,779
1996	31,362,779	1,266,226	109,461		32,519,544
1997	32,519,544	1,458,056	103,604	29	33,874,025
1998	33,874,025	1,072,108	120,275		34,825,858
1999	34,825,858	1,031,651	131,425	(305)	35,725,779
2000	35,725,779	1,097,804	87,875		36,735,708
2001	36,735,708	634,340	83,960	(3,123)	37,282,965
2002	37,282,965	1,169,637	144,714	16,168	38,324,057
2003	38,324,057	794,422	76,084		39,042,395
2004	39,042,395	830,374	103,381		39,769,388
2005	39,769,388	861,465	57,821	(76,528)	40,496,504
2006	40,496,504	1,003,918	87,265	(7)	41,413,150
2007	41,413,150	724,941	143,653	4,057	41,998,495
2008	41,998,495	1,308,066	161,104	(7,200)	43,138,257
2009	43,138,257	141,399	132,733		43,146,923
2010	43,146,923	974,457	225,854	526,816	44,422,343
2011	44,422,343	727,674	193,438	(76)	44,956,503
2012	44,956,503	1,160,712	268,771	68,592	45,917,036
2013	45,917,036	1,321,490	122,851	(13,570)	47,102,104
2014	47,102,104	1,284,302	190,655	5,786	48,201,537
2015	48,201,537	1,100,587	147,768	(9,089)	49,145,267
2016	49,145,267	868,414	163,092	(7,895)	49,842,694
2017	49,842,694	2,293,211	222,456		51,913,449
2018	51,913,449	1,527,738	276,630	(5,299)	53,159,258
2019	53,159,258	1,534,657	139,295	20,483	54,575,103
2020	54,575,103	2,410,222	135,407	2,698	56,852,617
2021	56,852,617	1,942,323	210,720	(1,100)	58,583,119
2022	58,583,119	2,593,714	300,343		60,876,491

Schedule C
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 365.00 Overhead Conductors and Devices

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	18,424,106	1,702,649	139,188	(942)	19,986,625
1986	19,986,625	1,043,597	88,756	289	20,941,755
1987	20,941,755	1,305,932	109,378		22,138,310
1988	22,138,310	1,263,169	79,433		23,322,045
1989	23,322,045	1,176,420	75,709	305	24,423,061
1990	24,423,061	1,272,377	73,607		25,621,831
1991	25,621,831	1,176,076	70,376	5,994	26,733,525
1992	26,733,525	1,202,514	95,149		27,840,890
1993	27,840,890	1,441,893	144,132		29,138,651
1994	29,138,651	1,205,956	98,192	832	30,247,248
1995	30,247,248	1,398,665	86,756		31,559,156
1996	31,559,156	1,253,007	115,007	5,546	32,702,702
1997	32,702,702	1,458,413	103,604	29	34,057,540
1998	34,057,540	1,072,107	118,581		35,011,067
1999	35,011,067	1,022,327	127,749	(305)	35,905,339
2000	35,905,339	1,092,223	92,233		36,905,330
2001	36,905,330	634,340	85,654	(3,123)	37,450,893
2002	37,450,893	1,184,865	145,496	16,168	38,506,431
2003	38,506,431	794,426	72,754		39,228,103
2004	39,228,103	830,373	105,247		39,953,229
2005	39,953,229	873,877	64,289	(70,069)	40,692,748
2006	40,692,748	1,020,493	87,265		41,625,976
2007	41,625,976	794,280	143,653	4,057	42,280,661
2008	42,280,661	733,956	161,104	(7,200)	42,846,313
2009	42,846,313	551,359	132,733		43,264,939
2010	43,264,939	923,651	225,854	526,816	44,489,552
2011	44,489,552	853,982	173,485	(74)	45,169,975
2012	45,169,975	1,277,970	268,771	68,592	46,247,766
2013	46,247,766	1,214,770	122,851	(13,570)	47,326,115
2014	47,326,115	1,135,917	190,655	5,786	48,277,162
2015	48,277,162	1,211,726	147,768	(9,089)	49,332,031
2016	49,332,031	1,406,639	183,045	(7,895)	50,547,730
2017	50,547,730	1,810,247	222,456		52,135,521
2018	52,135,521	1,601,213	276,630	(5,299)	53,454,805
2019	53,454,805	1,472,583	139,295	20,483	54,808,576
2020	54,808,576	2,512,840	135,407	2,698	57,188,708
2021	57,188,708	1,884,456	210,720	(1,100)	58,861,344
2022	58,861,344	2,315,489	300,343		60,876,491

Schedule D
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 365.00 Overhead Conductors and Devices

T-Cut: None
Placement Band: 1912-2022
Hazard Function: Proportion Retired
Weighting: Exposures

Rolling Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-1989	0.0	52.6	L1.5*	8.17	50.1	S1.5	5.66	51.0	R2.5 *	8.15
1986-1990	0.0	56.1	L1.5*	10.37	52.2	S2	5.77	53.2	R2.5 *	8.55
1987-1991	0.0	57.5	L2*	13.05	52.8	S2 *	7.52	53.8	R3 *	10.08
1988-1992	0.0	60.0	L2*	13.61	54.1	S2 *	7.00	54.9	R3 *	8.86
1989-1993	0.0	59.9	L1.5*	12.95	54.0	S2	6.58	54.6	R2.5 *	7.90
1990-1994	0.2	61.7	L1.5*	12.56	55.2	S2	5.89	55.4	R2.5 *	6.33
1991-1995	1.8	63.9	L1.5*	11.52	56.5	S2	4.99	56.6	R2.5 *	4.78
1992-1996	3.4	66.0	L1.5*	9.98	57.7	S1.5	4.38	57.5	R2.5 *	3.26
1993-1997	10.4	69.2	L1.5*	8.00	60.0	S1.5	3.32	59.3	R2.5 *	2.40
1994-1998	8.5	72.5	L1.5*	9.50	61.0	S1.5	5.79	60.3	R2.5 *	4.40
1995-1999	8.2	76.5	L1.5*	9.09	63.0	S1.5	5.75	61.8	R2.5 *	4.52
1996-2000	6.2	80.1	L1.5*	10.41	65.1	S1.5	5.61	63.3	R2.5 *	3.83
1997-2001	15.0	84.4	L1.5*	8.85	67.3	S1.5	4.99	64.9	R3 *	4.55
1998-2002	8.7	81.7	L1.5*	10.27	64.7	S1.5	7.39	63.3	R3 *	6.86
1999-2003	9.0	90.4	L1.5*	11.69	69.6	S1.5	6.76	66.8	R3 *	5.66
2000-2004	9.6	88.4	L1.5*	12.03	68.1	S2	6.92	66.1	R3 *	6.37
2001-2005	6.2	91.0	L1.5*	12.61	68.6	S2	6.74	66.7	R3 *	6.65
2002-2006	4.9	89.8	L1.5*	13.25	67.9	S2	7.11	66.4	R3 *	7.20
2003-2007	11.1	97.1	L1.5*	12.86	72.2	S2	5.71	69.4	R3 *	5.74
2004-2008	16.8	96.4	L1.5*	11.99	72.5	R2.5	4.75	69.6	R3 *	4.87
2005-2009	25.5	101.1	L1*	10.91	77.7	S1.5	3.81	73.3	R2.5	2.78
2006-2010	36.7	93.3	L1*	7.19	76.0	S1	2.71	73.8	R2	3.24
2007-2011	38.3	93.2	L1	5.40	76.8	S1	2.08	73.1	R2	3.99
2008-2012	31.2	88.9	L1*	4.34	75.5	S1	1.93	72.8	R2	3.25
2009-2013	33.4	91.3	L1*	4.86	77.9	S1	1.83	75.1	R2	2.73
2010-2014	0.0	92.1	L1	8.35	77.9	S1	4.03	75.5	R2	3.30
2011-2015	0.0	100.8	L1	9.52	85.9	S0.5	6.22	79.6	R2	4.50
2012-2016	0.0	106.4	L0.5	11.37	96.7	S0	10.20	97.2	S0	10.23
2013-2017	0.0	111.8	S-.5	11.65	102.2	S0	10.68	94.5	R1.5	10.09
2014-2018	0.0	104.5	L0.5	10.59	98.7	L1	9.99	91.3	R1	9.45
2015-2019	51.5	107.9	L0.5	1.65	106.8	L1	1.54	94.0	R1.5	1.08
2016-2020	43.7	108.9	L1	2.87	104.2	L1	2.31	89.8	R1.5	1.07
2017-2021	44.2	108.0	L1	3.20	101.4	S0	2.31	87.6	R2	1.06
2018-2022	45.8	107.6	L1	2.95	101.7	S0	2.14	87.4	R1.5	0.88

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 365.00 Overhead Conductors and Devices

T-Cut: None

Placement Band: 1912-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Shrinking Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-2022	25.0	91.6	L1*	10.18	78.3	S1	5.73	73.9	R2 *	4.51
1987-2022	26.2	93.0	L1*	10.00	79.1	S1	5.48	74.7	R2	4.33
1989-2022	27.6	94.4	L1*	9.66	80.2	S1	5.28	75.5	R2	4.13
1991-2022	28.8	95.7	L1*	9.32	81.4	S1	5.15	76.3	R2	3.97
1993-2022	29.7	97.0	L1	9.21	82.5	S1	5.19	77.0	R2	3.92
1995-2022	30.7	98.5	L1	9.12	83.4	S1	5.08	77.8	R2	3.82
1997-2022	31.7	99.6	L1	8.84	84.4	S1	4.95	78.6	R2	3.70
1999-2022	32.9	100.8	L1	8.50	85.4	S1	4.75	79.5	R2	3.54
2001-2022	33.6	101.2	L1	8.19	86.0	S0.5	4.59	80.2	R2	3.45
2003-2022	35.6	102.5	L1	7.35	88.0	S0.5	4.20	81.9	R2	3.12
2005-2022	37.2	102.9	L1	6.52	89.6	S0.5	3.81	83.1	R2	2.79
2007-2022	41.9	103.6	L1	4.00	93.6	S0	2.26	85.3	R1.5	1.46
2009-2022	41.1	103.3	L1	4.25	93.7	S0	2.57	85.6	R1.5	1.65
2011-2022	40.5	105.5	L1	5.10	95.9	S0	3.58	85.6	R1.5	2.20
2013-2022	46.7	109.3	S-.5	3.11	101.7	S0	2.08	89.5	R1.5	1.14
2015-2022	47.1	108.9	S-.5	2.89	103.5	S0	2.20	88.9	R1.5	1.07
2017-2022	46.1	107.0	L0.5	2.75	102.6	L1	2.18	87.3	R1.5	0.99
2019-2022	47.0	113.0	S-.5	3.59	103.2	S0	2.32	88.3	R2	0.88
2021-2022	45.5	105.5	L0.5	2.39	99.5	L1	1.69	84.8	R1.5	1.31

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 365.00 Overhead Conductors and Devices

T-Cut: None

Placement Band: 1912-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Progressing Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-1986	0.0	48.9	L1.5 *	5.53	47.9	S1 *	6.40	48.1	S1 *	7.16
1985-1988	0.0	51.1	L1.5 *	7.16	49.3	S1.5	5.60	49.9	R2 *	7.65
1985-1990	0.0	53.9	L1.5 *	8.83	50.9	S2	5.33	51.8	R2.5 *	7.65
1985-1992	0.0	56.1	L1.5 *	9.64	52.1	S2	5.09	52.8	R2.5 *	6.88
1985-1994	0.0	57.4	L1.5 *	9.31	52.8	S2	4.41	53.3	R2.5 *	5.27
1985-1996	0.1	59.9	L1.5 *	9.89	54.2	S2	4.70	54.6	R2.5 *	4.68
1985-1998	0.7	62.1	L1.5 *	9.92	55.5	S2	4.98	55.7	R2.5 *	4.40
1985-2000	1.7	65.4	L1.5 *	9.79	57.3	S1.5	4.94	57.3	R2.5 *	3.79
1985-2002	3.3	67.6	L1.5 *	9.67	58.4	S2	4.92	58.3	R2.5 *	3.74
1985-2004	4.3	70.9	L1.5 *	10.50	60.2	S2	5.17	59.7	R3 *	3.92
1985-2006	2.2	73.8	L1.5 *	11.95	61.6	S2	5.28	60.9	R3 *	3.86
1985-2008	8.0	76.9	L1.5 *	11.71	63.6	S1.5	4.85	62.4	R3 *	3.88
1985-2010	15.0	78.3	L1.5 *	11.06	65.0	S1.5	4.42	63.4	R2.5 *	4.26
1985-2012	13.7	79.2	L1.5 *	11.28	66.0	S1.5	4.41	64.2	R2.5 *	4.21
1985-2014	0.0	82.2	L1.5 *	12.64	68.4	S1.5	5.07	66.1	R2.5 *	3.96
1985-2016	0.0	85.4	L1.5 *	13.92	71.1	S1.5	6.56	68.2	R2.5 *	4.33
1985-2018	0.0	86.6	L1.5 *	13.10	73.0	S1	6.84	69.8	R2.5 *	4.84
1985-2020	0.0	89.9	L1.5 *	12.23	76.1	S1	6.81	72.2	R2.5 *	4.95
1985-2022	25.0	91.6	L1 *	10.18	78.3	S1	5.73	73.9	R2 *	4.51

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 365.00 Overhead Conductors and Devices

T-Cut: None

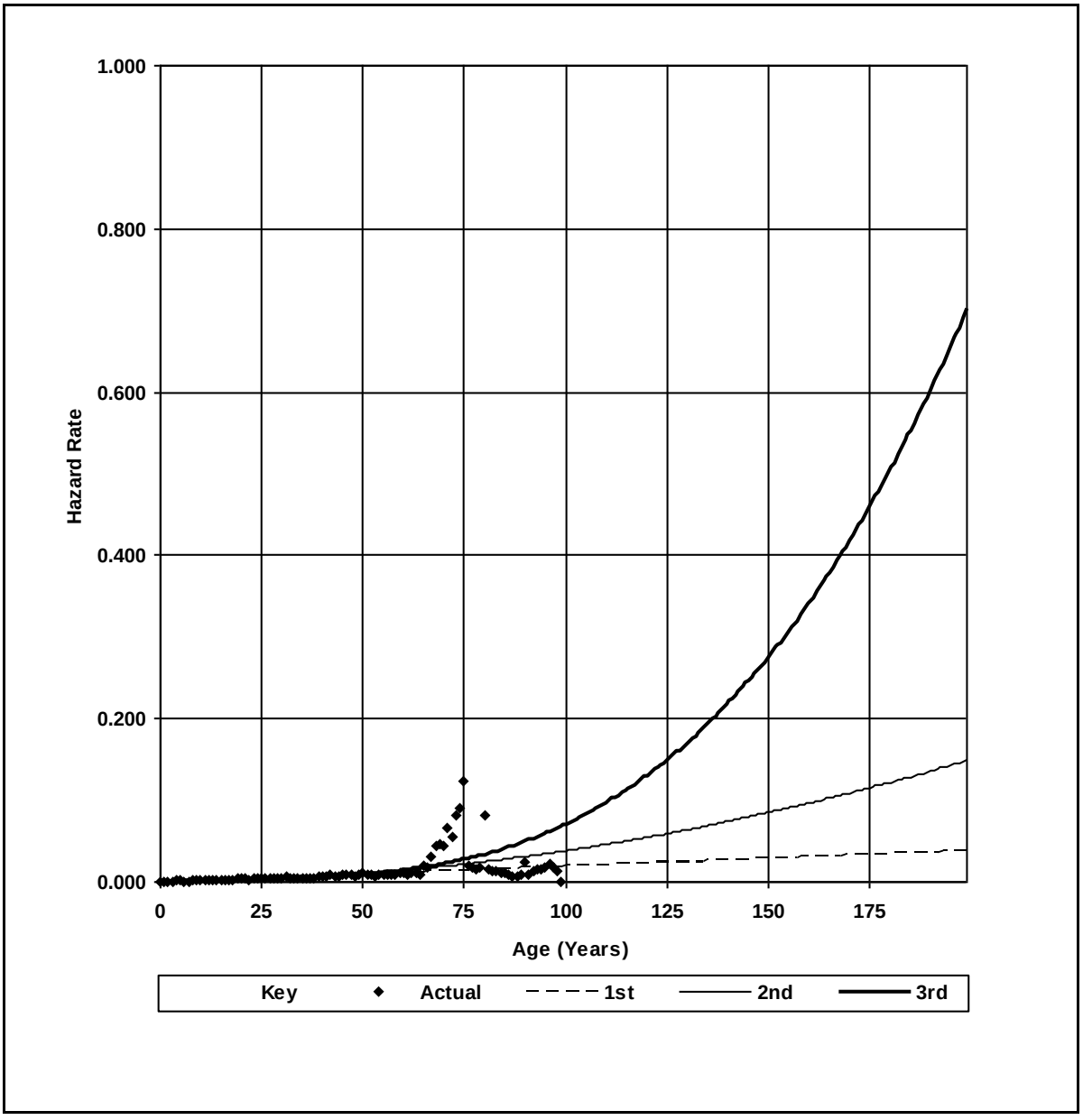
Placement Band: 1912-2022 Observation Band: 1985-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Polynomial Hazard Functions

1st: 91.6-L1 2nd: 78.3-S1 3rd: 73.9-R2



OTTER TAIL POWER COMPANY

Distribution Plant

Account: 365.00 Overhead Conductors and Devices

T-Cut: None

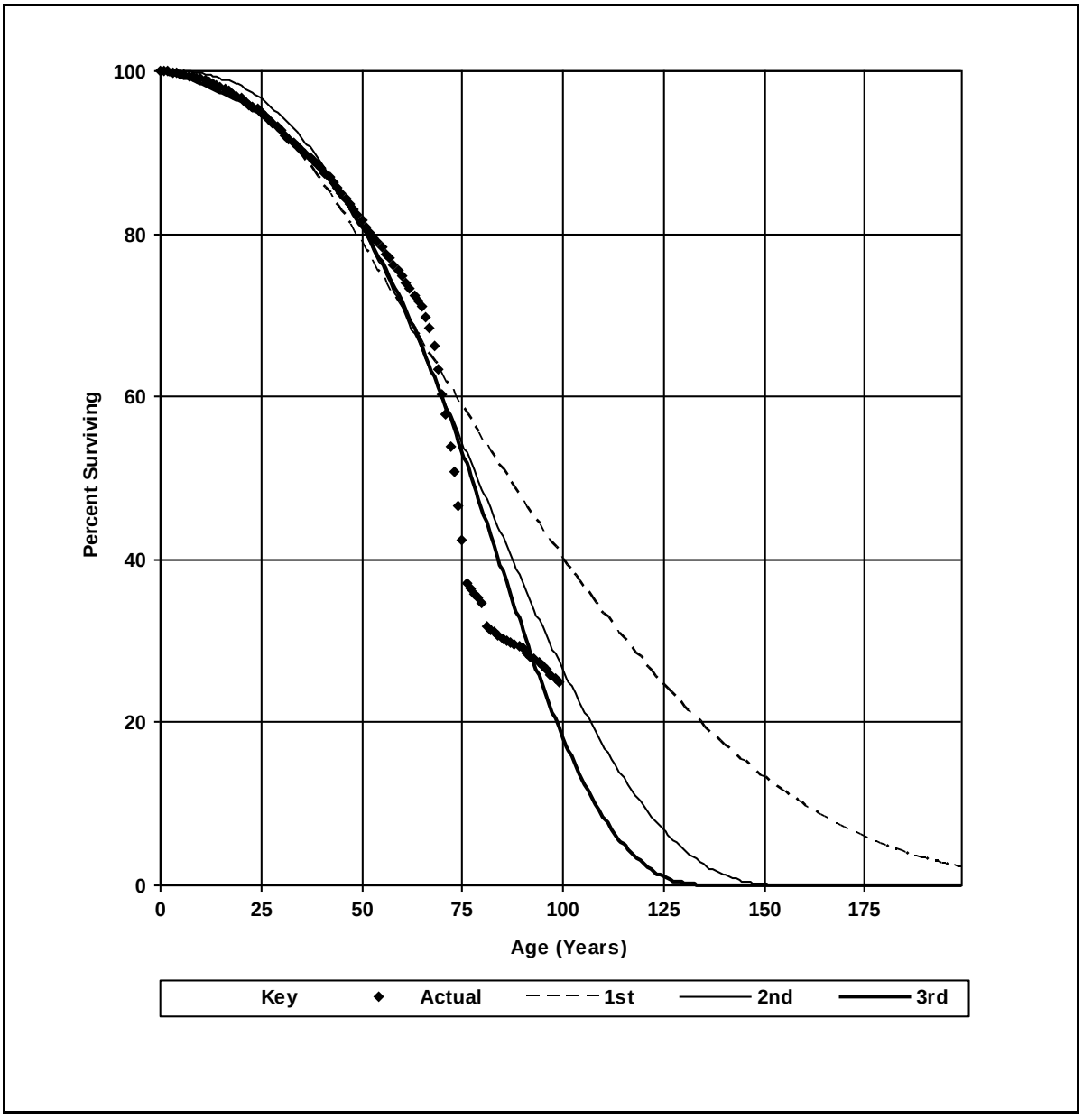
Placement Band: 1912-2022 Observation Band: 1985-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Survivorship Functions

1st: 91.6-L1 2nd: 78.3-S1 3rd: 73.9-R2



Schedule E
Page 1 of 1

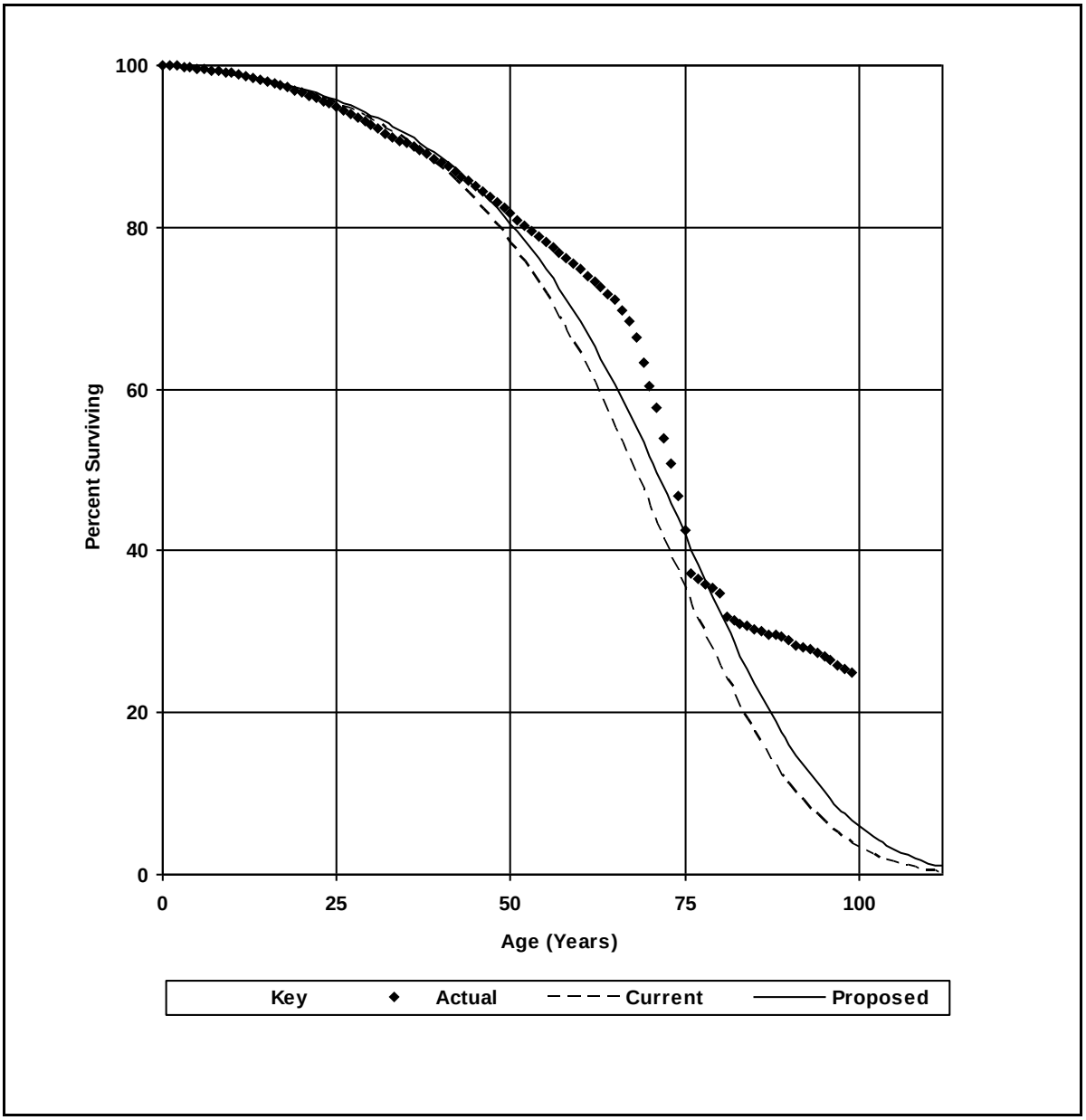
OTTER TAIL POWER COMPANY

Distribution Plant

Account: 365.00 Overhead Conductors and Devices

T-Cut: None
Placement Band: 1912-2022
Observation Band: 1985-2022

Projection Life Curves Current: 65.0-R2.5 Proposed: 68.0-R2.5



Scheduled F
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 365.00 Overhead Conductors and Devices

Unadjusted Net Salvage History

		Gross Salvage			Cost of Retiring			Net Salvage		
Year	Retirements	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1985	139,188	94,293	67.7		102,117	73.4		(7,824)	-5.6	
1986	88,653	82,698	93.3		142,400	160.6		(59,702)	-67.3	
1987	109,440	200,063	182.8		362,484	331.2		(162,421)	-148.4	
1988	79,371	98,461	124.1		313,655	395.2		(215,194)	-271.1	
1989	75,523	247,335	327.5	146.9	247,617	327.9	237.4	(282)	-0.4	-90.5
1990	73,607	206,257	280.2	195.7	283,892	385.7	316.5	(77,635)	-105.5	-120.8
1991	70,595	170,558	241.6	225.8	187,250	265.2	341.4	(16,692)	-23.6	-115.6
1992	95,149	78,803	82.8	203.3	232,450	244.3	320.8	(153,647)	-161.5	-117.6
1993	144,132	183,423	127.3	193.1	282,985	196.3	268.9	(99,562)	-69.1	-75.8
1994	97,141	171,590	176.6	168.7	253,334	260.8	258.0	(81,744)	-84.1	-89.3
1995	86,756	203,594	234.7	163.6	201,300	232.0	234.4	2,294	2.6	-70.8
1996	109,461	256,493	234.3	167.8	192,712	176.1	218.3	63,781	58.3	-50.5
1997	103,604	55,625	53.7	160.9	105,725	102.0	191.5	(50,100)	-48.4	-30.6
1998	120,275	152,073	126.4	162.3	175,737	146.1	179.6	(23,664)	-19.7	-17.3
1999	131,425	34,695	26.4	127.4	101,105	76.9	140.8	(66,410)	-50.5	-13.4
2000	87,875	95,594	108.8	107.6	199,556	227.1	140.2	(103,962)	-118.3	-32.6
2001	83,960	112,260	133.7	85.4	251,278	299.3	158.1	(139,018)	-165.6	-72.7
2002	144,714	(22,821)	-15.8	65.4	258,993	179.0	173.6	(281,815)	-194.7	-108.2
2003	76,084	(560,594)	-736.8	-65.0	186,085	244.6	190.2	(746,679)	-981.4	-255.3
2004	103,381	(229,802)	-222.3	-122.0	265,370	256.7	234.1	(495,172)	-479.0	-356.2
2005	57,821	144,111	249.2	-119.5	119,256	206.3	232.0	24,855	43.0	-351.5
2006	87,265	74,546	85.4	-126.7	72,298	82.8	192.2	2,248	2.6	-318.9
2007	143,653	140,412	97.7	-92.1	95,852	66.7	157.8	44,560	31.0	-249.9
2008	161,104	251,866	156.3	68.9	179,206	111.2	132.3	72,660	45.1	-63.4
2009	132,733	20,156	15.2	108.3	93,442	70.4	96.1	(73,287)	-55.2	12.2
2010	225,854	18,104	8.0	67.3	292,720	129.6	97.7	(274,616)	-121.6	-30.4
2011	193,438	373,685	193.2	93.9	155,403	80.3	95.3	218,282	112.8	-1.4
2012	268,771	180,702	67.2	86.0	152,331	56.7	88.9	28,370	10.6	-2.9
2013	122,851	34,706	28.3	66.5	117,869	95.9	86.0	(83,163)	-67.7	-19.5
2014	190,655	81,586	42.8	68.8	131,781	69.1	84.9	(50,195)	-26.3	-16.1
2015	147,768	52,558	35.6	78.3	125,305	84.8	73.9	(72,747)	-49.2	4.4
2016	163,092	61,717	37.8	46.0	158,667	97.3	76.8	(96,949)	-59.4	-30.8
2017	222,456	141,555	63.6	43.9	177,317	79.7	84.0	(35,762)	-16.1	-40.0
2018	276,630	115,562	41.8	45.3	302,452	109.3	89.5	(186,891)	-67.6	-44.2
2019	139,295	68,288	49.0	46.3	156,411	112.3	96.9	(88,123)	-63.3	-50.6
2020	135,407	39,162	28.9	45.5	139,951	103.4	99.8	(100,789)	-74.4	-54.3
2021	210,720	126,770	60.2	49.9	253,441	120.3	104.6	(126,671)	-60.1	-54.7
2022	300,343	66,186	22.0	39.2	276,568	92.1	106.3	(210,382)	-70.0	-67.1
Total	5,200,189	3,622,269	69.7		7,346,317	141.3		(3,724,048)	-71.6	

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 365.00 Overhead Conductors and Devices

Adjusted Net Salvage History

		Gross Salvage			Cost of Retiring			Net Salvage		
Year	Retirements	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1985	139,188	94,293	67.7		102,117	73.4		(7,824)	-5.6	
1986	88,756	82,698	93.2		142,400	160.4		(59,702)	-67.3	
1987	109,378	200,063	182.9		362,484	331.4		(162,421)	-148.5	
1988	79,433	98,461	124.0		313,655	394.9		(215,194)	-270.9	
1989	75,709	247,335	326.7	146.8	247,617	327.1	237.2	(282)	-0.4	-90.4
1990	73,607	206,257	280.2	195.6	283,892	385.7	316.3	(77,635)	-105.5	-120.7
1991	70,376	170,558	242.4	225.9	187,250	266.1	341.5	(16,692)	-23.7	-115.6
1992	95,149	78,803	82.8	203.3	232,450	244.3	320.8	(153,647)	-161.5	-117.5
1993	144,132	183,423	127.3	193.1	282,985	196.3	268.9	(99,562)	-69.1	-75.8
1994	98,192	171,590	174.7	168.4	253,334	258.0	257.5	(81,744)	-83.2	-89.2
1995	86,756	203,594	234.7	163.4	201,300	232.0	234.0	2,294	2.6	-70.6
1996	115,007	256,493	223.0	165.8	192,712	167.6	215.6	63,781	55.5	-49.9
1997	103,604	55,625	53.7	159.0	105,725	102.0	189.2	(50,100)	-48.4	-30.2
1998	118,581	152,073	128.2	160.8	175,737	148.2	177.9	(23,664)	-20.0	-17.1
1999	127,749	34,695	27.2	127.3	101,105	79.1	140.8	(66,410)	-52.0	-13.4
2000	92,233	95,594	103.6	106.7	199,556	216.4	139.1	(103,962)	-112.7	-32.4
2001	85,654	112,260	131.1	85.3	251,278	293.4	157.9	(139,018)	-162.3	-72.6
2002	145,496	(22,821)	-15.7	65.3	258,993	178.0	173.2	(281,815)	-193.7	-107.9
2003	72,754	(568,666)	-781.6	-66.6	186,085	255.8	190.3	(754,751)	-1e+3	-256.9
2004	105,247	(254,010)	-241.3	-127.2	265,370	252.1	231.6	(519,380)	-493.5	-358.8
2005	64,289	23,456	36.5	-149.9	119,256	185.5	228.3	(95,801)	-149.0	-378.2
2006	87,265	46,832	53.7	-163.2	72,298	82.8	189.9	(25,466)	-29.2	-353.1
2007	143,653	121,680	84.7	-133.3	95,852	66.7	156.1	25,828	18.0	-289.4
2008	161,104	248,781	154.4	33.3	179,206	111.2	130.3	69,575	43.2	-97.1
2009	132,733	(28,233)	-21.3	70.0	93,442	70.4	95.1	(121,676)	-91.7	-25.0
2010	225,854	(21,658)	-9.6	48.9	292,720	129.6	97.7	(314,378)	-139.2	-48.8
2011	173,485	223,689	128.9	65.0	155,403	89.6	97.6	68,285	39.4	-32.5
2012	268,771	50,503	18.8	49.2	152,331	56.7	90.8	(101,829)	-37.9	-41.6
2013	122,851	32,072	26.1	27.8	117,869	95.9	87.9	(85,797)	-69.8	-60.1
2014	190,655	43,245	22.7	33.4	131,781	69.1	86.6	(88,537)	-46.4	-53.2
2015	147,768	27,159	18.4	41.7	125,305	84.8	75.6	(98,146)	-66.4	-33.9
2016	183,045	37,968	20.7	20.9	158,667	86.7	75.1	(120,699)	-65.9	-54.2
2017	222,456	131,182	59.0	31.3	177,317	79.7	82.0	(46,135)	-20.7	-50.7
2018	276,630	109,348	39.5	34.2	302,452	109.3	87.7	(193,105)	-69.8	-53.6
2019	139,295	68,288	49.0	38.6	156,411	112.3	94.9	(88,123)	-63.3	-56.4
2020	135,407	39,162	28.9	40.3	139,951	103.4	97.7	(100,789)	-74.4	-57.4
2021	210,720	121,052	57.4	47.6	253,441	120.3	104.6	(132,389)	-62.8	-56.9
2022	300,343	66,186	22.0	38.0	276,568	92.1	106.3	(210,382)	-70.0	-68.2
Total	5,213,324	2,939,026	56.4		7,346,317	140.9		(4,407,292)	-84.5	

Schedule A
Page 1 of 2

OTTER TAIL POWER COMPANY

Distribution Plant
Account: 367.00 Underground Conductors and Devices

Dispersion: 50 - S2
Procedure: Vintage Group

Generation Arrangement

	December 31, 2022							
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2022	0.5	9,940,587	50.00	49.50	0.9900	1.0000	9,841,182	198,812
2021	1.5	10,072,450	50.00	48.50	0.9700	1.0000	9,770,306	201,450
2020	2.5	6,313,225	50.00	47.50	0.9500	1.0000	5,997,584	126,265
2019	3.5	5,206,176	50.00	46.50	0.9300	1.0000	4,841,804	104,124
2018	4.5	5,397,387	50.00	45.50	0.9100	1.0000	4,911,832	107,949
2017	5.5	3,850,978	49.95	44.50	0.8910	1.0000	3,431,275	77,100
2016	6.5	3,674,211	50.00	43.51	0.8702	1.0000	3,197,208	73,485
2015	7.5	2,968,432	50.00	42.52	0.8503	1.0000	2,524,056	59,368
2014	8.5	3,062,360	49.99	41.53	0.8307	1.0000	2,543,759	61,257
2013	9.5	2,942,556	49.92	40.54	0.8122	1.0000	2,389,839	58,947
2012	10.5	2,531,523	50.00	39.56	0.7912	1.0000	2,003,039	50,628
2011	11.5	2,626,410	49.99	38.59	0.7721	1.0000	2,027,747	52,542
2010	12.5	2,317,507	49.98	37.63	0.7529	1.0000	1,744,829	46,367
2009	13.5	2,328,116	49.99	36.68	0.7337	1.0000	1,708,077	46,570
2008	14.5	2,395,910	50.01	35.74	0.7145	1.0000	1,711,965	47,906
2007	15.5	2,899,523	50.02	34.81	0.6958	1.0000	2,017,573	57,966
2006	16.5	3,041,360	49.97	33.89	0.6782	1.0000	2,062,539	60,861
2005	17.5	2,045,822	49.97	32.99	0.6601	1.0000	1,350,452	40,939
2004	18.5	2,395,921	49.91	32.10	0.6432	1.0000	1,540,972	48,007
2003	19.5	1,716,377	49.72	31.23	0.6281	1.0000	1,078,055	34,524
2002	20.5	2,686,834	49.89	30.37	0.6088	1.0000	1,635,715	53,859
2001	21.5	1,550,535	49.93	29.53	0.5914	1.0000	917,017	31,052
2000	22.5	1,599,910	49.83	28.71	0.5761	1.0000	921,777	32,106
1999	23.5	1,475,123	50.13	27.91	0.5567	1.0000	821,238	29,429
1998	24.5	1,645,629	50.17	27.12	0.5405	1.0000	889,516	32,799
1997	25.5	1,902,527	49.96	26.35	0.5275	1.0000	1,003,629	38,084
1996	26.5	2,192,099	49.86	25.60	0.5135	1.0000	1,125,546	43,961
1995	27.5	1,758,184	50.00	24.87	0.4974	1.0000	874,519	35,160
1994	28.5	1,791,375	49.97	24.16	0.4835	1.0000	866,086	35,848
1993	29.5	1,514,340	49.80	23.47	0.4712	1.0000	713,502	30,407
1992	30.5	1,444,139	49.93	22.79	0.4565	1.0000	659,178	28,926
1991	31.5	1,080,980	50.42	22.13	0.4389	1.0000	474,461	21,440
1990	32.5	1,010,282	49.95	21.49	0.4302	1.0000	434,617	20,226
1989	33.5	772,103	50.70	20.86	0.4115	1.0000	317,723	15,229
1988	34.5	921,938	51.09	20.26	0.3965	1.0000	365,543	18,046
1987	35.5	1,154,980	51.20	19.67	0.3841	1.0000	443,598	22,558
1986	36.5	702,788	50.94	19.09	0.3748	1.0000	263,398	13,798

Schedule A
Page 2 of 2

OTTER TAIL POWER COMPANY

Distribution Plant
Account: 367.00 Underground Conductors and Devices

Dispersion: 50 - S2
Procedure: Vintage Group

Generation Arrangement

	December 31, 2022							
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1985	37.5	1,314,834	51.27	18.53	0.3614	1.0000	475,178	25,643
1984	38.5	761,461	50.85	17.99	0.3537	1.0000	269,358	14,976
1983	39.5	1,202,924	51.37	17.46	0.3398	1.0000	408,748	23,415
1982	40.5	1,522,981	51.22	16.94	0.3308	1.0000	503,762	29,736
1981	41.5	1,649,327	52.11	16.44	0.3155	1.0000	520,299	31,649
1980	42.5	1,688,393	52.11	15.95	0.3061	1.0000	516,863	32,402
1979	43.5	1,410,015	51.56	15.48	0.3001	1.0000	423,208	27,345
1978	44.5	829,306	48.37	15.01	0.3104	1.0000	257,400	17,144
1977	45.5	775,671	50.27	14.56	0.2897	1.0000	224,705	15,429
1976	46.5	187,884	46.02	14.12	0.3069	1.0000	57,665	4,083
1975	47.5	144,729	42.52	13.70	0.3222	1.0000	46,628	3,404
1974	48.5	108,560	39.23	13.28	0.3385	1.0000	36,753	2,767
1973	49.5	81,159	35.19	12.87	0.3658	1.0000	29,692	2,306
1972	50.5	48,275	34.27	12.48	0.3641	1.0000	17,577	1,409
1971	51.5	17,216	29.76	12.09	0.4063	1.0000	6,996	579
1970	52.5	2,685	37.50	11.71	0.3124	1.0000	839	72
1969	53.5	7,005	45.06	11.35	0.2518	1.0000	1,764	155
1968	54.5	1,575	44.25	10.99	0.2483	1.0000	391	36
1965	57.5	561	60.75	9.96	0.1639	1.0000	92	9
1964	58.5	347	61.43	9.63	0.1568	1.0000	54	6
1961	61.5	616	63.61	8.69	0.1366	1.0000	84	10
Total	15.1	$114,686,120	50.07	36.33	0.7256	1.0000	$83,219,207	$2,290,568

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 367.00 Underground Conductors and Devices

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2022	0.5	9,940,587		9,940,587	1.0000	0.5000
2021	1.5	10,073,475		10,072,450	0.9999	1.4998
2020	2.5	6,313,926		6,313,225	0.9999	2.4998
2019	3.5	5,206,482		5,206,176	0.9999	3.4999
2018	4.5	5,399,578		5,397,387	0.9996	4.4994
2017	5.5	3,888,537		3,850,978	0.9903	5.4476
2016	6.5	3,675,765		3,674,211	0.9996	6.4989
2015	7.5	2,968,442		2,968,432	1.0000	7.5000
2014	8.5	3,066,384		3,062,360	0.9987	8.4914
2013	9.5	2,971,055		2,942,556	0.9904	9.4166
2012	10.5	2,531,740		2,531,523	0.9999	10.4995
2011	11.5	2,630,967		2,626,410	0.9983	11.4820
2010	12.5	2,322,819		2,317,507	0.9977	12.4740
2009	13.5	2,333,825		2,328,116	0.9976	13.4803
2008	14.5	2,397,972		2,395,910	0.9991	14.4959
2007	15.5	2,900,474		2,899,523	0.9997	15.4973
2006	16.5	3,104,520		3,041,360	0.9797	16.4387
2005	17.5	2,102,753		2,045,822	0.9729	17.4268
2004	18.5	2,484,696		2,395,921	0.9643	18.3470
2003	19.5	1,799,394		1,716,377	0.9539	19.1367
2002	20.5	2,758,639		2,686,834	0.9740	20.2846
2001	21.5	1,583,301		1,550,535	0.9793	21.3030
2000	22.5	1,649,691		1,599,910	0.9698	22.1678
1999	23.5	1,486,301		1,475,123	0.9925	23.4220
1998	24.5	1,655,197		1,645,629	0.9942	24.4231
1997	25.5	1,951,410		1,902,527	0.9750	25.1507
1996	26.5	2,260,165		2,192,099	0.9699	25.9969
1995	27.5	1,796,062		1,758,184	0.9789	27.0640
1994	28.5	1,856,054		1,791,375	0.9652	27.9472
1993	29.5	1,582,940		1,514,340	0.9567	28.6847
1992	30.5	1,501,269		1,444,139	0.9619	29.7010
1991	31.5	1,102,976		1,080,980	0.9801	31.0751
1990	32.5	1,054,994		1,010,282	0.9576	31.4732
1989	33.5	790,513		772,103	0.9767	33.0769
1988	34.5	932,139		921,938	0.9891	34.3013
1987	35.5	1,171,824		1,154,980	0.9856	35.2343
1986	36.5	731,176		702,788	0.9612	35.7713
1985	37.5	1,367,550		1,314,834	0.9615	36.8960

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 367.00 Underground Conductors and Devices

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022 Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1984	38.5		814,128	761,461	0.9353	37.2335
1983	39.5		1,301,282	1,202,924	0.9244	38.5084
1982	40.5		1,640,213	1,522,981	0.9285	39.0784
1981	41.5		1,720,727	1,649,327	0.9585	40.6803
1980	42.5		1,782,053	1,688,393	0.9474	41.3595
1979	43.5		1,826,918	1,410,015	0.7718	41.4782
1978	44.5		1,404,468	829,306	0.5905	38.9274
1977	45.5		1,418,894	775,671	0.5467	41.4447
1976	46.5		1,227,530	187,884	0.1531	37.7878
1975	47.5		1,087,089	144,729	0.1331	34.8536
1974	48.5		763,440	108,560	0.1422	32.1138
1973	49.5		404,012	81,159	0.2009	28.5997
1972	50.5		295,825	48,275	0.1632	28.1804
1971	51.5		221,461	17,216	0.0777	24.1439
1970	52.5		60,428	2,685	0.0444	32.3382
1969	53.5		16,983	7,005	0.4125	40.3256
1968	54.5		4,362	1,575	0.3610	39.9183
1967	55.5		2,510		0.0000	23.3924
1965	57.5		561	561	1.0000	57.5000
1964	58.5		347	347	1.0000	58.5000
1961	61.5		616	616	1.0000	61.5000
Total	15.1	$105,345,591	$15,993,847	$114,686,120	0.9452	

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 367.00 Underground Conductors and Devices

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	16,038,455	1,372,313	167,669	942	17,244,041
1986	17,244,041	730,670	53,366		17,921,345
1987	17,921,345	1,172,139	153,771		18,939,713
1988	18,939,713	932,138	86,646		19,785,205
1989	19,785,205	790,514	33,535		20,542,184
1990	20,542,184	1,054,993	44,668		21,552,509
1991	21,552,509	1,101,325	71,454		22,582,380
1992	22,582,380	1,502,722	115,072		23,970,030
1993	23,970,030	1,582,988	178,773		25,374,245
1994	25,374,245	1,856,054	97,981		27,132,318
1995	27,132,318	1,796,062	144,628		28,783,752
1996	28,783,752	2,260,165	72,951		30,970,966
1997	30,970,966	1,951,410	102,039		32,820,337
1998	32,820,337	1,655,197	166,102		34,309,432
1999	34,309,432	1,484,205	103,691		35,689,946
2000	35,689,946	1,649,692	102,007		37,237,631
2001	37,237,631	1,583,301	109,750		38,711,182
2002	38,711,182	2,727,938	293,541	2,790	41,148,370
2003	41,148,370	1,829,394	74,843		42,902,921
2004	42,902,921	2,484,696	124,312		45,263,305
2005	45,263,305	2,093,755	322,750	(64,792)	46,969,518
2006	46,969,518	2,000,055	225,832	(6)	48,743,735
2007	48,743,735	2,966,937	210,688		51,499,983
2008	51,499,983	2,972,616	209,566		54,263,034
2009	54,263,034	2,261,047	128,769		56,395,311
2010	56,395,311	1,839,936	150,698		58,084,549
2011	58,084,549	3,230,644	217,717	(13,185)	61,084,291
2012	61,084,291	2,160,128	155,209		63,089,210
2013	63,089,210	2,928,273	170,086		65,847,397
2014	65,847,397	3,636,141	311,061		69,172,477
2015	69,172,477	2,750,042	263,127	16,886	71,676,278
2016	71,676,278	3,156,140	154,495	21,166	74,699,089
2017	74,699,089	2,990,629	296,444		77,393,273
2018	77,393,273	5,573,798	360,186		82,606,884
2019	82,606,884	5,132,184	280,041	493	87,459,520
2020	87,459,520	5,278,652	229,364		92,508,809
2021	92,508,809	8,740,216	238,744	4,897	101,015,178
2022	101,015,178	14,101,931	430,989		114,686,120

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 367.00 Underground Conductors and Devices

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	16,052,894	1,372,313	167,669	942	17,258,480
1986	17,258,480	730,670	53,366		17,935,784
1987	17,935,784	1,172,139	153,801	30	18,954,152
1988	18,954,152	932,138	86,646		19,799,645
1989	19,799,645	790,513	33,696	161	20,556,623
1990	20,556,623	1,054,993	44,668		21,566,948
1991	21,566,948	1,100,965	71,454		22,596,459
1992	22,596,459	1,502,722	115,633	561	23,984,108
1993	23,984,108	1,582,988	178,773		25,388,323
1994	25,388,323	1,856,054	97,981		27,146,396
1995	27,146,396	1,796,062	144,628		28,797,830
1996	28,797,830	2,260,165	72,951		30,985,044
1997	30,985,044	1,951,410	102,039		32,834,415
1998	32,834,415	1,655,197	166,102		34,323,510
1999	34,323,510	1,483,503	103,691		35,703,322
2000	35,703,322	1,649,691	102,007		37,251,007
2001	37,251,007	1,583,301	109,750		38,724,558
2002	38,724,558	2,728,639	293,541	2,790	41,162,447
2003	41,162,447	1,829,394	74,843		42,916,998
2004	42,916,998	2,484,696	124,312		45,277,382
2005	45,277,382	2,102,753	322,750	(64,795)	46,992,590
2006	46,992,590	3,104,520	225,832		49,871,278
2007	49,871,278	2,900,474	210,688		52,561,063
2008	52,561,063	2,397,972	209,566		54,749,469
2009	54,749,469	2,333,825	128,769		56,954,526
2010	56,954,526	2,322,819	150,698		59,126,647
2011	59,126,647	2,618,258	217,717	(13,188)	61,514,000
2012	61,514,000	2,538,274	155,209		63,897,064
2013	63,897,064	2,970,414	170,086		66,697,393
2014	66,697,393	3,066,255	311,061		69,452,586
2015	69,452,586	2,950,662	263,127	16,886	72,157,008
2016	72,157,008	3,675,625	154,495	21,166	75,699,304
2017	75,699,304	3,888,537	296,444		79,291,396
2018	79,291,396	5,399,086	360,186		84,330,295
2019	84,330,295	5,201,584	280,041	493	89,252,332
2020	89,252,332	6,313,926	229,364		95,336,894
2021	95,336,894	10,073,475	238,744	4,897	105,176,522
2022	105,176,522	9,940,587	430,989		114,686,120

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 367.00 Underground Conductors and Devices

T-Cut: None

Placement Band: 1961-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Rolling Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-1989	68.4	34.7	L1.5 *	3.88	24.0	S2 *	13.55	22.6	S3	18.35
1986-1990	54.3	39.0	L1.5 *	9.67	26.1	S2 *	5.83	24.6	S3 *	9.67
1987-1991	57.3	41.2	L1.5 *	9.26	27.6	S2 *	5.65	25.5	S3	10.63
1988-1992	52.4	43.8	L2 *	12.81	27.7	S3 *	5.97	24.8	S4 *	14.42
1989-1993	42.9	42.9	L2 *	15.84	27.8	S3 *	5.86	25.0	S4 *	12.35
1990-1994	55.4	42.9	L2 *	10.59	28.4	S3 *	8.70	25.7	S4 *	17.79
1991-1995	62.7	45.4	L1.5 *	6.33	30.8	S3 *	8.03	27.6	R4 *	16.90
1992-1996	62.7	49.5	L1.5 *	6.37	33.3	S2 *	5.54	29.2	R4 *	14.24
1993-1997	76.4	54.1	L1.5 *	2.62	36.3	S2 *	7.81	31.2	R4 *	16.38
1994-1998	62.4	55.1	L1.5 *	7.66	36.0	S3 *	4.71	31.3	R4 *	13.24
1995-1999	70.7	59.7	L1.5 *	4.97	38.5	S2 *	5.47	32.6	R4 *	15.20
1996-2000	71.1	60.6	L1.5 *	4.46	38.7	S3 *	6.23	33.8	R4 *	15.20
1997-2001	74.6	61.0	L1.5 *	3.01	39.8	S3 *	7.33	35.2	R4 *	15.27
1998-2002	72.9	55.7	L1.5 *	3.23	38.3	S3 *	9.93	34.4	R4 *	18.51
1999-2003	75.9	62.4	L1.5 *	3.03	41.7	S3 *	7.91	36.5	R4 *	16.47
2000-2004	62.3	62.3	L1.5 *	7.66	42.0	S3 *	5.01	36.8	S4 *	12.68
2001-2005	54.9	55.6	L1.5 *	8.53	39.4	S3 *	6.50	35.4	S4 *	15.18
2002-2006	31.6	54.2	L1.5 *	16.35	39.5	S3 *	7.70	35.5	S4 *	7.58
2003-2007	13.5	56.5	L2 *	25.65	40.2	S3 *	15.72	35.8	R5 *	7.22
2004-2008	23.4	54.8	L2 *	20.65	40.5	S3 *	11.75	36.5	S4 *	7.55
2005-2009	35.1	56.8	L2 *	15.59	42.4	S3 *	8.36	38.1	S4 *	9.01
2006-2010	50.1	63.0	L1.5 *	11.30	45.3	S3 *	6.42	39.8	S4 *	12.72
2007-2011	52.5	65.3	L1.5 *	10.58	46.3	S3 *	6.27	40.7	S4 *	13.65
2008-2012	64.3	70.5	L1.5 *	6.39	49.1	S3 *	5.75	42.8	S4 *	15.39
2009-2013	65.7	74.4	L1.5 *	6.65	50.8	S3 *	5.74	43.9	S4 *	15.45
2010-2014	64.2	69.7	L1.5 *	6.28	49.2	S3 *	7.34	43.5	S4 *	17.39
2011-2015	62.6	68.1	L1.5 *	6.32	49.2	S3 *	7.79	43.8	S4 *	17.49
2012-2016	67.4	71.3	L1.5 *	4.98	51.3	S3 *	7.97	45.6	S4 *	17.73
2013-2017	57.5	68.6	L2 *	7.56	50.8	S3 *	6.91	45.6	S4 *	15.26
2014-2018	57.1	65.1	L2 *	6.96	49.9	S3 *	8.32	45.6	S4 *	16.55
2015-2019	60.4	66.5	L2 *	6.47	51.1	S3 *	9.12	46.6	S4 *	17.57
2016-2020	65.4	69.8	L2 *	5.56	53.4	S3 *	9.20	48.3	S4 *	17.85
2017-2021	64.1	70.1	L1.5 *	5.64	54.1	S3 *	8.90	49.2	S4 *	16.97
2018-2022	54.4	67.4	L2 *	7.40	53.3	S3 *	7.88	49.1	S4 *	14.75

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 367.00 Underground Conductors and Devices

T-Cut: None

Placement Band: 1961-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Shrinking Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-2022	46.0	65.2	L1.5 *	7.50	51.5	S2 *	5.53	47.4	R4 *	11.20
1987-2022	46.2	65.2	L1.5 *	7.48	51.6	S2 *	5.60	47.5	R4 *	11.19
1989-2022	46.3	65.3	L1.5 *	7.54	51.5	S2 *	5.71	47.6	R4 *	11.19
1991-2022	46.4	65.3	L1.5 *	7.55	51.5	S2 *	5.74	47.6	R4 *	11.23
1993-2022	46.5	65.6	L1.5 *	7.62	51.5	S2 *	5.84	47.7	R4 *	11.32
1995-2022	46.7	65.9	L1.5 *	7.72	51.5	S2 *	5.98	47.8	R4 *	11.45
1997-2022	46.9	65.9	L1.5 *	7.70	51.4	S3 *	6.09	47.9	R4 *	11.52
1999-2022	47.2	66.1	L1.5 *	7.77	51.4	S3 *	6.25	48.0	R4 *	11.75
2001-2022	47.4	66.1	L1.5 *	7.74	51.4	S3 *	6.34	48.0	R4 *	11.94
2003-2022	47.9	66.7	L1.5 *	7.88	51.5	S3 *	6.56	48.2	R4 *	12.36
2005-2022	48.2	66.4	L1.5 *	7.75	51.5	S3 *	6.64	48.2	R4 *	12.56
2007-2022	49.3	67.9	L1.5 *	8.06	51.9	S3 *	6.84	48.3	S4 *	13.29
2009-2022	50.2	68.8	L1.5 *	8.14	52.2	S3 *	6.98	48.3	S4 *	13.80
2011-2022	50.8	68.3	L1.5 *	7.92	52.3	S3 *	7.16	48.3	S4 *	14.12
2013-2022	51.6	67.9	L2 *	7.68	52.5	S3 *	7.39	48.5	S4 *	14.44
2015-2022	52.9	68.1	L2 *	7.56	52.9	S3 *	7.52	48.7	S4 *	14.73
2017-2022	53.7	67.3	L2 *	7.43	53.0	S3 *	7.90	48.8	S4 *	14.95
2019-2022	55.1	69.6	L1.5 *	7.56	54.3	S3 *	7.31	49.7	S4 *	14.20
2021-2022	50.8	66.1	L2 *	8.96	53.1	S3 *	7.91	49.4	S4 *	13.33

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 367.00 Underground Conductors and Devices

T-Cut: None

Placement Band: 1961-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Progressing Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-1986	71.7	31.4	L1.5 *	4.22	21.9	S2	13.79	20.2	S3	20.14
1985-1988	59.2	30.4	L2 *	6.19	21.4	R3 *	14.29	20.3	R4	20.09
1985-1990	53.2	38.1	L1.5 *	9.27	26.2	S2 *	5.24	24.4	S3	8.99
1985-1992	52.9	40.0	L1.5 *	10.11	27.3	S2 *	6.20	24.8	R4 *	13.13
1985-1994	54.4	41.1	L1.5 *	9.60	28.5	S2 *	7.81	25.7	R4 *	15.74
1985-1996	63.5	46.5	L1.5 *	4.86	33.1	S2	5.90	29.6	S3 *	12.33
1985-1998	60.2	48.4	L1.5 *	5.81	35.0	S2	4.81	31.2	S3 *	10.97
1985-2000	67.7	52.6	L1.5 *	3.15	38.5	S2	5.51	33.9	R3 *	11.59
1985-2002	69.1	52.7	L1.5 *	3.15	39.0	S2	7.58	34.5	R3 *	14.52
1985-2004	58.7	56.8	L1.5 *	6.86	42.4	S2	4.22	36.9	R3 *	9.01
1985-2006	31.1	54.4	L1.5 *	16.33	40.4	S2	8.82	35.6	R4 *	5.86
1985-2008	22.3	55.2	L1.5 *	20.76	41.5	S2	13.06	36.7	R4 *	7.17
1985-2010	45.2	58.3	L1.5 *	10.85	44.2	S2	5.86	39.1	R4 *	9.53
1985-2012	54.3	60.8	L1.5 *	6.89	46.4	S2	5.11	41.1	R4 *	11.70
1985-2014	55.1	61.8	L1.5 *	6.40	47.4	S2	5.84	42.3	R4 *	12.84
1985-2016	57.8	63.6	L1.5 *	4.98	49.1	S2	6.31	44.1	R4 *	13.36
1985-2018	49.6	63.4	L1.5 *	7.44	49.3	S2	5.82	44.7	R4 *	12.19
1985-2020	55.2	65.1	L1.5 *	5.03	51.0	S2	6.91	46.5	R4 *	13.66
1985-2022	46.0	65.2	L1.5 *	7.50	51.5	S2 *	5.53	47.4	R4 *	11.20

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 367.00 Underground Conductors and Devices

T-Cut: None

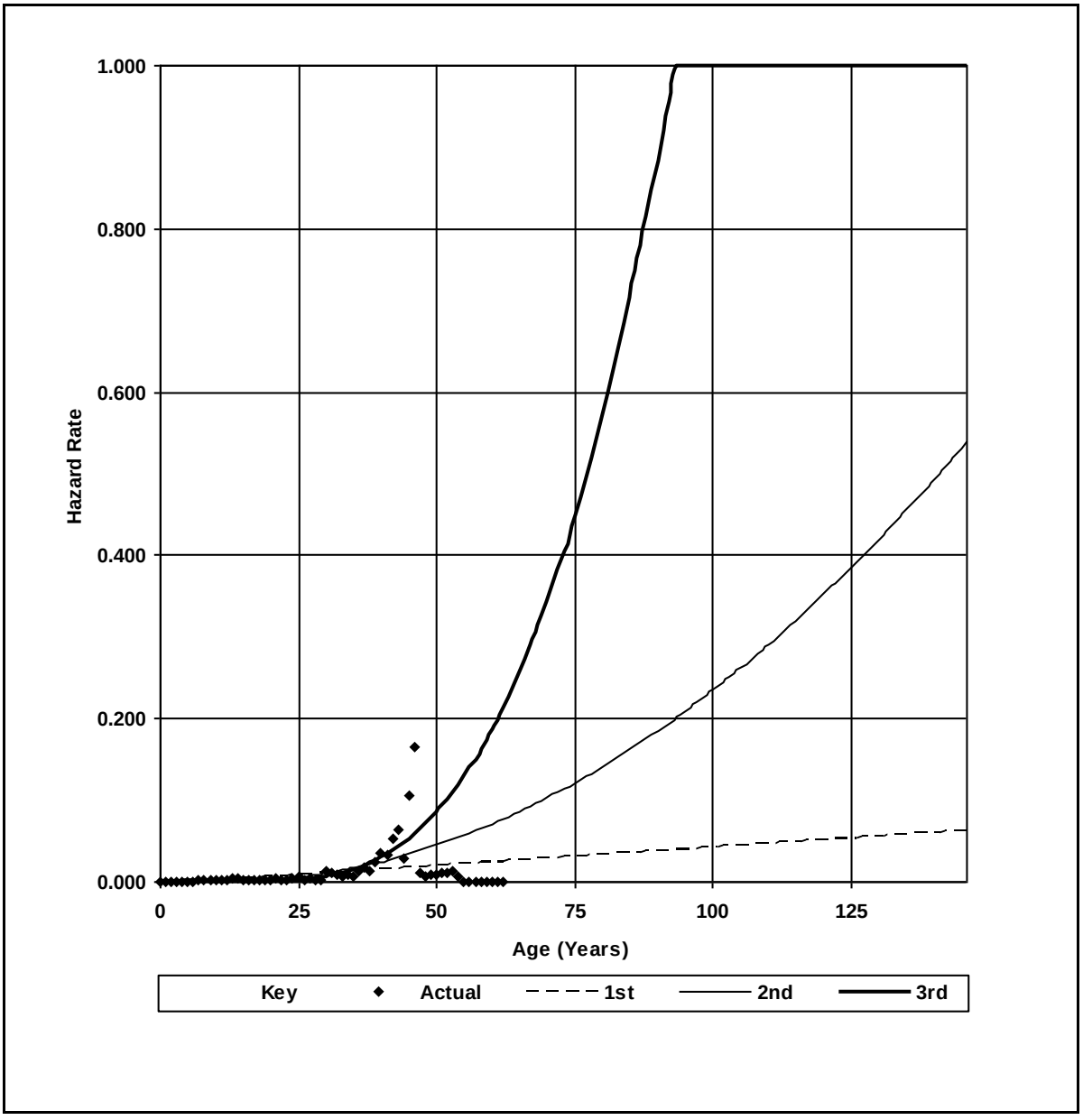
Placement Band: 1961-2022 Observation Band: 1985-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Polynomial Hazard Functions

1st: 65.2-L1.5 2nd: 51.5-S2 3rd: 47.4-R4



OTTER TAIL POWER COMPANY

Distribution Plant

Account: 367.00 Underground Conductors and Devices

T-Cut: None

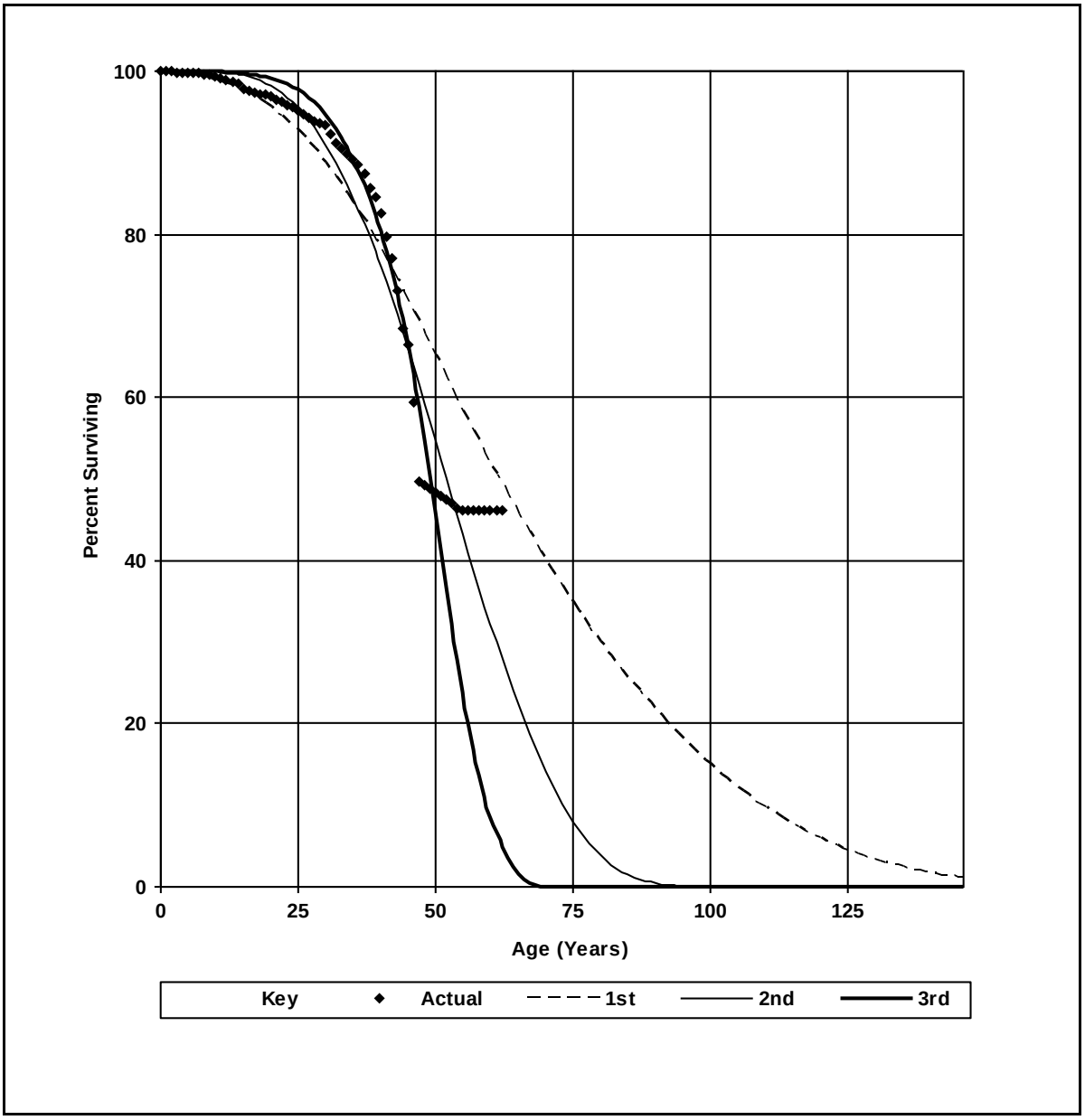
Placement Band: 1961-2022 Observation Band: 1985-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Survivorship Functions

1st: 65.2-L1.5 2nd: 51.5-S2 3rd: 47.4-R4



OTTER TAIL POWER COMPANY

Distribution Plant

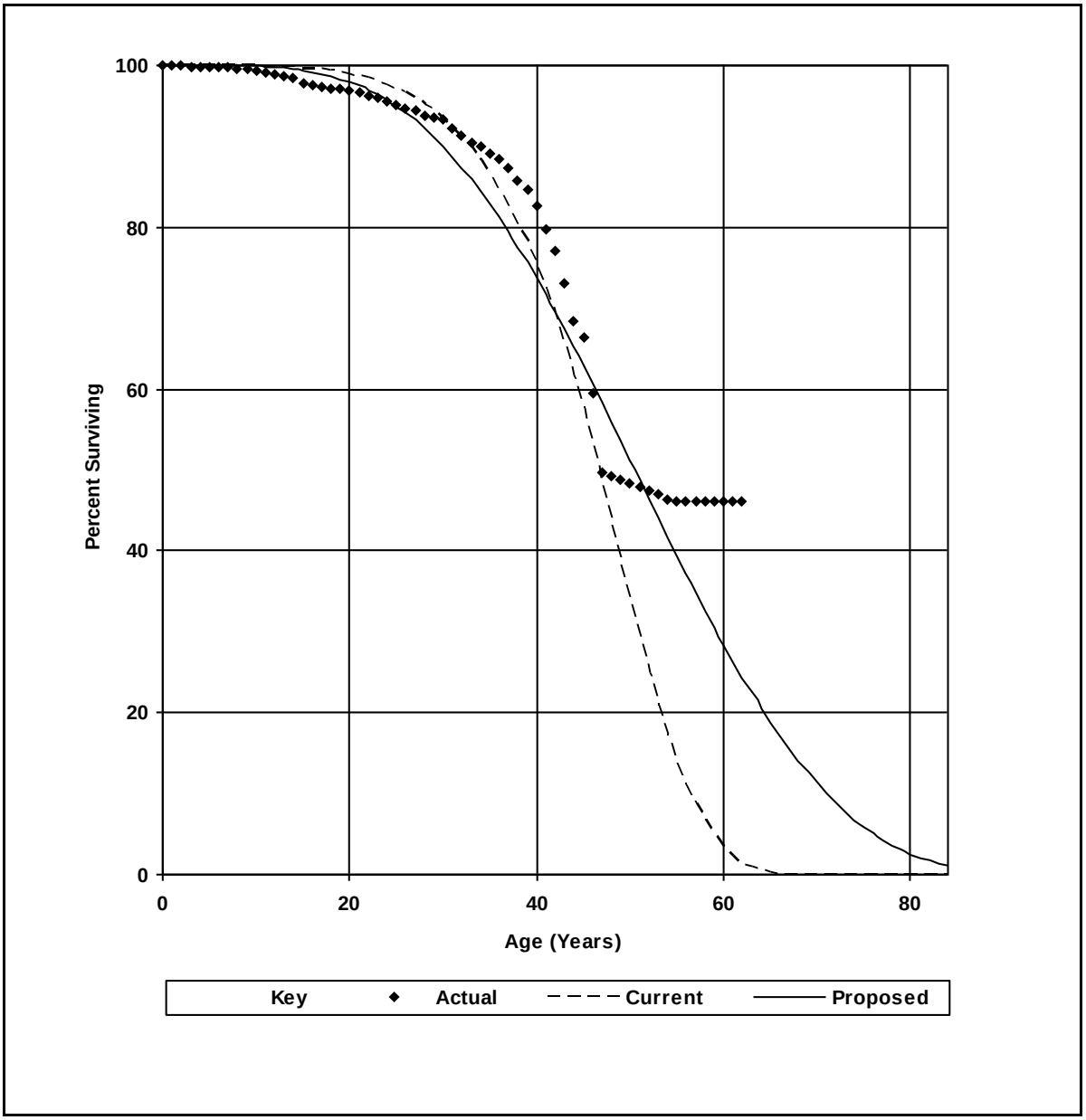
Account: 367.00 Underground Conductors and Devices

T-Cut: None

Placement Band: 1961-2022

Observation Band: 1985-2022

Projection Life Curves **Current: 45.0-R4** **Proposed: 50.0-S2**



Scheduled F
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 367.00 Underground Conductors and Devices

Unadjusted Net Salvage History

		Gross Salvage			Cost of Retiring			Net Salvage		
Year	Retirements	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1986	53,366	63	0.1		2	0.0		61	0.1	
1987	153,771	30,393	19.8		32,328	21.0		(1,935)	-1.3	
1988	86,646	20,322	23.5		24,943	28.8		(4,621)	-5.3	
1989	33,535	8,874	26.5		19,338	57.7		(10,464)	-31.2	
1990	44,668	2,770	6.2	16.8	11,374	25.5	23.7	(8,604)	-19.3	-6.9
1991	71,454	17,585	24.6	20.5	28,784	40.3	29.9	(11,199)	-15.7	-9.4
1992	115,072	2,382	2.1	14.8	19,879	17.3	29.7	(17,497)	-15.2	-14.9
1993	178,773	14,021	7.8	10.3	35,369	19.8	25.9	(21,348)	-11.9	-15.6
1994	97,981	7,215	7.4	8.7	17,986	18.4	22.3	(10,771)	-11.0	-13.7
1995	144,628	90,304	62.4	21.6	15,120	10.5	19.3	75,184	52.0	2.4
1996	72,951	3,947	5.4	19.3	23,579	32.3	18.4	(19,632)	-26.9	1.0
1997	102,039	6,801	6.7	20.5	9,503	9.3	17.0	(2,702)	-2.6	3.5
1998	166,102	5,441	3.3	19.5	11,272	6.8	13.3	(5,831)	-3.5	6.2
1999	103,691	13,542	13.1	20.4	12,281	11.8	12.2	1,261	1.2	8.2
2000	102,007	3,243	3.2	6.0	13,443	13.2	12.8	(10,200)	-10.0	-6.8
2001	109,750	9,030	8.2	6.5	6,980	6.4	9.2	2,050	1.9	-2.6
2002	293,541	7,361	2.5	5.0	21,004	7.2	8.4	(13,643)	-4.6	-3.4
2003	74,843	1,568	2.1	5.1	11,677	15.6	9.6	(10,109)	-13.5	-4.5
2004	124,312	10,245	8.2	4.5	10,756	8.7	9.1	(511)	-0.4	-4.6
2005	322,750	3,752	1.2	3.5	15,171	4.7	7.1	(11,419)	-3.5	-3.6
2006	225,832	9,797	4.3	3.1	32,051	14.2	8.7	(22,254)	-9.9	-5.6
2007	210,688	8,550	4.1	3.5	24,520	11.6	9.8	(15,971)	-7.6	-6.3
2008	209,566	6,249	3.0	3.5	15,302	7.3	8.9	(9,053)	-4.3	-5.4
2009	128,769	9,133	7.1	3.4	14,177	11.0	9.2	(5,044)	-3.9	-5.8
2010	150,698	(764)	-0.5	3.6	15,793	10.5	11.0	(16,557)	-11.0	-7.4
2011	217,717	72,331	33.2	10.4	28,093	12.9	10.7	44,238	20.3	-0.3
2012	155,209	21,370	13.8	12.6	25,820	16.6	11.5	(4,450)	-2.9	1.1
2013	170,086	10,712	6.3	13.7	27,637	16.2	13.6	(16,926)	-10.0	0.2
2014	311,061	186,035	59.8	28.8	52,015	16.7	14.9	134,020	43.1	14.0
2015	263,127	38,951	14.8	29.5	63,816	24.3	17.7	(24,865)	-9.4	11.8
2016	154,495	11,667	7.6	25.5	50,566	32.7	20.9	(38,900)	-25.2	4.6
2017	296,444	32,366	10.9	23.4	68,637	23.2	22.0	(36,272)	-12.2	1.4
2018	360,186	55,898	15.5	23.5	79,148	22.0	22.7	(23,250)	-6.5	0.8
2019	280,041	77,509	27.7	16.0	75,898	27.1	25.0	1,610	0.6	-9.0
2020	229,364	67,008	29.2	18.5	71,432	31.1	26.2	(4,424)	-1.9	-7.7
2021	238,744	185,143	77.5	29.8	74,140	31.1	26.3	111,003	46.5	3.5
2022	430,989	69,705	16.2	29.6	145,733	33.8	29.0	(76,027)	-17.6	0.6
Total	6,484,897	1,120,516	17.3		1,205,569	18.6		(85,053)	-1.3	

Scheduled F
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 367.00 Underground Conductors and Devices

Adjusted Net Salvage History

		Gross Salvage			Cost of Retiring			Net Salvage		
Year	Retirements	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1986	53,366	63	0.1		2	0.0		61	0.1	
1987	153,801	30,393	19.8		32,328	21.0		(1,935)	-1.3	
1988	86,646	20,322	23.5		24,943	28.8		(4,621)	-5.3	
1989	33,696	8,874	26.3		19,338	57.4		(10,464)	-31.1	
1990	44,668	2,770	6.2	16.8	11,374	25.5	23.6	(8,604)	-19.3	-6.9
1991	71,454	17,585	24.6	20.5	28,784	40.3	29.9	(11,199)	-15.7	-9.4
1992	115,633	2,382	2.1	14.7	19,879	17.2	29.6	(17,497)	-15.1	-14.9
1993	178,773	14,021	7.8	10.3	35,369	19.8	25.8	(21,348)	-11.9	-15.6
1994	97,981	7,215	7.4	8.6	17,986	18.4	22.3	(10,771)	-11.0	-13.7
1995	144,628	90,304	62.4	21.6	15,120	10.5	19.3	75,184	52.0	2.4
1996	72,951	3,947	5.4	19.3	23,579	32.3	18.4	(19,632)	-26.9	1.0
1997	102,039	6,801	6.7	20.5	9,503	9.3	17.0	(2,702)	-2.6	3.5
1998	166,102	5,441	3.3	19.5	11,272	6.8	13.3	(5,831)	-3.5	6.2
1999	103,691	13,542	13.1	20.4	12,281	11.8	12.2	1,261	1.2	8.2
2000	102,007	3,243	3.2	6.0	13,443	13.2	12.8	(10,200)	-10.0	-6.8
2001	109,750	9,030	8.2	6.5	6,980	6.4	9.2	2,050	1.9	-2.6
2002	293,541	7,361	2.5	5.0	21,004	7.2	8.4	(13,643)	-4.6	-3.4
2003	74,843	1,568	2.1	5.1	11,677	15.6	9.6	(10,109)	-13.5	-4.5
2004	124,312	10,145	8.2	4.4	10,756	8.7	9.1	(611)	-0.5	-4.6
2005	322,750	3,622	1.1	3.4	15,171	4.7	7.1	(11,549)	-3.6	-3.7
2006	225,832	9,797	4.3	3.1	32,051	14.2	8.7	(22,254)	-9.9	-5.6
2007	210,688	8,550	4.1	3.5	24,520	11.6	9.8	(15,971)	-7.6	-6.3
2008	209,566	6,249	3.0	3.5	15,302	7.3	8.9	(9,053)	-4.3	-5.4
2009	128,769	9,133	7.1	3.4	14,177	11.0	9.2	(5,044)	-3.9	-5.8
2010	150,698	(764)	-0.5	3.6	15,793	10.5	11.0	(16,557)	-11.0	-7.4
2011	217,717	55,162	25.3	8.5	28,093	12.9	10.7	27,069	12.4	-2.1
2012	155,209	21,370	13.8	10.6	25,820	16.6	11.5	(4,450)	-2.9	-0.9
2013	170,086	10,712	6.3	11.6	27,637	16.2	13.6	(16,926)	-10.0	-1.9
2014	311,061	65,325	21.0	15.1	52,015	16.7	14.9	13,310	4.3	0.2
2015	263,127	38,046	14.5	17.1	63,816	24.3	17.7	(25,770)	-9.8	-0.6
2016	154,495	11,230	7.3	13.9	50,566	32.7	20.9	(39,337)	-25.5	-6.9
2017	296,444	32,366	10.9	13.2	68,637	23.2	22.0	(36,272)	-12.2	-8.8
2018	360,186	55,898	15.5	14.6	79,148	22.0	22.7	(23,250)	-6.5	-8.0
2019	280,041	77,509	27.7	15.9	75,898	27.1	25.0	1,610	0.6	-9.1
2020	229,364	67,008	29.2	18.5	71,432	31.1	26.2	(4,424)	-1.9	-7.7
2021	238,744	185,143	77.5	29.8	74,140	31.1	26.3	111,003	46.5	3.5
2022	430,989	69,705	16.2	29.6	145,733	33.8	29.0	(76,027)	-17.6	0.6
Total	6,485,649	981,066	15.1		1,205,569	18.6		(224,503)	-3.5	

Schedule A
Page 1 of 2

OTTER TAIL POWER COMPANY

Distribution Plant
Account: 368.00 Line Transformers

Dispersion: 45 - S1.5
Procedure: Vintage Group

Generation Arrangement

	December 31, 2022							
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2022	0.5	7,539,985	45.00	44.50	0.9889	1.0000	7,456,216	167,555
2021	1.5	6,852,845	45.00	43.50	0.9667	1.0000	6,624,682	152,285
2020	2.5	5,411,412	45.00	42.51	0.9446	1.0000	5,111,590	120,253
2019	3.5	6,668,828	45.00	41.52	0.9226	1.0000	6,152,662	148,195
2018	4.5	5,749,592	45.00	40.53	0.9008	1.0000	5,179,150	127,772
2017	5.5	5,333,756	45.00	39.56	0.8792	1.0000	4,689,404	118,541
2016	6.5	5,361,358	45.00	38.59	0.8576	1.0000	4,597,696	119,131
2015	7.5	5,254,509	45.01	37.64	0.8363	1.0000	4,394,199	116,749
2014	8.5	5,307,578	45.01	36.69	0.8152	1.0000	4,326,788	117,917
2013	9.5	5,007,776	45.02	35.76	0.7944	1.0000	3,978,177	111,242
2012	10.5	5,485,849	44.98	34.84	0.7747	1.0000	4,249,656	121,968
2011	11.5	5,436,570	45.03	33.94	0.7536	1.0000	4,097,058	120,724
2010	12.5	5,013,216	45.04	33.05	0.7337	1.0000	3,678,425	111,309
2009	13.5	4,312,132	45.04	32.17	0.7143	1.0000	3,080,069	95,740
2008	14.5	4,411,479	45.06	31.31	0.6950	1.0000	3,065,821	97,912
2007	15.5	4,364,440	45.05	30.47	0.6763	1.0000	2,951,822	96,879
2006	16.5	4,808,070	45.07	29.64	0.6578	1.0000	3,162,586	106,690
2005	17.5	2,785,283	44.90	28.83	0.6422	1.0000	1,788,796	62,039
2004	18.5	2,826,079	44.78	28.04	0.6262	1.0000	1,769,634	63,108
2003	19.5	1,278,950	44.95	27.27	0.6066	1.0000	775,846	28,453
2002	20.5	832,838	44.51	26.51	0.5956	1.0000	496,040	18,711
2001	21.5	1,508,944	43.69	25.77	0.5899	1.0000	890,115	34,538
2000	22.5	1,564,730	43.00	25.05	0.5825	1.0000	911,486	36,387
1999	23.5	1,305,957	43.78	24.35	0.5561	1.0000	726,293	29,831
1998	24.5	999,492	45.07	23.66	0.5250	1.0000	524,684	22,175
1997	25.5	1,606,744	43.39	22.99	0.5299	1.0000	851,440	37,032
1996	26.5	1,563,545	43.04	22.34	0.5191	1.0000	811,579	36,329
1995	27.5	924,910	39.70	21.71	0.5467	1.0000	505,647	23,296
1994	28.5	1,254,755	41.19	21.09	0.5120	1.0000	642,375	30,464
1993	29.5	1,053,481	45.19	20.48	0.4533	1.0000	477,516	23,311
1992	30.5	528,897	41.81	19.90	0.4759	1.0000	251,725	12,651
1991	31.5	735,900	44.44	19.33	0.4349	1.0000	320,007	16,558
1990	32.5	644,915	42.08	18.77	0.4461	1.0000	287,691	15,326
1989	33.5	1,908,942	45.69	18.23	0.3990	1.0000	761,725	41,784
1988	34.5	1,250,650	45.32	17.70	0.3906	1.0000	488,523	27,595
1987	35.5	722,389	46.40	17.19	0.3705	1.0000	267,645	15,570
1986	36.5	585,504	46.14	16.69	0.3618	1.0000	211,823	12,691

OTTER TAIL POWER COMPANY

Distribution Plant
Account: 368.00 Line Transformers

Dispersion: 45 - S1.5
Procedure: Vintage Group

Generation Arrangement

	December 31, 2022							
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1985	37.5	626,347	42.76	16.20	0.3790	1.0000	237,374	14,649
1984	38.5	538,130	45.18	15.73	0.3481	1.0000	187,348	11,910
1983	39.5	1,761,028	46.17	15.27	0.3307	1.0000	582,360	38,140
1982	40.5	403,552	43.53	14.82	0.3404	1.0000	137,371	9,270
1981	41.5	1,263,768	46.13	14.38	0.3118	1.0000	393,998	27,398
1980	42.5	780,842	46.88	13.95	0.2977	1.0000	232,429	16,658
1979	43.5	778,661	46.26	13.54	0.2926	1.0000	227,837	16,831
1978	44.5	839,397	45.33	13.13	0.2897	1.0000	243,145	18,519
1977	45.5	714,222	45.43	12.73	0.2803	1.0000	200,180	15,722
1976	46.5	627,398	44.92	12.35	0.2748	1.0000	172,415	13,966
1975	47.5	482,819	47.61	11.97	0.2513	1.0000	121,348	10,140
1974	48.5	441,634	46.81	11.60	0.2478	1.0000	109,418	9,435
1973	49.5	308,101	48.84	11.24	0.2300	1.0000	70,877	6,308
1972	50.5	122,625	44.29	10.88	0.2457	1.0000	30,131	2,769
1971	51.5	166,513	44.81	10.54	0.2351	1.0000	39,151	3,716
1970	52.5	208,740	47.52	10.20	0.2146	1.0000	44,795	4,392
1969	53.5	177,199	50.57	9.87	0.1951	1.0000	34,571	3,504
1968	54.5	268,903	52.42	9.54	0.1820	1.0000	48,950	5,130
1967	55.5	71,130	46.50	9.22	0.1984	1.0000	14,110	1,530
1966	56.5	23,254	43.95	8.91	0.2028	1.0000	4,715	529
1965	57.5	198,794	51.78	8.61	0.1662	1.0000	33,034	3,839
1964	58.5	103,382	52.91	8.30	0.1570	1.0000	16,228	1,954
1963	59.5	81,617	51.80	8.01	0.1546	1.0000	12,618	1,576
1962	60.5	67,774	51.61	7.72	0.1495	1.0000	10,135	1,313
1961	61.5	80,085	52.02	7.43	0.1429	1.0000	11,441	1,540
1960	62.5	8,925	46.00	7.15	0.1554	1.0000	1,387	194
1957	65.5	2,677	40.91	6.33	0.1546	1.0000	414	65
Total	14.5	$129,349,816	44.92	32.56	0.7250	1.0000	$93,774,371	$2,879,704

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 368.00 Line Transformers

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2022	0.5	7,539,985		7,539,985	1.0000	0.5000
2021	1.5	6,852,845		6,852,845	1.0000	1.5000
2020	2.5	5,411,412		5,411,412	1.0000	2.5000
2019	3.5	6,668,828		6,668,828	1.0000	3.5000
2018	4.5	5,753,281		5,749,592	0.9994	4.4978
2017	5.5	5,353,546		5,333,756	0.9963	5.4930
2016	6.5	5,361,358		5,361,358	1.0000	6.5000
2015	7.5	5,254,509		5,254,509	1.0000	7.5000
2014	8.5	5,307,578		5,307,578	1.0000	8.5000
2013	9.5	5,007,776		5,007,776	1.0000	9.5000
2012	10.5	5,510,606		5,485,849	0.9955	10.4528
2011	11.5	5,438,086		5,436,570	0.9997	11.4974
2010	12.5	5,025,481		5,013,216	0.9976	12.4897
2009	13.5	4,333,134		4,312,132	0.9952	13.4739
2008	14.5	4,432,744		4,411,479	0.9952	14.4688
2007	15.5	4,416,586		4,364,440	0.9882	15.4380
2006	16.5	4,883,077		4,808,070	0.9846	16.4226
2005	17.5	2,905,228		2,785,283	0.9587	17.2155
2004	18.5	2,989,931		2,826,079	0.9452	18.0582
2003	19.5	1,340,967		1,278,950	0.9538	19.1746
2002	20.5	917,178		832,838	0.9080	19.6777
2001	21.5	1,705,596		1,508,944	0.8847	19.7874
2000	22.5	2,187,118		1,564,730	0.7154	20.0238
1999	23.5	1,608,929		1,305,957	0.8117	21.7111
1998	24.5	1,187,240		999,492	0.8419	23.9059
1997	25.5	1,932,767		1,606,744	0.8313	23.1094
1996	26.5	2,024,994		1,563,545	0.7721	23.6357
1995	27.5	1,692,309		924,910	0.5465	21.1601
1994	28.5	1,884,752		1,254,755	0.6657	23.4936
1993	29.5	1,196,973		1,053,481	0.8801	28.3281
1992	30.5	789,394		528,897	0.6700	25.7584
1991	31.5	862,077		735,900	0.8536	29.1931
1990	32.5	991,037		644,915	0.6507	27.6080
1989	33.5	2,234,452		1,908,942	0.8543	31.9767
1988	34.5	1,549,766		1,250,650	0.8070	32.3541
1987	35.5	829,595		722,389	0.8708	34.1523
1986	36.5	697,193		585,504	0.8398	34.5923
1985	37.5	921,085		626,347	0.6800	31.8956

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 368.00 Line Transformers

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1984	38.5		777,419	538,130	0.6922	34.9813
1983	39.5		2,202,959	1,761,028	0.7994	36.6072
1982	40.5		679,876	403,552	0.5936	34.5836
1981	41.5		1,827,772	1,263,768	0.6914	37.7695
1980	42.5		1,127,386	780,842	0.6926	39.0880
1979	43.5		1,271,335	778,661	0.6125	39.0210
1978	44.5		1,601,346	839,397	0.5242	38.6094
1977	45.5		1,375,280	714,222	0.5193	39.2111
1976	46.5		1,340,770	627,398	0.4679	39.1819
1975	47.5		939,453	482,819	0.5139	42.3261
1974	48.5		926,024	441,634	0.4769	41.9511
1973	49.5		576,862	308,101	0.5341	44.3919
1972	50.5		410,695	122,625	0.2986	40.2234
1971	51.5		462,698	166,513	0.3599	41.1105
1970	52.5		433,009	208,740	0.4821	44.1599
1969	53.5		334,896	177,199	0.5291	47.5316
1968	54.5		500,127	268,903	0.5377	49.6747
1967	55.5		434,280	71,130	0.1638	44.0293
1966	56.5		314,667	23,254	0.0739	41.7417
1965	57.5		383,139	198,794	0.5189	49.8133
1964	58.5		266,056	103,382	0.3886	51.1546
1963	59.5		285,699	81,617	0.2857	50.2529
1962	60.5		282,057	67,774	0.2403	50.2426
1961	61.5		348,979	80,085	0.2295	50.8225
1960	62.5		352,519	8,925	0.0253	44.9624
1959	63.5		304,806		0.0000	42.8919
1958	64.5		298,158		0.0000	42.2956
1957	65.5		236,760	2,677	0.0113	40.2434
1956	66.5		204,474		0.0000	37.3813
1955	67.5		158,927		0.0000	36.4333
1954	68.5		81,363		0.0000	37.0255
1953	69.5		75,984		0.0000	37.2813
1952	70.5		37,957		0.0000	37.5770
1951	71.5		34,661		0.0000	38.7383
1950	72.5		18,494		0.0000	39.8341
1949	73.5		37,345		0.0000	40.4566
1948	74.5		30,069		0.0000	40.4386
1947	75.5		17,197		0.0000	41.2486

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 368.00 Line Transformers

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1946	76.5		9,863		0.0000	41.7799
1945	77.5		12,516		0.0000	42.5908
1944	78.5		4,559		0.0000	43.5769
1943	79.5		1,349		0.0000	44.6412
1942	80.5		2,154		0.0000	45.2841
1941	81.5		1,542		0.0000	46.9728
1940	82.5		910		0.0000	47.5747
1939	83.5		908		0.0000	49.4229
1938	84.5		1,116		0.0000	50.3665
1937	85.5		990		0.0000	51.5121
1936	86.5		716		0.0000	52.0377
1935	87.5		612		0.0000	53.0033
1934	88.5		330		0.0000	54.1212
1933	89.5		163		0.0000	55.1779
1932	90.5		408		0.0000	56.2549
1931	91.5		602		0.0000	57.3455
1930	92.5		959		0.0000	58.1470
1929	93.5		770		0.0000	58.8130
1928	94.5		699		0.0000	59.5579
1927	95.5		500		0.0000	60.0000
1926	96.5		321		0.0000	61.0000
1925	97.5		297		0.0000	62.0000
1924	98.5		497		0.0000	63.0000
1923	99.5		49		0.0000	64.0000
1922	100.5		55		0.0000	65.0000
1921	101.5		87		0.0000	66.0000
1920	102.5		33		0.0000	67.0000
1919	103.5		40		0.0000	68.0000
1918	104.5		27		0.0000	69.0000
1917	105.5		522		0.0000	70.0000
Total	14.5	$124,999,410	$21,035,092	$129,349,816	0.8857	

Schedule C
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 368.00 Line Transformers

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	21,234,969	771,030			22,005,999
1986	22,005,999	683,682			22,689,681
1987	22,689,681	820,432	195,920		23,314,193
1988	23,314,193	1,551,868	226,995	5,242	24,644,308
1989	24,644,308	2,263,122	117,996	(5,527)	26,783,907
1990	26,783,907	991,037	326,221	4,616	27,453,339
1991	27,453,339	862,078	207,646	(12,467)	28,095,304
1992	28,095,304	786,675	150,570	(9,787)	28,721,622
1993	28,721,622	1,192,241	195,536	4,252	29,722,579
1994	29,722,579	1,886,432	149,575		31,459,436
1995	31,459,436	1,686,752	314,072	10,338	32,842,454
1996	32,842,454	2,027,115	147,983	4,510	34,726,096
1997	34,726,096	1,912,324	55,522	(1)	36,582,897
1998	36,582,897	1,187,240	153,733		37,616,404
1999	37,616,404	1,609,327	156,027	(208)	39,069,497
2000	39,069,497	2,188,835	166,433		41,091,899
2001	41,091,899	1,705,596	192,474		42,605,021
2002	42,605,021	916,851	277,076	317	43,245,113
2003	43,245,113	1,337,634	2,873,659	32	41,709,120
2004	41,709,120	2,985,750	441,561	(15,540)	44,237,769
2005	44,237,769	2,896,827	432,818	3	46,701,781
2006	46,701,781	3,131,711	360,187	(448)	49,472,857
2007	49,472,857	4,655,291	486,133	(40,432)	53,601,583
2008	53,601,583	6,003,190	483,256	56,694	59,178,212
2009	59,178,212	3,936,418	458,656	3,951	62,659,924
2010	62,659,924	5,098,877	731,745		67,027,056
2011	67,027,056	4,566,114	500,083	93,606	71,186,693
2012	71,186,693	4,917,618	428,907	21,375	75,696,778
2013	75,696,778	4,961,189	516,831	(8,728)	80,132,409
2014	80,132,409	5,775,912	544,924	2,900	85,366,296
2015	85,366,296	4,849,271	521,544	67,990	89,762,013
2016	89,762,013	4,543,501	574,675	(17,411)	93,713,427
2017	93,713,427	4,855,223	594,326	2,579	97,976,903
2018	97,976,903	6,210,843	794,330	24,015	103,417,431
2019	103,417,431	6,963,818	1,010,830	(4,814)	109,365,606
2020	109,365,606	4,032,485	676,280		112,721,811
2021	112,721,811	7,985,765	650,667	(25,100)	120,031,810
2022	120,031,810	9,887,502	569,496		129,349,816

Schedule C
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 368.00 Line Transformers

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	21,060,249	924,236			21,984,485
1986	21,984,485	718,377			22,702,862
1987	22,702,862	825,004	195,920		23,331,946
1988	23,331,946	1,550,708	226,995	5,242	24,660,901
1989	24,660,901	2,263,122	117,996	(5,527)	26,800,500
1990	26,800,500	991,037	326,221	4,616	27,469,933
1991	27,469,933	862,078	207,646	(12,467)	28,111,898
1992	28,111,898	776,714	150,570	(9,787)	28,728,254
1993	28,728,254	1,192,241	195,536	4,252	29,729,212
1994	29,729,212	1,886,432	149,575		31,466,069
1995	31,466,069	1,686,752	314,072	10,338	32,849,087
1996	32,849,087	2,024,994	147,983	4,510	34,730,607
1997	34,730,607	1,912,324	55,522	(1)	36,587,409
1998	36,587,409	1,187,240	153,733		37,620,916
1999	37,620,916	1,608,602	156,027	(208)	39,073,284
2000	39,073,284	2,188,835	166,433		41,095,686
2001	41,095,686	1,705,596	192,474		42,608,808
2002	42,608,808	917,178	277,076	317	43,249,227
2003	43,249,227	1,340,967	2,873,659	32	41,716,567
2004	41,716,567	2,989,931	441,561	(15,542)	44,249,395
2005	44,249,395	2,905,228	432,818		46,721,805
2006	46,721,805	4,883,526	360,187	(449)	51,244,694
2007	51,244,694	4,416,586	486,133	(40,432)	55,134,716
2008	55,134,716	4,392,025	483,256	56,694	59,100,179
2009	59,100,179	4,335,839	458,656	3,951	62,981,313
2010	62,981,313	4,997,275	731,745		67,246,843
2011	67,246,843	5,415,644	500,083	93,604	72,256,008
2012	72,256,008	5,485,341	428,907	21,375	77,333,817
2013	77,333,817	5,000,703	516,831	(8,728)	81,808,961
2014	81,808,961	5,229,326	544,924	2,900	86,496,263
2015	86,496,263	5,261,442	521,544	67,990	91,304,150
2016	91,304,150	5,333,323	574,675	(17,411)	96,045,387
2017	96,045,387	5,348,247	594,326	2,579	100,801,887
2018	100,801,887	5,757,259	794,330	24,015	105,788,831
2019	105,788,831	6,693,928	1,010,830	(4,814)	111,467,116
2020	111,467,116	5,411,412	676,280		116,202,248
2021	116,202,248	6,852,845	650,667	(25,100)	122,379,326
2022	122,379,326	7,539,985	569,496		129,349,816

Schedule D
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 368.00 Line Transformers

T-Cut: None

Placement Band: 1917-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Rolling Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-1989	0.0	47.8	L2*	23.04	36.9	R3*	8.02	37.8	R4*	5.67
1986-1990	0.0	40.4	L2*	16.76	34.0	R3*	7.12	35.5	R4*	4.54
1987-1991	0.0	38.1	L2*	14.55	33.0	R3*	6.81	34.5	R4*	3.60
1988-1992	0.0	40.3	L2*	17.19	34.3	R3*	7.87	34.9	R4*	3.82
1989-1993	0.0	41.9	L2*	18.51	35.8	R3*	8.88	35.4	R4*	4.28
1990-1994	0.0	43.1	L2*	19.76	36.6	R3*	10.58	35.8	R4*	5.49
1991-1995	0.0	46.5	L2*	19.77	38.8	R2.5*	13.96	36.8	R4*	8.22
1992-1996	0.0	49.0	L2*	19.32	40.0	R3*	14.74	37.6	R4*	9.86
1993-1997	0.0	53.9	L1.5*	15.87	42.9	R3*	13.27	39.4	R4*	10.32
1994-1998	15.0	58.2	L1.5*	14.55	44.3	R3*	11.60	40.7	R4*	8.76
1995-1999	6.1	61.8	L1.5*	16.68	46.6	R2.5	13.85	42.3	R4*	11.20
1996-2000	15.7	64.7	L1.5*	16.59	46.7	R3*	12.83	43.3	R4*	10.21
1997-2001	7.6	64.6	L1.5*	18.87	46.6	R3*	14.62	43.3	R4*	11.58
1998-2002	20.8	58.6	L1.5*	13.92	44.1	R3*	10.39	41.9	R4*	7.74
1999-2003	10.3	46.4	O2	9.87	33.5	SC	7.39	32.4	R0.5	4.64
2000-2004	2.1	41.1	O2	10.78	32.4	SC	7.94	31.9	R0.5	5.31
2001-2005	0.6	38.1	L0	10.78	31.7	R0.5	7.76	31.6	R0.5*	5.41
2002-2006	0.9	37.4	L0	9.89	31.9	R0.5	6.96	31.6	R0.5*	4.88
2003-2007	9.9	37.0	L0	7.01	32.5	R0.5	4.73	31.7	R0.5	3.49
2004-2008	18.9	45.1	L2*	9.08	41.5	S3*	5.14	41.2	R4*	4.74
2005-2009	23.0	45.8	L2*	8.75	42.5	S3*	4.49	42.3	R4*	4.32
2006-2010	0.0	45.5	L2*	7.89	43.2	S2*	4.72	43.1	S3*	4.75
2007-2011	0.0	45.6	L2*	7.81	43.7	S2*	3.92	44.0	S2*	3.99
2008-2012	27.8	46.6	L2*	6.94	44.7	S2*	2.80	44.9	S2*	2.78
2009-2013	26.1	46.9	L2*	6.64	45.2	S2*	2.22	45.4	S2*	2.21
2010-2014	24.7	47.2	L2*	6.04	45.6	S2*	1.56	45.7	S2*	1.54
2011-2015	27.3	49.4	L2*	5.71	47.2	S2*	1.40	47.0	S2*	1.53
2012-2016	26.2	50.1	L2*	5.23	47.9	S2*	1.17	47.5	S2*	1.28
2013-2017	24.6	49.9	L2*	4.86	48.0	S2	1.18	47.5	S2*	1.23
2014-2018	23.1	49.5	L1.5*	4.07	47.9	S1.5	1.32	47.3	S2*	1.29
2015-2019	21.2	48.7	L1.5*	2.85	47.4	S1.5*	1.87	46.7	S1.5*	1.71
2016-2020	23.4	49.5	L1.5*	2.26	48.3	S1*	2.31	47.5	S1*	2.21
2017-2021	23.0	50.2	L1.5*	2.25	49.0	S1*	2.28	48.4	S1*	2.18
2018-2022	18.6	51.7	L1.5*	3.25	50.5	S1*	3.06	49.4	S1*	2.77

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 368.00 Line Transformers

T-Cut: None

Placement Band: 1917-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Shrinking Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-2022	0.0	48.6	L1.5 *	6.72	45.3	S1.5	2.01	45.0	S1.5	1.87
1987-2022	0.0	48.3	L1.5 *	7.12	45.2	S1.5	2.54	44.9	S1.5	2.34
1989-2022	13.3	48.5	L1.5 *	5.08	45.4	S1.5	1.60	45.1	S1.5	1.73
1991-2022	13.5	48.8	L1.5 *	5.11	45.5	S1.5	1.62	45.2	S1.5	1.75
1993-2022	13.6	48.9	L1.5 *	5.11	45.6	S1.5	1.62	45.3	S1.5	1.75
1995-2022	13.6	48.8	L1.5 *	5.04	45.7	S1.5	1.61	45.3	R2	1.73
1997-2022	13.7	48.8	L1.5 *	4.98	45.8	S1.5	1.59	45.4	S1.5	1.69
1999-2022	13.6	48.4	L1.5 *	4.72	45.6	S1.5	1.55	45.2	S1.5	1.64
2001-2022	13.5	47.9	L1.5 *	4.43	45.4	S1.5	1.47	45.1	S1.5	1.53
2003-2022	13.6	47.6	L1.5 *	4.04	45.4	S1	1.30	45.1	S1.5	1.32
2005-2022	14.7	49.1	L1.5 *	4.41	47.3	S1.5	1.25	47.4	S1.5	1.25
2007-2022	15.5	49.6	L1.5 *	3.89	47.8	S1.5 *	1.13	48.1	S1.5	1.22
2009-2022	15.7	49.9	L1.5 *	3.75	48.2	S1.5 *	1.26	48.3	S1.5 *	1.31
2011-2022	16.2	50.7	L1.5 *	3.86	48.9	S1.5 *	1.72	48.5	S1.5 *	1.52
2013-2022	16.6	50.9	L1.5 *	3.59	49.2	S1.5 *	2.05	48.7	S1.5 *	1.81
2015-2022	17.2	51.4	L1.5 *	3.46	49.8	S1 *	2.45	49.0	S1.5 *	2.12
2017-2022	18.0	51.6	L1.5 *	3.25	50.1	S1 *	2.76	49.2	S1 *	2.44
2019-2022	20.0	53.0	L1.5 *	3.55	51.6	S1 *	3.46	50.3	S1 *	3.11
2021-2022	21.1	56.5	L1.5 *	4.48	53.5	S1.5 *	2.99	52.2	R2.5 *	2.46

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 368.00 Line Transformers

T-Cut: None

Placement Band: 1917-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Progressing Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-1986	100.0				No Retirements					
1985-1988	0.0	48.5	L1.5*	23.81	37.0	R3*	8.18	37.9	R4*	6.48
1985-1990	0.0	42.8	L2*	18.80	35.2	R3*	7.42	36.4	R4*	5.17
1985-1992	0.0	43.2	L2*	18.81	35.8	R3*	7.66	36.6	R4*	4.55
1985-1994	0.0	44.8	L2*	20.25	36.7	R3*	8.75	37.1	R4*	5.17
1985-1996	0.0	45.6	L2*	21.14	37.6	R3*	10.12	37.4	R4*	6.22
1985-1998	0.0	49.3	L1.5*	23.63	39.7	R3*	11.12	38.9	R4*	6.70
1985-2000	0.0	51.5	L1.5*	24.35	41.2	R3*	11.38	40.0	R4*	6.69
1985-2002	0.0	51.9	L1.5*	23.27	41.5	R3*	10.11	40.4	R4*	5.38
1985-2004	0.0	47.6	L1	19.63	38.4	R2	8.70	37.7	R2.5*	4.62
1985-2006	0.0	46.7	L1.5*	17.96	38.6	R2.5	7.65	38.0	R3*	4.17
1985-2008	0.0	46.6	L1.5*	15.12	39.3	R2.5	4.94	38.6	R3*	2.11
1985-2010	0.0	46.0	L1.5*	12.45	40.0	R2.5	3.31	39.3	R3	2.28
1985-2012	0.0	46.5	L1.5*	11.80	41.0	R2.5	3.10	40.3	R2.5	2.23
1985-2014	0.0	46.7	L1.5*	10.90	41.9	R2.5	2.90	41.2	R2.5	2.32
1985-2016	0.0	47.2	L1.5*	10.37	42.8	R2.5	2.90	42.2	R2.5	2.25
1985-2018	0.0	47.4	L1.5*	9.46	43.5	R2.5	2.71	43.0	R2.5	2.13
1985-2020	0.0	47.7	L1.5*	7.28	44.2	S1.5	2.06	43.9	R2.5	2.00
1985-2022	0.0	48.6	L1.5*	6.72	45.3	S1.5	2.01	45.0	S1.5	1.87

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 368.00 Line Transformers

T-Cut: None

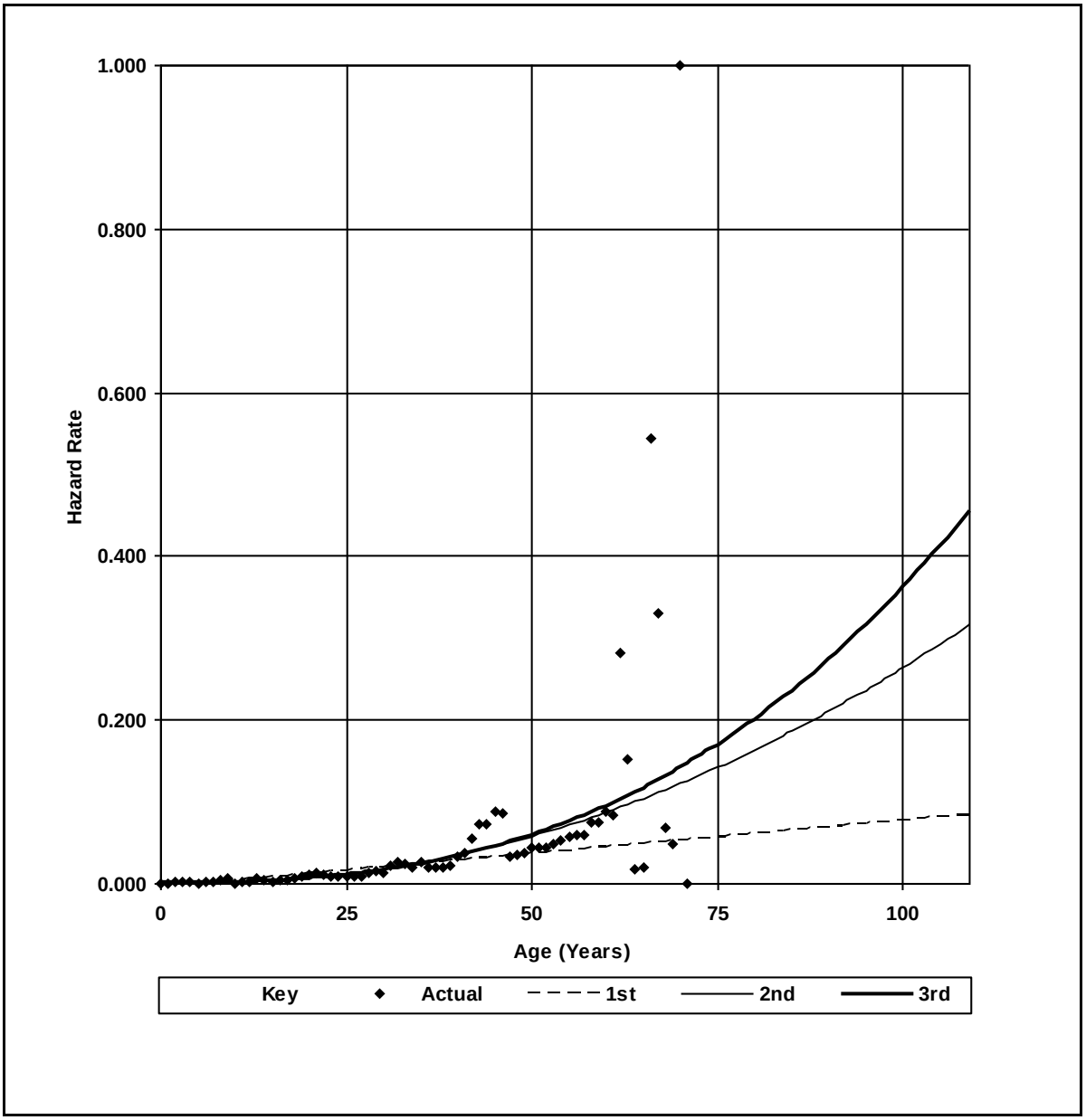
Placement Band: 1917-2022 Observation Band: 1985-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Polynomial Hazard Functions

1st: 48.6-L1.5 2nd: 45.3-S1.5 3rd: 45.0-S1.5



OTTER TAIL POWER COMPANY

Distribution Plant

Account: 368.00 Line Transformers

T-Cut: None

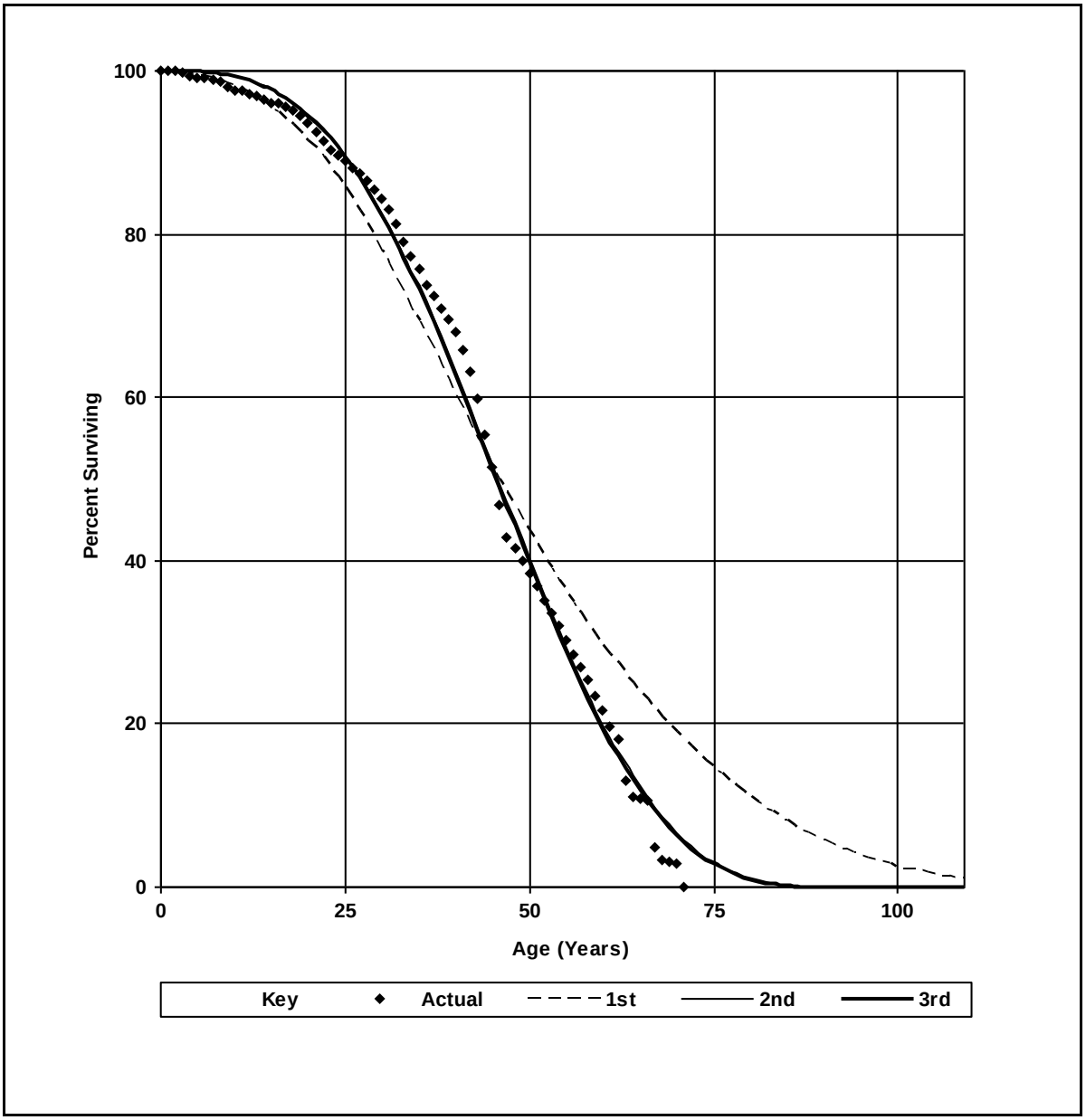
Placement Band: 1917-2022 Observation Band: 1985-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Survivorship Functions

1st: 48.6-L1.5 2nd: 45.3-S1.5 3rd: 45.0-S1.5



Schedule E
Page 1 of 1

OTTER TAIL POWER COMPANY

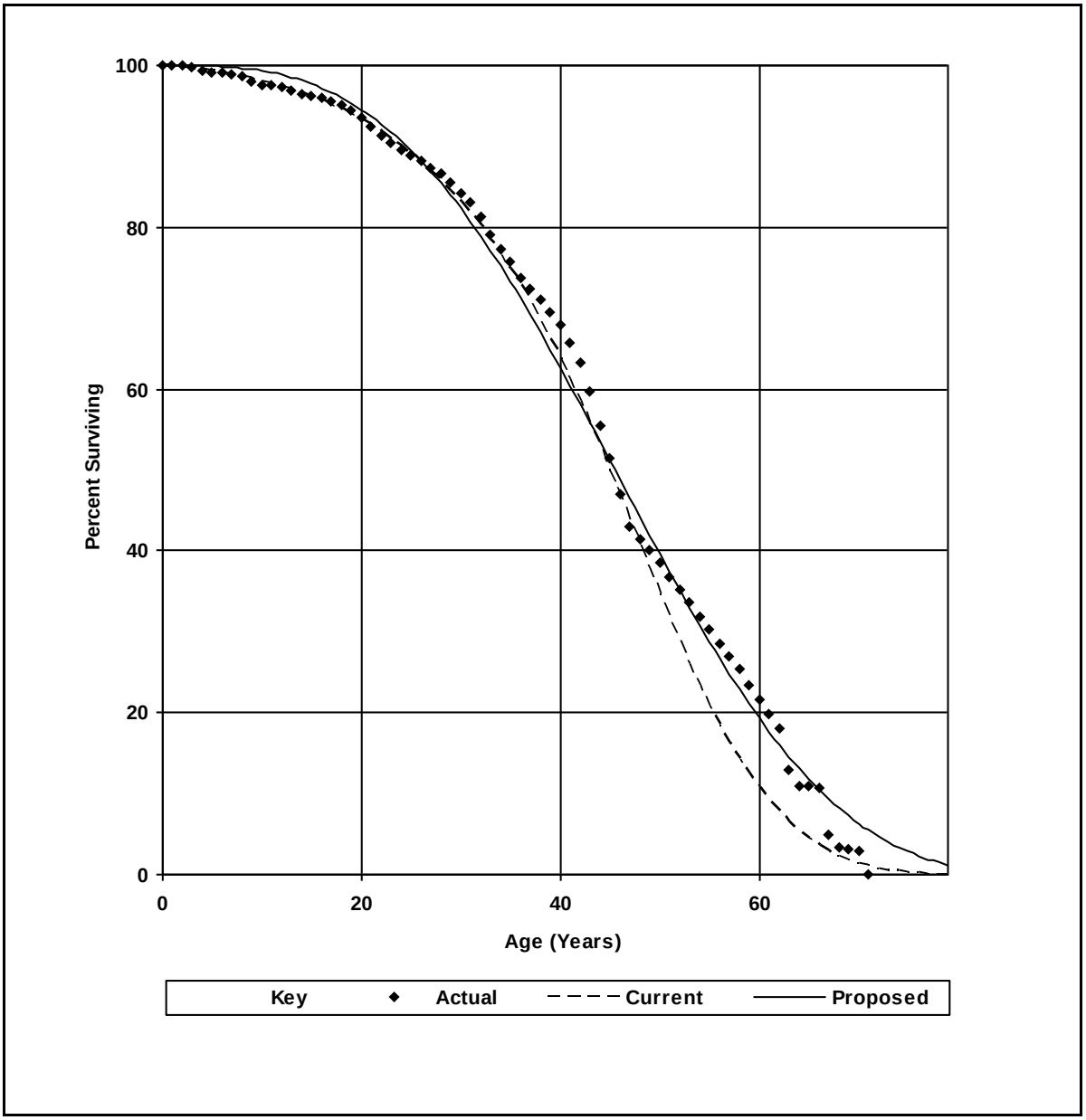
Distribution Plant

Account: 368.00 Line Transformers

T-Cut: None
Placement Band: 1917-2022
Observation Band: 1985-2022

Projection Life Curves

Current: 43.0-R2.5 Proposed: 45.0-S1.5



Scheduled F
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 368.00 Line Transformers

Unadjusted Net Salvage History

		Gross Salvage			Cost of Retiring			Net Salvage		
Year	Retirements	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1987	195,920	26,552	13.6		25,567	13.0		985	0.5	
1988	226,995	64,590	28.5		42,690	18.8		21,900	9.6	
1989	117,996	20,394	17.3		40,916	34.7		(20,522)	-17.4	
1990	326,221	33,556	10.3		59,450	18.2		(25,894)	-7.9	
1991	207,646	43,368	20.9	17.5	46,287	22.3	20.0	(2,919)	-1.4	-2.5
1992	150,570	2,382	1.6	16.0	19,879	13.2	20.3	(17,497)	-11.6	-4.4
1993	195,536	45,604	23.3	14.6	60,610	31.0	22.8	(15,006)	-7.7	-8.2
1994	149,575	46,593	31.2	16.7	49,442	33.1	22.9	(2,849)	-1.9	-6.2
1995	314,072	118,479	37.7	25.2	45,387	14.5	21.8	73,092	23.3	3.4
1996	147,983	35,303	23.9	25.9	47,380	32.0	23.3	(12,077)	-8.2	2.7
1997	55,522	17,579	31.7	30.6	24,969	45.0	26.4	(7,390)	-13.3	4.1
1998	153,733	52,665	34.3	33.0	36,001	23.4	24.8	16,664	10.8	8.2
1999	156,027	40,610	26.0	32.0	22,692	14.5	21.3	17,917	11.5	10.7
2000	166,433	12,099	7.3	23.3	53,237	32.0	27.1	(41,138)	-24.7	-3.8
2001	192,474	10,157	5.3	18.4	38,952	20.2	24.3	(28,795)	-15.0	-5.9
2002	277,076	15,305	5.5	13.8	49,415	17.8	21.2	(34,110)	-12.3	-7.3
2003	2,873,659	1,860,919	64.8	52.9	51,659	1.8	5.9	1,809,260	63.0	47.0
2004	441,561	641,255	145.2	64.3	187,379	42.4	9.6	453,876	102.8	54.6
2005	432,818	702,627	162.3	76.6	178,290	41.2	12.0	524,337	121.1	64.6
2006	360,187	217,533	60.4	78.4	126,295	35.1	13.5	91,238	25.3	64.9
2007	486,133	380,721	78.3	82.8	190,333	39.2	16.0	190,388	39.2	66.8
2008	483,256	305,526	63.2	102.0	199,608	41.3	40.0	105,918	21.9	62.0
2009	458,656	318,611	69.5	86.7	198,593	43.3	40.2	120,018	26.2	46.5
2010	731,745	556,759	76.1	70.6	217,534	29.7	37.0	339,225	46.4	33.6
2011	500,083	578,581	115.7	80.5	275,914	55.2	40.7	302,667	60.5	39.8
2012	428,907	373,718	87.1	82.0	244,508	57.0	43.7	129,210	30.1	38.3
2013	516,831	493,229	95.4	88.0	466,016	90.2	53.2	27,213	5.3	34.8
2014	544,924	605,489	111.1	95.8	269,270	49.4	54.1	336,220	61.7	41.7
2015	521,544	405,508	77.8	97.8	361,287	69.3	64.4	44,221	8.5	33.4
2016	574,675	403,144	70.2	88.2	313,565	54.6	64.0	89,579	15.6	24.2
2017	594,326	460,786	77.5	86.0	352,744	59.4	64.1	108,042	18.2	22.0
2018	794,330	653,623	82.3	83.5	362,530	45.6	54.8	291,093	36.6	28.7
2019	1,010,830	1,181,248	116.9	88.8	335,150	33.2	49.4	846,098	83.7	39.4
2020	676,280	753,743	111.5	94.6	247,833	36.6	44.2	505,910	74.8	50.4
2021	650,667	726,970	111.7	101.3	334,405	51.4	43.8	392,565	60.3	57.5
2022	569,496	470,708	82.7	102.3	449,209	78.9	46.7	21,499	3.8	55.6
Total	16,684,686	12,675,935	76.0		6,024,997	36.1		6,650,938	39.9	

Scheduled F
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 368.00 Line Transformers

Adjusted Net Salvage History

		Gross Salvage			Cost of Retiring			Net Salvage		
Year	Retirements	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1987	195,920	26,552	13.6		25,567	13.0		985	0.5	
1988	226,995	64,590	28.5		42,690	18.8		21,900	9.6	
1989	117,996	20,394	17.3		40,916	34.7		(20,522)	-17.4	
1990	326,221	33,556	10.3		59,450	18.2		(25,894)	-7.9	
1991	207,646	43,368	20.9	17.5	46,287	22.3	20.0	(2,919)	-1.4	-2.5
1992	150,570	2,382	1.6	16.0	19,879	13.2	20.3	(17,497)	-11.6	-4.4
1993	195,536	45,604	23.3	14.6	60,610	31.0	22.8	(15,006)	-7.7	-8.2
1994	149,575	46,593	31.2	16.7	49,442	33.1	22.9	(2,849)	-1.9	-6.2
1995	314,072	118,479	37.7	25.2	45,387	14.5	21.8	73,092	23.3	3.4
1996	147,983	35,303	23.9	25.9	47,380	32.0	23.3	(12,077)	-8.2	2.7
1997	55,522	17,579	31.7	30.6	24,969	45.0	26.4	(7,390)	-13.3	4.1
1998	153,733	52,665	34.3	33.0	36,001	23.4	24.8	16,664	10.8	8.2
1999	156,027	40,610	26.0	32.0	22,692	14.5	21.3	17,917	11.5	10.7
2000	166,433	12,099	7.3	23.3	53,237	32.0	27.1	(41,138)	-24.7	-3.8
2001	192,474	10,157	5.3	18.4	38,952	20.2	24.3	(28,795)	-15.0	-5.9
2002	277,076	15,305	5.5	13.8	49,415	17.8	21.2	(34,110)	-12.3	-7.3
2003	2,873,659	1,860,919	64.8	52.9	51,659	1.8	5.9	1,809,260	63.0	47.0
2004	441,561	638,141	144.5	64.2	187,379	42.4	9.6	450,762	102.1	54.6
2005	432,818	702,277	162.3	76.5	178,290	41.2	12.0	523,987	121.1	64.5
2006	360,187	216,058	60.0	78.3	126,295	35.1	13.5	89,763	24.9	64.8
2007	486,133	380,721	78.3	82.7	190,333	39.2	16.0	190,388	39.2	66.7
2008	483,256	305,526	63.2	101.8	199,608	41.3	40.0	105,918	21.9	61.7
2009	458,656	299,778	65.4	85.7	198,593	43.3	40.2	101,185	22.1	45.5
2010	731,745	538,669	73.6	69.1	217,534	29.7	37.0	321,134	43.9	32.1
2011	500,083	525,674	105.1	77.1	275,914	55.2	40.7	249,760	49.9	36.4
2012	428,907	356,176	83.0	77.8	244,508	57.0	43.7	111,668	26.0	34.2
2013	516,831	479,840	92.8	83.5	466,016	90.2	53.2	13,823	2.7	30.3
2014	544,924	589,438	108.2	91.5	269,270	49.4	54.1	320,168	58.8	37.3
2015	521,544	405,508	77.8	93.8	361,287	69.3	64.4	44,221	8.5	29.4
2016	574,675	400,597	69.7	86.3	313,565	54.6	64.0	87,032	15.1	22.3
2017	594,326	460,786	77.5	84.9	352,744	59.4	64.1	108,042	18.2	20.8
2018	794,330	650,471	81.9	82.7	362,530	45.6	54.8	287,941	36.2	28.0
2019	1,010,830	1,181,248	116.9	88.6	335,150	33.2	49.4	846,098	83.7	39.3
2020	676,280	753,743	111.5	94.4	247,833	36.6	44.2	505,910	74.8	50.3
2021	650,667	724,023	111.3	101.2	334,405	51.4	43.8	389,618	59.9	57.4
2022	569,496	470,708	82.7	102.1	449,209	78.9	46.7	21,499	3.8	55.4
Total	16,684,686	12,525,535	75.1		6,024,997	36.1		6,500,538	39.0	

Schedule A
Page 1 of 3

OTTER TAIL POWER COMPANY

Distribution Plant
Account: 369.00 Overhead Services

Dispersion: 60 - S4
Procedure: Vintage Group

Generation Arrangement

Vintage	Age (December 31, 2022)	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2022	0.5	238,732	60.00	59.50	0.9917	1.0000	236,742	3,979
2021	1.5	216,711	60.00	58.50	0.9750	1.0000	211,294	3,612
2020	2.5	214,862	60.00	57.50	0.9583	1.0000	205,909	3,581
2019	3.5	181,558	60.00	56.50	0.9417	1.0000	170,967	3,026
2018	4.5	159,588	60.00	55.50	0.9250	1.0000	147,619	2,660
2017	5.5	168,948	60.00	54.50	0.9083	1.0000	153,461	2,816
2016	6.5	170,345	60.00	53.50	0.8917	1.0000	151,891	2,839
2015	7.5	228,988	60.00	52.50	0.8750	1.0000	200,364	3,816
2014	8.5	186,662	60.00	51.50	0.8583	1.0000	160,218	3,111
2013	9.5	333,189	60.00	50.50	0.8417	1.0000	280,434	5,553
2012	10.5	267,881	60.00	49.50	0.8250	1.0000	221,002	4,465
2011	11.5	122,370	60.00	48.50	0.8083	1.0000	98,916	2,040
2010	12.5	389,289	60.00	47.50	0.7917	1.0000	308,187	6,488
2009	13.5	443,024	60.00	46.50	0.7750	1.0000	343,344	7,384
2008	14.5	363,254	60.00	45.50	0.7583	1.0000	275,468	6,054
2007	15.5	386,523	60.00	44.50	0.7417	1.0000	286,671	6,442
2006	16.5	459,103	60.00	43.50	0.7250	1.0000	332,850	7,652
2005	17.5	294,888	60.00	42.50	0.7083	1.0000	208,879	4,915
2004	18.5	377,479	60.00	41.50	0.6917	1.0000	261,090	6,291
2003	19.5	213,101	60.00	40.50	0.6750	1.0000	143,843	3,552
2002	20.5	400,356	60.00	39.50	0.6583	1.0000	263,568	6,673
2001	21.5	141,646	60.00	38.50	0.6417	1.0000	90,891	2,361
2000	22.5	199,703	60.00	37.50	0.6250	1.0000	124,818	3,328
1999	23.5	242,463	60.00	36.50	0.6084	1.0000	147,505	4,041
1998	24.5	262,761	60.00	35.50	0.5917	1.0000	155,479	4,379
1997	25.5	289,396	60.00	34.50	0.5751	1.0000	166,425	4,823
1996	26.5	348,947	60.00	33.51	0.5585	1.0000	194,873	5,816
1995	27.5	317,430	60.00	32.51	0.5419	1.0000	172,005	5,290
1994	28.5	279,915	60.00	31.52	0.5253	1.0000	147,043	4,665
1993	29.5	293,316	60.00	30.53	0.5088	1.0000	149,241	4,888
1992	30.5	278,491	59.95	29.54	0.4928	1.0000	137,230	4,645
1991	31.5	254,481	60.00	28.56	0.4760	1.0000	121,132	4,241
1990	32.5	262,613	59.97	27.59	0.4600	1.0000	120,799	4,379
1989	33.5	266,492	60.01	26.62	0.4436	1.0000	118,212	4,441
1988	34.5	273,366	60.02	25.66	0.4276	1.0000	116,889	4,555
1987	35.5	250,184	60.02	24.72	0.4118	1.0000	103,017	4,168
1986	36.5	248,082	60.03	23.78	0.3961	1.0000	98,276	4,133

OTTER TAIL POWER COMPANY

Distribution Plant
Account: 369.00 Overhead Services

Dispersion: 60 - S4
Procedure: Vintage Group

Generation Arrangement

Vintage	Age (December 31, 2022)	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1985	37.5	221,436	59.50	22.86	0.3842	1.0000	85,086	3,722
1984	38.5	246,907	60.06	21.96	0.3656	1.0000	90,275	4,111
1983	39.5	206,466	60.08	21.08	0.3508	1.0000	72,424	3,436
1982	40.5	235,937	60.11	20.21	0.3363	1.0000	79,336	3,925
1981	41.5	234,621	60.14	19.37	0.3221	1.0000	75,561	3,901
1980	42.5	227,456	60.11	18.55	0.3086	1.0000	70,194	3,784
1979	43.5	200,571	60.20	17.76	0.2949	1.0000	59,157	3,332
1978	44.5	185,023	60.26	16.99	0.2819	1.0000	52,150	3,070
1977	45.5	184,715	60.37	16.24	0.2690	1.0000	49,697	3,060
1976	46.5	196,032	60.33	15.53	0.2574	1.0000	50,453	3,249
1975	47.5	161,155	59.54	14.84	0.2492	1.0000	40,160	2,707
1974	48.5	168,607	60.43	14.18	0.2346	1.0000	39,555	2,790
1973	49.5	155,497	60.38	13.54	0.2243	1.0000	34,878	2,575
1972	50.5	154,642	60.40	12.94	0.2142	1.0000	33,117	2,560
1971	51.5	144,503	60.92	12.36	0.2028	1.0000	29,306	2,372
1970	52.5	134,794	61.13	11.80	0.1930	1.0000	26,022	2,205
1969	53.5	117,988	61.26	11.27	0.1840	1.0000	21,709	1,926
1968	54.5	102,487	61.47	10.77	0.1752	1.0000	17,955	1,667
1967	55.5	84,798	61.51	10.29	0.1673	1.0000	14,185	1,379
1966	56.5	72,852	61.44	9.83	0.1600	1.0000	11,658	1,186
1965	57.5	62,608	60.55	9.40	0.1552	1.0000	9,716	1,034
1964	58.5	54,051	62.02	8.98	0.1448	1.0000	7,828	871
1963	59.5	51,652	62.01	8.59	0.1385	1.0000	7,153	833
1962	60.5	46,838	62.09	8.21	0.1323	1.0000	6,195	754
1961	61.5	44,849	61.86	7.86	0.1270	1.0000	5,695	725
1960	62.5	48,450	61.23	7.52	0.1228	1.0000	5,947	791
1959	63.5	48,006	61.59	7.19	0.1168	1.0000	5,606	779
1958	64.5	37,515	62.24	6.88	0.1106	1.0000	4,149	603
1957	65.5	29,911	62.23	6.59	0.1059	1.0000	3,167	481
1956	66.5	24,980	61.81	6.31	0.1021	1.0000	2,550	404
1955	67.5	17,689	58.75	6.04	0.1028	1.0000	1,819	301
1954	68.5	8,678	54.59	5.79	0.1060	1.0000	920	159
1953	69.5	6,761	51.46	5.54	0.1077	1.0000	728	131
1952	70.5	5,118	50.24	5.31	0.1056	1.0000	541	102
1951	71.5	4,772	49.84	5.08	0.1020	1.0000	487	96
1950	72.5	5,767	49.25	4.87	0.0989	1.0000	570	117
1949	73.5	16,796	55.55	4.66	0.0839	1.0000	1,410	302

OTTER TAIL POWER COMPANY

Distribution Plant
Account: 369.00 Overhead Services

Dispersion: 60 - S4
Procedure: Vintage Group

Generation Arrangement

Vintage	Age	December 31, 2022 Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1948	74.5	15,834	55.61	4.47	0.0803	1.0000	1,272	285
1947	75.5	11,524	55.80	4.28	0.0767	1.0000	884	207
1946	76.5	7,230	56.22	4.09	0.0728	1.0000	526	129
1945	77.5	4,115	56.63	3.92	0.0692	1.0000	285	73
1944	78.5	3,908	57.42	3.75	0.0654	1.0000	255	68
1943	79.5	827	58.36	3.59	0.0615	1.0000	51	14
1942	80.5	2,236	58.94	3.43	0.0583	1.0000	130	38
1941	81.5	2,514	59.83	3.28	0.0549	1.0000	138	42
1940	82.5	2,116	60.57	3.13	0.0517	1.0000	109	35
1939	83.5	3,016	61.36	3.00	0.0488	1.0000	147	49
1938	84.5	3,990	62.20	2.86	0.0460	1.0000	183	64
1937	85.5	3,755	62.91	2.72	0.0433	1.0000	163	60
1936	86.5	2,863	63.76	2.60	0.0408	1.0000	117	45
1935	87.5	2,668	64.24	2.48	0.0385	1.0000	103	42
1934	88.5	1,580	65.36	2.35	0.0359	1.0000	57	24
1933	89.5	835	66.02	2.24	0.0339	1.0000	28	13
1932	90.5	2,380	67.18	2.12	0.0315	1.0000	75	35
1931	91.5	3,927	67.92	2.00	0.0294	1.0000	116	58
1930	92.5	8,115	68.54	1.89	0.0276	1.0000	224	118
1929	93.5	6,536	69.05	1.77	0.0257	1.0000	168	95
1928	94.5	8,925	69.61	1.64	0.0235	1.0000	210	128
1927	95.5	5,678	70.25	1.50	0.0214	1.0000	121	81
1926	96.5	3,812	70.66	1.32	0.0187	1.0000	71	54
1925	97.5	3,680	71.91	1.05	0.0145	1.0000	54	51
1924	98.5	7,761	74.18	0.60	0.0081	1.0000	62	105
Total	27.7	$14,096,890	60.13	33.48	0.5568	1.0000	$7,849,456	$234,455

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 369.00 Overhead Services

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2022	0.5	238,732		238,732	1.0000	0.5000
2021	1.5	216,711		216,711	1.0000	1.5000
2020	2.5	214,862		214,862	1.0000	2.5000
2019	3.5	181,558		181,558	1.0000	3.5000
2018	4.5	159,588		159,588	1.0000	4.5000
2017	5.5	168,948		168,948	1.0000	5.5000
2016	6.5	170,345		170,345	1.0000	6.5000
2015	7.5	228,988		228,988	1.0000	7.5000
2014	8.5	186,662		186,662	1.0000	8.5000
2013	9.5	333,189		333,189	1.0000	9.5000
2012	10.5	267,881		267,881	1.0000	10.5000
2011	11.5	122,370		122,370	1.0000	11.5000
2010	12.5	389,289		389,289	1.0000	12.5000
2009	13.5	443,024		443,024	1.0000	13.5000
2008	14.5	363,254		363,254	1.0000	14.5000
2007	15.5	386,523		386,523	1.0000	15.5000
2006	16.5	459,103		459,103	1.0000	16.5000
2005	17.5	294,888		294,888	1.0000	17.5000
2004	18.5	377,479		377,479	1.0000	18.5000
2003	19.5	213,101		213,101	1.0000	19.5000
2002	20.5	400,356		400,356	1.0000	20.5000
2001	21.5	141,646		141,646	1.0000	21.5000
2000	22.5	199,703		199,703	1.0000	22.5000
1999	23.5	242,463		242,463	1.0000	23.5000
1998	24.5	262,761		262,761	1.0000	24.5000
1997	25.5	289,396		289,396	1.0000	25.5000
1996	26.5	348,947		348,947	1.0000	26.5000
1995	27.5	317,430		317,430	1.0000	27.5000
1994	28.5	279,915		279,915	1.0000	28.5000
1993	29.5	293,316		293,316	1.0000	29.5000
1992	30.5	279,006		278,491	0.9982	30.4511
1991	31.5	254,481		254,481	1.0000	31.5000
1990	32.5	262,951		262,613	0.9987	32.4660
1989	33.5	266,492		266,492	1.0000	33.5000
1988	34.5	273,366		273,366	1.0000	34.5000
1987	35.5	250,184		250,184	1.0000	35.5000
1986	36.5	248,082		248,082	1.0000	36.5000
1985	37.5	225,667		221,436	0.9813	36.9557

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 369.00 Overhead Services

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1984	38.5		246,907	246,907	1.0000	38.5000
1983	39.5		206,466	206,466	1.0000	39.5000
1982	40.5		235,937	235,937	1.0000	40.5000
1981	41.5		234,621	234,621	1.0000	41.5000
1980	42.5		227,980	227,456	0.9977	42.4242
1979	43.5		200,833	200,571	0.9987	43.4641
1978	44.5		185,382	185,023	0.9981	44.4630
1977	45.5		185,362	184,715	0.9965	45.4948
1976	46.5		198,320	196,032	0.9885	46.3608
1975	47.5		168,652	161,155	0.9555	46.4631
1974	48.5		172,699	168,607	0.9763	48.2200
1973	49.5		161,168	155,497	0.9648	49.0211
1972	50.5		162,133	154,642	0.9538	49.8708
1971	51.5		151,199	144,503	0.9557	51.1905
1970	52.5		142,560	134,794	0.9455	52.1764
1969	53.5		127,073	117,988	0.9285	53.0512
1968	54.5		112,219	102,487	0.9133	53.9653
1967	55.5		95,314	84,798	0.8897	54.6872
1966	56.5		84,877	72,852	0.8583	55.2620
1965	57.5		77,881	62,608	0.8039	54.9822
1964	58.5		65,779	54,051	0.8217	57.0322
1963	59.5		65,775	51,652	0.7853	57.5609
1962	60.5		62,069	46,838	0.7546	58.1354
1961	61.5		62,963	44,849	0.7123	58.3716
1960	62.5		72,589	48,450	0.6675	58.1622
1959	63.5		73,806	48,006	0.6504	58.9167
1958	64.5		58,842	37,515	0.6375	59.9174
1957	65.5		49,323	29,911	0.6064	60.2307
1956	66.5		49,194	24,980	0.5078	60.0930
1955	67.5		44,910	17,689	0.3939	57.2930
1954	68.5		43,899	8,678	0.1977	53.3589
1953	69.5		71,910	6,761	0.0940	50.4286
1952	70.5		45,223	5,118	0.1132	49.3811
1951	71.5		41,263	4,772	0.1157	49.1350
1950	72.5		49,538	5,767	0.1164	48.6747
1949	73.5		51,967	16,796	0.3232	55.0796
1948	74.5		49,525	15,834	0.3197	55.2325
1947	75.5		36,165	11,524	0.3186	55.4978

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 369.00 Overhead Services

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1946	76.5		22,519	7,230	0.3211	55.9894
1945	77.5		12,905	4,115	0.3189	56.4506
1944	78.5		12,234	3,908	0.3194	57.2840
1943	79.5		2,600	827	0.3181	58.2536
1942	80.5		7,056	2,236	0.3169	58.8593
1941	81.5		7,919	2,514	0.3175	59.7688
1940	82.5		6,686	2,116	0.3165	60.5310
1939	83.5		9,647	3,016	0.3126	61.3282
1938	84.5		12,661	3,990	0.3151	62.1796
1937	85.5		12,056	3,755	0.3115	62.8957
1936	86.5		9,371	2,863	0.3055	63.7445
1935	87.5		8,877	2,668	0.3006	64.2309
1934	88.5		5,027	1,580	0.3143	65.3526
1933	89.5		2,712	835	0.3078	66.0125
1932	90.5		7,654	2,380	0.3110	67.1753
1931	91.5		12,646	3,927	0.3106	67.9153
1930	92.5		26,437	8,115	0.3069	68.5383
1929	93.5		21,294	6,536	0.3069	69.0480
1928	94.5		29,102	8,925	0.3067	69.6055
1927	95.5		18,532	5,678	0.3064	70.2512
1926	96.5		12,412	3,812	0.3071	70.6576
1925	97.5		11,663	3,680	0.3155	71.9066
1924	98.5		23,045	7,761	0.3368	74.1759
1923	99.5		755		0.0000	80.2035
1922	100.5		863		0.0000	80.5643
1921	101.5		1,383		0.0000	80.7898
1920	102.5		562		0.0000	78.3711
1919	103.5		717		0.0000	77.0622
1918	104.5		503		0.0000	78.1754
1917	105.5		2,285		0.0000	75.9093
1916	106.5		2,495		0.0000	74.3315
1915	107.5		1,176		0.0000	72.5357
1914	108.5		1,507		0.0000	71.5076
1913	109.5		4		0.0000	72.0000
Total	27.7	$10,252,656	$4,679,629	$14,096,890	0.9441	

Schedule C
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 369.00 Overhead Services

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	4,678,859	225,668	33,129		4,871,398
1986	4,871,398	248,082	30,625		5,088,855
1987	5,088,855	250,184	28,448	397	5,310,988
1988	5,310,988	273,366	26,666		5,557,688
1989	5,557,688	271,308	25,200		5,803,796
1990	5,803,796	258,507	29,299		6,033,004
1991	6,033,004	254,481	29,487		6,257,998
1992	6,257,998	279,006	30,788		6,506,216
1993	6,506,216	293,315	49,548		6,749,983
1994	6,749,983	279,915	35,016		6,994,882
1995	6,994,882	317,430	32,630		7,279,682
1996	7,279,682	348,747	31,371		7,597,058
1997	7,597,058	289,396	10,335	2	7,876,121
1998	7,876,121	262,761	49,189		8,089,693
1999	8,089,693	242,463	20,570		8,311,586
2000	8,311,586	199,703	21,596		8,489,694
2001	8,489,694	141,646	11,373		8,619,967
2002	8,619,967	400,356	32,404	(4)	8,987,915
2003	8,987,915	213,101	15,606		9,185,410
2004	9,185,410	377,479	19,840	(159,092)	9,383,957
2005	9,383,957	294,888	10,907	159,092	9,827,030
2006	9,827,030	485,488	21,243	3	10,291,278
2007	10,291,278	332,744	15,854		10,608,168
2008	10,608,168	405,342	18,853		10,994,657
2009	10,994,657	502,204	13,281		11,483,579
2010	11,483,579	133,415	11,147		11,605,848
2011	11,605,848	287,412	16,863		11,876,396
2012	11,876,396	242,273	17,224		12,101,446
2013	12,101,446	205,966	13,925		12,293,487
2014	12,293,487	352,489	15,285		12,630,691
2015	12,630,691	227,237	20,887	200	12,837,241
2016	12,837,241	171,099	17,392		12,990,947
2017	12,990,947	166,923	13,495		13,144,376
2018	13,144,376	156,274	13,471		13,287,178
2019	13,287,178	180,736	13,613		13,454,302
2020	13,454,302	213,942	15,983		13,652,260
2021	13,652,260	213,802	12,298		13,853,765
2022	13,853,765	253,680	10,555		14,096,890

Schedule C
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 369.00 Overhead Services

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	4,837,954	225,668	33,129		5,030,493
1986	5,030,493	248,082	30,625		5,247,950
1987	5,247,950	250,184	28,448	397	5,470,083
1988	5,470,083	273,366	26,666		5,716,783
1989	5,716,783	271,308	25,200		5,962,891
1990	5,962,891	258,507	29,299		6,192,099
1991	6,192,099	254,481	29,487		6,417,093
1992	6,417,093	279,006	30,788		6,665,311
1993	6,665,311	293,315	49,548		6,909,078
1994	6,909,078	279,915	35,016		7,153,977
1995	7,153,977	317,430	32,630		7,438,777
1996	7,438,777	348,747	31,371		7,756,153
1997	7,756,153	289,396	10,335	2	8,035,216
1998	8,035,216	262,761	49,189		8,248,788
1999	8,248,788	242,463	20,570		8,470,681
2000	8,470,681	199,703	21,596		8,648,788
2001	8,648,788	141,646	11,373		8,779,061
2002	8,779,061	400,356	32,404	(4)	9,147,010
2003	9,147,010	213,101	15,606		9,344,505
2004	9,344,505	377,479	19,840	(159,092)	9,543,052
2005	9,543,052	294,888	10,907		9,827,032
2006	9,827,032	459,103	21,243		10,264,892
2007	10,264,892	386,523	15,854		10,635,561
2008	10,635,561	363,254	18,853		10,979,962
2009	10,979,962	443,024	13,281		11,409,705
2010	11,409,705	389,289	11,147		11,787,848
2011	11,787,848	122,370	16,863		11,893,355
2012	11,893,355	267,881	17,224		12,144,011
2013	12,144,011	333,189	13,925		12,463,275
2014	12,463,275	186,662	15,285		12,634,652
2015	12,634,652	228,988	20,887	200	12,842,953
2016	12,842,953	170,345	17,392		12,995,906
2017	12,995,906	168,948	13,495		13,151,359
2018	13,151,359	159,588	13,471		13,297,476
2019	13,297,476	181,558	13,613		13,465,421
2020	13,465,421	214,862	15,983		13,664,299
2021	13,664,299	216,711	12,298		13,868,713
2022	13,868,713	238,732	10,555		14,096,890

Schedule D
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 369.00 Overhead Services

T-Cut: None

Placement Band: 1913-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Rolling Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-1989	0.0	45.7	L2 *	24.19	46.2	R3 *	18.84	51.3	S4 *	10.93
1986-1990	1.2	47.4	L2 *	19.77	47.0	S3 *	13.48	50.0	R4 *	9.30
1987-1991	0.8	48.9	L2 *	17.72	48.0	S3 *	10.48	49.0	S3 *	9.70
1988-1992	0.6	50.4	L2 *	18.72	49.1	S3 *	12.55	48.4	S3 *	12.58
1989-1993	0.7	50.6	L2 *	18.79	49.6	S3 *	14.03	48.1	S2 *	13.65
1990-1994	0.9	51.0	L2 *	18.30	50.0	S2 *	14.25	51.7	L3 *	13.67
1991-1995	2.2	51.9	L2 *	15.65	50.7	S2 *	12.39	56.4	L2 *	12.09
1992-1996	-0.1	53.0	L2 *	13.44	51.5	S2 *	11.36	60.0	L2 *	11.47
1993-1997	7.9	57.0	L2 *	11.94	54.2	S2 *	10.80	68.1	O3 *	10.44
1994-1998	3.8	56.7	L2 *	13.74	54.1	S2 *	12.11	65.7	O3 *	11.61
1995-1999	4.8	60.3	L2 *	12.29	56.5	S2 *	11.59	72.6	O3 *	11.03
1996-2000	0.0	63.7	L2 *	11.90	58.7	S2 *	11.46	78.0	O3 *	10.82
1997-2001	0.1	69.5	L2 *	11.38	62.5	S2 *	11.19	88.5	O3 *	10.52
1998-2002	4.7	66.0	L2 *	11.92	60.6	S2 *	11.39	80.7	O3 *	10.25
1999-2003	11.1	75.4	L2 *	11.77	66.5	S2 *	11.01	96.8	O3 *	9.11
2000-2004	5.0	76.9	L2 *	11.88	67.5	S2 *	10.92	97.9	O3 *	9.18
2001-2005	23.3	82.3	L2 *	10.77	70.9	S2 *	10.04	106.4	O3 *	8.08
2002-2006	15.6	80.4	L2 *	12.51	70.0	S2 *	11.05	102.3	O3 *	8.58
2003-2007	39.9	88.7	L2 *	11.54	75.0	S2 *	10.47	115.0	O3 *	7.65
2004-2008	49.7	90.0	L2 *	9.29	76.4	S2 *	9.82	117.8	SC *	6.80
2005-2009	60.4	96.0	L2 *	7.33	80.4	S2 *	9.42	126.5	SC *	6.42
2006-2010	64.3	98.8	L1.5 *	6.46	82.7	S2 *	9.32	130.4	SC *	6.39
2007-2011	0.0	102.7	L1.5 *	12.05	83.6	S2 *	9.52	126.1	SC *	9.87
2008-2012	0.0	104.2	L1.5 *	11.56	84.8	S2 *	9.58	127.6	SC *	9.90
2009-2013	0.0	108.8	L1.5 *	11.40	87.5	S2 *	9.74	131.2	SC *	10.07
2010-2014	0.0	110.0	L1.5 *	9.98	88.6	S2 *	9.12	132.5	SC *	9.16
2011-2015	0.0	107.0	L1.5 *	8.05	87.3	S2 *	8.17	129.7	SC *	7.55
2012-2016	69.4	110.2	L1.5 *	4.94	91.8	S2 *	6.81	140.5	SC *	4.97
2013-2017	71.3	114.0	L1.5 *	4.63	94.6	S2 *	6.56	143.8	SC *	4.79
2014-2018	72.1	116.2	L1.5 *	4.46	96.6	S2 *	6.37	145.6	SC *	4.61
2015-2019	73.4	118.9	S0.5 *	4.23	99.1	S2 *	6.17	147.9	SC *	4.47
2016-2020	75.1	123.4	S0.5 *	3.93	102.6	S2 *	5.82	151.4	SC *	4.20
2017-2021	77.4	128.0	S0.5 *	3.62	106.4	S2 *	5.56	155.1	R0.5 *	4.04
2018-2022	79.1	131.7	S0.5 *	3.35	109.8	S2 *	5.35	157.9	R1 *	3.92

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 369.00 Overhead Services

T-Cut: None

Placement Band: 1913-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Shrinking Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-2022	45.2	85.0	L2 *	6.90	75.0	S2 *	9.86	107.0	O3 *	5.79
1987-2022	50.4	87.9	L2 *	6.44	77.5	S2 *	10.04	114.3	O3 *	5.86
1989-2022	54.8	90.6	L2 *	6.24	79.9	S1.5 *	10.06	120.3	SC *	5.98
1991-2022	57.7	93.1	L2 *	6.13	82.0	S1.5 *	9.90	124.5	SC *	5.95
1993-2022	59.6	95.7	L2 *	5.91	83.8	S1.5 *	9.66	127.7	SC *	5.82
1995-2022	61.8	99.3	L2 *	5.62	85.9	S1.5 *	9.40	131.1	SC *	5.70
1997-2022	63.6	102.8	L1.5 *	5.31	87.9	S1.5 *	9.03	134.2	SC *	5.48
1999-2022	65.4	106.5	L1.5 *	5.00	90.1	S2 *	8.63	137.3	SC *	5.27
2001-2022	66.9	109.0	L1.5 *	4.86	91.7	S2 *	8.38	139.4	SC *	5.19
2003-2022	68.5	112.2	L1.5 *	4.68	93.6	S2 *	8.06	141.9	SC *	5.05
2005-2022	69.8	114.8	L1.5 *	4.47	95.4	S2 *	7.71	144.1	SC *	4.88
2007-2022	71.0	117.2	L1.5 *	4.23	97.3	S2 *	7.30	146.2	SC *	4.68
2009-2022	71.9	119.6	S0.5 *	4.06	98.7	S2 *	7.01	147.3	SC *	4.65
2011-2022	72.2	120.1	S0.5 *	4.02	99.1	S2 *	6.91	147.1	SC *	4.77
2013-2022	75.6	123.4	S0.5 *	4.04	102.9	S2 *	6.53	152.1	R0.5 *	4.40
2015-2022	76.1	125.0	S0.5 *	3.88	104.3	S2 *	6.19	153.0	R0.5 *	4.30
2017-2022	78.5	130.8	S0.5 *	3.44	108.8	S2 *	5.49	157.3	R1 *	3.92
2019-2022	79.6	132.8	S0.5 *	3.24	110.8	S2 *	5.21	158.6	R1 *	3.91
2021-2022	82.7	139.9	S0.5 *	2.76	116.7	S2 *	4.56	163.5	R1 *	3.57

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 369.00 Overhead Services

T-Cut: None

Placement Band: 1913-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Progressing Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-1986	0.4	43.2	L2 *	33.28	45.3	R3 *	27.91	51.7	R5 *	18.15
1985-1988	1.0	44.8	L2 *	29.16	45.8	R3 *	24.60	51.5	S4 *	16.05
1985-1990	1.0	46.4	L2 *	20.72	46.6	R3 *	14.45	50.7	S4 *	8.23
1985-1992	1.0	47.7	L2 *	16.53	47.5	S3 *	9.09	49.4	R4 *	7.44
1985-1994	0.5	48.3	L2 *	15.70	48.0	S3 *	8.97	48.2	S3 *	8.86
1985-1996	0.0	49.6	L2 *	15.68	48.9	S3 *	9.56	48.0	S3 *	9.85
1985-1998	0.5	51.1	L2 *	15.73	50.0	S3 *	10.03	48.5	S3 *	10.31
1985-2000	0.0	53.3	L2 *	15.23	51.4	S3 *	9.64	49.8	S2 *	9.85
1985-2002	0.8	55.4	L2 *	15.09	52.9	S3 *	9.67	52.0	L3 *	9.61
1985-2004	0.8	57.8	L2 *	15.10	54.6	S3 *	9.85	55.3	L3 *	9.39
1985-2006	3.5	60.3	L2 *	14.71	56.3	S3 *	9.78	59.5	L3 *	8.93
1985-2008	13.1	63.0	L2 *	13.66	58.2	S3 *	9.65	64.9	L2 *	8.21
1985-2010	18.1	66.1	L2 *	12.89	60.5	S2 *	9.74	71.2	L2 *	7.65
1985-2012	0.0	68.9	L2 *	13.00	62.4	S2 *	9.33	75.3	O2 *	7.62
1985-2014	0.0	72.0	L2 *	12.01	64.7	S2 *	9.21	81.8	O3 *	7.18
1985-2016	28.5	74.7	L2 *	10.20	66.9	S2 *	9.08	87.4	O3 *	6.22
1985-2018	35.0	78.0	L2 *	8.70	69.4	S2 *	9.19	94.0	O3 *	5.92
1985-2020	40.3	81.3	L2 *	7.64	72.0	S2 *	9.53	100.3	O3 *	5.86
1985-2022	45.2	85.0	L2 *	6.90	75.0	S2 *	9.86	107.0	O3 *	5.79

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 369.00 Overhead Services

T-Cut: None

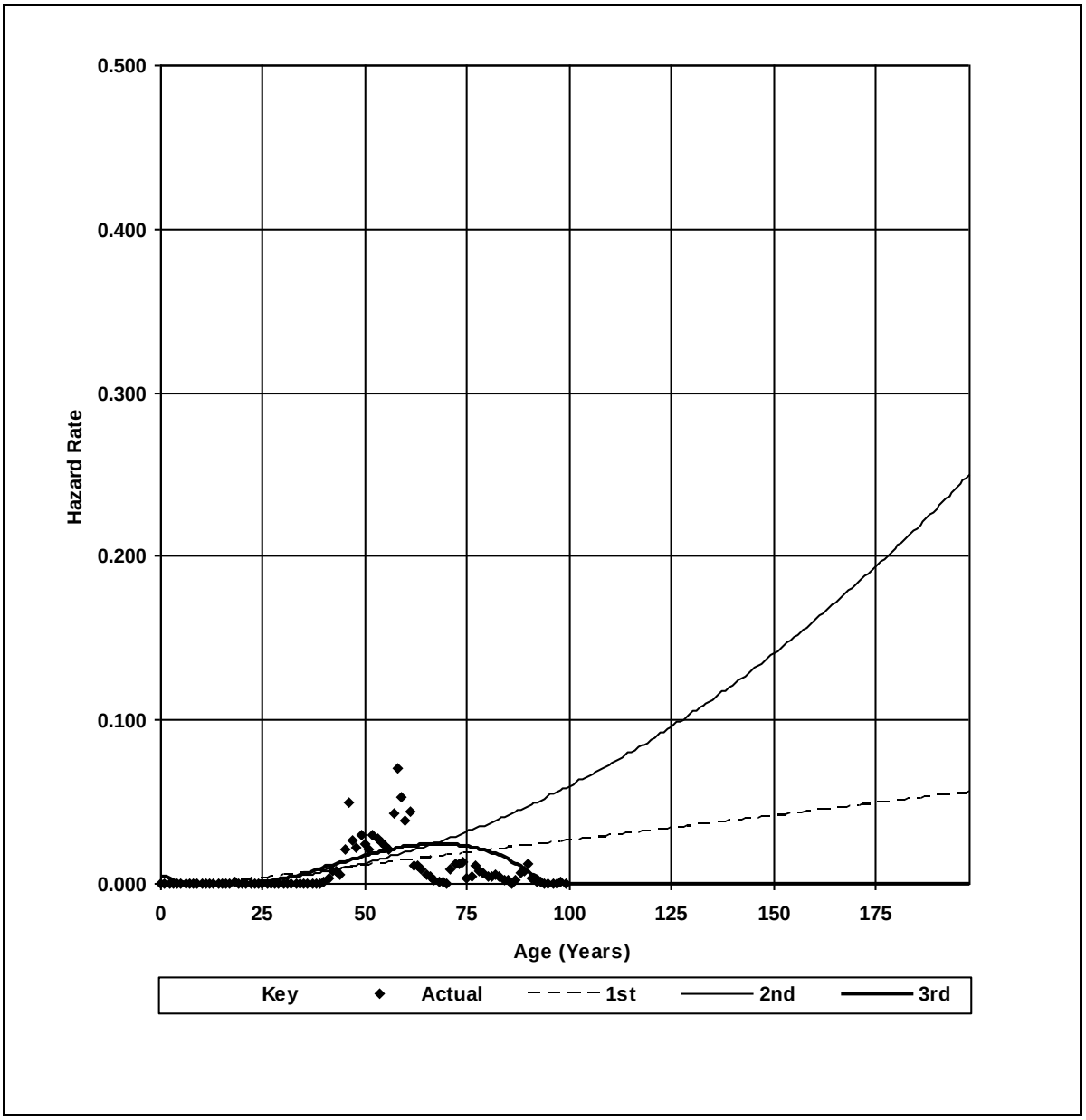
Placement Band: 1913-2022 Observation Band: 1985-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Polynomial Hazard Functions

1st: 85.0-L2 2nd: 75.0-S2 3rd: 107.0-O3



Schedule E
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 369.00 Overhead Services

T-Cut: None

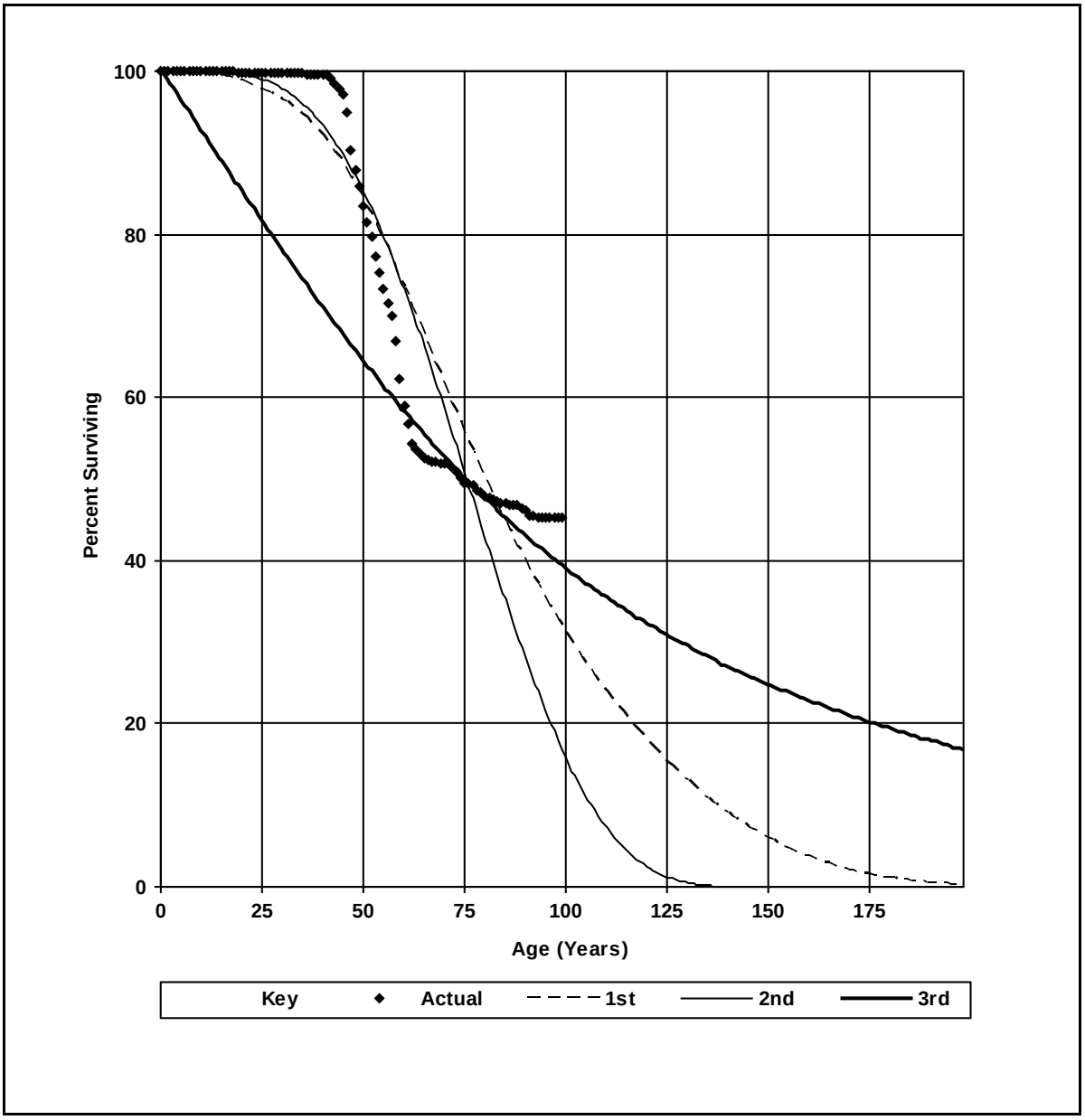
Placement Band: 1913-2022 Observation Band: 1985-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Survivorship Functions

1st: 85.0-L2 2nd: 75.0-S2 3rd: 107.0-O3



Schedule E
Page 1 of 1

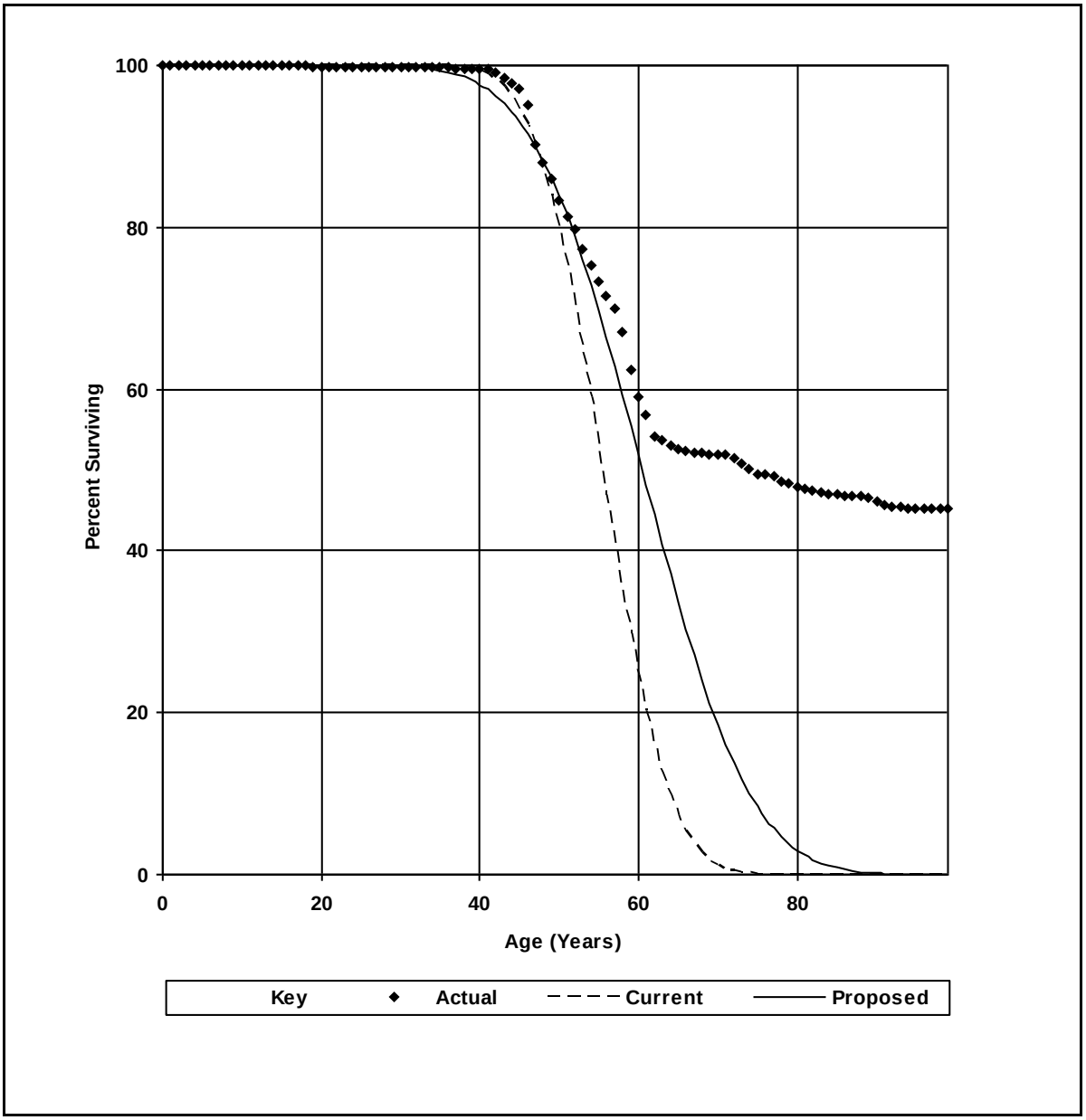
OTTER TAIL POWER COMPANY

Distribution Plant

Account: 369.00 Overhead Services

T-Cut: None
Placement Band: 1913-2022
Observation Band: 1985-2022

Projection Life Curves Current: 55.0-S5 Proposed: 60.0-S4



Scheduled F
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 369.00 Overhead Services

Unadjusted Net Salvage History

		Gross Salvage			Cost of Retiring			Net Salvage		
Year	Retirements	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1987	28,448		0.0		3,810	13.4		(3,810)	-13.4	
1988	26,666	529	2.0		44,693	167.6		(44,164)	-165.6	
1989	25,200	155	0.6		53,090	210.7		(52,935)	-210.1	
1990	29,299	62	0.2		73,554	251.0		(73,492)	-250.8	
1991	29,487		0.0	0.5	76,666	260.0	181.0	(76,666)	-260.0	-180.5
1992	30,788		0.0	0.5	73,939	240.2	227.6	(73,939)	-240.2	-227.1
1993	49,548	1,940	3.9	1.3	59,134	119.3	204.7	(57,194)	-115.4	-203.4
1994	35,016		0.0	1.1	29,133	83.2	179.4	(29,133)	-83.2	-178.3
1995	32,630		0.0	1.1	18,434	56.5	145.0	(18,434)	-56.5	-143.9
1996	31,371		0.0	1.1	16,044	51.1	109.7	(16,044)	-51.1	-108.6
1997	10,335		0.0	1.2	15,562	150.6	87.0	(15,562)	-150.6	-85.8
1998	49,189	960	2.0	0.6	72,492	147.4	95.7	(71,532)	-145.4	-95.1
1999	20,570		0.0	0.7	128,018	622.4	173.9	(128,018)	-622.4	-173.2
2000	21,596	43,410	201.0	33.3	140,258	649.5	279.9	(96,848)	-448.5	-246.5
2001	11,373		0.0	39.2	41,200	362.3	351.6	(41,200)	-362.3	-312.4
2002	32,404		0.0	32.8	88,104	271.9	347.9	(88,104)	-271.9	-315.0
2003	15,606		0.0	42.7	27,015	173.1	418.1	(27,015)	-173.1	-375.4
2004	19,840		0.0	43.1	64,206	323.6	357.9	(64,206)	-323.6	-314.8
2005	10,907		0.0	0.0	55,198	506.1	305.9	(55,198)	-506.1	-305.9
2006	21,243	149	0.7	0.1	57,076	268.7	291.6	(56,927)	-268.0	-291.5
2007	15,854	(114)	-0.7	0.0	43,474	274.2	295.9	(43,588)	-274.9	-295.9
2008	18,853		0.0	0.0	55,504	294.4	317.7	(55,504)	-294.4	-317.7
2009	13,281	1,997	15.0	2.5	37,725	284.1	310.7	(35,728)	-269.0	-308.1
2010	11,147	(110)	-1.0	2.4	46,100	413.6	298.4	(46,210)	-414.6	-296.0
2011	16,863	(19)	-0.1	2.3	74,373	441.0	338.4	(74,392)	-441.1	-336.1
2012	17,224	(352)	-2.0	2.0	72,998	423.8	370.6	(73,350)	-425.9	-368.6
2013	13,925		0.0	2.1	58,650	421.2	400.1	(58,650)	-421.2	-398.0
2014	15,285	48	0.3	-0.6	82,000	536.5	448.8	(81,952)	-536.2	-449.4
2015	20,887	1,559	7.5	1.5	120,586	577.3	485.4	(119,027)	-569.9	-483.9
2016	17,392	1,516	8.7	3.3	90,597	520.9	501.5	(89,082)	-512.2	-498.2
2017	13,495	421	3.1	4.4	72,268	535.5	523.7	(71,846)	-532.4	-519.3
2018	13,471	194	1.4	4.6	94,222	699.4	570.8	(94,029)	-698.0	-566.2
2019	13,613	267	2.0	5.0	96,809	711.2	601.7	(96,542)	-709.2	-596.7
2020	15,983	706	4.4	4.2	83,750	524.0	591.8	(83,044)	-519.6	-587.6
2021	12,298	3	0.0	2.3	81,252	660.7	622.0	(81,250)	-660.7	-619.7
2022	10,555	67	0.6	1.9	123,693	1e+3	727.7	(123,625)	-1e+3	-725.9
Total	771,642	53,388	6.9		2,371,627	307.3		(2,318,240)	-300.4	

Scheduled F
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 369.00 Overhead Services

Adjusted Net Salvage History

		Gross Salvage			Cost of Retiring			Net Salvage		
Year	Retirements	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1987	28,448		0.0		3,810	13.4		(3,810)	-13.4	
1988	26,666	529	2.0		44,693	167.6		(44,164)	-165.6	
1989	25,200	155	0.6		53,090	210.7		(52,935)	-210.1	
1990	29,299	62	0.2		73,554	251.0		(73,492)	-250.8	
1991	29,487		0.0	0.5	76,666	260.0	181.0	(76,666)	-260.0	-180.5
1992	30,788		0.0	0.5	73,939	240.2	227.6	(73,939)	-240.2	-227.1
1993	49,548	1,940	3.9	1.3	59,134	119.3	204.7	(57,194)	-115.4	-203.4
1994	35,016		0.0	1.1	29,133	83.2	179.4	(29,133)	-83.2	-178.3
1995	32,630		0.0	1.1	18,434	56.5	145.0	(18,434)	-56.5	-143.9
1996	31,371		0.0	1.1	16,044	51.1	109.7	(16,044)	-51.1	-108.6
1997	10,335		0.0	1.2	15,562	150.6	87.0	(15,562)	-150.6	-85.8
1998	49,189	960	2.0	0.6	72,492	147.4	95.7	(71,532)	-145.4	-95.1
1999	20,570		0.0	0.7	128,018	622.4	173.9	(128,018)	-622.4	-173.2
2000	21,596	43,410	201.0	33.3	140,258	649.5	279.9	(96,848)	-448.5	-246.5
2001	11,373		0.0	39.2	41,200	362.3	351.6	(41,200)	-362.3	-312.4
2002	32,404		0.0	32.8	88,104	271.9	347.9	(88,104)	-271.9	-315.0
2003	15,606		0.0	42.7	27,015	173.1	418.1	(27,015)	-173.1	-375.4
2004	19,840		0.0	43.1	64,206	323.6	357.9	(64,206)	-323.6	-314.8
2005	10,907		0.0	0.0	55,198	506.1	305.9	(55,198)	-506.1	-305.9
2006	21,243	149	0.7	0.1	57,076	268.7	291.6	(56,927)	-268.0	-291.5
2007	15,854	(114)	-0.7	0.0	43,474	274.2	295.9	(43,588)	-274.9	-295.9
2008	18,853		0.0	0.0	55,504	294.4	317.7	(55,504)	-294.4	-317.7
2009	13,281	1,997	15.0	2.5	37,725	284.1	310.7	(35,728)	-269.0	-308.1
2010	11,147	(110)	-1.0	2.4	46,100	413.6	298.4	(46,210)	-414.6	-296.0
2011	16,863	(19)	-0.1	2.3	74,373	441.0	338.4	(74,392)	-441.1	-336.1
2012	17,224	(352)	-2.0	2.0	72,998	423.8	370.6	(73,350)	-425.9	-368.6
2013	13,925		0.0	2.1	58,650	421.2	400.1	(58,650)	-421.2	-398.0
2014	15,285	48	0.3	-0.6	82,000	536.5	448.8	(81,952)	-536.2	-449.4
2015	20,887	1,559	7.5	1.5	120,586	577.3	485.4	(119,027)	-569.9	-483.9
2016	17,392	1,516	8.7	3.3	90,597	520.9	501.5	(89,082)	-512.2	-498.2
2017	13,495	421	3.1	4.4	72,268	535.5	523.7	(71,846)	-532.4	-519.3
2018	13,471	194	1.4	4.6	94,222	699.4	570.8	(94,029)	-698.0	-566.2
2019	13,613	267	2.0	5.0	96,809	711.2	601.7	(96,542)	-709.2	-596.7
2020	15,983	706	4.4	4.2	83,750	524.0	591.8	(83,044)	-519.6	-587.6
2021	12,298	3	0.0	2.3	81,252	660.7	622.0	(81,250)	-660.7	-619.7
2022	10,555	67	0.6	1.9	123,693	1e+3	727.7	(123,625)	-1e+3	-725.9
Total	771,642	53,388	6.9		2,371,627	307.3		(2,318,240)	-300.4	

Schedule A
Page 1 of 2

OTTER TAIL POWER COMPANY

Distribution Plant
Account: 369.10 Underground Services

Dispersion: 55 - R4
Procedure: Vintage Group

Generation Arrangement

	December 31, 2022							
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2022	0.5	1,933,418	55.00	54.50	0.9909	1.0000	1,915,859	35,153
2021	1.5	1,636,629	55.00	53.50	0.9728	1.0000	1,592,037	29,757
2020	2.5	1,617,128	55.00	52.50	0.9546	1.0000	1,543,701	29,402
2019	3.5	1,315,700	55.00	51.50	0.9364	1.0000	1,232,069	23,922
2018	4.5	1,304,726	55.00	50.51	0.9183	1.0000	1,198,124	23,722
2017	5.5	1,330,799	55.00	49.51	0.9002	1.0000	1,197,923	24,196
2016	6.5	1,440,245	55.00	48.51	0.8820	1.0000	1,270,331	26,186
2015	7.5	1,550,794	55.00	47.52	0.8639	1.0000	1,339,757	28,196
2014	8.5	1,342,096	55.00	46.52	0.8458	1.0000	1,135,160	24,401
2013	9.5	1,506,480	55.00	45.53	0.8277	1.0000	1,246,954	27,390
2012	10.5	1,846,903	55.00	44.53	0.8097	1.0000	1,495,373	33,579
2011	11.5	1,371,517	55.00	43.54	0.7916	1.0000	1,085,738	24,935
2010	12.5	1,385,106	55.00	42.55	0.7736	1.0000	1,071,546	25,182
2009	13.5	1,444,769	55.01	41.56	0.7556	1.0000	1,091,732	26,266
2008	14.5	1,627,392	55.01	40.58	0.7377	1.0000	1,200,539	29,585
2007	15.5	1,539,534	55.01	39.60	0.7198	1.0000	1,108,171	27,987
2006	16.5	1,978,531	55.01	38.62	0.7020	1.0000	1,388,859	35,966
2005	17.5	1,396,259	55.01	37.64	0.6842	1.0000	955,280	25,380
2004	18.5	1,564,355	55.02	36.67	0.6664	1.0000	1,042,552	28,433
2003	19.5	1,117,585	55.02	35.70	0.6488	1.0000	725,071	20,311
2002	20.5	1,529,485	55.03	34.73	0.6312	1.0000	965,409	27,795
2001	21.5	730,431	55.03	33.77	0.6137	1.0000	448,264	13,272
2000	22.5	920,071	55.04	32.82	0.5963	1.0000	548,635	16,716
1999	23.5	1,364,611	55.05	31.87	0.5790	1.0000	790,104	24,788
1998	24.5	891,492	55.06	30.93	0.5618	1.0000	500,849	16,190
1997	25.5	869,451	55.07	30.00	0.5448	1.0000	473,650	15,787
1996	26.5	1,143,548	55.09	29.08	0.5278	1.0000	603,596	20,758
1995	27.5	948,137	55.11	28.16	0.5110	1.0000	484,529	17,206
1994	28.5	876,636	55.12	27.25	0.4945	1.0000	433,467	15,904
1993	29.5	780,101	55.15	26.36	0.4779	1.0000	372,846	14,145
1992	30.5	666,795	55.14	25.47	0.4620	1.0000	308,042	12,094
1991	31.5	582,924	55.21	24.60	0.4455	1.0000	259,697	10,559
1990	32.5	617,342	55.18	23.73	0.4301	1.0000	265,506	11,188
1989	33.5	545,995	55.26	22.88	0.4141	1.0000	226,073	9,881
1988	34.5	499,133	55.24	22.04	0.3990	1.0000	199,162	9,036
1987	35.5	479,198	55.28	21.21	0.3838	1.0000	183,895	8,669
1986	36.5	418,804	55.17	20.40	0.3698	1.0000	154,853	7,591

Schedule A
Page 2 of 2

OTTER TAIL POWER COMPANY

Distribution Plant
Account: 369.10 Underground Services

Dispersion: 55 - R4
Procedure: Vintage Group

Generation Arrangement

	December 31, 2022							
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1985	37.5	389,162	55.12	19.60	0.3556	1.0000	138,380	7,061
1984	38.5	471,889	55.36	18.81	0.3398	1.0000	160,350	8,524
1983	39.5	496,955	55.36	18.04	0.3259	1.0000	161,944	8,977
1982	40.5	534,305	55.47	17.28	0.3115	1.0000	166,437	9,631
1981	41.5	638,169	55.59	16.54	0.2974	1.0000	189,813	11,479
1980	42.5	642,332	55.60	15.80	0.2842	1.0000	182,571	11,553
1979	43.5	582,460	55.60	15.08	0.2713	1.0000	158,017	10,475
1978	44.5	502,124	55.78	14.38	0.2578	1.0000	129,436	9,002
1977	45.5	523,966	55.91	13.69	0.2448	1.0000	128,265	9,372
1976	46.5	504,326	55.96	13.01	0.2324	1.0000	117,207	9,012
1975	47.5	367,497	55.29	12.34	0.2232	1.0000	82,008	6,647
1974	48.5	167,917	51.06	11.69	0.2289	1.0000	38,430	3,288
Total	18.5	$49,935,220	55.08	37.18	0.6750	1.0000	$33,708,208	$906,550

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 369.10 Underground Services

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2022	0.5	1,933,418		1,933,418	1.0000	0.5000
2021	1.5	1,636,629		1,636,629	1.0000	1.5000
2020	2.5	1,617,128		1,617,128	1.0000	2.5000
2019	3.5	1,315,700		1,315,700	1.0000	3.5000
2018	4.5	1,304,726		1,304,726	1.0000	4.5000
2017	5.5	1,330,799		1,330,799	1.0000	5.5000
2016	6.5	1,440,245		1,440,245	1.0000	6.5000
2015	7.5	1,550,794		1,550,794	1.0000	7.5000
2014	8.5	1,342,096		1,342,096	1.0000	8.5000
2013	9.5	1,506,480		1,506,480	1.0000	9.5000
2012	10.5	1,846,903		1,846,903	1.0000	10.5000
2011	11.5	1,371,517		1,371,517	1.0000	11.5000
2010	12.5	1,385,106		1,385,106	1.0000	12.5000
2009	13.5	1,444,769		1,444,769	1.0000	13.5000
2008	14.5	1,627,392		1,627,392	1.0000	14.5000
2007	15.5	1,539,534		1,539,534	1.0000	15.5000
2006	16.5	1,978,531		1,978,531	1.0000	16.5000
2005	17.5	1,396,259		1,396,259	1.0000	17.5000
2004	18.5	1,564,355		1,564,355	1.0000	18.5000
2003	19.5	1,117,585		1,117,585	1.0000	19.5000
2002	20.5	1,529,485		1,529,485	1.0000	20.5000
2001	21.5	730,431		730,431	1.0000	21.5000
2000	22.5	920,071		920,071	1.0000	22.5000
1999	23.5	1,364,611		1,364,611	1.0000	23.5000
1998	24.5	891,492		891,492	1.0000	24.5000
1997	25.5	869,924		869,451	0.9995	25.4976
1996	26.5	1,144,180		1,143,548	0.9994	26.4975
1995	27.5	948,793		948,137	0.9993	27.4969
1994	28.5	878,314		876,636	0.9981	28.4889
1993	29.5	781,268		780,101	0.9985	29.4933
1992	30.5	670,855		666,795	0.9939	30.4523
1991	31.5	584,046		582,924	0.9981	31.4914
1990	32.5	623,722		617,342	0.9898	32.4239
1989	33.5	550,212		545,995	0.9923	33.4569
1988	34.5	508,575		499,133	0.9814	34.3853
1987	35.5	491,103		479,198	0.9758	35.3698
1986	36.5	436,568		418,804	0.9593	36.1971
1985	37.5	404,072		389,162	0.9631	37.0691

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 369.10 Underground Services

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1984	38.5		490,690	471,889	0.9617	38.2284
1983	39.5		522,684	496,955	0.9508	39.1296
1982	40.5		564,304	534,305	0.9468	40.1407
1981	41.5		674,798	638,169	0.9457	41.1397
1980	42.5		687,991	642,332	0.9336	42.0132
1979	43.5		635,018	582,460	0.9172	42.8677
1978	44.5		549,030	502,124	0.9146	43.8813
1977	45.5		580,022	523,966	0.9034	44.8272
1976	46.5		569,326	504,326	0.8858	45.6800
1975	47.5		434,911	367,497	0.8450	45.7887
1974	48.5		264,768	167,917	0.6342	42.3218
1973	49.5		109,624		0.0000	25.4616
1972	50.5		52,515		0.0000	17.8805
1971	51.5		20		0.0000	14.0000
Total	18.5	$44,577,686	$6,135,700	$49,935,220	0.9847	

Schedule C
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 369.10 Underground Services

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	6,135,700	404,072	3,403		6,536,369
1986	6,536,369	436,534	8,438		6,964,465
1987	6,964,465	491,137	4,688		7,450,914
1988	7,450,914	508,356	6,117		7,953,153
1989	7,953,153	549,835	6,611		8,496,377
1990	8,496,377	623,722	9,792		9,110,307
1991	9,110,307	584,046	6,515		9,687,838
1992	9,687,838	670,855	8,748		10,349,945
1993	10,349,945	781,268	14,679		11,116,534
1994	11,116,534	878,314	8,352		11,986,496
1995	11,986,496	948,793	9,384		12,925,905
1996	12,925,905	1,144,180	11,150		14,058,935
1997	14,058,935	869,924	8,249		14,920,610
1998	14,920,610	891,492	35,133		15,776,969
1999	15,776,969	1,364,611	13,803		17,127,777
2000	17,127,777	920,071	9,169		18,038,679
2001	18,038,679	730,431	6,606		18,762,504
2002	18,762,504	1,529,485	14,512		20,277,476
2003	20,277,476	1,117,585	11,008		21,384,053
2004	21,384,053	1,564,355	23,971	159,092	23,083,529
2005	23,083,529	1,396,259	7,352	(159,090)	24,313,346
2006	24,313,346	2,036,315	11,390		26,338,271
2007	26,338,271	1,342,474	19,779		27,660,966
2008	27,660,966	1,551,487	22,079		29,190,374
2009	29,190,374	1,786,141	21,606		30,954,910
2010	30,954,910	1,070,278	23,724		32,001,464
2011	32,001,464	1,557,399	37,839	(1)	33,521,023
2012	33,521,023	1,513,799	29,366		35,005,457
2013	35,005,457	1,366,880	32,126		36,340,210
2014	36,340,210	1,671,547	32,070		37,979,687
2015	37,979,687	1,676,571	47,075		39,609,183
2016	39,609,183	1,416,942	37,907		40,988,218
2017	40,988,218	1,351,016	38,221		42,301,013
2018	42,301,013	1,313,289	65,508		43,548,794
2019	43,548,794	1,310,009	29,379		44,829,424
2020	44,829,424	1,595,894	41,875		46,383,443
2021	46,383,443	1,578,099	31,130		47,930,412
2022	47,930,412	2,033,625	28,817		49,935,220

Schedule C
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 369.10 Underground Services

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	5,976,608	404,072	3,403		6,377,277
1986	6,377,277	436,534	8,438		6,805,373
1987	6,805,373	491,137	4,688		7,291,822
1988	7,291,822	508,356	6,117		7,794,061
1989	7,794,061	549,835	7,207	596	8,337,285
1990	8,337,285	623,722	9,792		8,951,215
1991	8,951,215	584,046	6,515		9,528,746
1992	9,528,746	670,855	8,748		10,190,853
1993	10,190,853	781,268	14,679		10,957,442
1994	10,957,442	878,314	8,352		11,827,404
1995	11,827,404	948,793	9,384		12,766,813
1996	12,766,813	1,144,180	11,150		13,899,843
1997	13,899,843	869,924	8,249		14,761,518
1998	14,761,518	891,492	35,133		15,617,877
1999	15,617,877	1,364,611	13,803		16,968,685
2000	16,968,685	920,071	9,169		17,879,587
2001	17,879,587	730,431	6,606		18,603,412
2002	18,603,412	1,529,485	14,512		20,118,384
2003	20,118,384	1,117,585	11,008		21,224,961
2004	21,224,961	1,564,355	23,971	159,092	22,924,437
2005	22,924,437	1,396,259	7,352		24,313,345
2006	24,313,345	1,978,531	11,390		26,280,486
2007	26,280,486	1,539,534	19,779		27,800,241
2008	27,800,241	1,627,392	22,079		29,405,554
2009	29,405,554	1,444,769	21,606		30,828,717
2010	30,828,717	1,385,106	23,724		32,190,099
2011	32,190,099	1,371,517	37,839		33,523,777
2012	33,523,777	1,846,903	29,366		35,341,314
2013	35,341,314	1,506,480	32,126		36,815,668
2014	36,815,668	1,342,096	32,070		38,125,694
2015	38,125,694	1,550,794	47,075		39,629,414
2016	39,629,414	1,440,245	37,907		41,031,751
2017	41,031,751	1,330,799	38,221		42,324,329
2018	42,324,329	1,304,726	65,508		43,563,547
2019	43,563,547	1,315,700	29,379		44,849,868
2020	44,849,868	1,617,128	41,875		46,425,121
2021	46,425,121	1,636,629	31,130		48,030,619
2022	48,030,619	1,933,418	28,817		49,935,220

Schedule D
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 369.10 Underground Services

T-Cut: None

Placement Band: 1971-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Rolling Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-1989	96.3	66.7	L1.5 *	9.68	29.1	S2 *	10.87	21.7	S4 *	12.24
1986-1990	95.9	66.5	L1.5 *	7.07	29.8	S3 *	8.12	22.3	S4 *	9.50
1987-1991	92.6	74.2	L1.5 *	5.08	32.3	S3 *	5.74	23.8	S4 *	6.82
1988-1992	73.8	73.0	L1.5 *	5.45	32.7	S3 *	5.01	24.4	S4 *	4.78
1989-1993	41.0	73.0	L1.5 *	11.88	33.4	S3 *	11.07	25.1	S4 *	9.86
1990-1994	5.9	82.6	L1.5 *	18.95	37.1	S3 *	18.27	27.5	S4 *	17.16
1991-1995	0.5	90.6	L1.5 *	19.55	40.3	S2 *	18.94	29.8	S4 *	18.00
1992-1996	90.4	88.3	L1.5 *	2.26	40.4	S3 *	2.95	30.3	S4 *	4.25
1993-1997	90.5	90.6	L1.5 *	1.42	42.2	S3 *	1.33	31.6	S4 *	2.28
1994-1998	82.6	84.6	L1.5 *	2.73	40.5	S3 *	2.76	31.0	S4 *	3.99
1995-1999	83.4	83.7	L1.5 *	2.61	41.3	S3 *	2.21	31.9	S4 *	3.13
1996-2000	85.6	86.6	L1.5 *	2.30	43.3	S3 *	1.75	33.5	S4 *	2.40
1997-2001	88.6	93.4	L1.5 *	1.70	46.6	S3 *	1.35	35.9	S4 *	2.00
1998-2002	88.1	94.8	L1.5 *	1.70	48.3	S3 *	1.41	37.5	S4 *	1.43
1999-2003	86.5	112.4	L1.5 *	2.27	53.3	S3 *	1.86	39.6	S4 *	1.39
2000-2004	6.5	101.7	L1.5 *	15.65	50.3	S3 *	15.04	38.5	S4 *	14.07
2001-2005	0.0	107.9	L1.5 *	16.51	53.9	S3 *	16.03	41.3	S4 *	15.36
2002-2006	90.0	109.7	L1.5 *	1.53	56.2	S3 *	1.26	43.3	S4 *	0.93
2003-2007	94.1	113.3	L1.5 *	1.09	60.3	S2 *	0.80	46.7	S4 *	0.52
2004-2008	95.1	113.8	L1.5 *	0.95	63.6	S2 *	0.59	50.3	S4 *	0.31
2005-2009	95.8	121.3	S0 *	0.73	70.3	S2 *	0.34	57.0	S3 *	0.14
2006-2010	95.4	118.3	S0 *	0.71	72.1	S2 *	0.26	62.1	S3 *	0.12
2007-2011	85.3	108.9	L1.5 *	1.70	65.9	S2 *	1.36	53.1	R4 *	1.23
2008-2012	91.1	108.3	L1.5 *	1.22	66.6	S2 *	0.67	54.8	R4 *	0.43
2009-2013	91.9	107.6	L1.5 *	1.23	67.1	S2 *	0.60	56.2	R4 *	0.22
2010-2014	92.1	107.2	L1.5 *	1.29	67.8	S2 *	0.65	57.7	R4 *	0.17
2011-2015	91.0	103.6	L1.5 *	1.46	67.1	S2 *	0.73	58.1	R4 *	0.16
2012-2016	91.3	107.3	L1.5 *	1.25	70.5	S2 *	0.52	62.5	S3 *	0.09
2013-2017	91.0	107.7	L1.5 *	1.28	71.4	S2 *	0.54	63.5	S3 *	0.11
2014-2018	88.6	102.9	L1.5 *	1.53	69.5	S2 *	0.68	61.6	S3 *	0.07
2015-2019	89.9	105.9	L1.5 *	1.43	71.8	S2 *	0.63	64.4	S3 *	0.13
2016-2020	90.2	108.9	L1.5 *	1.43	73.5	S2 *	0.68	65.8	S3 *	0.17
2017-2021	90.7	112.6	L1.5 *	1.37	75.8	S2 *	0.68	67.9	S3 *	0.20
2018-2022	91.3	117.0	L1.5 *	1.29	78.6	S2 *	0.65	70.6	S3 *	0.25

Schedule D
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 369.10 Underground Services

T-Cut: None

Placement Band: 1971-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Shrinking Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-2022	87.7	110.8	L1.5 *	0.84	76.6	S2 *	0.22	77.0	S2 *	0.22
1987-2022	87.7	110.7	L1.5 *	0.85	76.4	S2 *	0.23	77.7	S2 *	0.23
1989-2022	87.7	110.7	L1.5 *	0.85	76.3	S2 *	0.24	78.2	S2 *	0.24
1991-2022	87.8	110.8	L1.5 *	0.87	76.0	S2 *	0.25	78.5	S1.5 *	0.25
1993-2022	87.9	111.0	L1.5 *	0.89	75.9	S2 *	0.26	78.4	S1.5 *	0.27
1995-2022	88.0	111.3	L1.5 *	0.92	75.6	S2 *	0.28	77.7	S2 *	0.29
1997-2022	88.1	111.5	L1.5 *	0.94	75.5	S2 *	0.30	76.7	S2 *	0.31
1999-2022	88.3	112.4	L1.5 *	1.00	75.2	S2 *	0.35	74.5	S2 *	0.34
2001-2022	88.4	112.6	L1.5 *	1.02	75.2	S2 *	0.37	73.4	S2 *	0.36
2003-2022	88.6	112.7	L1.5 *	1.04	75.3	S2 *	0.39	72.7	S2 *	0.37
2005-2022	88.8	113.4	L1.5 *	1.06	75.6	S2 *	0.41	71.7	S3 *	0.35
2007-2022	88.9	112.7	L1.5 *	1.07	75.7	S2 *	0.41	71.8	S3 *	0.35
2009-2022	89.1	112.3	L1.5 *	1.13	75.6	S2 *	0.47	71.2	S3 *	0.38
2011-2022	89.3	111.8	L1.5 *	1.21	75.5	S2 *	0.55	70.8	S3 *	0.42
2013-2022	89.8	113.3	L1.5 *	1.19	76.5	S2 *	0.52	70.8	S3 *	0.34
2015-2022	90.2	113.6	L1.5 *	1.24	76.9	S2 *	0.57	70.6	S3 *	0.32
2017-2022	91.0	116.2	L1.5 *	1.27	78.1	S2 *	0.63	70.4	S3 *	0.27
2019-2022	92.6	125.0	S0.5 *	1.16	82.0	S2 *	0.63	71.9	S3 *	0.17
2021-2022	93.7	130.6	S0.5 *	1.12	85.0	S2 *	0.64	73.2	S3 *	0.14

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 369.10 Underground Services

T-Cut: None

Placement Band: 1971-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Progressing Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-1986	-69.8	60.4	L1.5 *	57.65	24.1	S3 *	56.26	17.7	S4 *	54.69
1985-1988	96.4	66.2	L1.5 *	16.21	27.9	S2 *	17.41	20.6	S4 *	18.78
1985-1990	95.7	66.6	L1.5 *	7.04	29.9	S2 *	8.08	22.4	S4 *	9.40
1985-1992	73.3	69.8	L1.5 *	5.42	32.7	S2 *	4.94	24.9	S4 *	4.65
1985-1994	5.8	76.0	L1.5 *	18.76	36.9	S2 *	18.04	28.2	S4 *	17.17
1985-1996	89.1	79.8	L1.5 *	2.21	40.2	S2 *	2.90	31.1	S4 *	3.84
1985-1998	81.0	77.6	L1.5 *	2.74	40.6	S2 *	2.63	31.8	S4 *	3.41
1985-2000	83.9	81.0	L1.5 *	2.40	43.6	S2 *	1.60	34.6	S4 *	1.81
1985-2002	86.1	88.3	L1.5 *	1.70	48.7	S2 *	1.21	38.9	R4 *	1.12
1985-2004	6.3	88.2	L1.5 *	15.28	49.5	S2 *	14.54	39.6	S4 *	13.85
1985-2006	87.2	96.3	L1.5 *	1.42	55.6	S2 *	0.94	45.2	R4 *	0.67
1985-2008	92.1	100.6	L1.5 *	0.74	60.9	S2 *	0.28	52.3	S3 *	0.20
1985-2010	92.6	104.4	L1.5 *	0.59	65.9	S2 *	0.23	62.6	S2 *	0.23
1985-2012	88.7	103.5	L1.5 *	0.99	65.5	S2 *	0.48	57.3	S3 *	0.39
1985-2014	89.6	105.2	L1.5 *	0.80	68.1	S2 *	0.21	61.8	S3 *	0.15
1985-2016	88.6	105.1	L1.5 *	0.86	69.4	S2 *	0.17	64.0	S3 *	0.11
1985-2018	86.1	104.2	L1.5 *	1.05	69.6	S2 *	0.24	63.8	S3 *	0.10
1985-2020	87.2	106.9	L1.5 *	0.94	72.7	S2 *	0.18	68.9	S2 *	0.15
1985-2022	87.7	110.8	L1.5 *	0.84	76.6	S2 *	0.22	77.0	S2 *	0.22

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 369.10 Underground Services

T-Cut: None

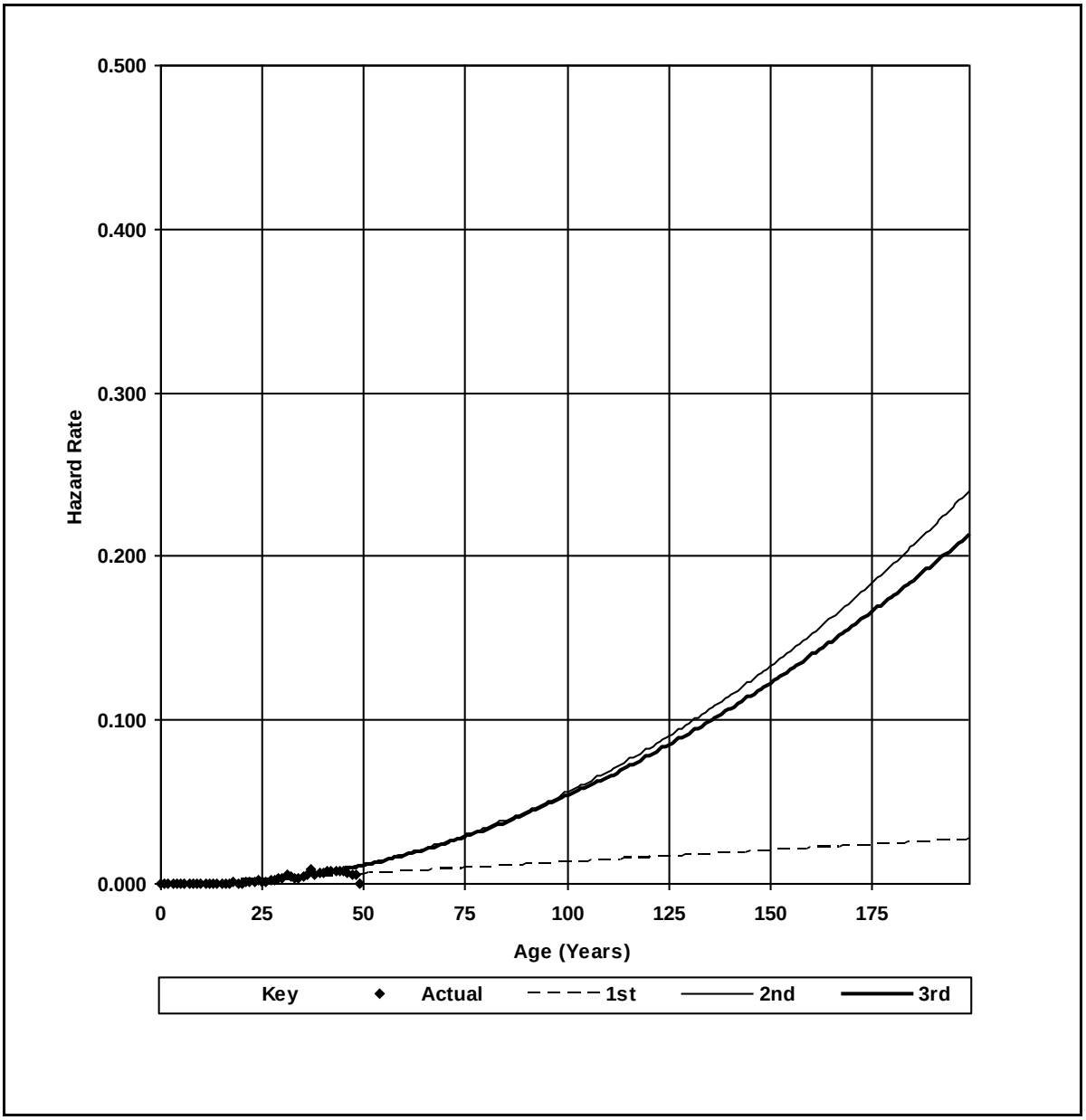
Placement Band: 1971-2022 Observation Band: 1985-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Polynomial Hazard Functions

1st: 110.8-L1.5 2nd: 76.6-S2 3rd: 77.0-S2



Schedule E
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 369.10 Underground Services

T-Cut: None

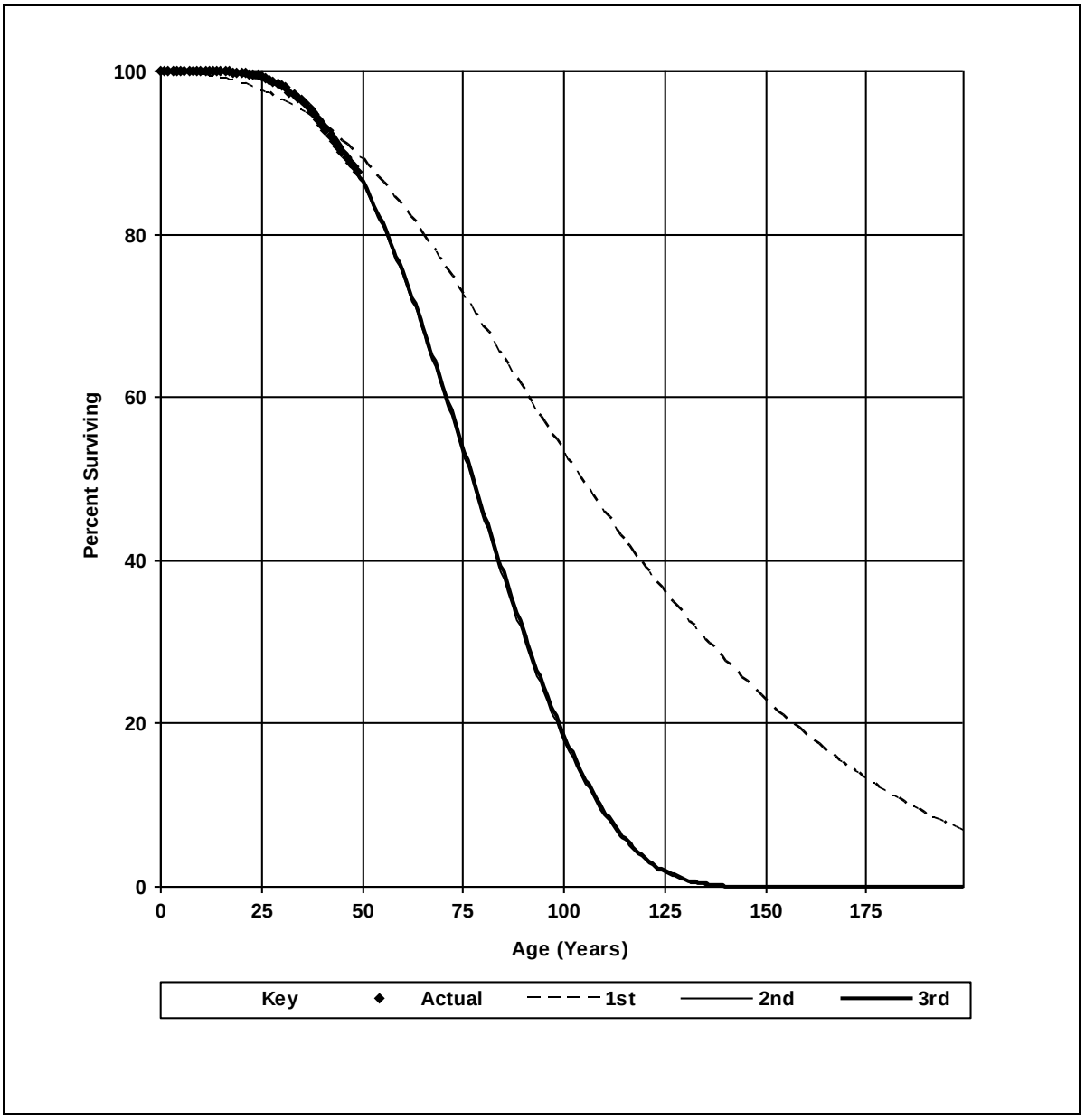
Placement Band: 1971-2022 Observation Band: 1985-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Survivorship Functions

1st: 110.8-L1.5 2nd: 76.6-S2 3rd: 77.0-S2



OTTER TAIL POWER COMPANY

Distribution Plant

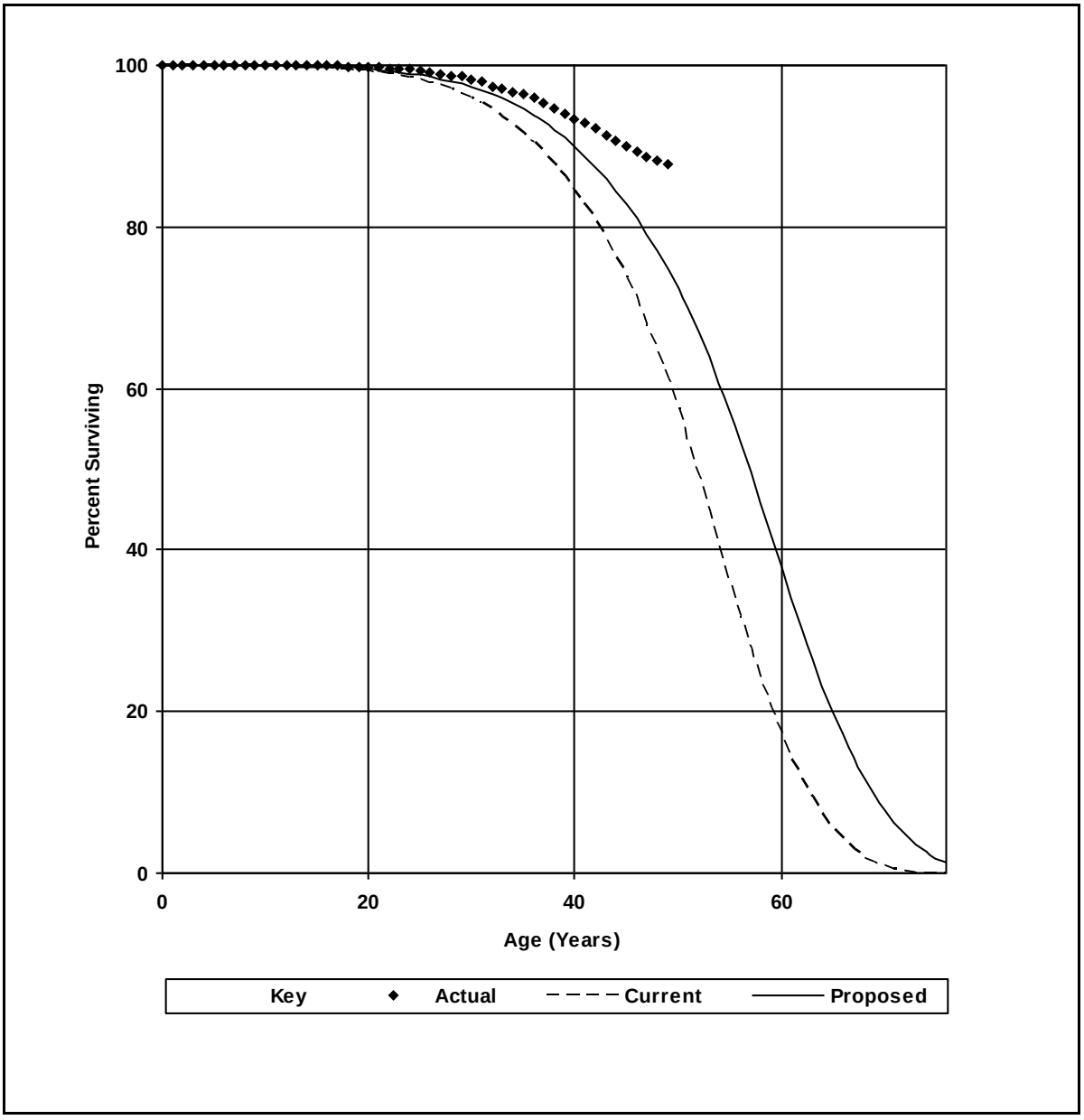
Account: 369.10 Underground Services

T-Cut: None

Placement Band: 1971-2022

Observation Band: 1985-2022

Projection Life Curves **Current: 50.0-R4** **Proposed: 55.0-R4**



Scheduled F
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 369.10 Underground Services

Unadjusted Net Salvage History

		Gross Salvage			Cost of Retiring			Net Salvage		
Year	Retirements	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1987	4,688	971	20.7		200	4.3		771	16.4	
1988	6,117	255	4.2		400	6.5		(145)	-2.4	
1989	6,611		0.0		950	14.4		(950)	-14.4	
1990	9,792		0.0		5,653	57.7		(5,653)	-57.7	
1991	6,515	162	2.5	4.1	2,350	36.1	28.3	(2,188)	-33.6	-24.2
1992	8,748		0.0	1.1	4,899	56.0	37.7	(4,899)	-56.0	-36.6
1993	14,679	1,130	7.7	2.8	4,419	30.1	39.4	(3,289)	-22.4	-36.6
1994	8,352		0.0	2.7	1,784	21.4	39.7	(1,784)	-21.4	-37.0
1995	9,384		0.0	2.7	1,845	19.7	32.1	(1,845)	-19.7	-29.4
1996	11,150		0.0	2.2	1,072	9.6	26.8	(1,072)	-9.6	-24.6
1997	8,249		0.0	2.2	2,910	35.3	23.2	(2,910)	-35.3	-21.0
1998	35,133		0.0	0.0	87,772	249.8	132.0	(87,772)	-249.8	-132.0
1999	13,803		0.0	0.0	(57,835)	-419.0	46.0	57,835	419.0	-46.0
2000	9,169		0.0	0.0	6,422	70.0	52.1	(6,422)	-70.0	-52.1
2001	6,606		0.0	0.0	4,900	74.2	60.5	(4,900)	-74.2	-60.5
2002	14,512	62	0.4	0.1	8,800	60.6	63.2	(8,738)	-60.2	-63.1
2003	11,008		0.0	0.1	300	2.7	-67.9	(300)	-2.7	68.0
2004	23,971		0.0	0.1	5,300	22.1	39.4	(5,300)	-22.1	-39.3
2005	7,352		0.0	0.1	2,950	40.1	35.1	(2,950)	-40.1	-35.0
2006	11,390	15	0.1	0.1	200	1.8	25.7	(185)	-1.6	-25.6
2007	19,779		0.0	0.0		0.0	11.9		0.0	-11.9
2008	22,079		0.0	0.0		0.0	10.0		0.0	-10.0
2009	21,606		0.0	0.0		0.0	3.8		0.0	-3.8
2010	23,724		0.0	0.0	426	1.8	0.6	(426)	-1.8	-0.6
2011	37,839	45	0.1	0.0	23,950	63.3	19.5	(23,905)	-63.2	-19.5
2012	29,366		0.0	0.0	12,875	43.8	27.7	(12,875)	-43.8	-27.6
2013	32,126		0.0	0.0	14,000	43.6	35.4	(14,000)	-43.6	-35.4
2014	32,070	1,944	6.1	1.3	21,925	68.4	47.2	(19,981)	-62.3	-45.9
2015	47,075	1,939	4.1	2.2	31,800	67.6	58.6	(29,861)	-63.4	-56.4
2016	37,907		0.0	2.2	29,200	77.0	61.5	(29,200)	-77.0	-59.3
2017	38,221		0.0	2.1	26,458	69.2	65.8	(26,458)	-69.2	-63.8
2018	65,508	121	0.2	1.8	45,400	69.3	70.1	(45,279)	-69.1	-68.3
2019	29,379		0.0	0.9	22,600	76.9	71.3	(22,600)	-76.9	-70.3
2020	41,875		0.0	0.1	27,800	66.4	71.1	(27,800)	-66.4	-71.1
2021	31,130	1	0.0	0.1	24,108	77.4	71.0	(24,106)	-77.4	-71.0
2022	28,817	263	0.9	0.2	32,562	113.0	77.5	(32,299)	-112.1	-77.3
Total	765,729	6,909	0.9		398,395	52.0		(391,487)	-51.1	

Scheduled F
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 369.10 Underground Services

Adjusted Net Salvage History

		Gross Salvage			Cost of Retiring			Net Salvage		
Year	Retirements	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1987	4,688	971	20.7		200	4.3		771	16.4	
1988	6,117	255	4.2		400	6.5		(145)	-2.4	
1989	7,207		0.0		950	13.2		(950)	-13.2	
1990	9,792		0.0		5,653	57.7		(5,653)	-57.7	
1991	6,515	162	2.5	4.0	2,350	36.1	27.8	(2,188)	-33.6	-23.8
1992	8,748		0.0	1.1	4,899	56.0	37.1	(4,899)	-56.0	-36.0
1993	14,679	1,130	7.7	2.8	4,419	30.1	38.9	(3,289)	-22.4	-36.2
1994	8,352		0.0	2.7	1,784	21.4	39.7	(1,784)	-21.4	-37.0
1995	9,384		0.0	2.7	1,845	19.7	32.1	(1,845)	-19.7	-29.4
1996	11,150		0.0	2.2	1,072	9.6	26.8	(1,072)	-9.6	-24.6
1997	8,249		0.0	2.2	2,910	35.3	23.2	(2,910)	-35.3	-21.0
1998	35,133		0.0	0.0	87,772	249.8	132.0	(87,772)	-249.8	-132.0
1999	13,803		0.0	0.0	(57,835)	-419.0	46.0	57,835	419.0	-46.0
2000	9,169		0.0	0.0	6,422	70.0	52.1	(6,422)	-70.0	-52.1
2001	6,606		0.0	0.0	4,900	74.2	60.5	(4,900)	-74.2	-60.5
2002	14,512	62	0.4	0.1	8,800	60.6	63.2	(8,738)	-60.2	-63.1
2003	11,008		0.0	0.1	300	2.7	-67.9	(300)	-2.7	68.0
2004	23,971		0.0	0.1	5,300	22.1	39.4	(5,300)	-22.1	-39.3
2005	7,352		0.0	0.1	2,950	40.1	35.1	(2,950)	-40.1	-35.0
2006	11,390	15	0.1	0.1	200	1.8	25.7	(185)	-1.6	-25.6
2007	19,779		0.0	0.0		0.0	11.9		0.0	-11.9
2008	22,079		0.0	0.0		0.0	10.0		0.0	-10.0
2009	21,606		0.0	0.0		0.0	3.8		0.0	-3.8
2010	23,724		0.0	0.0	426	1.8	0.6	(426)	-1.8	-0.6
2011	37,839	45	0.1	0.0	23,950	63.3	19.5	(23,905)	-63.2	-19.5
2012	29,366		0.0	0.0	12,875	43.8	27.7	(12,875)	-43.8	-27.6
2013	32,126		0.0	0.0	14,000	43.6	35.4	(14,000)	-43.6	-35.4
2014	32,070	1,944	6.1	1.3	21,925	68.4	47.2	(19,981)	-62.3	-45.9
2015	47,075	1,939	4.1	2.2	31,800	67.6	58.6	(29,861)	-63.4	-56.4
2016	37,907		0.0	2.2	29,200	77.0	61.5	(29,200)	-77.0	-59.3
2017	38,221		0.0	2.1	26,458	69.2	65.8	(26,458)	-69.2	-63.8
2018	65,508	121	0.2	1.8	45,400	69.3	70.1	(45,279)	-69.1	-68.3
2019	29,379		0.0	0.9	22,600	76.9	71.3	(22,600)	-76.9	-70.3
2020	41,875		0.0	0.1	27,800	66.4	71.1	(27,800)	-66.4	-71.1
2021	31,130	1	0.0	0.1	24,108	77.4	71.0	(24,106)	-77.4	-71.0
2022	28,817	263	0.9	0.2	32,562	113.0	77.5	(32,299)	-112.1	-77.3
Total	766,325	6,909	0.9		398,395	52.0		(391,487)	-51.1	

OTTER TAIL POWER COMPANY

Distribution Plant
Account: 370.00 Meters

Dispersion: 30 - L1
Procedure: Vintage Group

Generation Arrangement

December 31, 2022

Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2022	0.5	493,498	30.00	29.53	0.9843	1.0000	485,765	16,450
2021	1.5	747,700	30.00	28.61	0.9535	1.0000	712,906	24,921
2020	2.5	954,155	30.01	27.71	0.9234	1.0000	881,046	31,797
2019	3.5	913,630	29.98	26.84	0.8952	1.0000	817,854	30,471
2018	4.5	1,347,978	29.98	26.00	0.8674	1.0000	1,169,186	44,963
2017	5.5	1,406,793	30.03	25.20	0.8392	1.0000	1,180,645	46,845
2016	6.5	1,317,499	30.02	24.44	0.8142	1.0000	1,072,728	43,893
2015	7.5	1,267,179	30.07	23.71	0.7887	1.0000	999,414	42,144
2014	8.5	1,155,327	30.08	23.03	0.7656	1.0000	884,562	38,409
2013	9.5	1,352,022	30.17	22.38	0.7419	1.0000	1,003,053	44,810
2012	10.5	1,149,184	30.12	21.78	0.7230	1.0000	830,825	38,149
2011	11.5	1,194,895	30.25	21.21	0.7012	1.0000	837,900	39,502
2010	12.5	944,678	29.83	20.68	0.6932	1.0000	654,816	31,664
2009	13.5	1,016,639	29.94	20.18	0.6742	1.0000	685,431	33,961
2008	14.5	1,084,912	30.27	19.72	0.6515	1.0000	706,768	35,847
2007	15.5	676,472	29.76	19.28	0.6478	1.0000	438,223	22,734
2006	16.5	756,678	30.19	18.86	0.6246	1.0000	472,606	25,061
2005	17.5	607,492	30.50	18.46	0.6051	1.0000	367,580	19,915
2004	18.5	581,356	30.69	18.07	0.5886	1.0000	342,188	18,940
2003	19.5	495,645	30.71	17.68	0.5757	1.0000	285,360	16,137
2002	20.5	488,671	31.08	17.31	0.5569	1.0000	272,142	15,724
2001	21.5	856,430	31.46	16.94	0.5384	1.0000	461,134	27,225
2000	22.5	465,533	31.53	16.58	0.5256	1.0000	244,706	14,763
1999	23.5	458,357	31.38	16.22	0.5169	1.0000	236,908	14,607
1998	24.5	765,343	32.82	15.87	0.4836	1.0000	370,089	23,321
1997	25.5	223,179	26.50	15.53	0.5858	1.0000	130,749	8,421
1996	26.5	641,492	32.10	15.19	0.4732	1.0000	303,535	19,985
1995	27.5	536,565	31.38	14.86	0.4734	1.0000	254,034	17,099
1994	28.5	444,108	30.94	14.53	0.4696	1.0000	208,567	14,353
1993	29.5	316,516	30.40	14.21	0.4675	1.0000	147,965	10,413
1992	30.5	139,952	28.67	13.90	0.4846	1.0000	67,826	4,881
1991	31.5	242,232	32.04	13.59	0.4240	1.0000	102,716	7,561
1990	32.5	204,939	33.35	13.28	0.3982	1.0000	81,615	6,146
1989	33.5	348,046	35.48	12.98	0.3659	1.0000	127,338	9,810
1988	34.5	125,019	33.33	12.69	0.3806	1.0000	47,581	3,751
1987	35.5	330,955	35.78	12.40	0.3464	1.0000	114,643	9,249
1986	36.5	136,090	29.26	12.11	0.4139	1.0000	56,328	4,652

OTTER TAIL POWER COMPANY

Distribution Plant
Account: 370.00 Meters

Dispersion: 30 - L1
Procedure: Vintage Group

Generation Arrangement

	December 31, 2022				Net			
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1985	37.5	70,753	34.94	11.83	0.3385	1.0000	23,949	2,025
1984	38.5	158,299	37.17	11.55	0.3108	1.0000	49,202	4,259
1983	39.5	75,491	36.99	11.28	0.3049	1.0000	23,017	2,041
1982	40.5	197,471	38.16	11.01	0.2885	1.0000	56,979	5,175
1981	41.5	196,791	38.87	10.75	0.2764	1.0000	54,397	5,062
1980	42.5	279,806	40.76	10.48	0.2573	1.0000	71,984	6,866
1979	43.5	205,203	40.92	10.23	0.2500	1.0000	51,295	5,015
1978	44.5	240,255	42.02	9.97	0.2374	1.0000	57,036	5,718
1977	45.5	102,306	40.89	9.73	0.2378	1.0000	24,329	2,502
1976	46.5	24,809	42.19	9.48	0.2247	1.0000	5,574	588
1975	47.5	70,180	43.42	9.24	0.2127	1.0000	14,928	1,616
1974	48.5	83,431	43.45	9.00	0.2070	1.0000	17,274	1,920
1973	49.5	46,743	43.30	8.76	0.2023	1.0000	9,457	1,079
1972	50.5	60,142	45.76	8.53	0.1863	1.0000	11,207	1,314
1971	51.5	42,567	47.56	8.30	0.1745	1.0000	7,426	895
1970	52.5	33,696	48.91	8.07	0.1650	1.0000	5,560	689
1969	53.5	18,027	46.50	7.85	0.1687	1.0000	3,042	388
1968	54.5	7,790	47.26	7.62	0.1613	1.0000	1,257	165
1967	55.5	5,182	46.13	7.41	0.1606	1.0000	832	112
1966	56.5	443	43.53	7.19	0.1652	1.0000	73	10
1965	57.5	515	44.82	6.98	0.1556	1.0000	80	11
1964	58.5	1,027	45.16	6.77	0.1498	1.0000	154	23
1963	59.5	1,520	47.67	6.56	0.1376	1.0000	209	32
1962	60.5	806	47.47	6.35	0.1338	1.0000	108	17
1961	61.5	351	48.52	6.15	0.1267	1.0000	44	7
1960	62.5	527	49.29	5.95	0.1207	1.0000	64	11
1959	63.5	2,180	55.43	5.75	0.1037	1.0000	226	39
1958	64.5	1,546	52.49	5.55	0.1058	1.0000	163	29
1957	65.5	2,021	55.52	5.36	0.0965	1.0000	195	36
1956	66.5	3,046	58.22	5.16	0.0887	1.0000	270	52
1955	67.5	6,627	58.80	4.97	0.0846	1.0000	561	113
1954	68.5	4,634	61.93	4.79	0.0773	1.0000	358	75
1953	69.5	7,021	63.25	4.60	0.0727	1.0000	511	111
1952	70.5	3,202	61.95	4.42	0.0713	1.0000	228	52
1951	71.5	5,013	64.37	4.23	0.0657	1.0000	330	78
1950	72.5	3,737	65.89	4.05	0.0615	1.0000	230	57
1949	73.5	4,765	67.31	3.87	0.0575	1.0000	274	71

OTTER TAIL POWER COMPANY

Distribution Plant
Account: 370.00 Meters

Dispersion: 30 - L1
Procedure: Vintage Group

Generation Arrangement

	December 31, 2022							
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1948	74.5	212	65.65	3.69	0.0563	1.0000	12	3
Total	15.9	$28,155,291	31.05	20.46	0.6588	1.0000	$18,549,569	$906,827

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 370.00 Meters

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	2006 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2022	0.5	493,498		493,498	1.0000	0.5000
2021	1.5	747,700		747,700	1.0000	1.5000
2020	2.5	954,155		954,155	1.0000	2.5000
2019	3.5	919,722		913,630	0.9934	3.4656
2018	4.5	1,378,162		1,347,978	0.9781	4.4471
2017	5.5	1,419,415		1,406,793	0.9911	5.4758
2016	6.5	1,346,623		1,317,499	0.9784	6.4309
2015	7.5	1,284,430		1,267,179	0.9866	7.4423
2014	8.5	1,180,483		1,155,327	0.9787	8.4015
2013	9.5	1,371,083		1,352,022	0.9861	9.4288
2012	10.5	1,189,955		1,149,184	0.9657	10.2986
2011	11.5	1,233,505		1,194,895	0.9687	11.3247
2010	12.5	1,073,817		944,678	0.8797	11.7929
2009	13.5	1,153,869		1,016,639	0.8811	12.7553
2008	14.5	1,193,192		1,084,912	0.9093	13.9253
2007	15.5	847,762		676,472	0.7980	14.2334
2006	16.5	928,854		756,678	0.8146	15.4638
2005	17.5		730,627	607,492	0.8315	16.5426
2004	18.5		708,943	581,356	0.8200	17.4771
2003	19.5		681,626	495,645	0.7272	18.2166
2002	20.5		644,023	488,671	0.7588	19.2743
2001	21.5		1,055,185	856,430	0.8116	20.3239
2000	22.5		630,444	465,533	0.7384	21.0447
1999	23.5		637,145	458,357	0.7194	21.5121
1998	24.5		908,270	765,343	0.8426	23.5463
1997	25.5		901,552	223,179	0.2476	17.8023
1996	26.5		959,681	641,492	0.6684	23.9482
1995	27.5		942,920	536,565	0.5690	23.7540
1994	28.5		857,021	444,108	0.5182	23.8166
1993	29.5		636,316	316,516	0.4974	23.7520
1992	30.5		621,124	139,952	0.2253	22.4824
1991	31.5		467,320	242,232	0.5183	26.2835
1990	32.5		349,009	204,939	0.5872	28.0061
1989	33.5		482,442	348,046	0.7214	30.5291
1988	34.5		295,612	125,019	0.4229	28.7536
1987	35.5		588,875	330,955	0.5620	31.5556
1986	36.5		1,032,030	136,090	0.1319	25.3609
1985	37.5		182,231	70,753	0.3883	31.3607

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 370.00 Meters

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	2006 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1984	38.5		284,011	158,299	0.5574	33.8756
1983	39.5		152,892	75,491	0.4938	33.9774
1982	40.5		441,815	197,471	0.4470	35.4043
1981	41.5		476,586	196,791	0.4129	36.3606
1980	42.5		499,735	279,806	0.5599	38.4682
1979	43.5		441,649	205,203	0.4646	38.8414
1978	44.5		469,280	240,255	0.5120	40.1365
1977	45.5		302,852	102,306	0.3378	39.1953
1976	46.5		85,586	24,809	0.2899	40.6611
1975	47.5		203,524	70,180	0.3448	42.0448
1974	48.5		245,166	83,431	0.3403	42.2206
1973	49.5		202,740	46,743	0.2306	42.1998
1972	50.5		153,921	60,142	0.3907	44.7798
1971	51.5		87,891	42,567	0.4843	46.6879
1970	52.5		60,259	33,696	0.5592	48.1382
1969	53.5		88,161	18,027	0.2045	45.8186
1968	54.5		19,786	7,790	0.3937	46.6601
1967	55.5		17,982	5,182	0.2882	45.6084
1966	56.5		5,169	443	0.0858	43.0761
1965	57.5		4,950	515	0.1040	44.4288
1964	58.5		10,508	1,027	0.0977	44.8157
1963	59.5		10,128	1,520	0.1501	47.3721
1962	60.5		7,241	806	0.1113	47.2170
1961	61.5		3,785	351	0.0927	48.3010
1960	62.5		3,536	527	0.1491	49.1033
1959	63.5		6,422	2,180	0.3394	55.2785
1958	64.5		11,868	1,546	0.1302	52.3647
1957	65.5		8,102	2,021	0.2495	55.4106
1956	66.5		9,900	3,046	0.3076	58.1290
1955	67.5		22,594	6,627	0.2933	58.7235
1954	68.5		12,856	4,634	0.3604	61.8730
1953	69.5		16,691	7,021	0.4207	63.1994
1952	70.5		10,421	3,202	0.3072	61.9114
1951	71.5		12,945	5,013	0.3873	64.3378
1950	72.5		9,275	3,737	0.4029	65.8624
1949	73.5		11,544	4,765	0.4128	67.2915
1948	74.5		19,898	212	0.0107	65.6310
1947	75.5		1,994		0.0000	64.4279

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 370.00 Meters

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	2006 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1946	76.5		4,001		0.0000	65.1475
1945	77.5		4,198		0.0000	66.4786
1944	78.5		2,470		0.0000	67.1730
1943	79.5		668		0.0000	68.2243
1942	80.5		364		0.0000	69.0388
1941	81.5		164		0.0000	68.0226
1940	82.5		4,970		0.0000	68.8019
1900	122.5		71,612		0.0000	108.0541
Total	15.9	$18,716,225	$18,834,504	$28,155,291	0.7498	

Schedule C
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 370.00 Meters

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
2006	18,834,329	928,855	325,411	(1)	19,437,772
2007	19,437,772	790,025	469,696		19,758,101
2008	19,758,101	1,214,319	742,355		20,230,066
2009	20,230,066	1,164,773	753,189		20,641,650
2010	20,641,650	1,099,535	706,893		21,034,292
2011	21,034,292	1,233,505	570,500	1	21,697,298
2012	21,697,298	1,189,955	727,167		22,160,086
2013	22,160,086	1,371,083	533,904		22,997,266
2014	22,997,266	1,194,045	527,666		23,663,645
2015	23,663,645	1,284,430	704,860		24,243,214
2016	24,243,214	1,332,990	743,581		24,832,623
2017	24,832,623	1,368,316	544,591		25,656,348
2018	25,656,348	2,268,706	758,892		27,166,163
2019	27,166,163	928,510	89,002	(848,162)	27,157,509
2020	27,157,509	954,155	843,131		27,268,533
2021	27,268,533	750,343	233,385		27,785,491
2022	27,785,491	490,854	121,054		28,155,291

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 370.00 Meters

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
2006	18,834,342	928,854	325,411		19,437,785
2007	19,437,785	847,762	469,696		19,815,851
2008	19,815,851	1,193,192	742,355		20,266,688
2009	20,266,688	1,153,869	753,189		20,667,368
2010	20,667,368	1,073,817	706,893		21,034,293
2011	21,034,293	1,233,505	570,500		21,697,298
2012	21,697,298	1,189,955	727,329	163	22,160,086
2013	22,160,086	1,371,083	533,904		22,997,266
2014	22,997,266	1,180,483	527,666		23,650,083
2015	23,650,083	1,284,430	704,860		24,229,653
2016	24,229,653	1,346,623	743,581		24,832,694
2017	24,832,694	1,419,415	544,591		25,707,519
2018	25,707,519	2,226,324	758,892		27,174,951
2019	27,174,951	919,722	89,002	(848,162)	27,157,509
2020	27,157,509	954,155	843,131		27,268,533
2021	27,268,533	747,700	233,385		27,782,847
2022	27,782,847	493,498	121,054		28,155,291

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 370.00 Meters

T-Cut: 70

Placement Band: 1900-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Rolling Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
2006-2010	0.3	27.2	L1	5.61	32.5	L0.5 *	5.36	27.6	L1 *	5.32
2007-2011	0.7	26.3	L1	5.41	36.4	O3 *	5.14	27.1	L0.5 *	4.95
2008-2012	2.1	25.5	L0.5	5.59	39.3	O4 *	4.75	27.2	O2 *	4.60
2009-2013	3.3	26.8	L0.5	5.89	44.2	O4 *	4.97	29.0	O2 *	4.62
2010-2014	0.6	28.4	L1	4.26	34.6	O2 *	3.70	28.7	L0.5 *	3.60
2011-2015	0.4	28.7	L1	3.73	29.3	L1 *	3.57	28.7	L1 *	3.46
2012-2016	0.4	28.4	L1 *	2.54	28.4	L1.5 *	2.48	28.4	L1 *	2.48
2013-2017	1.3	29.4	L1.5 *	2.78	29.5	L1.5 *	2.59	29.7	L1.5 *	2.57
2014-2018	1.3	28.7	L1.5 *	2.91	28.9	L1.5 *	2.43	29.0	S0.5 *	2.49
2015-2019	4.4	31.2	L1.5 *	2.78	31.2	L1.5 *	2.77	33.5	L1.5 *	2.64
2016-2020	5.7	31.1	L1.5 *	2.98	31.2	L1.5 *	2.65	36.1	L1.5 *	2.39
2017-2021	11.3	34.8	L1	3.97	37.9	L1 *	2.76	45.3	O3 *	2.54
2018-2022	17.9	39.7	L1	4.88	66.6	O4 *	1.95	44.5	O2 *	1.89

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 370.00 Meters

T-Cut: 70

Placement Band: 1900-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Shrinking Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
2006-2022	3.9	31.0	L1	2.95	34.5	L0.5 *	1.88	31.5	L1 *	1.83
2008-2022	5.0	30.8	L1	3.56	36.6	L0.5 *	1.97	31.9	L0.5 *	1.98
2010-2022	5.6	32.0	L1	3.24	35.0	L1 *	1.99	33.8	L1 *	2.01
2012-2022	6.0	32.8	L1	3.05	33.5	L1 *	2.35	34.3	L1 *	2.33
2014-2022	6.5	33.8	L1.5 *	3.13	33.8	L1.5 *	2.97	36.2	L1.5 *	2.82
2016-2022	11.3	35.4	L1 *	4.30	37.7	L1 *	3.16	48.0	O3 *	2.75
2018-2022	17.9	39.7	L1	4.88	66.6	O4 *	1.95	44.5	O2 *	1.89
2020-2022	18.3	41.5	L0.5	4.57	80.3	O4 *	3.48	45.0	L0 *	1.99
2022-2022	64.9	87.1	L0.5	3.20	157.5	R0.5 *	2.91	77.3	R1.5 *	1.39

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 370.00 Meters

T-Cut: 70

Placement Band: 1900-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Progressing Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
2006-2007	0.0	32.4	L1.5 *	7.56	31.8	S0.5	6.97	32.0	S0.5 *	7.20
2006-2009	0.2	27.6	L1	5.49	30.2	L1 *	5.39	27.8	L1 *	5.38
2006-2011	0.5	27.4	L1	5.17	35.5	O3 *	5.16	28.0	L0.5 *	5.05
2006-2013	1.2	27.5	L0.5	5.02	39.5	O3 *	5.06	28.4	L0.5 *	4.68
2006-2015	0.5	28.0	L1	4.47	30.4	L1 *	4.26	28.1	L1 *	4.18
2006-2017	0.9	28.3	L1	3.08	28.6	L1 *	2.78	28.3	L1 *	2.76
2006-2019	1.9	29.3	L1	2.68	30.0	L1 *	2.22	29.5	L1 *	2.20
2006-2021	2.8	29.9	L1	2.81	32.0	L1 *	1.99	30.3	L1 *	1.94
2006-2022	3.9	31.0	L1	2.95	34.5	L0.5 *	1.88	31.5	L1 *	1.83

Schedule E
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 370.00 Meters

T-Cut: None

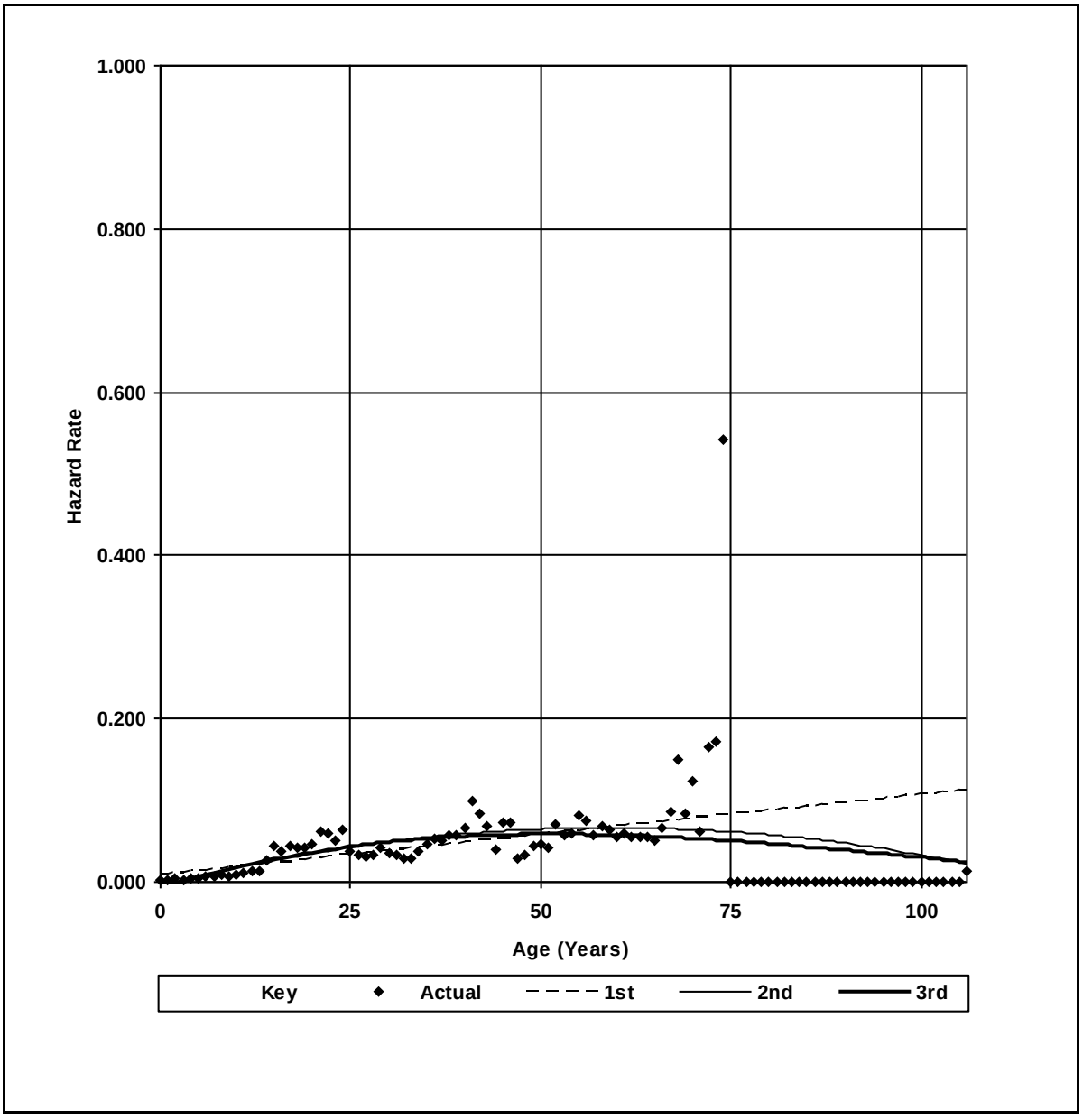
Placement Band: 1900-2022 Observation Band: 2006-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Polynomial Hazard Functions

1st: 32.2-L0 2nd: 32.1-L1 3rd: 32.5-L1



OTTER TAIL POWER COMPANY

Distribution Plant

Account: 370.00 Meters

T-Cut: 70

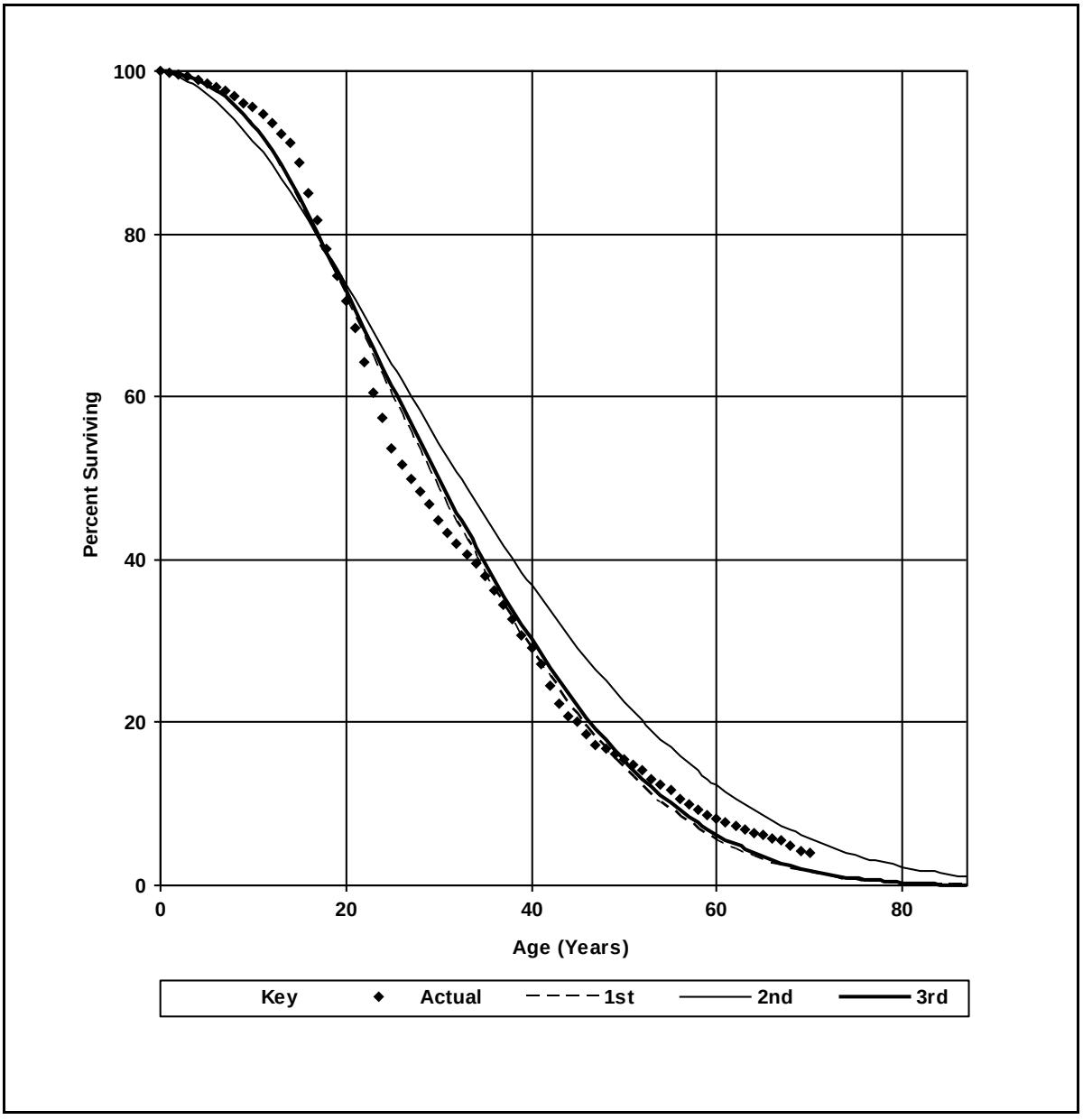
Placement Band: 1900-2022 Observation Band: 2006-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Survivorship Functions

1st: 31.0-L1 2nd: 34.5-L0.5 3rd: 31.5-L1



Schedule E
Page 1 of 1

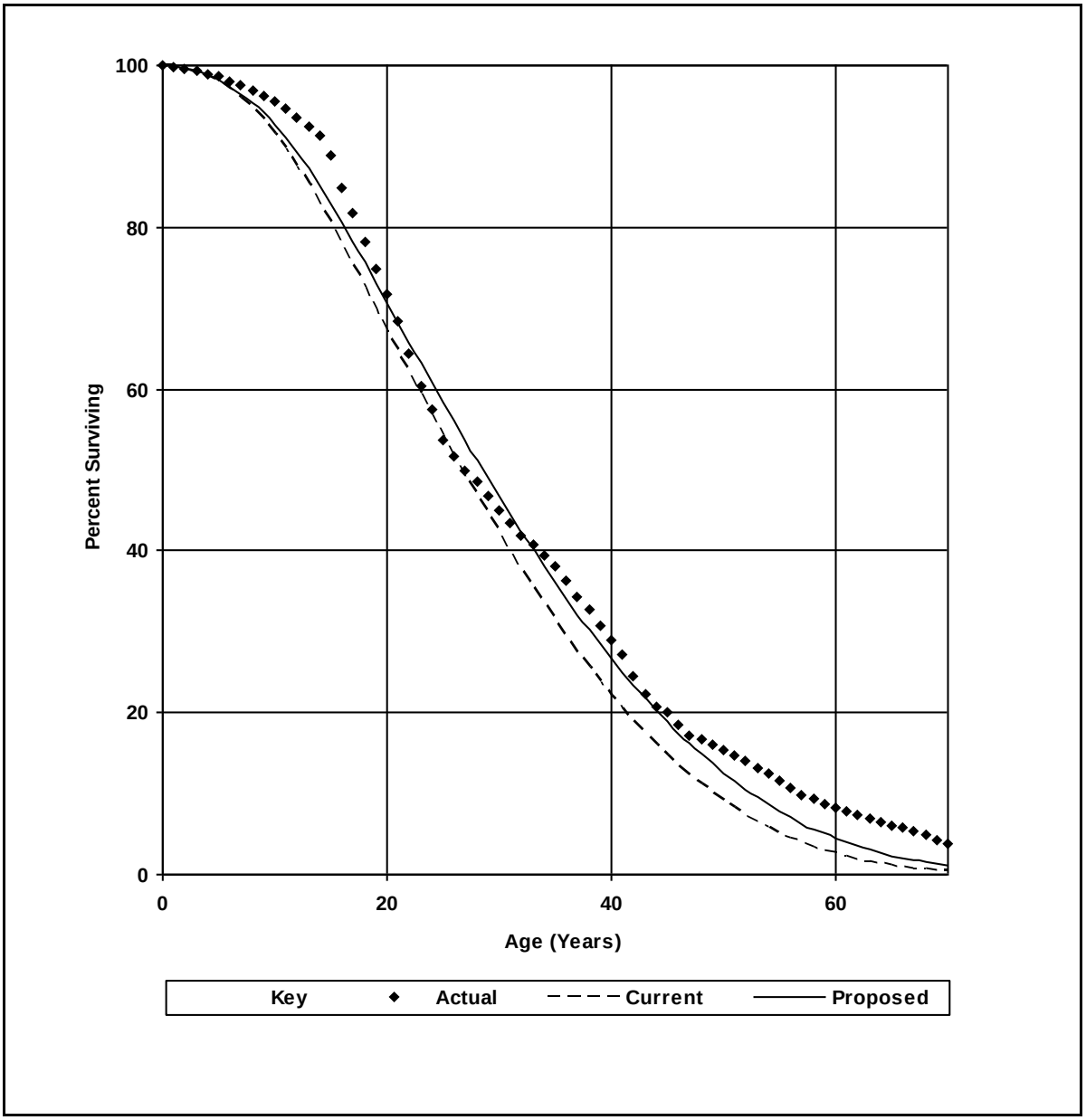
OTTER TAIL POWER COMPANY

Distribution Plant

Account: 370.00 Meters

T-Cut: 70
Placement Band: 1900-2022
Observation Band: 2006-2022

Projection Life Curves Current: 28.0-L1 Proposed: 30.0-L1



Scheduled F
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 370.00 Meters

Unadjusted Net Salvage History

		Gross Salvage			Cost of Retiring			Net Salvage		
Year	Retirements	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1984	206,947		0.0			0.0			0.0	
1985	128,408		0.0			0.0			0.0	
1986	54		0.0			0.0			0.0	
1987	198,061	5,109	2.6			0.0		5,109	2.6	
1988	(46,098)	8,534	-18.5	2.8		0.0	0.0	8,534	-18.5	2.8
1989	298,594	3,210	1.1	2.9		0.0	0.0	3,210	1.1	2.9
1990	507,024	1,723	0.3	1.9		0.0	0.0	1,723	0.3	1.9
1991	289,504	1,248	0.4	1.6		0.0	0.0	1,248	0.4	1.6
1992	263,649	16,224	6.2	2.4		0.0	0.0	16,224	6.2	2.4
1993	279,583	2,005	0.7	1.5	1	0.0	0.0	2,004	0.7	1.5
1994	311,690	1,512	0.5	1.4		0.0	0.0	1,512	0.5	1.4
1995	273,081	572	0.2	1.5		0.0	0.0	572	0.2	1.5
1996	307,535	912	0.3	1.5		0.0	0.0	912	0.3	1.5
1997	393,056		0.0	0.3		0.0	0.0		0.0	0.3
1998	263,326	306	0.1	0.2		0.0	0.0	306	0.1	0.2
1999	228,859	1,556	0.7	0.2		0.0	0.0	1,556	0.7	0.2
2000	316,739	5,509	1.7	0.5		0.0	0.0	5,509	1.7	0.5
2001	309,923	1,344	0.4	0.6		0.0	0.0	1,344	0.4	0.6
2002	340,014	6,202	1.8	1.0		0.0	0.0	6,202	1.8	1.0
2003	270,096	1,955	0.7	1.1		0.0	0.0	1,955	0.7	1.1
2004	384,941		0.0	0.9		0.0	0.0		0.0	0.9
2005	700,288		0.0	0.5		0.0	0.0		0.0	0.5
2006	325,411	2,112	0.6	0.5	12	0.0	0.0	2,100	0.6	0.5
2007	469,696	2,935	0.6	0.3	54	0.0	0.0	2,881	0.6	0.3
2008	742,355	2,930	0.4	0.3	96	0.0	0.0	2,834	0.4	0.3
2009	753,189	1,922	0.3	0.3	92	0.0	0.0	1,831	0.2	0.3
2010	706,893	9,213	1.3	0.6	8	0.0	0.0	9,205	1.3	0.6
2011	570,500	859	0.2	0.6	3	0.0	0.0	856	0.2	0.5
2012	727,167	2,345	0.3	0.5		0.0	0.0	2,345	0.3	0.5
2013	533,904	4,746	0.9	0.6	2	0.0	0.0	4,744	0.9	0.6
2014	527,666		0.0	0.6		0.0	0.0		0.0	0.6
2015	704,860		0.0	0.3	1	0.0	0.0	(1)	0.0	0.3
2016	743,581	1,260	0.2	0.3	(1)	0.0	0.0	1,261	0.2	0.3
2017	544,591	616	0.1	0.2		0.0	0.0	616	0.1	0.2
2018	758,892	801	0.1	0.1		0.0	0.0	801	0.1	0.1
2019	89,002		0.0	0.1		0.0	0.0		0.0	0.1
2020	843,131	841	0.1	0.1		0.0	0.0	841	0.1	0.1
2021	233,385	163	0.1	0.1		0.0	0.0	163	0.1	0.1
2022	121,054		0.0	0.1		0.0	0.0		0.0	0.1
Total	15,620,550	88,662	0.6		268	0.0		88,394	0.6	

Scheduled F
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 370.00 Meters

Adjusted Net Salvage History

		Gross Salvage			Cost of Retiring			Net Salvage		
Year	Retirements	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1984	206,947		0.0			0.0			0.0	
1985	128,408		0.0			0.0			0.0	
1986	54		0.0			0.0			0.0	
1987	75,113	5,109	6.8			0.0		5,109	6.8	
1988	76,850	8,534	11.1	2.8		0.0	0.0	8,534	11.1	2.8
1989	298,594	3,210	1.1	2.9		0.0	0.0	3,210	1.1	2.9
1990	507,024	1,723	0.3	1.9		0.0	0.0	1,723	0.3	1.9
1991	289,504	1,248	0.4	1.6		0.0	0.0	1,248	0.4	1.6
1992	263,649	16,224	6.2	2.2		0.0	0.0	16,224	6.2	2.2
1993	279,583	2,005	0.7	1.5	1	0.0	0.0	2,004	0.7	1.5
1994	311,690	1,512	0.5	1.4		0.0	0.0	1,512	0.5	1.4
1995	273,081	572	0.2	1.5		0.0	0.0	572	0.2	1.5
1996	307,535	912	0.3	1.5		0.0	0.0	912	0.3	1.5
1997	393,056		0.0	0.3		0.0	0.0		0.0	0.3
1998	263,326	306	0.1	0.2		0.0	0.0	306	0.1	0.2
1999	228,859	1,556	0.7	0.2		0.0	0.0	1,556	0.7	0.2
2000	316,739	5,509	1.7	0.5		0.0	0.0	5,509	1.7	0.5
2001	309,923	1,344	0.4	0.6		0.0	0.0	1,344	0.4	0.6
2002	340,014	6,202	1.8	1.0		0.0	0.0	6,202	1.8	1.0
2003	270,096	1,955	0.7	1.1		0.0	0.0	1,955	0.7	1.1
2004	384,941		0.0	0.9		0.0	0.0		0.0	0.9
2005	700,288		0.0	0.5		0.0	0.0		0.0	0.5
2006	325,411	2,112	0.6	0.5	12	0.0	0.0	2,100	0.6	0.5
2007	469,696	2,935	0.6	0.3	54	0.0	0.0	2,881	0.6	0.3
2008	742,355	2,930	0.4	0.3	96	0.0	0.0	2,834	0.4	0.3
2009	753,189	1,922	0.3	0.3	92	0.0	0.0	1,831	0.2	0.3
2010	706,893	9,213	1.3	0.6	8	0.0	0.0	9,205	1.3	0.6
2011	570,500	859	0.2	0.6	3	0.0	0.0	856	0.2	0.5
2012	727,329	2,345	0.3	0.5		0.0	0.0	2,345	0.3	0.5
2013	533,904	4,746	0.9	0.6	2	0.0	0.0	4,744	0.9	0.6
2014	527,666		0.0	0.6		0.0	0.0		0.0	0.6
2015	704,860		0.0	0.3	1	0.0	0.0	(1)	0.0	0.3
2016	743,581	1,260	0.2	0.3	(1)	0.0	0.0	1,261	0.2	0.3
2017	544,591	616	0.1	0.2		0.0	0.0	616	0.1	0.2
2018	758,892	801	0.1	0.1		0.0	0.0	801	0.1	0.1
2019	89,002		0.0	0.1		0.0	0.0		0.0	0.1
2020	843,131	841	0.1	0.1		0.0	0.0	841	0.1	0.1
2021	233,385	163	0.1	0.1		0.0	0.0	163	0.1	0.1
2022	121,054		0.0	0.1		0.0	0.0		0.0	0.1
Total	15,620,713	88,662	0.6		268	0.0		88,394	0.6	

Schedule A
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant
Account: 370.05 Smart Meters

Dispersion: 20 - S3
Procedure: Vintage Group

Generation Arrangement

	December 31, 2022							
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2019	3.5	64,609	20.00	16.50	0.8250	1.0000	53,304	3,230
2018	4.5	856,703	20.00	15.50	0.7751	1.0000	664,002	42,835
Total	4.4	$921,313	20.00	15.57	0.7786	1.0000	$717,306	$46,065

Schedule B
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 370.05 Smart Meters

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	2019 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2019	3.5	64,609		64,609	1.0000	3.5000
2018	4.5		856,703	856,703	1.0000	4.5000
Total	4.4	$64,609	$856,703	$921,313	1.0000	

Schedule C
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 370.05 Smart Meters

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
2019		73,150		848,162	921,313
2020	921,313				921,313
2021	921,313				921,313
2022	921,313				921,313

Schedule C
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 370.05 Smart Meters

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
2019	8,541	64,609		848,162	921,313
2020	921,313				921,313
2021	921,313				921,313
2022	921,313				921,313

Schedule A
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant
Account: 370.10 Load Management Switches

Dispersion: 20 - R5
Procedure: Vintage Group

Generation Arrangement

	December 31, 2022							
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2018	4.5	242,534	20.00	15.50	0.7750	1.0000	187,964	12,127
2009	13.5	217,872	19.93	6.64	0.3331	1.0000	72,571	10,934
2007	15.5	1,310,496	19.89	4.90	0.2461	1.0000	322,474	65,877
2006	16.5	1,177,009	20.03	4.11	0.2051	1.0000	241,447	58,775
2005	17.5	2,020,983	20.12	3.40	0.1688	1.0000	341,151	100,444
2004	18.5	2,152,458	20.21	2.77	0.1372	1.0000	295,273	106,501
2003	19.5	1,165,100	20.60	2.24	0.1088	1.0000	126,749	56,550
2002	20.5	612,987	21.03	1.80	0.0857	1.0000	52,513	29,143
Total	17.3	$8,899,439	20.21	3.72	0.1843	1.0000	$1,640,141	$440,349

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 370.10 Load Management Switches

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	2006 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2018	4.5	242,534		242,534	1.0000	4.5000
2009	13.5	218,865		217,872	0.9955	13.4047
2007	15.5	1,333,123		1,310,496	0.9830	15.2986
2006	16.5	1,193,721		1,177,009	0.9860	16.3481
2005	17.5		2,057,237	2,020,983	0.9824	17.3050
2004	18.5		2,222,452	2,152,458	0.9685	18.1766
2003	19.5		1,193,191	1,165,100	0.9765	19.2399
2002	20.5		631,223	612,987	0.9711	20.2047
2001	21.5		334		0.0000	5.0000
2000	22.5		63,936		0.0000	6.7035
1999	23.5		17,698		0.0000	7.7963
1998	24.5		77,527		0.0000	8.7705
1997	25.5		69,374		0.0000	9.7295
1996	26.5		69,704		0.0000	10.7091
1995	27.5		103,542		0.0000	11.6603
1994	28.5		81,124		0.0000	12.8092
1993	29.5		83,886		0.0000	13.7473
1992	30.5		56,178		0.0000	14.7876
1991	31.5		25,185		0.0000	15.8869
1990	32.5		45,194		0.0000	16.8513
1989	33.5		40,175		0.0000	17.7441
1987	35.5		214,165		0.0000	19.6969
1986	36.5		326		0.0000	20.6661
1985	37.5		161,241		0.0000	21.8280
1984	38.5		224,736		0.0000	22.8244
1983	39.5		201,795		0.0000	23.6870
1982	40.5		174,831		0.0000	24.7369
1981	41.5		149,389		0.0000	25.8006
1980	42.5		163,138		0.0000	26.8711
Total	17.3	$2,988,243	$8,127,581	$8,899,439	0.8006	

Schedule C
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 370.10 Load Management Switches

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
2006	8,127,582	1,193,721	1,252,261		8,069,042
2007	8,069,042	1,333,123	665,348		8,736,817
2008	8,736,817		21,338		8,715,478
2009	8,715,478	235,352	14,600		8,936,229
2010	8,936,229		17,061		8,919,168
2011	8,919,168		23,863	(2)	8,895,304
2012	8,895,304	(16,487)	18,425		8,860,392
2013	8,860,392		145,345		8,715,047
2014	8,715,047		13,225		8,701,822
2015	8,701,822		20,767		8,681,054
2016	8,681,054		15,543		8,665,511
2017	8,665,511		(899)		8,666,410
2018	8,666,410	242,534	1,318		8,907,627
2019	8,907,627		2,942		8,904,685
2020	8,904,685		5,246		8,899,439
2021	8,899,439				8,899,439
2022	8,899,439				8,899,439

Schedule C
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 370.10 Load Management Switches

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
2006	8,127,581	1,193,721	1,252,261		8,069,040
2007	8,069,040	1,333,123	665,348		8,736,815
2008	8,736,815		21,338		8,715,476
2009	8,715,476	218,865	14,600		8,919,741
2010	8,919,741		17,061		8,902,680
2011	8,902,680		23,863		8,878,817
2012	8,878,817		18,206		8,860,611
2013	8,860,611		144,368		8,716,243
2014	8,716,243		14,421		8,701,822
2015	8,701,822		20,767		8,681,054
2016	8,681,054		6,510		8,674,544
2017	8,674,544		8,134		8,666,410
2018	8,666,410	242,534	1,318		8,907,627
2019	8,907,627		2,942		8,904,685
2020	8,904,685		5,246		8,899,439
2021	8,899,439				8,899,439
2022	8,899,439				8,899,439

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 370.10 Load Management Switches

T-Cut: None

Placement Band: 1980-2018

Hazard Function: Proportion Retired

Weighting: Exposures

Rolling Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
2006-2010	0.0	10.3	L3*	11.93	10.7	S1.5 *	13.26	9.9	R2.5 *	10.41
2007-2011	0.0	13.1	L3*	18.72	14.2	S2 *	23.23	10.7	R2 *	13.57
2008-2012	96.3	156.3	R1	1.72	188.9	R5 *	1.37	67.3	R4	0.93
2009-2013	0.0	21.4	L2*	16.93	20.9	R2.5	18.35	23.3	S3 *	26.32
2010-2014	0.0	21.8	L3*	21.98	20.2	R2.5 *	21.24	22.0	R3	26.22
2011-2015	0.0	22.1	L3*	24.64	18.9	R2 *	21.00	19.9	R2.5 *	22.90
2012-2016	0.0	22.5	L3*	29.95	16.2	R1 *	23.80	17.3	R1.5 *	24.38
2013-2017	0.0	22.8	L3*	32.62	10.0	O3 *	35.09	14.9	R0.5 *	26.39
2014-2018	98.4	176.6	R2.5	0.39	196.4	SQ *	0.23	194.3	SQ *	0.90
2015-2019	98.3	194.5	SQ*	0.51	195.3	SQ *	0.33	42.2	R4 *	0.18
2016-2020	99.3	151.1	R1.5	0.07	95.0	S1.5	0.15	50.9	S3 *	0.15
2017-2021	100.0				No Retirements					
2018-2022	100.0				No Retirements					

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 370.10 Load Management Switches

T-Cut: None

Placement Band: 1980-2018

Hazard Function: Proportion Retired

Weighting: Exposures

Shrinking Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
2006-2022	0.0	24.5	L2 *	20.89	19.0	R2.5 *	12.35	21.5	R4 *	10.20
2008-2022	0.0	58.8	L1.5 *	30.07	27.3	R3 *	9.29	26.7	S4 *	4.44
2010-2022	0.0	52.4	L2 *	38.59	24.5	R2 *	16.35	26.3	R5 *	14.36
2012-2022	0.0	45.9	L2 *	47.75	20.1	R0.5 *	25.97	25.0	R5 *	22.99
2014-2022	98.6	194.9	SQ *	0.66	196.6	S6 *	0.13	59.6	S4 *	0.16
2016-2022	99.4	196.6	S6 *	0.41	197.8	SQ *	0.07	197.8	SQ *	0.07
2018-2022	100.0	No Retirements								
2020-2022	99.9	195.1	SQ	0.24	198.3	SQ *	0.15	198.3	SQ *	0.21
2022-2022	100.0	No Retirements								

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 370.10 Load Management Switches

T-Cut: None

Placement Band: 1980-2018

Hazard Function: Proportion Retired

Weighting: Exposures

Progressing Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
2006-2007	0.0	8.2	L2 *	15.24	7.1	L3 *	10.24	7.7	S2 *	12.39
2006-2009	0.0	9.6	S1.5 *	12.88	9.5	S1.5 *	12.55	9.5	S2 *	12.15
2006-2011	0.0	11.1	L3 *	12.14	11.9	S1.5 *	14.47	10.3	R2.5 *	10.36
2006-2013	0.0	12.6	L3 *	11.33	14.1	S2 *	14.50	11.7	R2.5 *	10.35
2006-2015	0.0	14.5	L3 *	11.38	15.8	S3 *	12.75	13.0	R2 *	10.67
2006-2017	0.0	16.7	L3 *	12.69	16.6	R3 *	10.30	15.3	R2.5 *	10.48
2006-2019	0.0	19.5	L3 *	15.82	17.2	R2.5 *	11.20	18.0	R3 *	10.85
2006-2021	0.0	22.7	S1.5 *	20.27	18.2	R2.5 *	13.07	20.6	R4 *	12.49
2006-2022	0.0	24.5	L2 *	20.89	19.0	R2.5 *	12.35	21.5	R4 *	10.20

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 370.10 Load Management Switches

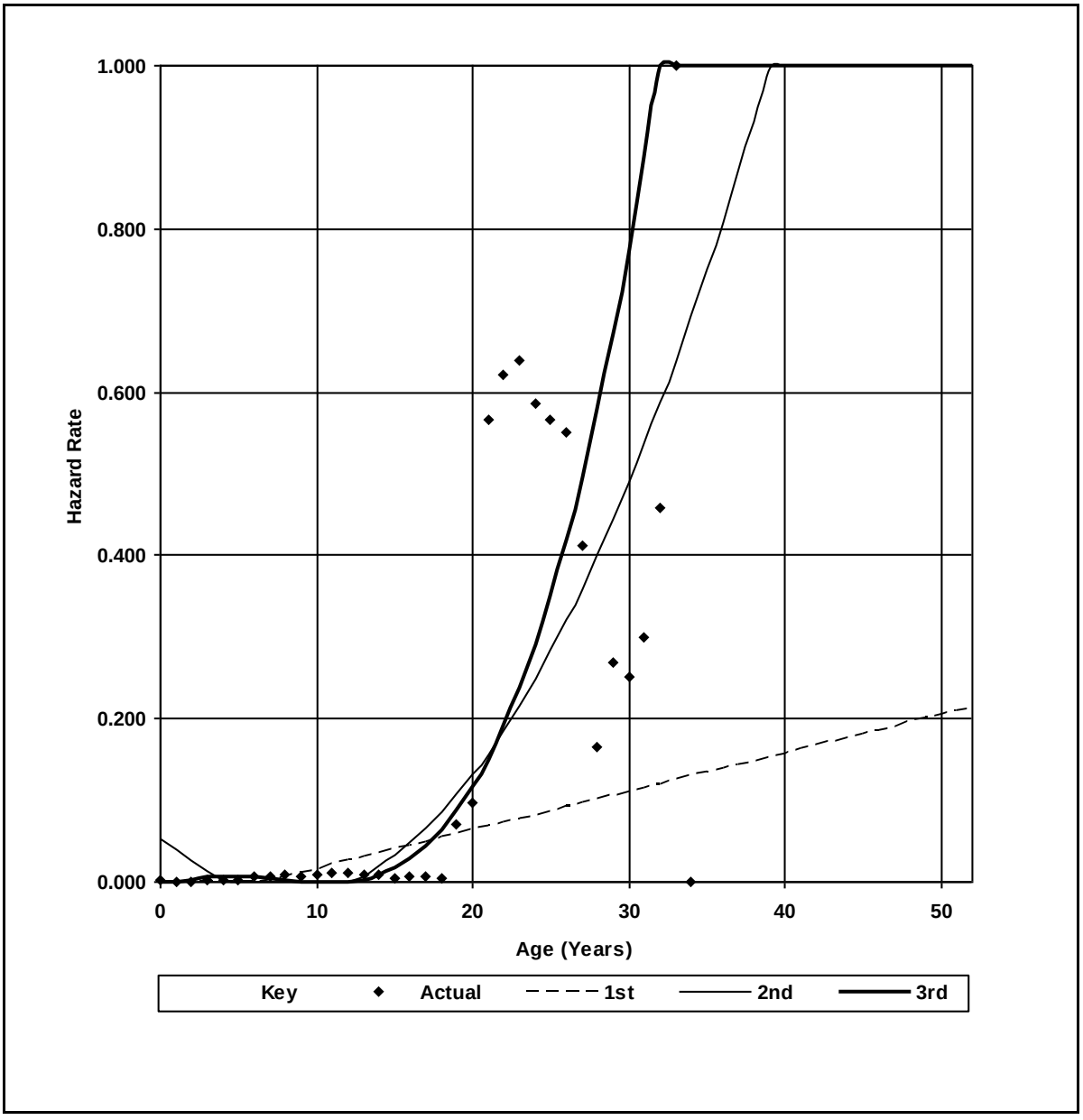
T-Cut: None

Placement Band: 1980-2018 Observation Band: 2006-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Polynomial Hazard Functions 1st: 24.5-L2 2nd: 19.0-R2.5 3rd: 21.5-R4



OTTER TAIL POWER COMPANY

Distribution Plant

Account: 370.10 Load Management Switches

T-Cut: None

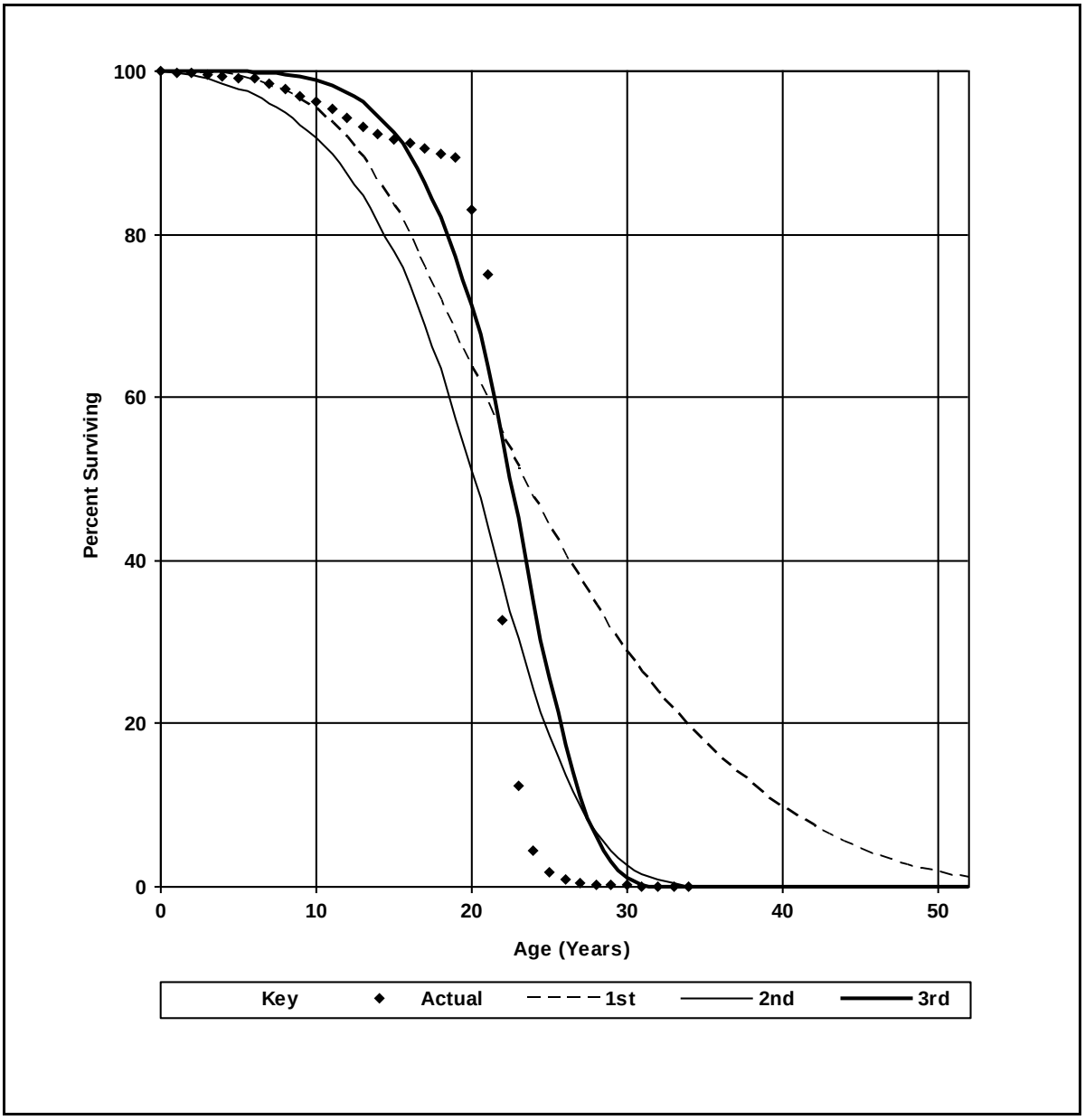
Placement Band: 1980-2018 Observation Band: 2006-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Survivorship Functions

1st: 24.5-L2 2nd: 19.0-R2.5 3rd: 21.5-R4



Schedule E
Page 1 of 1

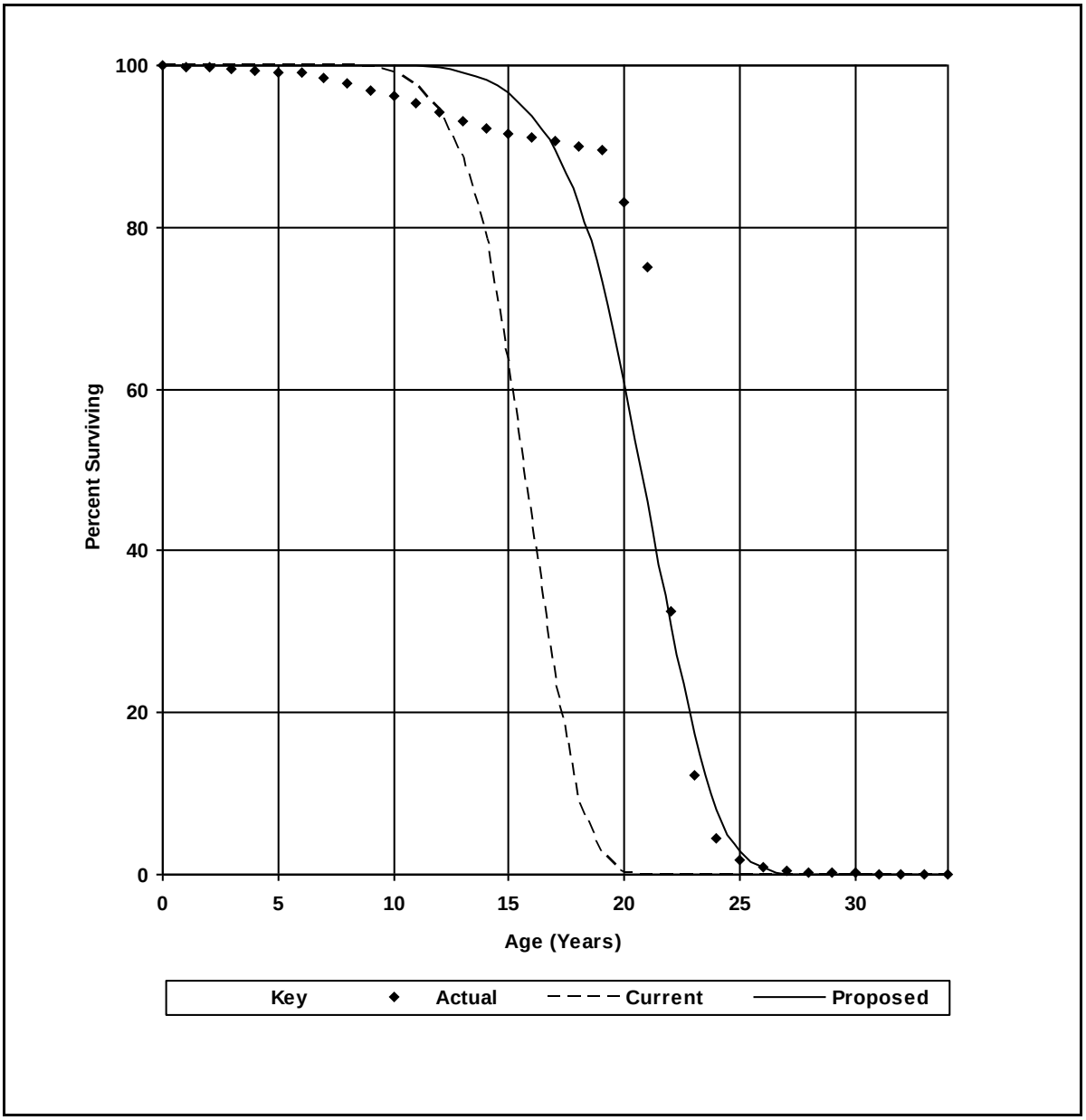
OTTER TAIL POWER COMPANY

Distribution Plant

Account: 370.10 Load Management Switches

T-Cut: None
Placement Band: 1980-2018
Observation Band: 2006-2022

Projection Life Curves Current: 15.0-R5 Proposed: 20.0-R5



Scheduled F
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 370.10 Load Management Switches

Unadjusted Net Salvage History

		Gross Salvage			Cost of Retiring			Net Salvage		
Year	Retirements	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1993	46,107	(296)	-0.6			0.0		(296)	-0.6	
1994	16,048		0.0			0.0			0.0	
1995	21,866		0.0			0.0			0.0	
1996	64,275		0.0			0.0			0.0	
1997	46,868		0.0	-0.2		0.0	0.0		0.0	-0.2
1998	53,528		0.0	0.0		0.0	0.0		0.0	0.0
1999	42,705		0.0	0.0		0.0	0.0		0.0	0.0
2000	35,192		0.0	0.0		0.0	0.0		0.0	0.0
2001	39,283		0.0	0.0		0.0	0.0		0.0	0.0
2002	50,234		0.0	0.0		0.0	0.0		0.0	0.0
2003	646,793		0.0	0.0		0.0	0.0		0.0	0.0
2004	756,066		0.0	0.0		0.0	0.0		0.0	0.0
2005	1,381,208		0.0	0.0		0.0	0.0		0.0	0.0
2006	1,252,261		0.0	0.0	10	0.0	0.0	(10)	0.0	0.0
2007	665,348		0.0	0.0	1	0.0	0.0	(1)	0.0	0.0
2008	21,338		0.0	0.0	46	0.2	0.0	(46)	-0.2	0.0
2009	14,600		0.0	0.0	15	0.1	0.0	(15)	-0.1	0.0
2010	17,061		0.0	0.0		0.0	0.0		0.0	0.0
2011	23,863	5	0.0	0.0		0.0	0.0	5	0.0	0.0
2012	18,425	16	0.1	0.0		0.0	0.1	16	0.1	0.0
2013	145,345		0.0	0.0		0.0	0.0		0.0	0.0
2014	13,225		0.0	0.0		0.0	0.0		0.0	0.0
2015	20,767		0.0	0.0	3	0.0	0.0	(3)	0.0	0.0
2016	15,543		0.0	0.0		0.0	0.0		0.0	0.0
2017	(899)		0.0	0.0		0.0	0.0		0.0	0.0
2018	1,318		0.0	0.0		0.0	0.0		0.0	0.0
2019	2,942		0.0	0.0		0.0	0.0		0.0	0.0
2020	5,246		0.0	0.0		0.0	0.0		0.0	0.0
2021			0.0	0.0		0.0	0.0		0.0	0.0
2022			0.0	0.0		0.0	0.0		0.0	0.0
Total	5,416,557	(276)	0.0		75	0.0		(351)	0.0	

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 370.10 Load Management Switches

Adjusted Net Salvage History

		Gross Salvage			Cost of Retiring			Net Salvage		
Year	Retirements	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1993	46,107	(296)	-0.6			0.0		(296)	-0.6	
1994	16,048		0.0			0.0			0.0	
1995	21,866		0.0			0.0			0.0	
1996	64,275		0.0			0.0			0.0	
1997	46,868		0.0	-0.2		0.0	0.0		0.0	-0.2
1998	53,528		0.0	0.0		0.0	0.0		0.0	0.0
1999	42,705		0.0	0.0		0.0	0.0		0.0	0.0
2000	35,192		0.0	0.0		0.0	0.0		0.0	0.0
2001	39,283		0.0	0.0		0.0	0.0		0.0	0.0
2002	50,234		0.0	0.0		0.0	0.0		0.0	0.0
2003	646,793		0.0	0.0		0.0	0.0		0.0	0.0
2004	756,066		0.0	0.0		0.0	0.0		0.0	0.0
2005	1,381,208		0.0	0.0		0.0	0.0		0.0	0.0
2006	1,252,261		0.0	0.0	10	0.0	0.0	(10)	0.0	0.0
2007	665,348		0.0	0.0	1	0.0	0.0	(1)	0.0	0.0
2008	21,338		0.0	0.0	46	0.2	0.0	(46)	-0.2	0.0
2009	14,600		0.0	0.0	15	0.1	0.0	(15)	-0.1	0.0
2010	17,061		0.0	0.0		0.0	0.0		0.0	0.0
2011	23,863	5	0.0	0.0		0.0	0.0	5	0.0	0.0
2012	18,206	16	0.1	0.0		0.0	0.1	16	0.1	0.0
2013	144,368		0.0	0.0		0.0	0.0		0.0	0.0
2014	14,421		0.0	0.0		0.0	0.0		0.0	0.0
2015	20,767		0.0	0.0	3	0.0	0.0	(3)	0.0	0.0
2016	6,510		0.0	0.0		0.0	0.0		0.0	0.0
2017	8,134		0.0	0.0		0.0	0.0		0.0	0.0
2018	1,318		0.0	0.0		0.0	0.0		0.0	0.0
2019	2,942		0.0	0.0		0.0	0.0		0.0	0.0
2020	5,246		0.0	0.0		0.0	0.0		0.0	0.0
2021			0.0	0.0		0.0	0.0		0.0	0.0
2022			0.0	0.0		0.0	0.0		0.0	0.0
Total	5,416,557	(276)	0.0		75	0.0		(351)	0.0	

OTTER TAIL POWER COMPANY

Distribution Plant
Account: 371.10 Electric Vehicle Charging Stations

Dispersion: 10 - SQ
Procedure: Broad Group

Generation Arrangement

	December 31, 2022							
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2019	3.5	26,200	10.00	6.50	0.6500	1.0000	17,030	2,620
Total	3.5	$26,200	10.00	6.50	0.6500	1.0000	$17,030	$2,620

Schedule B
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 371.10 Electric Vehicle Charging Stations

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1986 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2019	3.5	26,200		26,200	1.0000	3.5000
1989	33.5	53,953			0.0000	2.3362
1987	35.5	190,357			0.0000	2.3899
1986	36.5	464,590			0.0000	2.9390
Total	3.5	$735,100		$26,200	0.0356	

Schedule C
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 371.10 Electric Vehicle Charging Stations

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1986		464,590			464,590
1987	464,590	190,357			654,947
1988	654,947		434,746		220,201
1989	220,201	53,953			274,154
1990	274,154				274,154
1991	274,154		258,795		15,359
1992	15,359		6,757		8,602
1993	8,602				8,602
1994	8,602				8,602
1995	8,602				8,602
1996	8,602				8,602
1997	8,602		8,602		
1998					
1999					
2000					
2001					
2002					
2003					
2004					
2005					
2006					
2007					
2008					
2009					
2010					
2011					
2012					
2013					
2014					
2015					
2016					
2017					
2018					
2019					
2020					
2021				26,200	26,200
2022	26,200				26,200

Schedule C
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 371.10 Electric Vehicle Charging Stations

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1986		464,590			464,590
1987	464,590	190,357			654,947
1988	654,947		434,746		220,201
1989	220,201	53,953			274,154
1990	274,154				274,154
1991	274,154		258,795		15,359
1992	15,359		6,757		8,602
1993	8,602				8,602
1994	8,602				8,602
1995	8,602				8,602
1996	8,602				8,602
1997	8,602		8,602		
1998					
1999					
2000					
2001					
2002					
2003					
2004					
2005					
2006					
2007					
2008					
2009					
2010					
2011					
2012					
2013					
2014					
2015					
2016					
2017					
2018					
2019					
2020					
2021				26,200	26,200
2022	26,200				26,200

Schedule A
Page 1 of 2

OTTER TAIL POWER COMPANY

Distribution Plant
Account: 371.20 Other Private Lighting

Dispersion: 21 - L0
Procedure: Vintage Group

Generation Arrangement

	December 31, 2022							
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2022	0.5	612,762	21.00	20.59	0.9802	1.0000	600,602	29,177
2021	1.5	1,640,138	21.01	19.87	0.9458	1.0000	1,551,253	78,056
2020	2.5	1,717,194	21.04	19.25	0.9151	1.0000	1,571,340	81,626
2019	3.5	1,260,754	21.05	18.69	0.8876	1.0000	1,118,989	59,885
2018	4.5	847,640	21.04	18.16	0.8632	1.0000	731,653	40,279
2017	5.5	375,839	20.92	17.68	0.8451	1.0000	317,624	17,967
2016	6.5	459,461	20.78	17.22	0.8286	1.0000	380,686	22,107
2015	7.5	236,354	20.62	16.79	0.8141	1.0000	192,418	11,463
2014	8.5	168,731	20.20	16.37	0.8105	1.0000	136,760	8,353
2013	9.5	157,196	20.29	15.97	0.7875	1.0000	123,789	7,749
2012	10.5	200,994	20.12	15.59	0.7749	1.0000	155,748	9,990
2011	11.5	174,109	20.17	15.21	0.7544	1.0000	131,346	8,633
2010	12.5	101,683	20.27	14.85	0.7325	1.0000	74,481	5,016
2009	13.5	96,760	19.94	14.49	0.7267	1.0000	70,320	4,853
2008	14.5	80,308	19.44	14.14	0.7276	1.0000	58,434	4,132
2007	15.5	103,663	19.50	13.80	0.7077	1.0000	73,360	5,315
2006	16.5	81,950	19.90	13.47	0.6767	1.0000	55,458	4,117
2005	17.5	124,814	20.54	13.14	0.6398	1.0000	79,855	6,075
2004	18.5	89,103	20.22	12.83	0.6342	1.0000	56,513	4,406
2003	19.5	81,272	20.51	12.52	0.6103	1.0000	49,599	3,962
2002	20.5	88,771	20.85	12.21	0.5857	1.0000	51,995	4,257
2001	21.5	52,698	20.97	11.92	0.5683	1.0000	29,949	2,513
2000	22.5	70,741	21.20	11.63	0.5485	1.0000	38,801	3,336
1999	23.5	56,250	21.84	11.35	0.5195	1.0000	29,224	2,575
1998	24.5	67,336	23.15	11.07	0.4782	1.0000	32,198	2,908
1997	25.5	62,507	23.08	10.80	0.4679	1.0000	29,250	2,708
1996	26.5	68,008	21.01	10.54	0.5015	1.0000	34,106	3,237
1995	27.5	62,451	19.40	10.28	0.5299	1.0000	33,091	3,220
1994	28.5	65,331	19.48	10.02	0.5147	1.0000	33,628	3,355
1993	29.5	60,827	20.41	9.78	0.4791	1.0000	29,143	2,981
1992	30.5	49,897	20.41	9.53	0.4671	1.0000	23,309	2,445
1991	31.5	36,331	19.65	9.30	0.4732	1.0000	17,190	1,849
1990	32.5	48,508	23.09	9.06	0.3924	1.0000	19,036	2,100
1989	33.5	39,666	21.09	8.84	0.4189	1.0000	16,615	1,881
1988	34.5	28,842	23.98	8.61	0.3591	1.0000	10,358	1,203
1987	35.5	19,261	22.84	8.39	0.3675	1.0000	7,079	843
1986	36.5	14,118	24.48	8.18	0.3340	1.0000	4,716	577

OTTER TAIL POWER COMPANY

Distribution Plant
Account: 371.20 Other Private Lighting

Dispersion: 21 - L0
Procedure: Vintage Group

Generation Arrangement

	December 31, 2022							
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1985	37.5	17,343	26.18	7.97	0.3043	1.0000	5,277	662
1984	38.5	14,708	26.22	7.76	0.2959	1.0000	4,352	561
1983	39.5	9,690	25.42	7.56	0.2972	1.0000	2,880	381
1982	40.5	10,467	26.49	7.36	0.2777	1.0000	2,906	395
1981	41.5	10,671	26.72	7.16	0.2679	1.0000	2,859	399
1980	42.5	11,016	28.02	6.97	0.2487	1.0000	2,739	393
1979	43.5	9,548	28.18	6.78	0.2406	1.0000	2,297	339
1978	44.5	7,522	26.75	6.59	0.2465	1.0000	1,854	281
1977	45.5	11,400	30.44	6.41	0.2106	1.0000	2,401	374
1976	46.5	11,798	30.50	6.23	0.2043	1.0000	2,411	387
1975	47.5	7,789	28.07	6.06	0.2157	1.0000	1,681	278
1974	48.5	2,295	29.72	5.88	0.1979	1.0000	454	77
1971	51.5	937	24.66	5.38	0.2181	1.0000	204	38
1969	53.5	167	20.10	5.05	0.2514	1.0000	42	8
1968	54.5	611	21.27	4.90	0.2302	1.0000	141	29
1967	55.5	399	49.89	4.74	0.0950	1.0000	38	8
Total	7.3	$9,628,628	20.94	17.41	0.8311	1.0000	$8,002,452	$459,759

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 371.20 Other Private Lighting

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2022	0.5	612,762		612,762	1.0000	0.5000
2021	1.5	1,641,778		1,640,138	0.9990	1.4995
2020	2.5	1,726,512		1,717,194	0.9946	2.4969
2019	3.5	1,287,048		1,260,754	0.9796	3.4648
2018	4.5	883,758		847,640	0.9591	4.3851
2017	5.5	412,292		375,839	0.9116	5.1633
2016	6.5	533,741		459,461	0.8608	5.9064
2015	7.5	296,198		236,354	0.7980	6.5920
2014	8.5	245,975		168,731	0.6860	6.9938
2013	9.5	236,391		157,196	0.6650	7.8715
2012	10.5	326,046		200,994	0.6165	8.4665
2011	11.5	286,475		174,109	0.6078	9.2482
2010	12.5	172,969		101,683	0.5879	10.0541
2009	13.5	187,928		96,760	0.5149	10.3960
2008	14.5	188,053		80,308	0.4270	10.5360
2007	15.5	252,988		103,663	0.4098	11.2177
2006	16.5	188,697		81,950	0.4343	12.2043
2005	17.5	277,023		124,814	0.4506	13.4033
2004	18.5	219,548		89,103	0.4058	13.6124
2003	19.5	211,079		81,272	0.3850	14.4010
2002	20.5	222,872		88,771	0.3983	15.2187
2001	21.5	142,377		52,698	0.3701	15.7859
2000	22.5	192,961		70,741	0.3666	16.4392
1999	23.5	146,285		56,250	0.3845	17.4748
1998	24.5	163,439		67,336	0.4120	19.1584
1997	25.5	172,091		62,507	0.3632	19.4362
1996	26.5	290,581		68,008	0.2340	17.6912
1995	27.5	286,132		62,451	0.2183	16.3818
1994	28.5	256,533		65,331	0.2547	16.7431
1993	29.5	199,555		60,827	0.3048	17.9364
1992	30.5	177,059		49,897	0.2818	18.1834
1991	31.5	174,646		36,331	0.2080	17.6459
1990	32.5	173,403		48,508	0.2797	21.2996
1989	33.5	174,692		39,666	0.2271	19.4865
1988	34.5	137,884		28,842	0.2092	22.5468
1987	35.5	117,279		19,261	0.1642	21.5629
1986	36.5	84,920		14,118	0.1663	23.3526
1985	37.5	91,494		17,343	0.1896	25.1845

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 371.20 Other Private Lighting

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1984	38.5		78,978	14,708	0.1862	25.3469
1983	39.5		68,467	9,690	0.1415	24.6504
1982	40.5		68,113	10,467	0.1537	25.8201
1981	41.5		77,858	10,671	0.1371	26.1383
1980	42.5		78,046	11,016	0.1411	27.5111
1979	43.5		83,050	9,548	0.1150	27.7382
1978	44.5		79,024	7,522	0.0952	26.3735
1977	45.5		87,370	11,400	0.1305	30.1169
1976	46.5		104,908	11,798	0.1125	30.2206
1975	47.5		95,776	7,789	0.0813	27.8317
1974	48.5		64,973	2,295	0.0353	29.5171
1973	49.5		53,350		0.0000	30.0196
1972	50.5		43,229		0.0000	26.0280
1971	51.5		66,440	937	0.0141	24.5404
1970	52.5		50,174		0.0000	21.4328
1969	53.5		49,137	167	0.0034	20.0231
1968	54.5		44,208	611	0.0138	21.2083
1967	55.5		6,130	399	0.0651	49.8349
1966	56.5		169		0.0000	42.0000
1965	57.5		1,519		0.0000	48.3333
1964	58.5		1,013		0.0000	48.5000
Total	7.3	$13,391,468	$1,201,931	$9,628,628	0.6598	

Schedule C
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 371.20 Other Private Lighting

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	1,205,950	87,812	35,049		1,258,713
1986	1,258,713	84,952	28,574		1,315,091
1987	1,315,091	117,280	44,311	(397)	1,387,663
1988	1,387,663	137,885	46,039		1,479,509
1989	1,479,509	174,691	54,570		1,599,630
1990	1,599,630	173,403	73,854		1,699,179
1991	1,699,179	174,647	65,531		1,808,295
1992	1,808,295	177,060	69,322		1,916,033
1993	1,916,033	199,555	72,179		2,043,409
1994	2,043,409	256,533	98,972		2,200,970
1995	2,200,970	277,962	95,428		2,383,504
1996	2,383,504	290,781	104,380		2,569,905
1997	2,569,905	172,091	35,085		2,706,911
1998	2,706,911	163,439	112,295		2,758,055
1999	2,758,055	146,285	110,821		2,793,519
2000	2,793,519	192,961	88,273		2,898,208
2001	2,898,208	142,377	75,799		2,964,786
2002	2,964,786	222,872	87,439	(13)	3,100,206
2003	3,100,206	211,079	64,032		3,247,253
2004	3,247,253	219,548	87,397		3,379,404
2005	3,379,404	277,023	150,314	5	3,506,118
2006	3,506,118	180,811	110,805	(2)	3,576,122
2007	3,576,122	242,805	130,375		3,688,553
2008	3,688,553	210,857	123,885		3,775,524
2009	3,775,524	177,226	121,805		3,830,945
2010	3,830,945	171,535	89,329		3,913,151
2011	3,913,151	288,112	185,777		4,015,486
2012	4,015,486	306,110	191,195		4,130,401
2013	4,130,401	249,581	103,787		4,276,194
2014	4,276,194	245,127	172,377		4,348,944
2015	4,348,944	282,471	149,037	(200)	4,482,178
2016	4,482,178	531,616	226,928		4,786,865
2017	4,786,865	395,823	172,355		5,010,333
2018	5,010,333	767,444	348,360		5,429,418
2019	5,429,418	1,062,810	404,850	276	6,087,654
2020	6,087,654	1,297,122	277,593		7,107,183
2021	7,107,183	1,873,294	447,374		8,533,104
2022	8,533,104	1,204,799	109,274		9,628,628

Schedule C
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 371.20 Other Private Lighting

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	1,202,337	91,494	35,049		1,258,782
1986	1,258,782	84,921	28,574		1,315,129
1987	1,315,129	117,280	44,311	(397)	1,387,701
1988	1,387,701	137,885	46,039		1,479,547
1989	1,479,547	174,692	54,570		1,599,669
1990	1,599,669	173,403	73,854		1,699,218
1991	1,699,218	174,647	65,531		1,808,334
1992	1,808,334	177,060	69,322		1,916,072
1993	1,916,072	199,555	72,179		2,043,449
1994	2,043,449	256,533	98,972		2,201,010
1995	2,201,010	286,132	95,428		2,391,714
1996	2,391,714	290,781	104,380		2,578,115
1997	2,578,115	172,091	35,085		2,715,121
1998	2,715,121	163,439	112,295		2,766,265
1999	2,766,265	146,285	110,821		2,801,729
2000	2,801,729	192,961	88,273		2,906,418
2001	2,906,418	142,377	75,799		2,972,996
2002	2,972,996	222,872	87,439	(13)	3,108,416
2003	3,108,416	211,079	64,032		3,255,463
2004	3,255,463	219,548	87,397		3,387,614
2005	3,387,614	277,023	150,314		3,514,324
2006	3,514,324	188,697	110,805		3,592,216
2007	3,592,216	252,988	130,375		3,714,829
2008	3,714,829	188,053	123,885		3,778,997
2009	3,778,997	187,928	121,805		3,845,120
2010	3,845,120	172,969	89,329		3,928,760
2011	3,928,760	286,475	185,777		4,029,458
2012	4,029,458	326,046	191,195		4,164,309
2013	4,164,309	236,391	103,787		4,296,914
2014	4,296,914	245,975	172,377		4,370,512
2015	4,370,512	296,198	149,037	(200)	4,517,473
2016	4,517,473	533,464	226,928		4,824,008
2017	4,824,008	412,292	172,355		5,063,945
2018	5,063,945	883,758	348,360		5,599,344
2019	5,599,344	1,287,048	404,850	276	6,481,818
2020	6,481,818	1,726,512	277,593		7,930,737
2021	7,930,737	1,641,778	447,374		9,125,141
2022	9,125,141	612,762	109,274		9,628,628

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 371.20 Other Private Lighting

T-Cut: None

Placement Band: 1964-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Rolling Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-1989	25.9	19.6	L2*	5.62	18.8	S1.5	5.08	18.5	R2.5 *	5.44
1986-1990	20.9	18.9	L2*	5.36	18.5	S1.5	4.72	18.3	S1.5 *	4.93
1987-1991	19.6	18.4	L2*	4.84	18.3	S1.5 *	4.73	18.0	S1.5 *	4.98
1988-1992	14.6	18.2	L2*	4.75	18.2	S1 *	4.67	17.8	S1 *	4.80
1989-1993	16.1	18.1	L1.5*	4.06	18.1	L2 *	4.33	17.5	S0.5 *	4.53
1990-1994	15.2	17.7	L1.5*	4.18	17.8	L1.5 *	4.02	16.9	S0 *	4.13
1991-1995	16.4	17.8	L0.5	4.43	24.6	O3 *	4.05	16.8	S-.5 *	4.36
1992-1996	16.1	17.7	L0	4.81	42.5	O4 *	4.50	16.6	L0 *	4.59
1993-1997	24.5	19.9	L0	4.95	64.2	O4 *	4.28	18.2	SC *	5.34
1994-1998	15.6	19.5	L0	5.55	55.8	O4 *	6.13	18.0	SC *	5.18
1995-1999	19.9	20.3	O2	5.41	63.1	O4 *	5.52	18.6	SC *	5.03
1996-2000	23.9	21.5	O2	5.62	69.4	O4 *	5.21	19.7	SC *	5.07
1997-2001	24.9	23.1	L0	5.44	74.3	O4 *	5.42	21.2	SC *	4.57
1998-2002	19.9	21.9	L0	5.58	64.6	O4 *	5.48	20.7	L0 *	4.34
1999-2003	24.6	24.5	O2	5.71	76.1	O4 *	6.23	22.8	SC *	4.86
2000-2004	33.2	26.2	L0	6.94	82.6	O4 *	5.24	24.4	SC *	5.54
2001-2005	23.2	24.6	L0	7.24	73.9	O4 *	7.55	23.2	SC *	5.96
2002-2006	28.7	24.7	O2	8.77	73.3	O4 *	7.49	23.2	SC *	7.41
2003-2007	12.0	25.3	O2	9.45	73.6	O4 *	8.52	23.1	SC *	7.67
2004-2008	16.2	25.3	O3	8.81	70.2	O4 *	8.00	22.7	L0 *	6.42
2005-2009	21.6	27.0	O3	8.16	69.1	O4 *	7.05	22.7	L0 *	5.93
2006-2010	34.4	54.1	O4*	6.88	79.7	O4 *	5.62	25.0	SC *	6.19
2007-2011	33.1	64.4	O4*	6.31	73.5	O4 *	5.05	24.1	O3 *	5.67
2008-2012	34.8	65.6	O4*	6.43	68.6	O4 *	5.21	23.4	O3 *	6.12
2009-2013	35.9	71.1	O4*	5.83	71.5	O4 *	5.05	24.1	O3 *	6.20
2010-2014	33.0	67.8	O4*	5.34	67.5	O4 *	4.61	23.4	O3 *	5.58
2011-2015	29.6	63.5	O4*	5.10	62.8	O4 *	4.39	22.3	O3 *	5.24
2012-2016	29.2	62.8	O4*	4.48	61.5	O4 *	4.12	21.8	O3 *	5.25
2013-2017	31.3	67.4	O4*	3.79	65.9	O4 *	3.70	22.9	O3 *	5.18
2014-2018	0.0	38.8	O4*	4.90	43.4	O4 *	5.27	18.9	O3	2.06
2015-2019	0.5	27.2	O4*	4.33	31.9	O4 *	4.38	16.5	O3	2.23
2016-2020	0.0	17.2	O3	3.77	17.2	O3	3.96	16.6	O3	1.86
2017-2021	0.0	17.3	L0	3.11	17.9	L0	3.70	17.2	L0	1.24
2018-2022	0.0	18.4	L1	2.96	19.5	S-.5	3.16	18.8	L0.5	0.91

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 371.20 Other Private Lighting

T-Cut: None

Placement Band: 1964-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Shrinking Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-2022	0.1	21.2	O2	3.92	21.3	O2	3.90	21.0	L0 *	1.10
1987-2022	0.1	21.1	O2	3.99	21.2	O2	3.98	20.9	O2 *	1.17
1989-2022	0.1	21.1	O2	4.05	21.2	O2	4.04	20.9	O2 *	1.23
1991-2022	0.1	21.2	O2	4.12	21.3	O2	4.12	20.9	O2 *	1.34
1993-2022	0.1	21.3	O2	4.20	21.3	O2	4.20	21.0	O2 *	1.42
1995-2022	0.1	21.4	O2	4.27	21.4	O2	4.26	21.1	O2 *	1.46
1997-2022	0.1	21.6	O2	4.34	21.5	O2	4.33	21.2	O2 *	1.51
1999-2022	0.1	21.4	O2	4.40	21.4	O2	4.39	21.1	O2 *	1.53
2001-2022	0.1	21.4	O2	4.37	21.4	O2	4.36	21.1	O2 *	1.52
2003-2022	0.1	21.2	O2	4.39	21.2	O2	4.40	20.8	O2 *	1.46
2005-2022	0.1	20.8	O2	4.37	20.8	O2	4.41	20.4	O2 *	1.38
2007-2022	0.1	20.8	O2	4.15	20.7	O2	4.24	20.3	O2	1.20
2009-2022	0.1	20.5	O2	3.99	20.6	O2	4.17	20.1	O2	1.13
2011-2022	0.1	19.9	O2	3.83	20.1	O2	4.11	19.5	O2	1.13
2013-2022	0.1	20.0	L0	3.45	20.3	L0	3.87	19.7	O2	1.15
2015-2022	0.1	19.3	L0	3.24	19.8	L0	3.77	19.1	L0	1.16
2017-2022	0.0	18.9	L0.5	2.87	19.8	L0.5	3.30	19.1	L0	0.95
2019-2022	0.0	18.7	L1.5*	4.18	20.5	S0	2.92	19.9	L1	0.73
2021-2022	0.0	18.4	L2*	11.65	22.6	S1.5	2.28	22.5	S1.5	2.31

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 371.20 Other Private Lighting

T-Cut: None

Placement Band: 1964-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Progressing Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-1986	37.2	20.0	L2 *	6.69	18.4	R3 *	6.29	17.9	R3 *	7.51
1985-1988	34.8	19.8	L2 *	5.28	18.7	S2	5.84	18.4	R2.5 *	6.65
1985-1990	21.1	18.9	L2 *	5.19	18.5	S1.5	4.54	18.3	S2 *	4.76
1985-1992	15.7	18.7	L2 *	4.73	18.5	S1.5 *	4.21	18.2	S1.5 *	4.40
1985-1994	16.6	18.6	L1.5 *	3.20	18.4	S0.5 *	3.46	18.0	S0.5 *	3.90
1985-1996	16.0	18.4	L1	2.99	18.8	L1 *	2.78	17.9	L1 *	3.36
1985-1998	15.2	19.1	L1	3.14	26.5	O3 *	2.84	18.6	L1 *	3.14
1985-2000	19.6	19.4	L0.5	4.44	49.1	O4 *	2.15	19.4	L0.5 *	3.24
1985-2002	18.1	20.1	L0.5	4.15	53.4	O4 *	2.50	20.2	L0.5 *	2.64
1985-2004	22.6	21.1	L0.5	5.71	61.5	O4 *	2.14	21.7	L0 *	2.82
1985-2006	20.8	21.3	L0	5.91	62.8	O4 *	3.36	21.7	L0 *	2.96
1985-2008	11.7	21.8	L0	6.00	64.8	O4 *	4.52	22.2	L0 *	2.33
1985-2010	24.3	23.0	O2	7.52	68.6	O4 *	2.97	23.5	L0 *	3.41
1985-2012	25.5	23.3	O2	7.82	67.1	O4 *	2.88	23.8	O2 *	3.62
1985-2014	27.1	24.5	O3	7.77	67.3	O4 *	2.93	24.5	O3 *	4.00
1985-2016	28.0	25.9	O3	7.61	65.9	O4 *	3.07	24.8	O3 *	4.66
1985-2018	0.0	24.7	O3	5.39	59.4	O4 *	6.43	23.5	O3 *	2.04
1985-2020	0.0	22.1	O2	4.47	41.6	O4 *	5.58	21.6	O2 *	1.34
1985-2022	0.1	21.2	O2	3.92	21.3	O2	3.90	21.0	L0 *	1.10

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 371.20 Other Private Lighting

T-Cut: None

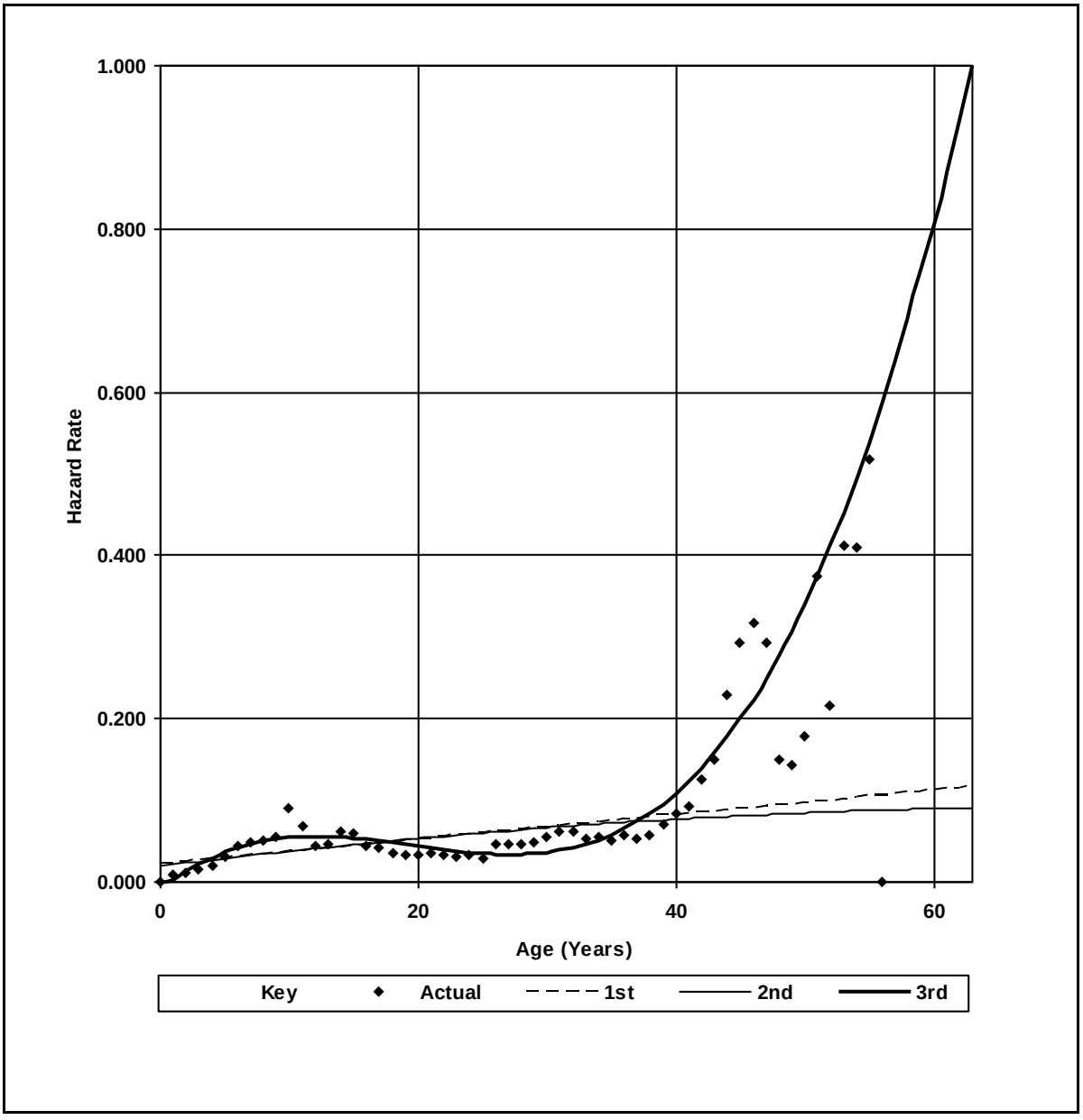
Placement Band: 1964-2022 Observation Band: 1985-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Polynomial Hazard Functions

1st: 21.2-O2 2nd: 21.3-O2 3rd: 21.0-L0



OTTER TAIL POWER COMPANY

Distribution Plant

Account: 371.20 Other Private Lighting

T-Cut: None

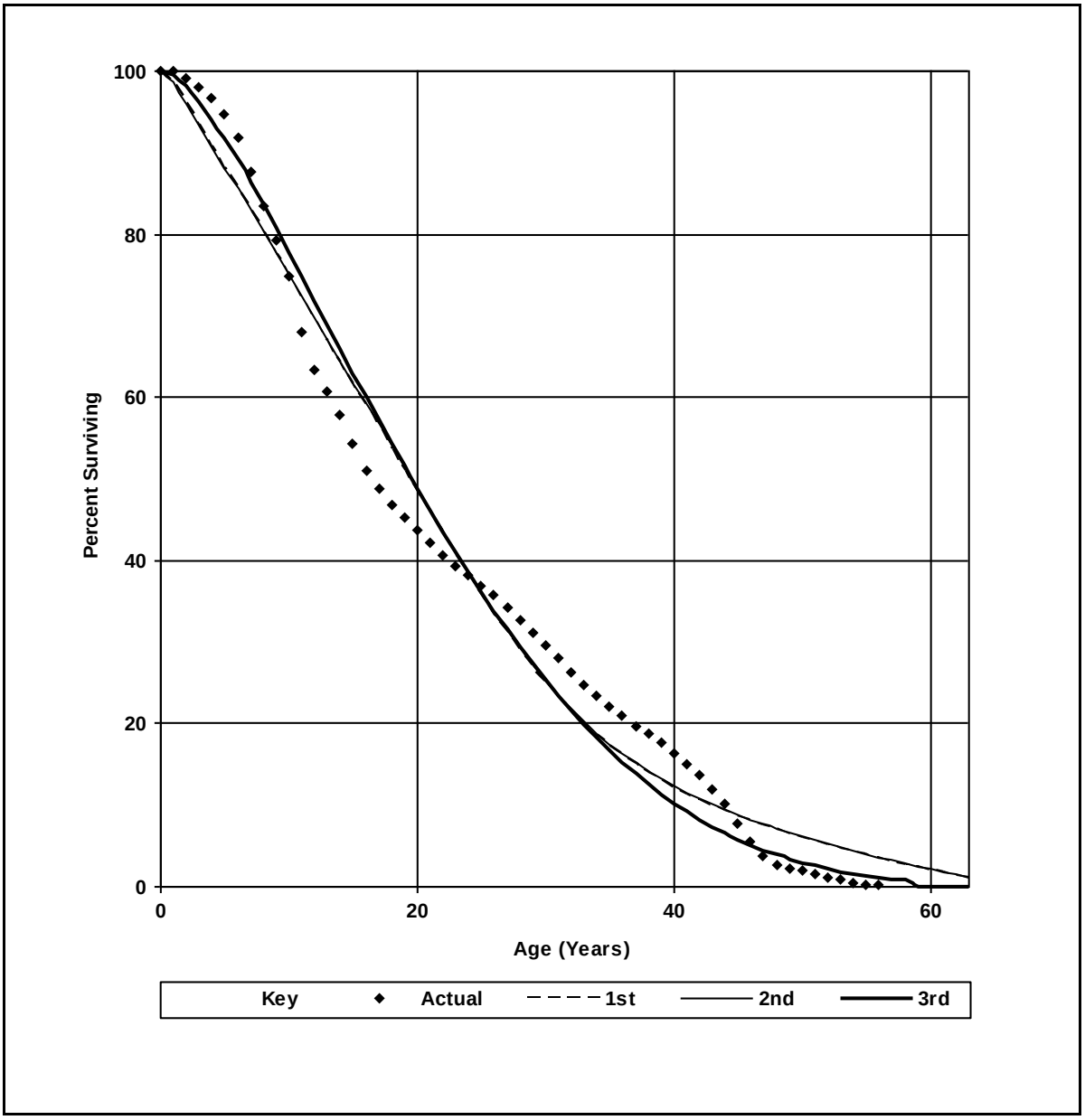
Placement Band: 1964-2022 Observation Band: 1985-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Survivorship Functions

1st: 21.2-O2 2nd: 21.3-O2 3rd: 21.0-L0



OTTER TAIL POWER COMPANY

Distribution Plant

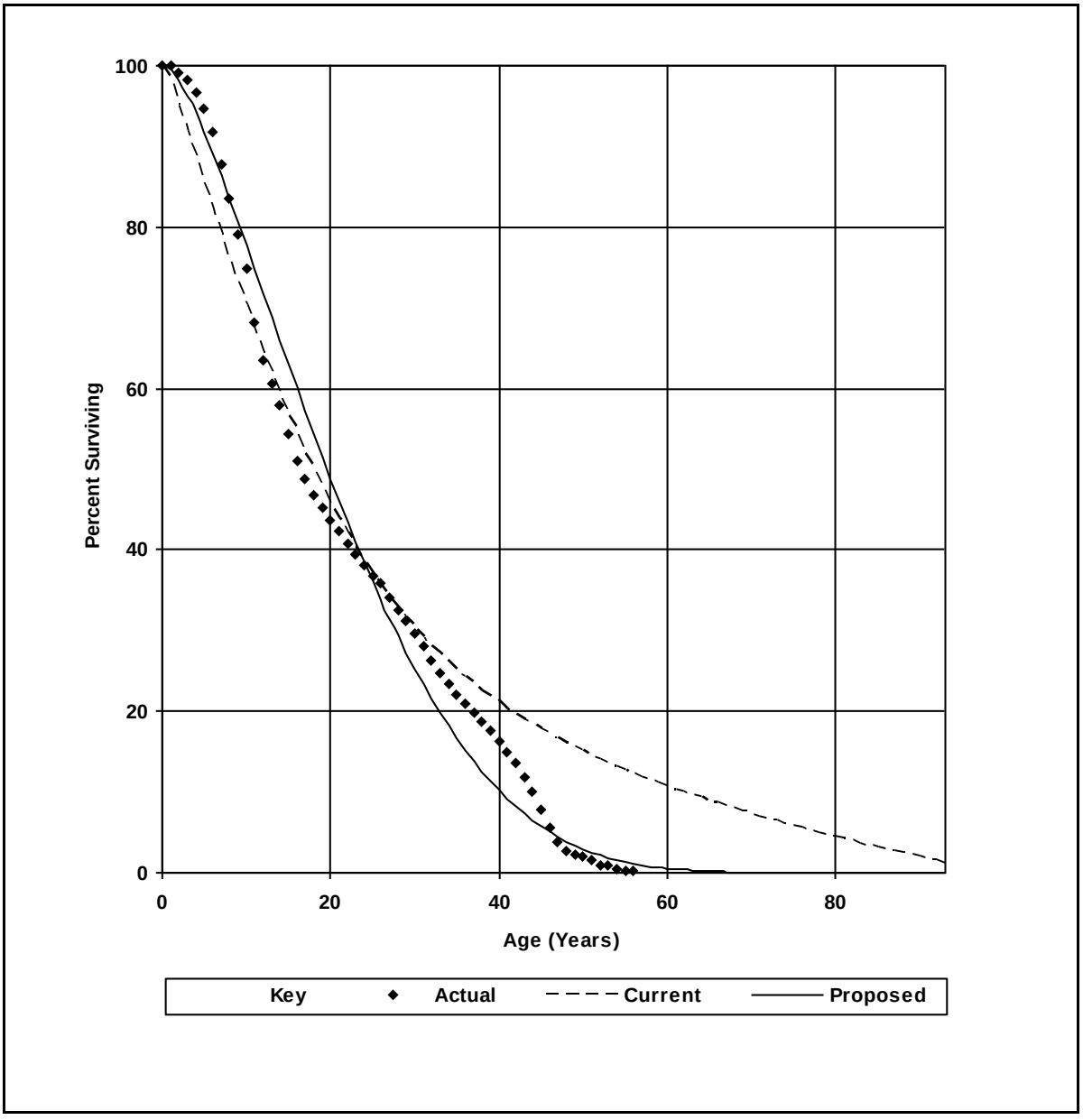
Account: 371.20 Other Private Lighting

T-Cut: None

Placement Band: 1964-2022

Observation Band: 1985-2022

Projection Life Curves **Current: 25.0-O3** **Proposed: 21.0-L0**



OTTER TAIL POWER COMPANY

Distribution Plant

Account: 371.20 Other Private Lighting

Unadjusted Net Salvage History

		Gross Salvage			Cost of Retiring			Net Salvage		
Year	Retirements	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1985	35,049	41,990	119.8		40,465	115.5		1,525	4.4	
1986	28,574	40,212	140.7		63,104	220.8		(22,892)	-80.1	
1987	44,311	41,172	92.9		33,245	75.0		7,927	17.9	
1988	46,039	38,156	82.9		24,744	53.7		13,412	29.1	
1989	54,570	39,430	72.3	96.4	27,056	49.6	90.4	12,374	22.7	5.9
1990	73,854	40,748	55.2	80.7	29,096	39.4	71.7	11,652	15.8	9.1
1991	65,531	38,061	58.1	69.5	31,428	48.0	51.2	6,633	10.1	18.3
1992	69,322	39,692	57.3	63.4	33,306	48.0	47.1	6,386	9.2	16.3
1993	72,179	34,337	47.6	57.3	25,108	34.8	43.5	9,229	12.8	13.8
1994	98,972	40,708	41.1	51.0	43,909	44.4	42.9	(3,201)	-3.2	8.1
1995	95,428	41,127	43.1	48.3	41,343	43.3	43.6	(216)	-0.2	4.7
1996	104,380	38,937	37.3	44.2	36,804	35.3	41.0	2,133	2.0	3.3
1997	35,085	14,714	41.9	41.8	9,209	26.2	38.5	5,505	15.7	3.3
1998	112,295	56,789	50.6	43.1	8,401	7.5	31.3	48,388	43.1	11.8
1999	110,821	31,264	28.2	39.9	8,645	7.8	22.8	22,619	20.4	17.1
2000	88,273	24,963	28.3	37.0	11,018	12.5	16.4	13,945	15.8	20.5
2001	75,799	20,605	27.2	35.1	4,922	6.5	10.0	15,683	20.7	25.1
2002	87,439	22,394	25.6	32.9	13,971	16.0	9.9	8,422	9.6	23.0
2003	64,032	12,444	19.4	26.2	3,481	5.4	9.9	8,963	14.0	16.3
2004	87,397	7,172	8.2	21.7	4,425	5.1	9.4	2,747	3.1	12.3
2005	150,314	11,768	7.8	16.0	4,871	3.2	6.8	6,897	4.6	9.2
2006	110,805	20,291	18.3	14.8	8,270	7.5	7.0	12,021	10.8	7.8
2007	130,375	14,351	11.0	12.2	4,991	3.8	4.8	9,360	7.2	7.4
2008	123,885	16,212	13.1	11.6	5,359	4.3	4.6	10,853	8.8	6.9
2009	121,805	11,411	9.4	11.6	3,711	3.0	4.3	7,699	6.3	7.3
2010	89,329	5,555	6.2	11.8	5,248	5.9	4.8	307	0.3	7.0
2011	185,777	14,918	8.0	9.6	7,923	4.3	4.2	6,995	3.8	5.4
2012	191,195	17,949	9.4	9.3	4,941	2.6	3.8	13,008	6.8	5.5
2013	103,787	7,425	7.2	8.3	7,163	6.9	4.2	262	0.3	4.1
2014	172,377	11,812	6.9	7.8	5,669	3.3	4.2	6,143	3.6	3.6
2015	149,037	10,696	7.2	7.8	9,471	6.4	4.4	1,225	0.8	3.4
2016	226,928	11,561	5.1	7.0	9,301	4.1	4.3	2,260	1.0	2.7
2017	172,355	16,987	9.9	7.1	12,617	7.3	5.4	4,370	2.5	1.7
2018	348,360	26,990	7.7	7.3	28,155	8.1	6.1	(1,166)	-0.3	1.2
2019	404,850	19,300	4.8	6.6	23,200	5.7	6.4	(3,900)	-1.0	0.2
2020	277,593	24,940	9.0	7.0	95,287	34.3	11.8	(70,346)	-25.3	-4.8
2021	447,374	58,239	13.0	8.9	157,542	35.2	19.2	(99,303)	-22.2	-10.3
2022	109,274	17,781	16.3	9.3	108,581	99.4	26.0	(90,800)	-83.1	-16.7
Total	4,964,771	983,100	19.8		995,980	20.1		(12,881)	-0.3	

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 371.20 Other Private Lighting

Adjusted Net Salvage History

		Gross Salvage			Cost of Retiring			Net Salvage		
Year	Retirements	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1985	35,049	41,990	119.8		40,465	115.5		1,525	4.4	
1986	28,574	40,212	140.7		63,104	220.8		(22,892)	-80.1	
1987	44,311	41,172	92.9		33,245	75.0		7,927	17.9	
1988	46,039	38,156	82.9		24,744	53.7		13,412	29.1	
1989	54,570	39,430	72.3	96.4	27,056	49.6	90.4	12,374	22.7	5.9
1990	73,854	40,748	55.2	80.7	29,096	39.4	71.7	11,652	15.8	9.1
1991	65,531	38,061	58.1	69.5	31,428	48.0	51.2	6,633	10.1	18.3
1992	69,322	39,692	57.3	63.4	33,306	48.0	47.1	6,386	9.2	16.3
1993	72,179	34,337	47.6	57.3	25,108	34.8	43.5	9,229	12.8	13.8
1994	98,972	40,708	41.1	51.0	43,909	44.4	42.9	(3,201)	-3.2	8.1
1995	95,428	41,127	43.1	48.3	41,343	43.3	43.6	(216)	-0.2	4.7
1996	104,380	38,937	37.3	44.2	36,804	35.3	41.0	2,133	2.0	3.3
1997	35,085	14,714	41.9	41.8	9,209	26.2	38.5	5,505	15.7	3.3
1998	112,295	56,789	50.6	43.1	8,401	7.5	31.3	48,388	43.1	11.8
1999	110,821	31,264	28.2	39.9	8,645	7.8	22.8	22,619	20.4	17.1
2000	88,273	24,963	28.3	37.0	11,018	12.5	16.4	13,945	15.8	20.5
2001	75,799	20,605	27.2	35.1	4,922	6.5	10.0	15,683	20.7	25.1
2002	87,439	22,394	25.6	32.9	13,971	16.0	9.9	8,422	9.6	23.0
2003	64,032	12,444	19.4	26.2	3,481	5.4	9.9	8,963	14.0	16.3
2004	87,397	7,172	8.2	21.7	4,425	5.1	9.4	2,747	3.1	12.3
2005	150,314	11,768	7.8	16.0	4,871	3.2	6.8	6,897	4.6	9.2
2006	110,805	20,291	18.3	14.8	8,270	7.5	7.0	12,021	10.8	7.8
2007	130,375	14,351	11.0	12.2	4,991	3.8	4.8	9,360	7.2	7.4
2008	123,885	16,212	13.1	11.6	5,359	4.3	4.6	10,853	8.8	6.9
2009	121,805	11,411	9.4	11.6	3,711	3.0	4.3	7,699	6.3	7.3
2010	89,329	5,555	6.2	11.8	5,248	5.9	4.8	307	0.3	7.0
2011	185,777	14,918	8.0	9.6	7,923	4.3	4.2	6,995	3.8	5.4
2012	191,195	17,949	9.4	9.3	4,941	2.6	3.8	13,008	6.8	5.5
2013	103,787	7,425	7.2	8.3	7,163	6.9	4.2	262	0.3	4.1
2014	172,377	11,812	6.9	7.8	5,669	3.3	4.2	6,143	3.6	3.6
2015	149,037	10,696	7.2	7.8	9,471	6.4	4.4	1,225	0.8	3.4
2016	226,928	11,561	5.1	7.0	9,301	4.1	4.3	2,260	1.0	2.7
2017	172,355	16,987	9.9	7.1	12,617	7.3	5.4	4,370	2.5	1.7
2018	348,360	26,990	7.7	7.3	28,155	8.1	6.1	(1,166)	-0.3	1.2
2019	404,850	19,300	4.8	6.6	23,200	5.7	6.4	(3,900)	-1.0	0.2
2020	277,593	24,940	9.0	7.0	95,287	34.3	11.8	(70,346)	-25.3	-4.8
2021	447,374	58,239	13.0	8.9	157,542	35.2	19.2	(99,303)	-22.2	-10.3
2022	109,274	17,781	16.3	9.3	108,581	99.4	26.0	(90,800)	-83.1	-16.7
Total	4,964,771	983,100	19.8		995,980	20.1		(12,881)	-0.3	

OTTER TAIL POWER COMPANY

Distribution Plant
Account: 373.00 Street Lighting and Signal Systems

Dispersion: 20 - L1
Procedure: Vintage Group

Generation Arrangement

	December 31, 2022				Net			
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2022	0.5	1,539,191	20.00	19.53	0.9766	1.0000	1,503,103	76,957
2021	1.5	3,028,511	20.00	18.62	0.9308	1.0000	2,819,016	151,391
2020	2.5	3,034,753	20.01	17.75	0.8871	1.0000	2,692,228	151,654
2019	3.5	1,360,368	19.97	16.93	0.8479	1.0000	1,153,472	68,116
2018	4.5	857,236	19.93	16.17	0.8113	1.0000	695,515	43,011
2017	5.5	306,847	19.94	15.47	0.7755	1.0000	237,948	15,385
2016	6.5	386,413	19.93	14.82	0.7436	1.0000	287,351	19,388
2015	7.5	250,201	19.98	14.23	0.7124	1.0000	178,236	12,521
2014	8.5	187,374	19.84	13.70	0.6908	1.0000	129,441	9,446
2013	9.5	147,444	20.10	13.22	0.6578	1.0000	96,985	7,335
2012	10.5	174,739	20.02	12.78	0.6385	1.0000	111,570	8,729
2011	11.5	259,417	20.24	12.37	0.6113	1.0000	158,590	12,817
2010	12.5	177,892	20.07	11.98	0.5970	1.0000	106,209	8,864
2009	13.5	118,188	20.29	11.60	0.5718	1.0000	67,579	5,824
2008	14.5	133,040	20.33	11.23	0.5525	1.0000	73,507	6,543
2007	15.5	169,737	20.30	10.87	0.5358	1.0000	90,946	8,363
2006	16.5	103,365	20.58	10.53	0.5115	1.0000	52,871	5,023
2005	17.5	130,864	20.92	10.18	0.4868	1.0000	63,711	6,256
2004	18.5	96,034	21.07	9.85	0.4675	1.0000	44,899	4,557
2003	19.5	68,093	21.43	9.53	0.4447	1.0000	30,278	3,177
2002	20.5	59,953	20.87	9.22	0.4415	1.0000	26,467	2,872
2001	21.5	34,507	20.86	8.91	0.4270	1.0000	14,735	1,654
2000	22.5	60,946	21.59	8.61	0.3986	1.0000	24,295	2,822
1999	23.5	55,164	21.84	8.32	0.3808	1.0000	21,004	2,526
1998	24.5	76,830	21.12	8.03	0.3803	1.0000	29,219	3,639
1997	25.5	77,817	22.34	7.75	0.3470	1.0000	27,004	3,484
1996	26.5	81,104	23.03	7.48	0.3248	1.0000	26,340	3,522
1995	27.5	60,220	21.97	7.21	0.3282	1.0000	19,765	2,740
1994	28.5	53,168	23.65	6.95	0.2940	1.0000	15,631	2,248
1993	29.5	41,707	24.54	6.70	0.2730	1.0000	11,384	1,700
1992	30.5	17,617	23.40	6.45	0.2755	1.0000	4,854	753
1991	31.5	14,436	23.12	6.20	0.2683	1.0000	3,874	624
1990	32.5	531	16.61	5.96	0.3592	1.0000	191	32
1989	33.5	14,098	14.24	5.73	0.4024	1.0000	5,673	990
1988	34.5	11,454	18.61	5.50	0.2956	1.0000	3,386	616
1987	35.5	9,062	16.42	5.27	0.3212	1.0000	2,911	552
1986	36.5	6,699	17.81	5.05	0.2838	1.0000	1,901	376

Schedule A
Page 2 of 2

OTTER TAIL POWER COMPANY

Distribution Plant
Account: 373.00 Street Lighting and Signal Systems

Dispersion: 20 - L1
Procedure: Vintage Group

Generation Arrangement

	December 31, 2022							
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1985	37.5	10,111	17.25	4.84	0.2805	1.0000	2,836	586
1984	38.5	(241)	22.09	4.62	0.2094	1.0000	(50)	(11)
1983	39.5	669	19.84	4.42	0.2225	1.0000	149	34
1982	40.5	498	15.16	4.21	0.2776	1.0000	138	33
1981	41.5	60	23.54	4.01	0.1703	1.0000	10	3
1980	42.5	5,512	22.82	3.81	0.1669	1.0000	920	241
1979	43.5	439	20.25	3.61	0.1785	1.0000	78	22
1975	47.5	854	19.52	2.86	0.1468	1.0000	125	44
1974	48.5	1,433	22.33	2.68	0.1202	1.0000	172	64
1973	49.5	1,084	26.13	2.51	0.0960	1.0000	104	41
1972	50.5	1,155	30.79	2.33	0.0758	1.0000	88	38
1971	51.5	1,360	27.51	2.16	0.0785	1.0000	107	49
1970	52.5	681	24.13	1.99	0.0825	1.0000	56	28
1969	53.5	2,081	32.40	1.82	0.0563	1.0000	117	64
1968	54.5	502	25.10	1.66	0.0660	1.0000	33	20
1967	55.5	1,402	30.20	1.49	0.0493	1.0000	69	46
1966	56.5	1,465	32.87	1.32	0.0402	1.0000	59	45
1965	57.5	1,181	32.37	1.14	0.0353	1.0000	42	36
Total	5.3	$13,235,268	20.12	16.47	0.8188	1.0000	$10,837,141	$657,891

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 373.00 Street Lighting and Signal Systems

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2022	0.5	1,539,191		1,539,191	1.0000	0.5000
2021	1.5	3,028,511		3,028,511	1.0000	1.5000
2020	2.5	3,050,962		3,034,753	0.9947	2.4967
2019	3.5	1,413,525		1,360,368	0.9624	3.4383
2018	4.5	923,758		857,236	0.9280	4.3670
2017	5.5	326,177		306,847	0.9407	5.3342
2016	6.5	425,070		386,413	0.9091	6.2543
2015	7.5	278,465		250,201	0.8985	7.2158
2014	8.5	228,588		187,374	0.8197	7.9526
2013	9.5	175,610		147,444	0.8396	9.0679
2012	10.5	230,058		174,739	0.7595	9.8027
2011	11.5	329,775		259,417	0.7867	10.8039
2010	12.5	258,089		177,892	0.6893	11.3781
2009	13.5	181,591		118,188	0.6508	12.3075
2008	14.5	218,639		133,040	0.6085	13.0167
2007	15.5	299,959		169,737	0.5659	13.6134
2006	16.5	206,186		103,365	0.5013	14.4908
2005	17.5	249,060		130,864	0.5254	15.3940
2004	18.5	201,133		96,034	0.4775	16.0740
2003	19.5	143,980		68,093	0.4729	16.9214
2002	20.5	144,208		59,953	0.4157	16.8204
2001	21.5	99,755		34,507	0.3459	17.2304
2000	22.5	187,728		60,946	0.3247	18.3567
1999	23.5	177,788		55,164	0.3103	18.9628
1998	24.5	294,300		76,830	0.2611	18.5697
1997	25.5	269,792		77,817	0.2884	20.0943
1996	26.5	291,196		81,104	0.2785	21.0622
1995	27.5	259,613		60,220	0.2320	20.2589
1994	28.5	225,753		53,168	0.2355	22.1573
1993	29.5	299,397		41,707	0.1393	23.2494
1992	30.5	279,656		17,617	0.0630	22.2962
1991	31.5	323,698		14,436	0.0446	22.1765
1990	32.5	209,761		531	0.0025	15.8061
1989	33.5	198,064		14,098	0.0712	13.5666
1988	34.5	113,580		11,454	0.1008	18.0436
1987	35.5	148,012		9,062	0.0612	15.9553
1986	36.5	87,460		6,699	0.0766	17.4247
1985	37.5	217,653		10,111	0.0465	16.9306

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 373.00 Street Lighting and Signal Systems

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022 Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1984	38.5		68,067	(241)	-0.0035	21.8328
1983	39.5		83,008	669	0.0081	19.6392
1982	40.5		66,670	498	0.0075	15.0013
1981	41.5		61,683	60	0.0010	23.4113
1980	42.5		71,868	5,512	0.0767	22.7262
1979	43.5		53,958	439	0.0081	20.1708
1978	44.5		71,726		0.0000	17.9833
1977	45.5		77,008		0.0000	18.0722
1976	46.5		79,169		0.0000	21.6555
1975	47.5		58,170	854	0.0147	19.4937
1974	48.5		84,124	1,433	0.0170	22.3130
1973	49.5		48,924	1,084	0.0222	26.1230
1972	50.5		58,377	1,155	0.0198	30.7865
1971	51.5		66,726	1,360	0.0204	27.5058
1970	52.5		91,744	681	0.0074	24.1243
1969	53.5		76,430	2,081	0.0272	32.3954
1968	54.5		123,830	502	0.0041	25.1000
1967	55.5		84,362	1,402	0.0166	30.1984
1966	56.5		86,820	1,465	0.0169	32.8654
1965	57.5		100,174	1,181	0.0118	32.3688
1964	58.5		418,013		0.0000	27.9681
1963	59.5		19,629		0.0000	49.0810
Total	5.3	$17,535,743	$1,950,481	$13,235,268	0.6792	

Schedule C
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 373.00 Street Lighting and Signal Systems

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	1,950,486	217,655	95,660		2,072,481
1986	2,072,481	86,790	45,913		2,113,358
1987	2,113,358	148,089	63,194		2,198,253
1988	2,198,253	113,590	55,763		2,256,080
1989	2,256,080	197,722	119,495		2,334,307
1990	2,334,307	210,162	275,985		2,268,484
1991	2,268,484	323,698	224,192		2,367,990
1992	2,367,990	279,657	194,223		2,453,424
1993	2,453,424	299,395	210,456		2,542,363
1994	2,542,363	225,753	164,433		2,603,683
1995	2,603,683	259,612	91,694		2,771,601
1996	2,771,601	287,358	78,335		2,980,624
1997	2,980,624	269,792	40,472		3,209,944
1998	3,209,944	294,300	199,657		3,304,587
1999	3,304,587	177,788	103,084		3,379,291
2000	3,379,291	187,729	92,013		3,475,007
2001	3,475,007	99,754	73,749		3,501,013
2002	3,501,013	144,209	78,730	(8)	3,566,483
2003	3,566,483	143,980	62,503		3,647,960
2004	3,647,960	201,133	64,785		3,784,308
2005	3,784,308	249,059	124,300	2	3,909,069
2006	3,909,069	179,893	95,735	(2)	3,993,225
2007	3,993,225	289,638	97,317		4,185,546
2008	4,185,546	266,109	110,069		4,341,586
2009	4,341,586	167,679	93,767		4,415,498
2010	4,415,498	189,289	77,772		4,527,015
2011	4,527,015	377,717	287,838		4,616,893
2012	4,616,893	236,766	108,713		4,744,947
2013	4,744,947	186,986	88,598		4,843,334
2014	4,843,334	228,380	89,048		4,982,666
2015	4,982,666	259,850	85,536		5,156,980
2016	5,156,980	409,496	102,472		5,464,004
2017	5,464,004	319,070	85,462		5,697,612
2018	5,697,612	664,430	395,449		5,966,592
2019	5,966,592	1,438,037	475,676	(480)	6,928,474
2020	6,928,474	3,118,782	537,430		9,509,826
2021	9,509,826	1,712,191	781,367		10,440,649
2022	10,440,649	3,074,689	280,071		13,235,268

Schedule C
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 373.00 Street Lighting and Signal Systems

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	1,950,485	217,655	95,660		2,072,480
1986	2,072,480	87,460	45,913		2,114,027
1987	2,114,027	148,012	63,194		2,198,845
1988	2,198,845	113,523	55,763		2,256,606
1989	2,256,606	198,124	119,495		2,335,235
1990	2,335,235	209,762	275,985		2,269,011
1991	2,269,011	323,697	224,192		2,368,517
1992	2,368,517	279,656	194,223		2,453,950
1993	2,453,950	299,395	210,456		2,542,889
1994	2,542,889	225,753	164,433		2,604,210
1995	2,604,210	259,613	91,694		2,772,128
1996	2,772,128	291,196	78,335		2,984,989
1997	2,984,989	269,792	40,472		3,214,309
1998	3,214,309	294,300	199,657		3,308,952
1999	3,308,952	177,788	103,084		3,383,656
2000	3,383,656	187,728	92,013		3,479,372
2001	3,479,372	99,755	73,749		3,505,377
2002	3,505,377	144,208	78,730	(8)	3,570,848
2003	3,570,848	143,980	62,503		3,652,325
2004	3,652,325	201,133	64,785		3,788,673
2005	3,788,673	249,060	124,300		3,913,433
2006	3,913,433	206,186	95,735		4,023,884
2007	4,023,884	299,959	97,317		4,226,526
2008	4,226,526	218,639	110,069		4,335,096
2009	4,335,096	181,591	93,767		4,422,921
2010	4,422,921	258,089	77,772		4,603,238
2011	4,603,238	329,775	287,838		4,645,174
2012	4,645,174	230,058	108,713		4,766,519
2013	4,766,519	175,610	88,598		4,853,531
2014	4,853,531	228,588	89,048		4,993,071
2015	4,993,071	278,465	85,536		5,186,000
2016	5,186,000	425,346	102,472		5,508,874
2017	5,508,874	326,177	85,462		5,749,589
2018	5,749,589	923,961	395,449		6,278,101
2019	6,278,101	1,413,525	475,676	(480)	7,215,470
2020	7,215,470	3,050,962	537,430		9,729,003
2021	9,729,003	3,028,511	781,367		11,976,147
2022	11,976,147	1,539,191	280,071		13,235,268

Schedule D
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 373.00 Street Lighting and Signal Systems

T-Cut: None
Placement Band: 1963-2022
Hazard Function: Proportion Retired
Weighting: Exposures

Rolling Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-1989	36.0	23.7	L1	4.30	22.2	R1	5.58	19.8	R1 *	3.88
1986-1990	21.6	20.2	L1.5 *	5.66	20.1	R1.5	6.68	18.6	R0.5 *	3.53
1987-1991	12.2	17.9	L1.5 *	4.63	18.2	R1	4.78	17.5	S0 *	2.06
1988-1992	8.4	16.2	L1.5 *	5.39	16.5	S0	3.12	16.5	S0	3.14
1989-1993	3.2	14.6	L1.5 *	3.66	14.4	L1.5 *	4.44	17.4	L2 *	3.57
1990-1994	1.4	13.4	L1	3.70	12.9	L1.5 *	5.97	15.1	L2 *	3.50
1991-1995	1.6	14.1	L1	5.31	14.7	L1.5 *	5.36	16.1	L2 *	2.79
1992-1996	2.7	15.2	L0.5	8.31	18.3	O3 *	3.95	18.3	L1.5 *	2.04
1993-1997	6.4	17.7	L0.5	11.51	25.9	O4 *	3.09	25.4	O4 *	2.74
1994-1998	5.9	18.4	L0.5	10.56	26.3	O4 *	4.94	16.8	L0 *	4.96
1995-1999	10.2	20.2	L0.5	10.59	31.5	O4 *	5.66	18.7	L0 *	5.33
1996-2000	13.6	20.9	L0.5	11.31	35.1	O4 *	6.33	19.4	L0 *	5.57
1997-2001	16.1	21.7	L0.5	10.33	37.0	O4 *	6.29	20.5	L0.5 *	5.41
1998-2002	14.6	21.6	L0.5	9.25	36.6	O4 *	5.39	20.9	L0.5 *	4.80
1999-2003	31.4	28.6	O2	9.67	66.7	O4 *	4.39	38.8	O4 *	3.82
2000-2004	32.1	30.8	L0	7.19	75.3	O4 *	5.32	30.5	L0 *	3.57
2001-2005	31.6	29.8	L0	7.07	70.7	O4 *	6.34	29.6	SC *	3.69
2002-2006	35.7	29.7	L0	8.21	69.9	O4 *	8.15	29.9	L0 *	4.74
2003-2007	37.1	29.7	L0	9.70	68.8	O4 *	9.78	30.2	SC *	5.75
2004-2008	30.6	28.5	L0	10.90	60.4	O4 *	10.99	29.4	SC *	5.80
2005-2009	31.4	28.9	O2	9.99	63.9	O4 *	9.72	29.8	SC *	4.74
2006-2010	36.0	31.8	O2	8.77	73.3	O4 *	8.27	32.2	SC *	3.92
2007-2011	6.5	25.0	L1	5.49	25.2	L1	5.45	25.8	L0.5 *	2.14
2008-2012	8.8	25.3	L0.5	5.71	25.7	L0.5	5.64	26.0	L0.5 *	2.50
2009-2013	11.7	26.3	L0.5	5.75	27.4	L0.5 *	5.62	26.9	L0 *	2.68
2010-2014	12.7	27.0	L0.5	5.36	29.2	L0.5 *	5.19	27.6	L0 *	2.89
2011-2015	12.9	27.4	L0.5	5.14	31.7	O2 *	4.96	28.0	L0 *	3.15
2012-2016	51.5	40.6	O2	9.63	96.2	O4 *	5.83	41.0	SC *	1.89
2013-2017	52.7	43.0	O2	9.18	100.3	O4 *	5.36	43.1	SC *	1.76
2014-2018	3.8	27.2	L0.5	4.03	36.8	O3 *	2.85	39.2	O3 *	2.66
2015-2019	1.3	21.8	L0	2.28	23.2	L0.5 *	1.75	23.9	L0 *	1.71
2016-2020	0.1	18.9	L1	1.25	18.9	L1	1.11	18.9	L1 *	1.07
2017-2021	0.0	15.9	L1	1.00	15.8	L1 *	1.23	16.0	L1.5	0.82
2018-2022	0.0	15.5	L1.5 *	1.75	15.4	L1.5 *	1.77	16.1	S0.5	0.91

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 373.00 Street Lighting and Signal Systems

T-Cut: None

Placement Band: 1963-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Shrinking Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-2022	0.0	20.5	L1	1.83	20.5	L1 *	1.08	20.3	L1 *	1.18
1987-2022	0.0	20.4	L1	1.86	20.4	L1 *	1.03	20.2	L1 *	1.17
1989-2022	0.0	20.2	L1	1.94	20.2	L1 *	1.00	20.0	L1 *	1.17
1991-2022	0.0	20.6	L1	2.00	20.5	L1 *	0.97	20.3	L1 *	1.10
1993-2022	0.0	21.1	L1	2.04	21.0	L1 *	1.21	20.8	L1 *	1.20
1995-2022	0.0	21.6	L1	1.82	21.5	L1 *	1.24	21.4	L1 *	1.32
1997-2022	0.0	21.6	L1	1.77	21.5	L1 *	1.25	21.4	L1 *	1.39
1999-2022	0.0	21.7	L1	1.85	21.7	L1 *	1.37	21.6	L1 *	1.57
2001-2022	0.0	21.7	L1	1.69	21.7	L1 *	1.40	21.7	L1 *	1.57
2003-2022	0.0	21.5	L1	1.68	21.5	L1 *	1.48	21.5	L1 *	1.60
2005-2022	0.0	21.1	L1	1.65	21.1	L1 *	1.53	21.1	L1 *	1.60
2007-2022	0.0	20.9	L1	1.61	20.9	L1 *	1.57	20.9	L1 *	1.54
2009-2022	0.0	20.5	L1	1.51	20.4	L1 *	1.52	20.5	L1	1.45
2011-2022	0.0	19.8	L1	1.39	19.7	L1 *	1.43	19.8	L1.5	1.36
2013-2022	0.0	19.5	L1	1.50	19.4	L1 *	1.61	19.6	L1.5 *	1.45
2015-2022	0.0	18.3	L1.5 *	1.33	18.2	L1.5 *	1.54	18.5	L1.5	1.29
2017-2022	0.0	16.6	L1.5 *	1.40	16.6	L1.5 *	1.59	17.0	L1.5	1.05
2019-2022	0.0	14.9	L1.5 *	1.62	15.0	L1.5 *	1.33	15.4	L1.5	0.84
2021-2022	0.0	14.0	L2 *	5.96	14.8	L2 *	3.57	15.9	S1	0.67

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 373.00 Street Lighting and Signal Systems

T-Cut: None

Placement Band: 1963-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Progressing Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-1986	47.4	23.7	L0	2.93	59.1	O4 *	2.42	21.6	S-.5 *	2.42
1985-1988	45.6	25.5	L0	3.42	43.1	O4 *	3.09	20.9	R0.5 *	2.42
1985-1990	20.3	20.2	L1.5 *	4.57	19.8	R1	5.90	18.4	R0.5 *	3.39
1985-1992	12.4	18.1	L1.5 *	4.34	18.1	R1	3.44	17.9	S0 *	1.72
1985-1994	7.5	16.8	L1	2.00	16.8	L1	1.94	16.6	L1 *	1.67
1985-1996	7.9	17.0	L1	2.56	18.3	L1 *	1.55	24.4	O3 *	2.02
1985-1998	3.9	17.3	L1	3.01	17.7	L1 *	1.59	17.0	L1 *	1.40
1985-2000	6.0	17.7	L1	4.29	22.5	O3 *	1.69	25.0	O3 *	1.84
1985-2002	6.7	18.4	L1	4.16	25.9	O3 *	1.60	28.9	O4 *	1.62
1985-2004	6.9	19.4	L1	4.14	28.8	O4 *	1.71	31.5	O4 *	1.40
1985-2006	8.2	19.9	L0.5	4.34	31.2	O4 *	1.74	32.9	O4 *	1.45
1985-2008	7.8	20.6	L0.5	4.25	32.7	O4 *	1.70	34.0	O4 *	1.51
1985-2010	9.8	21.4	L0.5	4.47	36.2	O4 *	1.62	36.9	O4 *	1.53
1985-2012	4.6	21.4	L0.5	3.81	30.3	O3 *	1.73	22.1	L0.5 *	1.71
1985-2014	7.3	22.2	L0.5	4.04	34.4	O4 *	1.68	23.5	L0.5 *	1.56
1985-2016	9.6	23.0	L0.5	4.37	38.7	O4 *	1.65	25.2	O2 *	1.43
1985-2018	2.6	22.8	L0.5	3.62	33.1	O3 *	1.31	24.1	L0.5 *	1.17
1985-2020	0.6	21.4	L0.5	2.67	23.7	L0.5 *	1.28	21.6	L0.5 *	1.16
1985-2022	0.0	20.5	L1	1.83	20.5	L1 *	1.08	20.3	L1 *	1.18

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 373.00 Street Lighting and Signal Systems

T-Cut: None

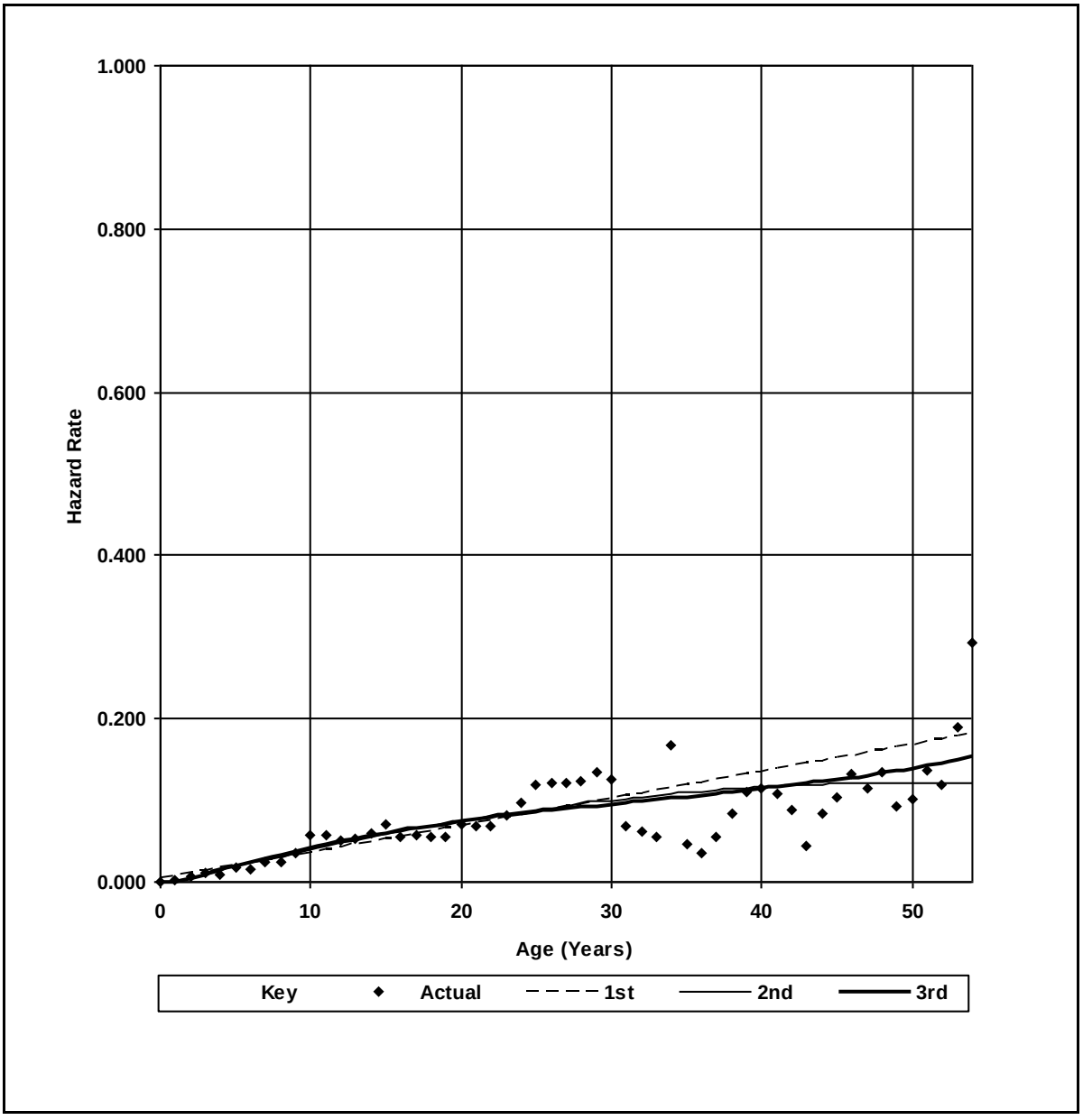
Placement Band: 1963-2022 Observation Band: 1985-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Polynomial Hazard Functions

1st: 20.5-L1 2nd: 20.5-L1 3rd: 20.3-L1



OTTER TAIL POWER COMPANY

Distribution Plant

Account: 373.00 Street Lighting and Signal Systems

T-Cut: None

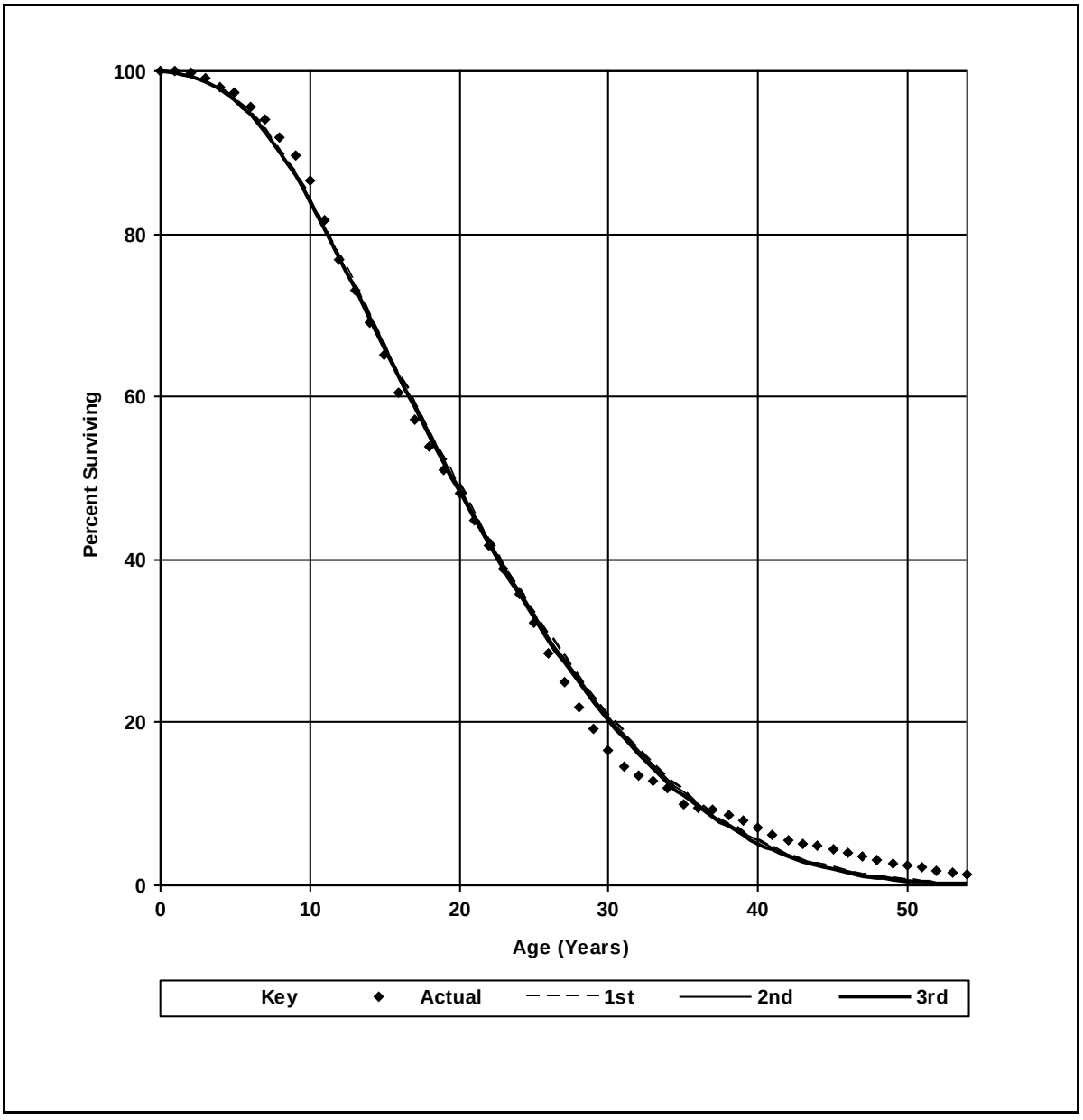
Placement Band: 1963-2022 Observation Band: 1985-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Survivorship Functions

1st: 20.5-L1 2nd: 20.5-L1 3rd: 20.3-L1



Schedule E
Page 1 of 1

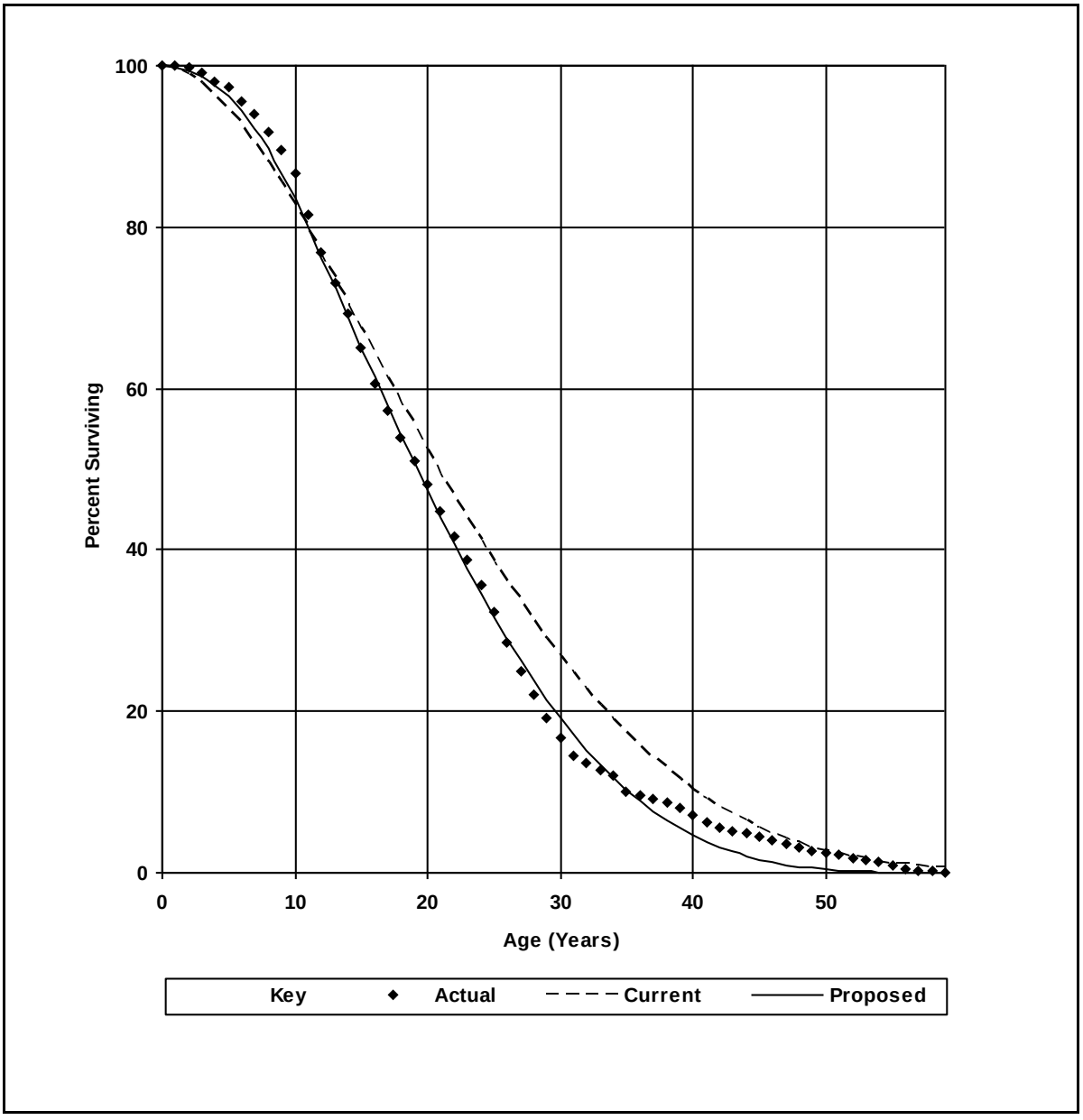
OTTER TAIL POWER COMPANY

Distribution Plant

Account: 373.00 Street Lighting and Signal Systems

T-Cut: None
Placement Band: 1963-2022
Observation Band: 1985-2022

Projection Life Curves Current: 22.0-L0.5 Proposed: 20.0-L1



Scheduled F
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 373.00 Street Lighting and Signal Systems

Unadjusted Net Salvage History

		Gross Salvage			Cost of Retiring			Net Salvage		
Year	Retirements	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1987	63,194	36,928	58.4		31,324	49.6		5,604	8.9	
1988	55,763	38,655	69.3		24,781	44.4		13,874	24.9	
1989	119,495	54,339	45.5		44,568	37.3		9,771	8.2	
1990	275,985	63,760	23.1		51,169	18.5		12,591	4.6	
1991	224,192	76,986	34.3	36.6	67,844	30.3	29.7	9,142	4.1	6.9
1992	194,223	61,779	31.8	34.0	61,727	31.8	28.8	52	0.0	5.2
1993	210,456	50,536	24.0	30.0	69,968	33.2	28.8	(19,432)	-9.2	1.2
1994	164,433	33,940	20.6	26.8	48,652	29.6	28.0	(14,712)	-8.9	-1.2
1995	91,694	21,913	23.9	27.7	40,587	44.3	32.6	(18,674)	-20.4	-4.9
1996	78,335	21,644	27.6	25.7	29,631	37.8	33.9	(7,987)	-10.2	-8.2
1997	40,472	12,380	30.6	24.0	16,974	41.9	35.2	(4,594)	-11.4	-11.2
1998	199,657	50,488	25.3	24.4	27,735	13.9	28.5	22,753	11.4	-4.0
1999	103,084	20,268	19.7	24.7	21,423	20.8	26.6	(1,156)	-1.1	-1.9
2000	92,013	14,760	16.0	23.3	23,986	26.1	23.3	(9,226)	-10.0	0.0
2001	73,749	5,416	7.3	20.3	6,616	9.0	19.0	(1,199)	-1.6	1.3
2002	78,730	13,433	17.1	19.1	12,883	16.4	16.9	551	0.7	2.1
2003	62,503	7,260	11.6	14.9	5,979	9.6	17.3	1,281	2.0	-2.4
2004	64,785	2,218	3.4	11.6	9,237	14.3	15.8	(7,019)	-10.8	-4.2
2005	124,300	3,794	3.1	7.9	9,831	7.9	11.0	(6,037)	-4.9	-3.1
2006	95,735	9,679	10.1	8.5	18,548	19.4	13.3	(8,869)	-9.3	-4.7
2007	97,317	4,098	4.2	6.1	4,243	4.4	10.8	(145)	-0.1	-4.7
2008	110,069	3,707	3.4	4.8	8,042	7.3	10.1	(4,336)	-3.9	-5.4
2009	93,767	5,568	5.9	5.2	4,656	5.0	8.7	911	1.0	-3.5
2010	77,772	3,211	4.1	5.5	7,558	9.7	9.1	(4,348)	-5.6	-3.5
2011	287,838	6,724	2.3	3.5	49,386	17.2	11.1	(42,662)	-14.8	-7.6
2012	108,713	8,659	8.0	4.1	6,328	5.8	11.2	2,332	2.1	-7.1
2013	88,598	1,593	1.8	3.9	3,774	4.3	10.9	(2,181)	-2.5	-7.0
2014	89,048	3,125	3.5	3.6	7,167	8.0	11.4	(4,041)	-4.5	-7.8
2015	85,536	2,636	3.1	3.4	4,269	5.0	10.8	(1,632)	-1.9	-7.3
2016	102,472	9,984	9.7	5.5	10,419	10.2	6.7	(435)	-0.4	-1.3
2017	85,462	7,816	9.1	5.6	14,798	17.3	9.0	(6,982)	-8.2	-3.4
2018	395,449	33,278	8.4	7.5	33,962	8.6	9.3	(684)	-0.2	-1.8
2019	475,676	37,151	7.8	7.9	17,866	3.8	7.1	19,285	4.1	0.8
2020	537,430	39,126	7.3	8.0	163,928	30.5	15.1	(124,802)	-23.2	-7.1
2021	781,367	72,954	9.3	8.4	197,468	25.3	18.8	(124,514)	-15.9	-10.4
2022	280,071	22,835	8.2	8.3	301,389	107.6	28.9	(278,554)	-99.5	-20.6
Total	6,109,383	862,641	14.1		1,458,715	23.9		(596,074)	-9.8	

Scheduled F
Page 1 of 1

OTTER TAIL POWER COMPANY

Distribution Plant

Account: 373.00 Street Lighting and Signal Systems

Adjusted Net Salvage History

		Gross Salvage			Cost of Retiring			Net Salvage		
Year	Retirements	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1987	63,194	36,928	58.4		31,324	49.6		5,604	8.9	
1988	55,763	38,655	69.3		24,781	44.4		13,874	24.9	
1989	119,495	54,339	45.5		44,568	37.3		9,771	8.2	
1990	275,985	63,760	23.1		51,169	18.5		12,591	4.6	
1991	224,192	76,986	34.3	36.6	67,844	30.3	29.7	9,142	4.1	6.9
1992	194,223	61,779	31.8	34.0	61,727	31.8	28.8	52	0.0	5.2
1993	210,456	50,536	24.0	30.0	69,968	33.2	28.8	(19,432)	-9.2	1.2
1994	164,433	33,940	20.6	26.8	48,652	29.6	28.0	(14,712)	-8.9	-1.2
1995	91,694	21,913	23.9	27.7	40,587	44.3	32.6	(18,674)	-20.4	-4.9
1996	78,335	21,644	27.6	25.7	29,631	37.8	33.9	(7,987)	-10.2	-8.2
1997	40,472	12,380	30.6	24.0	16,974	41.9	35.2	(4,594)	-11.4	-11.2
1998	199,657	50,488	25.3	24.4	27,735	13.9	28.5	22,753	11.4	-4.0
1999	103,084	20,268	19.7	24.7	21,423	20.8	26.6	(1,156)	-1.1	-1.9
2000	92,013	14,760	16.0	23.3	23,986	26.1	23.3	(9,226)	-10.0	0.0
2001	73,749	5,416	7.3	20.3	6,616	9.0	19.0	(1,199)	-1.6	1.3
2002	78,730	13,433	17.1	19.1	12,883	16.4	16.9	551	0.7	2.1
2003	62,503	7,260	11.6	14.9	5,979	9.6	17.3	1,281	2.0	-2.4
2004	64,785	2,218	3.4	11.6	9,237	14.3	15.8	(7,019)	-10.8	-4.2
2005	124,300	3,794	3.1	7.9	9,831	7.9	11.0	(6,037)	-4.9	-3.1
2006	95,735	9,679	10.1	8.5	18,548	19.4	13.3	(8,869)	-9.3	-4.7
2007	97,317	4,098	4.2	6.1	4,243	4.4	10.8	(145)	-0.1	-4.7
2008	110,069	3,707	3.4	4.8	8,042	7.3	10.1	(4,336)	-3.9	-5.4
2009	93,767	5,568	5.9	5.2	4,656	5.0	8.7	911	1.0	-3.5
2010	77,772	3,211	4.1	5.5	7,558	9.7	9.1	(4,348)	-5.6	-3.5
2011	287,838	6,724	2.3	3.5	49,386	17.2	11.1	(42,662)	-14.8	-7.6
2012	108,713	8,659	8.0	4.1	6,328	5.8	11.2	2,332	2.1	-7.1
2013	88,598	1,593	1.8	3.9	3,774	4.3	10.9	(2,181)	-2.5	-7.0
2014	89,048	3,125	3.5	3.6	7,167	8.0	11.4	(4,041)	-4.5	-7.8
2015	85,536	2,636	3.1	3.4	4,269	5.0	10.8	(1,632)	-1.9	-7.3
2016	102,472	9,984	9.7	5.5	10,419	10.2	6.7	(435)	-0.4	-1.3
2017	85,462	7,816	9.1	5.6	14,798	17.3	9.0	(6,982)	-8.2	-3.4
2018	395,449	33,278	8.4	7.5	33,962	8.6	9.3	(684)	-0.2	-1.8
2019	475,676	37,151	7.8	7.9	17,866	3.8	7.1	19,285	4.1	0.8
2020	537,430	39,126	7.3	8.0	163,928	30.5	15.1	(124,802)	-23.2	-7.1
2021	781,367	72,954	9.3	8.4	197,468	25.3	18.8	(124,514)	-15.9	-10.4
2022	280,071	22,835	8.2	8.3	301,389	107.6	28.9	(278,554)	-99.5	-20.6
Total	6,109,383	862,641	14.1		1,458,715	23.9		(596,074)	-9.8	

OTTER TAIL POWER COMPANY

General Plant

Depreciable
Account: 390.00 Structures and Improvements

Dispersion: 50 - R1
Procedure: Vintage Group

Generation Arrangement

	December 31, 2022							
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2022	0.5	1,482,754	50.00	49.63	0.9926	1.0000	1,471,724	29,654
2021	1.5	1,307,501	50.01	48.89	0.9777	1.0000	1,278,316	26,147
2020	2.5	361,382	50.02	48.16	0.9628	1.0000	347,936	7,225
2019	3.5	185,396	50.03	47.43	0.9479	1.0000	175,736	3,705
2018	4.5	198,282	50.05	46.70	0.9330	1.0000	184,996	3,961
2017	5.5	485,244	50.08	45.98	0.9181	1.0000	445,493	9,689
2016	6.5	256,101	50.07	45.26	0.9040	1.0000	231,509	5,115
2015	7.5	61,408	50.15	44.55	0.8882	1.0000	54,545	1,224
2014	8.5	203,754	50.20	43.84	0.8733	1.0000	177,939	4,059
2013	9.5	418,867	50.25	43.14	0.8584	1.0000	359,543	8,335
2012	10.5	386,257	50.31	42.43	0.8434	1.0000	325,777	7,677
2011	11.5	359,724	50.37	41.74	0.8286	1.0000	298,077	7,142
2010	12.5	319,323	50.44	41.04	0.8136	1.0000	259,806	6,330
2009	13.5	31,897	50.53	40.35	0.7986	1.0000	25,472	631
2008	14.5	2,422,240	50.56	39.66	0.7845	1.0000	1,900,216	47,911
2007	15.5	20,325	46.57	38.98	0.8370	1.0000	17,011	436
2006	16.5	71,900	50.81	38.29	0.7537	1.0000	54,192	1,415
2005	17.5	48,335	50.91	37.61	0.7388	1.0000	35,708	949
2004	18.5	320,037	50.25	36.94	0.7352	1.0000	235,276	6,369
2003	19.5	100,467	51.15	36.26	0.7089	1.0000	71,226	1,964
2002	20.5	272,051	49.72	35.60	0.7159	1.0000	194,756	5,471
2001	21.5	174,395	50.72	34.93	0.6887	1.0000	120,103	3,438
2000	22.5	371,005	49.87	34.27	0.6871	1.0000	254,927	7,439
1999	23.5	35,445	51.73	33.61	0.6498	1.0000	23,031	685
1998	24.5	100,959	51.80	32.96	0.6362	1.0000	64,234	1,949
1997	25.5	273,431	49.56	32.31	0.6519	1.0000	178,248	5,517
1996	26.5	1,873,712	50.84	31.67	0.6229	1.0000	1,167,042	36,853
1995	27.5	442,798	50.42	31.03	0.6155	1.0000	272,521	8,782
1994	28.5	1,928,185	51.50	30.40	0.5902	1.0000	1,138,109	37,441
1993	29.5	673,471	51.00	29.77	0.5838	1.0000	393,169	13,207
1992	30.5	165,568	47.24	29.15	0.6171	1.0000	102,165	3,505
1991	31.5	52,192	31.17	28.54	0.9154	1.0000	47,777	1,674
1990	32.5	1,890,337	51.16	27.93	0.5458	1.0000	1,031,791	36,947
1989	33.5	79,138	47.31	27.32	0.5775	1.0000	45,704	1,673
1988	34.5	85,108	45.24	26.73	0.5907	1.0000	50,276	1,881
1987	35.5	176,136	49.27	26.14	0.5305	1.0000	93,437	3,575
1986	36.5	1,836,692	53.20	25.56	0.4803	1.0000	882,237	34,523

OTTER TAIL POWER COMPANY

General Plant

Depreciable
Account: 390.00 Structures and Improvements

Dispersion: 50 - R1
Procedure: Vintage Group

Generation Arrangement

	December 31, 2022							
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1985	37.5	172,571	51.39	24.98	0.4861	1.0000	83,889	3,358
1984	38.5	404,784	53.13	24.41	0.4594	1.0000	185,976	7,619
1983	39.5	40,557	48.89	23.85	0.4878	1.0000	19,782	830
1982	40.5	120,702	40.67	23.29	0.5727	1.0000	69,123	2,968
1981	41.5	285,654	53.72	22.74	0.4234	1.0000	120,948	5,318
1980	42.5	523,469	53.45	22.20	0.4154	1.0000	217,459	9,794
1979	43.5	642,342	52.67	21.67	0.4114	1.0000	264,246	12,195
1978	44.5	607,196	55.35	21.14	0.3820	1.0000	231,941	10,971
1977	45.5	49,844	50.65	20.62	0.4071	1.0000	20,293	984
1976	46.5	302,020	53.05	20.11	0.3790	1.0000	114,472	5,693
1975	47.5	122,882	51.12	19.60	0.3834	1.0000	47,115	2,404
1974	48.5	11,852	38.01	19.10	0.5026	1.0000	5,956	312
1973	49.5	8,222	40.04	18.61	0.4648	1.0000	3,822	205
1972	50.5	14,490	34.58	18.12	0.5241	1.0000	7,594	419
1971	51.5	224,064	52.97	17.64	0.3331	1.0000	74,635	4,230
1970	52.5	74,433	53.58	17.17	0.3205	1.0000	23,854	1,389
1969	53.5	48,548	43.25	16.71	0.3862	1.0000	18,750	1,122
1968	54.5	124,207	59.17	16.25	0.2746	1.0000	34,104	2,099
1967	55.5	105,707	54.29	15.79	0.2909	1.0000	30,747	1,947
1966	56.5	123,739	54.41	15.35	0.2820	1.0000	34,898	2,274
1965	57.5	141,316	59.30	14.91	0.2514	1.0000	35,522	2,383
1964	58.5	20,067	53.46	14.47	0.2707	1.0000	5,432	375
1963	59.5	2,187	42.87	14.04	0.3276	1.0000	717	51
1962	60.5	1,443	39.23	13.62	0.3472	1.0000	501	37
1961	61.5	1,218	47.36	13.21	0.2789	1.0000	340	26
1960	62.5	1,146	47.78	12.80	0.2678	1.0000	307	24
1958	64.5	163	43.39	11.99	0.2764	1.0000	45	4
1957	65.5	8,706	57.89	11.60	0.2004	1.0000	1,745	150
1954	68.5	1,003	41.15	10.45	0.2541	1.0000	255	24
1953	69.5	426	51.47	10.08	0.1959	1.0000	84	8
1952	70.5	952	57.18	9.72	0.1699	1.0000	162	17
1951	71.5	12,125	59.54	9.36	0.1572	1.0000	1,905	204
1948	74.5	9,910	75.84	8.30	0.1095	1.0000	1,085	131
1941	81.5	23,422	70.42	6.01	0.0854	1.0000	2,000	333
Total	24.4	$23,703,186	51.04	33.74	0.6611	1.0000	$15,669,729	$464,399

OTTER TAIL POWER COMPANY

General Plant

Depreciable

Account: 390.00 Structures and Improvements

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2022	0.5	1,482,754		1,482,754	1.0000	0.5000
2021	1.5	1,307,501		1,307,501	1.0000	1.5000
2020	2.5	361,382		361,382	1.0000	2.5000
2019	3.5	185,396		185,396	1.0000	3.5000
2018	4.5	198,282		198,282	1.0000	4.5000
2017	5.5	485,244		485,244	1.0000	5.5000
2016	6.5	263,994		256,101	0.9701	6.4552
2015	7.5	61,408		61,408	1.0000	7.5000
2014	8.5	203,754		203,754	1.0000	8.5000
2013	9.5	418,867		418,867	1.0000	9.5000
2012	10.5	386,257		386,257	1.0000	10.5000
2011	11.5	361,924		359,724	0.9939	11.4909
2010	12.5	322,828		319,323	0.9891	12.4946
2009	13.5	31,897		31,897	1.0000	13.5000
2008	14.5	2,434,721		2,422,240	0.9949	14.4437
2007	15.5	35,346		20,325	0.5750	11.3616
2006	16.5	71,900		71,900	1.0000	16.5000
2005	17.5	48,335		48,335	1.0000	17.5000
2004	18.5	352,821		320,037	0.9071	17.7157
2003	19.5	100,467		100,467	1.0000	19.5000
2002	20.5	340,557		272,051	0.7988	18.9387
2001	21.5	182,416		174,395	0.9560	20.7968
2000	22.5	452,263		371,005	0.8203	20.8019
1999	23.5	35,445		35,445	1.0000	23.5000
1998	24.5	101,967		100,959	0.9901	24.4110
1997	25.5	326,385		273,431	0.8378	22.9995
1996	26.5	2,262,419		1,873,712	0.8282	25.0962
1995	27.5	500,978		442,798	0.8839	25.4796
1994	28.5	2,121,359		1,928,185	0.9089	27.3597
1993	29.5	772,216		673,471	0.8721	27.6446
1992	30.5	239,571		165,568	0.6911	24.6690
1991	31.5	864,548		52,192	0.0604	9.3695
1990	32.5	2,269,708		1,890,337	0.8329	30.1197
1989	33.5	103,019		79,138	0.7682	27.0170
1988	34.5	155,167		85,108	0.5485	25.6869
1987	35.5	223,846		176,136	0.7869	30.4410
1986	36.5	2,076,658		1,836,692	0.8844	35.0853
1985	37.5	213,105		172,571	0.8098	33.9721

OTTER TAIL POWER COMPANY

General Plant

Depreciable

Account: 390.00 Structures and Improvements

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1984	38.5		459,036	404,784	0.8818	36.4069
1983	39.5		78,449	40,557	0.5170	32.8480
1982	40.5		259,767	120,702	0.4647	25.2955
1981	41.5		338,411	285,654	0.8441	38.9930
1980	42.5		597,290	523,469	0.8764	39.3636
1979	43.5		759,511	642,342	0.8457	39.2179
1978	44.5		676,688	607,196	0.8973	42.5043
1977	45.5		68,217	49,844	0.7307	38.4089
1976	46.5		425,717	302,020	0.7094	41.3968
1975	47.5		190,721	122,882	0.6443	40.0405
1974	48.5		184,754	11,852	0.0641	27.4832
1973	49.5		29,863	8,222	0.2753	30.0564
1972	50.5		119,125	14,490	0.1216	25.1260
1971	51.5		316,792	224,064	0.7073	44.0306
1970	52.5		108,830	74,433	0.6839	45.1423
1969	53.5		130,545	48,548	0.3719	35.3002
1968	54.5		143,918	124,207	0.8630	51.6820
1967	55.5		156,978	105,707	0.6734	47.2621
1966	56.5		183,451	123,739	0.6745	47.8181
1965	57.5		171,649	141,316	0.8233	53.1267
1964	58.5		36,985	20,067	0.5426	47.6962
1963	59.5		20,505	2,187	0.1067	37.4912
1962	60.5		29,792	1,443	0.0484	34.2283
1961	61.5		4,780	1,218	0.2547	42.7159
1960	62.5		8,275	1,146	0.1385	43.4779
1959	63.5		8,422		0.0000	35.0106
1958	64.5		4,791	163	0.0339	39.7357
1957	65.5		15,183	8,706	0.5734	54.5309
1956	66.5		70,774		0.0000	37.3763
1955	67.5		2,135		0.0000	36.2075
1954	68.5		51,711	1,003	0.0194	38.5918
1953	69.5		2,003	426	0.2128	49.1439
1952	70.5		3,928	952	0.2425	55.0830
1951	71.5		51,588	12,125	0.2350	57.6465
1950	72.5		1,625		0.0000	43.7185
1949	73.5		94,049		0.0000	62.0000
1948	74.5		9,910	9,910	1.0000	74.5000
1947	75.5		245		0.0000	41.0000

OTTER TAIL POWER COMPANY

General Plant

Depreciable

Account: 390.00 Structures and Improvements

Schedule B
Page 3 of 3

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1946	76.5		168		0.0000	42.0000
1942	80.5		130		0.0000	50.0000
1941	81.5		37,561	23,422	0.6236	69.9229
Total	24.4	$22,356,704	$5,854,275	$23,703,186	0.8402	

OTTER TAIL POWER COMPANY

General Plant

Depreciable

Account: 390.00 Structures and Improvements

Schedule C
Page 1 of 1

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	5,745,798	251,698	36,799	(33,150)	5,927,547
1986	5,927,547	2,075,311	30,718	1,534	7,973,674
1987	7,973,674	204,442	35,939	20,198	8,162,375
1988	8,162,375	155,424	104,890	(50,648)	8,162,261
1989	8,162,261	102,905	6,437		8,258,729
1990	8,258,729	3,111,130	66,347	1,356	11,304,868
1991	11,304,868	42,212	55,708	(18,447)	11,272,925
1992	11,272,925	233,774	207,554		11,299,145
1993	11,299,145	808,069	338,819	7,550	11,775,945
1994	11,775,945	2,209,318	125,484		13,859,779
1995	13,859,779	417,421	76,916		14,200,284
1996	14,200,284	2,394,218	70,872		16,523,630
1997	16,523,630	326,385	65,124	(177,708)	16,607,183
1998	16,607,183	101,967	2,500		16,706,650
1999	16,706,650	35,445	863,315		15,878,780
2000	15,878,780	445,128	15,312		16,308,595
2001	16,308,595	222,993	31,423		16,500,166
2002	16,500,166	253,202	40,229	(8)	16,713,131
2003	16,713,131	109,069	355,096	(1)	16,467,103
2004	16,467,103	352,821	103,997		16,715,927
2005	16,715,927	24,474	23,020	2	16,717,383
2006	16,717,383	35,492	32,741	1	16,720,135
2007	16,720,135	74,751	28,373	(17,658)	16,748,855
2008	16,748,855	2,375,007	130,719		18,993,143
2009	18,993,143	349,065	15,414		19,326,795
2010	19,326,795	(34,225)	14,971		19,277,599
2011	19,277,599	589,006	641,149	(101,006)	19,124,449
2012	19,124,449	223,593	85,219	(35,011)	19,227,812
2013	19,227,812	662,438	170,992	(50,131)	19,669,126
2014	19,669,126	198,730	141,961		19,725,895
2015	19,725,895	84,622	55,818	(18,765)	19,735,934
2016	19,735,934	263,994	107,949	(1,907)	19,890,073
2017	19,890,073	484,993	335,993		20,039,073
2018	20,039,073	205,982	20,387	6,100	20,230,767
2019	20,230,767	328,903	5,944	(2,542)	20,551,184
2020	20,551,184	117,617	12,728		20,656,074
2021	20,656,074	362,507	13,536	200,603	21,205,647
2022	21,205,647	2,409,687	37,402	125,253	23,703,186

OTTER TAIL POWER COMPANY

General Plant

Depreciable

Account: 390.00 Structures and Improvements

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	5,673,961	298,034	36,799	(33,150)	5,902,046
1986	5,902,046	2,079,622	30,718	1,534	7,952,484
1987	7,952,484	225,635	35,939	20,198	8,162,378
1988	8,162,378	155,424	104,890	(50,648)	8,162,264
1989	8,162,264	102,905	6,437		8,258,731
1990	8,258,731	3,087,929	66,347	1,356	11,281,669
1991	11,281,669	65,413	55,708	(18,447)	11,272,928
1992	11,272,928	233,774	207,554		11,299,148
1993	11,299,148	812,908	338,819	7,550	11,780,786
1994	11,780,786	2,095,479	125,484		13,750,781
1995	13,750,781	498,820	76,916		14,172,686
1996	14,172,686	2,421,820	70,872		16,523,634
1997	16,523,634	326,385	65,124	(177,708)	16,607,187
1998	16,607,187	101,967	2,500		16,706,654
1999	16,706,654	35,444	863,315		15,878,784
2000	15,878,784	445,127	15,312		16,308,599
2001	16,308,599	222,994	31,423		16,500,170
2002	16,500,170	253,203	40,229	(8)	16,713,135
2003	16,713,135	109,069	355,096	(1)	16,467,107
2004	16,467,107	352,821	103,997		16,715,931
2005	16,715,931	48,335	23,020		16,741,247
2006	16,741,247	71,900	32,741		16,780,406
2007	16,780,406	33,607	28,373	(17,658)	16,767,982
2008	16,767,982	2,528,518	130,719		19,165,781
2009	19,165,781	50,361	15,414		19,200,729
2010	19,200,729	353,298	14,971		19,539,056
2011	19,539,056	361,924	641,149	(101,009)	19,158,822
2012	19,158,822	436,565	85,219	(35,011)	19,475,157
2013	19,475,157	425,068	170,992	(50,131)	19,679,102
2014	19,679,102	218,706	141,961		19,755,847
2015	19,755,847	69,670	55,818	(18,765)	19,750,934
2016	19,750,934	263,994	107,949	(1,907)	19,905,073
2017	19,905,073	485,244	335,993		20,054,324
2018	20,054,324	198,282	20,387	6,100	20,238,318
2019	20,238,318	194,970	5,944	(2,542)	20,424,802
2020	20,424,802	326,890	12,728		20,738,964
2021	20,738,964	1,206,550	13,536	200,603	22,132,581
2022	22,132,581	1,482,754	37,402	125,253	23,703,186

OTTER TAIL POWER COMPANY

General Plant

Depreciable

Account: 390.00 Structures and Improvements

Schedule D
Page 1 of 1

T-Cut: None

Placement Band: 1941-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Rolling Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-1989	0.0	56.3	L1	22.26	94.8	O4 *	22.94	47.9	R1.5 *	23.02
1986-1990	55.2	55.1	L1	5.18	121.4	SC *	4.22	49.1	R1.5 *	3.46
1987-1991	55.7	55.9	L1	4.96	133.3	SC *	3.93	49.2	R1.5 *	2.78
1988-1992	24.6	40.7	L1	5.66	40.8	L1 *	5.69	39.5	S0 *	5.78
1989-1993	22.0	38.9	L1*	6.44	39.7	L1 *	6.54	73.1	O4 *	5.72
1990-1994	1.9	31.9	L1.5*	9.90	31.7	L1.5 *	9.63	45.8	O4 *	8.46
1991-1995	1.4	32.1	L1.5*	12.24	31.9	L1.5 *	12.06	45.1	O3 *	9.56
1992-1996	0.0	32.5	L1.5*	12.72	32.3	L1.5 *	12.44	45.0	O3 *	9.37
1993-1997	2.6	37.0	L1.5*	16.21	37.0	L1.5 *	16.23	61.0	O4 *	12.81
1994-1998	8.9	43.8	L1.5*	18.42	43.2	L1.5 *	18.16	80.0	O4 *	14.93
1995-1999	55.7	64.1	O3	5.23	121.8	SC *	3.29	46.5	R0.5 *	6.38
1996-2000	56.7	122.7	SC*	3.52	134.3	SC *	5.17	48.9	R1 *	6.85
1997-2001	72.1	141.5	SC*	4.73	142.1	SC *	4.84	50.5	R1 *	5.15
1998-2002	80.5	145.9	SC*	8.68	145.7	SC *	8.76	51.9	R1 *	8.96
1999-2003	26.1	74.9	O4*	9.79	41.6	SC	6.83	40.9	SC	8.53
2000-2004	28.3	56.2	L1.5*	10.13	50.6	S0.5	8.29	72.7	O3 *	7.32
2001-2005	23.9	58.9	L1*	14.07	52.5	S0.5	11.93	78.6	O3 *	11.11
2002-2006	13.2	61.7	L1	18.11	54.2	S0.5	15.54	84.0	O3 *	15.00
2003-2007	13.8	63.5	L1	18.16	55.4	S0.5	15.42	92.5	O4 *	14.90
2004-2008	70.5	149.3	SC	5.75	171.9	R2 *	7.60	85.2	R3 *	8.51
2005-2009	85.8	165.5	R1*	1.68	180.5	R3 *	2.20	89.8	R4 *	2.75
2006-2010	86.5	178.2	R2.5*	1.67	181.8	R4 *	2.25	88.8	R4 *	2.62
2007-2011	3.6	54.8	L1.5*	10.96	46.1	R1.5	7.24	47.5	R2 *	6.14
2008-2012	4.3	54.4	L1.5*	10.34	46.3	R1.5	7.57	47.0	R2 *	6.68
2009-2013	11.0	53.1	L1.5*	8.44	46.9	R1.5	9.04	46.7	R2 *	8.19
2010-2014	12.3	52.6	L1.5*	9.16	46.3	R1.5	9.77	46.0	R1.5 *	9.02
2011-2015	7.9	52.9	L1*	9.47	46.5	R1.5	8.45	46.0	R1.5 *	7.09
2012-2016	70.3	87.5	L0.5	5.62	154.7	R0.5 *	3.54	89.5	R1 *	3.26
2013-2017	62.6	86.3	O2	5.65	146.2	SC *	3.79	68.7	R1 *	3.50
2014-2018	64.4	114.3	SC	3.83	154.2	SC *	5.04	70.4	R2 *	4.10
2015-2019	54.4	121.7	SC	4.76	161.1	R1 *	8.78	70.3	R2.5 *	4.18
2016-2020	54.7	134.7	SC	6.31	164.0	R1 *	10.02	72.3	R2.5 *	5.65
2017-2021	37.1	144.7	SC	16.22	169.8	R1.5 *	19.40	76.4	R3 *	14.35
2018-2022	63.5	152.6	R1.5*	10.05	105.5	S2	6.72	99.8	R3	6.41

OTTER TAIL POWER COMPANY

General Plant

Depreciable

Account: 390.00 Structures and Improvements

T-Cut: None

Placement Band: 1941-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Shrinking Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-2022	22.9	78.1	O2	12.47	91.7	O3 *	13.33	58.3	R1	8.25
1987-2022	22.9	77.9	O2	12.42	92.9	O3 *	13.34	58.2	R1	8.24
1989-2022	23.0	79.4	O2	12.72	85.4	O2	13.16	58.5	R1	8.32
1991-2022	23.0	79.6	O2	12.76	82.0	O2	12.96	58.3	R1	8.28
1993-2022	23.4	82.7	O2	13.39	79.9	L0	13.14	58.8	R1.5	8.47
1995-2022	24.3	91.0	O2	14.98	77.7	SC	13.69	59.9	R1.5	8.82
1997-2022	24.4	96.4	O2	15.71	73.3	R0.5	13.19	59.6	R1.5	8.71
1999-2022	24.0	101.3	O2	16.13	69.4	R0.5	12.46	58.8	R1.5	8.54
2001-2022	25.4	84.5	L0.5	14.20	79.5	L0.5	13.60	62.6	R2 *	9.37
2003-2022	24.9	83.6	L0.5	14.03	77.7	L0.5	13.29	62.0	R2 *	9.18
2005-2022	19.8	90.3	L0.5	18.94	87.3	L0.5	18.66	64.0	R2 *	13.25
2007-2022	19.3	88.8	L0	18.58	85.6	L0.5	18.29	62.9	R2 *	12.79
2009-2022	18.9	86.8	L0.5	18.27	82.2	L0.5	17.78	62.2	R2 *	12.38
2011-2022	13.5	83.3	L0	19.58	79.9	L0.5	19.23	60.2	R2 *	13.38
2013-2022	61.7	125.9	SC	3.75	165.8	R1 *	7.42	78.0	R2.5 *	3.77
2015-2022	62.3	141.9	SC	5.31	170.8	R1.5 *	8.42	78.9	R3 *	4.02
2017-2022	51.9	143.3	SC	10.21	172.0	R2 *	13.44	79.3	R3 *	8.70
2019-2022	57.2	158.7	R2 *	13.95	105.5	S2	10.29	94.4	S3	9.47
2021-2022	87.1	167.5	R2	3.63	132.0	R2	3.18	173.6	R2 *	3.17

OTTER TAIL POWER COMPANY

General Plant

Depreciable

Account: 390.00 Structures and Improvements

Schedule D
Page 1 of 1

T-Cut: None

Placement Band: 1941-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Progressing Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-1986	80.4	161.4	R1 *	2.08	108.1	R0.5	2.09	162.5	R1 *	1.56
1985-1988	0.0	49.2	L1	18.75	74.0	O3 *	19.35	43.4	R1.5 *	19.59
1985-1990	54.9	57.0	L0.5	4.38	125.3	SC *	3.60	50.1	R1.5 *	2.99
1985-1992	38.4	45.2	L1	2.86	45.9	L1	2.85	43.4	S0	2.69
1985-1994	19.2	36.5	L1.5 *	3.29	36.1	L1.5 *	3.22	59.9	O4 *	3.32
1985-1996	22.9	38.6	L1.5 *	4.53	38.3	L1.5 *	4.51	70.1	O4 *	3.20
1985-1998	27.6	42.6	L1.5 *	5.13	42.8	L1.5 *	5.14	82.6	O4 *	3.86
1985-2000	30.2	43.6	L0.5	4.97	74.2	O4 *	5.88	44.8	L0	6.11
1985-2002	39.1	49.6	L0.5	5.24	92.2	O4 *	5.98	50.6	SC	6.26
1985-2004	34.9	46.8	L0.5	3.15	47.8	L0.5	2.98	45.5	S-.5	3.23
1985-2006	40.6	52.6	L0.5	2.89	55.0	L0	2.63	50.7	S-.5	2.88
1985-2008	44.3	58.0	L0	2.84	70.5	O3 *	2.50	54.8	S-.5	2.81
1985-2010	48.8	66.5	L0	2.67	93.3	O3 *	2.79	59.3	R0.5	3.09
1985-2012	11.8	54.9	L0.5	8.03	48.6	S0	5.94	47.1	R1.5	4.63
1985-2014	16.6	56.9	L0.5	7.43	51.4	S0	5.72	48.6	R1	4.30
1985-2016	18.4	61.4	L0	8.81	55.6	S-.5	7.17	50.9	R1	4.88
1985-2018	20.7	63.8	L0	9.28	63.0	L0	9.16	52.8	R1	6.06
1985-2020	21.7	70.6	L0	10.60	71.3	L0	10.69	55.4	R1	6.64
1985-2022	22.9	78.1	O2	12.47	91.7	O3 *	13.33	58.3	R1	8.25

OTTER TAIL POWER COMPANY

General Plant

Depreciable

Account: 390.00 Structures and Improvements

T-Cut: None

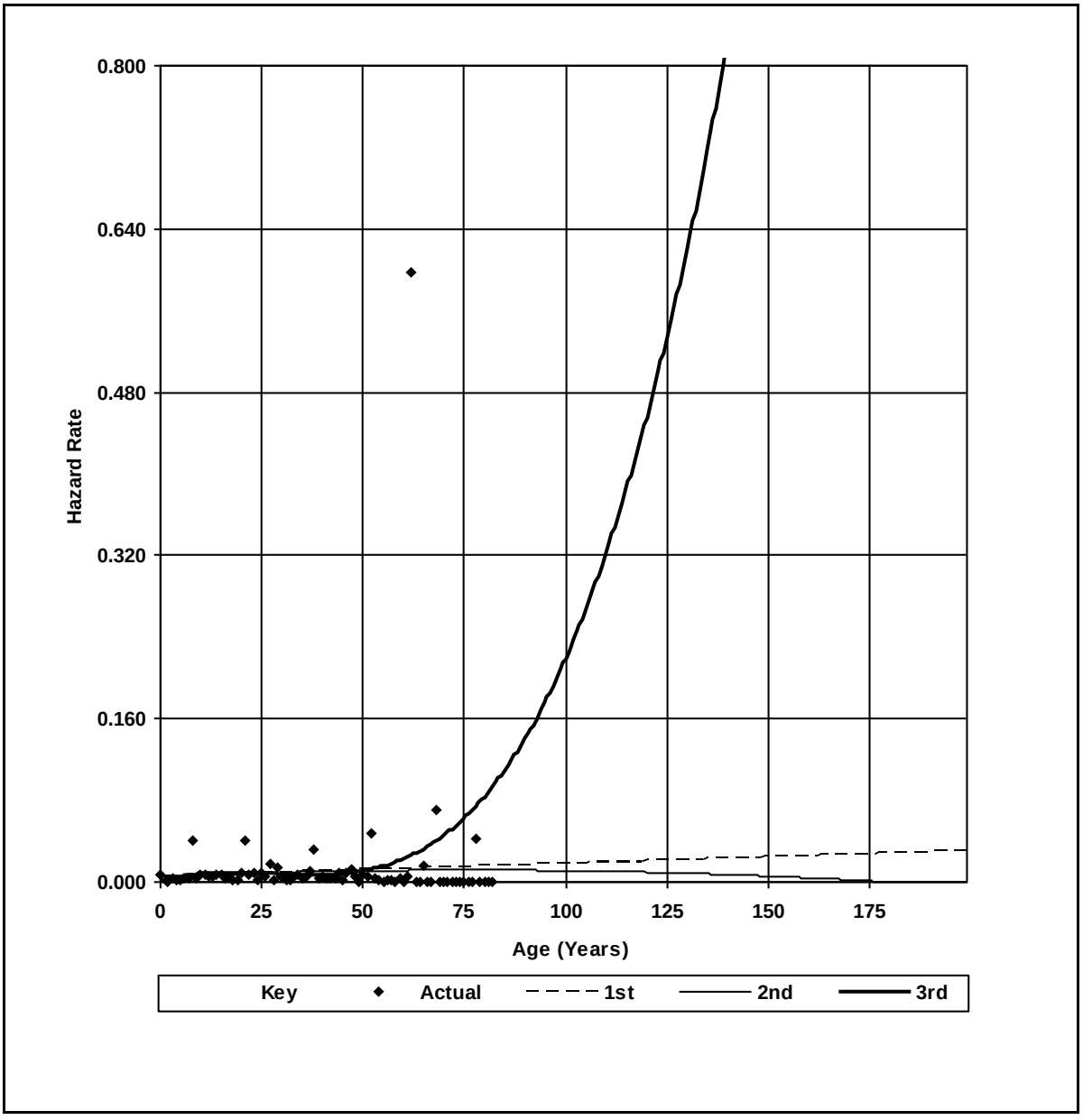
Placement Band: 1941-2022 Observation Band: 1985-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Polynomial Hazard Functions

1st: 78.1-O2 2nd: 91.7-O3 3rd: 58.3-R1



OTTER TAIL POWER COMPANY

General Plant

Depreciable

Account: 390.00 Structures and Improvements

T-Cut: None

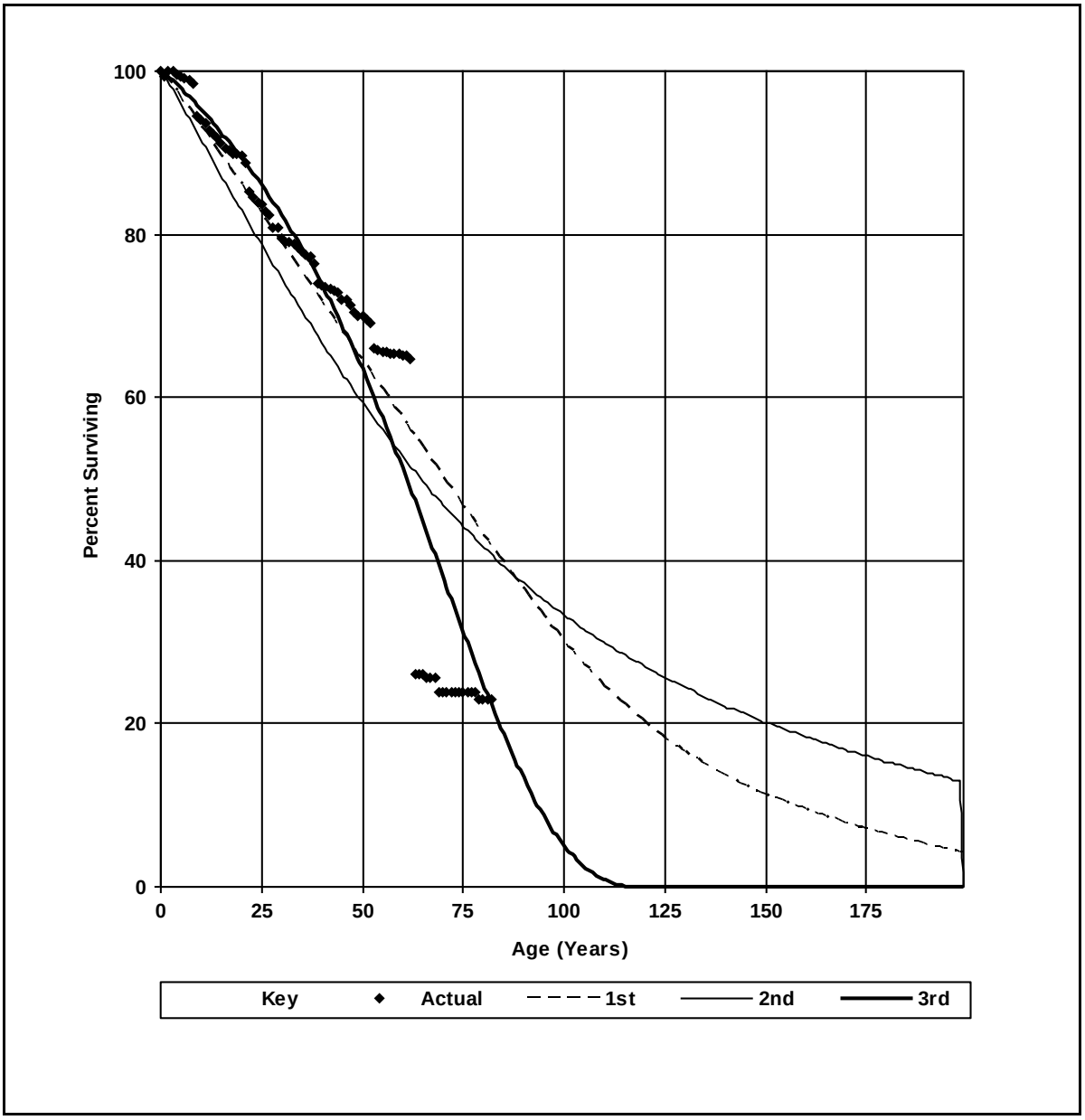
Placement Band: 1941-2022 Observation Band: 1985-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Survivorship Functions

1st: 78.1-O2 2nd: 91.7-O3 3rd: 58.3-R1



OTTER TAIL POWER COMPANY

General Plant

Depreciable

Account: 390.00 Structures and Improvements

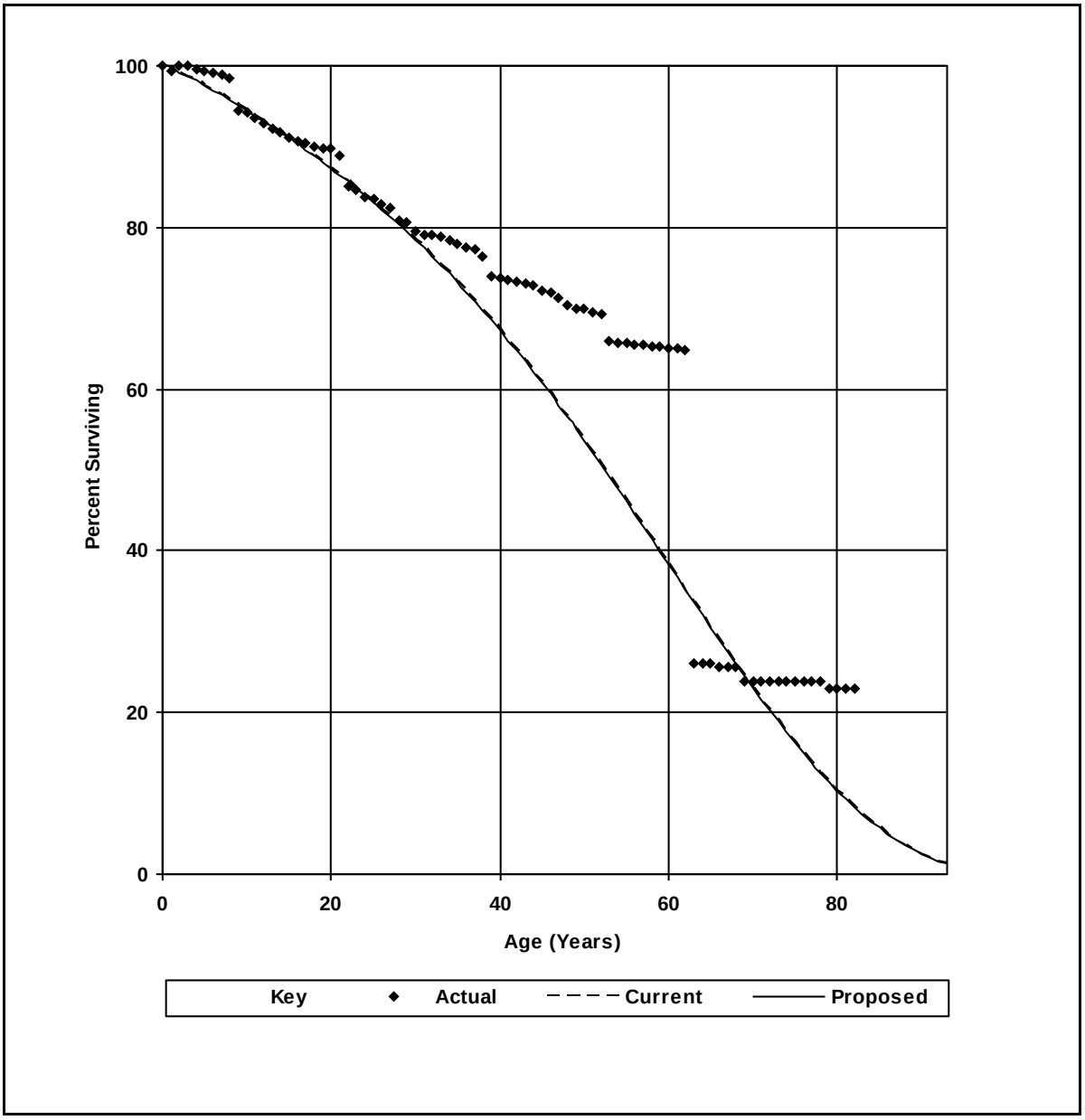
T-Cut: None

Placement Band: 1941-2022

Observation Band: 1985-2022

Projection Life Curves

Current: 50.0-R1 **Proposed: 50.0-R1**



OTTER TAIL POWER COMPANY

General Plant

Depreciable

Account: 390.00 Structures and Improvements

Unadjusted Net Salvage History

		Gross Salvage			Cost of Retiring			Net Salvage		
Year	Retirements	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1985	36,799	789	2.1		4,784	13.0		(3,995)	-10.9	
1986	30,718	2,485	8.1		1,075	3.5		1,410	4.6	
1987	35,939	19,164	53.3		8,051	22.4		11,113	30.9	
1988	104,890	44,602	42.5		4,711	4.5		39,891	38.0	
1989	6,437		0.0	31.2	8,013	124.5	12.4	(8,013)	-124.5	18.8
1990	66,347	1,872	2.8	27.9	12,433	18.7	14.0	(10,561)	-15.9	13.9
1991	55,708	722	1.3	24.6	13,490	24.2	17.3	(12,768)	-22.9	7.3
1992	207,554	72,859	35.1	27.2	5,775	2.8	10.1	67,084	32.3	17.2
1993	338,819	35,864	10.6	16.5	6,807	2.0	6.9	29,057	8.6	9.6
1994	125,484	118,788	94.7	29.0	11,333	9.0	6.3	107,455	85.6	22.7
1995	76,916		0.0	28.4	16,161	21.0	6.7	(16,161)	-21.0	21.7
1996	70,872	260	0.4	27.8	40,053	56.5	9.8	(39,793)	-56.1	18.0
1997	65,124	508	0.8	22.9	3,448	5.3	11.5	(2,940)	-4.5	11.5
1998	2,500		0.0	35.1	1,675	67.0	21.3	(1,675)	-67.0	13.8
1999	863,315	689,841	79.9	64.0	18,832	2.2	7.4	671,009	77.7	56.6
2000	15,312	9,294	60.7	68.8	2,000	13.1	6.5	7,294	47.6	62.3
2001	31,423		0.0	71.6	1,000	3.2	2.8	(1,000)	-3.2	68.8
2002	40,229		0.0	73.4	3,232	8.0	2.8	(3,232)	-8.0	70.6
2003	355,096	60,659	17.1	58.2	6,738	1.9	2.4	53,921	15.2	55.8
2004	103,997	21,065	20.3	16.7	5,847	5.6	3.4	15,218	14.6	13.2
2005	23,020		0.0	14.8		0.0	3.0		0.0	11.7
2006	32,741	61,473	187.8	25.8		0.0	2.8	61,473	187.8	22.9
2007	28,373		0.0	26.4	2,753	9.7	2.8	(2,753)	-9.7	23.5
2008	130,719		0.0	25.9		0.0	2.7		0.0	23.2
2009	15,414	2,000	13.0	27.6	4,149	26.9	3.0	(2,149)	-13.9	24.6
2010	14,971		0.0	28.6		0.0	3.1		0.0	25.5
2011	641,149	255,034	39.8	30.9		0.0	0.8	255,034	39.8	30.1
2012	85,219		0.0	29.0		0.0	0.5		0.0	28.5
2013	170,992		0.0	27.7	7,500	4.4	1.3	(7,500)	-4.4	26.4
2014	141,961	100	0.1	24.2		0.0	0.7	100	0.1	23.5
2015	55,818	731	1.3	23.4	4,218	7.6	1.1	(3,488)	-6.2	22.3
2016	107,949		0.0	0.1		0.0	2.1		0.0	-1.9
2017	335,993		0.0	0.1	13,585	4.0	3.1	(13,585)	-4.0	-3.0
2018	20,387		0.0	0.1		0.0	2.7		0.0	-2.6
2019	5,944		0.0	0.1		0.0	3.4		0.0	-3.2
2020	12,728		0.0	0.0		0.0	2.8		0.0	-2.8
2021	13,536		0.0	0.0		0.0	3.5		0.0	-3.5
2022	37,402		0.0	0.0		0.0	0.0		0.0	0.0
Total	4,507,793	1,398,109	31.0		207,663	4.6		1,190,446	26.4	

OTTER TAIL POWER COMPANY

General Plant

Depreciable

Account: 390.00 Structures and Improvements

Adjusted Net Salvage History

		Gross Salvage			Cost of Retiring			Net Salvage		
Year	Retirements	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1985	36,799	789	2.1		4,784	13.0		(3,995)	-10.9	
1986	30,718	2,485	8.1		1,075	3.5		1,410	4.6	
1987	35,939	19,164	53.3		8,051	22.4		11,113	30.9	
1988	104,890	44,602	42.5		4,711	4.5		39,891	38.0	
1989	6,437		0.0	31.2	8,013	124.5	12.4	(8,013)	-124.5	18.8
1990	66,347	1,872	2.8	27.9	12,433	18.7	14.0	(10,561)	-15.9	13.9
1991	55,708	722	1.3	24.6	13,490	24.2	17.3	(12,768)	-22.9	7.3
1992	207,554	72,859	35.1	27.2	5,775	2.8	10.1	67,084	32.3	17.2
1993	338,819	35,864	10.6	16.5	6,807	2.0	6.9	29,057	8.6	9.6
1994	125,484	118,788	94.7	29.0	11,333	9.0	6.3	107,455	85.6	22.7
1995	76,916		0.0	28.4	16,161	21.0	6.7	(16,161)	-21.0	21.7
1996	70,872	260	0.4	27.8	40,053	56.5	9.8	(39,793)	-56.1	18.0
1997	65,124	508	0.8	22.9	3,448	5.3	11.5	(2,940)	-4.5	11.5
1998	2,500		0.0	35.1	1,675	67.0	21.3	(1,675)	-67.0	13.8
1999	863,315	689,841	79.9	64.0	18,832	2.2	7.4	671,009	77.7	56.6
2000	15,312	9,294	60.7	68.8	2,000	13.1	6.5	7,294	47.6	62.3
2001	31,423		0.0	71.6	1,000	3.2	2.8	(1,000)	-3.2	68.8
2002	40,229		0.0	73.4	3,232	8.0	2.8	(3,232)	-8.0	70.6
2003	355,096	60,659	17.1	58.2	6,738	1.9	2.4	53,921	15.2	55.8
2004	103,997	21,065	20.3	16.7	5,847	5.6	3.4	15,218	14.6	13.2
2005	23,020		0.0	14.8		0.0	3.0		0.0	11.7
2006	32,741		0.0	14.7		0.0	2.8		0.0	11.9
2007	28,373		0.0	15.0	2,753	9.7	2.8	(2,753)	-9.7	12.2
2008	130,719		0.0	6.6		0.0	2.7		0.0	3.9
2009	15,414	2,000	13.0	0.9	4,149	26.9	3.0	(2,149)	-13.9	-2.1
2010	14,971		0.0	0.9		0.0	3.1		0.0	-2.2
2011	641,149	255,034	39.8	30.9		0.0	0.8	255,034	39.8	30.1
2012	85,219		0.0	29.0		0.0	0.5		0.0	28.5
2013	170,992		0.0	27.7	7,500	4.4	1.3	(7,500)	-4.4	26.4
2014	141,961	100	0.1	24.2		0.0	0.7	100	0.1	23.5
2015	55,818	731	1.3	23.4	4,218	7.6	1.1	(3,488)	-6.2	22.3
2016	107,949		0.0	0.1		0.0	2.1		0.0	-1.9
2017	335,993		0.0	0.1	13,585	4.0	3.1	(13,585)	-4.0	-3.0
2018	20,387		0.0	0.1		0.0	2.7		0.0	-2.6
2019	5,944		0.0	0.1		0.0	3.4		0.0	-3.2
2020	12,728		0.0	0.0		0.0	2.8		0.0	-2.8
2021	13,536		0.0	0.0		0.0	3.5		0.0	-3.5
2022	37,402		0.0	0.0		0.0	0.0		0.0	0.0
Total	4,507,793	1,336,636	29.7		207,663	4.6		1,128,972	25.0	

OTTER TAIL POWER COMPANY

General Plant

Depreciable

Account: 390.10 General Office Buildings - Fergus Falls

Dispersion: 200 - SC AYFR: 2040

Procedure: Vintage Group

Generation Arrangement

	December 31, 2022							
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2020	2.5	116,796	19.51	17.12	0.8773	1.0000	102,469	5,987
2019	3.5	305,433	20.46	17.11	0.8363	1.0000	255,430	14,925
2018	4.5	41,657	21.42	17.11	0.7989	1.0000	33,280	1,945
2017	5.5	321,666	22.38	17.11	0.7647	1.0000	245,986	14,375
2016	6.5	4,585	23.33	17.11	0.7333	1.0000	3,363	197
2015	7.5	4,448	24.29	17.11	0.7044	1.0000	3,134	183
2014	8.5	258,924	25.25	17.11	0.6777	1.0000	175,475	10,256
2013	9.5	8,564	26.20	17.11	0.6529	1.0000	5,592	327
2012	10.5	35,636	27.16	17.11	0.6299	1.0000	22,447	1,312
2011	11.5	180,686	28.11	17.11	0.6084	1.0000	109,938	6,427
2010	12.5	6,396	27.57	17.11	0.6205	1.0000	3,969	232
2009	13.5	23,246	30.03	17.10	0.5696	1.0000	13,242	774
2008	14.5	227,274	30.98	17.10	0.5520	1.0000	125,459	7,335
2007	15.5	52,571	31.94	17.10	0.5355	1.0000	28,149	1,646
2006	16.5	128,114	32.74	17.10	0.5223	1.0000	66,917	3,913
2005	17.5	87,790	33.85	17.10	0.5051	1.0000	44,347	2,593
2004	18.5	80,614	34.81	17.10	0.4912	1.0000	39,600	2,316
2003	19.5	3,100	35.76	17.10	0.4781	1.0000	1,482	87
2002	20.5	118,563	35.11	17.10	0.4870	1.0000	57,739	3,377
2001	21.5	52,341	37.68	17.10	0.4537	1.0000	23,750	1,389
2000	22.5	417,568	36.56	17.09	0.4676	1.0000	195,244	11,421
1998	24.5	10,826	30.84	17.09	0.5542	1.0000	6,000	351
1997	25.5	27,244	41.50	17.09	0.4118	1.0000	11,220	656
1996	26.5	7,292	44.52	17.09	0.3839	1.0000	2,799	164
1995	27.5	206,109	40.16	17.09	0.4256	1.0000	87,712	5,133
1994	28.5	274,934	42.03	17.09	0.4066	1.0000	111,785	6,542
1993	29.5	111,346	39.64	17.09	0.4310	1.0000	47,995	2,809
1992	30.5	458,282	45.30	17.09	0.3772	1.0000	172,842	10,116
1991	31.5	697,593	43.27	17.08	0.3948	1.0000	275,408	16,120
1990	32.5	79,011	44.37	17.08	0.3850	1.0000	30,418	1,781
1989	33.5	105,287	48.09	17.08	0.3552	1.0000	37,403	2,190
1988	34.5	267,677	49.24	17.08	0.3469	1.0000	92,856	5,436
1987	35.5	77,600	43.49	17.08	0.3928	1.0000	30,480	1,785
1986	36.5	85,442	47.20	17.08	0.3618	1.0000	30,915	1,810
1985	37.5	58,050	47.33	17.08	0.3609	1.0000	20,948	1,227
1984	38.5	199,419	49.36	17.08	0.3460	1.0000	68,991	4,040
1983	39.5	213	39.80	17.08	0.4290	1.0000	91	5

OTTER TAIL POWER COMPANY

General Plant

Depreciable

Account: 390.10 General Office Buildings - Fergus Falls

Dispersion: 200 - SC **AYFR: 2040**

Procedure: Vintage Group

Generation Arrangement

	December 31, 2022				Net			
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1982	40.5	21,482	46.98	17.07	0.3634	1.0000	7,807	457
1981	41.5	51,523	54.69	17.07	0.3122	1.0000	16,084	942
1980	42.5	34,863	47.32	17.07	0.3608	1.0000	12,578	737
1978	44.5	4,638	55.33	17.07	0.3085	1.0000	1,431	84
1977	45.5	95,700	55.84	17.07	0.3057	1.0000	29,253	1,714
1975	47.5	3,351	62.54	17.07	0.2729	1.0000	915	54
1974	48.5	25,160	59.77	17.06	0.2855	1.0000	7,184	421
1973	49.5	17,133	55.02	17.06	0.3102	1.0000	5,314	311
1972	50.5	40,358	63.25	17.06	0.2697	1.0000	10,886	638
1971	51.5	3,775	64.87	17.06	0.2630	1.0000	993	58
1970	52.5	115,472	62.15	17.06	0.2745	1.0000	31,697	1,858
1969	53.5	2,340	66.30	17.06	0.2573	1.0000	602	35
1968	54.5	183,012	68.98	17.06	0.2473	1.0000	45,256	2,653
1963	59.5	234	65.85	17.05	0.2589	1.0000	61	4
1962	60.5	8,372	69.01	17.05	0.2471	1.0000	2,068	121
1959	63.5	3,672	66.37	17.05	0.2568	1.0000	943	55
1958	64.5	16,946	78.80	17.04	0.2163	1.0000	3,666	215
1957	65.5	26,897	78.56	17.04	0.2169	1.0000	5,835	342
1956	66.5	67,697	79.63	17.04	0.2140	1.0000	14,488	850
1955	67.5	561,523	78.81	17.04	0.2162	1.0000	121,402	7,125
Total	29.8	$6,426,445	37.83	17.09	0.4518	1.0000	$2,903,336	$169,856

OTTER TAIL POWER COMPANY

General Plant

Depreciable

Account: 390.10 General Office Buildings - Fergus Falls

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2020	2.5	116,796		116,796	1.0000	2.5000
2019	3.5	305,433		305,433	1.0000	3.5000
2018	4.5	41,657		41,657	1.0000	4.5000
2017	5.5	321,666		321,666	1.0000	5.5000
2016	6.5	4,585		4,585	1.0000	6.5000
2015	7.5	4,448		4,448	1.0000	7.5000
2014	8.5	258,924		258,924	1.0000	8.5000
2013	9.5	8,564		8,564	1.0000	9.5000
2012	10.5	35,636		35,636	1.0000	10.5000
2011	11.5	180,686		180,686	1.0000	11.5000
2010	12.5	9,601		6,396	0.6662	10.9979
2009	13.5	23,246		23,246	1.0000	13.5000
2008	14.5	227,274		227,274	1.0000	14.5000
2007	15.5	52,571		52,571	1.0000	15.5000
2006	16.5	134,057		128,114	0.9557	16.3448
2005	17.5	87,790		87,790	1.0000	17.5000
2004	18.5	80,614		80,614	1.0000	18.5000
2003	19.5	3,100		3,100	1.0000	19.5000
2002	20.5	137,908		118,563	0.8597	18.8869
2001	21.5	52,341		52,341	1.0000	21.5000
2000	22.5	489,800		417,568	0.8525	20.4272
1998	24.5	65,617		10,826	0.1650	14.7938
1997	25.5	27,244		27,244	1.0000	25.5000
1996	26.5	6,482		7,292	1.1250	28.5620
1995	27.5	249,342		206,109	0.8266	24.2425
1994	28.5	334,677		274,934	0.8215	26.1575
1993	29.5	189,032		111,346	0.5890	23.8145
1992	30.5	499,401		458,282	0.9177	29.5195
1991	31.5	982,924		697,593	0.7097	27.5354
1990	32.5	114,419		79,011	0.6905	28.6786
1989	33.5	114,336		105,287	0.9209	32.4341
1988	34.5	284,239		267,677	0.9417	33.6326
1987	35.5	151,430		77,600	0.5124	27.9208
1986	36.5	118,294		85,442	0.7223	31.6823
1985	37.5	87,514		58,050	0.6633	31.8495
1984	38.5		336,490	199,419	0.5926	33.9271
1983	39.5		1,543	213	0.1379	24.4130
1982	40.5		33,109	21,482	0.6488	31.6357

OTTER TAIL POWER COMPANY

General Plant

Depreciable

Account: 390.10 General Office Buildings - Fergus Falls

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022 Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1981	41.5		61,197	51,523	0.8419	39.3899
1980	42.5		65,962	34,863	0.5285	32.0618
1979	43.5		9,834		0.0000	22.0000
1978	44.5		6,167	4,638	0.7521	40.1609
1977	45.5		120,345	95,700	0.7952	40.7113
1976	46.5		14,028		0.0000	24.0000
1975	47.5		3,351	3,351	1.0000	47.5000
1974	48.5		36,263	25,160	0.6938	44.7724
1973	49.5		31,867	17,133	0.5376	40.0643
1972	50.5		46,994	40,358	0.8588	48.3450
1971	51.5		4,010	3,775	0.9414	50.0055
1970	52.5		159,144	115,472	0.7256	47.3277
1969	53.5		2,565	2,340	0.9121	51.5225
1968	54.5		185,807	183,012	0.9850	54.2443
1967	55.5		29,386		0.0000	29.5034
1966	56.5		1,863		0.0000	22.4885
1964	58.5		3,772		0.0000	49.0457
1963	59.5		5,858	234	0.0399	51.3395
1962	60.5		12,128	8,372	0.6903	54.5402
1961	61.5		2,548		0.0000	27.7681
1960	62.5		6,307		0.0000	32.3812
1959	63.5		8,041	3,672	0.4566	52.0353
1958	64.5		16,946	16,946	1.0000	64.5000
1957	65.5		28,750	26,897	0.9355	64.3092
1956	66.5		75,028	67,697	0.9023	65.4184
1955	67.5		643,684	561,523	0.8724	64.6501
Total	29.8	$5,801,651	$1,952,987	$6,426,445	0.8287	

OTTER TAIL POWER COMPANY

General Plant

Depreciable

Account: 390.10 General Office Buildings - Fergus Falls

Schedule C
Page 1 of 1

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	1,875,949	184,071	18,613	(70,168)	1,971,239
1986	1,971,239	118,032	23,394		2,065,877
1987	2,065,877	153,712	21,399		2,198,190
1988	2,198,190	284,239		50,648	2,533,077
1989	2,533,077	114,336	2,246		2,645,167
1990	2,645,167	115,765			2,760,932
1991	2,760,932	982,924			3,743,856
1992	3,743,856	506,951		(1,346)	4,249,461
1993	4,249,461	189,032		(7,550)	4,430,943
1994	4,430,943	334,677	7,200		4,758,420
1995	4,758,420	249,343	1,200		5,006,563
1996	5,006,563	5,423			5,011,986
1997	5,011,986	27,244	6,393	262	5,033,099
1998	5,033,099	65,618	6,000		5,092,717
1999	5,092,717				5,092,717
2000	5,092,717	489,800	104,899		5,477,618
2001	5,477,618	52,341	27,834		5,502,125
2002	5,502,125	214,079	19,446		5,696,758
2003	5,696,758	5,922			5,702,680
2004	5,702,680	80,614	7,935		5,775,359
2005	5,775,359		139,318	2	5,636,043
2006	5,636,043	189,507	264,672	(2)	5,560,876
2007	5,560,876	44,050	15,614		5,589,312
2008	5,589,312	50,469	19,322		5,620,459
2009	5,620,459	163,146	61,250		5,722,356
2010	5,722,356	(31,177)			5,691,178
2011	5,691,178	133,193	450,112	96,060	5,470,319
2012	5,470,319	61,952		4,111	5,536,383
2013	5,536,383	2,362	4,478	(32,182)	5,502,085
2014	5,502,085	259,057	51,085		5,710,057
2015	5,710,057	2,542			5,712,599
2016	5,712,599	4,453		1,907	5,718,958
2017	5,718,958	344,578			6,063,536
2018	6,063,536	29,464	26,526		6,066,473
2019	6,066,473	362,570	5,943		6,423,100
2020	6,423,100		43,312		6,379,788
2021	6,379,788	280,741			6,660,529
2022	6,660,529	(24,206)		(209,878)	6,426,445

OTTER TAIL POWER COMPANY

General Plant

Depreciable

Account: 390.10 General Office Buildings - Fergus Falls

Schedule C
Page 1 of 1

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	1,875,950	184,070	18,613	(70,168)	1,971,239
1986	1,971,239	118,032	23,394		2,065,877
1987	2,065,877	153,712	21,399		2,198,190
1988	2,198,190	284,239		50,648	2,533,077
1989	2,533,077	114,336	2,246		2,645,167
1990	2,645,167	115,765			2,760,932
1991	2,760,932	982,925			3,743,857
1992	3,743,857	506,951		(1,346)	4,249,462
1993	4,249,462	189,032		(7,550)	4,430,944
1994	4,430,944	334,677	7,200		4,758,422
1995	4,758,422	249,343	1,200		5,006,564
1996	5,006,564	5,423			5,011,988
1997	5,011,988	27,244	6,393	262	5,033,101
1998	5,033,101	65,618	6,000		5,092,718
1999	5,092,718				5,092,718
2000	5,092,718	489,800	104,899		5,477,619
2001	5,477,619	52,341	27,834		5,502,126
2002	5,502,126	214,079	19,446		5,696,759
2003	5,696,759	5,922			5,702,681
2004	5,702,681	80,614	7,935		5,775,360
2005	5,775,360	87,790	139,318		5,723,833
2006	5,723,833	134,057	264,672		5,593,217
2007	5,593,217	52,571	15,614		5,630,175
2008	5,630,175	136,795	19,322		5,747,648
2009	5,747,648	4,782	61,250		5,691,180
2010	5,691,180				5,691,180
2011	5,691,180	180,686	450,112	96,059	5,517,812
2012	5,517,812	14,459		4,111	5,536,383
2013	5,536,383	2,362	4,478	(32,182)	5,502,085
2014	5,502,085	258,924	51,085		5,709,924
2015	5,709,924	2,542			5,712,466
2016	5,712,466	4,585		1,907	5,718,958
2017	5,718,958	321,666			6,040,623
2018	6,040,623	41,657	26,526		6,055,753
2019	6,055,753	373,289	5,943		6,423,100
2020	6,423,100	151,288	43,312		6,531,076
2021	6,531,076	105,247			6,636,323
2022	6,636,323			(209,878)	6,426,445

OTTER TAIL POWER COMPANY

General Plant

Depreciable

Account: 390.10 General Office Buildings - Fergus Falls

Unadjusted Net Salvage History

		Gross Salvage			Cost of Retiring			Net Salvage		
Year	Retirements	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1985	18,613	116	0.6		5,038	27.1		(4,922)	-26.4	
1986	23,394	5,135	22.0		2,199	9.4		2,936	12.6	
1987	21,399	15,119	70.7		16,641	77.8		(1,522)	-7.1	
1988			0.0			0.0			0.0	
1989	2,246	50	2.2	31.1	6,292	280.1	46.0	(6,242)	-277.9	-14.9
1990			0.0	43.2		0.0	53.4		0.0	-10.3
1991			0.0	64.2		0.0	97.0		0.0	-32.8
1992			0.0	2.2		0.0	280.1		0.0	-277.9
1993			0.0	2.2		0.0	280.1		0.0	-277.9
1994	7,200		0.0	0.0		0.0	0.0		0.0	0.0
1995	1,200		0.0	0.0	2,500	208.3	29.8	(2,500)	-208.3	-29.8
1996			0.0	0.0		0.0	29.8		0.0	-29.8
1997	6,393		0.0	0.0	312	4.9	19.0	(312)	-4.9	-19.0
1998	6,000	256	4.3	1.2	21,265	354.4	115.8	(21,009)	-350.2	-114.6
1999			0.0	1.9		0.0	177.1		0.0	-175.2
2000	104,899		0.0	0.2	22,503	21.5	37.6	(22,503)	-21.5	-37.4
2001	27,834		0.0	0.2	5,000	18.0	33.8	(5,000)	-18.0	-33.6
2002	19,446		0.0	0.2	19,880	102.2	43.4	(19,880)	-102.2	-43.2
2003			0.0	0.0		0.0	31.1		0.0	-31.1
2004	7,935		0.0	0.0	14,200	179.0	38.5	(14,200)	-179.0	-38.5
2005	139,318		0.0	0.0		0.0	20.1		0.0	-20.1
2006	264,672		0.0	0.0		0.0	7.9		0.0	-7.9
2007	15,614		0.0	0.0		0.0	3.3		0.0	-3.3
2008	19,322		0.0	0.0		0.0	3.2		0.0	-3.2
2009	61,250	2,063	3.4	0.4	25,472	41.6	5.1	(23,410)	-38.2	-4.7
2010			0.0	0.6		0.0	7.1		0.0	-6.5
2011	450,112		0.0	0.4	42,882	9.5	12.5	(42,882)	-9.5	-12.1
2012			0.0	0.4		0.0	12.9		0.0	-12.5
2013	4,478		0.0	0.4		0.0	13.3		0.0	-12.9
2014	51,085		0.0	0.0		0.0	8.5		0.0	-8.5
2015			0.0	0.0		0.0	8.5		0.0	-8.5
2016			0.0	0.0		0.0	0.0		0.0	0.0
2017			0.0	0.0		0.0	0.0		0.0	0.0
2018	26,526		0.0	0.0	35,394	133.4	45.6	(35,394)	-133.4	-45.6
2019	5,943		0.0	0.0		0.0	109.0		0.0	-109.0
2020	43,312		0.0	0.0		0.0	46.7		0.0	-46.7
2021			0.0	0.0		0.0	46.7		0.0	-46.7
2022			0.0	0.0		0.0	46.7		0.0	-46.7
Total	1,328,192	22,739	1.7		219,578	16.5		(196,839)	-14.8	

OTTER TAIL POWER COMPANY

Scheduled F
Page 1 of 1

General Plant

Depreciable

Account: 390.10 General Office Buildings - Fergus Falls

Adjusted Net Salvage History

		Gross Salvage			Cost of Retiring			Net Salvage		
Year	Retirements	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1985	18,613	116	0.6		5,038	27.1		(4,922)	-26.4	
1986	23,394	5,135	22.0		2,199	9.4		2,936	12.6	
1987	21,399	15,119	70.7		16,641	77.8		(1,522)	-7.1	
1988			0.0			0.0			0.0	
1989	2,246	50	2.2	31.1	6,292	280.1	46.0	(6,242)	-277.9	-14.9
1990			0.0	43.2		0.0	53.4		0.0	-10.3
1991			0.0	64.2		0.0	97.0		0.0	-32.8
1992			0.0	2.2		0.0	280.1		0.0	-277.9
1993			0.0	2.2		0.0	280.1		0.0	-277.9
1994	7,200		0.0	0.0		0.0	0.0		0.0	0.0
1995	1,200		0.0	0.0	2,500	208.3	29.8	(2,500)	-208.3	-29.8
1996			0.0	0.0		0.0	29.8		0.0	-29.8
1997	6,393		0.0	0.0	312	4.9	19.0	(312)	-4.9	-19.0
1998	6,000	256	4.3	1.2	21,265	354.4	115.8	(21,009)	-350.2	-114.6
1999			0.0	1.9		0.0	177.1		0.0	-175.2
2000	104,899		0.0	0.2	22,503	21.5	37.6	(22,503)	-21.5	-37.4
2001	27,834		0.0	0.2	5,000	18.0	33.8	(5,000)	-18.0	-33.6
2002	19,446		0.0	0.2	19,880	102.2	43.4	(19,880)	-102.2	-43.2
2003			0.0	0.0		0.0	31.1		0.0	-31.1
2004	7,935		0.0	0.0	14,200	179.0	38.5	(14,200)	-179.0	-38.5
2005	139,318		0.0	0.0		0.0	20.1		0.0	-20.1
2006	264,672		0.0	0.0		0.0	7.9		0.0	-7.9
2007	15,614		0.0	0.0		0.0	3.3		0.0	-3.3
2008	19,322		0.0	0.0		0.0	3.2		0.0	-3.2
2009	61,250	2,063	3.4	0.4	25,472	41.6	5.1	(23,410)	-38.2	-4.7
2010			0.0	0.6		0.0	7.1		0.0	-6.5
2011	450,112		0.0	0.4	42,882	9.5	12.5	(42,882)	-9.5	-12.1
2012			0.0	0.4		0.0	12.9		0.0	-12.5
2013	4,478		0.0	0.4		0.0	13.3		0.0	-12.9
2014	51,085		0.0	0.0		0.0	8.5		0.0	-8.5
2015			0.0	0.0		0.0	8.5		0.0	-8.5
2016			0.0	0.0		0.0	0.0		0.0	0.0
2017			0.0	0.0		0.0	0.0		0.0	0.0
2018	26,526		0.0	0.0	35,394	133.4	45.6	(35,394)	-133.4	-45.6
2019	5,943		0.0	0.0		0.0	109.0		0.0	-109.0
2020	43,312		0.0	0.0		0.0	46.7		0.0	-46.7
2021			0.0	0.0		0.0	46.7		0.0	-46.7
2022			0.0	0.0		0.0	46.7		0.0	-46.7
Total	1,328,192	22,739	1.7		219,578	16.5		(196,839)	-14.8	

OTTER TAIL POWER COMPANY

General Plant

Depreciable

Account: 390.20 Fleet Service Center - Fergus Falls

Dispersion: 200 - SC AYFR: 2045

Procedure: Vintage Group

Generation Arrangement

		December 31, 2022						
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2021	1.5	4,296	23.28	21.87	0.9391	1.0000	4,034	185
2019	3.5	9,574	25.17	21.86	0.8685	1.0000	8,315	380
2015	7.5	10,740	28.95	21.86	0.7551	1.0000	8,109	371
2014	8.5	126,792	29.89	21.85	0.7312	1.0000	92,704	4,242
2013	9.5	4,201	30.83	21.85	0.7087	1.0000	2,977	136
2010	12.5	7,653	33.66	21.85	0.6490	1.0000	4,966	227
2008	14.5	3,318	35.55	21.84	0.6144	1.0000	2,039	93
2004	18.5	6,308	39.33	21.84	0.5553	1.0000	3,503	160
2003	19.5	3,072	40.27	21.84	0.5422	1.0000	1,666	76
2002	20.5	3,703	41.21	21.83	0.5298	1.0000	1,962	90
2001	21.5	3,970	42.16	21.83	0.5178	1.0000	2,056	94
1999	23.5	9,998	44.05	21.83	0.4956	1.0000	4,955	227
1997	25.5	26,027	45.93	21.82	0.4751	1.0000	12,367	567
1996	26.5	11,800	42.13	21.82	0.5180	1.0000	6,112	280
1995	27.5	101,040	47.45	21.82	0.4598	1.0000	46,461	2,129
1994	28.5	3,817	48.76	21.82	0.4474	1.0000	1,708	78
1993	29.5	4,339	49.71	21.82	0.4389	1.0000	1,904	87
1992	30.5	99,418	50.65	21.82	0.4307	1.0000	42,818	1,963
1991	31.5	12,074	51.60	21.81	0.4228	1.0000	5,105	234
1988	34.5	1,363	54.43	21.81	0.4007	1.0000	546	25
1986	36.5	2,588	56.31	21.80	0.3872	1.0000	1,002	46
1985	37.5	8,259	57.26	21.80	0.3808	1.0000	3,145	144
1981	41.5	11,218	61.03	21.79	0.3571	1.0000	4,006	184
1980	42.5	1,023	61.98	21.79	0.3516	1.0000	360	17
1979	43.5	4,877	43.61	21.79	0.4997	1.0000	2,437	112
1978	44.5	1,500	56.92	21.79	0.3828	1.0000	574	26
1976	46.5	1,158	65.75	21.78	0.3313	1.0000	383	18
1975	47.5	8,544	66.70	21.78	0.3266	1.0000	2,791	128
1974	48.5	385	67.64	21.78	0.3220	1.0000	124	6
1973	49.5	6,297	67.57	21.78	0.3223	1.0000	2,030	93
1972	50.5	1,618	60.85	21.78	0.3579	1.0000	579	27
1970	52.5	5,816	49.78	21.77	0.4374	1.0000	2,544	117
1969	53.5	24,740	72.36	21.77	0.3009	1.0000	7,443	342
1968	54.5	189,636	68.95	21.77	0.3157	1.0000	59,867	2,750
1967	55.5	830	59.46	21.77	0.3660	1.0000	304	14
1965	57.5	204	76.13	21.76	0.2858	1.0000	58	3
1964	58.5	6,154	77.08	21.76	0.2823	1.0000	1,737	80

OTTER TAIL POWER COMPANY

General Plant

Depreciable

Account: 390.20 Fleet Service Center - Fergus Falls

Dispersion: 200 - SC AYFR: 2045

Procedure: Vintage Group

Generation Arrangement

	December 31, 2022							
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1963	59.5	130	78.02	21.76	0.2789	1.0000	36	2
1961	61.5	857	79.91	21.75	0.2722	1.0000	233	11
1958	64.5	1,727	74.97	21.75	0.2901	1.0000	501	23
1957	65.5	1,058	83.68	21.74	0.2598	1.0000	275	13
1956	66.5	14,798	84.63	21.74	0.2569	1.0000	3,802	175
Total	33.6	$746,920	46.76	21.82	0.4666	1.0000	$348,538	$15,974

OTTER TAIL POWER COMPANY

General Plant

Depreciable

Account: 390.20 Fleet Service Center - Fergus Falls

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2021	1.5	4,296		4,296	1.0000	1.5000
2019	3.5	9,574		9,574	1.0000	3.5000
2015	7.5	10,740		10,740	1.0000	7.5000
2014	8.5	126,792		126,792	1.0000	8.5000
2013	9.5	4,201		4,201	1.0000	9.5000
2010	12.5	7,653		7,653	1.0000	12.5000
2008	14.5	3,318		3,318	1.0000	14.5000
2004	18.5	6,308		6,308	1.0000	18.5000
2003	19.5	3,072		3,072	1.0000	19.5000
2002	20.5	3,703		3,703	1.0000	20.5000
2001	21.5	3,970		3,970	1.0000	21.5000
1999	23.5	9,998		9,998	1.0000	23.5000
1997	25.5	26,027		26,027	1.0000	25.5000
1996	26.5	18,331		11,800	0.6437	21.7550
1995	27.5	103,080		101,040	0.9802	27.1339
1994	28.5	3,817		3,817	1.0000	28.5000
1993	29.5	4,339		4,339	1.0000	29.5000
1992	30.5	99,418		99,418	1.0000	30.5000
1991	31.5	12,074		12,074	1.0000	31.5000
1988	34.5	1,363		1,363	1.0000	34.5000
1986	36.5	2,588		2,588	1.0000	36.5000
1985	37.5	8,259		8,259	1.0000	37.5000
1981	41.5		11,218	11,218	1.0000	41.5000
1980	42.5		1,023	1,023	1.0000	42.5000
1979	43.5		20,524	4,877	0.2376	24.1870
1978	44.5		7,542	1,500	0.1989	37.5547
1976	46.5		1,158	1,158	1.0000	46.5000
1975	47.5		8,544	8,544	1.0000	47.5000
1974	48.5		385	385	1.0000	48.5000
1973	49.5		6,610	6,297	0.9527	48.4825
1972	50.5		2,233	1,618	0.7246	41.8236
1971	51.5		374		0.0000	18.0000
1970	52.5		27,189	5,816	0.2139	30.8631
1969	53.5		24,740	24,740	1.0000	53.5000
1968	54.5		236,394	189,636	0.8022	50.1505
1967	55.5		2,236	830	0.3710	40.7187
1965	57.5		204	204	1.0000	57.5000
1964	58.5		6,154	6,154	1.0000	58.5000

OTTER TAIL POWER COMPANY

General Plant

Depreciable

Account: 390.20 Fleet Service Center - Fergus Falls

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1963	59.5		130	130	1.0000	59.5000
1961	61.5		857	857	1.0000	61.5000
1958	64.5		2,407	1,727	0.7175	56.7304
1957	65.5		1,058	1,058	1.0000	65.5000
1956	66.5		14,798	14,798	1.0000	66.5000
Total	33.6	$472,921	$375,778	$746,920	0.8801	

OTTER TAIL POWER COMPANY

Schedule C
Page 1 of 1

General Plant

Depreciable

Account: 390.20 Fleet Service Center - Fergus Falls

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	540,595	9,261			549,856
1986	549,856	2,826	340		552,342
1987	552,342	(238)			552,104
1988	552,104	1,363			553,467
1989	553,467		837		552,630
1990	552,630		202		552,428
1991	552,428	13,184	615		564,997
1992	564,997	96,555	17,651		643,901
1993	643,901	4,339			648,240
1994	648,240				648,240
1995	648,240	103,080	22,867		728,453
1996	728,453	35,960	18,596		745,817
1997	745,817	26,027	5,499		766,345
1998	766,345				766,345
1999	766,345	9,998	5,588		770,755
2000	770,755	7,135	500		777,390
2001	777,390	3,970	313		781,047
2002	781,047	6,691	1,000	1	786,739
2003	786,739	132	1,394		785,477
2004	785,477	6,308	2,040		789,745
2005	789,745			(1)	789,744
2006	789,744				789,744
2007	789,744				789,744
2008	789,744				789,744
2009	789,744				789,744
2010	789,744				789,744
2011	789,744			1	789,745
2012	789,745			25,410	815,155
2013	815,155	4,201	4,866	1,101	815,591
2014	815,591	126,792	10,914		931,469
2015	931,469	10,740	4,531		937,678
2016	937,678				937,678
2017	937,678				937,678
2018	937,678				937,678
2019	937,678	2,194,424			3,132,102
2020	3,132,102	1,241			3,133,344
2021	3,133,344		4,025	(2,396,268)	733,050
2022	733,050			13,870	746,920

OTTER TAIL POWER COMPANY

General Plant

Depreciable

Account: 390.20 Fleet Service Center - Fergus Falls

Schedule C
Page 1 of 1

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	540,595	9,261			549,856
1986	549,856	2,588	340		552,104
1987	552,104				552,104
1988	552,104	1,363			553,467
1989	553,467		837		552,630
1990	552,630		202		552,428
1991	552,428	13,184	615		564,997
1992	564,997	96,555	17,651		643,901
1993	643,901	4,339			648,240
1994	648,240				648,240
1995	648,240	103,080	22,867		728,453
1996	728,453	35,960	18,596		745,817
1997	745,817	26,027	5,499		766,345
1998	766,345				766,345
1999	766,345	9,998	5,588		770,755
2000	770,755	7,135	500		777,390
2001	777,390	3,970	313		781,047
2002	781,047	6,691	1,000	1	786,739
2003	786,739	132	1,394		785,477
2004	785,477	6,308	2,040		789,745
2005	789,745				789,745
2006	789,745				789,745
2007	789,745				789,745
2008	789,745				789,745
2009	789,745				789,745
2010	789,745				789,745
2011	789,745				789,745
2012	789,745			25,410	815,155
2013	815,155	4,201	4,866	1,101	815,591
2014	815,591	126,792	10,914		931,469
2015	931,469	10,740	4,531		937,678
2016	937,678				937,678
2017	937,678				937,678
2018	937,678				937,678
2019	937,678	2,195,666			3,133,344
2020	3,133,344				3,133,344
2021	3,133,344		4,025	(2,396,268)	733,050
2022	733,050			13,870	746,920

OTTER TAIL POWER COMPANY

General Plant

Depreciable

Account: 390.20 Fleet Service Center - Fergus Falls

Scheduled F
Page 1 of 1

Unadjusted Net Salvage History

		Gross Salvage			Cost of Retiring			Net Salvage		
Year	Retirements	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1990	202		0.0		1,943	961.9		(1,943)	-961.9	
1991	615		0.0			0.0			0.0	
1992	17,651	621	3.5		35,896	203.4		(35,275)	-199.8	
1993			0.0			0.0			0.0	
1994			0.0	3.4		0.0	204.9		0.0	-201.5
1995	22,867		0.0	1.5	5,200	22.7	99.9	(5,200)	-22.7	-98.4
1996	18,596		0.0	1.1		0.0	69.5		0.0	-68.5
1997	5,499		0.0	0.0	111	2.0	11.3	(111)	-2.0	-11.3
1998			0.0	0.0		0.0	11.3		0.0	-11.3
1999	5,588		0.0	0.0	800	14.3	11.6	(800)	-14.3	-11.6
2000	500		0.0	0.0		0.0	3.0		0.0	-3.0
2001	313		0.0	0.0		0.0	7.7		0.0	-7.7
2002	1,000		0.0	0.0		0.0	10.8		0.0	-10.8
2003	1,394		0.0	0.0	100	7.2	10.2	(100)	-7.2	-10.2
2004	2,040		0.0	0.0	1,939	95.0	38.9	(1,939)	-95.0	-38.9
2005			0.0	0.0		0.0	43.0		0.0	-43.0
2006			0.0	0.0		0.0	46.0		0.0	-46.0
2007			0.0	0.0		0.0	59.4		0.0	-59.4
2008			0.0	0.0		0.0	95.0		0.0	-95.0
2009			0.0	0.0		0.0	0.0		0.0	0.0
2010			0.0	0.0		0.0	0.0		0.0	0.0
2011			0.0	0.0		0.0	0.0		0.0	0.0
2012			0.0	0.0		0.0	0.0		0.0	0.0
2013	4,866		0.0	0.0		0.0	0.0		0.0	0.0
2014	10,914		0.0	0.0		0.0	0.0		0.0	0.0
2015	4,531		0.0	0.0		0.0	0.0		0.0	0.0
2016			0.0	0.0		0.0	0.0		0.0	0.0
2017			0.0	0.0		0.0	0.0		0.0	0.0
2018			0.0	0.0		0.0	0.0		0.0	0.0
2019			0.0	0.0		0.0	0.0		0.0	0.0
2020			0.0	0.0		0.0	0.0		0.0	0.0
2021	4,025		0.0	0.0		0.0	0.0		0.0	0.0
2022			0.0	0.0		0.0	0.0		0.0	0.0
Total	100,601	621	0.6		45,989	45.7		(45,368)	-45.1	

OTTER TAIL POWER COMPANY

General Plant

Depreciable

Account: 390.20 Fleet Service Center - Fergus Falls

Adjusted Net Salvage History

		Gross Salvage			Cost of Retiring			Net Salvage		
Year	Retirements	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1990	202		0.0		1,943	961.9		(1,943)	-961.9	
1991	615		0.0			0.0			0.0	
1992	17,651	621	3.5		35,896	203.4		(35,275)	-199.8	
1993			0.0			0.0			0.0	
1994			0.0	3.4		0.0	204.9		0.0	-201.5
1995	22,867		0.0	1.5	5,200	22.7	99.9	(5,200)	-22.7	-98.4
1996	18,596		0.0	1.1		0.0	69.5		0.0	-68.5
1997	5,499		0.0	0.0	111	2.0	11.3	(111)	-2.0	-11.3
1998			0.0	0.0		0.0	11.3		0.0	-11.3
1999	5,588		0.0	0.0	800	14.3	11.6	(800)	-14.3	-11.6
2000	500		0.0	0.0		0.0	3.0		0.0	-3.0
2001	313		0.0	0.0		0.0	7.7		0.0	-7.7
2002	1,000		0.0	0.0		0.0	10.8		0.0	-10.8
2003	1,394		0.0	0.0	100	7.2	10.2	(100)	-7.2	-10.2
2004	2,040		0.0	0.0	1,939	95.0	38.9	(1,939)	-95.0	-38.9
2005			0.0	0.0		0.0	43.0		0.0	-43.0
2006			0.0	0.0		0.0	46.0		0.0	-46.0
2007			0.0	0.0		0.0	59.4		0.0	-59.4
2008			0.0	0.0		0.0	95.0		0.0	-95.0
2009			0.0	0.0		0.0	0.0		0.0	0.0
2010			0.0	0.0		0.0	0.0		0.0	0.0
2011			0.0	0.0		0.0	0.0		0.0	0.0
2012			0.0	0.0		0.0	0.0		0.0	0.0
2013	4,866		0.0	0.0		0.0	0.0		0.0	0.0
2014	10,914		0.0	0.0		0.0	0.0		0.0	0.0
2015	4,531		0.0	0.0		0.0	0.0		0.0	0.0
2016			0.0	0.0		0.0	0.0		0.0	0.0
2017			0.0	0.0		0.0	0.0		0.0	0.0
2018			0.0	0.0		0.0	0.0		0.0	0.0
2019			0.0	0.0		0.0	0.0		0.0	0.0
2020			0.0	0.0		0.0	0.0		0.0	0.0
2021	4,025		0.0	0.0		0.0	0.0		0.0	0.0
2022			0.0	0.0		0.0	0.0		0.0	0.0
Total	100,601	621	0.6		45,989	45.7		(45,368)	-45.1	

OTTER TAIL POWER COMPANY

General Plant

Depreciable

Account: 390.25 Fleet Service Center - Jamestown

Dispersion: 200 - SC **AYFR: 2079**

Procedure: Vintage Group

Generation Arrangement

	December 31, 2022							
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2021	1.5	2,104	53.80	52.49	0.9758	1.0000	2,053	39
2019	3.5	2,152,490	55.52	52.47	0.9452	1.0000	2,034,588	38,773
Total	3.5	$2,154,593	55.51	52.47	0.9453	1.0000	$2,036,641	$38,812

OTTER TAIL POWER COMPANY

General Plant

Depreciable

Account: 390.25 Fleet Service Center - Jamestown

Schedule B
Page 1 of 1

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	2021 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2021	1.5	2,104		2,104	1.0000	1.5000
2019	3.5		2,152,490	2,152,490	1.0000	3.5000
Total	3.5	$2,104	$2,152,490	$2,154,593	1.0000	

OTTER TAIL POWER COMPANY

Schedule C
Page 1 of 1

General Plant

Depreciable

Account: 390.25 Fleet Service Center - Jamestown

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
2021		(41,072)		2,195,666	2,154,593
2022	2,154,593				2,154,593

OTTER TAIL POWER COMPANY

Schedule C
Page 1 of 1

General Plant

Depreciable

Account: 390.25 Fleet Service Center - Jamestown

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
2021	(43,176)	2,104		2,195,666	2,154,593
2022	2,154,593				2,154,593

OTTER TAIL POWER COMPANY

Schedule A
Page 1 of 1

General Plant

Depreciable
Account: 390.30 Central Stores Building - Wahpeton

Dispersion: 200 - SC AYFR: 2045
Procedure: Vintage Group

Generation Arrangement

	December 31, 2022				Net			
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2018	4.5	175,188	26.11	21.86	0.8371	1.0000	146,650	6,709
2017	5.5	83,857	27.06	21.86	0.8078	1.0000	67,743	3,099
2015	7.5	18,227	28.95	21.86	0.7551	1.0000	13,762	630
2014	8.5	47,676	29.89	21.85	0.7312	1.0000	34,858	1,595
2013	9.5	12,083	25.81	21.85	0.8466	1.0000	10,230	468
2012	10.5	23,642	31.78	21.85	0.6876	1.0000	16,257	744
2011	11.5	9,278	32.72	21.85	0.6677	1.0000	6,195	284
2009	13.5	5,945	34.61	21.85	0.6312	1.0000	3,753	172
2005	17.5	25,496	38.38	21.84	0.5690	1.0000	14,506	664
2004	18.5	6,559	39.33	21.84	0.5553	1.0000	3,642	167
2003	19.5	5,022	40.27	21.84	0.5422	1.0000	2,723	125
2002	20.5	3,776	41.21	21.83	0.5298	1.0000	2,000	92
2001	21.5	40,578	42.16	21.83	0.5178	1.0000	21,013	963
2000	22.5	8,560	43.10	21.83	0.5065	1.0000	4,335	199
1999	23.5	10,150	44.05	21.83	0.4956	1.0000	5,030	230
1997	25.5	1,283	45.93	21.82	0.4751	1.0000	610	28
1996	26.5	11,990	46.88	21.82	0.4655	1.0000	5,582	256
1994	28.5	18,245	48.76	21.82	0.4474	1.0000	8,164	374
1993	29.5	21,723	49.71	21.82	0.4389	1.0000	9,534	437
1992	30.5	6,784	50.65	21.82	0.4307	1.0000	2,922	134
1991	31.5	25,612	51.60	21.81	0.4228	1.0000	10,828	496
1990	32.5	54,107	49.93	21.81	0.4369	1.0000	23,637	1,084
1989	33.5	35,156	53.48	21.81	0.4078	1.0000	14,336	657
1988	34.5	46,056	54.43	21.81	0.4007	1.0000	18,454	846
1987	35.5	5,412	55.61	21.81	0.3921	1.0000	2,122	97
1986	36.5	22,079	52.95	21.80	0.4118	1.0000	9,093	417
1985	37.5	8,113	50.67	21.80	0.4303	1.0000	3,491	160
1984	38.5	16,812	58.20	21.80	0.3746	1.0000	6,297	289
1983	39.5	449	59.15	21.80	0.3686	1.0000	166	8
1982	40.5	490	60.09	21.80	0.3627	1.0000	178	8
1981	41.5	130,793	59.58	21.79	0.3658	1.0000	47,845	2,195
1980	42.5	190,456	61.45	21.79	0.3547	1.0000	67,546	3,100
1979	43.5	3,203,634	62.79	21.79	0.3470	1.0000	1,111,797	51,023
1978	44.5	1,359	63.86	21.79	0.3412	1.0000	464	21
Total	38.9	$4,276,593	54.99	21.81	0.3965	1.0000	$1,695,763	$77,769

OTTER TAIL POWER COMPANY

General Plant

Depreciable

Account: 390.30 Central Stores Building - Wahpeton

Schedule B
Page 1 of 1

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2018	4.5	175,188		175,188	1.0000	4.5000
2017	5.5	83,857		83,857	1.0000	5.5000
2015	7.5	18,227		18,227	1.0000	7.5000
2014	8.5	47,676		47,676	1.0000	8.5000
2013	9.5	25,629		12,083	0.4715	4.4789
2012	10.5	23,642		23,642	1.0000	10.5000
2011	11.5	9,278		9,278	1.0000	11.5000
2010	12.5	13,216			0.0000	6.0000
2009	13.5	5,945		5,945	1.0000	13.5000
2005	17.5	25,496		25,496	1.0000	17.5000
2004	18.5	6,559		6,559	1.0000	18.5000
2003	19.5	5,022		5,022	1.0000	19.5000
2002	20.5	3,776		3,776	1.0000	20.5000
2001	21.5	40,578		40,578	1.0000	21.5000
2000	22.5	8,560		8,560	1.0000	22.5000
1999	23.5	10,150		10,150	1.0000	23.5000
1997	25.5	1,283		1,283	1.0000	25.5000
1996	26.5	11,990		11,990	1.0000	26.5000
1994	28.5	18,245		18,245	1.0000	28.5000
1993	29.5	21,723		21,723	1.0000	29.5000
1992	30.5	6,784		6,784	1.0000	30.5000
1991	31.5	25,612		25,612	1.0000	31.5000
1990	32.5	74,619		54,107	0.7251	29.8885
1989	33.5	35,156		35,156	1.0000	33.5000
1988	34.5	46,056		46,056	1.0000	34.5000
1987	35.5	5,358		5,412	1.0101	35.7369
1986	36.5	25,774		22,079	0.8566	33.1311
1985	37.5	11,273		8,113	0.7197	30.9128
1984	38.5		16,812	16,812	1.0000	38.5000
1983	39.5		449	449	1.0000	39.5000
1982	40.5		490	490	1.0000	40.5000
1981	41.5		141,336	130,793	0.9254	40.0454
1980	42.5		203,306	190,456	0.9368	41.9701
1979	43.5		3,222,722	3,203,634	0.9941	43.3680
1978	44.5		1,359	1,359	1.0000	44.5000
Total	38.9	$786,674	$3,586,475	$4,276,593	0.9779	

OTTER TAIL POWER COMPANY

Schedule C
Page 1 of 1

General Plant

Depreciable

Account: 390.30 Central Stores Building - Wahpeton

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	3,545,041	50,620			3,595,661
1986	3,595,661	27,862			3,623,523
1987	3,623,523	5,358			3,628,881
1988	3,628,881	46,056			3,674,937
1989	3,674,937	35,156			3,710,093
1990	3,710,093	74,619			3,784,712
1991	3,784,712	25,612			3,810,324
1992	3,810,324	6,784			3,817,108
1993	3,817,108	21,723	9,000		3,829,831
1994	3,829,831	18,245			3,848,076
1995	3,848,076				3,848,076
1996	3,848,076	11,990			3,860,066
1997	3,860,066	1,283			3,861,349
1998	3,861,349				3,861,349
1999	3,861,349	10,150	6,801		3,864,698
2000	3,864,698	8,560			3,873,258
2001	3,873,258				3,873,258
2002	3,873,258				3,873,259
2003	3,873,259	5,022	10,543		3,867,738
2004	3,867,738	6,559	2,850		3,871,447
2005	3,871,447	25,496	8,000	(3)	3,888,940
2006	3,888,940				3,888,940
2007	3,888,940				3,888,940
2008	3,888,940				3,888,940
2009	3,888,940	5,945			3,894,885
2010	3,894,885				3,894,885
2011	3,894,885	9,278		3	3,904,166
2012	3,904,166				3,904,166
2013	3,904,166	25,629	36,146	81,212	3,974,861
2014	3,974,861	47,676			4,022,537
2015	4,022,537			3,813	4,026,350
2016	4,026,350	14,414	13,216		4,027,548
2017	4,027,548	83,857	10,000		4,101,405
2018	4,101,405	148,954			4,250,359
2019	4,250,359	26,234			4,276,593
2020	4,276,593				4,276,593
2021	4,276,593				4,276,593
2022	4,276,593				4,276,593

OTTER TAIL POWER COMPANY

Schedule C
Page 1 of 1

General Plant

Depreciable

Account: 390.30 Central Stores Building - Wahpeton

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	3,589,635	8,113			3,597,748
1986	3,597,748	25,775			3,623,523
1987	3,623,523	5,358			3,628,881
1988	3,628,881	46,056			3,674,937
1989	3,674,937	35,156			3,710,093
1990	3,710,093	74,619			3,784,712
1991	3,784,712	25,612			3,810,324
1992	3,810,324	6,784			3,817,108
1993	3,817,108	21,723	9,000		3,829,831
1994	3,829,831	18,245			3,848,076
1995	3,848,076				3,848,076
1996	3,848,076	11,990			3,860,066
1997	3,860,066	1,283			3,861,349
1998	3,861,349				3,861,349
1999	3,861,349	10,150	6,801		3,864,698
2000	3,864,698	8,560			3,873,258
2001	3,873,258				3,873,258
2002	3,873,258				3,873,259
2003	3,873,259	5,022	10,543		3,867,737
2004	3,867,737	6,559	2,850		3,871,446
2005	3,871,446	25,496	8,000		3,888,943
2006	3,888,943				3,888,943
2007	3,888,943				3,888,943
2008	3,888,943				3,888,943
2009	3,888,943	5,945			3,894,888
2010	3,894,888				3,894,888
2011	3,894,888	9,278			3,904,166
2012	3,904,166				3,904,166
2013	3,904,166	25,629	36,146	81,212	3,974,861
2014	3,974,861	47,676			4,022,537
2015	4,022,537	14,414		3,813	4,040,764
2016	4,040,764		13,216		4,027,548
2017	4,027,548	83,857	10,000		4,101,405
2018	4,101,405	175,188			4,276,593
2019	4,276,593				4,276,593
2020	4,276,593				4,276,593
2021	4,276,593				4,276,593
2022	4,276,593				4,276,593

OTTER TAIL POWER COMPANY

Scheduled F
Page 1 of 1

General Plant

Depreciable

Account: 390.30 Central Stores Building - Wahpeton

Unadjusted Net Salvage History

		Gross Salvage			Cost of Retiring			Net Salvage		
Year	Retirements	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1985			0.0			0.0			0.0	
1986			0.0			0.0			0.0	
1987			0.0			0.0			0.0	
1988			0.0			0.0			0.0	
1989			0.0	0.0		0.0	0.0		0.0	0.0
1990			0.0	0.0		0.0	0.0		0.0	0.0
1991			0.0	0.0		0.0	0.0		0.0	0.0
1992			0.0	0.0		0.0	0.0		0.0	0.0
1993	9,000		0.0	0.0	1,000	11.1	11.1	(1,000)	-11.1	-11.1
1994			0.0	0.0		0.0	11.1		0.0	-11.1
1995			0.0	0.0		0.0	11.1		0.0	-11.1
1996			0.0	0.0		0.0	11.1		0.0	-11.1
1997			0.0	0.0		0.0	11.1		0.0	-11.1
1998			0.0	0.0		0.0	0.0		0.0	0.0
1999	6,801		0.0	0.0	888	13.0	13.0	(888)	-13.0	-13.0
2000			0.0	0.0		0.0	13.0		0.0	-13.0
2001			0.0	0.0		0.0	13.0		0.0	-13.0
2002			0.0	0.0		0.0	13.0		0.0	-13.0
2003	10,543		0.0	0.0		0.0	5.1		0.0	-5.1
2004	2,850		0.0	0.0		0.0	0.0		0.0	0.0
2005	8,000		0.0	0.0		0.0	0.0		0.0	0.0
2006			0.0	0.0		0.0	0.0		0.0	0.0
2007			0.0	0.0		0.0	0.0		0.0	0.0
2008			0.0	0.0		0.0	0.0		0.0	0.0
2009			0.0	0.0		0.0	0.0		0.0	0.0
2010			0.0	0.0		0.0	0.0		0.0	0.0
2011			0.0	0.0		0.0	0.0		0.0	0.0
2012			0.0	0.0		0.0	0.0		0.0	0.0
2013	36,146		0.0	0.0		0.0	0.0		0.0	0.0
2014			0.0	0.0		0.0	0.0		0.0	0.0
2015			0.0	0.0		0.0	0.0		0.0	0.0
2016	13,216		0.0	0.0		0.0	0.0		0.0	0.0
2017	10,000		0.0	0.0	5,062	50.6	8.5	(5,062)	-50.6	-8.5
2018			0.0	0.0		0.0	21.8		0.0	-21.8
2019			0.0	0.0		0.0	21.8		0.0	-21.8
2020			0.0	0.0		0.0	21.8		0.0	-21.8
2021			0.0	0.0		0.0	50.6		0.0	-50.6
2022			0.0	0.0		0.0	0.0		0.0	0.0
Total	96,556		0.0		6,950	7.2		(6,950)	-7.2	

OTTER TAIL POWER COMPANY

General Plant

Depreciable

Account: 390.30 Central Stores Building - Wahpeton

Adjusted Net Salvage History

		Gross Salvage			Cost of Retiring			Net Salvage		
Year	Retirements	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1985			0.0			0.0			0.0	
1986			0.0			0.0			0.0	
1987			0.0			0.0			0.0	
1988			0.0			0.0			0.0	
1989			0.0	0.0		0.0	0.0		0.0	0.0
1990			0.0	0.0		0.0	0.0		0.0	0.0
1991			0.0	0.0		0.0	0.0		0.0	0.0
1992			0.0	0.0		0.0	0.0		0.0	0.0
1993	9,000		0.0	0.0	1,000	11.1	11.1	(1,000)	-11.1	-11.1
1994			0.0	0.0		0.0	11.1		0.0	-11.1
1995			0.0	0.0		0.0	11.1		0.0	-11.1
1996			0.0	0.0		0.0	11.1		0.0	-11.1
1997			0.0	0.0		0.0	11.1		0.0	-11.1
1998			0.0	0.0		0.0	0.0		0.0	0.0
1999	6,801		0.0	0.0	888	13.0	13.0	(888)	-13.0	-13.0
2000			0.0	0.0		0.0	13.0		0.0	-13.0
2001			0.0	0.0		0.0	13.0		0.0	-13.0
2002			0.0	0.0		0.0	13.0		0.0	-13.0
2003	10,543		0.0	0.0		0.0	5.1		0.0	-5.1
2004	2,850		0.0	0.0		0.0	0.0		0.0	0.0
2005	8,000		0.0	0.0		0.0	0.0		0.0	0.0
2006			0.0	0.0		0.0	0.0		0.0	0.0
2007			0.0	0.0		0.0	0.0		0.0	0.0
2008			0.0	0.0		0.0	0.0		0.0	0.0
2009			0.0	0.0		0.0	0.0		0.0	0.0
2010			0.0	0.0		0.0	0.0		0.0	0.0
2011			0.0	0.0		0.0	0.0		0.0	0.0
2012			0.0	0.0		0.0	0.0		0.0	0.0
2013	36,146		0.0	0.0		0.0	0.0		0.0	0.0
2014			0.0	0.0		0.0	0.0		0.0	0.0
2015			0.0	0.0		0.0	0.0		0.0	0.0
2016	13,216		0.0	0.0		0.0	0.0		0.0	0.0
2017	10,000		0.0	0.0	5,062	50.6	8.5	(5,062)	-50.6	-8.5
2018			0.0	0.0		0.0	21.8		0.0	-21.8
2019			0.0	0.0		0.0	21.8		0.0	-21.8
2020			0.0	0.0		0.0	21.8		0.0	-21.8
2021			0.0	0.0		0.0	50.6		0.0	-50.6
2022			0.0	0.0		0.0	0.0		0.0	0.0
Total	96,556		0.0		6,950	7.2		(6,950)	-7.2	

OTTER TAIL POWER COMPANY

General Plant

Depreciable
Account: 396.00 Power Operated Equipment

Dispersion: 22 - L1.5
Procedure: Vintage Group

Generation Arrangement

	December 31, 2022							
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2022	0.5	203,374	22.00	21.52	0.9780	1.0000	198,896	9,244
2021	1.5	110,763	22.00	20.56	0.9346	1.0000	103,514	5,034
2020	2.5	92,565	22.01	19.64	0.8923	1.0000	82,592	4,206
2019	3.5	433,714	22.02	18.74	0.8513	1.0000	369,229	19,700
2018	4.5	343,187	22.03	17.89	0.8119	1.0000	278,640	15,577
2017	5.5	40,985	22.06	17.07	0.7741	1.0000	31,725	1,858
2016	6.5	79,588	22.09	16.30	0.7378	1.0000	58,719	3,602
2014	8.5	56,132	22.21	14.88	0.6697	1.0000	37,591	2,527
2013	9.5	39,218	22.30	14.23	0.6382	1.0000	25,029	1,758
2010	12.5	54,224	22.73	12.62	0.5552	1.0000	30,108	2,385
2008	14.5	87,495	23.18	11.77	0.5079	1.0000	44,436	3,774
2005	17.5	13,856	24.15	10.73	0.4445	1.0000	6,159	574
2003	19.5	42,778	24.99	10.14	0.4058	1.0000	17,359	1,712
2001	21.5	22,268	18.54	9.59	0.5171	1.0000	11,515	1,201
2000	22.5	48,441	23.88	9.32	0.3901	1.0000	18,898	2,028
1995	27.5	22,238	20.87	8.01	0.3837	1.0000	8,532	1,066
1988	34.5	10,699	24.00	6.28	0.2617	1.0000	2,800	446
Total	6.3	$1,701,526	22.19	17.29	0.7791	1.0000	$1,325,741	$76,693

OTTER TAIL POWER COMPANY

General Plant

Depreciable

Account: 396.00 Power Operated Equipment

Schedule B
Page 1 of 2

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2022	0.5	203,374		203,374	1.0000	0.5000
2021	1.5	110,763		110,763	1.0000	1.5000
2020	2.5	92,565		92,565	1.0000	2.5000
2019	3.5	433,714		433,714	1.0000	3.5000
2018	4.5	343,187		343,187	1.0000	4.5000
2017	5.5	40,985		40,985	1.0000	5.5000
2016	6.5	79,588		79,588	1.0000	6.5000
2014	8.5	56,132		56,132	1.0000	8.5000
2013	9.5	39,218		39,218	1.0000	9.5000
2010	12.5	54,224		54,224	1.0000	12.5000
2008	14.5	87,495		87,495	1.0000	14.5000
2005	17.5	13,856		13,856	1.0000	17.5000
2003	19.5	42,778		42,778	1.0000	19.5000
2001	21.5	55,017		22,268	0.4047	14.0594
2000	22.5	93,334		48,441	0.5190	19.8545
1999	23.5	34,423			0.0000	9.3666
1996	26.5	25,535			0.0000	24.7498
1995	27.5	103,973		22,238	0.2139	18.6124
1994	28.5	70,992			0.0000	23.8174
1993	29.5	7,133			0.0000	16.0000
1992	30.5	17,483			0.0000	26.0000
1991	31.5	2,345			0.0000	12.0000
1990	32.5	35,398			0.0000	29.0000
1989	33.5	32,634			0.0000	24.1770
1988	34.5	21,575		10,699	0.4959	23.1581
1987	35.5	74,378			0.0000	21.1722
1986	36.5	33,527			0.0000	10.6456
1985	37.5	61,737			0.0000	13.4270
1983	39.5		32,724		0.0000	19.7720
1981	41.5		21,348		0.0000	25.6859
1977	45.5		17,419		0.0000	12.2615
1976	46.5		6,658		0.0000	11.9504
1975	47.5		12,001		0.0000	13.0000
1974	48.5		13,230		0.0000	18.8704
1973	49.5		25,117		0.0000	14.0000
1971	51.5		12,363		0.0000	26.3267
1970	52.5		16,032		0.0000	29.0372
1968	54.5		15,757		0.0000	36.3425

OTTER TAIL POWER COMPANY

General Plant

Depreciable

Account: 396.00 Power Operated Equipment

Schedule B
Page 2 of 2

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1967	55.5		17,964		0.0000	42.1475
1966	56.5		12,795		0.0000	39.0425
1965	57.5		16,677		0.0000	32.7666
1964	58.5		11,393		0.0000	51.3357
1963	59.5		5,378		0.0000	39.0000
1962	60.5		3,265		0.0000	37.0000
Total	6.3	$2,267,365	$240,122	$1,701,526	0.6786	

OTTER TAIL POWER COMPANY

Schedule C
Page 1 of 1

General Plant

Depreciable

Account: 396.00 Power Operated Equipment

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	442,783	63,431		(204,566)	301,648
1986	301,648	33,527	9,528	210	325,857
1987	325,857	164,065	36,561		453,361
1988	453,361	21,575	40,001	(89,687)	345,248
1989	345,248	32,634	11,571		366,311
1990	366,311	35,398	8,782		392,927
1991	392,927	2,345			395,272
1992	395,272	17,483	12,474		400,281
1993	400,281	7,133	12,229		395,185
1994	395,185	70,991	27,501		438,675
1995	438,675	74,455			513,130
1996	513,130	25,535	12,230		526,435
1997	526,435		5,575		520,860
1998	520,860	4,999			525,859
1999	525,859	31,715	10,204		547,370
2000	547,370	93,334	47,352		593,352
2001	593,352				593,352
2002	593,352		41,356	2	551,998
2003	551,998	4,259	42,044		514,213
2004	514,213				514,213
2005	514,213		18,024		496,189
2006	496,189				496,189
2007	496,189				496,189
2008	496,189	35,288	59,735	81,725	553,467
2009	553,467		18,937		534,530
2010	534,530	56,720	32,749	32,749	591,250
2011	591,250		4,207	4,208	591,251
2012	591,251	(5,133)			586,118
2013	586,118	39,218	52,217		573,119
2014	573,119	44,350	12,406		605,062
2015	605,062				605,062
2016	605,062	79,588	68,603		616,048
2017	616,048	33,469	28,186		621,330
2018	621,330	299,347	52,405	54,290	922,562
2019	922,562	477,554	77,095	33,155	1,356,176
2020	1,356,176	92,565	21,111	2,637	1,430,267
2021	1,430,267	110,763	23,728		1,517,303
2022	1,517,303	203,374	19,151		1,701,526

OTTER TAIL POWER COMPANY

General Plant

Depreciable

Account: 396.00 Power Operated Equipment

Schedule C
Page 1 of 1

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	442,784	63,431		(204,566)	301,649
1986	301,649	33,527	9,528	210	325,858
1987	325,858	164,065	36,561		453,362
1988	453,362	21,575	40,001	(89,687)	345,249
1989	345,249	32,634	11,571		366,312
1990	366,312	35,398	8,782		392,928
1991	392,928	2,345			395,273
1992	395,273	17,483	12,474		400,282
1993	400,282	7,133	12,229		395,186
1994	395,186	70,992	27,501		438,676
1995	438,676	74,455			513,131
1996	513,131	25,535	12,230		526,436
1997	526,436		5,575		520,861
1998	520,861	4,999			525,860
1999	525,860	31,715	10,204		547,371
2000	547,371	93,334	47,352		593,353
2001	593,353				593,353
2002	593,353		41,356	2	551,999
2003	551,999	4,259	42,044		514,214
2004	514,214				514,214
2005	514,214		18,024		496,190
2006	496,190				496,190
2007	496,190				496,190
2008	496,190	35,288	59,735	81,725	553,468
2009	553,468		18,937		534,531
2010	534,531	51,587	32,749	32,749	586,118
2011	586,118		4,207	4,207	586,118
2012	586,118				586,118
2013	586,118	39,218	52,217		573,119
2014	573,119	44,350	12,406		605,062
2015	605,062				605,062
2016	605,062	79,588	68,603		616,048
2017	616,048	33,469	28,186		621,330
2018	621,330	343,187	52,405	54,290	966,402
2019	966,402	433,714	77,095	33,155	1,356,176
2020	1,356,176	92,565	21,111	2,637	1,430,267
2021	1,430,267	110,763	23,728		1,517,303
2022	1,517,303	203,374	19,151		1,701,526

OTTER TAIL POWER COMPANY

General Plant

Depreciable

Account: 396.00 Power Operated Equipment

T-Cut: None

Placement Band: 1962-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Rolling Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-1989	6.1	14.5	O2	18.85	25.6	O4 *	6.96	17.3	O4 *	6.65
1986-1990	2.3	14.2	O2	18.75	17.5	O4 *	8.53	17.4	O4 *	8.72
1987-1991	1.3	15.7	O2	23.11	16.8	O4 *	10.56	16.8	O4 *	10.51
1988-1992	0.2	23.0	O3	32.62	30.2	O4 *	14.15	15.2	O3 *	14.65
1989-1993	1.8	104.1	O4*	44.18	76.8	O4 *	30.12	22.3	L0 *	31.64
1990-1994	32.7	32.2	O3	11.92	63.0	O4 *	7.62	20.0	L0 *	5.57
1991-1995	68.0	64.1	O4*	16.43	87.1	O4 *	21.23	24.7	SC *	16.17
1992-1996	58.0	50.6	O4*	13.03	72.2	O4 *	18.63	23.3	SC *	14.29
1993-1997	52.3	29.5	O2	13.90	76.0	O4 *	17.97	25.2	SC *	12.32
1994-1998	60.9	33.9	L0	13.55	88.8	O4 *	16.77	29.1	R0.5 *	13.09
1995-1999	0.0	37.3	L1.5*	9.97	37.1	L1.5 *	9.85	33.9	R2 *	9.37
1996-2000	13.8	25.3	L0.5	11.29	50.6	O4 *	7.48	49.3	O4 *	7.51
1997-2001	0.0	28.4	L0.5	25.04	59.9	O4 *	18.35	55.2	O4 *	16.33
1998-2002	0.0	22.6	L0	17.66	38.2	O4 *	12.94	22.3	O2 *	13.98
1999-2003	0.3	19.0	L0.5	13.96	21.8	L1.5 *	9.69	21.2	L2 *	8.23
2000-2004	9.9	19.5	L0.5	11.88	24.3	O3 *	9.43	22.8	L1.5 *	9.32
2001-2005	9.6	23.0	L1.5*	7.41	23.2	L2 *	9.13	26.4	L2 *	11.14
2002-2006	5.7	23.3	L2*	7.67	23.7	L2 *	6.55	24.8	L2 *	8.42
2003-2007	1.4	28.4	L2*	14.22	28.6	L2 *	15.48	24.0	L1.5 *	25.34
2004-2008	0.0	28.5	O3	18.98	37.4	O4 *	18.78	28.5	L0	18.60
2005-2009	0.0	23.9	L0	15.89	22.2	O2	17.56	26.3	SC *	18.47
2006-2010	0.0	33.2	O4*	18.06	19.3	O4	20.27	24.3	O3 *	22.33
2007-2011	0.0	35.4	O4*	17.87	20.2	O4	19.01	22.9	O3 *	21.49
2008-2012	0.0	38.5	O4*	17.13	21.5	O4	17.71	22.5	O3 *	20.61
2009-2013	23.1	24.1	O2	14.25	36.8	O4 *	13.48	25.9	O2 *	9.05
2010-2014	6.0	28.0	O3	30.05	59.8	O4 *	32.12	29.1	O3 *	32.94
2011-2015	49.8	34.0	O2	14.43	78.8	O4 *	11.56	41.7	O3 *	10.76
2012-2016	0.0	24.7	L2*	18.71	24.1	S0	19.13	22.8	L0 *	19.83
2013-2017	0.0	22.7	L2*	9.23	22.8	S0.5	10.28	20.6	L0.5 *	12.52
2014-2018	0.0	22.9	L2*	7.25	24.2	S1.5 *	6.08	22.8	S0.5 *	8.15
2015-2019	0.0	19.5	S1.5*	12.63	22.0	S2 *	5.83	22.3	S2 *	5.13
2016-2020	0.0	17.6	S1.5*	16.12	22.4	S3 *	3.75	21.1	S2 *	6.69
2017-2021	0.0	17.8	L2*	27.66	23.2	S3 *	9.53	23.4	S3 *	9.22
2018-2022	0.0	17.5	L2*	30.01	22.5	S3 *	13.27	22.4	S3 *	13.48

OTTER TAIL POWER COMPANY

General Plant

Depreciable

Account: 396.00 Power Operated Equipment

T-Cut: None

Placement Band: 1962-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Shrinking Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-2022	0.0	22.3	L1.5 *	2.95	22.2	L1.5 *	2.79	21.8	L1 *	2.37
1987-2022	0.0	22.1	L1.5 *	3.01	22.1	L1.5 *	2.80	21.6	L1 *	2.34
1989-2022	0.0	23.0	L1.5 *	2.45	23.0	L1.5 *	2.46	22.7	L1 *	2.32
1991-2022	0.0	23.0	L1.5 *	2.36	23.0	L1.5 *	2.36	22.7	L1.5 *	2.38
1993-2022	0.0	22.9	L1.5 *	2.44	22.8	L1.5 *	2.43	22.6	L1.5 *	2.61
1995-2022	0.0	23.0	L1.5 *	2.66	23.0	L1.5 *	2.67	22.9	L1.5 *	2.86
1997-2022	0.0	22.8	L1.5 *	2.88	22.7	L1.5 *	2.90	22.7	L1.5 *	2.96
1999-2022	0.0	22.3	L1.5 *	3.01	22.2	L1.5 *	3.04	22.2	L1.5 *	3.05
2001-2022	0.0	22.6	L2 *	3.59	22.7	L2 *	3.50	22.9	L2 *	3.25
2003-2022	0.0	22.5	L2 *	4.71	22.8	L2 *	4.34	23.3	L2 *	3.73
2005-2022	0.0	22.5	L2 *	4.64	22.9	L2 *	4.36	23.3	S1 *	4.50
2007-2022	0.0	22.0	L2 *	4.40	22.3	L2 *	4.14	22.7	L2 *	4.25
2009-2022	0.0	22.0	L2 *	6.75	22.8	S1 *	4.89	23.8	S1.5 *	3.74
2011-2022	0.0	21.7	L2 *	10.77	22.7	S1 *	8.27	24.1	S2 *	4.29
2013-2022	0.0	20.1	L2 *	11.35	21.4	S1.5 *	7.98	22.9	S2 *	4.43
2015-2022	0.0	19.2	L2 *	15.90	23.1	S2 *	5.54	23.5	S3 *	4.29
2017-2022	0.0	18.1	L2 *	26.97	23.2	S3 *	10.24	23.3	S3 *	10.14
2019-2022	0.0	17.2	L2 *	37.06	22.6	R4 *	18.45	23.4	R4 *	16.47
2021-2022	0.0	19.7	L2 *	37.37	23.3	R4 *	23.65	26.3	R5 *	16.05

OTTER TAIL POWER COMPANY

General Plant

Depreciable

Account: 396.00 Power Operated Equipment

Schedule D
Page 1 of 1

T-Cut: None

Placement Band: 1962-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Progressing Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1985-1986	75.4	33.2	L0.5	6.66	127.7	SC *	10.70	132.8	SC *	7.63
1985-1988	7.2	13.7	O2	15.14	24.1	O4 *	7.89	24.9	O4 *	7.04
1985-1990	7.3	15.8	O2	18.20	27.1	O4 *	6.55	21.2	O4 *	6.81
1985-1992	10.4	19.0	O2	20.30	37.5	O4 *	9.35	21.1	O4 *	9.84
1985-1994	9.0	19.0	O2	19.36	40.1	O4 *	8.62	16.0	O3 *	8.63
1985-1996	15.3	22.0	O2	18.11	49.2	O4 *	8.15	19.2	O3 *	8.22
1985-1998	21.8	24.9	O2	13.80	61.9	O4 *	6.61	21.1	O2 *	6.27
1985-2000	13.0	22.5	O2	12.61	52.4	O4 *	6.29	20.4	O2 *	5.99
1985-2002	0.0	22.4	O2	10.93	50.2	O4 *	6.73	20.4	O2 *	6.26
1985-2004	13.1	22.0	L0	9.34	44.7	O4 *	5.36	20.8	L0 *	4.87
1985-2006	13.9	22.9	L0	7.58	42.9	O4 *	5.45	22.2	L0 *	4.36
1985-2008	15.6	22.4	O2	6.92	44.6	O4 *	5.46	22.3	L0 *	4.10
1985-2010	11.0	22.2	O2	6.62	39.1	O4 *	6.05	22.4	L0 *	3.79
1985-2012	13.5	23.9	O2	6.19	44.7	O4 *	5.79	24.2	L0 *	3.97
1985-2014	11.9	23.2	O2	5.62	43.8	O4 *	4.49	23.9	O2 *	3.48
1985-2016	0.0	22.7	L0	5.87	23.0	L0 *	5.62	23.0	L0 *	3.00
1985-2018	0.0	22.2	L0.5	4.67	22.4	L0.5	4.27	22.1	L0 *	2.82
1985-2020	0.0	21.9	L1	3.36	21.9	L1 *	3.01	21.4	L0.5 *	2.38
1985-2022	0.0	22.3	L1.5 *	2.95	22.2	L1.5 *	2.79	21.8	L1 *	2.37

OTTER TAIL POWER COMPANY

General Plant

Depreciable

Account: 396.00 Power Operated Equipment

T-Cut: None

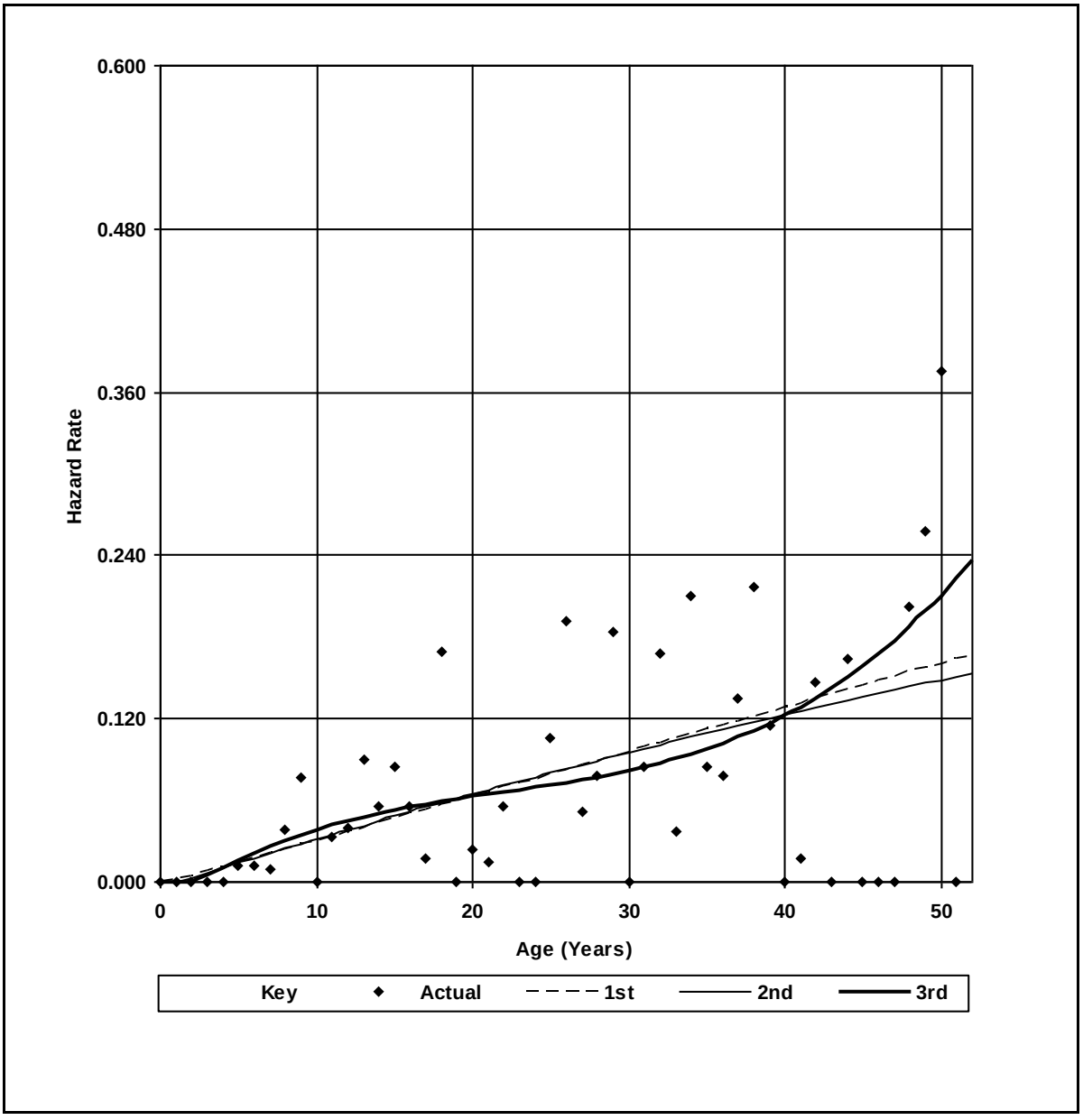
Placement Band: 1962-2022 Observation Band: 1985-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Polynomial Hazard Functions

1st: 22.3-L1.5 2nd: 22.2-L1.5 3rd: 21.8-L1



OTTER TAIL POWER COMPANY

General Plant

Depreciable

Account: 396.00 Power Operated Equipment

T-Cut: None

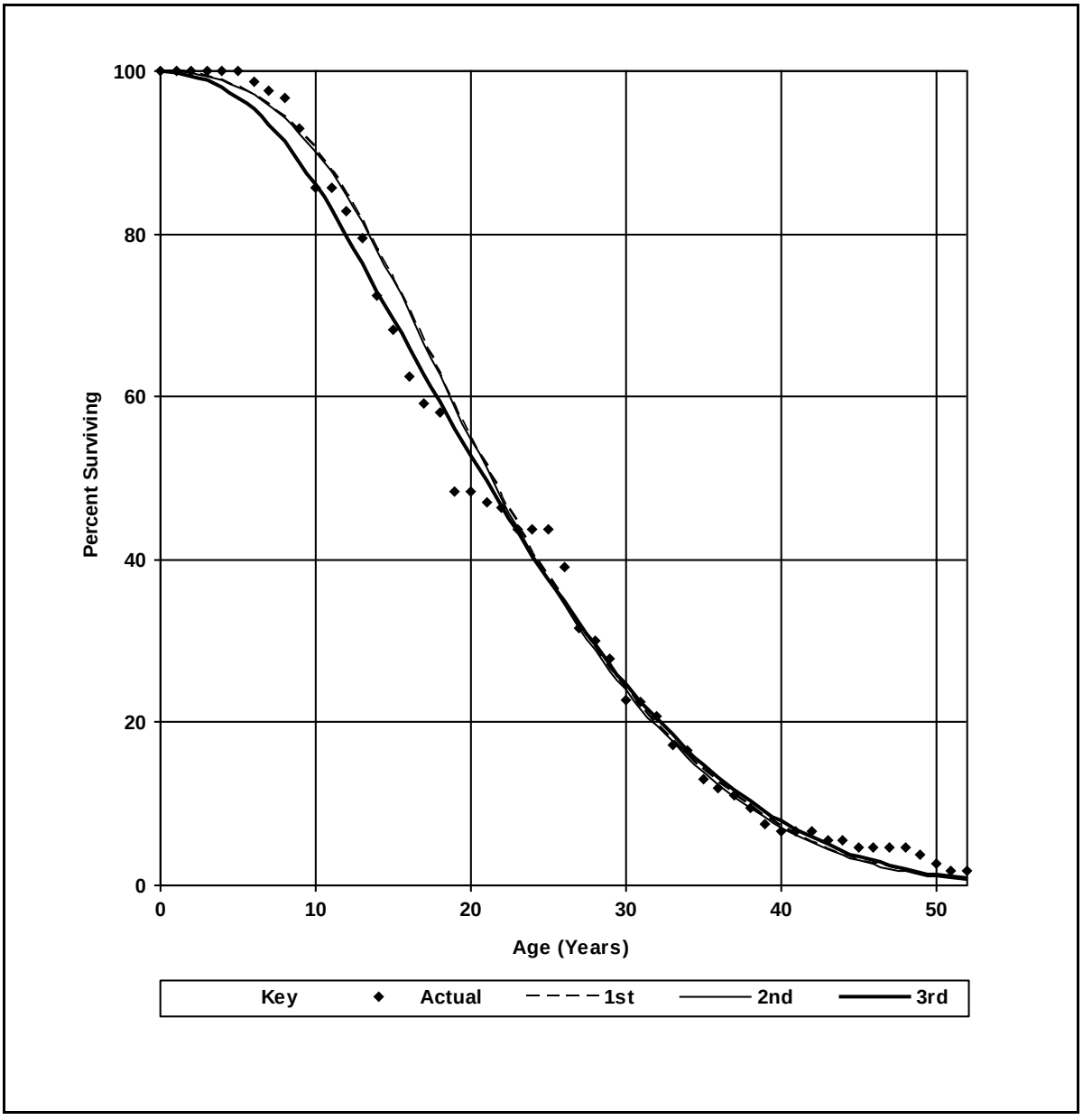
Placement Band: 1962-2022 Observation Band: 1985-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Survivorship Functions

1st: 22.3-L1.5 2nd: 22.2-L1.5 3rd: 21.8-L1



OTTER TAIL POWER COMPANY

General Plant

Depreciable

Account: 396.00 Power Operated Equipment

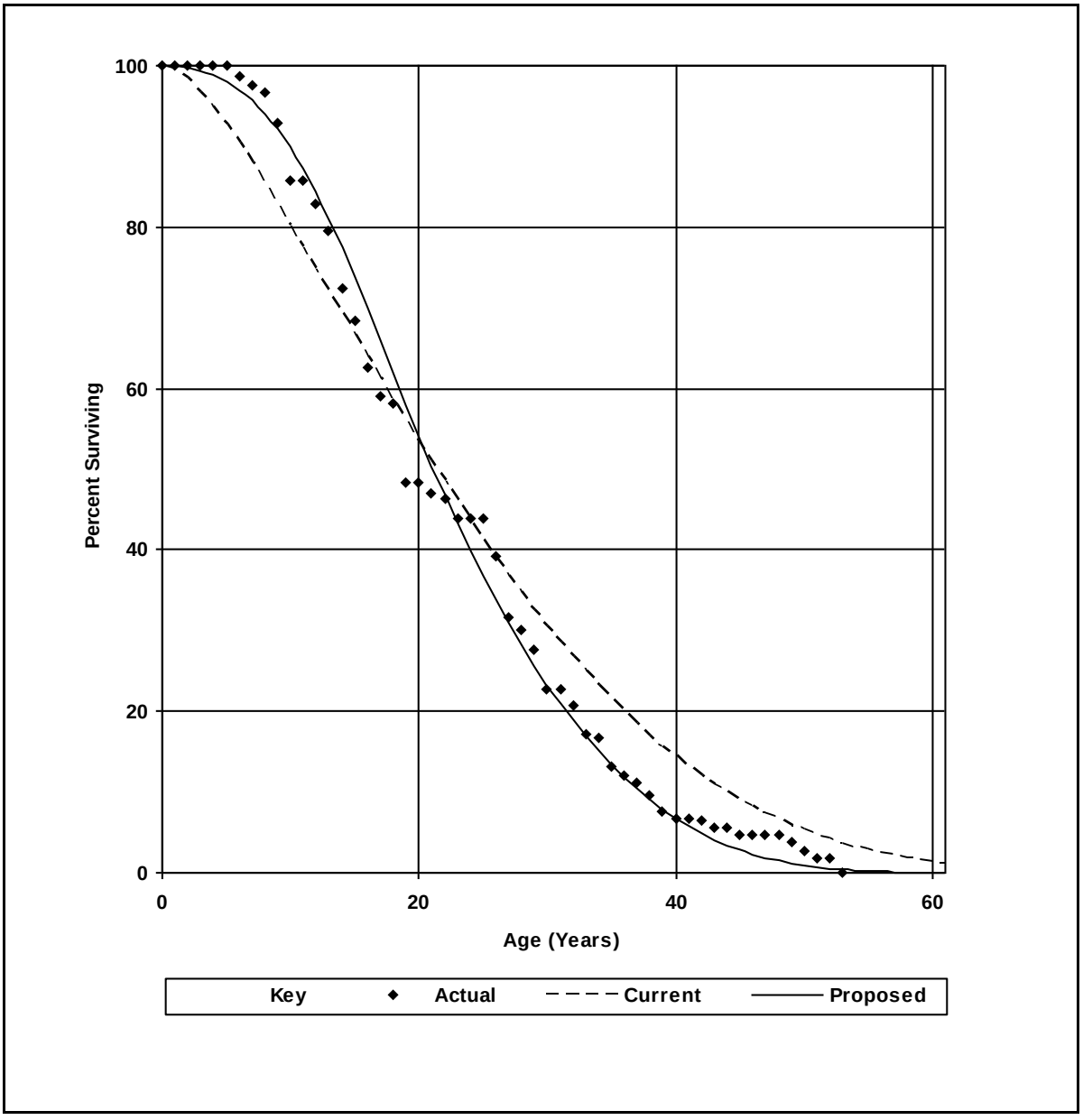
T-Cut: None

Placement Band: 1962-2022

Observation Band: 1985-2022

Projection Life Curves

Current: 23.0-L0 Proposed: 22.0-L1.5



OTTER TAIL POWER COMPANY

Scheduled F
Page 1 of 1

General Plant

Depreciable

Account: 396.00 Power Operated Equipment

Unadjusted Net Salvage History

		Gross Salvage			Cost of Retiring			Net Salvage		
Year	Retirements	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1986	9,528	6,050	63.5			0.0		6,050	63.5	
1987	36,561	18,600	50.9			0.0		18,600	50.9	
1988	40,001	18,600	46.5			0.0		18,600	46.5	
1989	11,571	5,900	51.0			0.0		5,900	51.0	
1990	8,782	4,000	45.5	49.9		0.0	0.0	4,000	45.5	49.9
1991			0.0	48.6		0.0	0.0		0.0	48.6
1992	12,474		0.0	39.1		0.0	0.0		0.0	39.1
1993	12,229	100	0.8	22.2		0.0	0.0	100	0.8	22.2
1994	27,501	10,200	37.1	23.4		0.0	0.0	10,200	37.1	23.4
1995			0.0	19.7		0.0	0.0		0.0	19.7
1996	12,230	235	1.9	16.4		0.0	0.0	235	1.9	16.4
1997	5,575	3,745	67.2	24.8		0.0	0.0	3,745	67.2	24.8
1998		350	0.0	32.1		0.0	0.0	350	0.0	32.1
1999	10,204	2,950	28.9	26.0		0.0	0.0	2,950	28.9	26.0
2000	47,352	5,500	11.6	17.0		0.0	0.0	5,500	11.6	17.0
2001			0.0	19.9		0.0	0.0		0.0	19.9
2002	41,356	4,000	9.7	12.9		0.0	0.0	4,000	9.7	12.9
2003	42,044	2,500	5.9	10.6		0.0	0.0	2,500	5.9	10.6
2004			0.0	9.2		0.0	0.0		0.0	9.2
2005	18,024	350	1.9	6.8		0.0	0.0	350	1.9	6.8
2006			0.0	6.8		0.0	0.0		0.0	6.8
2007			0.0	4.7		0.0	0.0		0.0	4.7
2008	59,735	26,200	43.9	34.1		0.0	0.0	26,200	43.9	34.1
2009	18,937	744	3.9	28.2		0.0	0.0	744	3.9	28.2
2010	32,749	12,000	36.6	35.0		0.0	0.0	12,000	36.6	35.0
2011	4,207	400	9.5	34.0		0.0	0.0	400	9.5	34.0
2012			0.0	34.0		0.0	0.0		0.0	34.0
2013	52,217		0.0	12.2		0.0	0.0		0.0	12.2
2014	12,406	500	4.0	12.7		0.0	0.0	500	4.0	12.7
2015			0.0	1.3		0.0	0.0		0.0	1.3
2016	68,603	2,921	4.3	2.6		0.0	0.0	2,921	4.3	2.6
2017	28,186	3,847	13.6	4.5		0.0	0.0	3,847	13.6	4.5
2018	52,405	3,069	5.9	6.4		0.0	0.0	3,069	5.9	6.4
2019	77,095	9,756	12.7	8.7		0.0	0.0	9,756	12.7	8.7
2020	21,111	3,945	18.7	9.5		0.0	0.0	3,945	18.7	9.5
2021	23,728	7,608	32.1	13.9		0.0	0.0	7,608	32.1	13.9
2022	19,151	3,683	19.2	14.5		0.0	0.0	3,683	19.2	14.5
Total	805,961	157,753	19.6			0.0		157,753	19.6	

OTTER TAIL POWER COMPANY

General Plant

Depreciable

Account: 396.00 Power Operated Equipment

Scheduled F
Page 1 of 1

Adjusted Net Salvage History

		Gross Salvage			Cost of Retiring			Net Salvage		
Year	Retirements	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1986	9,528	6,050	63.5			0.0		6,050	63.5	
1987	36,561	18,600	50.9			0.0		18,600	50.9	
1988	40,001	18,600	46.5			0.0		18,600	46.5	
1989	11,571	5,900	51.0			0.0		5,900	51.0	
1990	8,782	4,000	45.5	49.9		0.0	0.0	4,000	45.5	49.9
1991			0.0	48.6		0.0	0.0		0.0	48.6
1992	12,474		0.0	39.1		0.0	0.0		0.0	39.1
1993	12,229	100	0.8	22.2		0.0	0.0	100	0.8	22.2
1994	27,501	10,200	37.1	23.4		0.0	0.0	10,200	37.1	23.4
1995			0.0	19.7		0.0	0.0		0.0	19.7
1996	12,230	235	1.9	16.4		0.0	0.0	235	1.9	16.4
1997	5,575	3,745	67.2	24.8		0.0	0.0	3,745	67.2	24.8
1998		350	0.0	32.1		0.0	0.0	350	0.0	32.1
1999	10,204	2,950	28.9	26.0		0.0	0.0	2,950	28.9	26.0
2000	47,352	5,500	11.6	17.0		0.0	0.0	5,500	11.6	17.0
2001			0.0	19.9		0.0	0.0		0.0	19.9
2002	41,356	4,000	9.7	12.9		0.0	0.0	4,000	9.7	12.9
2003	42,044	2,500	5.9	10.6		0.0	0.0	2,500	5.9	10.6
2004			0.0	9.2		0.0	0.0		0.0	9.2
2005	18,024	350	1.9	6.8		0.0	0.0	350	1.9	6.8
2006			0.0	6.8		0.0	0.0		0.0	6.8
2007			0.0	4.7		0.0	0.0		0.0	4.7
2008	59,735	26,200	43.9	34.1		0.0	0.0	26,200	43.9	34.1
2009	18,937	744	3.9	28.2		0.0	0.0	744	3.9	28.2
2010	32,749	12,000	36.6	35.0		0.0	0.0	12,000	36.6	35.0
2011	4,207	400	9.5	34.0		0.0	0.0	400	9.5	34.0
2012			0.0	34.0		0.0	0.0		0.0	34.0
2013	52,217		0.0	12.2		0.0	0.0		0.0	12.2
2014	12,406	500	4.0	12.7		0.0	0.0	500	4.0	12.7
2015			0.0	1.3		0.0	0.0		0.0	1.3
2016	68,603	2,921	4.3	2.6		0.0	0.0	2,921	4.3	2.6
2017	28,186	3,847	13.6	4.5		0.0	0.0	3,847	13.6	4.5
2018	52,405	3,069	5.9	6.4		0.0	0.0	3,069	5.9	6.4
2019	77,095	9,756	12.7	8.7		0.0	0.0	9,756	12.7	8.7
2020	21,111	3,945	18.7	9.5		0.0	0.0	3,945	18.7	9.5
2021	23,728	7,608	32.1	13.9		0.0	0.0	7,608	32.1	13.9
2022	19,151	3,683	19.2	14.5		0.0	0.0	3,683	19.2	14.5
Total	805,961	157,753	19.6			0.0		157,753	19.6	

OTTER TAIL POWER COMPANY

General Plant

Depreciable
Account: 397.40 Communication Towers

Dispersion: 50 - R2.5
Procedure: Vintage Group

Generation Arrangement

	December 31, 2022				Net			
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2021	1.5	44,323	50.00	48.59	0.9717	1.0000	43,068	886
2013	9.5	49,654	50.06	41.20	0.8230	1.0000	40,863	992
2012	10.5	137,894	50.08	40.30	0.8047	1.0000	110,966	2,753
2011	11.5	223,112	50.10	39.41	0.7866	1.0000	175,491	4,453
2009	13.5	11,792	50.15	37.64	0.7505	1.0000	8,850	235
2008	14.5	224,582	50.17	36.76	0.7327	1.0000	164,544	4,476
2006	16.5	162,672	50.24	35.03	0.6973	1.0000	113,427	3,238
2005	17.5	16,485	48.18	34.18	0.7094	1.0000	11,694	342
2004	18.5	7,035	50.32	33.33	0.6623	1.0000	4,660	140
2002	20.5	127,967	50.42	31.66	0.6279	1.0000	80,353	2,538
2000	22.5	19,725	50.54	30.03	0.5940	1.0000	11,717	390
1998	24.5	1,312	37.15	28.42	0.7651	1.0000	1,004	35
1996	26.5	11,800	50.86	26.86	0.5281	1.0000	6,231	232
1994	28.5	6,726	51.06	25.33	0.4960	1.0000	3,336	132
1993	29.5	587	51.18	24.58	0.4803	1.0000	282	11
1992	30.5	141,621	48.73	23.84	0.4892	1.0000	69,281	2,906
1991	31.5	104,010	51.43	23.11	0.4493	1.0000	46,736	2,022
1990	32.5	48,201	49.25	22.39	0.4547	1.0000	21,915	979
1989	33.5	137,999	51.73	21.68	0.4192	1.0000	57,849	2,668
1988	34.5	10,218	52.12	20.99	0.4026	1.0000	4,114	196
1987	35.5	2,600	52.07	20.30	0.3899	1.0000	1,014	50
1986	36.5	13,206	52.30	19.63	0.3753	1.0000	4,957	253
1985	37.5	46,509	49.85	18.97	0.3806	1.0000	17,699	933
1983	39.5	116,209	52.92	17.69	0.3343	1.0000	38,845	2,196
1982	40.5	144,690	49.76	17.07	0.3430	1.0000	49,627	2,908
1981	41.5	11,458	51.20	16.46	0.3215	1.0000	3,684	224
1980	42.5	58,214	53.72	15.87	0.2955	1.0000	17,199	1,084
1979	43.5	2,684	54.02	15.29	0.2831	1.0000	760	50
1976	46.5	18,597	55.05	13.66	0.2482	1.0000	4,616	338
1975	47.5	2,348	40.85	13.15	0.3220	1.0000	756	57
1972	50.5	17,817	56.73	11.72	0.2067	1.0000	3,682	314
Total	24.2	$1,922,046	50.54	29.43	0.5823	1.0000	$1,119,220	$38,031

OTTER TAIL POWER COMPANY

General Plant

Depreciable

Account: 397.40 Communication Towers

Schedule B
Page 1 of 1

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1996 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2021	1.5	44,323		44,323	1.0000	1.5000
2013	9.5	49,654		49,654	1.0000	9.5000
2012	10.5	137,894		137,894	1.0000	10.5000
2011	11.5	223,112		223,112	1.0000	11.5000
2009	13.5	11,792		11,792	1.0000	13.5000
2008	14.5	224,582		224,582	1.0000	14.5000
2006	16.5	162,672		162,672	1.0000	16.5000
2005	17.5	41,212		16,485	0.4000	15.4000
2004	18.5	7,035		7,035	1.0000	18.5000
2002	20.5	127,967		127,967	1.0000	20.5000
2000	22.5	19,725		19,725	1.0000	22.5000
1998	24.5	7,312		1,312	0.1794	10.9599
1996	26.5	11,800		11,800	1.0000	26.5000
1994	28.5		6,726	6,726	1.0000	28.5000
1993	29.5		587	587	1.0000	29.5000
1992	30.5		158,996	141,621	0.8907	27.9319
1991	31.5		104,010	104,010	1.0000	31.5000
1990	32.5		57,348	48,201	0.8405	30.1751
1989	33.5		137,999	137,999	1.0000	33.5000
1988	34.5		9,718	10,218	1.0515	34.7315
1987	35.5		2,600	2,600	1.0000	35.5000
1986	36.5		13,089	13,206	1.0089	36.5402
1985	37.5		68,709	46,509	0.6769	34.8830
1984	38.5		5,258		0.0000	22.0000
1983	39.5		116,209	116,209	1.0000	39.5000
1982	40.5		174,286	144,690	0.8302	37.0965
1981	41.5		22,746	11,458	0.5037	39.2667
1980	42.5		58,214	58,214	1.0000	42.5000
1979	43.5		2,684	2,684	1.0000	43.5000
1976	46.5		18,597	18,597	1.0000	46.5000
1975	47.5		33,157	2,348	0.0708	32.9138
1972	50.5		17,817	17,817	1.0000	50.5000
1969	53.5		6,751		0.0000	34.0000
Total	24.2	$1,069,080	$1,015,503	$1,922,046	0.9220	

OTTER TAIL POWER COMPANY

General Plant

Depreciable

Account: 397.40 Communication Towers

Schedule C
Page 1 of 1

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996		789		1,020,214	1,021,003
1997	1,021,003			11,800	1,032,803
1998	1,032,803	1,312			1,034,115
1999	1,034,115		17,375		1,016,740
2000	1,016,740	19,725			1,036,465
2001	1,036,465				1,036,465
2002	1,036,465	127,967	45,988	(1)	1,118,444
2003	1,118,444		8,062		1,110,382
2004	1,110,382	7,035			1,117,417
2005	1,117,417			(1)	1,117,416
2006	1,117,416	162,672	17,917		1,262,171
2007	1,262,171				1,262,171
2008	1,262,171	224,582			1,486,753
2009	1,486,753				1,486,753
2010	1,486,753				1,486,753
2011	1,486,753	222,014	18,091	1	1,690,677
2012	1,690,677	1,098			1,691,775
2013	1,691,775	187,191			1,878,966
2014	1,878,966	357			1,879,323
2015	1,879,323		2,353	11,792	1,888,762
2016	1,888,762				1,888,762
2017	1,888,762				1,888,762
2018	1,888,762		27,525		1,861,238
2019	1,861,238		24,727	41,212	1,877,722
2020	1,877,722				1,877,722
2021	1,877,722				1,877,722
2022	1,877,722	44,323			1,922,046

OTTER TAIL POWER COMPANY

General Plant

Depreciable

Account: 397.40 Communication Towers

Schedule C
Page 1 of 1

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	1	789		1,020,214	1,021,004
1997	1,021,004			11,800	1,032,804
1998	1,032,804	7,312			1,040,116
1999	1,040,116		17,375		1,022,741
2000	1,022,741	19,725			1,042,465
2001	1,042,465				1,042,465
2002	1,042,465	127,967	46,488	499	1,124,444
2003	1,124,444		8,062		1,116,382
2004	1,116,382	7,035			1,123,417
2005	1,123,417			(1)	1,123,417
2006	1,123,417	162,672	17,917	(6,000)	1,262,172
2007	1,262,172				1,262,172
2008	1,262,172	224,582			1,486,754
2009	1,486,754				1,486,754
2010	1,486,754				1,486,754
2011	1,486,754	223,112	18,091		1,691,775
2012	1,691,775	137,894			1,829,669
2013	1,829,669	49,654			1,879,323
2014	1,879,323				1,879,323
2015	1,879,323		2,353	11,792	1,888,762
2016	1,888,762				1,888,762
2017	1,888,762				1,888,762
2018	1,888,762		27,525		1,861,238
2019	1,861,238		24,727	41,212	1,877,722
2020	1,877,722				1,877,722
2021	1,877,722	44,323			1,922,046
2022	1,922,046				1,922,046

OTTER TAIL POWER COMPANY

General Plant

Depreciable

Account: 397.40 Communication Towers

Schedule D
Page 1 of 1

T-Cut: None

Placement Band: 1969-2021

Hazard Function: Proportion Retired

Weighting: Exposures

Rolling Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2000	96.2	180.9	R3*	4.86	65.9	R2.5*	5.67	40.0	R4*	3.55
1997-2001	94.7	178.1	R3*	4.87	52.9	R2*	6.86	41.7	R3*	5.64
1998-2002	58.8	38.9	L1.5*	4.50	28.1	R1.5	10.23	51.3	O4*	14.16
1999-2003	0.0	37.0	L2*	10.18	26.4	R1.5	14.08	27.5	R2.5	11.02
2000-2004	0.0	38.1	L2*	10.49	31.8	R3*	9.75	31.1	R4*	9.02
2001-2005	0.0	40.5	L2*	11.02	33.9	R3*	9.47	32.3	R4*	8.99
2002-2006	36.1	40.1	L2*	15.74	34.2	R2.5	14.47	32.5	R3*	13.98
2003-2007	47.9	68.9	L1.5*	24.05	44.0	R2.5	22.64	36.3	R4*	19.57
2004-2008	80.6	145.0	R0.5	9.62	183.1	R4*	10.00	183.2	R4*	10.02
2005-2009	70.7	146.8	R0.5	17.40	183.4	R4*	17.52	91.5	R4*	17.40
2006-2010	88.1	150.1	R0.5	2.79	183.2	R4*	2.58	74.0	R4*	2.41
2007-2011	54.7	69.0	L2*	10.30	43.6	S3*	7.84	38.8	R4*	7.63
2008-2012	69.8	72.9	L2*	6.74	45.7	S3*	5.08	41.1	S4*	5.35
2009-2013	55.8	77.0	L1.5*	12.01	48.1	S3*	9.29	43.6	S4*	8.16
2010-2014	55.8	80.5	L1.5*	12.92	50.4	S3*	10.61	46.1	S4*	9.93
2011-2015	58.0	80.7	L1.5*	12.38	52.7	S3*	10.72	48.8	S4*	10.55
2012-2016	99.3	175.7	R3*	0.33	190.1	R5*	0.34	196.9	SQ*	0.24
2013-2017	99.4	177.6	R3*	0.37	195.9	SQ*	0.42	197.0	SQ*	0.32
2014-2018	82.1	75.7	L1.5*	3.54	58.2	S2*	2.67	125.3	SC*	2.92
2015-2019	77.2	76.4	L1	4.01	149.2	SC*	3.80	52.4	R2*	3.62
2016-2020	82.5	82.9	L0.5	3.76	156.9	R0.5*	3.60	56.1	R2*	4.56
2017-2021	70.2	87.9	L0.5	5.75	159.9	R1*	5.92	61.5	R2*	5.51
2018-2022	84.6	93.7	L0	5.22	161.2	R1*	4.47	78.9	R1.5*	4.69

OTTER TAIL POWER COMPANY

General Plant

Depreciable

Account: 397.40 Communication Towers

T-Cut: None

Placement Band: 1969-2021

Hazard Function: Proportion Retired

Weighting: Exposures

Shrinking Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2022	81.9	86.4	L1	1.96	121.5	SC *	1.73	134.2	SC *	1.72
1998-2022	81.2	86.6	L1	1.89	130.4	SC *	1.62	85.1	S0	1.66
2000-2022	82.1	83.4	L1	2.09	146.9	SC *	1.62	153.9	SC *	1.56
2002-2022	81.8	82.7	L1	2.21	152.1	SC *	1.63	148.0	SC *	1.66
2004-2022	86.5	98.6	L1	1.56	85.0	S0.5	1.71	68.4	R2.5 *	1.94
2006-2022	85.5	97.2	L1	1.55	91.5	L1.5	1.60	67.8	R2.5 *	1.84
2008-2022	87.1	97.4	L1*	1.73	80.3	S1	1.94	70.8	R2.5 *	2.05
2010-2022	86.6	94.6	L1*	1.92	84.4	S0.5	2.00	72.5	R2 *	2.10
2012-2022	90.0	113.3	S-.5	1.83	174.2	R2 *	1.63	75.1	R2.5 *	1.94
2014-2022	89.6	108.4	L0.5	2.65	173.0	R2 *	2.44	75.6	R2.5 *	2.77
2016-2022	88.5	104.6	L0.5	3.75	169.8	R1.5 *	3.39	72.8	R2.5 *	3.74
2018-2022	84.6	93.7	L0	5.22	161.2	R1 *	4.47	78.9	R1.5 *	4.69
2020-2022	100.0				No Retirements					
2022-2022	100.0				No Retirements					

OTTER TAIL POWER COMPANY

General Plant

Depreciable

Account: 397.40 Communication Towers

Schedule D
Page 1 of 1

T-Cut: None

Placement Band: 1969-2021

Hazard Function: Proportion Retired

Weighting: Exposures

Progressing Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-1997	100.0				No Retirements					
1996-1999	96.2	178.2	R3*	6.00	79.3	R2.5*	6.48	37.3	R4*	3.71
1996-2001	96.3	182.8	R4*	4.05	64.4	R2.5*	4.98	42.4	R4*	3.60
1996-2003	0.0	41.0	L2*	10.78	29.5	R2*	12.93	30.0	R4*	10.85
1996-2005	0.0	49.0	L1.5*	12.24	34.2	R2.5	10.49	32.8	R4*	9.30
1996-2007	56.3	54.0	L1.5*	4.53	38.8	R2	3.48	36.0	R3	3.07
1996-2009	71.4	64.0	L1	2.55	46.7	R2	2.18	41.6	R2.5	2.09
1996-2011	42.8	58.5	L1.5*	10.01	41.6	R2.5	7.38	37.4	R4*	5.54
1996-2013	56.0	66.8	L1.5*	8.32	47.7	R2.5	6.27	41.5	R3*	4.83
1996-2015	61.1	74.4	L1*	8.15	54.8	S1.5	6.93	46.6	R3*	6.10
1996-2017	78.5	84.0	L1	2.31	66.2	S1	2.06	54.3	R2.5*	2.12
1996-2019	78.4	73.3	L1	1.96	61.0	S1	2.54	51.9	R2.5*	3.22
1996-2021	80.4	81.8	L1	1.84	80.9	L1	1.85	65.1	R2	2.01
1996-2022	81.9	86.4	L1	1.96	121.5	SC*	1.73	134.2	SC*	1.72

OTTER TAIL POWER COMPANY

General Plant

Depreciable

Account: 397.40 Communication Towers

T-Cut: None

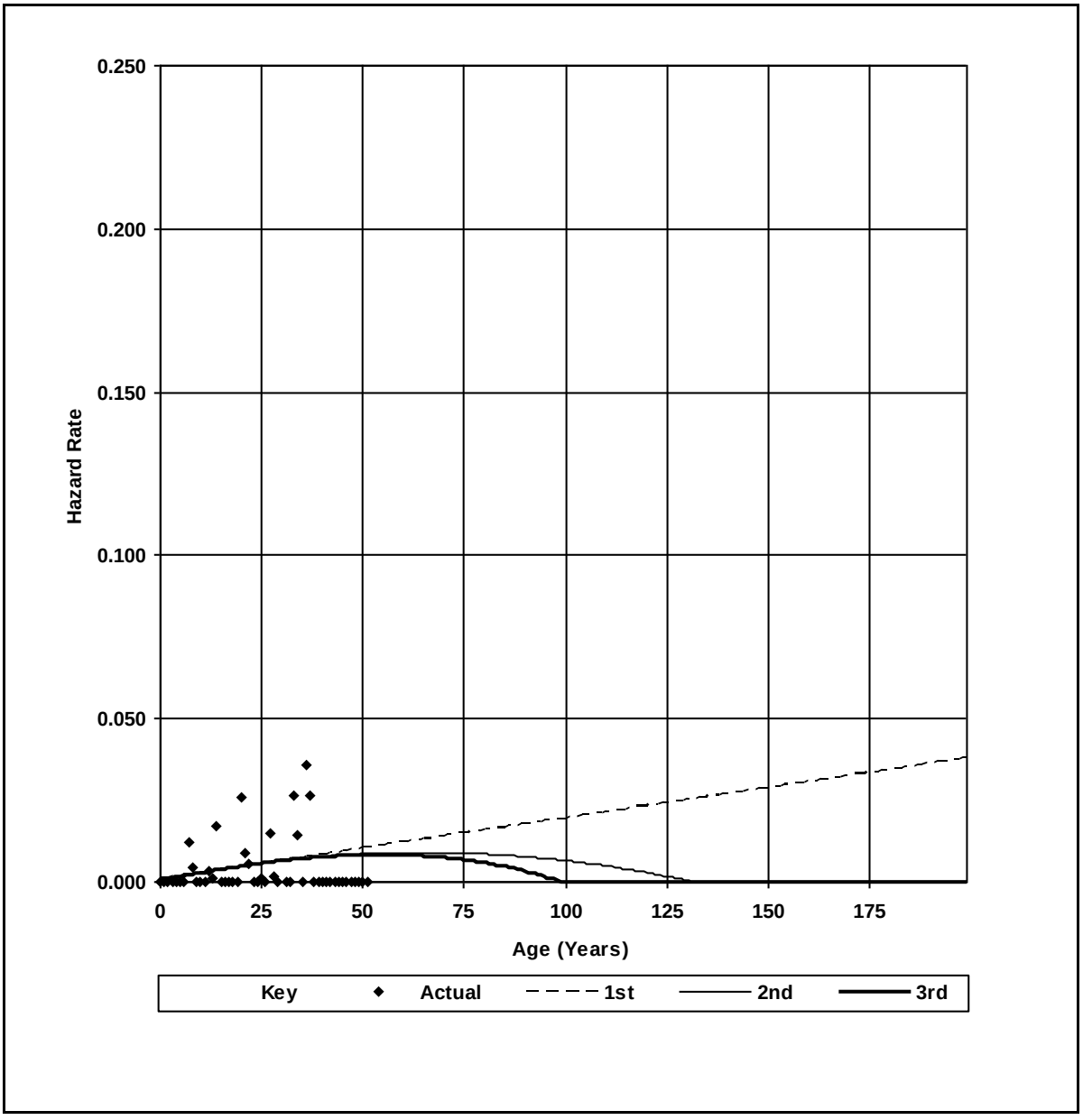
Placement Band: 1969-2021 Observation Band: 1996-2022

Hazard Function: Proportion Retired

Weighting: Exposures

Polynomial Hazard Functions

1st: 86.4-L1 2nd: 121.5-SC 3rd: 134.2-SC



OTTER TAIL POWER COMPANY

General Plant

Depreciable

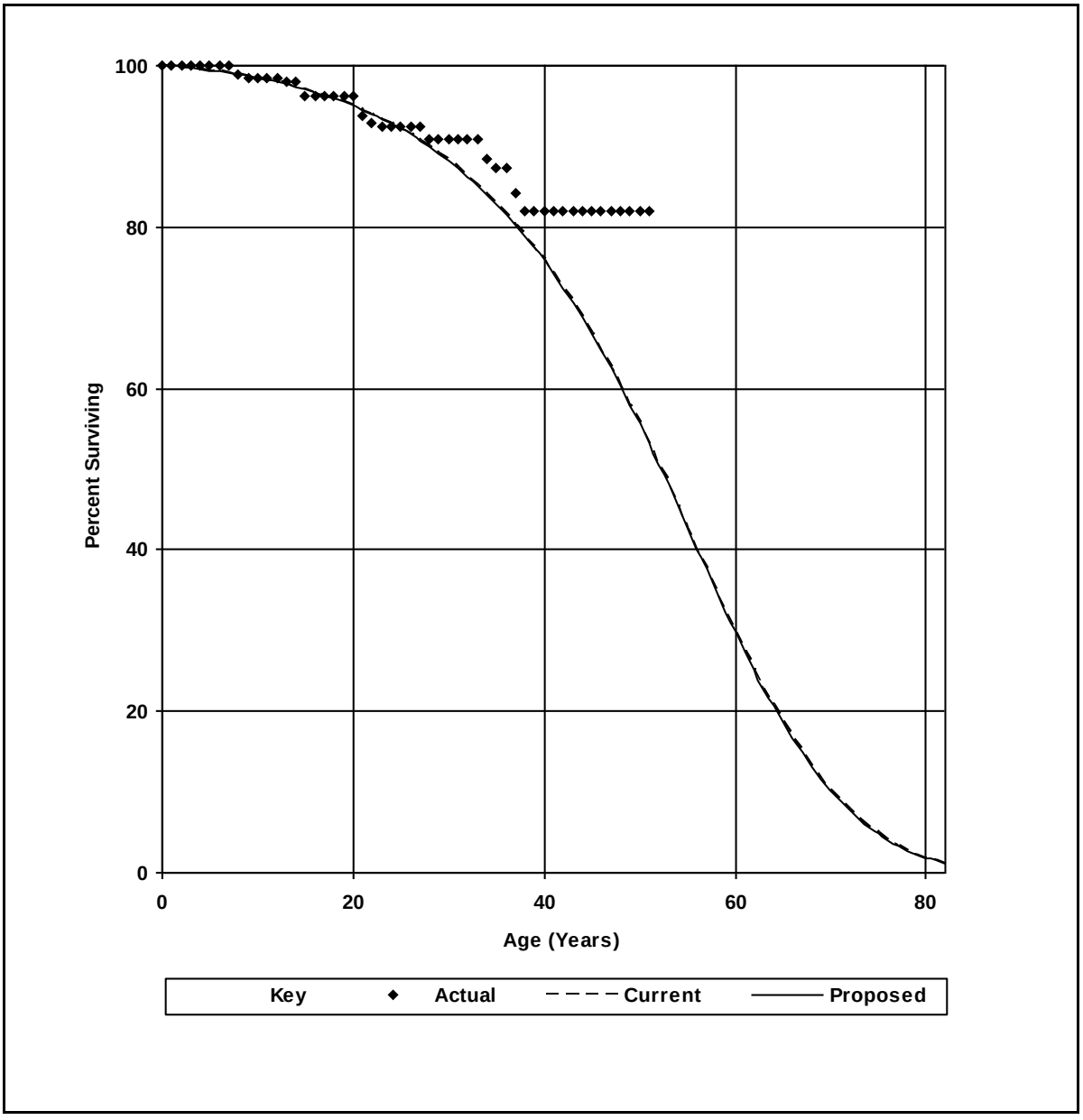
Account: 397.40 Communication Towers

T-Cut: None

Placement Band: 1969-2021

Observation Band: 1996-2022

Projection Life Curves Current: 50.0-R2.5 Proposed: 50.0-R2.5



OTTER TAIL POWER COMPANY

Scheduled F
Page 1 of 1

General Plant

Depreciable

Account: 397.40 Communication Towers

Unadjusted Net Salvage History

		Gross Salvage			Cost of Retiring			Net Salvage		
Year	Retirements	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1999	17,375	14,451	83.2			0.0		14,451	83.2	
2000			0.0			0.0			0.0	
2001			0.0			0.0			0.0	
2002	45,988		0.0			0.0			0.0	
2003	8,062		0.0	20.2		0.0	0.0		0.0	20.2
2004			0.0	0.0		0.0	0.0		0.0	0.0
2005			0.0	0.0		0.0	0.0		0.0	0.0
2006	17,917		0.0	0.0		0.0	0.0		0.0	0.0
2007			0.0	0.0		0.0	0.0		0.0	0.0
2008			0.0	0.0		0.0	0.0		0.0	0.0
2009			0.0	0.0		0.0	0.0		0.0	0.0
2010			0.0	0.0		0.0	0.0		0.0	0.0
2011	18,091		0.0	0.0		0.0	0.0		0.0	0.0
2012			0.0	0.0		0.0	0.0		0.0	0.0
2013			0.0	0.0		0.0	0.0		0.0	0.0
2014			0.0	0.0		0.0	0.0		0.0	0.0
2015	2,353		0.0	0.0		0.0	0.0		0.0	0.0
2016			0.0	0.0		0.0	0.0		0.0	0.0
2017			0.0	0.0		0.0	0.0		0.0	0.0
2018	27,525	7,069	25.7	23.7	2,774	10.1	9.3	4,294	15.6	14.4
2019	24,727	683	2.8	14.2		0.0	5.1	683	2.8	9.1
2020			0.0	14.8		0.0	5.3		0.0	9.5
2021			0.0	14.8		0.0	5.3		0.0	9.5
2022			0.0	14.8		0.0	5.3		0.0	9.5
Total	162,038	22,203	13.7		2,774	1.7		19,428	12.0	

OTTER TAIL POWER COMPANY

Scheduled F
Page 1 of 1

General Plant

Depreciable

Account: 397.40 Communication Towers

Adjusted Net Salvage History

		Gross Salvage			Cost of Retiring			Net Salvage		
Year	Retirements	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1999	17,375	14,451	83.2			0.0		14,451	83.2	
2000			0.0			0.0			0.0	
2001			0.0			0.0			0.0	
2002	46,488		0.0			0.0			0.0	
2003	8,062		0.0	20.1		0.0	0.0		0.0	20.1
2004			0.0	0.0		0.0	0.0		0.0	0.0
2005			0.0	0.0		0.0	0.0		0.0	0.0
2006	17,917		0.0	0.0		0.0	0.0		0.0	0.0
2007			0.0	0.0		0.0	0.0		0.0	0.0
2008			0.0	0.0		0.0	0.0		0.0	0.0
2009			0.0	0.0		0.0	0.0		0.0	0.0
2010			0.0	0.0		0.0	0.0		0.0	0.0
2011	18,091		0.0	0.0		0.0	0.0		0.0	0.0
2012			0.0	0.0		0.0	0.0		0.0	0.0
2013			0.0	0.0		0.0	0.0		0.0	0.0
2014			0.0	0.0		0.0	0.0		0.0	0.0
2015	2,353		0.0	0.0		0.0	0.0		0.0	0.0
2016			0.0	0.0		0.0	0.0		0.0	0.0
2017			0.0	0.0		0.0	0.0		0.0	0.0
2018	27,525	7,069	25.7	23.7	2,774	10.1	9.3	4,294	15.6	14.4
2019	24,727	683	2.8	14.2		0.0	5.1	683	2.8	9.1
2020			0.0	14.8		0.0	5.3		0.0	9.5
2021			0.0	14.8		0.0	5.3		0.0	9.5
2022			0.0	14.8		0.0	5.3		0.0	9.5
Total	162,538	22,203	13.7		2,774	1.7		19,428	12.0	

OTTER TAIL POWER COMPANY

General Plant

Amortizable
Account: 391.00 Office Furniture

Dispersion: 15 - SQ
Procedure: Broad Group

Generation Arrangement

	December 31, 2022							
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2019	3.5	7,343	15.00	11.50	0.7667	1.0000	5,629	490
2018	4.5	25,554	15.00	10.50	0.7000	1.0000	17,888	1,704
2017	5.5	22,912	15.00	9.50	0.6333	1.0000	14,511	1,527
2016	6.5	5,278	15.00	8.50	0.5667	1.0000	2,991	352
2015	7.5	3,496	15.00	7.50	0.5000	1.0000	1,748	233
2014	8.5	37,203	15.00	6.50	0.4333	1.0000	16,121	2,480
2013	9.5	128,159	15.00	5.50	0.3667	1.0000	46,992	8,544
2012	10.5	51,732	15.00	4.50	0.3000	1.0000	15,520	3,449
2011	11.5	39,394	15.00	3.50	0.2333	1.0000	9,192	2,626
2010	12.5	71,396	15.00	2.50	0.1667	1.0000	11,899	4,760
2009	13.5	40,879	15.00	1.50	0.1000	1.0000	4,088	2,725
2008	14.5	163,778	15.00	0.50	0.0333	1.0000	5,459	10,919
Total	11.2	$597,122	15.00	3.82	0.2546	1.0000	$152,038	$39,808

OTTER TAIL POWER COMPANY

General Plant

Amortizable

Account: 391.00 Office Furniture

Schedule B
Page 1 of 2

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2019	3.5	7,343		7,343	1.0000	3.5000
2018	4.5	25,554		25,554	1.0000	4.5000
2017	5.5	22,912		22,912	1.0000	5.5000
2016	6.5	5,278		5,278	1.0000	6.5000
2015	7.5	3,496		3,496	1.0000	7.5000
2014	8.5	37,203		37,203	1.0000	8.5000
2013	9.5	128,159		128,159	1.0000	9.5000
2012	10.5	51,732		51,732	1.0000	10.5000
2011	11.5	39,394		39,394	1.0000	11.5000
2010	12.5	71,396		71,396	1.0000	12.5000
2009	13.5	40,879		40,879	1.0000	13.5000
2008	14.5	163,778		163,778	1.0000	14.5000
2007	15.5	106,831			0.0000	15.0000
2006	16.5	38,045			0.0000	15.0000
2004	18.5	109,335			0.0000	15.0000
2003	19.5	73,624			0.0000	15.0000
2002	20.5	332,105			0.0000	15.0000
2001	21.5	143,166			0.0000	15.0000
2000	22.5	222,627			0.0000	15.0000
1999	23.5	35,000			0.0000	15.0000
1998	24.5	130,428			0.0000	15.0000
1997	25.5	398,806			0.0000	15.0000
1996	26.5	275,287			0.0000	15.0000
1995	27.5	224,490			0.0000	14.9940
1994	28.5	215,159			0.0000	14.3304
1993	29.5	218,369			0.0000	15.0000
1992	30.5	370,658			0.0000	14.9460
1991	31.5	281,558			0.0000	14.2260
1990	32.5	410,483			0.0000	14.9842
1989	33.5	192,534			0.0000	14.4975
1988	34.5	93,068			0.0000	15.0000
1987	35.5	220,373			0.0000	15.2417
1986	36.5	278,958			0.0000	14.8215
1985	37.5	549,583			0.0000	14.2422
1984	38.5		156,300		0.0000	14.8580
1983	39.5		16,342		0.0000	15.2487
1982	40.5		11,846		0.0000	14.5624
1981	41.5		25,042		0.0000	16.7517

OTTER TAIL POWER COMPANY

General Plant

Amortizable

Account: 391.00 Office Furniture

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1980	42.5		54,626		0.0000	17.5283
1979	43.5		39,130		0.0000	18.9927
1978	44.5		36,285		0.0000	18.7942
1977	45.5		12,772		0.0000	21.2650
1976	46.5		16,292		0.0000	21.8176
1975	47.5		21,327		0.0000	21.8399
1974	48.5		12,746		0.0000	21.9961
1973	49.5		8,439		0.0000	21.4663
1972	50.5		12,376		0.0000	22.0277
1971	51.5		16,925		0.0000	22.2623
1970	52.5		12,958		0.0000	21.9590
1969	53.5		25,065		0.0000	21.6041
1968	54.5		29,620		0.0000	22.1213
1967	55.5		10,749		0.0000	22.6753
1966	56.5		15,789		0.0000	22.5049
1965	57.5		8,081		0.0000	23.9188
1964	58.5		9,060		0.0000	24.7444
1963	59.5		6,966		0.0000	26.0996
1962	60.5		4,469		0.0000	26.9547
1961	61.5		2,704		0.0000	27.9416
1960	62.5		10,261		0.0000	29.2676
1959	63.5		8,563		0.0000	29.8211
1958	64.5		4,538		0.0000	30.6781
1957	65.5		4,169		0.0000	31.5390
1956	66.5		93,078		0.0000	33.0588
Total	11.2	$5,517,607	$686,517	$597,122	0.0962	

OTTER TAIL POWER COMPANY

General Plant

Amortizable

Account: 391.00 Office Furniture

Schedule C
Page 1 of 1

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	1,052,669	76,351	12,563	103,769	1,220,226
1986	1,220,226	280,148	15,751		1,484,623
1987	1,484,623	213,249	18,419		1,679,453
1988	1,679,453	93,068	19,821	2,395	1,755,095
1989	1,755,095	192,533	149,111		1,798,517
1990	1,798,517	410,483	8,776		2,200,224
1991	2,200,224	281,558	22,899		2,458,883
1992	2,458,883	370,658	18,134		2,811,407
1993	2,811,407	179,446	10,953		2,979,900
1994	2,979,900	131,639	47,477		3,064,062
1995	3,064,062	173,549	10,087	4,398	3,231,922
1996	3,231,922	206,467	6,787		3,431,602
1997	3,431,602	394,723	11,537	252,131	4,066,919
1998	4,066,919	150,536	19,830		4,197,625
1999	4,197,625	35,000	736,746		3,495,879
2000	3,495,879	234,756	195,279		3,535,356
2001	3,535,356	143,166	272,295	(18,420)	3,387,806
2002	3,387,806	332,105	236,195	2	3,483,718
2003	3,483,718	73,624	73,259		3,484,083
2004	3,484,083	110,931	173,604		3,421,410
2005	3,421,410		409,895	1	3,011,516
2006	3,011,516	38,045	250,554		2,799,007
2007	2,799,007	61,885	370,658		2,490,233
2008	2,490,233	102,235	218,369		2,374,099
2009	2,374,099		205,554		2,168,544
2010	2,168,544	147,368	224,299		2,091,614
2011	2,091,614	67,319	275,287	(1)	1,883,645
2012	1,883,645	4,076	398,806		1,488,916
2013	1,488,916	105,543	130,428	(21,704)	1,442,327
2014	1,442,327	112,462	35,000		1,519,789
2015	1,519,789	3,496	222,627	14,952	1,315,610
2016	1,315,610	4,873	143,166		1,177,317
2017	1,177,317	21,809	332,105		867,022
2018	867,022	22,912	73,624		816,310
2019	816,310	10,554	109,335	(21,809)	695,720
2020	695,720	7,343			703,063
2021	703,063	101,669	38,045		766,687
2022	766,687	(102,128)	109,729	42,292	597,122

OTTER TAIL POWER COMPANY

General Plant

Amortizable

Account: 391.00 Office Furniture

Schedule C
Page 1 of 1

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	1,052,451	76,569	12,563	103,769	1,220,226
1986	1,220,226	278,298	15,751		1,482,773
1987	1,482,773	215,099	18,419		1,679,453
1988	1,679,453	93,068	19,821	2,395	1,755,095
1989	1,755,095	192,533	149,111		1,798,517
1990	1,798,517	433,683	8,776		2,223,424
1991	2,223,424	258,358	22,899		2,458,883
1992	2,458,883	370,658	18,134		2,811,407
1993	2,811,407	179,446	10,953		2,979,900
1994	2,979,900	131,639	47,477		3,064,062
1995	3,064,062	173,549	10,087	4,398	3,231,922
1996	3,231,922	206,467	6,787		3,431,602
1997	3,431,602	394,723	11,537	252,131	4,066,919
1998	4,066,919	150,536	19,830		4,197,625
1999	4,197,625	35,000	736,746		3,495,879
2000	3,495,879	234,756	195,279		3,535,356
2001	3,535,356	143,166	272,295	(18,420)	3,387,806
2002	3,387,806	332,105	236,195	2	3,483,718
2003	3,483,718	73,624	73,259		3,484,083
2004	3,484,083	110,931	173,604		3,421,410
2005	3,421,410		409,895		3,011,515
2006	3,011,515	38,045	250,554		2,799,006
2007	2,799,006	106,831	370,658		2,535,179
2008	2,535,179	163,778	218,369		2,480,587
2009	2,480,587	40,879	205,554		2,315,911
2010	2,315,911	71,396	224,299		2,163,008
2011	2,163,008		275,287		1,887,721
2012	1,887,721	51,732	398,806		1,540,648
2013	1,540,648	128,159	130,428	(21,704)	1,516,674
2014	1,516,674	22,251	35,000		1,503,925
2015	1,503,925	3,496	222,627	14,952	1,299,747
2016	1,299,747	27,087	143,166		1,183,668
2017	1,183,668	22,912	332,105		874,475
2018	874,475	25,554	73,624		826,405
2019	826,405	7,343	109,335	(21,809)	702,604
2020	702,604				702,604
2021	702,604		38,045		664,559
2022	664,559		109,729	42,292	597,122

OTTER TAIL POWER COMPANY

General Plant

Amortizable
Account: 391.10 Office Equipment

Dispersion: 10 - SQ
Procedure: Broad Group

Generation Arrangement

Vintage	Age (December 31, 2022)	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2020	2.5	54,224	10.00	7.50	0.7500	1.0000	40,668	5,422
2019	3.5	3,315	10.00	6.50	0.6500	1.0000	2,155	332
2018	4.5	51,027	10.00	5.50	0.5500	1.0000	28,065	5,103
2017	5.5	26,699	10.00	4.50	0.4500	1.0000	12,015	2,670
2016	6.5	23,048	10.00	3.50	0.3500	1.0000	8,067	2,305
2015	7.5	2,275	10.00	2.50	0.2500	1.0000	569	228
2013	9.5	73,302	10.00	0.50	0.0500	1.0000	3,665	7,330
Total	5.9	$233,890	10.00	4.07	0.4070	1.0000	$95,203	$23,389

OTTER TAIL POWER COMPANY

General Plant

Amortizable

Account: 391.10 Office Equipment

Schedule B
Page 1 of 2

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2020	2.5	54,224		54,224	1.0000	2.5000
2019	3.5	3,315		3,315	1.0000	3.5000
2018	4.5	51,027		51,027	1.0000	4.5000
2017	5.5	26,699		26,699	1.0000	5.5000
2016	6.5	23,048		23,048	1.0000	6.5000
2015	7.5	2,275		2,275	1.0000	7.5000
2013	9.5	73,302		73,302	1.0000	9.5000
2012	10.5	118,584			0.0000	10.0000
2010	12.5	60,948			0.0000	10.6621
2009	13.5	41,357			0.0000	10.5791
2008	14.5	143,779			0.0000	10.0000
2007	15.5	332,288			0.0000	10.0000
2006	16.5	1,102			0.0000	10.0000
2005	17.5	22,843			0.0000	10.0000
2004	18.5	245,147			0.0000	10.0000
2003	19.5	10,686			0.0000	10.0000
2002	20.5	37,784			0.0000	10.0000
2001	21.5	100,078			0.0000	10.0000
2000	22.5	115,483			0.0000	10.0000
1999	23.5	95,319			0.0000	10.0000
1998	24.5	41,673			0.0000	10.0000
1997	25.5	35,713			0.0000	10.0000
1996	26.5	51,445			0.0000	10.0000
1995	27.5	87,928			0.0000	9.9721
1994	28.5	83,940			0.0000	10.0000
1993	29.5	34,775			0.0000	10.0000
1992	30.5	137,090			0.0000	10.0000
1991	31.5	70,393			0.0000	10.0000
1990	32.5	94,751			0.0000	10.0000
1989	33.5	61,980			0.0000	10.0000
1988	34.5	18,863			0.0000	11.0000
1987	35.5	53,172			0.0000	12.0000
1986	36.5	41,220			0.0000	12.7698
1985	37.5	85,981			0.0000	12.8698
1984	38.5		99,732		0.0000	13.4560
1983	39.5		47,210		0.0000	15.7488
1982	40.5		79,874		0.0000	15.0391
1981	41.5		59,477		0.0000	15.2455

OTTER TAIL POWER COMPANY

General Plant

Amortizable

Account: 391.10 Office Equipment

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1980	42.5		66,679		0.0000	17.1961
1979	43.5		41,952		0.0000	15.1302
1978	44.5		72,407		0.0000	15.3985
1977	45.5		65,560		0.0000	18.5020
1976	46.5		12,362		0.0000	17.7338
1975	47.5		20,212		0.0000	16.8971
1974	48.5		14,555		0.0000	18.6622
1973	49.5		13,615		0.0000	20.1031
1972	50.5		5,998		0.0000	21.3758
1971	51.5		2,343		0.0000	23.7371
1970	52.5		5,036		0.0000	20.2025
1969	53.5		12,574		0.0000	21.2225
1968	54.5		6,600		0.0000	22.7642
1967	55.5		8,896		0.0000	22.0435
1966	56.5		8,480		0.0000	23.1547
1965	57.5		2,465		0.0000	23.4742
1964	58.5		2,133		0.0000	27.3655
1963	59.5		1,357		0.0000	24.6676
1962	60.5		2,675		0.0000	26.6479
1961	61.5		2,018		0.0000	27.8370
1960	62.5		945		0.0000	28.4698
1959	63.5		1,581		0.0000	30.7677
1958	64.5		2,744		0.0000	30.3942
1957	65.5		954		0.0000	29.8312
1956	66.5		9,766		0.0000	31.9301
1948	74.5		135		0.0000	38.0000
Total	5.9	$2,458,213	$670,335	$233,890	0.0748	

OTTER TAIL POWER COMPANY

General Plant

Amortizable

Account: 391.10 Office Equipment

Schedule C
Page 1 of 1

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	670,148	86,432	34,639	(451)	721,490
1986	721,490	41,220	22,929		739,781
1987	739,781	53,172	48,175		744,778
1988	744,778	18,863	13,159		750,482
1989	750,482	61,980	38,222		774,240
1990	774,240	93,405	6,951		860,694
1991	860,694	70,393	5,153		925,934
1992	925,934	137,090	9,039	1,346	1,055,331
1993	1,055,331	37,558	3,243		1,089,646
1994	1,089,646	83,991	43,975		1,129,662
1995	1,129,662	205,112	10,292		1,324,482
1996	1,324,482	48,449	61,139		1,311,792
1997	1,311,792	4,874	46,052	(114,701)	1,155,913
1998	1,155,913	22,941	28,241		1,150,613
1999	1,150,613	102,112	560,341		692,384
2000	692,384	244,799	94,751		842,432
2001	842,432	100,078	70,393	(88,674)	783,444
2002	783,444	37,784	137,090	1	684,140
2003	684,140	10,686	36,000		658,826
2004	658,826	245,147	83,940		820,033
2005	820,033	6,626	86,703	(2)	739,954
2006	739,954	17,319	51,445		705,828
2007	705,828	312,491	35,713		982,606
2008	982,606	59,655	41,673		1,000,587
2009	1,000,587	143,066	95,319		1,048,335
2010	1,048,335	10,228	115,483		943,080
2011	943,080	92,063	100,078	1	935,065
2012	935,065	113,358	37,784	5,490	1,016,129
2013	1,016,129		10,686		1,005,443
2014	1,005,443	68,502	245,147		828,799
2015	828,799	2,275	22,843		808,231
2016	808,231		1,102		807,128
2017	807,128	26,699	332,288		501,540
2018	501,540	51,027	143,779		408,787
2019	408,787	6,315	17,406	21,533	419,229
2020	419,229		44,548		374,681
2021	374,681	131,976	40,351		466,306
2022	466,306	(74,438)	118,584	(39,394)	233,890

OTTER TAIL POWER COMPANY

General Plant

Amortizable

Account: 391.10 Office Equipment

Schedule C
Page 1 of 1

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	670,148	86,432	34,639	(451)	721,490
1986	721,490	41,220	22,929		739,781
1987	739,781	53,172	48,175		744,778
1988	744,778	18,863	13,159		750,482
1989	750,482	61,980	38,222		774,240
1990	774,240	93,405	6,951		860,694
1991	860,694	70,393	5,153		925,934
1992	925,934	137,090	9,039	1,346	1,055,331
1993	1,055,331	37,558	3,243		1,089,646
1994	1,089,646	83,991	43,975		1,129,661
1995	1,129,661	205,112	10,292		1,324,482
1996	1,324,482	48,449	61,139		1,311,791
1997	1,311,791	4,874	46,052	(114,701)	1,155,912
1998	1,155,912	22,941	28,241		1,150,612
1999	1,150,612	102,112	560,341		692,383
2000	692,383	244,799	94,751		842,431
2001	842,431	100,078	70,393	(88,674)	783,443
2002	783,443	37,784	137,090	1	684,139
2003	684,139	10,686	36,000		658,824
2004	658,824	245,147	83,940		820,031
2005	820,031	22,843	86,703		756,171
2006	756,171	1,102	51,445		705,829
2007	705,829	332,288	35,713		1,002,404
2008	1,002,404	143,779	41,673		1,104,510
2009	1,104,510	41,357	95,319		1,050,548
2010	1,050,548	60,948	115,483		996,013
2011	996,013	39,394	100,078		935,329
2012	935,329	113,095	37,784	5,490	1,016,129
2013	1,016,129	68,502	10,686		1,073,946
2014	1,073,946		245,147		828,799
2015	828,799	2,275	22,843		808,231
2016	808,231		1,102		807,128
2017	807,128	26,699	332,288		501,540
2018	501,540	51,027	143,779		408,787
2019	408,787	9,630	17,406	21,533	422,544
2020	422,544	54,224	44,548		432,220
2021	432,220		40,351		391,869
2022	391,869		118,584	(39,394)	233,890

OTTER TAIL POWER COMPANY

General Plant

Amortizable
Account: 391.20 Duplicating Equipment

Dispersion: 10 - SQ
Procedure: Broad Group

Generation Arrangement

	December 31, 2022							
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2022	0.5	37,752	10.00	9.50	0.9500	1.0000	35,864	3,775
2021	1.5	59,601	10.00	8.50	0.8500	1.0000	50,661	5,960
2020	2.5	117,951	10.00	7.50	0.7500	1.0000	88,463	11,795
2019	3.5	6,315	10.00	6.50	0.6500	1.0000	4,105	631
2018	4.5	76,975	10.00	5.50	0.5500	1.0000	42,336	7,697
2017	5.5	8,009	10.00	4.50	0.4500	1.0000	3,604	801
2016	6.5	19,727	10.00	3.50	0.3500	1.0000	6,904	1,973
2014	8.5	32,207	10.00	1.50	0.1500	1.0000	4,831	3,221
2013	9.5	53,041	10.00	0.50	0.0500	1.0000	2,652	5,304
2012	10.5	5,401	10.00			1.0000		
Total	4.3	$416,979	10.00	5.82	0.5742	1.0000	$239,421	$41,158

OTTER TAIL POWER COMPANY

General Plant

Amortizable

Account: 391.20 Duplicating Equipment

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2022	0.5	37,752		37,752	1.0000	0.5000
2021	1.5	59,601		59,601	1.0000	1.5000
2020	2.5	117,951		117,951	1.0000	2.5000
2019	3.5	6,315		6,315	1.0000	3.5000
2018	4.5	76,975		76,975	1.0000	4.5000
2017	5.5	8,009		8,009	1.0000	5.5000
2016	6.5	19,727		19,727	1.0000	6.5000
2014	8.5	32,207		32,207	1.0000	8.5000
2013	9.5	53,041		53,041	1.0000	9.5000
2012	10.5	5,401		5,401	1.0000	10.5000
2011	11.5	38,162			0.0000	10.0000
2010	12.5	30,003			0.0000	10.0000
2009	13.5	21,089			0.0000	10.0000
2008	14.5	60,931			0.0000	10.5485
2007	15.5	41,587			0.0000	10.0000
2006	16.5	22,173			0.0000	10.0000
2005	17.5	128,748			0.0000	11.0000
2004	18.5	333,615			0.0000	10.0000
2003	19.5	5,533			0.0000	10.0000
2002	20.5	19,052			0.0000	9.0781
2001	21.5	375,778			0.0000	9.5165
2000	22.5	182,516			0.0000	9.7573
1999	23.5	6,794			0.0000	10.0000
1998	24.5	4,208			0.0000	10.0000
1997	25.5	1,619			0.0000	10.0000
1996	26.5	81,457			0.0000	10.0000
1994	28.5	43,824			0.0000	10.0000
1993	29.5	4,830			0.0000	10.0000
1992	30.5	347,319			0.0000	10.0000
1988	34.5	6,722			0.0000	11.0000
1986	36.5	52,212			0.0000	13.0000
1985	37.5	23,098			0.0000	14.0000
1984	38.5		86,806		0.0000	15.0000
1983	39.5		88,388		0.0000	16.0000
1982	40.5		21,989		0.0000	17.0000
1979	43.5		15,536		0.0000	13.2213
1978	44.5		7,612		0.0000	19.0000
1974	48.5		15,166		0.0000	20.0000

OTTER TAIL POWER COMPANY

General Plant

Amortizable

Account: 391.20 Duplicating Equipment

Schedule B
Page 2 of 2

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1971	51.5		16,198		0.0000	15.1961
1968	54.5		391		0.0000	23.0000
1967	55.5		4,676		0.0000	23.0000
1965	57.5		103		0.0000	20.0000
1964	58.5		5,138		0.0000	25.0000
1963	59.5		3,127		0.0000	26.0000
1962	60.5		452		0.0000	27.0000
1958	64.5		27		0.0000	31.0000
1956	66.5		2,564		0.0000	32.5472
Total	4.3	$2,248,249	$268,172	$416,979	0.1657	

OTTER TAIL POWER COMPANY

General Plant

Amortizable

Account: 391.20 Duplicating Equipment

Schedule C
Page 1 of 1

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	268,173	23,098	7,009		284,262
1986	284,262	52,212	16,188		320,286
1987	320,286				320,286
1988	320,286	6,722			327,008
1989	327,008		10,921		316,087
1990	316,087		4,676		311,411
1991	311,411		391		311,020
1992	311,020	347,319			658,339
1993	658,339	2,047			660,386
1994	660,386	43,773	15,563		688,596
1995	688,596				688,596
1996	688,596	60,807			749,403
1997	749,403	30,839	7,612		772,630
1998	772,630	22,940	8,630		786,940
1999	786,940		279,215		507,725
2000	507,725	30,883			538,608
2001	538,608	375,778		133,957	1,048,342
2002	1,048,342	19,051	590,877	1	476,517
2003	476,517	5,533	(238,728)		720,778
2004	720,778	366,216	43,824		1,043,170
2005	1,043,170			3	1,043,173
2006	1,043,173	150,921	81,457		1,112,637
2007	1,112,637	41,587	1,619		1,152,605
2008	1,152,605	11,857	4,208		1,160,255
2009	1,160,255	70,163	6,794	(32,601)	1,191,023
2010	1,191,023	21,988	182,517		1,030,494
2011	1,030,494	46,178	375,778	(2)	700,892
2012	700,892	5,401	19,051		687,242
2013	687,242		5,533		681,709
2014	681,709	53,041	333,615		401,136
2015	401,136	32,207			433,343
2016	433,343	5,274	150,921		287,696
2017	287,696	22,462	41,587		268,571
2018	268,571	62,500	27,513		303,558
2019	303,558	14,475	54,507	6,315	269,841
2020	269,841		30,003		239,837
2021	239,837		38,162		201,675
2022	201,675	215,304			416,979

OTTER TAIL POWER COMPANY

General Plant

Amortizable

Account: 391.20 Duplicating Equipment

Schedule C
Page 1 of 1

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	268,173	23,098	7,009		284,262
1986	284,262	52,212	16,188		320,286
1987	320,286				320,286
1988	320,286	6,722			327,008
1989	327,008		10,921		316,087
1990	316,087		4,676		311,411
1991	311,411		391		311,020
1992	311,020	347,319			658,339
1993	658,339	2,047			660,386
1994	660,386	43,773	15,563		688,596
1995	688,596				688,596
1996	688,596	60,807			749,404
1997	749,404	30,839	7,612		772,631
1998	772,631	22,940	8,630		786,941
1999	786,941		279,215		507,726
2000	507,726	30,883			538,608
2001	538,608	375,778		133,957	1,048,343
2002	1,048,343	19,052	590,877	1	476,519
2003	476,519	5,533	(238,728)		720,779
2004	720,779	366,216	43,824		1,043,171
2005	1,043,171	128,748			1,171,919
2006	1,171,919	22,173	81,457		1,112,635
2007	1,112,635	41,587	1,619		1,152,603
2008	1,152,603	60,931	4,208		1,209,327
2009	1,209,327	21,089	6,794	(32,601)	1,191,021
2010	1,191,021	30,003	182,517		1,038,508
2011	1,038,508	38,162	375,778		700,892
2012	700,892	5,401	19,051		687,242
2013	687,242	53,041	5,533		734,750
2014	734,750	32,207	333,615		433,343
2015	433,343				433,343
2016	433,343	19,727	150,921		302,149
2017	302,149	8,009	41,587		268,571
2018	268,571	76,975	27,513		318,033
2019	318,033		54,507	6,315	269,841
2020	269,841	117,951	30,003		357,789
2021	357,789	59,601	38,162		379,227
2022	379,227	37,752			416,979

OTTER TAIL POWER COMPANY

General Plant

Amortizable
Account: 391.50 Computer Systems

Dispersion: 5 - SQ
Procedure: Broad Group

Schedule A
Page 1 of 1

Generation Arrangement

	December 31, 2022							
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2022	0.5	358,241	5.00	4.50	0.9000	1.0000	322,417	71,648
2021	1.5	486,788	5.00	3.50	0.7000	1.0000	340,751	97,358
2020	2.5	925,988	5.00	2.50	0.5000	1.0000	462,994	185,198
2019	3.5	445,334	5.00	1.50	0.3000	1.0000	133,600	89,067
2018	4.5	1,196,526	5.00	0.50	0.1000	1.0000	119,653	239,305
Total	3.0	$3,412,877	5.00	2.02	0.4042	1.0000	$1,379,415	$682,575

OTTER TAIL POWER COMPANY

General Plant

Amortizable

Account: 391.50 Computer Systems

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1992 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2022	0.5	358,241		358,241	1.0000	0.5000
2021	1.5	486,788		486,788	1.0000	1.5000
2020	2.5	925,988		925,988	1.0000	2.5000
2019	3.5	445,334		445,334	1.0000	3.5000
2018	4.5	1,196,526		1,196,526	1.0000	4.5000
2017	5.5	585,525			0.0000	5.0000
2016	6.5	1,313,130			0.0000	6.0000
2015	7.5	276,948			0.0000	6.4190
2014	8.5	253,258			0.0000	6.0000
2013	9.5	918,693			0.0000	5.0000
2012	10.5	522,601			0.0000	6.0000
2011	11.5	390,062			0.0000	5.7158
2010	12.5	2,097,847			0.0000	6.0000
2009	13.5	144,171			0.0000	6.3233
2008	14.5	343,020			0.0000	5.0000
2007	15.5	584,775			0.0000	5.0000
2006	16.5	447,120			0.0000	5.0000
2005	17.5	17,217			0.0000	5.0000
2004	18.5	323,421			0.0000	5.0000
2003	19.5	21,578			0.0000	5.0000
2002	20.5	590,838			0.0000	5.0000
2001	21.5	668,455			0.0000	5.0000
2000	22.5	202,607			0.0000	5.0000
1999	23.5	192,941			0.0000	5.0000
1998	24.5	360,613			0.0000	5.0000
1997	25.5	183,518			0.0000	5.0000
1996	26.5	188,708			0.0000	5.0000
1995	27.5	40,430			0.0000	5.0000
1994	28.5	218,266			0.0000	4.2880
1993	29.5	78,042			0.0000	6.0000
1992	30.5	500,800			0.0000	6.4790
1991	31.5		834,844		0.0000	7.0747
1990	32.5		238,715		0.0000	8.9243
1989	33.5		12,588		0.0000	10.0000
1988	34.5		684,852		0.0000	10.7503
1987	35.5		513,305		0.0000	10.9608
1986	36.5		369,901		0.0000	11.2409
1985	37.5		657,331		0.0000	12.5245

OTTER TAIL POWER COMPANY

General Plant

Amortizable

Account: 391.50 Computer Systems

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1992 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1984	38.5		62,344		0.0000	14.9651
1983	39.5		153,225		0.0000	11.8561
1982	40.5		244,721		0.0000	15.3922
1981	41.5		44,457		0.0000	12.4424
1980	42.5		236,084		0.0000	19.0000
Total	3.0	$14,877,459	$4,052,366	$3,412,877	0.1803	

OTTER TAIL POWER COMPANY

General Plant

Amortizable

Account: 391.50 Computer Systems

Schedule C
Page 1 of 1

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1992		83,784		3,303,091	3,386,875
1993	3,386,875	76,693	212,580		3,250,988
1994	3,250,988	193,893		1,192,015	4,636,896
1995	4,636,896	40,430	544		4,676,782
1996	4,676,782	188,708	290,106		4,575,384
1997	4,575,384	183,518	415,891		4,343,011
1998	4,343,011	360,613	1,829,767		2,873,857
1999	2,873,857	192,941	2,100,585		966,213
2000	966,213	202,607	40,430		1,128,390
2001	1,128,390	668,455	188,708		1,608,137
2002	1,608,137	590,838	183,518	(4)	2,015,454
2003	2,015,454	21,578	360,613		1,676,419
2004	1,676,419	323,421	192,941		1,806,899
2005	1,806,899	17,217	202,607		1,621,509
2006	1,621,509	240,465	668,455		1,193,519
2007	1,193,519	891,468	590,838		1,494,150
2008	1,494,150	54,761	21,578		1,527,333
2009	1,527,333	216,694	323,421		1,420,605
2010	1,420,605	1,063,987	17,217	(45,109)	2,422,266
2011	2,422,266	1,299,847	447,120		3,274,994
2012	3,274,994	522,378	584,775		3,212,597
2013	3,212,597	559,849	343,020		3,429,426
2014	3,429,426	864,525	48,783		4,245,167
2015	4,245,167	591,899			4,837,066
2016	4,837,066	144,339	2,304,110		2,677,295
2017	2,677,295	1,386,726	279,187		3,784,834
2018	3,784,834	1,173,290	1,441,294		3,516,830
2019	3,516,830	168,493			3,685,323
2020	3,685,323	354,854	333,711		3,706,467
2021	3,706,467	1,246,893			4,953,359
2022	4,953,359	337,667	2,095,149	217,000	3,412,877

OTTER TAIL POWER COMPANY

General Plant

Amortizable

Account: 391.50 Computer Systems

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1992		83,784		3,303,091	3,386,875
1993	3,386,875	76,693	212,580		3,250,988
1994	3,250,988	193,893		1,192,015	4,636,896
1995	4,636,896	40,430	544		4,676,782
1996	4,676,782	188,708	290,106		4,575,384
1997	4,575,384	183,518	415,891		4,343,011
1998	4,343,011	360,613	1,829,767		2,873,857
1999	2,873,857	192,941	2,100,585		966,213
2000	966,213	202,607	40,430		1,128,391
2001	1,128,391	668,455	188,708		1,608,138
2002	1,608,138	590,838	183,518	(4)	2,015,454
2003	2,015,454	21,578	360,613		1,676,419
2004	1,676,419	323,421	192,941		1,806,899
2005	1,806,899	17,217	202,607		1,621,509
2006	1,621,509	447,120	668,455		1,400,174
2007	1,400,174	684,813	590,838		1,494,150
2008	1,494,150	271,455	21,578		1,744,027
2009	1,744,027	160,807	323,421		1,581,412
2010	1,581,412	2,097,847	17,217	(45,109)	3,616,934
2011	3,616,934	390,062	447,120		3,559,875
2012	3,559,875	522,601	584,775		3,497,701
2013	3,497,701	918,693	343,020		4,073,374
2014	4,073,374	253,258	48,783		4,277,849
2015	4,277,849	276,948			4,554,796
2016	4,554,796	1,313,130	2,304,110		3,563,816
2017	3,563,816	585,525	279,187		3,870,154
2018	3,870,154	1,196,526	1,441,294		3,625,386
2019	3,625,386	297,304			3,922,690
2020	3,922,690	857,018	333,711		4,445,997
2021	4,445,997	486,788			4,932,785
2022	4,932,785	358,241	2,095,149	217,000	3,412,877

OTTER TAIL POWER COMPANY

General Plant

Amortizable
Account: 391.60 Computer Related Equipment

Dispersion: 5 - SQ
Procedure: Broad Group

Generation Arrangement

	December 31, 2022							
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2022	0.5	272,297	5.00	4.50	0.9000	1.0000	245,067	54,459
2021	1.5	501,665	5.00	3.50	0.7000	1.0000	351,165	100,333
2020	2.5	272,041	5.00	2.50	0.5000	1.0000	136,020	54,408
2019	3.5	251,727	5.00	1.50	0.3000	1.0000	75,518	50,345
2018	4.5	1,057,204	5.00	0.50	0.1000	1.0000	105,720	211,441
2017	5.5	195,648	5.00			1.0000		
2016	6.5	185,513	5.00			1.0000		
2015	7.5	185,659	5.00			1.0000		
2014	8.5	76,332	5.00			1.0000		
Total	3.8	$2,998,086	5.00	1.94	0.3047	1.0000	$913,492	$470,987

OTTER TAIL POWER COMPANY

General Plant

Amortizable

Account: 391.60 Computer Related Equipment

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1992 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2022	0.5	272,297		272,297	1.0000	0.5000
2021	1.5	501,665		501,665	1.0000	1.5000
2020	2.5	272,041		272,041	1.0000	2.5000
2019	3.5	251,727		251,727	1.0000	3.5000
2018	4.5	1,057,204		1,057,204	1.0000	4.5000
2017	5.5	195,648		195,648	1.0000	5.5000
2016	6.5	185,513		185,513	1.0000	6.5000
2015	7.5	185,659		185,659	1.0000	7.5000
2014	8.5	76,332		76,332	1.0000	8.5000
2013	9.5	497,374			0.0000	5.7869
2012	10.5	185,325			0.0000	5.0000
2011	11.5	372,187			0.0000	5.0000
2010	12.5	652,486			0.0000	6.0000
2009	13.5	118,274			0.0000	7.0000
2008	14.5	260,921			0.0000	5.0000
2007	15.5	754,597			0.0000	5.0000
2006	16.5	5,737			0.0000	5.0000
2005	17.5	337,197			0.0000	5.0000
2004	18.5	756,456			0.0000	5.0000
2003	19.5	76,113			0.0000	5.0000
2002	20.5	205,716			0.0000	5.0000
2001	21.5	621,687			0.0000	5.0000
2000	22.5	695,561			0.0000	5.0000
1999	23.5	227,496			0.0000	5.0000
1998	24.5	192,671			0.0000	5.0000
1997	25.5	209,859			0.0000	5.0000
1996	26.5	931,724			0.0000	5.0000
1995	27.5	773,819			0.0000	5.0000
1994	28.5	647,240			0.0000	5.0000
1993	29.5	560,072			0.0000	6.0000
1992	30.5	196,118			0.0000	6.0000
1991	31.5		248,862		0.0000	6.0000
1990	32.5		259,567		0.0000	6.0000
1989	33.5		183,749		0.0000	6.0000
1988	34.5		93,269		0.0000	6.0000
1987	35.5		139,952		0.0000	7.0000
1986	36.5		205,399		0.0000	8.0000
1985	37.5		210,507		0.0000	9.0000

OTTER TAIL POWER COMPANY

General Plant

Amortizable

Account: 391.60 Computer Related Equipment

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1992 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1984	38.5		151,179		0.0000	10.0000
1983	39.5		55,867		0.0000	11.6837
1982	40.5		51,880		0.0000	11.6528
1981	41.5		19,289		0.0000	15.8658
Total	3.8	$12,276,718	$1,619,520	$2,998,086	0.2157	

OTTER TAIL POWER COMPANY

Schedule C
Page 1 of 1

General Plant

Amortizable

Account: 391.60 Computer Related Equipment

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1992		613,134		2,368,799	2,981,933
1993	2,981,933	561,421	93,286		3,450,068
1994	3,450,068	676,554	800,306	(1,192,015)	2,134,301
1995	2,134,301	780,029	183,749		2,730,581
1996	2,730,581	961,217	259,567		3,432,231
1997	3,432,231	209,859	248,862	(23,972)	3,369,256
1998	3,369,256	192,671	196,118		3,365,809
1999	3,365,809	227,496	1,241,063	(1)	2,352,241
2000	2,352,241	705,751	773,819		2,284,173
2001	2,284,173	621,687	931,724	(26,862)	1,947,274
2002	1,947,274	205,716	209,859	1	1,943,131
2003	1,943,131	76,113	192,671		1,826,573
2004	1,826,573	756,456	227,496		2,355,533
2005	2,355,533	337,197	695,561		1,997,169
2006	1,997,169	5,737	621,687		1,381,219
2007	1,381,219	553,364	205,716		1,728,867
2008	1,728,867	183,530	76,113		1,836,284
2009	1,836,284	288,097	756,456		1,367,925
2010	1,367,925	385,985	337,197	45,109	1,461,822
2011	1,461,822	306,245	5,737		1,762,330
2012	1,762,330	372,187	754,597		1,379,920
2013	1,379,920	291,319	260,921		1,410,318
2014	1,410,318	391,380			1,801,698
2015	1,801,698	261,991		23,948	2,087,637
2016	2,087,637		1,142,947		944,691
2017	944,691	193,092	185,325		952,458
2018	952,458	188,069	105,994		1,034,533
2019	1,034,533	249,630	391,380		892,783
2020	892,783	1,183,006			2,075,789
2021	2,075,789	785,705			2,861,494
2022	2,861,494	353,592		(217,000)	2,998,086

OTTER TAIL POWER COMPANY

General Plant

Amortizable

Account: 391.60 Computer Related Equipment

Schedule C
Page 1 of 1

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1992		613,134		2,368,799	2,981,933
1993	2,981,933	561,421	93,286		3,450,068
1994	3,450,068	676,554	800,306	(1,192,015)	2,134,301
1995	2,134,301	780,029	183,749		2,730,581
1996	2,730,581	961,217	259,567		3,432,231
1997	3,432,231	209,859	248,862	(23,972)	3,369,256
1998	3,369,256	192,671	196,118		3,365,809
1999	3,365,809	227,496	1,241,063	(1)	2,352,242
2000	2,352,242	705,750	773,819		2,284,173
2001	2,284,173	621,687	931,724	(26,862)	1,947,274
2002	1,947,274	205,716	209,859	1	1,943,131
2003	1,943,131	76,113	192,671		1,826,573
2004	1,826,573	756,456	227,496		2,355,533
2005	2,355,533	337,197	695,561		1,997,169
2006	1,997,169	5,737	621,687		1,381,219
2007	1,381,219	654,559	205,716		1,830,062
2008	1,830,062	332,486	76,113		2,086,435
2009	2,086,435	77,690	756,456		1,407,669
2010	1,407,669	652,486	337,197	45,109	1,768,067
2011	1,768,067	372,187	5,737		2,134,517
2012	2,134,517	185,325	754,597		1,565,245
2013	1,565,245	497,374	260,921		1,801,698
2014	1,801,698	76,332			1,878,031
2015	1,878,031	185,659		23,948	2,087,637
2016	2,087,637	185,513	1,142,947		1,130,204
2017	1,130,204	195,648	185,325		1,140,527
2018	1,140,527	1,057,204	105,994		2,091,737
2019	2,091,737	399,758	391,380		2,100,114
2020	2,100,114	341,011			2,441,125
2021	2,441,125	501,665			2,942,790
2022	2,942,790	272,297		(217,000)	2,998,086

OTTER TAIL POWER COMPANY

General Plant

Amortizable

Account: 394.00 Tools, Shop and Garage Equipment

Dispersion: 15 - SQ

Procedure: Broad Group

Generation Arrangement

	December 31, 2022							
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2022	0.5	57,276	15.00	14.50	0.9667	1.0000	55,367	3,818
2021	1.5	613,405	15.00	13.50	0.9000	1.0000	552,064	40,894
2020	2.5	463,016	15.00	12.50	0.8333	1.0000	385,847	30,868
2019	3.5	472,713	15.00	11.50	0.7667	1.0000	362,413	31,514
2018	4.5	192,989	15.00	10.50	0.7000	1.0000	135,093	12,866
2017	5.5	139,444	15.00	9.50	0.6333	1.0000	88,315	9,296
2016	6.5	298,329	15.00	8.50	0.5667	1.0000	169,053	19,889
2015	7.5	344,554	15.00	7.50	0.5000	1.0000	172,277	22,970
2014	8.5	174,316	15.00	6.50	0.4333	1.0000	75,537	11,621
2013	9.5	458,214	15.00	5.50	0.3667	1.0000	168,012	30,548
2012	10.5	358,411	15.00	4.50	0.3000	1.0000	107,523	23,894
2011	11.5	337,689	15.00	3.50	0.2333	1.0000	78,794	22,513
2010	12.5	427,453	15.00	2.50	0.1667	1.0000	71,242	28,497
2009	13.5	180,107	15.00	1.50	0.1000	1.0000	18,011	12,007
2008	14.5	278,448	15.00	0.50	0.0333	1.0000	9,282	18,563
2007	15.5	451,439	15.00			1.0000		
2006	16.5	204,660	15.00			1.0000		
Total	8.4	$5,452,464	15.00	7.66	0.4491	1.0000	$2,448,829	$319,758

OTTER TAIL POWER COMPANY

Schedule B
Page 1 of 2

General Plant

Amortizable

Account: 394.00 Tools, Shop and Garage Equipment

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2022	0.5	57,276		57,276	1.0000	0.5000
2021	1.5	613,405		613,405	1.0000	1.5000
2020	2.5	463,016		463,016	1.0000	2.5000
2019	3.5	472,713		472,713	1.0000	3.5000
2018	4.5	192,989		192,989	1.0000	4.5000
2017	5.5	139,444		139,444	1.0000	5.5000
2016	6.5	298,329		298,329	1.0000	6.5000
2015	7.5	344,554		344,554	1.0000	7.5000
2014	8.5	174,316		174,316	1.0000	8.5000
2013	9.5	458,214		458,214	1.0000	9.5000
2012	10.5	358,411		358,411	1.0000	10.5000
2011	11.5	337,689		337,689	1.0000	11.5000
2010	12.5	427,453		427,453	1.0000	12.5000
2009	13.5	180,107		180,107	1.0000	13.5000
2008	14.5	278,448		278,448	1.0000	14.5000
2007	15.5	451,439		451,439	1.0000	15.5000
2006	16.5	204,660		204,660	1.0000	16.5000
2005	17.5	71,685			0.0000	15.0000
2004	18.5	143,232			0.0000	15.0708
2003	19.5	160,814			0.0000	15.0000
2002	20.5	83,964			0.0000	16.0000
2001	21.5	172,226			0.0000	15.0000
2000	22.5	190,325			0.0000	15.0000
1999	23.5	77,831			0.0000	14.8035
1998	24.5	127,946			0.0000	15.0000
1997	25.5	170,650			0.0000	15.0000
1996	26.5	285,629			0.0000	15.0000
1995	27.5	266,908			0.0000	15.0000
1994	28.5	215,293			0.0000	15.0000
1993	29.5	241,272			0.0000	14.7422
1992	30.5	173,329			0.0000	15.0000
1991	31.5	121,645			0.0000	15.0000
1990	32.5	138,216			0.0000	14.9456
1989	33.5	122,909			0.0000	14.6867
1988	34.5	109,128			0.0000	14.8613
1987	35.5	87,118			0.0000	14.9221
1986	36.5	160,664			0.0000	14.9270
1985	37.5	146,457			0.0000	13.9226

OTTER TAIL POWER COMPANY

General Plant

Amortizable

Account: 394.00 Tools, Shop and Garage Equipment

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1984	38.5		88,919		0.0000	14.6944
1983	39.5		94,901		0.0000	15.1386
1982	40.5		70,406		0.0000	14.3395
1981	41.5		51,769		0.0000	17.5226
1980	42.5		73,842		0.0000	18.4956
1979	43.5		57,620		0.0000	19.2833
1978	44.5		21,219		0.0000	20.3440
1977	45.5		33,083		0.0000	21.7134
1976	46.5		47,184		0.0000	22.5349
1975	47.5		52,972		0.0000	23.1252
1974	48.5		26,040		0.0000	24.7245
1973	49.5		24,325		0.0000	25.0402
1972	50.5		14,911		0.0000	24.9747
1971	51.5		14,893		0.0000	27.8671
1970	52.5		29,560		0.0000	27.7020
1969	53.5		18,024		0.0000	28.6429
1968	54.5		12,349		0.0000	30.8202
1967	55.5		16,549		0.0000	29.6438
1966	56.5		10,739		0.0000	30.7434
1965	57.5		5,769		0.0000	29.6563
1964	58.5		5,899		0.0000	29.4014
1963	59.5		5,605		0.0000	29.4370
1962	60.5		6,193		0.0000	29.6767
1961	61.5		1,242		0.0000	30.5362
1960	62.5		2,845		0.0000	32.0000
1959	63.5		1,210		0.0000	31.2760
1958	64.5		13,892		0.0000	31.7527
1957	65.5		180		0.0000	32.0000
1956	66.5		407		0.0000	33.0000
1955	67.5		486		0.0000	33.6214
1954	68.5		86		0.0000	35.0000
1951	71.5		106		0.0000	48.0000
1950	72.5		547		0.0000	36.5868
1947	75.5		202		0.0000	42.0000
Total	8.4	$8,719,706	$803,973	$5,452,464	0.5725	

OTTER TAIL POWER COMPANY

Schedule C
Page 1 of 1

General Plant

Amortizable

Account: 394.00 Tools, Shop and Garage Equipment

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	828,335	1,049,732	624	89	1,877,532
1986	1,877,532	202,100	9,311	(5,906)	2,064,415
1987	2,064,415	88,882	46,003	(962,897)	1,144,397
1988	1,144,397	108,900	14,416	(823)	1,238,058
1989	1,238,058	121,291	5,379	(2,875)	1,351,095
1990	1,351,095	138,216	12,747	78	1,476,642
1991	1,476,642	120,540	991		1,596,191
1992	1,596,191	173,329	2,845		1,766,675
1993	1,766,675	241,271	939		2,007,007
1994	2,007,007	206,482	10,332		2,203,157
1995	2,203,157	305,238	4,615		2,503,780
1996	2,503,780	285,629	4,861		2,784,548
1997	2,784,548	170,650	10,453	2,820	2,947,565
1998	2,947,565	107,838	29,581		3,025,822
1999	3,025,822	82,038	677,920		2,429,940
2000	2,429,940	190,325	134,135		2,486,131
2001	2,486,131	204,066	159,708		2,530,489
2002	2,530,489	84,873	86,583	1	2,528,779
2003	2,528,779	160,814	108,019		2,581,574
2004	2,581,574	141,636	116,453		2,606,757
2005	2,606,757	85,541	137,142	1	2,555,157
2006	2,555,157	204,660	123,557		2,636,260
2007	2,636,260	451,788	173,329		2,914,719
2008	2,914,719	308,887	235,053	(29,519)	2,959,034
2009	2,959,034	162,515	215,293		2,906,256
2010	2,906,256	403,058	266,908	(32,749)	3,009,657
2011	3,009,657	445,152	285,629	(4,207)	3,164,974
2012	3,164,974	262,229	170,650		3,256,553
2013	3,256,553	446,798	127,946	21,704	3,597,109
2014	3,597,109	285,002	75,919		3,806,191
2015	3,806,191	336,075	190,325	(23,948)	3,927,992
2016	3,927,992	241,148	172,226		3,996,914
2017	3,996,914	213,938			4,210,851
2018	4,210,851	82,824	244,778		4,048,897
2019	4,048,897	212,511	133,098	(34,394)	4,093,917
2020	4,093,917	199,331	81,820	(63,696)	4,147,732
2021	4,147,732	588,845			4,736,577
2022	4,736,577	715,887			5,452,464

OTTER TAIL POWER COMPANY

General Plant

Amortizable

Account: 394.00 Tools, Shop and Garage Equipment

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	807,343	1,041,023	624	89	1,847,831
1986	1,847,831	231,086	9,311	(5,906)	2,063,700
1987	2,063,700	88,882	46,402	(961,270)	1,144,910
1988	1,144,910	109,615	15,644	(823)	1,238,058
1989	1,238,058	121,291	5,379	(2,875)	1,351,095
1990	1,351,095	138,216	12,747	78	1,476,642
1991	1,476,642	120,540	991		1,596,191
1992	1,596,191	173,329	2,845		1,766,675
1993	1,766,675	241,271	939		2,007,007
1994	2,007,007	215,293	10,332		2,211,968
1995	2,211,968	296,427	4,615		2,503,780
1996	2,503,780	285,629	4,861		2,784,548
1997	2,784,548	170,650	10,453	2,820	2,947,565
1998	2,947,565	107,838	29,581		3,025,822
1999	3,025,822	82,038	677,920		2,429,941
2000	2,429,941	190,325	134,135		2,486,131
2001	2,486,131	204,066	159,708		2,530,489
2002	2,530,489	84,873	86,583	1	2,528,780
2003	2,528,780	160,814	108,019		2,581,574
2004	2,581,574	141,636	116,453		2,606,758
2005	2,606,758	85,541	137,142		2,555,157
2006	2,555,157	204,660	123,557		2,636,260
2007	2,636,260	451,439	173,329		2,914,371
2008	2,914,371	201,858	235,053	(29,519)	2,851,657
2009	2,851,657	280,646	215,293		2,917,010
2010	2,917,010	491,149	266,908	(32,749)	3,108,502
2011	3,108,502	337,689	285,629	(4,207)	3,156,356
2012	3,156,356	358,411	170,650		3,344,117
2013	3,344,117	458,214	127,946	21,704	3,696,089
2014	3,696,089	186,098	75,919		3,806,268
2015	3,806,268	344,554	190,325	(23,948)	3,936,549
2016	3,936,549	299,568	172,226		4,063,891
2017	4,063,891	146,960			4,210,851
2018	4,210,851	192,989	244,778		4,159,062
2019	4,159,062	472,713	133,098	(34,394)	4,464,284
2020	4,464,284	463,016	81,820	(63,696)	4,781,784
2021	4,781,784	613,405			5,395,188
2022	5,395,188	57,276			5,452,464

OTTER TAIL POWER COMPANY

Schedule A
Page 1 of 1

General Plant

Amortizable
Account: 394.20 Automated Meter Reading Equipment

Dispersion: 15 - SQ
Procedure: Broad Group

Generation Arrangement

	December 31, 2022							
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2021	1.5	40,760	15.00	13.50	0.9000	1.0000	36,684	2,717
2020	2.5	33,819	15.00	12.50	0.8333	1.0000	28,183	2,255
2018	4.5	299,279	15.00	10.50	0.7000	1.0000	209,495	19,952
2015	7.5	13,934	15.00	7.50	0.5000	1.0000	6,967	929
2014	8.5	14,193	15.00	6.50	0.4333	1.0000	6,150	946
Total	4.3	$401,984	15.00	10.73	0.7151	1.0000	$287,479	$26,799

OTTER TAIL POWER COMPANY

General Plant

Amortizable

Account: 394.20 Automated Meter Reading Equipment

Schedule B
Page 1 of 1

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1987 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2021	1.5	40,760		40,760	1.0000	1.5000
2020	2.5	33,819		33,819	1.0000	2.5000
2018	4.5	299,279		299,279	1.0000	4.5000
2015	7.5	13,934		13,934	1.0000	7.5000
2014	8.5	14,193		14,193	1.0000	8.5000
2007	15.5	589,444			0.0000	15.0000
1997	25.5	1,910			0.0000	15.0000
1996	26.5	502,143			0.0000	15.0000
1986	36.5		82,655		0.0000	15.0000
1985	37.5		893,071		0.0000	15.0000
1982	40.5		75		0.0000	15.0000
Total	4.3	$1,495,481	$975,801	$401,984	0.1627	

OTTER TAIL POWER COMPANY

Schedule C
Page 1 of 1

General Plant

Amortizable

Account: 394.20 Automated Meter Reading Equipment

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1987				975,801	975,801
1988	975,801				975,801
1989	975,801				975,801
1990	975,801				975,801
1991	975,801				975,801
1992	975,801				975,801
1993	975,801				975,801
1994	975,801				975,801
1995	975,801				975,801
1996	975,801	502,143			1,477,944
1997	1,477,944	1,910	75		1,479,779
1998	1,479,779				1,479,779
1999	1,479,779				1,479,779
2000	1,479,779		893,071		586,708
2001	586,708		82,655		504,053
2002	504,053			(1)	504,053
2003	504,053				504,053
2004	504,053				504,053
2005	504,053				504,053
2006	504,053				504,053
2007	504,053	589,444			1,093,497
2008	1,093,497				1,093,497
2009	1,093,497				1,093,497
2010	1,093,497				1,093,497
2011	1,093,497		502,143		591,354
2012	591,354		1,910		589,444
2013	589,444				589,444
2014	589,444	14,193			603,637
2015	603,637	13,934			617,570
2016	617,570				617,570
2017	617,570				617,570
2018	617,570	274,511			892,082
2019	892,082	24,768			916,850
2020	916,850	33,819			950,669
2021	950,669	40,760			991,428
2022	991,428		589,444		401,984

OTTER TAIL POWER COMPANY

Schedule C
Page 1 of 1

General Plant

Amortizable

Account: 394.20 Automated Meter Reading Equipment

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1987				975,801	975,801
1988	975,801				975,801
1989	975,801				975,801
1990	975,801				975,801
1991	975,801				975,801
1992	975,801				975,801
1993	975,801				975,801
1994	975,801				975,801
1995	975,801				975,801
1996	975,801	502,143			1,477,944
1997	1,477,944	1,910	75		1,479,779
1998	1,479,779				1,479,779
1999	1,479,779				1,479,779
2000	1,479,779		893,071		586,708
2001	586,708		82,655		504,053
2002	504,053			(1)	504,053
2003	504,053				504,053
2004	504,053				504,053
2005	504,053				504,053
2006	504,053				504,053
2007	504,053	589,444			1,093,497
2008	1,093,497				1,093,497
2009	1,093,497				1,093,497
2010	1,093,497				1,093,497
2011	1,093,497		502,143		591,354
2012	591,354		1,910		589,444
2013	589,444				589,444
2014	589,444	14,193			603,637
2015	603,637	13,934			617,570
2016	617,570				617,570
2017	617,570				617,570
2018	617,570	299,279			916,850
2019	916,850				916,850
2020	916,850	33,819			950,669
2021	950,669	40,760			991,428
2022	991,428		589,444		401,984

OTTER TAIL POWER COMPANY

General Plant

Amortizable
Account: 397.00 Communication Equipment

Dispersion: 15 - SQ
Procedure: Broad Group

Generation Arrangement

	December 31, 2022							
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2022	0.5	719,398	15.00	14.50	0.9667	1.0000	695,418	47,960
2021	1.5	430,217	15.00	13.50	0.9000	1.0000	387,195	28,681
2020	2.5	66,982	15.00	12.50	0.8333	1.0000	55,818	4,465
2018	4.5	702,710	15.00	10.50	0.7000	1.0000	491,897	46,847
2017	5.5	1,804,602	15.00	9.50	0.6333	1.0000	1,142,914	120,307
2016	6.5	114,812	15.00	8.50	0.5667	1.0000	65,060	7,654
2012	10.5	291,468	15.00	4.50	0.3000	1.0000	87,441	19,431
2011	11.5	1	15.00	3.50	0.2333	1.0000		
2010	12.5	10,279	15.00	2.50	0.1667	1.0000	1,713	685
2009	13.5	295,786	15.00	1.50	0.1000	1.0000	29,579	19,719
2008	14.5	150,524	15.00	0.50	0.0333	1.0000	5,017	10,035
2007	15.5	27,092	15.00			1.0000		
Total	5.4	$4,613,872	15.00	9.69	0.6420	1.0000	$2,962,053	$305,785

OTTER TAIL POWER COMPANY

General Plant

Amortizable

Account: 397.00 Communication Equipment

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2022	0.5	719,398		719,398	1.0000	0.5000
2021	1.5	430,217		430,217	1.0000	1.5000
2020	2.5	66,982		66,982	1.0000	2.5000
2018	4.5	702,710		702,710	1.0000	4.5000
2017	5.5	1,804,602		1,804,602	1.0000	5.5000
2016	6.5	114,812		114,812	1.0000	6.5000
2012	10.5	291,468		291,468	1.0000	10.5000
2011	11.5	1		1	1.0000	11.5000
2010	12.5	10,279		10,279	1.0000	12.5000
2009	13.5	295,786		295,786	1.0000	13.5000
2008	14.5	150,524		150,524	1.0000	14.5000
2007	15.5	27,092		27,092	1.0000	15.5000
2004	18.5	27,627			0.0000	15.0000
2002	20.5	15,692			0.0000	15.0000
2001	21.5	54,934			0.0000	15.0000
2000	22.5	22,429			0.0000	15.0000
1998	24.5	55,546			0.0000	15.0000
1997	25.5	5,092			0.0000	15.0000
1996	26.5	197,818			0.0000	14.1159
1995	27.5	42,500			0.0000	15.0000
1994	28.5	23,194			0.0000	13.4017
1993	29.5	45,425			0.0000	15.0000
1992	30.5	19,839			0.0000	15.0000
1991	31.5	140,774			0.0000	15.0000
1990	32.5	45,814			0.0000	13.6830
1989	33.5	27,369			0.0000	11.8215
1988	34.5	58,955			0.0000	15.5689
1987	35.5	293,223			0.0000	16.9115
1986	36.5	2,053			0.0000	18.0000
1985	37.5	5,636			0.0000	10.6906
1984	38.5		28,688		0.0000	20.0000
1983	39.5		1,000		0.0000	3.0000
1982	40.5		75,312		0.0000	21.3893
1981	41.5		34,469		0.0000	17.4049
1980	42.5		18,200		0.0000	7.3516
1979	43.5		45,530		0.0000	15.5244
1978	44.5		19,692		0.0000	7.1367
1977	45.5		18,000		0.0000	8.0000

OTTER TAIL POWER COMPANY

General Plant

Amortizable

Account: 397.00 Communication Equipment

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1976	46.5		19,000		0.0000	9.0000
1975	47.5		22,500		0.0000	10.1111
Total	5.4	$5,697,792	$282,391	$4,613,872	0.7715	

OTTER TAIL POWER COMPANY

General Plant

Amortizable

Account: 397.00 Communication Equipment

Schedule C
Page 1 of 1

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	1,384,476	185,074	114,203		1,455,347
1986	1,455,347	19,804	18,771	(1,255,939)	200,441
1987	200,441	293,223	1,696	(43,335)	448,633
1988	448,633	65,976			514,609
1989	514,609	29,204			543,813
1990	543,813	57,245			601,058
1991	601,058	148,480			749,538
1992	749,538	18,111	2,118		765,531
1993	765,531	45,425			810,956
1994	810,956	23,194			834,150
1995	834,150	42,500	2,648		874,002
1996	874,002	197,818	17,578	(26,267)	1,027,975
1997	1,027,975	5,092			1,033,067
1998	1,033,067	55,546			1,088,613
1999	1,088,613		17,033		1,071,580
2000	1,071,580	24,772			1,096,352
2001	1,096,352	52,591			1,148,943
2002	1,148,943	15,692		2	1,164,637
2003	1,164,637		8,117		1,156,520
2004	1,156,520	27,627	512,322		671,825
2005	671,825		39,110		632,715
2006	632,715		140,774		491,941
2007	491,941	27,092	19,839		499,195
2008	499,195	150,524	45,425		604,294
2009	604,294	295,786	20,546		879,534
2010	879,534	10,279	42,500		847,313
2011	847,313		182,311		665,003
2012	665,003	2,179	5,092		662,089
2013	662,089	301,591	55,546		908,134
2014	908,134	(9,811)		(2,314)	896,010
2015	896,010		22,429		873,580
2016	873,580		54,934		818,647
2017	818,647	1,908,570	15,692		2,711,524
2018	2,711,524	10,844			2,722,368
2019	2,722,368	270,322	27,627		2,965,064
2020	2,965,064				2,965,064
2021	2,965,064	925,118		(176)	3,890,006
2022	3,890,006	723,866			4,613,872

OTTER TAIL POWER COMPANY

General Plant

Amortizable

Account: 397.00 Communication Equipment

Schedule C
Page 1 of 1

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	1,451,086	136,216	114,203		1,473,098
1986	1,473,098	2,053	18,771	(1,255,939)	200,441
1987	200,441	293,223	1,696	(43,335)	448,633
1988	448,633	65,976			514,610
1989	514,610	29,204			543,813
1990	543,813	57,245			601,059
1991	601,059	146,677			747,736
1992	747,736	19,914	2,118		765,532
1993	765,532	45,425			810,957
1994	810,957	23,194			834,151
1995	834,151	42,500	2,648		874,003
1996	874,003	197,818	17,578	(26,267)	1,027,976
1997	1,027,976	5,092			1,033,068
1998	1,033,068	55,546			1,088,614
1999	1,088,614		17,033		1,071,580
2000	1,071,580	24,772			1,096,352
2001	1,096,352	52,591			1,148,943
2002	1,148,943	15,692		2	1,164,638
2003	1,164,638		8,117		1,156,521
2004	1,156,521	27,627	512,322		671,825
2005	671,825		39,110		632,715
2006	632,715		140,774		491,941
2007	491,941	27,092	19,839		499,195
2008	499,195	150,524	45,425		604,294
2009	604,294	295,786	20,546		879,534
2010	879,534	10,279	42,500		847,314
2011	847,314	2,179	182,311		667,181
2012	667,181	291,601	5,092		953,690
2013	953,690	180	55,546		898,323
2014	898,323			(2,314)	896,010
2015	896,010		22,429		873,580
2016	873,580	114,812	54,934		933,459
2017	933,459	1,804,602	15,692		2,722,368
2018	2,722,368	702,710			3,425,078
2019	3,425,078		27,627		3,397,451
2020	3,397,451	66,982			3,464,433
2021	3,464,433	430,217		(176)	3,894,473
2022	3,894,473	719,398			4,613,872

OTTER TAIL POWER COMPANY

General Plant

Amortizable

Account: 397.10 Radio Telecommunication Equipment

Dispersion: 10 - SQ

Procedure: Broad Group

Generation Arrangement

	December 31, 2022							
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2022	0.5	43,301	10.00	9.50	0.9500	1.0000	41,136	4,330
2021	1.5	57,898	10.00	8.50	0.8500	1.0000	49,213	5,790
2020	2.5	51,189	10.00	7.50	0.7500	1.0000	38,391	5,119
2019	3.5	67,857	10.00	6.50	0.6500	1.0000	44,107	6,786
2012	10.5	243,300	10.00			1.0000		
Total	6.5	$463,544	10.00	7.85	0.3729	1.0000	$172,848	$22,024

OTTER TAIL POWER COMPANY

Schedule B
Page 1 of 2

General Plant

Amortizable

Account: 397.10 Radio Telecommunication Equipment

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2022	0.5	43,301		43,301	1.0000	0.5000
2021	1.5	57,898		57,898	1.0000	1.5000
2020	2.5	51,189		51,189	1.0000	2.5000
2019	3.5	67,857		67,857	1.0000	3.5000
2012	10.5	243,300		243,300	1.0000	10.5000
2011	11.5	449,783			0.0000	10.0000
2010	12.5	282,609			0.0000	10.0000
2009	13.5	57,150			0.0000	10.0000
2008	14.5	69,858			0.0000	10.0000
2007	15.5	81,778			0.0000	10.0000
2006	16.5	22,519			0.0000	10.0000
2005	17.5	1,660			0.0000	10.0000
2004	18.5	265,122			0.0000	10.0000
2003	19.5	124,699			0.0000	10.0000
2002	20.5	5,302			0.0000	10.0000
2001	21.5	262,854			0.0000	10.0000
2000	22.5	31,660			0.0000	10.0000
1999	23.5	37,428			0.0000	7.5960
1998	24.5	89,593			0.0000	10.0000
1997	25.5	28,508			0.0000	10.0000
1996	26.5	247,247			0.0000	9.6566
1995	27.5	98,124			0.0000	10.0000
1994	28.5	329,814			0.0000	9.8632
1993	29.5	103,758			0.0000	11.0000
1992	30.5	1,738,739			0.0000	11.7141
1991	31.5	215,762			0.0000	12.9475
1990	32.5	528,125			0.0000	12.5958
1989	33.5	152,672			0.0000	13.3938
1988	34.5	53,654			0.0000	11.4670
1987	35.5	51,958			0.0000	15.5037
1986	36.5	108,131			0.0000	10.3475
1985	37.5	103,466			0.0000	9.8686
1984	38.5		83,959		0.0000	9.9322
1983	39.5		54,648		0.0000	9.3751
1982	40.5		76,208		0.0000	13.6666
1981	41.5		88,136		0.0000	15.4062
1980	42.5		78,161		0.0000	16.3813
1979	43.5		90,979		0.0000	17.4169

OTTER TAIL POWER COMPANY

General Plant

Amortizable

Account: 397.10 Radio Telecommunication Equipment

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1978	44.5		42,237		0.0000	16.2759
1977	45.5		50,752		0.0000	16.2216
1976	46.5		42,652		0.0000	16.0839
1975	47.5		61,828		0.0000	16.9079
1973	49.5		13,638		0.0000	24.5930
1972	50.5		26,016		0.0000	24.8392
1971	51.5		20,246		0.0000	22.1086
1969	53.5		12,982		0.0000	18.6050
1966	56.5		14,257		0.0000	22.5339
Total	6.5	$6,005,519	$756,699	$463,544	0.0685	

OTTER TAIL POWER COMPANY

Schedule C
Page 1 of 1

General Plant

Amortizable

Account: 397.10 Radio Telecommunication Equipment

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	862,869	97,429	10,395		949,903
1986	949,903	36,885			986,788
1987	986,788	51,959	39,791		998,956
1988	998,956	51,156	7,065		1,043,047
1989	1,043,047	153,713	1,766		1,194,994
1990	1,194,994	542,213			1,737,207
1991	1,737,207	299,592	14,170		2,022,629
1992	2,022,629	1,890,800	429,273	(902)	3,483,254
1993	3,483,254	110,278	282,587	(2,079)	3,308,866
1994	3,308,866	315,031	95,168		3,528,729
1995	3,528,729	104,061	13,458		3,619,332
1996	3,619,332	233,816	16,753	(288,271)	3,548,124
1997	3,548,124	28,508	705	29,608	3,605,535
1998	3,605,535	89,593	11,655		3,683,473
1999	3,683,473	37,428			3,720,901
2000	3,720,901	31,660	832		3,751,729
2001	3,751,729	262,854	46,801		3,967,782
2002	3,967,782	5,302	8,586	(7)	3,964,490
2003	3,964,490	124,699	39,623		4,049,566
2004	4,049,566	265,122	3,145,883		1,168,805
2005	1,168,805	1,660	98,124		1,072,341
2006	1,072,341	22,519	237,804		857,056
2007	857,056	60,170	28,508		888,718
2008	888,718	129,200	89,593		928,325
2009	928,325	69,401	25,139		972,588
2010	972,588	18,644	31,660		959,571
2011	959,571	719,780	262,854	(1)	1,416,496
2012	1,416,496	12,613	5,302	(68,789)	1,355,018
2013	1,355,018	243,300	124,699		1,473,619
2014	1,473,619	160	265,122		1,208,657
2015	1,208,657		1,660		1,206,997
2016	1,206,997		22,519		1,184,478
2017	1,184,478		81,778		1,102,701
2018	1,102,701		69,858		1,032,843
2019	1,032,843		57,150		975,692
2020	975,692		282,609		693,083
2021	693,083		449,783		243,300
2022	243,300	152,388		67,857	463,544

OTTER TAIL POWER COMPANY

Schedule C
Page 1 of 1

General Plant

Amortizable

Account: 397.10 Radio Telecommunication Equipment

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	785,585	103,466	10,395		878,656
1986	878,656	108,131			986,787
1987	986,787	51,959	39,791		998,955
1988	998,955	51,156	7,065		1,043,046
1989	1,043,046	153,713	1,766		1,194,993
1990	1,194,993	541,638			1,736,631
1991	1,736,631	292,267	14,170		2,014,727
1992	2,014,727	1,898,700	429,273	(902)	3,483,252
1993	3,483,252	110,278	282,587	(2,079)	3,308,865
1994	3,308,865	335,751	95,168		3,549,448
1995	3,549,448	98,124	13,458		3,634,114
1996	3,634,114	219,033	16,753	(288,271)	3,548,123
1997	3,548,123	28,508	705	29,608	3,605,534
1998	3,605,534	89,593	11,655		3,683,472
1999	3,683,472	37,428			3,720,900
2000	3,720,900	31,660	832		3,751,728
2001	3,751,728	262,854	46,801		3,967,781
2002	3,967,781	5,302	8,586	(7)	3,964,489
2003	3,964,489	124,699	39,623		4,049,566
2004	4,049,566	265,122	3,145,883		1,168,804
2005	1,168,804	1,660	98,124		1,072,340
2006	1,072,340	22,519	237,804		857,055
2007	857,055	81,778	28,508		910,325
2008	910,325	138,647	89,593		959,379
2009	959,379	57,150	25,139		991,391
2010	991,391	282,609	31,660		1,242,339
2011	1,242,339	449,783	262,854		1,429,269
2012	1,429,269	243,300	5,302	(68,789)	1,598,478
2013	1,598,478		124,699		1,473,779
2014	1,473,779		265,122		1,208,657
2015	1,208,657		1,660		1,206,997
2016	1,206,997		22,519		1,184,478
2017	1,184,478		81,778		1,102,701
2018	1,102,701		69,858		1,032,843
2019	1,032,843		57,150		975,692
2020	975,692	51,189	282,609		744,272
2021	744,272	57,898	449,783		352,386
2022	352,386	43,301		67,857	463,544

OTTER TAIL POWER COMPANY

General Plant

Amortizable
Account: 397.20 Microwave Equipment

Dispersion: 15 - SQ
Procedure: Broad Group

Generation Arrangement

	December 31, 2022							
Vintage	Age	Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2021	1.5	197,761	15.00	13.50	0.9000	1.0000	177,985	13,184
2020	2.5	227,456	15.00	12.50	0.8333	1.0000	189,547	15,164
2019	3.5	180,134	15.00	11.50	0.7667	1.0000	138,102	12,009
2018	4.5	130,060	15.00	10.50	0.7000	1.0000	91,042	8,671
2017	5.5	110,641	15.00	9.50	0.6333	1.0000	70,073	7,376
2016	6.5	294,950	15.00	8.50	0.5667	1.0000	167,139	19,663
2015	7.5	276,120	15.00	7.50	0.5000	1.0000	138,060	18,408
2014	8.5	597,190	15.00	6.50	0.4333	1.0000	258,782	39,813
2013	9.5	485,127	15.00	5.50	0.3667	1.0000	177,880	32,342
2012	10.5	356,030	15.00	4.50	0.3000	1.0000	106,809	23,735
2011	11.5	177,075	15.00	3.50	0.2333	1.0000	41,317	11,805
2010	12.5	346,607	15.00	2.50	0.1667	1.0000	57,768	23,107
2008	14.5	370,759	15.00	0.50	0.0333	1.0000	12,359	24,717
Total	8.5	$3,749,912	15.00	6.51	0.4338	1.0000	$1,626,863	$249,994

OTTER TAIL POWER COMPANY

General Plant

Amortizable

Account: 397.20 Microwave Equipment

Schedule B
Page 1 of 2

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2021	1.5	197,761		197,761	1.0000	1.5000
2020	2.5	227,456		227,456	1.0000	2.5000
2019	3.5	180,134		180,134	1.0000	3.5000
2018	4.5	130,060		130,060	1.0000	4.5000
2017	5.5	110,641		110,641	1.0000	5.5000
2016	6.5	294,950		294,950	1.0000	6.5000
2015	7.5	276,120		276,120	1.0000	7.5000
2014	8.5	597,190		597,190	1.0000	8.5000
2013	9.5	485,127		485,127	1.0000	9.5000
2012	10.5	356,030		356,030	1.0000	10.5000
2011	11.5	177,075		177,075	1.0000	11.5000
2010	12.5	346,607		346,607	1.0000	12.5000
2008	14.5	370,759		370,759	1.0000	14.5000
2007	15.5	131,487			0.0000	15.0000
2004	18.5	874,572			0.0000	15.0000
2003	19.5	448,117			0.0000	15.0000
2002	20.5	107,192			0.0000	15.0000
2001	21.5	455,249			0.0000	15.0000
2000	22.5	69,248			0.0000	15.0000
1999	23.5	182,713			0.0000	15.0000
1998	24.5	29,741			0.0000	9.7510
1997	25.5	126,972			0.0000	9.6000
1996	26.5	27,447			0.0000	14.9700
1995	27.5	79,204			0.0000	15.0000
1994	28.5	165,093			0.0000	8.1647
1993	29.5	37,428			0.0000	3.0112
1992	30.5	44,017			0.0000	8.6773
1991	31.5	2,609			0.0000	13.6761
1990	32.5	81,367			0.0000	14.5343
1989	33.5	79,900			0.0000	13.0059
1988	34.5	(65,097)			0.0000	13.6096
1987	35.5	34,795			0.0000	17.0000
1986	36.5	24,478			0.0000	18.0000
1985	37.5	113,119			0.0000	18.0159
1984	38.5		279,000		0.0000	19.4496
1983	39.5		504,117		0.0000	20.0182
1982	40.5		566,836		0.0000	19.3571
1981	41.5		44,245		0.0000	4.9254

OTTER TAIL POWER COMPANY

General Plant

Amortizable

Account: 397.20 Microwave Equipment

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1980	42.5		290,203		0.0000	19.6895
1979	43.5		17,528		0.0000	11.6769
1978	44.5		35,508		0.0000	10.1694
1976	46.5		29,545		0.0000	18.6189
1975	47.5		127,670		0.0000	26.2220
Total	8.5	$6,799,563	$1,894,651	$3,749,912	0.4313	

OTTER TAIL POWER COMPANY

General Plant

Amortizable

Account: 397.20 Microwave Equipment

Schedule C
Page 1 of 1

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	2,150,790	210,750	75,595		2,285,945
1986	2,285,945	80,962	32,676		2,334,231
1987	2,334,231	37,395		(22,065)	2,349,561
1988	2,349,561	(69,388)	4,660	274	2,275,787
1989	2,275,787	151,250			2,427,037
1990	2,427,037	113,387	37,866		2,502,558
1991	2,502,558	2,609			2,505,167
1992	2,505,167	44,017	11,491		2,537,693
1993	2,537,693	37,429	2,321	(4)	2,572,797
1994	2,572,797	165,092	89,503		2,648,386
1995	2,648,386	79,204	217,590		2,510,000
1996	2,510,000	27,446		(491,215)	2,046,231
1997	2,046,231	126,972		(2,500)	2,170,703
1998	2,170,703	29,742	3,114		2,197,331
1999	2,197,331	182,713	2,466		2,377,578
2000	2,377,578	69,248			2,446,827
2001	2,446,827	455,249	180,793		2,721,282
2002	2,721,282	107,192	119,215	5	2,709,263
2003	2,709,263	448,117	291,931		2,865,449
2004	2,865,449	841,756	1,307,307		2,399,898
2005	2,399,898	215	77,709	(2)	2,322,402
2006	2,322,402		2,295		2,320,107
2007	2,320,107	136,127	19,314		2,436,920
2008	2,436,920	209,646	2,911		2,643,655
2009	2,643,655	151,758	21,925	32,601	2,806,089
2010	2,806,089	170,645	79,204		2,897,529
2011	2,897,529	369,580	27,344		3,239,765
2012	3,239,765	233,603	50,789		3,422,579
2013	3,422,579	609,478	14,130		4,017,927
2014	4,017,927	542,008	182,713		4,377,222
2015	4,377,222	317,670	69,248		4,625,643
2016	4,625,643	278,053	455,249		4,448,448
2017	4,448,448	124,479	107,192		4,465,735
2018	4,465,735	133,001	448,117		4,150,620
2019	4,150,620		874,572		3,276,047
2020	3,276,047				3,276,047
2021	3,276,047	407,260			3,683,307
2022	3,683,307	198,091	131,487		3,749,912

OTTER TAIL POWER COMPANY

General Plant

Amortizable

Account: 397.20 Microwave Equipment

Schedule C
Page 1 of 1

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	2,220,143	109,046	75,595		2,253,594
1986	2,253,594	35,479	32,676		2,256,397
1987	2,256,397	36,395		(22,065)	2,270,727
1988	2,270,727	9,446	4,660	274	2,275,786
1989	2,275,786	151,250			2,427,036
1990	2,427,036	113,387	39,653	3,574	2,504,344
1991	2,504,344	2,609			2,506,953
1992	2,506,953	44,017	13,278		2,537,692
1993	2,537,692	37,429	2,321	(4)	2,572,796
1994	2,572,796	165,092	89,503		2,648,385
1995	2,648,385	79,204	217,590		2,509,999
1996	2,509,999	27,446		(491,215)	2,046,230
1997	2,046,230	126,972		(2,500)	2,170,702
1998	2,170,702	29,742	3,114		2,197,330
1999	2,197,330	182,713	2,466		2,377,577
2000	2,377,577	69,248			2,446,825
2001	2,446,825	455,249	180,793		2,721,281
2002	2,721,281	107,192	119,215	5	2,709,261
2003	2,709,261	448,117	291,931		2,865,447
2004	2,865,447	841,756	1,307,307		2,399,896
2005	2,399,896	215	77,709		2,322,402
2006	2,322,402		2,295		2,320,107
2007	2,320,107	131,487	19,314		2,432,279
2008	2,432,279	370,759	2,911		2,800,127
2009	2,800,127		21,925	32,601	2,810,803
2010	2,810,803	346,607	79,204		3,078,207
2011	3,078,207	177,075	27,344		3,227,938
2012	3,227,938	356,030	50,789		3,533,180
2013	3,533,180	485,127	14,130		4,004,176
2014	4,004,176	597,190	182,713		4,418,653
2015	4,418,653	276,120	69,248		4,625,525
2016	4,625,525	294,950	455,249		4,465,226
2017	4,465,226	110,641	107,192		4,468,676
2018	4,468,676	130,060	448,117		4,150,620
2019	4,150,620	180,134	874,572		3,456,181
2020	3,456,181	227,456			3,683,637
2021	3,683,637	197,761			3,881,398
2022	3,881,398		131,487		3,749,912

OTTER TAIL POWER COMPANY

Schedule A
Page 1 of 1

General Plant

Amortizable
Account: 397.30 Radio Load Control Equipment

Dispersion: 10 - SQ
Procedure: Broad Group

Generation Arrangement

Vintage	Age	December 31, 2022 Surviving Plant	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2020	2.5	24,495	10.00	7.50	0.7500	1.0000	18,371	2,450
2017	5.5	26,672	10.00	4.50	0.4500	1.0000	12,003	2,667
2016	6.5	114,812	10.00	3.50	0.3500	1.0000	40,184	11,481
Total	5.7	$165,980	10.00	4.25	0.4251	1.0000	$70,558	$16,598

OTTER TAIL POWER COMPANY

General Plant

Amortizable

Account: 397.30 Radio Load Control Equipment

Schedule B
Page 1 of 1

Age Distribution

Vintage	Age as of 12/31/2022	Derived Additions	1985 Opening Balance	Experience to 12/31/2022		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2020	2.5	24,495		24,495	1.0000	2.5000
2017	5.5	26,672		26,672	1.0000	5.5000
2016	6.5	114,812		114,812	1.0000	6.5000
2011	11.5	287,119			0.0000	11.0000
2010	12.5	30,739			0.0000	12.0000
2004	18.5	85,221			0.0000	10.0000
2003	19.5	41,800			0.0000	10.0000
2002	20.5	856			0.0000	10.0000
1999	23.5	7,150			0.0000	10.0000
1996	26.5	34,813			0.0000	10.0000
1995	27.5	1,036			0.0000	10.0000
1994	28.5	7,989			0.0000	10.0000
1992	30.5	108,824			0.0000	11.8853
1991	31.5	18,560			0.0000	13.0000
1990	32.5	40,058			0.0000	11.3736
1989	33.5	159,773			0.0000	13.5319
1988	34.5	1,970			0.0000	21.3299
1987	35.5	15,699			0.0000	17.8901
1986	36.5	24,195			0.0000	15.9194
1985	37.5	43,007			0.0000	6.7479
1984	38.5		170,250		0.0000	8.7850
1983	39.5		28,491		0.0000	13.1621
1982	40.5		216,601		0.0000	15.9208
1981	41.5		314,511		0.0000	17.3455
1980	42.5		93,480		0.0000	19.2237
1977	45.5		38,448		0.0000	23.8571
1971	51.5		902		0.0000	33.0000
Total	5.7	$1,074,789	$862,683	$165,980	0.0857	

OTTER TAIL POWER COMPANY

General Plant

Amortizable

Account: 397.30 Radio Load Control Equipment

Schedule C
Page 1 of 1

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	1,003,170	52,911		(25,100)	1,030,981
1986	1,030,981	24,380	41,372		1,013,989
1987	1,013,989	15,699	32,092		997,596
1988	997,596	8,082			1,005,678
1989	1,005,678	223,547	198,097		1,031,128
1990	1,031,128	46,088			1,077,216
1991	1,077,216	35,622			1,112,838
1992	1,112,838	108,824	160,957	902	1,061,607
1993	1,061,607	(5,934)	1,040	1,040	1,055,673
1994	1,055,673	7,989			1,063,662
1995	1,063,662	1,036	30,599		1,034,099
1996	1,034,099	34,813	3,913	(214,460)	850,539
1997	850,539		21,764		828,775
1998	828,775				828,775
1999	828,775	7,150			835,925
2000	835,925				835,925
2001	835,925				835,925
2002	835,925	856	11,106	(1)	825,674
2003	825,674	41,800	27,232		840,242
2004	840,242	85,221	754,586		170,877
2005	170,877		1,036	(1)	169,840
2006	169,840		34,813		135,027
2007	135,027				135,027
2008	135,027				135,027
2009	135,027		7,150		127,877
2010	127,877	30,661			158,538
2011	158,538				158,538
2012	158,538	289,238	856		446,920
2013	446,920	(2,041)	41,800		403,080
2014	403,080		85,221		317,859
2015	317,859				317,859
2016	317,859				317,859
2017	317,859	140,832			458,690
2018	458,690	653			459,343
2019	459,343				459,343
2020	459,343				459,343
2021	459,343				459,343
2022	459,343	24,495	317,859		165,980

OTTER TAIL POWER COMPANY

Schedule C
Page 1 of 1

General Plant

Amortizable

Account: 397.30 Radio Load Control Equipment

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1985	944,247	111,832		(25,100)	1,030,980
1986	1,030,980	24,380	41,372		1,013,987
1987	1,013,987	15,699	25,970		1,003,716
1988	1,003,716	8,082			1,011,798
1989	1,011,798	223,547	204,102		1,031,243
1990	1,031,243	46,088			1,077,331
1991	1,077,331	35,622			1,112,953
1992	1,112,953	108,824	160,957	902	1,061,722
1993	1,061,722	(5,934)	1,040	1,040	1,055,788
1994	1,055,788	7,989			1,063,778
1995	1,063,778	1,036	30,716		1,034,098
1996	1,034,098	34,813	3,913	(214,460)	850,538
1997	850,538		21,764		828,774
1998	828,774				828,774
1999	828,774	7,150			835,924
2000	835,924				835,924
2001	835,924				835,924
2002	835,924	856	11,106	(1)	825,673
2003	825,673	41,800	27,232		840,241
2004	840,241	85,221	754,586		170,876
2005	170,876		1,036		169,840
2006	169,840		34,813		135,027
2007	135,027				135,027
2008	135,027				135,027
2009	135,027		7,150		127,877
2010	127,877	30,739			158,616
2011	158,616	287,119			445,736
2012	445,736		856		444,880
2013	444,880		41,800		403,080
2014	403,080		85,221		317,859
2015	317,859				317,859
2016	317,859	114,812			432,671
2017	432,671	26,672			459,343
2018	459,343				459,343
2019	459,343				459,343
2020	459,343	24,495			483,838
2021	483,838				483,838
2022	483,838		317,859		165,980

CERTIFICATE OF SERVICE

RE: In the Matter of Otter Tail Power Company's Petition for Approval of its 2023 Five-Year Review of Depreciation Certification Docket No. E017/D-23-

I, Laura Dewey, 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 this **1st** day of **September, 2023.**

/s/ LAURA DEWEY
Laura Dewey
Regulatory Filing Coordinator
Otter Tail Power Company
215 South Cascade Street
Fergus Falls MN 56537
(218) 739-8604

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_5 Year Depreciation Study
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_5 Year Depreciation Study
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_5 Year Depreciation Study
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_5 Year Depreciation Study
Jessica	Fyhrie	jfyhrie@otpco.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_5 Year Depreciation Study
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_5 Year Depreciation Study
Nick	Kaneski	nick.kaneski@enbridge.com	Enbridge Energy Company, Inc.	11 East Superior St Ste 125 Duluth, MN 55802	Electronic Service	No	GEN_SL_Otter Tail Power Company_Otter Tail Power Company_5 Year Depreciation Study
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_5 Year Depreciation Study
Kavita	Maini	kmaini@wi.rr.com	KM Energy Consulting, LLC	961 N Lost Woods Rd Oconomowoc, WI 53066	Electronic Service	No	GEN_SL_Otter Tail Power Company_Otter Tail Power Company_5 Year Depreciation Study
Andrew	Moratzka	andrew.moratzka@stoel.com	Stoel Rives LLP	33 South Sixth St Ste 4200 Minneapolis, MN 55402	Electronic Service	No	GEN_SL_Otter Tail Power Company_Otter Tail Power Company_5 Year Depreciation Study

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Matthew	Olsen	molsen@otpco.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_5 Year Depreciation Study
Generic Notice	Regulatory	regulatory_filing_coordinators@otpco.com	Otter Tail Power Company	215 S. Cascade Street Fergus Falls, MN 56537	Electronic Service	No	GEN_SL_Otter Tail Power Company_Otter Tail Power Company_5 Year Depreciation Study
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_5 Year Depreciation Study
Will	Seuffert	Will.Seuffert@state.mn.us	Public Utilities Commission	121 7th Pl E Ste 350 Saint Paul, MN 55101	Electronic Service	No	GEN_SL_Otter Tail Power Company_Otter Tail Power Company_5 Year Depreciation Study
Cary	Stephenson	cStephenson@otpco.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_5 Year Depreciation Study
Stuart	Tommerdahl	stommerdahl@otpco.com	Otter Tail Power Company	215 S Cascade St PO Box 496 Fergus Falls, MN 56537	Electronic Service	No	GEN_SL_Otter Tail Power Company_Otter Tail Power Company_5 Year Depreciation Study

Otter Tail Power Company's
2023 Minnesota Annual Review of Depreciation Certification Filing
Compliance Filing

Minnesota Docket No. E017/D-23-393

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

January 31, 2024

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 2023 Annual Review of Depreciation Certification
Docket No. E017/D-23-393
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 2024 as referenced in the above docket. The subsequent five pages contain Otter Tail's 2024 calculated depreciation rates for the FERC accounts identified in its 2023 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@otpco.com if you have any questions.

Sincerely,

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

lcd
Enclosures
By electronic filing
c: Service List

Accounting Circular 127
Supplement B
Effective: January 1, 2024

2024
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						11.7857%
	PRODUCTION - STEAM						
	Big Stone Plant	2046					
311-101	Structures & Improvements		34.52	21.79		-5.80%	2.7847%
312-101	Boiler Plant Equipment		32.39	21.79		-5.80%	3.5079%
314-101	Turbo-Generator Units		41.48	21.77		-5.80%	1.8324%
315-101	Accessory Electrical Equip.		36.66	21.78		-5.80%	2.5114%
316-101	Misc. Power Plant Equipment		36.53	21.78		-5.80%	2.7785%
	Composite plant rate		33.86	21.79		-5.80%	3.1083%
	Hoot Lake Plant						
312.1-102	Boiler Plant Equipment (ash landfill)	2051	35.97	26.46		0.00%	2.2846%
	Coyote Station	2041					
311-103	Structures & Improvements		49.23	17.03		-8.60%	1.6865%
312-103	Boiler Plant Equipment		39.31	17.04		-8.60%	2.4396%
314-103	Turbo-Generator Units		37.21	17.05		-8.60%	2.8798%
315-103	Accessory Electrical Equip.		46.54	17.04		-8.60%	1.8127%
316-103	Misc. Power Plant Equipment		29.31	17.06		-8.60%	3.6649%
	Composite plant rate		40.83	17.04		-8.60%	2.3332%
	Composite Steam rate		36.01	20.44		-6.40%	2.8245%
	PRODUCTION - HYDRO						
	Hoot Lake Hydro	2062					
331-131	Structures & Improvements		97.24	36.15		0.00%	1.4951%
332-131	Reservoir, Dams & Waterways		49.08	36.48		0.00%	0.5209%
333-131	Water Wheels, Turbines & Gen.		72.91	36.34		0.00%	0.0294%
334-131	Accessory Electrical Equipment		40.01	36.54		0.00%	2.5800%
335-131	Misc. Power Plant Equipment		47.01	36.50		0.00%	-0.3901%
	Composite plant rate		47.32	36.49		0.00%	1.5679%
	Wright Dam Hydro	2062					
331-132	Structures & Improvements		69.85	36.35		0.00%	0.1983%
332-132	Reservoir, Dams & Waterways		51.70	36.47		0.00%	0.4176%
333-132	Water Wheels, Turbines & Gen.		48.98	36.49		0.00%	0.0765%
334-132	Accessory Electrical Equip.		55.27	36.45		0.00%	0.1113%
335-132	Misc. Power Plant Equipment		53.13	36.46		0.00%	0.1658%
	Composite plant rate		51.44	36.47		0.00%	0.2660%
	Pisgah Hydro	2062					
331-133	Structures & Improvements		72.88	36.33		0.00%	0.2591%
332-133	Reservoir, Dams & Waterways		41.95	36.52		0.00%	3.2199%
333-133	Water Wheels, Turbines & Gen.		54.20	36.45		0.00%	0.1357%
334-133	Accessory Electrical Equip.		53.96	36.45		0.00%	0.1277%
335-133	Misc. Power Plant Equipment		47.01	36.50		0.00%	0.2404%
	Composite plant rate		43.21	36.51		0.00%	2.8102%

Accounting Circular 127
Supplement B
Effective: January 1, 2024

2024
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
	Dayton Hollow Hydro	2062					
331-134	Structures & Improvements		39.89	36.54		0.00%	2.7174%
332-134	Reservoir, Dams & Waterways		44.69	36.51		0.00%	1.6444%
333-134	Water Wheels, Turbines & Gen.		53.11	36.46		0.00%	0.1337%
334-134	Accessory Electrical Equip.		59.71	36.42		0.00%	0.0931%
335-134	Misc. Power Plant Equipment		47.01	36.50		0.00%	0.2222%
	Composite plant rate		45.74	36.50		0.00%	1.4304%
	Taplin Gorge Hydro	2062					
331-135	Structures & Improvements		108.94	36.06		0.00%	0.0187%
332-135	Reservoir, Dams & Waterways		62.36	36.39		0.00%	0.5046%
333-135	Water Wheels, Turbines & Gen.		113.71	36.03		0.00%	0.0162%
334-135	Accessory Electrical Equip.		63.01	36.40		0.00%	0.0815%
335-135	Misc. Power Plant Equipment		51.47	36.47		0.00%	0.1720%
	Composite plant rate		62.52	36.39		0.00%	0.4152%
	Composite Hydro rate		47.31	36.47		0.00%	1.5059%
	PRODUCTION - OTHER						
	Jamestown Peaking Plant - Unit 1	2033					
341-140	Structures & Improvements		35.89	9.35		-6.20%	2.0343%
342-140	Fuel Holders & Access.		28.31	9.36		-6.20%	3.0773%
343-140	Prime Movers		38.04	9.35		-6.20%	2.3303%
345-140	Accessory Electrical Equip.		56.37	9.34		-6.20%	1.8218%
346-140	Misc. Power Plant Equipment		22.42	9.36		-6.20%	3.7349%
	Composite plant rate		36.59	9.35		-6.20%	2.3895%
	Lake Preston Peaking Plant	2033					
341-141	Structures & Improvements		27.79	9.36		-7.10%	3.5854%
342-141	Fuel Holders & Access.		39.90	9.35		-7.10%	1.7673%
343-141	Prime Movers		43.28	9.35		-7.10%	2.1421%
345-141	Accessory Electrical Equip.		42.29	9.35		-7.10%	1.6592%
346-141	Misc. Power Plant Equipment		48.82	9.35		-7.10%	1.0222%
	Composite plant rate		41.38	9.35		-7.10%	2.1562%
	Jamestown Peaking Plant - Unit 2	2033					
341-142	Structures & Improvements		27.72	9.36		-6.20%	3.1152%
342-142	Fuel Holders & Access.		30.19	9.35		-6.20%	1.4110%
343-142	Prime Movers		43.37	9.35		-6.20%	1.8016%
345-142	Accessory Electrical Equip.		21.27	9.36		-6.20%	4.3469%
346-142	Misc. Power Plant Equipment		45.96	9.35		-6.20%	-0.1523%
	Composite plant rate		42.28	9.35		-6.20%	1.8487%
	Solway Combustion Turbine	2038					
341-144	Structures & Improvements		31.26	14.19		-1.60%	3.3136%
342-144	Fuel Holders & Access.		27.04	14.19		-1.60%	3.3817%
343-144	Prime Movers		29.98	14.19		-1.60%	4.1437%
345-144	Accessory Electrical Equip.		32.37	14.19		-1.60%	3.1866%
346-144	Misc. Power Plant Equipment		29.77	14.19		-1.60%	3.4548%
	Composite plant rate		30.14	14.19		-1.60%	3.9275%

Accounting Circular 127
Supplement B
Effective: January 1, 2024

2024
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
	Astoria Station Combustion Turbine	2056					
341-145	Structures & Improvements		33.47	31.09		-2.20%	3.0337%
342-145	Fuel Holders & Access.		33.47	31.09		-2.20%	3.0304%
343-145	Prime Movers		33.47	31.09		-2.20%	3.0307%
345-145	Accessory Electrical Equip.		33.47	31.09		-2.20%	3.0304%
346-145	Misc. Power Plant Equipment		33.47	31.09		-2.20%	3.0304%
	Composite plant rate		33.47	31.09		-2.20%	3.0307%
	Composite peaker rate		33.27	27.09		-2.40%	3.1100%
	Langdon Wind Energy Center	2042					
341-160	Structures & Improvements		33.77	18.01		-7.60%	2.6494%
344-160	Generators		33.02	18.01		-7.60%	2.8259%
345-160	Accessory Electrical Equip.		33.32	18.01		-7.60%	3.0549%
346-160	Misc. Power Plant Equipment		23.45	18.02		-7.60%	5.9988%
	Composite plant rate		33.05	18.01		-7.60%	2.8488%
	Ashtabula Wind Energy Center	2043					
341-161	Structures & Improvements		33.73	18.96		-6.30%	2.6457%
344-161	Generators		33.11	18.96		-6.30%	2.8185%
345-161	Accessory Electrical Equip.		33.41	18.96		-6.30%	2.6825%
346-161	Misc. Power Plant Equipment		22.48	18.97		-6.30%	5.6312%
	Composite plant rate		33.13	18.96		-6.30%	2.8086%
	Luverne Wind Energy Center	2044					
341-162	Structures & Improvements		33.70	19.90		-10.20%	2.8425%
344-162	Generators		32.54	19.90		-10.20%	3.1732%
345-162	Accessory Electrical Equip.		33.69	19.90		-10.20%	2.8437%
346-162	Misc. Power Plant Equipment		24.28	19.92		-10.20%	5.3875%
	Composite plant rate		32.62	19.90		-10.20%	3.1460%
	Merricourt Wind Energy Center	2055					
341-163	Structures & Improvements		33.48	30.17		-8.50%	3.2876%
344-163	Generators		33.48	30.17		-8.50%	3.2827%
345-163	Accessory Electrical Equip.		33.48	30.17		-8.50%	3.2827%
346-163	Misc. Power Plant Equipment		31.64	30.18		-8.50%	3.5633%
	Composite plant rate		33.48	30.17		-8.50%	3.2829%
	Ashtabula III Wind Energy Center	2048					
341-164	Structures & Improvements		36.39	23.66		-12.50%	3.2141%
344-164	Generators		36.39	23.66		-12.50%	3.1682%
345-164	Accessory Electrical Equip.		36.39	23.66		-12.50%	3.1854%
346-164	Misc. Power Plant Equipment		36.39	23.66		-12.50%	3.6578%
	Composite plant rate		36.39	23.66		-12.50%	3.2246%
	Composite wind rate	2046	33.60	24.29		-8.71%	3.1052%
	Hoot Lake Solar	2058					
341-165	Structures & Improvements		35.00	34.50		-12.10%	3.2246%
345-165	Accessory Electrical Equip.		35.00	34.50		-12.10%	3.2246%
346-165	Misc. Power Plant Equipment		35.00	34.50		-12.10%	3.2246%
	Composite plant rate		35.00	34.50		-12.10%	3.2246%

Accounting Circular 127
Supplement B
Effective: January 1, 2024

2024
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
	Minnesota Small Solar						
341-166	Structures & Improvements	2045	24.23	20.86		-1.00%	4.2251%
345-166	Accessory Electrical Equip.		24.23	20.86		-1.00%	4.2251%
	Composite plant rate		24.23	20.86		-1.00%	4.2251%
	North Dakota Small Solar						
341-167	Structures & Improvements	2044	24.23	20.86		-1.00%	4.1277%
345-167	Accessory Electrical Equip.		24.23	20.86		-1.00%	4.1277%
	Composite plant rate		24.23	20.86		-1.00%	4.1277%
	South Dakota Small Solar						
341-168	Structures & Improvements		25.50	25.50		-1.00%	3.9608%
345-168	Accessory Electrical Equip.		25.50	25.50		-1.00%	3.9608%
	Composite plant rate		25.50	25.50		-1.00%	3.9608%
	Composite Solar	2049	27.82	25.41		-12.04%	3.2298%
	Composite Other Production rate		33.54	20.02		-7.55%	3.1149%
	TRANSMISSION						
353	Station Equipment		65.12	56.05		-5.00%	1.5409%
354	Towers & Equipment		80.00	73.24		-10.00%	1.3488%
355	Poles & Fixtures		80.18	65.47		-50.00%	1.7495%
356	Overhead Conductor & Devices		80.04	67.29		-30.00%	1.5266%
358	Underground Conductor & Devices		51.17	21.21		-5.00%	0.1391%
	Composite Transmission rate		75.73	65.14		-23.00%	1.5351%
	Composite Pole Transmission Line rate		80.11	66.38		-40.00%	1.6323%
	Composite Tower Transmission Line rate		80.02	70.27		-20.00%	1.4368%
	DISTRIBUTION						
362	Station Equipment		45.40	36.35		5.00%	1.8406%
364	Poles, Towers & Fixtures		72.07	50.49		-125.00%	3.2917%
365	Overhead Conductor & Devices		68.13	46.05		-70.00%	2.1084%
367	Underground Conductor & Devices		50.07	36.33		-5.00%	1.9398%
368	Line Transformers		44.92	32.56		30.00%	1.6225%
369	Services		60.13	33.48		-300.00%	7.8979%
369.1	Underground Services		55.08	37.18		-50.00%	2.7709%
370	Meters		31.05	20.46		0.00%	2.8493%
370.05	Meters - Smart		20.00	15.57		0.00%	4.8783%
370.1	Load Management Switches		20.21	3.72		0.00%	0.0438%
370.2	Interruption Monitors		5.00	0.00	5		20.0000%
371.1	Installations on Customer Premise - EV Chargers		10.00	6.50	10	0.00%	10.0000%
371.2	All Other Private Lighting		20.94	17.41		-5.00%	5.6092%
373	Street Lighting & Signal Systems		20.12	16.47		-10.00%	5.9761%
	Composite Distribution rate		46.99	32.52		-31.40%	2.4240%

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2024
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
	GENERAL						
390	Structures & Improvements		51.04	33.74		0.00%	2.0143%
390.1	General Office Buildings	2040	37.83	16.09		46.70%	0.7330%
390.20	Fleet Service Center Bldgs. - Fergus Falls	2045	46.76	20.82		71.10%	-0.9358%
390.25	Fleet Service Center Bldgs. - Jamestown	2079	55.51	51.47		152.30%	-1.1155%
390.3	Central Stores Buildings	2045	54.99	20.81		87.90%	-1.0304%
391	Office Furniture			3.82	15		6.6667%
391.1	Office Equipment			4.07	10		10.0000%
391.2	Duplicating Equipment			5.82	10		10.0000%
391.5	Computer Systems			2.20	5		20.0000%
391.6	Computer Related Equipment			1.94	5		20.0000%
393	Stores Equipment			0.00	15		6.6667%
394	Tools, Shop & Garage Equipment			7.66	15		6.6667%
394.2	AMR Equipment			10.73	15		6.6667%
395	Laboratory Equipment			0.00	15		6.6667%
396	Power-Operated Equipment		22.19	17.29		5.00%	4.1181%
397	Communication Equipment			9.69	15		6.6667%
397.1	Radio Tele-Communication Equip.			7.85	10		10.0000%
397.2	Microwave Equipment			6.51	15		6.6667%
397.3	Radio Load Control Equipment			4.25	10		10.0000%
397.4	Communication Towers		50.54	29.43		-5.00%	1.6336%
	Composite General rate (excl.392)		46.43	11.05		16.70%	4.8918%

CERTIFICATE OF SERVICE

RE: In the Matter of Otter Tail Power Company's Petition for Approval of its 2023 Annual Review of Depreciation Certification
Docket No. E017/D-23-393

I, Laura Dewey, 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 **31st** day of **January, 2024.**

/s/ LAURA DEWEY
Laura Dewey
Regulatory Filing Coordinator
Otter Tail Power Company
215 South Cascade Street
Fergus Falls MN 56537
(218) 739-8604

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_23-393_D-23-393
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_23-393_D-23-393
Loyal	Demmer	ldemmer@otpco.com	Otter Tail Power Co.	215 South Cascade Street PO Box 496 Fergus Falls, MN 565380496	Electronic Service	Yes	OFF_SL_23-393_D-23-393
James C.	Erickson	jericksonkbc@gmail.com	Kelly Bay Consulting	17 Quechee St Superior, WI 54880-4421	Electronic Service	No	OFF_SL_23-393_D-23-393
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_23-393_D-23-393
Jessica	Fyhrie	jfyhrie@otpco.com	Otter Tail Power Company	PO Box 496 Fergus Falls, MN 56538-0496	Electronic Service	No	OFF_SL_23-393_D-23-393
Adam	Heinen	aheinen@dakotaelectric.com	Dakota Electric Association	4300 220th St W Farmington, MN 55024	Electronic Service	No	OFF_SL_23-393_D-23-393
Nick	Kaneski	nick.kaneski@enbridge.com	Enbridge Energy Company, Inc.	11 East Superior St Ste 125 Duluth, MN 55802	Electronic Service	No	OFF_SL_23-393_D-23-393
James D.	Larson	james.larson@avantenergy.com	Avant Energy Services	220 S 6th St Ste 1300 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_23-393_D-23-393
Kavita	Maini	kmaini@wi.rr.com	KM Energy Consulting, LLC	961 N Lost Woods Rd Oconomowoc, WI 53066	Electronic Service	No	OFF_SL_23-393_D-23-393

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Andrew	Moratzka	andrew.moratzka@stoel.com	Stoel Rives LLP	33 South Sixth St Ste 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_23-393_D-23-393
Matthew	Olsen	molsen@otpco.com	Otter Tail Power Company	215 South Cascade Street Fergus Falls, MN 56537	Electronic Service	No	OFF_SL_23-393_D-23-393
Generic Notice	Regulatory	regulatory_filing_coordinators@otpco.com	Otter Tail Power Company	215 S. Cascade Street Fergus Falls, MN 56537	Electronic Service	Yes	OFF_SL_23-393_D-23-393
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_23-393_D-23-393
Will	Seuffert	Will.Seuffert@state.mn.us	Public Utilities Commission	121 7th Pl E Ste 350 Saint Paul, MN 55101	Electronic Service	Yes	OFF_SL_23-393_D-23-393
Cary	Stephenson	cStephenson@otpco.com	Otter Tail Power Company	215 South Cascade Street Fergus Falls, MN 56537	Electronic Service	Yes	OFF_SL_23-393_D-23-393
Stuart	Tommerdahl	stommerdahl@otpco.com	Otter Tail Power Company	215 S Cascade St PO Box 496 Fergus Falls, MN 56537	Electronic Service	No	OFF_SL_23-393_D-23-393