

STATE OF NORTH DAKOTA
PUBLIC SERVICE COMMISSION

Otter Tail Power Company
Deferred Accounting – Langdon Repowering Project
Application

Case No. PU-25-226

AFFIDAVIT OF SERVICE BY CERTIFIED AND ELECTRONIC MAIL

STATE OF NORTH DAKOTA
COUNTY OF BURLEIGH

Geralyn R. Schmaltz deposes and says that:

she is over the age of 18 years and not a party to this action and, on the **8th day of January 2026**, she deposited in the United States Mail, at Bismarck, North Dakota, **four** envelopes with certified postage, return receipt requested, fully prepaid, securely sealed and containing a photocopy of:

- **Order**

The envelopes were addressed as follows:

Lauren Donofrio
Senior Associate General Counsel
Otter Tail Power Company
PO Box 496
Fergus Falls, MN 56538-0496
Cert. No. 9589 0710 5270 2708 2380 27

Jordan Sillerud
Rates Analyst – Regulatory Economics
Otter Tail Power Company
PO Box 496
Fergus Falls, MN 56538-0496
Cert. No. 9589 0710 5270 2708 2380 34

Paula Foster
Supervisor, Regulatory Analysis
Otter Tail Power Company
PO Box 496
Fergus Falls, MN 56538-0496
Cert. No. 9589 0710 5270 2708 2380 41

Amber Grenier
Manager Regulatory Economics
Otter Tail Power Company
PO Box 496
Fergus Falls, MN 56538-0496
Cert. No. 9589 0710 5270 2708 2380 58

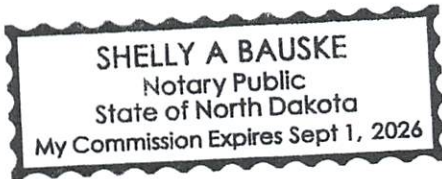
Geralyn R. Schmaltz further deposes and says that on the **8th day of January 2026**, she sent an electronic message to **one** address, each including an electronic copy in portable document format of the same document.

The electronic mail was addressed as follows:

Regulatory Filing Coordinators
Otter Tail Power Company
regulatory_filing_coordinators@otpc.com

Each address shown is the respective addressee's last reasonably ascertainable post office address.

Subscribed and sworn to before me
this **8th day of January 2026**.



Notary Public

SEAL

STATE OF NORTH DAKOTA
PUBLIC SERVICE COMMISSION

**Otter Tail Power Company
Deferred Accounting – Langdon Repowering Project
Application**

Case No. PU-25-226

ORDER

January 7, 2026

Preliminary Statement

On July 16, 2025, Otter Tail Power Company (OTP) filed an application for deferred accounting treatment for the difference between the calculated Langdon repower project depreciation included in base rates and the calculated depreciation expense based on the currently approved depreciable life of the asset.

On August 27, 2025, the Commission issued a Notice of Opportunity for Hearing providing until October 10, 2025, to receive comments or request for hearing. No comments or requests for hearing were received.

The Notice stated that the issue to be considered in this proceeding is whether the Commission should grant deferred accounting treatment for the difference in depreciation calculation.

The Notice stated that, if deemed appropriate, the Commission can determine the matter without a hearing.

On December 17, 2025, the Commission discussed this matter with OTP during an informal hearing.

Discussion

OTP's application for deferred accounting treatment asserts that a calculation error during its most recent general rate proceeding (Case No. PU-23-342) resulted in a depreciable life of 18 years being assumed for the Langdon Wind Repowering Project while the depreciation expense used assumed a useful life of 35 years. OTP asserts that the resulting mismatch is causing them to under-collect approximately \$416,963 from North Dakota customers.

OTP's application seeks approval to track and defer the under-collected amount from 2025 and going forward, and would provide the option to seek recovery in a future renewable rider or general rate increase filing.

Having considered the matter, the Commission finds this expense was the result of an inadvertent calculation error, and the application for deferred accounting treatment should be approved.

Order

The Commission Orders OTP's application for deferred accounting treatment is APPROVED.

PUBLIC SERVICE COMMISSION

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| Sheri Haugen-Hoffart Commissioner | Randy Christmann Chair | Jill Kringstad Commissioner |