

**OTTER TAIL POWER COMPANY**

Depreciation Reserve Summary  
Vintage Group Procedure  
December 31, 2018

Statement C

Account Description A	Plant Investment B	Recorded Reserve		Computed Reserve		Reserve Imbalance		
		Amount C	Ratio D=C/B	Amount E	Ratio F=E/B	Amount G=C-E	Multiple H=G/C	
<b>Wright</b>								
331.00 Structures and Improvements	\$ 19,026	\$ 17,074	89.74%	\$ 17,491	91.93%	\$ (417)	-2.44%	
332.00 Reservoirs, Dams and Waterways	892,711	582,423	65.24%	724,089	81.11%	(141,666)	-24.32%	
333.00 Water Wheels, Turbines & Generators	545,392	475,218	87.13%	394,597	72.35%	80,620	16.96%	
334.00 Accessory Electric Equipment	202,552	164,600	81.26%	173,226	85.52%	(8,626)	-5.24%	
335.00 Miscellaneous Power Plant Equipment	115,218	83,043	72.07%	91,615	79.51%	(8,572)	-10.32%	
<b>Total Wright</b>	<b>\$ 1,774,899</b>	<b>\$ 1,322,358</b>	<b>74.50%</b>	<b>\$ 1,401,019</b>	<b>78.94%</b>	<b>\$ (78,661)</b>	<b>-5.95%</b>	
<b>Pisgah</b>								
331.00 Structures and Improvements	\$ 12,118	\$ 11,127	91.82%	\$ 11,344	93.61%	\$ (217)	-1.95%	
332.00 Reservoirs, Dams and Waterways	376,297	276,432	73.46%	304,388	80.89%	(27,956)	-10.11%	
333.00 Water Wheels, Turbines & Generators	159,732	123,289	77.18%	131,073	82.06%	(7,784)	-6.31%	
334.00 Accessory Electric Equipment	102,487	80,441	78.49%	86,184	84.09%	(5,743)	-7.14%	
335.00 Miscellaneous Power Plant Equipment	62,744	37,303	59.45%	45,183	72.01%	(7,880)	-21.12%	
<b>Total Pisgah</b>	<b>\$ 713,378</b>	<b>\$ 528,591</b>	<b>74.10%</b>	<b>\$ 578,171</b>	<b>81.05%</b>	<b>\$ (49,581)</b>	<b>-9.38%</b>	
<b>Dayton Hollow</b>								
331.00 Structures and Improvements	\$ 16,269	\$ 10,434	64.14%	\$ 12,210	75.05%	\$ (1,776)	-17.02%	
332.00 Reservoirs, Dams and Waterways	1,291,391	838,652	64.94%	960,836	74.40%	(122,184)	-14.57%	
333.00 Water Wheels, Turbines & Generators	226,751	175,782	77.52%	183,026	80.72%	(7,245)	-4.12%	
334.00 Accessory Electric Equipment	193,342	163,063	84.34%	170,921	88.40%	(7,858)	-4.82%	
335.00 Miscellaneous Power Plant Equipment	111,159	69,616	62.63%	80,240	72.19%	(10,625)	-15.26%	
<b>Total Dayton Hollow</b>	<b>\$ 1,838,912</b>	<b>\$ 1,257,547</b>	<b>68.39%</b>	<b>\$ 1,407,233</b>	<b>76.53%</b>	<b>\$ (149,686)</b>	<b>-11.90%</b>	
<b>Taplin Gorge</b>								
331.00 Structures and Improvements	\$ 35,140	\$ 34,045	96.88%	\$ 33,970	96.67%	\$ 75	0.22%	
332.00 Reservoirs, Dams and Waterways	602,762	474,480	78.72%	506,677	84.06%	(32,197)	-6.79%	
333.00 Water Wheels, Turbines & Generators	15,110	14,702	97.30%	14,654	96.98%	48	0.33%	
334.00 Accessory Electric Equipment	58,695	50,662	86.31%	52,116	88.79%	(1,454)	-2.87%	
335.00 Miscellaneous Power Plant Equipment	96,303	68,395	71.02%	75,986	78.90%	(7,590)	-11.10%	
<b>Total Taplin Gorge</b>	<b>\$ 808,010</b>	<b>\$ 642,284</b>	<b>79.49%</b>	<b>\$ 683,402</b>	<b>84.58%</b>	<b>\$ (41,118)</b>	<b>-6.40%</b>	
<b>Bemidji</b>								
331.00 Structures and Improvements	\$ 199,805	\$ 146,237	73.19%	\$ 162,219	81.19%	\$ (15,982)	-10.93%	
332.00 Reservoirs, Dams and Waterways	816,220	582,969	71.42%	659,667	80.82%	(76,698)	-13.16%	
333.00 Water Wheels, Turbines & Generators	322,687	258,599	80.14%	277,425	85.97%	(18,826)	-7.28%	
334.00 Accessory Electric Equipment	5,376	4,313	80.22%	5,161	95.99%	(848)	-19.66%	
335.00 Miscellaneous Power Plant Equipment	1,070	715	66.83%	834	77.98%	(119)	-16.68%	
<b>Total Bemidji</b>	<b>\$ 1,345,158</b>	<b>\$ 992,833</b>	<b>73.81%</b>	<b>\$ 1,105,306</b>	<b>82.17%</b>	<b>\$ (112,473)</b>	<b>-11.33%</b>	

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Account Description A	Plant Investment B	Recorded Reserve		Computed Reserve		Reserve Imbalance		
		Amount C	Ratio D=C/B	Amount E	Ratio F=E/B	Amount G=C-E	Multiple H=G/C	
<b>OTHER PRODUCTION</b>								
<b><u>Jamestown</u></b>								
341.00 Structures and Improvements	\$ 311,512	\$ 237,275	76.17%	\$ 195,126	62.64%	\$ 42,149	17.76%	
342.00 Fuel Holders and Accessories	415,964	268,763	64.61%	215,422	51.79%	53,341	19.85%	
343.00 Prime Movers	6,952,527	5,669,054	81.54%	4,759,610	68.46%	909,444	16.04%	
344.00 Generators								
345.00 Accessory Electric Equipment	227,590	157,044	69.00%	152,696	67.09%	4,348	2.77%	
346.00 Miscellaneous Power Plant Equipment	88,665	48,893	55.14%	39,615	44.68%	9,278	18.98%	
<b>Total Jamestown</b>	<b>\$ 7,996,258</b>	<b>\$ 6,381,029</b>	<b>79.80%</b>	<b>\$ 5,362,469</b>	<b>67.06%</b>	<b>\$ 1,018,560</b>	<b>15.96%</b>	
<b><u>Jamestown Unit 1</u></b>								
341.00 Structures and Improvements	\$ 286,659	\$ 221,874	77.40%	\$ 182,391	63.63%	\$ 39,483	17.80%	
342.00 Fuel Holders and Accessories	379,195	237,037	62.51%	193,222	50.96%	43,815	18.48%	
343.00 Prime Movers	3,030,866	2,356,562	77.75%	1,978,777	65.29%	377,785	16.03%	
344.00 Generators								
345.00 Accessory Electric Equipment	155,272	124,921	80.45%	122,814	79.10%	2,107	1.69%	
346.00 Miscellaneous Power Plant Equipment	85,462	45,416	53.14%	37,078	43.38%	8,339	18.36%	
<b>Total Jamestown Unit 1</b>	<b>\$ 3,937,454</b>	<b>\$ 2,985,810</b>	<b>75.83%</b>	<b>\$ 2,514,281</b>	<b>63.86%</b>	<b>\$ 471,529</b>	<b>15.79%</b>	
<b><u>Jamestown Unit 2</u></b>								
341.00 Structures and Improvements	\$ 24,853	\$ 15,401	61.97%	\$ 12,735	51.24%	\$ 2,666	17.31%	
342.00 Fuel Holders and Accessories	36,769	31,725	86.28%	22,199	60.37%	9,526	30.03%	
343.00 Prime Movers	3,921,661	3,312,492	84.47%	2,780,833	70.91%	531,658	16.05%	
344.00 Generators								
345.00 Accessory Electric Equipment	72,318	32,123	44.42%	29,883	41.32%	2,241	6.98%	
346.00 Miscellaneous Power Plant Equipment	3,203	3,477	108.54%	2,537	79.21%	940	27.03%	
<b>Total Jamestown Unit 2</b>	<b>\$ 4,058,804</b>	<b>\$ 3,395,219</b>	<b>83.65%</b>	<b>\$ 2,848,187</b>	<b>70.17%</b>	<b>\$ 547,031</b>	<b>16.11%</b>	
<b><u>Lake Preston</u></b>								
341.00 Structures and Improvements	\$ 233,982	\$ 196,182	83.84%	\$ 165,481	70.72%	\$ 30,701	15.65%	
342.00 Fuel Holders and Accessories	328,705	269,649	82.03%	226,389	68.87%	43,260	16.04%	
343.00 Prime Movers	3,282,642	2,775,014	84.54%	2,353,269	71.69%	421,745	15.20%	
344.00 Generators								
345.00 Accessory Electric Equipment	400,094	334,369	83.57%	283,302	70.81%	51,068	15.27%	
346.00 Miscellaneous Power Plant Equipment	21,607	20,076	92.91%	17,041	78.87%	3,035	15.12%	
<b>Total Lake Preston</b>	<b>\$ 4,267,030</b>	<b>\$ 3,595,289</b>	<b>84.26%</b>	<b>\$ 3,045,482</b>	<b>71.37%</b>	<b>\$ 549,807</b>	<b>15.29%</b>	
<b><u>Ashtabula Wind Generation</u></b>								
341.00 Structures and Improvements	\$ 3,248,290	\$ 1,304,380	40.16%	\$ 1,396,714	43.00%	\$ (92,334)	-7.08%	
342.00 Fuel Holders and Accessories								
343.00 Prime Movers								

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344.00 Generators	106,694,618	40,936,694	38.37%	45,190,709	42.36%	(4,254,015)	-10.39%
345.00 Accessory Electric Equipment	6,479,774	2,541,775	39.23%	2,725,838	42.07%	(184,063)	-7.24%
346.00 Miscellaneous Power Plant Equipment	28,417	7,993	28.13%	8,987	31.63%	(994)	-12.44%
<b>Total Ashtabula Wind Generation</b>	<b>\$ 116,451,099</b>	<b>\$ 44,790,842</b>	<b>38.46%</b>	<b>\$ 49,322,248</b>	<b>42.35%</b>	<b>\$ (4,531,406)</b>	<b>-10.12%</b>
<b><u>Langdon Wind Generation</u></b>							
341.00 Structures and Improvements	\$ 2,484,069	\$ 1,090,576	43.90%	\$ 1,177,273	47.39%	\$ (86,697)	-7.95%
342.00 Fuel Holders and Accessories							
343.00 Prime Movers							
344.00 Generators	69,305,149	29,254,862	42.21%	32,329,151	46.65%	(3,074,289)	-10.51%
345.00 Accessory Electric Equipment	7,407,275	3,171,379	42.81%	3,424,524	46.23%	(253,144)	-7.98%
346.00 Miscellaneous Power Plant Equipment	65,210	19,529	29.95%	21,501	32.97%	(1,972)	-10.10%
<b>Total Langdon Wind Generation</b>	<b>\$ 79,261,703</b>	<b>\$ 33,536,346</b>	<b>42.31%</b>	<b>\$ 36,952,449</b>	<b>46.62%</b>	<b>\$ (3,416,103)</b>	<b>-10.19%</b>
<b><u>Luverne Wind Generation</u></b>							
341.00 Structures and Improvements	\$ 2,266,581	\$ 838,878	37.01%	\$ 901,719	39.78%	\$ (62,841)	-7.49%
342.00 Fuel Holders and Accessories							
343.00 Prime Movers							
344.00 Generators	65,851,139	23,263,326	35.33%	25,699,186	39.03%	(2,435,860)	-10.47%
345.00 Accessory Electric Equipment	4,863,837	1,798,584	36.98%	1,933,669	39.76%	(135,085)	-7.51%
346.00 Miscellaneous Power Plant Equipment	74,045	18,508	25.00%	20,583	27.80%	(2,075)	-11.21%
<b>Total Luverne Wind Generation</b>	<b>\$ 73,055,602</b>	<b>\$ 25,919,296</b>	<b>35.48%</b>	<b>\$ 28,555,157</b>	<b>39.09%</b>	<b>\$ (2,635,861)</b>	<b>-10.17%</b>
<b><u>Solway Combustion Turbine</u></b>							
341.00 Structures and Improvements	\$ 4,791,410	\$ 1,924,739	40.17%	\$ 1,907,687	39.81%	\$ 17,052	0.89%
342.00 Fuel Holders and Accessories	1,003,596	448,699	44.71%	441,981	44.04%	6,717	1.50%
343.00 Prime Movers	22,529,502	9,224,929	40.95%	9,276,579	41.18%	(51,650)	-0.56%
344.00 Generators							
345.00 Accessory Electric Equipment	1,310,193	532,869	40.67%	548,910	41.90%	(16,041)	-3.01%
346.00 Miscellaneous Power Plant Equipment	350,326	140,119	40.00%	138,370	39.50%	1,748	1.25%
<b>Total Solway Combustion Turbine</b>	<b>\$ 29,985,027</b>	<b>\$ 12,271,354</b>	<b>40.92%</b>	<b>\$ 12,313,528</b>	<b>41.07%</b>	<b>\$ (42,173)</b>	<b>-0.34%</b>
<b><u>Fergus Falls Control Center</u></b>							
341.00 Structures and Improvements	\$ -	\$ -		\$ -		\$ -	
342.00 Fuel Holders and Accessories							
343.00 Prime Movers	591,638	385,733	65.20%	417,320	70.54%	(31,587)	-8.19%
344.00 Generators							
345.00 Accessory Electric Equipment							
346.00 Miscellaneous Power Plant Equipment							
<b>Total Fergus Falls Control Center</b>	<b>\$ 591,638</b>	<b>\$ 385,733</b>	<b>65.20%</b>	<b>\$ 417,320</b>	<b>70.54%</b>	<b>\$ (31,587)</b>	<b>-8.19%</b>

**OTTER TAIL POWER COMPANY**  
Average Net Salvage

Statement D

Account Description A	Plant Investment			Salvage Rate		Net Salvage			Average Rate J=I/B
	Additions B	Retirements C	Survivors D=B-C	Realized E	Future F	Realized G=E*C	Future H=F*D	Total I=G+H	
<b>INTANGIBLE PLANT</b>									
303.91 Software - 5 Year	\$ 13,041,197	\$ 4,211,527	\$ 8,829,670			\$ -	\$ -	\$ -	
303.92 Software - 10 Year									
<b>Total Intangible Plant</b>	<b>\$ 13,041,197</b>	<b>\$ 4,211,527</b>	<b>\$ 8,829,670</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>STEAM PRODUCTION</b>									
311.00 Structures and Improvements	\$ 122,158,461	\$ 2,164,849	\$ 119,993,612	-11.4%	-7.2%	\$ (246,942)	\$ (8,654,179)	\$ (8,901,122)	-7.3%
312.00 Boiler Plant Equipment	407,469,566	67,138,557	340,331,009	-18.2%	-7.9%	(12,242,361)	(26,747,651)	(38,990,012)	-9.6%
312.10 Boiler Plant Equipment - Landfill	10,441,556	27,500	10,414,056						
314.00 Turbogenerator Units	82,627,759	16,815,257	65,812,502	18.5%	-8.7%	3,106,374	(5,719,331)	(2,612,956)	-3.2%
315.00 Accessory Electric Equipment	37,495,444	1,947,346	35,548,098	-6.5%	-7.6%	(126,458)	(2,714,469)	(2,840,927)	-7.6%
316.00 Miscellaneous Power Plant Equipment	9,532,634	2,979,890	6,552,744	7.5%	-8.6%	223,905	(565,698)	(341,793)	-3.6%
<b>Total Steam Production Plant</b>	<b>\$ 669,725,420</b>	<b>\$ 91,073,399</b>	<b>\$ 578,652,021</b>	<b>-10.2%</b>	<b>-7.7%</b>	<b>\$ (9,285,482)</b>	<b>\$ (44,401,327)</b>	<b>\$ (53,686,809)</b>	<b>-8.0%</b>
<b>HYDRAULIC PRODUCTION</b>									
331.00 Structures and Improvements	\$ 363,124	\$ 11,412	\$ 351,712	-2.1%		\$ (240)	\$ -	\$ (240)	-0.1%
332.00 Reservoirs, Dams and Waterways	4,361,532	84,477	4,277,055	86.0%		72,610		72,610	1.7%
333.00 Water Wheels, Turbines & Generators	1,397,890	24,023	1,373,867	-438.0%		(105,221)		(105,221)	-7.5%
334.00 Accessory Electric Equipment	616,329	19,226	597,103	16.1%		3,086		3,086	0.5%
335.00 Miscellaneous Power Plant Equipment	512,735	77,440	435,295	0.6%		461		461	0.1%
<b>Total Hydraulic Production Plant</b>	<b>\$ 7,251,610</b>	<b>\$ 216,578</b>	<b>\$ 7,035,032</b>	<b>-13.5%</b>		<b>\$ (29,303)</b>	<b>\$ -</b>	<b>\$ (29,303)</b>	<b>-0.4%</b>
<b>OTHER PRODUCTION</b>									
341.00 Structures and Improvements	\$ 13,364,751	\$ 28,907	\$ 13,335,844	-4.5%	-3.4%	\$ (1,302)	\$ (449,928)	\$ (451,230)	-3.4%
342.00 Fuel Holders and Accessories	1,970,922	222,657	1,748,265	-11.1%	-3.6%	(24,683)	(62,276)	(86,960)	-4.4%
343.00 Prime Movers	34,600,981	1,244,672	33,356,309	-16.3%	-3.0%	(202,659)	(1,004,226)	(1,206,885)	-3.5%
344.00 Generators	246,249,308	4,398,402	241,850,906	-4.6%	-4.3%	(201,361)	(10,285,040)	(10,486,401)	-4.3%
345.00 Accessory Electric Equipment	20,793,765	105,002	20,688,763	7.2%	-4.2%	7,612	(864,257)	(856,645)	-4.1%
346.00 Miscellaneous Power Plant Equipment	682,303	54,033	628,270	25.5%	-3.2%	13,800	(19,920)	(6,120)	-0.9%
<b>Total Other Production Plant</b>	<b>\$ 317,662,030</b>	<b>\$ 6,053,673</b>	<b>\$ 311,608,357</b>	<b>-6.7%</b>	<b>-4.1%</b>	<b>\$ (408,594)</b>	<b>\$ (12,685,648)</b>	<b>\$ (13,094,241)</b>	<b>-4.1%</b>
<b>TRANSMISSION PLANT</b>									
353.00 Station Equipment	\$ 136,427,260	\$ 11,311,090	\$ 125,116,170	36.4%	-5.0%	\$ 4,117,237	\$ (6,255,809)	\$ (2,138,572)	-1.6%
354.00 Towers and Fixtures	114,207,269		114,207,269		-10.0%		(11,420,727)	(11,420,727)	-10.0%
355.00 Poles and Fixtures	129,890,527	6,161,974	123,728,553	43.3%	-50.0%	2,668,135	(61,864,277)	(59,196,142)	-45.6%
356.00 Overhead Conductors and Devices	137,612,679	6,273,666	131,339,013	38.4%	-30.0%	2,409,088	(39,401,704)	(36,992,616)	-26.9%
358.00 Underground Conductors and Devices	77,956	495	77,461	-368.9%	-5.0%	(1,826)	(3,873)	(5,699)	-7.3%
<b>Total Transmission Plant</b>	<b>\$ 518,215,691</b>	<b>\$ 23,747,225</b>	<b>\$ 494,468,466</b>	<b>38.7%</b>	<b>-24.1%</b>	<b>\$ 9,192,633</b>	<b>\$ (118,946,389)</b>	<b>\$ (109,753,756)</b>	<b>-21.2%</b>

**OTTER TAIL POWER COMPANY**  
Average Net Salvage

Statement D

Account Description	Plant Investment			Salvage Rate		Net Salvage		Average Rate	
	Additions	Retirements	Survivors	Realized	Future	Realized	Future		
A	B	C	D=B-C	E	F	G=E*C	H=F*D	I=G+H	J=I/B
<b>DISTRIBUTION PLANT</b>									
362.00 Station Equipment	\$ 103,818,682	\$ 21,598,387	\$ 82,220,295	13.6%	5.0%	\$ 2,937,381	\$ 4,111,015	\$ 7,048,395	6.8%
364.00 Poles, Towers and Fixtures	78,921,043	3,557,800	75,363,243	-111.5%	-100.0%	(3,966,947)	(75,363,243)	(79,330,190)	-100.5%
365.00 Overhead Conductors and Devices	57,586,822	4,427,559	53,159,263	-72.4%	-75.0%	(3,205,553)	(39,869,447)	(43,075,000)	-74.8%
367.00 Underground Conductors and Devices	88,081,064	5,474,180	82,606,884	-2.2%	-5.0%	(120,432)	(4,130,344)	(4,250,776)	-4.8%
368.00 Line Transformers	117,194,846	13,777,415	103,417,431	35.5%	30.0%	4,890,982	31,025,229	35,916,212	30.6%
369.00 Overhead Services	14,070,126	782,948	13,287,178	-268.9%	-200.0%	(2,105,347)	(26,574,356)	(28,679,703)	-203.8%
369.10 Underground Services	44,195,759	646,965	43,548,794	-44.9%	-20.0%	(290,487)	(8,709,759)	(9,000,246)	-20.4%
370.00 Meters	35,275,029	8,108,866	27,166,163	0.6%		48,653		48,653	0.1%
370.10 Load Management Switches	11,115,823	2,208,196	8,907,627						
371.20 Other Private Lighting	9,155,097	3,725,679	5,429,418	6.7%		249,620		249,620	2.7%
373.00 Street Lighting and Signal Systems	10,143,005	4,176,413	5,966,592	-2.2%	-5.0%	(91,881)	(298,330)	(390,211)	-3.8%
<b>Total Distribution Plant</b>	<b>\$ 569,557,296</b>	<b>\$ 68,484,408</b>	<b>\$ 501,072,888</b>	<b>-2.4%</b>	<b>-23.9%</b>	<b>\$ (1,654,011)</b>	<b>\$ (119,809,235)</b>	<b>\$ (121,463,245)</b>	<b>-21.3%</b>
<b>GENERAL PLANT</b>									
<b>Depreciable</b>									
390.00 Structures and Improvements	\$ 24,668,951	\$ 4,438,184	\$ 20,230,767	26.8%	5.0%	\$ 1,189,433	\$ 1,011,538	\$ 2,200,972	8.9%
390.10 General Office Buildings	7,345,409	1,278,936	6,066,473	-15.4%	47.3%	(196,956)	2,869,442	2,672,486	36.4%
390.20 Fleet Service Center Building	1,035,431	97,753	937,678	-47.0%	31.2%	(45,944)	292,556	246,612	23.8%
390.30 Central Stores Building	4,346,915	96,556	4,250,359	-7.2%	76.2%	(6,952)	3,238,774	3,231,822	74.3%
396.00 Power Operated Equipment	1,587,439	664,877	922,562	20.0%	5.0%	132,975	46,128	179,104	11.3%
397.40 Communication Towers	1,999,048	137,810	1,861,238	13.7%	-5.0%	18,880	(93,062)	(74,182)	-3.7%
<b>Total Depreciable</b>	<b>\$ 40,983,193</b>	<b>\$ 6,714,116</b>	<b>\$ 34,269,077</b>	<b>16.3%</b>	<b>21.5%</b>	<b>\$ 1,091,437</b>	<b>\$ 7,365,375</b>	<b>\$ 8,456,812</b>	<b>20.6%</b>
<b>Amortizable</b>									
391.00 Office Furniture	\$ 6,166,204	\$ 5,349,894	\$ 816,310			\$ -	\$ -	\$ -	
391.10 Office Equipment	3,082,555	2,673,768	408,787						
391.20 Duplicating Equipment	2,280,327	1,976,769	303,558						
391.50 Computer Systems	16,604,918	13,088,088	3,516,830						
391.60 Computer Related Equipment	11,541,304	10,506,771	1,034,533						
394.00 Tools, Shop and Garage Equipment	7,905,195	3,856,298	4,048,897						
394.20 Automated Meter Reading Equipment	2,371,935	1,479,853	892,082						
397.00 Communication Equipment	4,061,053	1,338,685	2,722,368						
397.10 Radio Telecommunication Equipment	6,541,973	5,509,130	1,032,843						
397.20 Microwave Equipment	8,088,862	3,938,242	4,150,620						
397.30 Radio Load Control Equipment	1,912,977	1,453,634	459,343						
<b>Total Amortizable</b>	<b>\$ 70,557,303</b>	<b>\$ 51,171,132</b>	<b>\$ 19,386,171</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Total General Plant</b>	<b>\$ 111,540,496</b>	<b>\$ 57,885,248</b>	<b>\$ 53,655,248</b>	<b>1.9%</b>	<b>13.7%</b>	<b>\$ 1,091,437</b>	<b>\$ 7,365,375</b>	<b>\$ 8,456,812</b>	<b>7.6%</b>
<b>TOTAL UTILITY</b>	<b>\$ 2,206,993,740</b>	<b>\$ 251,672,058</b>	<b>\$ 1,955,321,682</b>	<b>-0.4%</b>	<b>-14.8%</b>	<b>\$ (1,093,319)</b>	<b>\$ (288,477,223)</b>	<b>\$ (289,570,542)</b>	<b>-13.1%</b>

**OTTER TAIL POWER COMPANY**

Average Net Salvage

Statement D

Account Description A	Plant Investment			Salvage Rate		Net Salvage		Total I=G+H	Average Rate J=I/B
	Additions B	Retirements C	Survivors D=B-C	Realized E	Future F	Realized G=E*G	Future H=F*D		
<b>STEAM PRODUCTION</b>									
<b>Big Stone</b>									
311.00 Structures and Improvements	\$ 80,693,348	\$ 1,086,027	\$ 79,607,321	-10.1%	-5.8%	\$ (109,689)	\$ (4,617,225)	\$ (4,726,913)	-5.9%
312.00 Boiler Plant Equipment	243,986,976	44,644,039	199,342,937	-21.8%	-5.8%	(9,732,401)	(11,561,890)	(21,294,291)	-8.7%
312.10 Boiler Plant Equipment - Landfill									
314.00 Turbogenerator Units	36,953,137	6,776,198	30,176,939	15.1%	-5.8%	1,023,206	(1,750,262)	(727,057)	-2.0%
315.00 Accessory Electric Equipment	21,822,506	964,371	20,858,135	-14.8%	-5.8%	(142,727)	(1,209,772)	(1,352,499)	-6.2%
316.00 Miscellaneous Power Plant Equipment	4,734,127	1,528,096	3,206,031	1.6%	-5.8%	24,450	(185,950)	(161,500)	-3.4%
<b>Total Big Stone</b>	<b>\$ 388,190,094</b>	<b>\$ 54,998,731</b>	<b>\$ 333,191,363</b>	<b>-16.2%</b>	<b>-5.8%</b>	<b>\$ (8,937,161)</b>	<b>\$ (19,325,099)</b>	<b>\$ (28,262,260)</b>	<b>-7.3%</b>
<b>Hoot Lake Units 2 and 3</b>									
311.00 Structures and Improvements	\$ 6,332,429	\$ 238,662	\$ 6,093,767	-133.9%	-15.6%	\$ (319,568)	\$ (950,628)	\$ (1,270,196)	-20.1%
312.00 Boiler Plant Equipment	45,176,497	7,345,678	37,830,819	-38.5%	-15.6%	(2,828,086)	(5,901,608)	(8,729,694)	-19.3%
312.10 Boiler Plant Equipment - Landfill	10,441,556	27,500	10,414,056						
314.00 Turbogenerator Units	13,106,070	1,562,625	11,543,445	-2.3%	-15.6%	(35,940)	(1,800,777)	(1,836,718)	-14.0%
315.00 Accessory Electric Equipment	2,802,942	36,269	2,766,673	-148.3%	-15.6%	(53,787)	(431,601)	(485,388)	-17.3%
316.00 Miscellaneous Power Plant Equipment	1,363,460	173,406	1,190,054	41.3%	-15.6%	71,617	(185,848)	(114,032)	-8.4%
<b>Total Hoot Lake Units 2 and 3</b>	<b>\$ 79,222,954</b>	<b>\$ 9,384,140</b>	<b>\$ 69,838,814</b>	<b>-33.7%</b>	<b>-13.3%</b>	<b>\$ (3,165,765)</b>	<b>\$ (9,270,262)</b>	<b>\$ (12,436,027)</b>	<b>-15.7%</b>
<b>Coyote</b>									
311.00 Structures and Improvements	\$ 35,132,684	\$ 840,160	\$ 34,292,524	21.7%	-9.0%	\$ 182,315	\$ (3,086,327)	\$ (2,904,012)	-8.3%
312.00 Boiler Plant Equipment	118,306,093	15,148,840	103,157,253	2.1%	-9.0%	318,126	(9,284,153)	(8,966,027)	-7.6%
312.10 Boiler Plant Equipment - Landfill									
314.00 Turbogenerator Units	32,568,552	8,476,434	24,092,118	25.0%	-9.0%	2,119,109	(2,168,291)	(49,182)	-0.2%
315.00 Accessory Electric Equipment	12,869,996	946,706	11,923,290	7.4%	-9.0%	70,056	(1,073,096)	(1,003,040)	-7.8%
316.00 Miscellaneous Power Plant Equipment	3,435,047	1,278,388	2,156,659	10.0%	-9.0%	127,839	(194,099)	(66,261)	-1.9%
<b>Total Coyote</b>	<b>\$ 202,312,372</b>	<b>\$ 28,690,528</b>	<b>\$ 175,621,844</b>	<b>10.6%</b>	<b>-9.0%</b>	<b>\$ 2,817,444</b>	<b>\$ (15,805,966)</b>	<b>\$ (12,988,522)</b>	<b>-6.4%</b>
<b>HYDRAULIC PRODUCTION</b>									
<b>Hoot Lake</b>									
331.00 Structures and Improvements	\$ 89,354	\$ -	\$ 89,354			\$ -	\$ -	\$ -	
332.00 Reservoirs, Dams and Waterways	305,758	8,084	297,674	-2.5%		(202)		(202)	-0.1%
333.00 Water Wheels, Turbines & Generators	104,195		104,195						
334.00 Accessory Electric Equipment	34,651		34,651						
335.00 Miscellaneous Power Plant Equipment	48,801		48,801						
<b>Total Hoot Lake</b>	<b>\$ 562,759</b>	<b>\$ 8,084</b>	<b>\$ 554,675</b>	<b>-2.5%</b>		<b>\$ (202)</b>	<b>\$ -</b>	<b>\$ (202)</b>	
<b>Wright</b>									
331.00 Structures and Improvements	\$ 19,026	\$ -	\$ 19,026			\$ -	\$ -	\$ -	
332.00 Reservoirs, Dams and Waterways	901,305	8,594	892,711	2843.7%		244,388		244,388	27.1%
333.00 Water Wheels, Turbines & Generators	552,421	7,029	545,392	-284.6%		(20,005)		(20,005)	-3.6%
334.00 Accessory Electric Equipment	203,915	1,363	202,552	334.2%		4,555		4,555	2.2%
335.00 Miscellaneous Power Plant Equipment	127,250	12,032	115,218	-7.9%		(951)		(951)	-0.7%
<b>Total Wright</b>	<b>\$ 1,803,917</b>	<b>\$ 29,018</b>	<b>\$ 1,774,899</b>	<b>785.7%</b>		<b>\$ 227,988</b>	<b>\$ -</b>	<b>\$ 227,988</b>	<b>12.6%</b>

**OTTER TAIL POWER COMPANY**

Average Net Salvage

Statement D

Account Description A	Plant Investment			Salvage Rate		Net Salvage		Total I=G+H	Average Rate J=I/B
	Additions B	Retirements C	Survivors D=B-C	Realized E	Future F	Realized G=E+C	Future H=F+D		
<b><u>Pisgah</u></b>									
331.00 Structures and Improvements	\$ 12,118	\$ -	\$ 12,118			\$ -	\$ -	\$ -	
332.00 Reservoirs, Dams and Waterways	376,297		376,297						
333.00 Water Wheels, Turbines & Generators	161,200	1,468	159,732	-1645.1%		(24,150)		(24,150)	-15.0%
334.00 Accessory Electric Equipment	114,648	12,161	102,487	-2.4%		(292)		(292)	-0.3%
335.00 Miscellaneous Power Plant Equipment	84,563	21,819	62,744	-2.5%		(545)		(545)	-0.6%
<b>Total Pisgah</b>	<b>\$ 748,826</b>	<b>\$ 35,448</b>	<b>\$ 713,378</b>	<b>-70.5%</b>		<b>\$ (24,987)</b>	<b>\$ -</b>	<b>\$ (24,987)</b>	<b>-3.3%</b>
<b><u>Dayton Hollow</u></b>									
331.00 Structures and Improvements	\$ 16,269	\$ -	\$ 16,269			\$ -	\$ -	\$ -	
332.00 Reservoirs, Dams and Waterways	1,335,655	44,264	1,291,391	-309.1%		(136,820)		(136,820)	-10.2%
333.00 Water Wheels, Turbines & Generators	239,295	12,544	226,751	-195.3%		(24,498)		(24,498)	-10.2%
334.00 Accessory Electric Equipment	193,849	507	193,342	41.7%		211		211	0.1%
335.00 Miscellaneous Power Plant Equipment	119,243	8,084	111,159	-2.5%		(202)		(202)	-0.2%
<b>Total Dayton Hollow</b>	<b>\$ 1,904,311</b>	<b>\$ 65,399</b>	<b>\$ 1,838,912</b>	<b>-246.7%</b>		<b>\$ (161,309)</b>	<b>\$ -</b>	<b>\$ (161,309)</b>	<b>-8.5%</b>
<b><u>Taplin Gorge</u></b>									
331.00 Structures and Improvements	\$ 35,140	\$ -	\$ 35,140			\$ -	\$ -	\$ -	
332.00 Reservoirs, Dams and Waterways	620,762	18,000	602,762	-166.7%		(30,006)		(30,006)	-4.8%
333.00 Water Wheels, Turbines & Generators	15,110		15,110						
334.00 Accessory Electric Equipment	62,427	3,732	58,695	-4.7%		(175)		(175)	-0.3%
335.00 Miscellaneous Power Plant Equipment	130,503	34,200	96,303	6.7%		2,291		2,291	1.8%
<b>Total Taplin Gorge</b>	<b>\$ 863,942</b>	<b>\$ 55,932</b>	<b>\$ 808,010</b>	<b>-49.9%</b>		<b>\$ (27,890)</b>	<b>\$ -</b>	<b>\$ (27,890)</b>	<b>-3.2%</b>
<b><u>Bemidji</u></b>									
331.00 Structures and Improvements	\$ 211,217	\$ 11,412	\$ 199,805	-2.1%		(240)	\$ -	(240)	-0.1%
332.00 Reservoirs, Dams and Waterways	821,755	5,535	816,220	-85.8%		(4,749)		(4,749)	-0.6%
333.00 Water Wheels, Turbines & Generators	325,669	2,982	322,687	-1226.3%		(36,568)		(36,568)	-11.2%
334.00 Accessory Electric Equipment	6,839	1,463	5,376	-82.9%		(1,213)		(1,213)	-17.7%
335.00 Miscellaneous Power Plant Equipment	2,375	1,305	1,070	-10.1%		(132)		(132)	-5.5%
<b>Total Bemidji</b>	<b>\$ 1,367,855</b>	<b>\$ 22,697</b>	<b>\$ 1,345,158</b>	<b>-189.0%</b>		<b>\$ (42,902)</b>	<b>\$ -</b>	<b>\$ (42,902)</b>	<b>-3.1%</b>
<b>OTHER PRODUCTION</b>									
<b><u>Jamestown</u></b>									
341.00 Structures and Improvements	\$ 317,686	\$ 6,174	\$ 311,512	-15.2%	-5.9%	(938)	\$ (18,379)	\$ (19,318)	-6.1%
342.00 Fuel Holders and Accessories	593,813	177,849	415,964	-12.6%	-5.9%	(22,488)	(24,542)	(47,029)	-7.9%
343.00 Prime Movers	7,502,045	549,518	6,952,527	-23.6%	-5.9%	(129,431)	(410,199)	(539,630)	-7.2%
344.00 Generators									
345.00 Accessory Electric Equipment	263,937	36,347	227,590	22.6%	-5.9%	8,205	(13,428)	(5,222)	-2.0%
346.00 Miscellaneous Power Plant Equipment	139,078	50,413	88,665	22.2%	-5.9%	11,201	(5,231)	5,970	4.3%
<b>Total Jamestown</b>	<b>\$ 8,816,559</b>	<b>\$ 820,301</b>	<b>\$ 7,996,258</b>	<b>-16.3%</b>	<b>-5.9%</b>	<b>\$ (133,451)</b>	<b>\$ (471,779)</b>	<b>\$ (605,230)</b>	<b>-6.9%</b>

**OTTER TAIL POWER COMPANY**  
Average Net Salvage

Statement D

Account Description A	Plant Investment			Salvage Rate		Net Salvage		Total I=G+H	Average Rate J=I/B
	Additions B	Retirements C	Survivors D=B-C	Realized E	Future F	Realized G=E*C	Future H=F*D		
<b>Jamestown Unit 1</b>									
341.00 Structures and Improvements	\$ 292,833	\$ 6,174	\$ 286,659	-15.2%	-5.9%	\$ (938)	\$ (16,913)	\$ (17,851)	-6.1%
342.00 Fuel Holders and Accessories	407,203	28,008	379,195	-51.4%	-5.9%	(14,396)	(22,373)	(36,769)	-9.0%
343.00 Prime Movers	3,322,728	291,862	3,030,866	-33.4%	-5.9%	(97,482)	(178,821)	(276,303)	-8.3%
344.00 Generators									
345.00 Accessory Electric Equipment	157,825	2,553	155,272	19.6%	-5.9%	500	(9,161)	(8,661)	-5.5%
346.00 Miscellaneous Power Plant Equipment	112,036	26,574	85,462	26.9%	-5.9%	7,148	(5,042)	2,106	1.9%
<b>Total Jamestown Unit 1</b>	<b>\$ 4,292,625</b>	<b>\$ 355,171</b>	<b>\$ 3,937,454</b>	<b>-29.6%</b>	<b>-5.9%</b>	<b>\$ (105,168)</b>	<b>\$ (232,310)</b>	<b>\$ (337,477)</b>	<b>-7.9%</b>
<b>Jamestown Unit 2</b>									
341.00 Structures and Improvements	\$ 24,853	\$ -	\$ 24,853		-5.9%	\$ -	\$ (1,466)	\$ (1,466)	-5.9%
342.00 Fuel Holders and Accessories	186,610	149,841	36,769	-5.4%	-5.9%	(8,091)	(2,169)	(10,261)	-5.5%
343.00 Prime Movers	4,179,317	257,656	3,921,661	-12.4%	-5.9%	(31,949)	(231,378)	(263,327)	-6.3%
344.00 Generators									
345.00 Accessory Electric Equipment	106,112	33,794	72,318	22.8%	-5.9%	7,705	(4,267)	3,438	3.2%
346.00 Miscellaneous Power Plant Equipment	27,042	23,839	3,203	17.0%	-5.9%	4,053	(189)	3,864	14.3%
<b>Total Jamestown Unit 2</b>	<b>\$ 4,523,934</b>	<b>\$ 465,130</b>	<b>\$ 4,058,804</b>	<b>-6.1%</b>	<b>-5.9%</b>	<b>\$ (28,283)</b>	<b>\$ (239,469)</b>	<b>\$ (267,753)</b>	<b>-5.9%</b>
<b>Lake Preston</b>									
341.00 Structures and Improvements	\$ 233,982	\$ -	\$ 233,982		-6.9%	\$ -	\$ (16,145)	\$ (16,145)	-6.9%
342.00 Fuel Holders and Accessories	373,513	44,808	328,705	-4.9%	-6.9%	(2,196)	(22,681)	(24,876)	-6.7%
343.00 Prime Movers	3,514,567	231,925	3,282,642	-4.6%	-6.9%	(10,669)	(226,502)	(237,171)	-6.7%
344.00 Generators									
345.00 Accessory Electric Equipment	418,651	18,557	400,094	-3.2%	-6.9%	(594)	(27,606)	(28,200)	-6.7%
346.00 Miscellaneous Power Plant Equipment	25,227	3,620	21,607	71.8%	-6.9%	2,599	(1,491)	1,108	4.4%
<b>Total Lake Preston</b>	<b>\$ 4,565,940</b>	<b>\$ 298,910</b>	<b>\$ 4,267,030</b>	<b>-3.6%</b>	<b>-6.9%</b>	<b>\$ (10,859)</b>	<b>\$ (294,425)</b>	<b>\$ (305,284)</b>	<b>-6.7%</b>
<b>Ashtabula Wind Generation</b>									
341.00 Structures and Improvements	\$ 3,248,290	\$ -	\$ 3,248,290		-3.4%	\$ -	\$ (110,442)	\$ (110,442)	-3.4%
342.00 Fuel Holders and Accessories									
343.00 Prime Movers									
344.00 Generators	108,899,449	2,204,831	106,694,618		-3.4%		(3,627,617)	(3,627,617)	-3.3%
345.00 Accessory Electric Equipment	6,481,754	1,980	6,479,774		-3.4%		(220,312)	(220,312)	-3.4%
346.00 Miscellaneous Power Plant Equipment	28,417		28,417		-3.4%		(966)	(966)	-3.4%
<b>Total Ashtabula Wind Generation</b>	<b>\$ 118,657,910</b>	<b>\$ 2,206,811</b>	<b>\$ 116,451,099</b>		<b>-3.4%</b>	<b>\$ -</b>	<b>\$ (3,959,337)</b>	<b>\$ (3,959,337)</b>	<b>-3.3%</b>
<b>Langdon Wind Generation</b>									
341.00 Structures and Improvements	\$ 2,484,069	\$ -	\$ 2,484,069		-4.0%	\$ -	\$ (99,363)	\$ (99,363)	-4.0%
342.00 Fuel Holders and Accessories									
343.00 Prime Movers									
344.00 Generators	70,591,008	1,285,859	69,305,149	-0.2%	-4.0%	(2,572)	(2,772,206)	(2,774,778)	-3.9%
345.00 Accessory Electric Equipment	7,407,275		7,407,275		-4.0%		(296,291)	(296,291)	-4.0%
346.00 Miscellaneous Power Plant Equipment	85,210		85,210		-4.0%		(2,608)	(2,608)	-4.0%
<b>Total Langdon Wind Generation</b>	<b>\$ 80,547,562</b>	<b>\$ 1,285,859</b>	<b>\$ 79,261,703</b>		<b>-0.2%</b>	<b>\$ (2,572)</b>	<b>\$ (3,170,468)</b>	<b>\$ (3,173,040)</b>	<b>-3.9%</b>



**OTTER TAIL POWER COMPANY**  
Average Net Salvage

Statement D

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	Additions B	Retirements C	Survivors D=B-C	Realized E	Future F	Realized G=E*C	Future H=F*D		
<b><u>Luverne Wind Generation</u></b>									
341.00 Structures and Improvements	\$ 2,266,581	\$ -	\$ 2,266,581		-5.9%	\$ -	\$ (133,728)	\$ (133,728)	-5.9%
342.00 Fuel Holders and Accessories									
343.00 Prime Movers									
344.00 Generators	66,758,851	907,712	65,851,139	-21.9%	-5.9%	(198,789)	(3,885,217)	(4,084,006)	-6.1%
345.00 Accessory Electric Equipment	4,863,837		4,863,837		-5.9%		(286,966)	(286,966)	-5.9%
346.00 Miscellaneous Power Plant Equipment	74,045		74,045		-5.9%		(4,369)	(4,369)	-5.9%
<b>Total Luverne Wind Generation</b>	<b>\$ 73,963,314</b>	<b>\$ 907,712</b>	<b>\$ 73,055,602</b>	<b>-21.9%</b>	<b>-5.9%</b>	<b>\$ (198,789)</b>	<b>\$ (4,310,281)</b>	<b>\$ (4,509,069)</b>	<b>-6.1%</b>
<b><u>Solway Combustion Turbine</u></b>									
341.00 Structures and Improvements	\$ 4,814,143	\$ 22,733	\$ 4,791,410	-1.6%	-1.5%	\$ (364)	\$ (71,871)	\$ (72,235)	-1.5%
342.00 Fuel Holders and Accessories	1,003,596		1,003,596		-1.5%		(15,054)	(15,054)	-1.5%
343.00 Prime Movers	22,933,395	403,893	22,529,502	-16.4%	-1.5%	(66,238)	(337,943)	(404,181)	-1.8%
344.00 Generators									
345.00 Accessory Electric Equipment	1,358,311	48,118	1,310,193		-1.5%		(19,653)	(19,653)	-1.4%
346.00 Miscellaneous Power Plant Equipment	350,326		350,326		-1.5%		(5,255)	(5,255)	-1.5%
<b>Total Solway Combustion Turbine</b>	<b>\$ 30,459,771</b>	<b>\$ 474,744</b>	<b>\$ 29,985,027</b>	<b>-14.0%</b>	<b>-1.5%</b>	<b>\$ (66,602)</b>	<b>\$ (449,775)</b>	<b>\$ (516,378)</b>	<b>-1.7%</b>
<b><u>Fergus Falls Control Center</u></b>									
341.00 Structures and Improvements	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	
342.00 Fuel Holders and Accessories									
343.00 Prime Movers	650,974	59,336	591,638	6.2%	-5.0%	3,679	(29,582)	(25,903)	-4.0%
344.00 Generators									
345.00 Accessory Electric Equipment									
346.00 Miscellaneous Power Plant Equipment									
<b>Total Fergus Falls Control Center</b>	<b>\$ 650,974</b>	<b>\$ 59,336</b>	<b>\$ 591,638</b>	<b>6.2%</b>	<b>-5.0%</b>	<b>\$ 3,679</b>	<b>\$ (29,582)</b>	<b>\$ (25,903)</b>	<b>-4.0%</b>

**OTTER TAIL POWER COMPANY**

Statement E

Future Net Salvage  
Steam and Other Production

Account Description A	12/31/18 Plant Investment B	Future Retirements		Net Salvage Rate		Future Net Salvage		Total I=G+H	Future Rate J=I/B
		Interim C	Final D=B-C	Interim E	Final F	Interim G=C*E	Final H=D*F		
<b>STEAM PRODUCTION</b>									
<b>Big Stone</b>									
311.00 Structures and Improvements	\$ 79,607,321	\$ 5,565,585	\$ 74,041,736	-10.0%	-5.5%	\$ (556,559)	\$ (4,045,381)	\$ (4,601,940)	-5.8%
312.00 Boiler Plant Equipment	199,342,937	13,846,808	185,496,129	-10.0%	-5.5%	(1,384,681)	(10,134,859)	(11,519,540)	-5.8%
312.10 Boiler Plant Equipment - Landfill									
314.00 Turbogenerator Units	30,176,939	2,158,054	28,018,885	-10.0%	-5.5%	(215,805)	(1,530,854)	(1,746,659)	-5.8%
315.00 Accessory Electric Equipment	20,858,135	1,472,148	19,385,987	-10.0%	-5.5%	(147,215)	(1,059,183)	(1,206,397)	-5.8%
316.00 Miscellaneous Power Plant Equipment	3,206,031	228,624	2,977,407	-10.0%	-5.5%	(22,862)	(162,675)	(185,537)	-5.8%
<b>Total Big Stone</b>	<b>\$ 333,191,363</b>	<b>\$ 23,271,219</b>	<b>\$ 309,920,144</b>	<b>-10.0%</b>	<b>-5.5%</b>	<b>\$ (2,327,122)</b>	<b>\$ (16,932,952)</b>	<b>\$ (19,260,074)</b>	<b>-5.8%</b>
<b>Hoot Lake Units 2 and 3</b>									
311.00 Structures and Improvements	\$ 6,093,767	\$ 34,763	\$ 6,059,004	-10.0%	-15.6%	\$ (3,476)	\$ (946,897)	\$ (950,374)	-15.6%
312.00 Boiler Plant Equipment	37,830,819	201,418	37,629,401	-10.0%	-15.6%	(20,142)	(5,880,700)	(5,900,842)	-15.6%
312.10 Boiler Plant Equipment - Landfill	10,414,056	845,884	9,568,172						
314.00 Turbogenerator Units	11,543,445	63,985	11,479,460	-10.0%	-15.6%	(6,398)	(1,794,003)	(1,800,402)	-15.6%
315.00 Accessory Electric Equipment	2,766,673	15,663	2,751,010	-10.0%	-15.6%	(1,566)	(429,926)	(431,492)	-15.6%
316.00 Miscellaneous Power Plant Equipment	1,190,054	6,223	1,183,831	-10.0%	-15.6%	(622)	(185,008)	(185,631)	-15.6%
<b>Total Hoot Lake Units 2 and 3</b>	<b>\$ 69,838,814</b>	<b>\$ 1,167,936</b>	<b>\$ 68,670,878</b>	<b>-2.8%</b>	<b>-15.6%</b>	<b>\$ (32,205)</b>	<b>\$ (9,236,535)</b>	<b>\$ (9,268,741)</b>	<b>-13.3%</b>
<b>Coyote</b>									
311.00 Structures and Improvements	\$ 34,292,524	\$ 2,060,115	\$ 32,232,409	-10.0%	-8.9%	\$ (206,011)	\$ (2,870,877)	\$ (3,076,888)	-9.0%
312.00 Boiler Plant Equipment	103,157,253	6,104,197	97,053,056	-10.0%	-8.9%	(610,420)	(8,644,323)	(9,254,743)	-9.0%
312.10 Boiler Plant Equipment - Landfill									
314.00 Turbogenerator Units	24,092,118	1,407,650	22,684,468	-10.0%	-8.9%	(140,765)	(2,020,461)	(2,161,226)	-9.0%
315.00 Accessory Electric Equipment	11,923,290	712,041	11,211,249	-10.0%	-8.9%	(71,204)	(998,564)	(1,069,768)	-9.0%
316.00 Miscellaneous Power Plant Equipment	2,156,659	125,172	2,031,487	-10.0%	-8.9%	(12,517)	(180,941)	(193,458)	-9.0%
<b>Total Coyote</b>	<b>\$ 175,621,844</b>	<b>\$ 10,409,174</b>	<b>\$ 165,212,670</b>	<b>-10.0%</b>	<b>-8.9%</b>	<b>\$ (1,040,917)</b>	<b>\$ (14,715,165)</b>	<b>\$ (15,756,082)</b>	<b>-9.0%</b>
<b>OTHER PRODUCTION</b>									
<b>Jamestown</b>									
341.00 Structures and Improvements	\$ 311,512	\$ 11,752	\$ 299,760	-5.0%	-5.9%	\$ (588)	\$ (17,720)	\$ (18,307)	-5.9%
342.00 Fuel Holders and Accessories	415,964	15,493	400,471	-5.0%	-5.9%	(775)	(23,673)	(24,448)	-5.9%
343.00 Prime Movers	6,952,527	266,510	6,686,017	-5.0%	-5.9%	(13,326)	(395,234)	(408,560)	-5.9%
344.00 Generators									
345.00 Accessory Electric Equipment	227,590	8,688	218,902	-5.0%	-5.9%	(434)	(12,940)	(13,374)	-5.9%
346.00 Miscellaneous Power Plant Equipment	88,665	3,197	85,468	-5.0%	-5.9%	(160)	(5,052)	(5,212)	-5.9%
<b>Total Jamestown</b>	<b>\$ 7,996,258</b>	<b>\$ 305,642</b>	<b>\$ 7,690,616</b>	<b>-5.0%</b>	<b>-5.9%</b>	<b>\$ (15,282)</b>	<b>\$ (454,620)</b>	<b>\$ (469,902)</b>	<b>-5.9%</b>

**OTTER TAIL POWER COMPANY**

Future Net Salvage  
Steam and Other Production

Statement E

Account Description	12/31/18 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
<b>Lake Preston</b>									
341.00 Structures and Improvements	\$ 233,982	\$ 8,976	\$ 225,006	-5.0%	-7.0%	\$ (449)	\$ (15,729)	\$ (16,177)	-6.9%
342.00 Fuel Holders and Accessories	328,705	12,545	316,160	-5.0%	-7.0%	(627)	(22,100)	(22,728)	-6.9%
343.00 Prime Movers	3,282,642	126,279	3,156,363	-5.0%	-7.0%	(6,314)	(220,639)	(226,953)	-6.9%
344.00 Generators									
345.00 Accessory Electric Equipment	400,094	15,390	384,704	-5.0%	-7.0%	(770)	(26,892)	(27,661)	-6.9%
346.00 Miscellaneous Power Plant Equipment	21,607	833	20,774	-5.0%	-7.0%	(42)	(1,452)	(1,494)	-6.9%
<b>Total Lake Preston</b>	<b>\$ 4,267,030</b>	<b>\$ 164,023</b>	<b>\$ 4,103,007</b>	<b>-5.0%</b>	<b>-7.0%</b>	<b>\$ (8,201)</b>	<b>\$ (286,812)</b>	<b>\$ (295,013)</b>	<b>-6.9%</b>
<b>Solway Combustion Turbine</b>									
341.00 Structures and Improvements	\$ 4,791,410	\$ 235,744	\$ 4,555,666	-5.0%	-1.3%	\$ (11,787)	\$ (61,317)	\$ (73,104)	-1.5%
342.00 Fuel Holders and Accessories	1,003,596	49,569	954,027	-5.0%	-1.3%	(2,478)	(12,841)	(15,319)	-1.5%
343.00 Prime Movers	22,529,502	1,110,199	21,419,303	-5.0%	-1.3%	(55,510)	(288,292)	(343,802)	-1.5%
344.00 Generators									
345.00 Accessory Electric Equipment	1,310,193	64,587	1,245,606	-5.0%	-1.3%	(3,229)	(16,765)	(19,995)	-1.5%
346.00 Miscellaneous Power Plant Equipment	350,326	17,211	333,115	-5.0%	-1.3%	(861)	(4,484)	(5,344)	-1.5%
<b>Total Solway Combustion Turbine</b>	<b>\$ 29,985,027</b>	<b>\$ 1,477,309</b>	<b>\$ 28,507,718</b>	<b>-5.0%</b>	<b>-1.3%</b>	<b>\$ (73,865)</b>	<b>\$ (383,699)</b>	<b>\$ (457,564)</b>	<b>-1.5%</b>
<b>Ashtabula Wind Generation</b>									
341.00 Structures and Improvements	\$3,248,290	\$116,755	\$ 3,131,535	-5.0%	-3.4%	\$ (5,838)	\$ (106,086)	\$ (111,924)	-3.4%
342.00 Fuel Holders and Accessories					-3.4%				
343.00 Prime Movers					-3.4%				
344.00 Generators	106,694,618	3,833,507	102,861,111	-5.0%	-3.4%	(191,675)	(3,484,605)	(3,676,281)	-3.4%
345.00 Accessory Electric Equipment	6,479,774	232,751	6,247,023	-5.0%	-3.4%	(11,638)	(211,629)	(223,267)	-3.4%
346.00 Miscellaneous Power Plant Equipment	28,417	1,011	27,406	-5.0%	-3.4%	(51)	(928)	(979)	-3.4%
<b>Total Ashtabula Wind Generation</b>	<b>\$ 116,451,099</b>	<b>\$ 4,184,025</b>	<b>\$ 112,267,074</b>	<b>-5.0%</b>	<b>-3.4%</b>	<b>\$ (209,201)</b>	<b>\$ (3,803,249)</b>	<b>\$ (4,012,451)</b>	<b>-3.4%</b>
<b>Langdon Wind Generation</b>									
341.00 Structures and Improvements	\$2,484,069	\$83,122	\$ 2,400,947	-5.0%	-4.0%	\$ (4,156)	\$ (95,657)	\$ (99,813)	-4.0%
342.00 Fuel Holders and Accessories					-4.0%				
343.00 Prime Movers					-4.0%				
344.00 Generators	69,305,149	2,318,001	66,987,148	-5.0%	-4.0%	(115,900)	(2,668,861)	(2,784,761)	-4.0%
345.00 Accessory Electric Equipment	7,407,275	247,609	7,159,666	-5.0%	-4.0%	(12,380)	(285,251)	(297,631)	-4.0%
346.00 Miscellaneous Power Plant Equipment	65,210	2,154	63,056	-5.0%	-4.0%	(108)	(2,512)	(2,620)	-4.0%
<b>Total Langdon Wind Generation</b>	<b>\$ 79,261,703</b>	<b>\$ 2,650,886</b>	<b>\$ 76,610,817</b>	<b>-5.0%</b>	<b>-4.0%</b>	<b>\$ (132,544)</b>	<b>\$ (3,052,281)</b>	<b>\$ (3,184,826)</b>	<b>-4.0%</b>

**OTTER TAIL POWER COMPANY**

Statement E

Future Net Salvage  
Steam and Other Production

Account Description A	12/31/18 Plant Investment B	Future Retirements		Net Salvage Rate		Future Net Salvage			Future Rate J=I/B
		Interim C	Final D=B-C	Interim E	Final F	Interim G=C*E	Final H=D*F	Total I=G+H	
<b><u>Luverne Wind Generation</u></b>									
341.00 Structures and Improvements	\$2,266,581	\$87,065	\$ 2,179,516	-5.0%	-5.9%	\$ (4,353)	\$ (129,402)	\$ (133,755)	-5.9%
342.00 Fuel Holders and Accessories									
343.00 Prime Movers									
344.00 Generators	65,851,139	2,528,613	63,322,526	-5.0%	-5.9%	(126,431)	(3,759,572)	(3,886,003)	-5.9%
345.00 Accessory Electric Equipment	4,863,837	186,828	4,677,009	-5.0%	-5.9%	(9,341)	(277,682)	(287,024)	-5.9%
346.00 Miscellaneous Power Plant Equipment	74,045	2,817	71,228	-5.0%	-5.9%	(141)	(4,229)	(4,370)	-5.9%
<b>Total Luverne Wind Generation</b>	<b>\$ 73,055,602</b>	<b>\$ 2,805,322</b>	<b>\$ 70,250,280</b>	<b>-5.0%</b>	<b>-5.9%</b>	<b>\$ (140,266)</b>	<b>\$ (4,170,885)</b>	<b>\$ (4,311,151)</b>	<b>-5.9%</b>
<b>GENERAL PLANT</b>									
390.10 General Office Buildings	\$6,066,473	\$342,892	\$ 5,723,581	-5.0%	50.5%	\$ (17,145)	\$ 2,888,813	\$ 2,871,669	47.3%
390.20 Fleet Service Center Building	937,678	40,814	896,864	-5.0%	32.8%	(2,041)	294,456	292,415	31.2%
390.30 Central Stores Building	4,250,359	303,104	3,947,255	-5.0%	82.5%	(15,155)	3,255,719	3,240,564	76.2%

**OTTER TAIL POWER COMPANY**  
Current and Updated Parameters  
Vintage Group Procedure

Statement F

Account Description A	Current Parameters						Updated Parameters					
	P-Life/ AYFR B	Curve Shape C	VG ASL D	Rem. Life E	Avg. Sal. F	Fut. Sal. G	P-Life/ AYFR H	Curve Shape I	VG ASL J	Rem. Life K	Avg. Sal. L	Fut. Sal. M
<b>INTANGIBLE PLANT</b>												
303.91 Software - 5 Year	5.00	SQ	5.00	2.92			5.00	SQ	5.00	2.92		
303.92 Software - 10 Year												
<b>Total Intangible Plant</b>			5.00	2.92					5.02	2.92		
<b>STEAM PRODUCTION</b>												
311.00 Structures and Improvements			37.66	25.31	-7.3	-7.2			38.15	24.24	-7.3	-7.2
312.00 Boiler Plant Equipment			30.86	20.46	-8.6	-8.0			30.66	19.83	-9.6	-7.9
312.10 Boiler Plant Equipment - Landfill			35.91	32.08					35.91	31.16		
314.00 Turbogenerator Units			36.09	19.43	-3.2	-8.7			36.01	18.47	-3.2	-8.7
315.00 Accessory Electric Equipment			38.27	23.64	-7.6	-7.6			38.59	22.53	-7.6	-7.6
316.00 Miscellaneous Power Plant Equipment			28.70	16.91	-3.6	-8.7			27.96	15.93	-3.6	-8.6
<b>Total Steam Production Plant</b>			33.20	21.62	-7.4	-7.7			33.03	20.76	-8.0	-7.7
<b>HYDRAULIC PRODUCTION</b>												
331.00 Structures and Improvements			18.25	3.48	-0.1				18.29	2.49	-0.1	
332.00 Reservoirs, Dams and Waterways			12.15	3.48	1.7				12.17	2.49	1.7	
333.00 Water Wheels, Turbines & Generators			13.21	3.48	-7.5				13.24	2.49	-7.5	
334.00 Accessory Electric Equipment			18.99	3.48	0.5				19.01	2.49	0.5	
335.00 Miscellaneous Power Plant Equipment			10.25	3.48	-0.5				10.20	2.49	0.1	
<b>Total Hydraulic Production Plant</b>			12.81	3.48	-0.4				12.82	2.49	-0.4	
<b>OTHER PRODUCTION</b>												
341.00 Structures and Improvements			27.19	16.51	-3.5	-3.5			26.88	15.69	-3.4	-3.4
342.00 Fuel Holders and Accessories			33.18	17.90	-4.5	-3.6			33.19	16.94	-4.4	-3.6
343.00 Prime Movers			35.35	18.52	-3.6	-3.1			34.51	17.65	-3.5	-3.0
344.00 Generators			24.10	15.18	-4.3	-4.3			24.07	14.22	-4.3	-4.3
345.00 Accessory Electric Equipment			24.72	15.29	-4.2	-4.2			24.74	14.34	-4.1	-4.2
346.00 Miscellaneous Power Plant Equipment			26.23	17.44	-1.0	-3.2			26.25	16.49	-0.9	-3.2
<b>Total Other Production Plant</b>			25.14	15.50	-4.2	-4.1			25.09	14.57	-4.1	-4.1
<b>TRANSMISSION PLANT</b>												
353.00 Station Equipment	65.00	R1	65.11	55.72	-1.7	-5.0	65.00	R1	65.12	55.33	-1.6	-5.0
354.00 Towers and Fixtures	75.00	R5	75.00	70.63	-10.0	-10.0	75.00	R5	75.00	69.84	-10.0	-10.0
355.00 Poles and Fixtures	75.00	R2	75.27	58.91	-45.3	-50.0	75.00	R2	75.27	59.02	-45.6	-50.0
356.00 Overhead Conductors and Devices	75.00	R2	75.10	62.70	-27.0	-30.0	75.00	R2	75.12	61.24	-26.9	-30.0
358.00 Underground Conductors and Devices	50.00	S4	50.53	14.97	-7.3	-5.0	50.00	S4	50.68	14.32	-7.3	-5.0
<b>Total Transmission Plant</b>			72.33	61.57	-21.2	-24.1			72.31	60.95	-21.2	-24.1

**OTTER TAIL POWER COMPANY**  
Current and Updated Parameters  
Vintage Group Procedure

Statement F

Account Description	Current Parameters						Updated Parameters					
	P-Life/ AYFR	Curve Shape	VG ASL	Rem. Life	Avg. Sal.	Fut. Sal.	P-Life/ AYFR	Curve Shape	VG ASL	Rem. Life	Avg. Sal.	Fut. Sal.
A	B	C	D	E	F	G	H	I	J	K	L	M
<b>DISTRIBUTION PLANT</b>												
362.00 Station Equipment	43.00	SC	43.47	34.81	7.0	5.0	43.00	SC	43.47	34.63	6.8	5.0
364.00 Poles, Towers and Fixtures	70.00	R3	70.07	48.98	-100.4	-100.0	70.00	R3	70.07	48.80	-100.5	-100.0
365.00 Overhead Conductors and Devices	65.00	R2.5	65.22	43.27	-74.8	-75.0	65.00	R2.5	65.22	43.13	-74.8	-75.0
367.00 Underground Conductors and Devices	45.00	R4	44.83	28.66	-4.8	-5.0	45.00	R4	44.86	28.94	-4.8	-5.0
368.00 Line Transformers	43.00	R2.5	42.99	30.70	30.6	30.0	43.00	R2.5	43.00	30.71	30.6	30.0
369.00 Overhead Services	55.00	S5	55.27	31.01	-203.4	-200.0	55.00	S5	55.30	30.41	-203.8	-200.0
369.10 Underground Services	50.00	R4	50.10	34.03	-20.3	-20.0	50.00	R4	50.11	33.62	-20.4	-20.0
370.00 Meters	28.00	L1	29.28	19.76	0.1		28.00	L1	29.17	20.02	0.1	
370.10 Load Management Switches	15.00	R5	15.15	3.00			15.00	R5	15.35	2.70		
371.20 Other Private Lighting	25.00	O3	25.96	24.39	3.0		25.00	O3	25.82	24.42	2.7	
373.00 Street Lighting and Signal Systems	22.00	L0.5	22.60	15.09	-4.0	-5.0	22.00	L0.5	22.64	15.68	-3.8	-5.0
<b>Total Distribution Plant</b>			45.11	31.22	-21.8	-24.4			45.05	31.13	-21.3	-23.9
<b>GENERAL PLANT</b>												
<b>Depreciable</b>												
390.00 Structures and Improvements	50.00	R1	50.85	34.19	9.0	5.0	50.00	R1	50.89	33.73	8.9	5.0
390.10 General Office Buildings	2040	200-SC	40.82	21.83	37.0	47.3	2040	200-SC	40.53	20.89	36.4	47.3
390.20 Fleet Service Center Building	2035	200-SC	39.42	17.09	23.8	31.2	2035	200-SC	39.44	16.14	23.8	31.2
390.30 Central Stores Building	2045	200-SC	57.40	26.47	77.0	79.0	2045	200-SC	55.14	25.55	74.3	76.2
396.00 Power Operated Equipment	23.00	L0	24.79	17.09	13.0	5.0	23.00	L0	24.10	18.80	11.3	5.0
397.40 Communication Towers	50.00	R2.5	50.32	32.70	-4.0	-5.0	50.00	R2.5	50.35	32.06	-3.7	-5.0
<b>Total Depreciable</b>			48.04	29.51	21.0	21.8			47.38	28.75	20.6	21.5
<b>Amortizable</b>												
391.00 Office Furniture	15.00	SQ	15.00	6.17			15.00	SQ	15.00	5.92		
391.10 Office Equipment	10.00	SQ	10.00	3.20			10.00	SQ	10.00	4.06		
391.20 Duplicating Equipment	10.00	SQ	10.00	3.87			10.00	SQ	10.00	5.17		
391.50 Computer Systems	5.00	SQ	5.00	2.64			5.00	SQ	5.00	3.06		
391.60 Computer Related Equipment	5.00	SQ	5.00	1.59			5.00	SQ	5.00	2.28		
394.00 Tools, Shop and Garage Equipment	15.00	SQ	15.00	8.10			15.00	SQ	15.00	7.55		
394.20 Automated Meter Reading Equipment	15.00	SQ	15.00	4.84			15.00	SQ	15.00	7.12		
397.00 Communication Equipment	15.00	SQ	15.00	12.29			15.00	SQ	15.00	11.30		
397.10 Radio Telecommunication Equipment	10.00	SQ	10.00	3.17			10.00	SQ	10.00	2.35		
397.20 Microwave Equipment	15.00	SQ	15.00	7.30			15.00	SQ	15.00	7.30		
397.30 Radio Load Control Equipment	10.00	SQ	10.00	5.02			10.00	SQ	10.00	4.03		
<b>Total Amortizable</b>			9.78	5.09					9.83	5.19		
<b>Total General Plant</b>			19.56	11.33	7.8	13.7			19.90	11.51	7.6	13.7
<b>TOTAL UTILITY</b>			38.01	26.73	-13.1	-14.9			36.95	25.42	-13.1	-14.8

**OTTER TAIL POWER COMPANY**  
Current and Updated Parameters  
Vintage Group Procedure

Statement F

Account Description	Current Parameters						Updated Parameters					
	P-Life/ AYFR	Curve Shape	VG ASL	Rem. Life	Avg. Sal.	Fut. Sal.	P-Life/ AYFR	Curve Shape	VG ASL	Rem. Life	Avg. Sal.	Fut. Sal.
A	B	C	D	E	F	G	H	I	J	K	L	M
<b>STEAM PRODUCTION</b>												
<b><u>Big Stone</u></b>												
311.00 Structures and Improvements	2046	200-SC	34.23	27.46	-6.0	-5.9	2046	200-SC	34.61	26.53	-5.9	-5.8
312.00 Boiler Plant Equipment	2046	200-SC	33.56	27.47	-7.1	-5.9	2046	200-SC	33.07	26.54	-8.7	-5.8
312.10 Boiler Plant Equipment - Landfill												
314.00 Turbogenerator Units	2046	200-SC	42.74	27.44	-2.1	-5.9	2046	200-SC	42.67	26.51	-2.0	-5.8
315.00 Accessory Electric Equipment	2046	200-SC	36.37	27.46	-6.3	-5.9	2046	200-SC	36.79	26.53	-6.2	-5.8
316.00 Miscellaneous Power Plant Equipment	2046	200-SC	40.90	27.44	-3.5	-5.9	2046	200-SC	39.51	26.52	-3.4	-5.8
<b>Total Big Stone</b>			34.67	27.46	-6.2	-5.9			34.41	26.53	-7.3	-5.8
<b><u>Hoot Lake Units 2 and 3</u></b>												
311.00 Structures and Improvements	2021	200-SC	36.66	3.48	-20.0	-15.5	2021	200-SC	36.47	2.49	-20.1	-15.6
312.00 Boiler Plant Equipment	2021	200-SC	14.55	3.48	-19.3	-15.5	2021	200-SC	14.46	2.49	-19.3	-15.6
312.10 Boiler Plant Equipment - Landfill	2051	200-SC	35.91	32.08			2051	200-SC	35.91	31.16		
314.00 Turbogenerator Units	2021	200-SC	23.62	3.48	-13.9	-15.5	2021	200-SC	23.62	2.49	-14.0	-15.6
315.00 Accessory Electric Equipment	2021	200-SC	26.51	3.48	-17.2	-15.5	2021	200-SC	26.56	2.49	-17.3	-15.6
316.00 Miscellaneous Power Plant Equipment	2021	200-SC	13.49	3.48	-8.4	-15.5	2021	200-SC	13.05	2.49	-8.4	-15.6
<b>Total Hoot Lake Units 2 and 3</b>			18.67	5.69	-15.6	-13.2			18.59	4.70	-15.7	-13.3
<b><u>Coyote</u></b>												
311.00 Structures and Improvements	2041	200-SC	50.49	22.75	-8.3	-9.0	2041	200-SC	50.55	21.81	-8.3	-9.0
312.00 Boiler Plant Equipment	2041	200-SC	42.21	22.77	-7.6	-9.0	2041	200-SC	42.01	21.83	-7.6	-9.0
312.10 Boiler Plant Equipment - Landfill												
314.00 Turbogenerator Units	2041	200-SC	38.27	22.78	-0.1	-9.0	2041	200-SC	38.15	21.84	-0.2	-9.0
315.00 Accessory Electric Equipment	2041	200-SC	47.90	22.76	-7.8	-9.0	2041	200-SC	47.66	21.82	-7.8	-9.0
316.00 Miscellaneous Power Plant Equipment	2041	200-SC	35.00	22.78	-1.9	-9.0	2041	200-SC	34.76	21.84	-1.9	-9.0
<b>Total Coyote</b>			43.22	22.77	-6.4	-9.0			43.07	21.83	-6.4	-9.0

**OTTER TAIL POWER COMPANY**

Current and Updated Parameters  
Vintage Group Procedure

Statement F

Account Description	Current Parameters						Updated Parameters					
	P-Life/ AYFR	Curve Shape	VG ASL	Rem. Life	Avg. Sal.	Fut. Sal.	P-Life/ AYFR	Curve Shape	VG ASL	Rem. Life	Avg. Sal.	Fut. Sal.
A	B	C	D	E	F	G	H	I	J	K	L	M
<b>HYDRAULIC PRODUCTION</b>												
<b><u>Hoot Lake</u></b>												
331.00 Structures and Improvements	2021	200-SC	61.44	3.48			2021	200-SC	61.59	2.49		
332.00 Reservoirs, Dams and Waterways	2021	200-SC	29.99	3.48	-0.1		2021	200-SC	30.05	2.49	-0.1	
333.00 Water Wheels, Turbines & Generators	2021	200-SC	36.24	3.48			2021	200-SC	36.32	2.49		
334.00 Accessory Electric Equipment	2021	200-SC	30.81	3.48			2021	200-SC	30.88	2.49		
335.00 Miscellaneous Power Plant Equipment	2021	200-SC	8.94	3.48			2021	200-SC	8.95	2.49		
<b>Total Hoot Lake</b>			27.04	3.48					27.09	2.49		
<b><u>Wright</u></b>												
331.00 Structures and Improvements	2021	200-SC	30.80	3.48			2021	200-SC	30.87	2.49		
332.00 Reservoirs, Dams and Waterways	2021	200-SC	9.60	3.48	27.1		2021	200-SC	9.61	2.49	27.1	
333.00 Water Wheels, Turbines & Generators	2021	200-SC	9.31	3.48	-3.6		2021	200-SC	9.33	2.49	-3.6	
334.00 Accessory Electric Equipment	2021	200-SC	16.79	3.48	2.2		2021	200-SC	16.82	2.49	2.2	
335.00 Miscellaneous Power Plant Equipment	2021	200-SC	12.23	3.48	-0.7		2021	200-SC	12.24	2.49	-0.7	
<b>Total Wright</b>			10.22	3.48	12.6				10.23	2.49	12.6	
<b><u>Pisgah</u></b>												
331.00 Structures and Improvements	2021	200-SC	38.87	3.48			2021	200-SC	38.96	2.49		
332.00 Reservoirs, Dams and Waterways	2021	200-SC	13.01	3.48			2021	200-SC	13.03	2.49		
333.00 Water Wheels, Turbines & Generators	2021	200-SC	15.93	3.48	-15.0		2021	200-SC	15.96	2.49	-15.0	
334.00 Accessory Electric Equipment	2021	200-SC	15.75	3.48	-0.3		2021	200-SC	15.70	2.49	-0.3	
335.00 Miscellaneous Power Plant Equipment	2021	200-SC	8.94	3.48	-0.6		2021	200-SC	8.95	2.49	-0.6	
<b>Total Pisgah</b>			13.51	3.48	-3.3				13.53	2.49	-3.3	
<b><u>Dayton Hollow</u></b>												
331.00 Structures and Improvements	2021	200-SC	9.96	3.48			2021	200-SC	9.98	2.49		
332.00 Reservoirs, Dams and Waterways	2021	200-SC	10.70	3.48	-10.2		2021	200-SC	10.72	2.49	-10.2	
333.00 Water Wheels, Turbines & Generators	2021	200-SC	14.21	3.48	-10.2		2021	200-SC	14.23	2.49	-10.2	
334.00 Accessory Electric Equipment	2021	200-SC	21.40	3.48	0.1		2021	200-SC	21.45	2.49	0.1	
335.00 Miscellaneous Power Plant Equipment	2021	200-SC	8.96	3.48	-0.2		2021	200-SC	8.97	2.49	-0.2	
<b>Total Dayton Hollow</b>			11.51	3.48	-8.5				11.53	2.49	-8.5	



**OTTER TAIL POWER COMPANY**

Current and Updated Parameters  
Vintage Group Procedure

Statement F

Account Description A	Current Parameters						Updated Parameters					
	P-Life/ AYFR B	Curve Shape C	VG ASL D	Rem. Life E	Avg. Sal. F	Fut. Sal. G	P-Life/ AYFR H	Curve Shape I	VG ASL J	Rem. Life K	Avg. Sal. L	Fut. Sal. M
<b><u>Taplin Gorge</u></b>												
331.00 Structures and Improvements	2021	200-SC	74.62	3.48			2021	200-SC	74.80	2.49		
332.00 Reservoirs, Dams and Waterways	2021	200-SC	16.34	3.48	-4.8		2021	200-SC	16.37	2.49	-4.8	
333.00 Water Wheels, Turbines & Generators	2021	200-SC	82.29	3.48			2021	200-SC	82.49	2.49		
334.00 Accessory Electric Equipment	2021	200-SC	22.23	3.48	-0.3		2021	200-SC	22.28	2.49	-0.3	
335.00 Miscellaneous Power Plant Equipment	2021	200-SC	11.77	3.48	-0.4		2021	200-SC	11.59	2.49	1.8	
<b>Total Taplin Gorge</b>			16.64	3.48	-3.6				16.69	2.49	-3.2	
<b><u>Bemidji</u></b>												
331.00 Structures and Improvements	2021	200-SC	13.22	3.48	-0.1		2021	200-SC	13.25	2.49	-0.1	
332.00 Reservoirs, Dams and Waterways	2021	200-SC	13.04	3.48	-0.6		2021	200-SC	13.06	2.49	-0.6	
333.00 Water Wheels, Turbines & Generators	2021	200-SC	19.69	3.48	-11.2		2021	200-SC	19.74	2.49	-11.2	
334.00 Accessory Electric Equipment	2021	200-SC	73.11	3.48	-17.7		2021	200-SC	73.16	2.49	-17.7	
335.00 Miscellaneous Power Plant Equipment	2021	200-SC	11.91	3.48	-5.5		2021	200-SC	11.93	2.49	-5.5	
<b>Total Bemidji</b>			14.27	3.48	-3.1				14.30	2.49	-3.1	
<b>OTHER PRODUCTION</b>												
<b><u>Jamestown</u></b>												
341.00 Structures and Improvements			35.99	15.18	-6.0	-5.9			34.87	14.22	-6.1	-5.9
342.00 Fuel Holders and Accessories			28.62	15.19	-7.9	-5.9			28.59	14.23	-7.9	-5.9
343.00 Prime Movers			40.70	15.18	-7.2	-5.9			40.73	14.22	-7.2	-5.9
344.00 Generators												
345.00 Accessory Electric Equipment			36.89	15.18	-2.0	-5.9			36.91	14.22	-2.0	-5.9
346.00 Miscellaneous Power Plant Equipment			22.74	15.19	4.3	-5.9			22.75	14.23	4.3	-5.9
<b>Total Jamestown</b>			39.18	15.18	-6.9	-5.9			39.15	14.22	-6.9	-5.9
<b><u>Jamestown Unit 1</u></b>												
341.00 Structures and Improvements	2033	200-SC	36.99	15.18	-6.0	-5.9	2033	200-SC	35.69	14.22	-6.1	-5.9
342.00 Fuel Holders and Accessories	2033	200-SC	28.21	15.19	-9.0	-5.9	2033	200-SC	28.23	14.23	-9.0	-5.9
343.00 Prime Movers	2033	200-SC	37.90	15.18	-8.3	-5.9	2033	200-SC	37.92	14.22	-8.3	-5.9
344.00 Generators												
345.00 Accessory Electric Equipment	2033	200-SC	55.82	15.16	-5.5	-5.9	2033	200-SC	55.93	14.21	-5.5	-5.9
346.00 Miscellaneous Power Plant Equipment	2033	200-SC	22.32	15.19	1.9	-5.9	2033	200-SC	22.33	14.23	1.9	-5.9
<b>Total Jamestown Unit 1</b>			36.53	15.18	-7.9	-5.9			36.46	14.22	-7.9	-5.9

**OTTER TAIL POWER COMPANY**

Current and Updated Parameters  
Vintage Group Procedure

Statement F

Account Description	Current Parameters						Updated Parameters					
	P-Life/ AYFR	Curve Shape	VG ASL	Rem. Life	Avg. Sal.	Fut. Sal.	P-Life/ AYFR	Curve Shape	VG ASL	Rem. Life	Avg. Sal.	Fut. Sal.
A	B	C	D	E	F	G	H	I	J	K	L	M
<b><u>Jamestown Unit 2</u></b>												
341.00 Structures and Improvements	2033	200-SC	27.54	15.19	-5.9	-5.9	2033	200-SC	27.57	14.23	-5.9	-5.9
342.00 Fuel Holders and Accessories	2033	200-SC	33.63	15.17	-5.5	-5.9	2033	200-SC	32.93	14.21	-5.5	-5.9
343.00 Prime Movers	2033	200-SC	43.16	15.18	-6.3	-5.9	2033	200-SC	43.20	14.22	-6.3	-5.9
344.00 Generators												
345.00 Accessory Electric Equipment	2033	200-SC	21.35	15.19	3.2	-5.9	2033	200-SC	21.33	14.23	3.2	-5.9
346.00 Miscellaneous Power Plant Equipment	2033	200-SC	45.54	15.17	14.3	-5.9	2033	200-SC	45.62	14.21	14.3	-5.9
<b>Total Jamestown Unit 2</b>			42.14	15.18	-5.9	-5.9			42.17	14.22	-5.9	-5.9
<b><u>Lake Preston</u></b>												
341.00 Structures and Improvements	2033	200-SC	42.02	15.18	-6.9	-6.9	2033	200-SC	42.02	14.22	-6.9	-6.9
342.00 Fuel Holders and Accessories	2033	200-SC	39.91	15.18	-6.7	-6.9	2033	200-SC	39.90	14.22	-6.7	-6.9
343.00 Prime Movers	2033	200-SC	43.05	15.18	-6.7	-6.9	2033	200-SC	43.09	14.22	-6.7	-6.9
344.00 Generators												
345.00 Accessory Electric Equipment	2033	200-SC	41.99	15.18	-6.7	-6.9	2033	200-SC	42.04	14.22	-6.7	-6.9
346.00 Miscellaneous Power Plant Equipment	2033	200-SC	48.38	15.17	4.4	-6.9	2033	200-SC	48.46	14.21	4.4	-6.9
<b>Total Lake Preston</b>			42.66	15.18	-6.7	-6.9			42.69	14.22	-6.7	-6.9
<b><u>Ashtabula Wind Generation</u></b>												
341.00 Structures and Improvements	2033	200-SC	24.33	15.19	-3.5	-3.5	2033	200-SC	24.36	14.23	-3.4	-3.4
342.00 Fuel Holders and Accessories												
343.00 Prime Movers												
344.00 Generators	2033	200-SC	24.11	15.19	-3.4	-3.5	2033	200-SC	24.08	14.23	-3.3	-3.4
345.00 Accessory Electric Equipment	2033	200-SC	23.97	15.19	-3.5	-3.5	2033	200-SC	23.99	14.23	-3.4	-3.4
346.00 Miscellaneous Power Plant Equipment	2033	200-SC	20.49	15.20	-3.5	-3.5	2033	200-SC	20.50	14.23	-3.4	-3.4
<b>Total Ashtabula Wind Generation</b>			24.11	15.19	-3.4	-3.5			24.08	14.23	-3.3	-3.4
<b><u>Langdon Wind Generation</u></b>												
341.00 Structures and Improvements	2032	200-SC	24.36	14.23	-4.0	-4.0	2032	200-SC	24.38	13.27	-4.0	-4.0
342.00 Fuel Holders and Accessories												
343.00 Prime Movers												
344.00 Generators	2032	200-SC	24.05	14.23	-3.9	-4.0	2032	200-SC	24.04	13.27	-3.9	-4.0
345.00 Accessory Electric Equipment	2032	200-SC	23.86	14.23	-4.0	-4.0	2032	200-SC	23.89	13.27	-4.0	-4.0
346.00 Miscellaneous Power Plant Equipment	2032	200-SC	19.41	14.23	-4.0	-4.0	2032	200-SC	19.43	13.27	-4.0	-4.0
<b>Total Langdon Wind Generation</b>			24.04	14.23	-3.9	-4.0			24.03	13.27	-3.9	-4.0

**OTTER TAIL POWER COMPANY**

Current and Updated Parameters  
Vintage Group Procedure

Statement F

Account Description A	Current Parameters						Updated Parameters					
	P-Life/ AYFR B	Curve Shape C	VG ASL D	Rem. Life E	Avg. Sal. F	Fut. Sal. G	P-Life/ AYFR H	Curve Shape I	VG ASL J	Rem. Life K	Avg. Sal. L	Fut. Sal. M
<b><u>Luverne Wind Generation</u></b>												
341.00 Structures and Improvements	2034	200-SC	24.31	16.15	-5.9	-5.9	2034	200-SC	24.33	15.19	-5.9	-5.9
342.00 Fuel Holders and Accessories												
343.00 Prime Movers												
344.00 Generators	2034	200-SC	24.12	16.15	-6.1	-5.9	2034	200-SC	24.10	15.19	-6.1	-5.9
345.00 Accessory Electric Equipment	2034	200-SC	24.30	16.15	-5.9	-5.9	2034	200-SC	24.32	15.19	-5.9	-5.9
346.00 Miscellaneous Power Plant Equipment	2034	200-SC	20.60	16.16	-5.9	-5.9	2034	200-SC	20.61	15.20	-5.9	-5.9
<b>Total Luverne Wind Generation</b>			24.13	16.15	-6.1	-5.9			24.12	15.19	-6.1	-5.9
<b><u>Solway Combustion Turbine</u></b>												
341.00 Structures and Improvements	2038	200-SC	33.04	19.96	-1.6	-1.6	2038	200-SC	31.28	19.01	-1.5	-1.5
342.00 Fuel Holders and Accessories	2038	200-SC	33.55	19.96	-1.6	-1.6	2038	200-SC	33.58	19.01	-1.5	-1.5
343.00 Prime Movers	2038	200-SC	33.08	19.96	-1.9	-1.6	2038	200-SC	32.08	19.01	-1.8	-1.5
344.00 Generators												
345.00 Accessory Electric Equipment	2038	200-SC	32.42	19.96	-1.5	-1.6	2038	200-SC	32.34	19.01	-1.4	-1.5
346.00 Miscellaneous Power Plant Equipment	2038	200-SC	31.09	19.96	-1.6	-1.6	2038	200-SC	31.12	19.01	-1.5	-1.5
<b>Total Solway Combustion Turbine</b>			33.03	19.96	-1.8	-1.6			32.00	19.01	-1.7	-1.5
<b><u>Fergus Falls Control Center</u></b>												
341.00 Structures and Improvements												
342.00 Fuel Holders and Accessories												
343.00 Prime Movers	2030	200-SC	34.10	12.29	-4.0	-5.0	2030	200-SC	34.16	11.32	-4.0	-5.0
344.00 Generators												
345.00 Accessory Electric Equipment												
346.00 Miscellaneous Power Plant Equipment												
<b>Total Fergus Falls Control Center</b>			34.10	12.29	-4.0	-5.0			34.16	11.32	-4.0	-5.0

**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
<b>INTANGIBLE PLANT</b>						
303.91 Software - 5 Yr.	\$ 9,905,743	\$ 3,135,454	\$ 4,211,527			\$ 8,829,669
303.92 Software - 10 Yr.						
<b>Intangible Plant</b>	<b>\$ 9,905,743</b>	<b>\$ 3,135,454</b>	<b>\$ 4,211,527</b>			<b>\$ 8,829,669</b>
<b>STEAM PRODUCTION</b>						
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
<b>Total Steam Production</b>	<b>\$ 572,876,593</b>	<b>\$ 7,893,542</b>	<b>\$ 2,118,114</b>			<b>\$ 578,652,021</b>
<b>HYDRAULIC PRODUCTION</b>						
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
<b>Total Hydraulic Production</b>	<b>\$ 7,042,361</b>	<b>\$ -</b>	<b>\$ 7,328</b>			<b>\$ 7,035,032</b>
<b>OTHER PRODUCTION</b>						
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
<b>Total Other Production</b>	<b>\$ 309,859,462</b>	<b>\$ 1,803,509</b>	<b>\$ 58,762</b>		<b>\$ 4,149</b>	<b>\$ 311,608,357</b>
<b>TRANSMISSION PLANT</b>						
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
<b>Total Transmission Plant</b>	<b>\$ 485,868,025</b>	<b>\$ 8,967,393</b>	<b>\$ 992,864</b>		<b>\$ 625,912</b>	<b>\$ 494,468,466</b>

**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
<b>DISTRIBUTION PLANT</b>						
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
370.10 Load Management Switches	8,666,410	242,534	1,318			8,907,627
370.20 Interruption Monitors	(0)					(0)
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
<b>Total Distribution Plant</b>	<b>\$ 481,539,297</b>	<b>\$ 24,209,873</b>	<b>\$ 4,040,127</b>		<b>\$ (636,160)</b>	<b>\$ 501,072,883</b>
<b>GENERAL PLANT</b>						
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
390.30 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
394.10 Tools, Shop and Garage Equipment- ???						
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
<b>Total General Plant</b>	<b>\$ 53,593,280</b>	<b>\$ 2,683,378</b>	<b>\$ 2,681,800</b>		<b>\$ 60,390</b>	<b>\$ 53,655,247</b>
<b>TOTAL DEPRECIABLE PLANT</b>	<b>\$ 1,920,684,760</b>	<b>\$ 48,693,149</b>	<b>\$ 14,110,523</b>	<b>\$ -</b>	<b>\$ 54,290</b>	<b>\$ 1,955,321,677</b>

**OTTER TAIL POWER COMPANY**  
Analysis of Depreciation Reserve for 2018

Statement H

Account Description A	Beginning Balance B	Credits		Debits		Other Credits (Debits) G	Ending Balance H
		Accruals C	Gross Salvage D	Retirements E	Cost of Removal F		
<b>INTANGIBLE PLANT</b>							
303.91 Software - 5 Yr.	\$ 5,426,099	\$ 2,019,153	\$ -	\$ 4,211,527	\$ -	\$ -	\$ 3,233,725
303.92 Software - 10 Yr.							
<b>Total Intangible Plant</b>	<b>\$ 5,426,099</b>	<b>\$ 2,019,153</b>	<b>\$ -</b>	<b>\$ 4,211,527</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,233,725</b>
<b>STEAM PRODUCTION</b>							
311.00 Structures and Improvements	\$ 54,442,893	\$ 2,937,735	\$ 2,362	\$ 83,476	\$ 6,339	\$ -	\$ 57,293,175
312.00 Boiler Plant Equipment	127,058,926	10,530,982	258,622	1,405,850	4,900,352		131,542,329
312.10 Boiler Plant Equipment - Landfill	5,252,667	227,991		27,500	5,500		5,447,657
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
<b>Total Steam Production</b>	<b>\$ 251,705,272</b>	<b>\$ 16,203,258</b>	<b>\$ 261,491</b>	<b>\$ 2,118,114</b>	<b>\$ 4,952,979</b>	<b>\$ -</b>	<b>\$ 261,098,928</b>
<b>HYDRAULIC PRODUCTION</b>							
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
<b>Total Hydraulic Production</b>	<b>\$ 4,739,039</b>	<b>\$ 515,180</b>	<b>\$ 2,850</b>	<b>\$ 7,328</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,249,741</b>
<b>OTHER PRODUCTION</b>							
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
<b>Total Other Production</b>	<b>\$ 114,847,724</b>	<b>\$ 12,125,789</b>	<b>\$ -</b>	<b>\$ 58,762</b>	<b>\$ 36,161</b>	<b>\$ 1,299</b>	<b>\$ 126,879,890</b>
<b>TRANSMISSION PLANT</b>							
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
<b>Total Transmission Plant</b>	<b>\$ 120,223,513</b>	<b>\$ 8,542,865</b>	<b>\$ 863,970</b>	<b>\$ 992,864</b>	<b>\$ 1,021,021</b>	<b>\$ 140,329</b>	<b>\$ 127,756,792</b>

**OTTER TAIL POWER COMPANY**  
Analysis of Depreciation Reserve for 2018

Statement H

Account Description	Beginning Balance	Credits		Debits		Other Credits (Debits)	Ending Balance
		Accruals	Gross Salvage	Retirements	Cost of Removal		
A	B	C	D	E	F	G	H
<b>DISTRIBUTION PLANT</b>							
362.00 Station Equipment	\$ 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
370.10 Load Management Switches	7,936,130	467,799		1,318			8,402,612
370.20 Interruption Monitors	0						0
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
<b>Total Distribution Plant</b>	<b>\$ 211,374,779</b>	<b>\$ 11,511,131</b>	<b>\$ 1,318,404</b>	<b>\$ 4,040,127</b>	<b>\$ 1,813,249</b>	<b>\$ (142,786)</b>	<b>\$ 218,208,152</b>
<b>GENERAL PLANT</b>							
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
390.30 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
<b>Total General Plant</b>	<b>\$ 20,830,998</b>	<b>\$ 2,454,731</b>	<b>\$ 10,138</b>	<b>\$ 2,681,800</b>	<b>\$ 38,168</b>	<b>\$ 51,558</b>	<b>\$ 20,627,456</b>
<b>TOTAL DEPRECIABLE PLANT</b>	<b>\$ 729,147,423</b>	<b>\$ 53,372,108</b>	<b>\$ 2,456,853</b>	<b>\$ 14,110,523</b>	<b>\$ 7,861,578</b>	<b>\$ 50,401</b>	<b>\$ 763,054,684</b>

**OTTER TAIL POWER COMPANY**

Summary of Annual Depreciation Accruals for 2018

Statement I

Account Description A	Beginning Plant Balance B	Est. Future Net Salvage		Beginning Depreciation Reserve E	Net Balance F=B-D-E	Projection Life (Yrs.) G	Remaining Life (Yrs.) H	Annual Accrual I=F/H	Accrual Rate J=I/B
		Percent C	Amount D						
<b>INTANGIBLE PLANT</b>									
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.									
<b>Total Intangible Plant</b>	\$ 9,905,743		\$ -	\$ 5,426,099	\$ 4,479,644		2.92	\$ 1,534,125	15.49%
<b>STEAM PRODUCTION</b>									
311.00 Structures and Improvements	\$ 125,777,776	-6.9%	\$ (8,678,667)	\$ 54,442,893	\$ 80,013,549		26.24	\$ 3,049,297	2.42%
312.00 Boiler Plant Equipment	327,403,618	-7.5%	(24,555,271)	127,058,926	224,899,964		21.38	10,519,175	3.21%
312.10 Boiler Plant Equipment - Landfill	10,442,475			5,252,667	5,189,808		32.99	157,315	1.51%
314.00 Turbo Generator Units	65,986,582	-8.0%	(5,278,927)	42,740,375	28,525,134		20.34	1,402,418	2.13%
315.00 Accessory Electric Equipment	36,710,490	-7.2%	(2,843,155)	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%
<b>Total Steam Production</b>	\$ 572,876,593	-7.3%	\$ (41,660,805)	\$ 251,705,272	\$ 382,832,127		22.45	\$ 16,164,169	2.82%
<b>HYDRAULIC PRODUCTION</b>									
331.00 Structures and Improvements	\$ 351,712		\$ -	\$ 289,262	\$ 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			468,056	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%
<b>Total Hydraulic Production</b>	\$ 7,042,361		\$ -	\$ 4,739,039	\$ 2,303,322		4.47	\$ 515,285	7.32%
<b>OTHER PRODUCTION</b>									
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	161,822,192		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%
<b>Total Other Production</b>	\$ 309,859,462		\$ (4,371,285)	\$ 114,847,724	\$ 199,383,022		16.42	\$ 12,143,837	3.92%
<b>TRANSMISSION PLANT</b>									
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%
<b>Total Transmission Plant</b>	\$ 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		Beginning Depreciation Reserve	Net Balance	Projection Life (Yrs.)	Remaining Life (Yrs.)	Annual Accrual	Accrual Rate
		Percent	Amount						
A	B	C	D	E	F=B-D-E	G	H	I=F/H	J=I/B
<b>DISTRIBUTION PLANT</b>									
362.00 Station Equipment	\$ 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%
370.10 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			
371.20 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%
<b>Total Distribution Plant</b>	<b>\$ 481,539,297</b>	<b>-7.5%</b>	<b>\$ (36,022,667)</b>	<b>\$ 211,374,779</b>	<b>\$ 306,187,186</b>		<b>36.26</b>	<b>\$ 8,444,425</b>	<b>1.75%</b>
<b>GENERAL PLANT</b>									
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%
390.30 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%
<b>Total General Plant</b>	<b>\$ 53,593,280</b>	<b>17.4%</b>	<b>\$ 9,343,086</b>	<b>\$ 20,830,998</b>	<b>\$ 23,419,196</b>		<b>53.05</b>	<b>\$ 441,419</b>	<b>0.82%</b>
<b>TOTAL DEPRECIABLE PLANT</b>	<b>\$ 1,910,779,017</b>	<b>-9.9%</b>	<b>\$ (189,832,314)</b>	<b>\$ 723,721,324</b>	<b>\$ 1,376,890,007</b>		<b>29.77</b>	<b>\$ 46,244,484</b>	<b>2.42%</b>