

**OTTER TAIL POWER COMPANY**

Statement C

Depreciation Reserve Summary  
Vintage Group Procedure  
December 31, 2020

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

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

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

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

**OTTER TAIL POWER COMPANY**  
Average Net Salvage

Statement D

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

**OTTER TAIL POWER COMPANY**  
Average Net Salvage

Statement D

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

**OTTER TAIL POWER COMPANY**  
Average Net Salvage

Statement D

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



**OTTER TAIL POWER COMPANY**  
Average Net Salvage

Statement D

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



**OTTER TAIL POWER COMPANY**  
Average Net Salvage

Statement D

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

**OTTER TAIL POWER COMPANY**  
Average Net Salvage

Statement D

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

**OTTER TAIL POWER COMPANY**

Statement E

Future Net Salvage  
Steam and Other Production

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

**OTTER TAIL POWER COMPANY**

Future Net Salvage  
Steam and Other Production

Statement E

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

**OTTER TAIL POWER COMPANY**

Future Net Salvage  
Steam and Other Production

Statement E

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

**OTTER TAIL POWER COMPANY**

Current and Updated Parameters  
Vintage Group Procedure

Statement F

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

**OTTER TAIL POWER COMPANY**

Current and Updated Parameters  
Vintage Group Procedure

Statement F

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