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September 14, 2016

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

**RE: In the Matter of Otter Tail Power Company's Petition for Approval of its
2016 Annual Review of Depreciation Certification
Docket No. E017/D-16-729
Errata**

Dear Mr. Wolf:

Otter Tail Power Company ("Otter Tail") hereby submits its errata to its 2016 Annual Review of Depreciation Certification in the above entitled docket.

An error was found on page two of Attachment 1 (2016 Technical Update) of Otter Tail's September 1, 2016 Initial Filing. The corrected page is included with this filing as Attachment 1. As a courtesy, the corrected report in its entirety is also included as Attachment 2.

Otter Tail has electronically filed this document with the Commission in compliance with Minn. R. 7829.1300, subp. 2. Otter Tail is serving a copy of this filing on the Minnesota Department of Commerce - Division of Energy Resources and the Office of Attorney General – Antitrust & Utilities Division. A Summary of the filing has been served on all persons on Otter Tail's general service list. A Certificate of Service is also enclosed.

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

Sincerely,

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

nlo
Enclosures
By electronic filing
c: Service List

An Equal Opportunity Employer

nical Update.

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

UPDATED DEPRECIATION RATES

Table 1 provides a summary of the changes in annual rates and accruals resulting from the 2016 Technical Update. Rates updated for each primary account (with the exception of amortization accounts) have been developed including authorized allowances for net salvage.

Function A	Accrual Rate			2016 Annualized Accrual		
	Current B	Updated C	Difference D=C-B	Current E	Updated F	Difference G=F-E
Production						
Steam	2.14%	2.94%	0.80%	\$ 11,847,476	\$ 16,314,315	\$ 4,466,839
Hydraulic	8.46%	8.66%	0.20%	595,098	609,377	14,279
Other	4.14%	4.16%	0.02%	12,803,834	12,861,053	57,219
Transmission	1.69%	1.71%	0.02%	6,451,080	6,511,672	60,592
Distribution	2.49%	2.50%	0.01%	11,237,506	11,241,540	4,034
General Plant	3.95%	3.94%	-0.01%	2,128,793	2,126,525	(2,268)
Total Utility	2.57%	2.83%	0.26%	\$ 45,063,787	\$49,664,482	\$4,600,695

Table 1. Current and Updated Rates and Accruals

Adjustments developed in the technical update produce a composite depreciation rate of 2.83 percent. Depreciation expense is currently accrued at an equivalent rate of 2.57 percent. The updated change in the composite depreciation rate is, therefore, an increase of 0.26 percentage points.

A continued application of rates derived from currently approved parameters would produce annual depreciation expense of \$45,063,787 compared with an annual expense of \$49,664,482 using the rates developed in the update. The increase of \$4,600,695 is largely attributable to adjustments to the estimated cost to dismantle Big Stone. Changes in the mix of plant investments among primary accounts and changes in the age distributions of surviving plant also contribute to the increase in accruals. The increase would be \$3,790,695 if the Company was permitted to rebalance depreciation reserves. The portion of the \$4,600,695 increase allocated to the Minnesota jurisdiction is \$2,375,771.

2016 Technical Update



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August 2016

EXECUTIVE SUMMARY

INTRODUCTION

This report presents the findings and recommendations developed in a 2016 Technical Update of depreciation rates for Otter Tail Power Company prepared by Foster Associates Consultants, LLC. The parameters (*i.e.*, projection curves, projection lives and future net salvage rates) used in the update were developed in the Company's 2013 Depreciation Study based on December 31, 2012 plant and reserve balances. Age distributions of surviving plant on December 31, 2015 were used in the 2016 update to derive composite service life statistics and theoretical depreciation reserves.

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

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

SCOPE OF UPDATE

The principal activities undertaken in the course of conducting the 2016 Technical Update included:

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

Accrual rates currently used by the Company were developed from parameters approved in Docket No. E-017/D-15-804 (Order Dated January 7, 2016). Depreciation accruals and reserve activity recorded in 2015 were posted to December 31, 2014 reserves to obtain appropriate reserve ratios for the 2016 Tech-

nical Update.

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

UPDATED DEPRECIATION RATES

Table 1 provides a summary of the changes in annual rates and accruals resulting from the 2016 Technical Update. Rates updated for each primary account (with the exception of amortization accounts) have been developed including authorized allowances for net salvage.

Function A	Accrual Rate			2016 Annualized Accrual		
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Production						
Steam	2.14%	2.94%	0.80%	\$ 11,847,476	\$ 16,314,315	\$ 4,466,839
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Total Utility	2.57%	2.83%	0.26%	\$ 45,063,787	\$49,664,482	\$4,600,695

Table 1. Current and Updated Rates and Accruals

Adjustments developed in the technical update produce a composite depreciation rate of 2.83 percent. Depreciation expense is currently accrued at an equivalent rate of 2.57 percent. The updated change in the composite depreciation rate is, therefore, an increase of 0.26 percentage points.

A continued application of rates derived from currently approved parameters would produce annual depreciation expense of \$45,063,787 compared with an annual expense of \$49,664,482 using the rates developed in the update. The increase of \$4,600,695 is largely attributable to adjustments to the estimated cost to dismantle Big Stone. Changes in the mix of plant investments among primary accounts and changes in the age distributions of surviving plant also contribute to the increase in accruals. The increase would be \$3,790,695 if the Company was permitted to rebalance depreciation reserves. The portion of the \$4,600,695 increase allocated to the Minnesota jurisdiction is \$2,375,771.

STATEMENTS

INTRODUCTION

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

- Statement A provides a comparative summary of current and updated annual depreciation rates for calendar year 2016 using the straight-line method, vintage group procedure, remaining-life technique.
- Statement B provides a comparison of the current and updated annualized depreciation accruals for calendar year 2016 based upon the rates developed in Statement A.
- Statement C provides a comparison of recorded and computed reserves for each rate category.
- Statement D provides a summary of the components used to obtain a weighted average net salvage rate for each rate category.
- Statement E provides a computation of the estimated future net salvage rate for life-span categories.
- Statement F provides a comparative summary of current and updated parameters including projection life, projection curve and future net salvage rates. The statement also contains current and updated statistics including average service life, average remaining life, and average net salvage rates.

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

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

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

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

While the Agency rules do not require submission of continuity schedules in a technical update, this section includes the following statements which set forth the above information for calendar year 2015:

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

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

OTTER TAIL POWER COMPANY

Comparison of Current and Updated Accrual Rates

Current: VG Procedure / RL Technique

Updated: VG Procedure / RL Technique

Statement A

Account Description	Current			Updated			
	Rem. Life	Fut. Net Salvage	Accrual Rate	Rem. Life	Fut. Net Salvage	Reserve Ratio	Accrual Rate
A	B	C	D	E	F	G	H
STEAM PRODUCTION							
311.00 Structures and Improvements	24.22	-10.2%	1.15%	27.20	-7.0%	38.76%	2.50%
312.00 Boiler Plant Equipment	18.11	-10.6%	2.39%	22.18	-7.5%	35.46%	3.32%
312.10 Boiler Plant Equipment - Ash Ponds	18.11	-10.6%	7.69%	33.91		33.40%	1.96%
314.00 Turbogenerator Units	22.00	-10.8%	2.38%	21.20	-8.0%	61.75%	2.33%
315.00 Accessory Electric Equipment	23.31	-10.3%	1.66%	25.49	-7.3%	46.25%	2.40%
316.00 Miscellaneous Power Plant Equipment	19.58	-10.5%	2.75%	18.80	-7.6%	52.68%	3.11%
Total Steam Production Plant			2.14%	23.36	-7.3%	40.18%	2.94%
HYDRAULIC PRODUCTION							
331.00 Structures and Improvements	6.45		6.08%	5.46		66.03%	6.22%
332.00 Reservoirs, Dams and Waterways	6.45		9.72%	5.46		45.63%	9.96%
333.00 Water Wheels, Turbines & Generators	6.45		5.53%	5.46		69.13%	5.65%
334.00 Accessory Electric Equipment	6.45		5.46%	5.46		69.56%	5.58%
335.00 Miscellaneous Power Plant Equipment	6.45		11.26%	5.46		37.17%	11.51%
Total Hydraulic Production Plant			8.46%	5.46		52.72%	8.66%
OTHER PRODUCTION							
341.00 Structures and Improvements	18.94	-1.2%	3.81%	17.99	-1.1%	32.63%	3.82%
342.00 Fuel Holders and Accessories	14.94	-1.0%	3.84%	13.97	-1.0%	48.02%	3.86%
343.00 Prime Movers	18.49	-0.8%	2.71%	17.57	-0.8%	50.70%	2.74%
344.00 Generators	18.05	-1.5%	4.34%	17.09	-1.5%	26.96%	4.36%
345.00 Accessory Electric Equipment	17.97	-1.5%	4.20%	17.00	-1.4%	29.72%	4.22%
346.00 Miscellaneous Power Plant Equipment	18.23	-1.0%	4.06%	16.04	-1.0%	31.13%	4.32%
Total Other Production Plant			4.14%	17.14	-1.4%	29.96%	4.16%
TRANSMISSION PLANT							
353.00 Station Equipment	52.75	-5.0%	1.55%	53.06	-5.0%	22.31%	1.56%
354.00 Towers and Fixtures	65.48	-10.0%	1.57%	66.45	-10.0%	5.41%	1.57%
355.00 Poles and Fixtures	53.90	-50.0%	1.94%	54.30	-50.0%	43.53%	1.96%
356.00 Overhead Conductors and Devices	54.34	-30.0%	1.66%	55.22	-30.0%	36.67%	1.69%
358.00 Underground Conductors and Devices	9.83	-5.0%	1.44%	9.36	-5.0%	92.24%	1.36%
Total Transmission Plant			1.69%	56.93	-25.5%	28.34%	1.71%
DISTRIBUTION PLANT							
362.00 Station Equipment	32.19	5.0%	2.10%	32.11	5.0%	26.91%	2.12%
364.00 Poles, Towers and Fixtures	47.99	-75.0%	2.49%	47.61	-75.0%	56.46%	2.49%
365.00 Overhead Conductors and Devices	43.86	-100.0%	2.79%	43.53	-100.0%	78.26%	2.80%
367.00 Underground Conductors and Devices	24.61	-5.0%	2.34%	24.39	-5.0%	47.52%	2.36%
368.00 Line Transformers	28.29	50.0%	1.24%	28.21	50.0%	14.81%	1.25%
369.00 Overhead Services	32.68	-150.0%	4.20%	32.19	-150.0%	113.98%	4.23%
369.10 Underground Services	30.25	-20.0%	2.61%	29.99	-20.0%	41.74%	2.61%
370.00 Meters	20.68		3.17%	20.69		33.80%	3.20%
370.10 Load Management Switches	2.79		12.32%	2.12		75.20%	11.70%
370.20 Interruption Monitors	← 5 Year Amortization →			← 5 Year Amortization →			
371.20 Other Private Lighting	16.90	10.0%	3.87%	16.83	10.0%	24.34%	3.90%
373.00 Street Lighting and Signal Systems	15.11	-5.0%	3.37%	15.03	-5.0%	53.82%	3.41%
Total Distribution Plant			2.49%	28.61	-18.5%	43.31%	2.50%

OTTER TAIL POWER COMPANY

Statement A

Comparison of Current and Updated Accrual Rates

Current: VG Procedure / RL Technique

Updated: VG Procedure / RL Technique

Account Description	Current			Updated			
	Rem. Life	Fut. Net Salvage	Accrual Rate	Rem. Life	Fut. Net Salvage	Reserve Ratio	Accrual Rate
A	B	C	D	E	F	G	H
GENERAL PLANT							
Depreciable							
390.00 Structures and Improvements	31.17	10.0%	2.07%	30.54	10.0%	27.33%	2.05%
390.10 General Office Buildings	15.18	49.7%	0.52%	14.22	49.6%	42.82%	0.53%
390.20 Fleet Service Center Building	10.36	33.8%	1.31%	9.38	33.6%	52.60%	1.47%
390.30 Central Stores Building	19.93	92.7%	-2.10%	18.98	92.6%	46.99%	-2.09%
396.00 Power Operated Equipment	17.28	20.0%	2.72%	16.89	20.0%	35.76%	2.62%
397.40 Communication Towers	24.87	5.0%	2.07%	24.13	5.0%	45.24%	2.06%
Total Depreciable			1.28%	23.94	27.6%	34.33%	1.27%
Amortizable							
391.00 Office Furniture	← 15 Year Amortization →			← 15 Year Amortization →			
391.10 Office Equipment	← 10 Year Amortization →			← 10 Year Amortization →			
391.20 Duplicating Equipment	← 10 Year Amortization →			← 10 Year Amortization →			
391.50 Computer Systems	← 5 Year Amortization →			← 5 Year Amortization →			
391.60 Computer Related Equipment	← 5 Year Amortization →			← 5 Year Amortization →			
394.00 Tools, Shop and Garage Equipment	← 15 Year Amortization →			← 15 Year Amortization →			
394.20 Automated Meter Reading Equipment	← 15 Year Amortization →			← 15 Year Amortization →			
397.00 Communication Equipment	← 15 Year Amortization →			← 15 Year Amortization →			
397.10 Radio Telecommunication Equipment	← 10 Year Amortization →			← 10 Year Amortization →			
397.20 Microwave Equipment	← 15 Year Amortization →			← 15 Year Amortization →			
397.30 Radio Load Control Equipment	← 10 Year Amortization →			← 10 Year Amortization →			
Total Amortizable			8.11%	4.34		53.66%	8.11%
Total General Plant			3.95%	9.09	16.8%	41.87%	3.94%
TOTAL UTILITY			2.57%	25.60	-12.3%	36.72%	2.83%
STEAM PRODUCTION							
Big Stone							
311.00 Structures and Improvements	30.15	-11.8%	0.89%	29.32	-6.0%	21.79%	2.87%
312.00 Boiler Plant Equipment	30.19	-11.8%	1.66%	29.32	-6.0%	13.18%	3.17%
312.10 Boiler Plant Equipment - Ash Ponds							
314.00 Turbogenerator Units	30.21	-11.8%	1.68%	29.29	-6.0%	58.30%	1.63%
315.00 Accessory Electric Equipment	30.17	-11.8%	1.34%	29.31	-6.0%	29.74%	2.60%
316.00 Miscellaneous Power Plant Equipment	30.19	-11.4%	1.70%	29.29	-5.6%	48.27%	1.96%
Total Big Stone			1.44%	29.32	-6.0%	21.05%	2.90%
Hoot Lake Units 2 and 3							
311.00 Structures and Improvements	6.44	-12.7%	2.77%	5.46	-12.2%	97.76%	2.64%
312.00 Boiler Plant Equipment	6.45	-12.7%	7.69%	5.46	-12.2%	68.76%	7.96%
312.10 Boiler Plant Equipment - Ash Ponds	6.45	-12.7%	7.69%	33.91		33.40%	1.96%
314.00 Turbogenerator Units	6.44	-12.7%	4.48%	5.46	-12.2%	88.55%	4.33%
315.00 Accessory Electric Equipment	6.44	-12.7%	3.91%	5.46	-12.2%	91.62%	3.77%
316.00 Miscellaneous Power Plant Equipment	6.45	-12.6%	6.32%	5.46	-12.1%	71.92%	7.36%
Total Hoot Lake Units 2 and 3			6.51%	6.88	-10.9%	72.13%	6.04%
Coyote							
311.00 Structures and Improvements	25.55	-8.6%	1.51%	24.62	-8.5%	71.17%	1.52%
312.00 Boiler Plant Equipment	25.56	-8.6%	1.87%	24.63	-8.5%	66.28%	1.71%
312.10 Boiler Plant Equipment - Ash Ponds							
314.00 Turbogenerator Units	25.59	-8.6%	2.25%	24.65	-8.5%	53.12%	2.25%
315.00 Accessory Electric Equipment	25.56	-8.6%	1.72%	24.63	-8.5%	66.30%	1.71%
316.00 Miscellaneous Power Plant Equipment	25.58	-8.3%	2.31%	24.65	-8.2%	48.32%	2.43%
Total Coyote			1.73%	24.63	-8.5%	65.13%	1.76%

OTTER TAIL POWER COMPANY

Statement A

Comparison of Current and Updated Accrual Rates

Current: VG Procedure / RL Technique

Updated: VG Procedure / RL Technique

Account Description	Current			Updated			
	Rem. Life	Fut. Net Salvage	Accrual Rate	Rem. Life	Fut. Net Salvage	Reserve Ratio	Accrual Rate
A	B	C	D	E	F	G	H
HYDRAULIC PRODUCTION							
<u>Hoot Lake</u>							
331.00 Structures and Improvements	6.44		0.27%	5.46		98.48%	0.28%
332.00 Reservoirs, Dams and Waterways	6.44		2.43%	5.46		86.43%	2.49%
333.00 Water Wheels, Turbines & Generators	6.44		1.66%	5.46		90.78%	1.69%
334.00 Accessory Electric Equipment	6.44		2.28%	5.46		87.31%	2.32%
335.00 Miscellaneous Power Plant Equipment	6.45		12.91%	5.46		27.94%	13.20%
Total Hoot Lake			2.93%	5.46		83.66%	3.00%
<u>Wright</u>							
331.00 Structures and Improvements	6.44		3.44%	5.46		80.85%	3.51%
332.00 Reservoirs, Dams and Waterways	6.45		11.60%	5.46		35.13%	11.88%
333.00 Water Wheels, Turbines & Generators	6.45		4.30%	5.46		75.99%	4.40%
334.00 Accessory Electric Equipment	6.45		5.90%	5.46		67.06%	6.03%
335.00 Miscellaneous Power Plant Equipment	6.45		9.34%	5.46		47.88%	9.55%
Total Wright			8.48%	5.46		52.63%	8.68%
<u>Pisgah</u>							
331.00 Structures and Improvements	6.44		2.74%	5.46		84.73%	2.80%
332.00 Reservoirs, Dams and Waterways	6.45		8.87%	5.46		50.47%	9.07%
333.00 Water Wheels, Turbines & Generators	6.45		7.63%	5.46		57.42%	7.80%
334.00 Accessory Electric Equipment	6.45		6.54%	5.46		63.52%	6.68%
335.00 Miscellaneous Power Plant Equipment	6.45		13.56%	5.46		24.32%	13.86%
Total Pisgah			8.57%	5.46		52.14%	8.76%
<u>Dayton Hollow</u>							
331.00 Structures and Improvements	6.45		11.99%	5.46		33.06%	12.26%
332.00 Reservoirs, Dams and Waterways	6.45		11.72%	5.46		34.57%	11.98%
333.00 Water Wheels, Turbines & Generators	6.45		7.52%	5.46		58.05%	7.68%
334.00 Accessory Electric Equipment	6.45		5.24%	5.46		70.77%	5.35%
335.00 Miscellaneous Power Plant Equipment	6.45		12.50%	5.46		30.25%	12.77%
Total Dayton Hollow			10.57%	5.46		41.00%	10.80%
<u>Taplin Gorge</u>							
331.00 Structures and Improvements	6.44		1.04%	5.45		94.18%	1.07%
332.00 Reservoirs, Dams and Waterways	6.45		7.12%	5.46		60.28%	7.27%
333.00 Water Wheels, Turbines & Generators	6.44		0.90%	5.45		94.96%	0.92%
334.00 Accessory Electric Equipment	6.45		4.58%	5.46		74.45%	4.68%
335.00 Miscellaneous Power Plant Equipment	6.45		9.89%	5.46		44.79%	10.11%
Total Taplin Gorge			6.91%	5.46		61.44%	7.06%
<u>Bemidji</u>							
331.00 Structures and Improvements	6.45		8.96%	5.46		49.96%	9.16%
332.00 Reservoirs, Dams and Waterways	6.45		9.45%	5.46		46.66%	9.77%
333.00 Water Wheels, Turbines & Generators	6.45		6.64%	5.46		62.93%	6.79%
334.00 Accessory Electric Equipment	6.44		6.63%	5.45		63.05%	6.78%
335.00 Miscellaneous Power Plant Equipment	6.45		11.09%	5.46		38.10%	11.34%
Total Bemidji			8.69%	5.46		51.12%	8.95%

OTTER TAIL POWER COMPANY

Statement A

Comparison of Current and Updated Accrual Rates

Current: VG Procedure / RL Technique

Updated: VG Procedure / RL Technique

Account Description A	Current			Updated			
	Rem. Life B	Fut. Net Salvage C	Accrual Rate D	Rem. Life E	Fut. Net Salvage F	Reserve Ratio G	Accrual Rate H
OTHER PRODUCTION							
<u>Jamestown</u>							
341.00 Structures and Improvements	8.41	-1.4%	3.98%	7.43	-1.4%	71.51%	4.03%
342.00 Fuel Holders and Accessories	8.41	-1.4%	6.30%	7.43	-1.4%	54.09%	6.37%
343.00 Prime Movers	8.40	-1.4%	2.20%	7.42	-1.4%	84.85%	2.23%
344.00 Generators							
345.00 Accessory Electric Equipment	8.41	-1.4%	4.36%	7.43	-1.4%	59.76%	5.60%
346.00 Miscellaneous Power Plant Equipment	8.41	-1.4%	6.04%	7.43	-1.4%	42.93%	7.87%
Total Jamestown			2.61%	7.43	-1.4%	81.42%	2.69%
<u>Jamestown Unit 1</u>							
341.00 Structures and Improvements	8.41	-1.4%	3.73%	7.43	-1.4%	73.35%	3.78%
342.00 Fuel Holders and Accessories	8.41	-1.4%	6.66%	7.43	-1.4%	51.39%	6.73%
343.00 Prime Movers	8.40	-1.4%	2.55%	7.43	-1.4%	82.23%	2.58%
344.00 Generators							
345.00 Accessory Electric Equipment	8.40	-1.4%	3.59%	7.42	-1.4%	74.43%	3.63%
346.00 Miscellaneous Power Plant Equipment	8.41	-1.4%	6.19%	7.43	-1.4%	39.35%	8.35%
Total Jamestown Unit 1			3.18%	7.43	-1.4%	77.16%	3.26%
<u>Jamestown Unit 2</u>							
341.00 Structures and Improvements	8.41	-1.4%	6.75%	7.43	-1.4%	50.70%	6.82%
342.00 Fuel Holders and Accessories	8.40	-1.4%	2.59%	7.42	-1.4%	81.93%	2.62%
343.00 Prime Movers	8.40	-1.4%	1.94%	7.42	-1.4%	86.84%	1.96%
344.00 Generators							
345.00 Accessory Electric Equipment	8.41	-1.4%	6.12%	7.43	-1.4%	28.22%	9.85%
346.00 Miscellaneous Power Plant Equipment	8.40	-1.4%	5.08%	7.42	-1.4%	106.97%	-0.75%
Total Jamestown Unit 2			2.06%	7.42	-1.4%	85.51%	2.14%
<u>Lake Preston</u>							
341.00 Structures and Improvements	8.40	-2.4%	3.03%	7.43	-2.4%	79.68%	3.06%
342.00 Fuel Holders and Accessories	8.40	-2.4%	3.50%	7.43	-2.4%	76.16%	3.53%
343.00 Prime Movers	8.40	-2.4%	1.87%	7.42	-2.4%	88.38%	1.89%
344.00 Generators							
345.00 Accessory Electric Equipment	8.40	-2.4%	1.62%	7.42	-2.4%	90.24%	1.64%
346.00 Miscellaneous Power Plant Equipment	8.40	-2.4%	1.63%	7.42	-2.4%	90.14%	1.65%
Total Lake Preston			2.04%	7.42	-2.4%	87.09%	2.06%
<u>Ashtabula Wind Generation</u>							
341.00 Structures and Improvements	18.07	-1.2%	4.27%	17.11	-1.2%	28.04%	4.28%
342.00 Fuel Holders and Accessories							
343.00 Prime Movers							
344.00 Generators	18.07	-1.2%	4.33%	17.11	-1.2%	26.65%	4.36%
345.00 Accessory Electric Equipment	18.07	-1.2%	4.30%	17.11	-1.2%	27.65%	4.30%
346.00 Miscellaneous Power Plant Equipment	18.07	-1.2%	5.12%	17.11	-1.2%	13.62%	5.12%
Total Ashtabula Wind Generation			4.33%	17.11	-1.2%	26.74%	4.35%
<u>Langdon Wind Generation</u>							
341.00 Structures and Improvements	17.11	-1.5%	4.32%	16.15	-1.4%	31.71%	4.32%
342.00 Fuel Holders and Accessories							
343.00 Prime Movers							
344.00 Generators	17.11	-1.5%	4.39%	16.15	-1.4%	30.46%	4.39%
345.00 Accessory Electric Equipment	17.11	-1.5%	4.40%	16.15	-1.4%	30.39%	4.40%
346.00 Miscellaneous Power Plant Equipment	17.12	-1.5%	5.36%	16.16	-1.5%	14.80%	5.37%
Total Langdon Wind Generation			4.39%	16.15	-1.4%	30.48%	4.39%

OTTER TAIL POWER COMPANY

Statement A

Comparison of Current and Updated Accrual Rates

Current: VG Procedure / RL Technique

Updated: VG Procedure / RL Technique

Account Description A	Current			Updated			
	Rem. Life B	Fut. Net Salvage C	Accrual Rate D	Rem. Life E	Fut. Net Salvage F	Reserve Ratio G	Accrual Rate H
<u>Luverne Wind Generation</u>							
341.00 Structures and Improvements	19.02	-2.0%	4.27%	18.07	-2.0%	24.88%	4.27%
342.00 Fuel Holders and Accessories							
343.00 Prime Movers							
344.00 Generators	19.02	-2.0%	4.32%	18.07	-2.0%	23.77%	4.33%
345.00 Accessory Electric Equipment	19.02	-2.0%	4.27%	18.07	-2.0%	24.84%	4.27%
346.00 Miscellaneous Power Plant Equipment	19.02	-2.0%	5.06%	18.07	-2.0%	10.62%	5.06%
Total Luverne Wind Generation			4.32%	18.07	-2.0%	23.86%	4.32%
<u>Solway Combustion Turbine</u>							
341.00 Structures and Improvements	22.79	-0.4%	2.98%	21.85	-0.4%	35.36%	2.98%
342.00 Fuel Holders and Accessories	22.79	-0.4%	2.94%	21.85	-0.4%	36.29%	2.93%
343.00 Prime Movers	22.79	-0.4%	2.98%	21.85	-0.4%	34.41%	3.02%
344.00 Generators							
345.00 Accessory Electric Equipment	22.79	-0.4%	2.95%	21.85	-0.4%	31.81%	3.14%
346.00 Miscellaneous Power Plant Equipment	22.79	-0.4%	3.07%	21.85	-0.4%	33.40%	3.07%
Total Solway Combustion Turbine			2.98%	21.85	-0.4%	34.49%	3.02%
<u>Fergus Falls Control Center</u>							
341.00 Structures and Improvements							
342.00 Fuel Holders and Accessories							
343.00 Prime Movers	15.18		3.04%	14.22		56.66%	3.05%
344.00 Generators							
345.00 Accessory Electric Equipment							
346.00 Miscellaneous Power Plant Equipment							
Total Fergus Falls Control Center			3.04%	14.22		56.66%	3.05%

OTTER TAIL POWER COMPANY

Comparison of Current and Updated Accruals

Current: VG Procedure / RL Technique

Updated: VG Procedure / RL Technique

Statement B

Account Description	12/31/15	Minnesota	Current Annual Accrual		Updated Annual Accrual		Difference	
	Investment	Allocation Factor	Total	Minnesota	Total	Minnesota	Total	Minnesota
			D	E=C*D	F	G=C*F	H=F-D	I=G-E
STEAM PRODUCTION								
311.00 Structures and Improvements	\$ 124,286,056	0.51693683	\$ 1,427,320	\$ 737,834	\$ 3,102,744	\$ 1,603,922	\$ 1,675,424	\$ 866,088
312.00 Boiler Plant Equipment	315,197,161	0.51693683	7,545,194	3,900,389	10,474,487	5,414,648	2,929,293	1,514,259
312.10 Boiler Plant Equipment - Ash Ponds	6,980,676	0.51693683	536,814	277,499	136,821	70,728	(399,993)	(206,771)
314.00 Turbogenerator Units	65,472,261	0.51693683	1,559,987	806,415	1,527,667	789,708	(32,320)	(16,707)
315.00 Accessory Electric Equipment	36,595,822	0.51693683	606,491	313,518	878,459	454,108	271,968	140,590
316.00 Miscellaneous Power Plant Equipment	6,238,030	0.51693683	171,670	88,742	194,137	100,356	22,467	11,614
Total Steam Production Plant	\$ 554,770,006		\$ 11,847,476	\$ 6,124,397	\$ 16,314,315	\$ 8,433,470	\$ 4,466,839	\$ 2,309,073
HYDRAULIC PRODUCTION								
331.00 Structures and Improvements	\$ 351,712	0.51693683	\$ 21,392	\$ 11,060	\$ 21,874	\$ 11,306	\$ 482	\$ 246
332.00 Reservoirs, Dams and Waterways	4,277,055	0.51693683	415,566	214,821	425,871	220,149	10,305	5,328
333.00 Water Wheels, Turbines & Generators	1,373,867	0.51693683	75,984	39,278	77,680	40,156	1,696	878
334.00 Accessory Electric Equipment	592,400	0.51693683	32,324	16,710	33,018	17,068	694	358
335.00 Miscellaneous Power Plant Equipment	442,624	0.51693683	49,832	25,761	50,934	26,330	1,102	569
Total Hydraulic Production Plant	\$ 7,037,658		\$ 595,098	\$ 307,630	\$ 609,377	\$ 315,009	\$ 14,279	\$ 7,379
OTHER PRODUCTION								
341.00 Structures and Improvements	\$ 12,946,210	0.51693683	\$ 493,384	\$ 255,360	\$ 493,935	\$ 255,646	\$ 551	\$ 286
342.00 Fuel Holders and Accessories	1,748,265	0.51693683	67,217	34,747	67,491	34,889	274	142
343.00 Prime Movers	31,897,514	0.51693683	864,038	446,654	874,941	452,288	10,903	5,634
344.00 Generators	241,512,941	0.51693683	10,492,472	5,433,515	10,531,073	5,453,504	38,601	19,989
345.00 Accessory Electric Equipment	20,546,283	0.51693683	862,129	446,402	867,439	449,148	5,310	2,746
346.00 Miscellaneous Power Plant Equipment	605,667	0.51693683	24,594	12,721	26,174	13,538	1,580	817
Total Other Production Plant	\$ 309,256,880		\$ 12,803,834	\$ 6,629,399	\$ 12,861,053	\$ 6,659,013	\$ 57,219	\$ 29,614
TRANSMISSION PLANT								
353.00 Station Equipment	\$ 85,468,068	0.47903081	\$ 1,324,755	\$ 634,598	\$ 1,333,302	\$ 638,693	\$ 8,547	\$ 4,095
354.00 Towers and Fixtures	85,885,043	0.47903081	1,348,395	645,923	1,348,395	645,923		
355.00 Poles and Fixtures	107,218,331	0.47903081	2,080,036	996,401	2,101,479	1,006,673	21,443	10,272
356.00 Overhead Conductors and Devices	102,215,587	0.47903081	1,696,779	812,809	1,727,443	827,498	30,664	14,689
358.00 Underground Conductors and Devices	77,461	0.47903081	1,115	534	1,053	504	(62)	(30)
Total Transmission Plant	\$ 380,864,490		\$ 6,451,080	\$ 3,090,265	\$ 6,511,672	\$ 3,119,291	\$ 60,592	\$ 29,026
DISTRIBUTION PLANT								
362.00 Station Equipment	\$ 75,495,956	0.43341119	\$ 1,585,415	\$ 687,137	\$ 1,600,514	\$ 693,681	\$ 15,099	\$ 6,544
364.00 Poles, Towers and Fixtures	69,428,763	0.43341119	1,728,776	749,271	1,728,776	749,271		
365.00 Overhead Conductors and Devices	49,145,272	0.43341119	1,371,153	594,273	1,376,068	596,403	4,915	2,130
367.00 Underground Conductors and Devices	71,676,278	0.43341119	1,677,225	726,928	1,691,560	733,141	14,335	6,213
368.00 Line Transformers	89,762,013	0.43341119	1,113,049	482,408	1,122,025	486,298	8,976	3,890

OTTER TAIL POWER COMPANY

Comparison of Current and Updated Accruals

Current: VG Procedure / RL Technique

Updated: VG Procedure / RL Technique

Statement B

Account Description	12/31/15 Plant Investment	Minnesota Allocation Factor	Current Annual Accrual		Updated Annual Accrual		Difference	
			Total	Minnesota	Total	Minnesota	Total	Minnesota
A	B	C	D	E=C*D	F	G=C*F	H=F-D	I=G-E
369.00 Overhead Services	12,837,241	0.43341119	539,164	233,680	543,015	235,349	3,851	1,669
369.10 Underground Services	39,609,163	0.43341119	1,033,800	448,060	1,033,800	448,060		
370.00 Meters	24,243,214	0.43341119	768,510	333,081	775,783	336,233	7,273	3,152
370.10 Load Management Switches	8,681,054	0.43341119	1,069,506	463,536	1,015,683	440,208	(53,823)	(23,328)
370.20 Interruption Monitors	36,582	0.43341119	3,658	1,585	3,658	1,585		
371.20 Other Private Lighting	4,482,178	0.43341119	173,460	75,180	174,805	75,762	1,345	582
373.00 Street Lighting and Signal Systems	5,156,980	0.43341119	173,790	75,323	175,853	76,217	2,063	894
Total Distribution Plant	\$ 450,554,714		\$ 11,237,506	\$ 4,870,462	\$ 11,241,540	\$ 4,872,208	\$ 4,034	\$ 1,746
GENERAL PLANT								
Depreciable								
390.00 Structures and Improvements	\$ 19,735,934	0.47118070	\$ 408,534	\$ 192,493	\$ 404,587	\$ 190,634	\$ (3,947)	\$ (1,859)
390.10 General Office Buildings	5,712,599	0.47118070	29,706	13,997	30,277	14,266	571	269
390.20 Fleet Service Center Building	937,678	0.47118070	12,284	5,788	13,784	6,495	1,500	707
390.30 Central Stores Building	4,026,350	0.47118070	(84,553)	(39,840)	(84,151)	(39,650)	402	190
396.00 Power Operated Equipment	605,062	0.47118070	16,458	7,755	15,853	7,470	(605)	(285)
397.40 Communication Towers	1,888,762	0.47118070	39,097	18,422	38,908	18,333	(189)	(89)
Total Depreciable	\$ 32,906,365		\$ 421,526	\$ 198,615	\$ 419,258	\$ 197,548	\$ (2,268)	\$ (1,067)
Amortizable								
391.00 Office Furniture	\$ 1,315,610	0.47787310	\$ 82,935	\$ 39,632	\$ 82,935	\$ 39,632	\$ -	\$ -
391.10 Office Equipment	808,231	0.47787310	80,768	38,597	80,768	38,597		
391.20 Duplicating Equipment	433,343	0.47787310	29,351	14,026	29,351	14,026		
391.50 Computer Systems	4,837,066	0.47787310	489,760	234,043	489,760	234,043		
391.60 Computer Related Equipment	2,087,637	0.47787310	226,157	108,074	226,157	108,074		
394.00 Tools, Shop and Garage Equipment	3,927,992	0.47787310	256,156	122,410	256,156	122,410		
394.20 Automated Meter Reading Equipment	617,570	0.47787310	41,171	19,675	41,171	19,675		
397.00 Communication Equipment	873,580	0.47787310	56,408	26,956	56,408	26,956		
397.10 Radio Telecommunication Equipment	1,206,997	0.47787310	119,574	57,141	119,574	57,141		
397.20 Microwave Equipment	4,625,643	0.47787310	293,201	140,113	293,201	140,113		
397.30 Radio Load Control Equipment	317,859	0.47787310	31,786	15,190	31,786	15,190		
Total Amortizable	\$ 21,051,528		\$ 1,707,267	\$ 815,857	\$ 1,707,267	\$ 815,857	\$ -	\$ -
Total General Plant	\$ 53,957,913		\$ 2,128,793	\$ 1,014,472	\$ 2,126,525	\$ 1,013,405	\$ (2,268)	\$ (1,067)
TOTAL UTILITY	\$ 1,756,441,661		\$ 45,063,787	\$ 22,036,625	\$ 49,664,482	\$ 24,412,396	\$ 4,600,695	\$ 2,375,771

OTTER TAIL POWER COMPANY

Statement B

Comparison of Current and Updated Accruals

Current: VG Procedure / RL Technique

Updated: VG Procedure / RL Technique

Account Description	12/31/15	Minnesota	Current Annual Accrual		Updated Annual Accrual		Difference	
	Plant	Allocation	Total	Minnesota	Total	Minnesota	Total	Minnesota
	Investment	Factor	D	E=C*D	F	G=C*F	H=F-D	I=G-E
STEAM PRODUCTION								
Big Stone								
311.00 Structures and Improvements	\$ 84,848,400	0.51693683	\$ 755,151	\$ 390,365	\$ 2,435,149	\$ 1,258,818	\$ 1,679,998	\$ 868,453
312.00 Boiler Plant Equipment	184,717,394	0.51693683	3,066,309	1,585,088	5,855,541	3,026,945	2,789,232	1,441,857
312.10 Boiler Plant Equipment - Ash Ponds								
314.00 Turbogenerator Units	29,971,009	0.51693683	503,513	260,284	488,527	252,538	(14,986)	(7,746)
315.00 Accessory Electric Equipment	21,986,160	0.51693683	294,615	152,297	571,640	295,502	277,025	143,205
316.00 Miscellaneous Power Plant Equipment	3,091,711	0.51693683	52,559	27,170	60,598	31,325	8,039	4,155
Total Big Stone	\$ 324,614,674		\$ 4,672,147	\$ 2,415,204	\$ 9,411,455	\$ 4,865,128	\$ 4,739,308	\$ 2,449,924
Hoot Lake Units 2 and 3								
311.00 Structures and Improvements	\$ 6,084,167	0.51693683	\$ 168,531	\$ 87,120	\$ 160,622	\$ 83,031	\$ (7,909)	\$ (4,089)
312.00 Boiler Plant Equipment	38,203,868	0.51693683	2,937,877	1,518,697	3,041,028	1,572,019	103,151	53,322
312.10 Boiler Plant Equipment - Ash Ponds	6,980,676	0.51693683	536,814	277,499	136,821	70,728	(399,993)	(206,771)
314.00 Turbogenerator Units	11,555,862	0.51693683	517,703	267,620	500,369	258,659	(17,334)	(8,961)
315.00 Accessory Electric Equipment	2,766,673	0.51693683	108,177	55,921	104,304	53,919	(3,873)	(2,002)
316.00 Miscellaneous Power Plant Equipment	1,157,884	0.51693683	73,178	37,828	85,220	44,053	12,042	6,225
Total Hoot Lake Units 2 and 3	\$ 66,749,130		\$ 4,342,280	\$ 2,244,685	\$ 4,028,364	\$ 2,082,409	\$ (313,916)	\$ (162,276)
Coyote								
311.00 Structures and Improvements	\$ 33,353,489	0.51693683	\$ 503,638	\$ 260,349	\$ 506,973	\$ 262,073	\$ 3,335	\$ 1,724
312.00 Boiler Plant Equipment	92,275,899	0.51693683	1,541,008	796,604	1,577,918	815,684	36,910	19,080
312.10 Boiler Plant Equipment - Ash Ponds								
314.00 Turbogenerator Units	23,945,390	0.51693683	538,771	278,511	538,771	278,511		
315.00 Accessory Electric Equipment	11,842,989	0.51693683	203,699	105,300	202,515	104,687	(1,184)	(613)
316.00 Miscellaneous Power Plant Equipment	1,988,435	0.51693683	45,933	23,744	48,319	24,978	2,386	1,234
Total Coyote	\$ 163,406,202		\$ 2,833,049	\$ 1,464,508	\$ 2,874,496	\$ 1,485,933	\$ 41,447	\$ 21,425
HYDRAULIC PRODUCTION								
Hoot Lake								
331.00 Structures and Improvements	\$ 69,354	0.51693683	\$ 187	\$ 97	\$ 194	\$ 100	\$ 7	\$ 3
332.00 Reservoirs, Dams and Waterways	297,674	0.51693683	7,233	3,739	7,412	3,832	179	93
333.00 Water Wheels, Turbines & Generators	104,195	0.51693683	1,730	894	1,761	910	31	16
334.00 Accessory Electric Equipment	34,651	0.51693683	790	408	804	416	14	8
335.00 Miscellaneous Power Plant Equipment	48,801	0.51693683	6,300	3,257	6,442	3,330	142	73
Total Hoot Lake	\$ 554,675		\$ 16,240	\$ 8,395	\$ 16,613	\$ 8,588	\$ 373	\$ 193
Wright								
331.00 Structures and Improvements	\$ 19,026	0.51693683	\$ 654	\$ 338	\$ 668	\$ 345	\$ 14	\$ 7
332.00 Reservoirs, Dams and Waterways	892,711	0.51693683	103,554	53,531	106,054	54,823	2,500	1,292
333.00 Water Wheels, Turbines & Generators	545,392	0.51693683	23,452	12,123	23,997	12,405	545	282
334.00 Accessory Electric Equipment	200,524	0.51693683	11,831	6,116	12,092	6,251	261	135
335.00 Miscellaneous Power Plant Equipment	115,218	0.51693683	10,761	5,563	11,003	5,688	242	125
Total Wright	\$ 1,772,871		\$ 150,252	\$ 77,671	\$ 153,814	\$ 79,512	\$ 3,562	\$ 1,841

OTTER TAIL POWER COMPANY

Comparison of Current and Updated Accruals

Current: VG Procedure / RL Technique

Updated: VG Procedure / RL Technique

Statement B

Account Description	12/31/15	Minnesota	Current Annual Accrual		Updated Annual Accrual		Difference	
	Plant	Allocation	Total	Minnesota	Total	Minnesota	Total	Minnesota
	Investment	Factor	D	E=C*D	F	G=C*F	H=F-D	I=G-E
Pisgah								
331.00 Structures and Improvements	\$ 12,118	0.51693683	\$ 332	\$ 172	\$ 339	\$ 175	\$ 7	\$ 3
332.00 Reservoirs, Dams and Waterways	376,297	0.51693683	33,378	17,254	34,130	17,643	752	389
333.00 Water Wheels, Turbines & Generators	159,732	0.51693683	12,188	6,300	12,459	6,441	271	141
334.00 Accessory Electric Equipment	99,812	0.51693683	6,528	3,375	6,667	3,446	139	71
335.00 Miscellaneous Power Plant Equipment	62,744	0.51693683	8,508	4,398	8,696	4,495	188	97
Total Pisgah	\$ 710,703		\$ 60,934	\$ 31,499	\$ 62,291	\$ 32,200	\$ 1,357	\$ 701
Dayton Hollow								
331.00 Structures and Improvements	\$ 16,269	0.51693683	\$ 1,951	\$ 1,009	\$ 1,995	\$ 1,031	\$ 44	\$ 22
332.00 Reservoirs, Dams and Waterways	1,291,391	0.51693683	151,351	78,239	154,709	79,975	3,358	1,736
333.00 Water Wheels, Turbines & Generators	226,751	0.51693683	17,052	8,815	17,414	9,002	362	187
334.00 Accessory Electric Equipment	193,342	0.51693683	10,131	5,237	10,344	5,347	213	110
335.00 Miscellaneous Power Plant Equipment	111,159	0.51693683	13,895	7,183	14,195	7,338	300	155
Total Dayton Hollow	\$ 1,838,912		\$ 194,380	\$ 100,483	\$ 198,657	\$ 102,693	\$ 4,277	\$ 2,210
Taplin Gorge								
331.00 Structures and Improvements	\$ 35,140	0.51693683	\$ 365	\$ 189	\$ 376	\$ 194	\$ 11	\$ 5
332.00 Reservoirs, Dams and Waterways	602,762	0.51693683	42,917	22,185	43,821	22,653	904	468
333.00 Water Wheels, Turbines & Generators	15,110	0.51693683	136	70	139	72	3	2
334.00 Accessory Electric Equipment	58,695	0.51693683	2,688	1,390	2,747	1,420	59	30
335.00 Miscellaneous Power Plant Equipment	103,632	0.51693683	10,249	5,298	10,477	5,416	228	118
Total Taplin Gorge	\$ 815,339		\$ 56,355	\$ 29,132	\$ 57,560	\$ 29,755	\$ 1,205	\$ 623
Bemidji								
331.00 Structures and Improvements	\$ 199,805	0.51693683	\$ 17,903	\$ 9,255	\$ 18,302	\$ 9,461	\$ 399	\$ 206
332.00 Reservoirs, Dams and Waterways	816,220	0.51693683	77,133	39,873	79,745	41,223	2,612	1,350
333.00 Water Wheels, Turbines & Generators	322,687	0.51693683	21,426	11,076	21,910	11,326	484	250
334.00 Accessory Electric Equipment	5,376	0.51693683	356	184	364	188	8	4
335.00 Miscellaneous Power Plant Equipment	1,070	0.51693683	119	62	121	63	2	1
Total Bemidji	\$ 1,345,158		\$ 116,937	\$ 60,450	\$ 120,442	\$ 62,261	\$ 3,505	\$ 1,811
OTHER PRODUCTION								
Jamestown								
341.00 Structures and Improvements	\$ 305,657	0.51693683	\$ 12,152	\$ 6,281	\$ 12,309	\$ 6,363	\$ 157	\$ 82
342.00 Fuel Holders and Accessories	415,964	0.51693683	26,206	13,547	26,483	13,690	277	143
343.00 Prime Movers	6,645,516	0.51693683	146,383	75,671	147,998	76,505	1,615	834
344.00 Generators								
345.00 Accessory Electric Equipment	227,505	0.51693683	9,995	5,166	12,751	6,591	2,756	1,425
346.00 Miscellaneous Power Plant Equipment	90,235	0.51693683	5,532	2,860	7,100	3,670	1,568	810
Total Jamestown	\$ 7,684,877		\$ 200,268	\$ 103,525	\$ 206,641	\$ 106,819	\$ 6,373	\$ 3,294

OTTER TAIL POWER COMPANY

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

Statement B

Account Description	12/31/15	Minnesota	Current Annual Accrual		Updated Annual Accrual		Difference	
	Plant	Allocation	Total	Minnesota	Total	Minnesota	Total	Minnesota
	Investment	Factor	D	E=C*D	F	G=C*F	H=F-D	I=G-E
A	B	C	D	E=C*D	F	G=C*F	H=F-D	I=G-E
Jamestown Unit 1								
341.00 Structures and Improvements	\$ 280,804	0.51693683	\$ 10,474	\$ 5,414	\$ 10,614	\$ 5,487	\$ 140	\$ 73
342.00 Fuel Holders and Accessories	379,195	0.51693683	25,254	13,055	25,520	13,192	266	137
343.00 Prime Movers	2,862,225	0.51693683	72,987	37,730	73,845	38,173	858	443
344.00 Generators								
345.00 Accessory Electric Equipment	155,272	0.51693683	5,574	2,881	5,636	2,913	62	32
346.00 Miscellaneous Power Plant Equipment	85,462	0.51693683	5,290	2,735	7,136	3,689	1,846	954
Total Jamestown Unit 1	\$ 3,762,958		\$ 119,579	\$ 61,815	\$ 122,751	\$ 63,454	\$ 3,172	\$ 1,639
Jamestown Unit 2								
341.00 Structures and Improvements	\$ 24,853	0.51693683	\$ 1,678	\$ 867	\$ 1,695	\$ 876	\$ 17	\$ 9
342.00 Fuel Holders and Accessories	36,769	0.51693683	952	492	963	498	11	6
343.00 Prime Movers	3,783,291	0.51693683	73,396	37,941	74,153	38,332	757	391
344.00 Generators								
345.00 Accessory Electric Equipment	72,233	0.51693683	4,421	2,285	7,115	3,678	2,694	1,393
346.00 Miscellaneous Power Plant Equipment	4,773	0.51693683	242	125	(36)	(19)	(278)	(144)
Total Jamestown Unit 2	\$ 3,921,919		\$ 80,689	\$ 41,710	\$ 83,890	\$ 43,365	\$ 3,201	\$ 1,655
Lake Preston								
341.00 Structures and Improvements	\$ 229,834	0.51693683	\$ 6,964	\$ 3,600	\$ 7,033	\$ 3,636	\$ 69	\$ 36
342.00 Fuel Holders and Accessories	328,705	0.51693683	11,505	5,947	11,603	5,998	98	51
343.00 Prime Movers	3,172,066	0.51693683	59,318	30,664	59,952	30,991	634	327
344.00 Generators								
345.00 Accessory Electric Equipment	369,280	0.51693683	5,982	3,092	6,056	3,131	74	39
346.00 Miscellaneous Power Plant Equipment	21,607	0.51693683	352	182	357	185	5	3
Total Lake Preston	\$ 4,121,492		\$ 84,121	\$ 43,485	\$ 85,001	\$ 43,941	\$ 880	\$ 456
Ashtabula Wind Generation								
341.00 Structures and Improvements	\$ 3,248,290	0.51784884	\$ 138,702	\$ 71,827	\$ 139,027	\$ 71,995	\$ 325	\$ 168
342.00 Fuel Holders and Accessories								
343.00 Prime Movers								
344.00 Generators	106,840,446	0.51784884	4,626,191	2,395,668	4,658,243	2,412,266	32,052	16,598
345.00 Accessory Electric Equipment	6,372,808	0.51784884	274,031	141,907	274,031	141,907		
346.00 Miscellaneous Power Plant Equipment	28,417	0.51784884	1,455	753	1,455	753		
Total Ashtabula Wind Generation	\$ 116,489,961		\$ 5,040,379	\$ 2,610,155	\$ 5,072,756	\$ 2,626,921	\$ 32,377	\$ 16,766
Langdon Wind Generation								
341.00 Structures and Improvements	\$ 2,484,069	0.51784884	\$ 107,312	\$ 55,571	\$ 107,312	\$ 55,571	\$ -	\$ -
342.00 Fuel Holders and Accessories								
343.00 Prime Movers								
344.00 Generators	69,183,864	0.51784884	3,037,172	1,572,796	3,037,172	1,572,796		
345.00 Accessory Electric Equipment	7,407,275	0.51784884	325,920	168,777	325,920	168,777		
346.00 Miscellaneous Power Plant Equipment	65,210	0.51784884	3,495	1,810	3,502	1,814	7	4
Total Langdon Wind Generation	\$ 79,140,418		\$ 3,473,899	\$ 1,798,954	\$ 3,473,906	\$ 1,798,958	\$ 7	\$ 4

OTTER TAIL POWER COMPANY

Comparison of Current and Updated Accruals

Current: VG Procedure / RL Technique

Updated: VG Procedure / RL Technique

Statement B

Account Description	12/31/15 Plant Investment	Minnesota Allocation Factor	Current Annual Accrual		Updated Annual Accrual		Difference	
			Total	Minnesota	Total	Minnesota	Total	Minnesota
A	B	C	D	E=C*D	F	G=C*F	H=F-D	I=G-E
<u>Luverne Wind Generation</u>								
341.00 Structures and Improvements	\$ 2,266,581	0.51784884	\$ 96,783	\$ 50,119	\$ 96,783	\$ 50,119	\$ -	\$ -
342.00 Fuel Holders and Accessories								
343.00 Prime Movers								
344.00 Generators	65,488,631	0.51784884	2,829,109	1,465,051	2,835,658	1,468,442	6,549	3,391
345.00 Accessory Electric Equipment	4,863,837	0.51784884	207,686	107,550	207,686	107,550		
346.00 Miscellaneous Power Plant Equipment	74,045	0.51784884	3,747	1,940	3,747	1,940		
Total Luverne Wind Generation	\$ 72,693,094		\$ 3,137,325	\$ 1,624,660	\$ 3,143,874	\$ 1,628,051	\$ 6,549	\$ 3,391
<u>Solway Combustion Turbine</u>								
341.00 Structures and Improvements	\$ 4,411,779	0.51693683	\$ 131,471	\$ 67,962	\$ 131,471	\$ 67,962	\$ -	\$ -
342.00 Fuel Holders and Accessories	1,003,596	0.51693683	29,506	15,253	29,405	15,201	(101)	(52)
343.00 Prime Movers	21,488,294	0.51693683	640,351	331,021	648,946	335,464	8,595	4,443
344.00 Generators								
345.00 Accessory Electric Equipment	1,305,578	0.51693683	38,515	19,910	40,995	21,192	2,480	1,282
346.00 Miscellaneous Power Plant Equipment	326,153	0.51693683	10,013	5,176	10,013	5,176		
Total Solway Combustion Turbine	\$ 28,535,400		\$ 849,856	\$ 439,322	\$ 860,830	\$ 444,995	\$ 10,974	\$ 5,673
<u>Fergus Falls Control Center</u>								
341.00 Structures and Improvements	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
342.00 Fuel Holders and Accessories								
343.00 Prime Movers	591,638	0.51693683	17,986	9,298	18,045	9,328	59	30
344.00 Generators								
345.00 Accessory Electric Equipment								
346.00 Miscellaneous Power Plant Equipment								
Total Fergus Falls Control Center	\$ 591,638		\$ 17,986	\$ 9,298	\$ 18,045	\$ 9,328	\$ 59	\$ 30

OTTER TAIL POWER COMPANY

Depreciation Reserve Summary
Vintage Group Procedure
December 31, 2015

Statement C

Account Description		Plant	Recorded Reserve		Computed Reserve		Reserve Imbalance	
		Investment	Amount	Ratio	Amount	Ratio	Amount	Multiple
A		B	C	D=C/B	E	F=E/B	G=C-E	H=G/C
STEAM PRODUCTION								
311.00	Structures and Improvements	\$ 124,286,056	\$ 48,168,882	38.76%	\$ 37,786,278	30.40%	\$ 10,382,604	21.55%
312.00	Boiler Plant Equipment	315,197,161	111,776,563	35.46%	98,838,398	31.36%	12,938,164	11.58%
312.10	Boiler Plant Equipment - Ash Ponds	6,980,676	2,331,763	33.40%	792,056	11.35%	1,539,707	66.03%
314.00	Turbogenerator Units	65,472,261	40,426,334	61.75%	31,989,447	48.86%	8,436,886	20.87%
315.00	Accessory Electric Equipment	36,595,822	16,924,678	46.25%	13,222,681	36.13%	3,701,998	21.87%
316.00	Miscellaneous Power Plant Equipment	6,238,030	3,285,952	52.68%	2,702,843	43.33%	583,109	17.75%
Total Steam Production Plant		\$ 554,770,006	\$ 222,914,172	40.18%	\$ 185,331,704	33.41%	\$ 37,582,468	16.86%
HYDRAULIC PRODUCTION								
331.00	Structures and Improvements	\$ 351,712	\$ 232,252	66.03%	\$ 246,046	69.96%	\$ (13,794)	-5.94%
332.00	Reservoirs, Dams and Waterways	4,277,055	1,951,421	45.63%	2,408,481	56.31%	(457,060)	-23.42%
333.00	Water Wheels, Turbines & Generators	1,373,867	949,768	69.13%	765,604	55.73%	184,164	19.39%
334.00	Accessory Electric Equipment	592,400	412,050	69.56%	429,376	72.48%	(17,326)	-4.20%
335.00	Miscellaneous Power Plant Equipment	442,624	164,516	37.17%	205,062	46.33%	(40,547)	-24.65%
Total Hydraulic Production Plant		\$ 7,037,658	\$ 3,710,007	52.72%	\$ 4,054,570	57.61%	\$ (344,563)	-9.29%
OTHER PRODUCTION								
341.00	Structures and Improvements	\$ 12,946,210	\$ 4,224,111	32.63%	\$ 4,290,308	33.14%	\$ (66,197)	-1.57%
342.00	Fuel Holders and Accessories	1,748,265	839,554	48.02%	829,289	47.43%	10,265	1.22%
343.00	Prime Movers	31,897,514	16,172,104	50.70%	15,576,219	48.83%	595,886	3.68%
344.00	Generators	241,512,941	65,109,184	26.96%	71,545,748	29.62%	(6,436,564)	-9.89%
345.00	Accessory Electric Equipment	20,546,283	6,105,810	29.72%	6,469,538	31.49%	(363,729)	-5.96%
346.00	Miscellaneous Power Plant Equipment	605,667	188,548	31.13%	187,650	30.98%	898	0.48%
Total Other Production Plant		\$ 309,256,880	\$ 92,639,311	29.96%	\$ 98,898,751	31.98%	\$ (6,259,440)	-6.76%
TRANSMISSION PLANT								
353.00	Station Equipment	\$ 85,468,068	\$ 19,070,943	22.31%	\$ 19,646,610	22.99%	\$ (575,666)	-3.02%
354.00	Towers and Fixtures	85,885,043	4,645,065	5.41%	4,791,158	5.58%	(146,094)	-3.15%
355.00	Poles and Fixtures	107,218,331	46,666,786	43.53%	40,681,402	37.94%	5,985,384	12.83%
356.00	Overhead Conductors and Devices	102,215,587	37,479,558	36.67%	31,534,418	30.85%	5,945,140	15.86%
358.00	Underground Conductors and Devices	77,461	71,452	92.24%	62,846	81.13%	8,605	12.04%
Total Transmission Plant		\$ 380,864,490	\$ 107,933,803	28.34%	\$ 96,716,435	25.39%	\$ 11,217,368	10.39%
DISTRIBUTION PLANT								
362.00	Station Equipment	\$ 75,495,956	\$ 20,315,547	26.91%	\$ 16,412,018	21.74%	\$ 3,903,529	19.21%
364.00	Poles, Towers and Fixtures	69,428,763	39,199,927	56.46%	35,816,483	51.59%	3,383,444	8.63%
365.00	Overhead Conductors and Devices	49,145,272	38,461,822	78.26%	33,235,807	67.63%	5,226,015	13.59%

OTTER TAIL POWER COMPANY

Depreciation Reserve Summary

Vintage Group Procedure

December 31, 2015

Statement C

Account Description	Plant Investment	Recorded Reserve		Computed Reserve		Reserve Imbalance	
		Amount	Ratio	Amount	Ratio	Amount	Multiple
A	B	C	D=C/B	E	F=E/B	G=C-E	H=G/C
367.00 Underground Conductors and Devices	71,676,278	34,057,834	47.52%	29,444,095	41.08%	4,613,740	13.55%
368.00 Line Transformers	89,762,013	13,295,616	14.81%	12,384,720	13.80%	910,896	6.85%
369.00 Overhead Services	12,837,241	14,631,437	113.98%	12,984,078	101.14%	1,647,360	11.26%
369.10 Underground Services	39,609,183	16,533,211	41.74%	15,906,855	40.16%	626,356	3.79%
370.00 Meters	24,243,214	8,194,870	33.80%	7,377,159	30.43%	817,711	9.98%
370.10 Load Management Switches	8,681,054	6,528,489	75.20%	7,186,023	82.78%	(657,534)	-10.07%
370.20 Interruption Monitors	36,582	31,704	86.67%	32,924	90.00%	(1,220)	-3.85%
371.20 Other Private Lighting	4,482,178	1,091,142	24.34%	1,081,021	24.12%	10,121	0.93%
373.00 Street Lighting and Signal Systems	5,156,980	2,775,730	53.82%	1,843,553	35.75%	932,177	33.58%
Total Distribution Plant	\$ 450,554,714	\$ 195,117,328	43.31%	\$ 173,704,735	38.55%	\$ 21,412,594	10.97%
GENERAL PLANT							
Depreciable							
390.00 Structures and Improvements	\$ 19,735,934	\$ 5,394,392	27.33%	\$ 6,780,458	34.36%	\$ (1,386,066)	-25.69%
390.10 General Office Buildings	5,712,599	2,446,088	42.82%	1,360,957	23.82%	1,085,131	44.36%
390.20 Fleet Service Center Building	937,678	493,191	52.60%	384,295	40.98%	108,896	22.08%
390.30 Central Stores Building	4,026,350	1,892,161	46.99%	158,054	3.93%	1,734,107	91.65%
396.00 Power Operated Equipment	605,062	216,353	35.76%	178,984	29.58%	37,369	17.27%
397.40 Communication Towers	1,888,762	854,487	45.24%	726,935	38.49%	127,553	14.93%
Total Depreciable	\$ 32,906,385	\$ 11,296,673	34.33%	\$ 9,589,683	29.14%	\$ 1,706,990	15.11%
Amortizable							
391.00 Office Furniture	\$ 1,315,610	\$ 823,448	62.59%	\$ 832,762	63.30%	\$ (9,314)	-1.13%
391.10 Office Equipment	808,231	513,995	63.60%	528,201	65.35%	(14,206)	-2.76%
391.20 Duplicating Equipment	433,343	288,196	66.51%	298,224	68.82%	(10,028)	-3.48%
391.50 Computer Systems	4,837,066	3,114,539	64.39%	3,505,382	72.47%	(390,843)	-12.55%
391.60 Computer Related Equipment	2,087,637	1,350,464	64.69%	1,525,608	73.08%	(175,144)	-12.97%
394.00 Tools, Shop and Garage Equipment	3,927,992	1,591,786	40.52%	1,614,495	41.10%	(22,709)	-1.43%
394.20 Automated Meter Reading Equipment	617,570	339,897	55.04%	335,902	54.39%	3,995	1.18%
397.00 Communication Equipment	873,580	365,060	41.79%	379,002	43.38%	(13,942)	-3.82%
397.10 Radio Telecommunication Equipment	1,206,997	596,480	49.42%	623,437	51.65%	(26,957)	-4.52%
397.20 Microwave Equipment	4,625,643	2,182,086	47.17%	2,253,551	48.72%	(71,465)	-3.28%
397.30 Radio Load Control Equipment	317,859	130,770	41.14%	146,111	45.97%	(15,341)	-11.73%
Total Amortizable	\$ 21,051,528	\$ 11,296,721	53.66%	\$ 12,042,675	57.21%	\$ (745,954)	-6.60%
Total General Plant	\$ 53,957,913	\$ 22,593,394	41.87%	\$ 21,632,358	40.09%	\$ 961,036	4.25%
TOTAL UTILITY	\$ 1,756,441,661	\$ 644,908,015	36.72%	\$ 580,338,553	33.04%	\$ 64,569,463	10.01%

OTTER TAIL POWER COMPANY

Depreciation Reserve Summary
Vintage Group Procedure
December 31, 2015

Statement C

Account Description	Plant Investment	Recorded Reserve		Computed Reserve		Reserve Imbalance	
		Amount	Ratio	Amount	Ratio	Amount	Multiple
A	B	C	D=C/B	E	F=E/B	G=C-E	H=G/C
STEAM PRODUCTION							
Big Stone							
311.00 Structures and Improvements	\$ 84,848,400	\$ 18,484,254	21.79%	\$ 12,895,867	15.20%	\$ 5,588,387	30.23%
312.00 Boiler Plant Equipment	184,717,394	24,348,898	13.18%	23,629,352	12.79%	719,546	2.96%
312.10 Boiler Plant Equipment - Ash Ponds							
314.00 Turbogenerator Units	29,971,009	17,473,549	58.30%	11,045,900	36.86%	6,427,649	36.79%
315.00 Accessory Electric Equipment	21,986,160	6,538,514	29.74%	4,468,602	20.32%	2,069,911	31.66%
316.00 Miscellaneous Power Plant Equipment	3,091,711	1,492,257	48.27%	1,035,472	33.49%	456,785	30.61%
Total Big Stone	\$ 324,614,674	\$ 68,337,472	21.05%	\$ 53,075,193	16.35%	\$ 15,262,279	22.33%
Hoot Lake Units 2 and 3							
311.00 Structures and Improvements	\$ 6,084,167	\$ 5,947,808	97.76%	\$ 5,769,491	94.83%	\$ 178,317	3.00%
312.00 Boiler Plant Equipment	38,203,868	26,268,744	68.76%	26,183,013	68.53%	85,730	0.33%
312.10 Boiler Plant Equipment - Ash Ponds	6,980,676	2,331,763	33.40%	792,056	11.35%	1,539,707	66.03%
314.00 Turbogenerator Units	11,555,862	10,233,087	88.55%	9,994,296	86.49%	238,791	2.33%
315.00 Accessory Electric Equipment	2,766,673	2,534,767	91.62%	2,452,641	88.65%	82,126	3.24%
316.00 Miscellaneous Power Plant Equipment	1,157,884	832,807	71.92%	832,781	71.92%	26	0.00%
Total Hoot Lake Units 2 and 3	\$ 66,749,130	\$ 48,148,975	72.13%	\$ 46,024,278	68.95%	\$ 2,124,698	4.41%
Coyote							
311.00 Structures and Improvements	\$ 33,353,489	\$ 23,736,820	71.17%	\$ 19,120,920	57.33%	\$ 4,615,900	19.45%
312.00 Boiler Plant Equipment	92,275,899	61,158,921	66.28%	49,026,034	53.13%	12,132,888	19.84%
312.10 Boiler Plant Equipment - Ash Ponds							
314.00 Turbogenerator Units	23,945,390	12,719,697	53.12%	10,949,251	45.73%	1,770,446	13.92%
315.00 Accessory Electric Equipment	11,842,989	7,851,397	66.30%	6,301,437	53.21%	1,549,961	19.74%
316.00 Miscellaneous Power Plant Equipment	1,988,435	960,888	48.32%	834,591	41.97%	126,298	13.14%
Total Coyote	\$ 163,406,202	\$ 106,427,724	65.13%	\$ 86,232,233	52.77%	\$ 20,195,491	18.98%
HYDRAULIC PRODUCTION							
Hoot Lake							
331.00 Structures and Improvements	\$ 69,354	\$ 68,300	98.48%	\$ 63,162	91.07%	\$ 5,138	7.52%
332.00 Reservoirs, Dams and Waterways	297,674	257,278	86.43%	243,244	81.71%	14,034	5.45%
333.00 Water Wheels, Turbines & Generators	104,195	94,586	90.78%	88,427	84.87%	6,159	6.51%
334.00 Accessory Electric Equipment	34,651	30,253	87.31%	28,484	82.20%	1,769	5.85%
335.00 Miscellaneous Power Plant Equipment	48,801	13,636	27.94%	18,896	38.72%	(5,260)	-38.58%
Total Hoot Lake	\$ 554,675	\$ 464,053	83.66%	\$ 442,214	79.72%	\$ 21,839	4.71%

OTTER TAIL POWER COMPANY

Depreciation Reserve Summary
Vintage Group Procedure
December 31, 2015

Statement C

Account Description		Plant Investment	Recorded Reserve		Computed Reserve		Reserve Imbalance	
			Amount	Ratio	Amount	Ratio	Amount	Multiple
A		B	C	D=C/B	E	F=E/B	G=C-E	H=G/C
Wright								
331.00	Structures and Improvements	\$ 19,026	\$ 15,382	80.85%	\$ 15,640	82.20%	\$ (258)	-1.68%
332.00	Reservoirs, Dams and Waterways	892,711	313,596	35.13%	521,804	58.45%	(208,207)	-66.39%
333.00	Water Wheels, Turbines & Generators	545,392	414,420	75.99%	213,310	39.11%	201,111	48.53%
334.00	Accessory Electric Equipment	200,524	134,480	67.06%	138,946	69.29%	(4,465)	-3.32%
335.00	Miscellaneous Power Plant Equipment	115,218	55,167	47.88%	63,292	54.93%	(8,125)	-14.73%
Total Wright		\$ 1,772,871	\$ 933,046	52.63%	\$ 952,992	53.75%	\$ (19,946)	-2.14%
Pisgah								
331.00	Structures and Improvements	\$ 12,118	\$ 10,267	84.73%	\$ 10,408	85.89%	\$ (141)	-1.37%
332.00	Reservoirs, Dams and Waterways	376,297	189,911	50.47%	217,887	57.90%	(27,976)	-14.73%
333.00	Water Wheels, Turbines & Generators	159,732	91,716	57.42%	96,534	60.43%	(4,818)	-5.25%
334.00	Accessory Electric Equipment	99,812	83,396	83.52%	68,982	69.11%	(5,586)	-8.81%
335.00	Miscellaneous Power Plant Equipment	62,744	15,261	24.32%	24,064	38.35%	(8,803)	-57.68%
Total Pisgah		\$ 710,703	\$ 370,552	52.14%	\$ 417,875	58.80%	\$ (47,324)	-12.77%
Dayton Hollow								
331.00	Structures and Improvements	\$ 16,269	\$ 5,379	33.06%	\$ 7,324	45.02%	\$ (1,944)	-36.15%
332.00	Reservoirs, Dams and Waterways	1,291,391	446,411	34.57%	563,163	43.61%	(116,752)	-26.15%
333.00	Water Wheels, Turbines & Generators	226,751	131,623	58.05%	130,399	57.51%	1,224	0.93%
334.00	Accessory Electric Equipment	193,342	136,830	70.77%	143,877	74.42%	(7,047)	-5.15%
335.00	Miscellaneous Power Plant Equipment	111,159	33,624	30.25%	43,058	38.74%	(9,434)	-28.06%
Total Dayton Hollow		\$ 1,838,912	\$ 753,866	41.00%	\$ 887,820	48.28%	\$ (133,954)	-17.77%
Taplin Gorge								
331.00	Structures and Improvements	\$ 35,140	\$ 33,096	94.18%	\$ 32,561	92.66%	\$ 534	1.61%
332.00	Reservoirs, Dams and Waterways	602,762	363,340	60.28%	391,034	64.87%	(27,694)	-7.62%
333.00	Water Wheels, Turbines & Generators	15,110	14,349	94.96%	14,105	93.35%	244	1.70%
334.00	Accessory Electric Equipment	58,695	43,701	74.45%	44,183	75.28%	(482)	-1.10%
335.00	Miscellaneous Power Plant Equipment	103,632	46,420	44.79%	55,201	53.27%	(8,781)	-18.92%
Total Taplin Gorge		\$ 815,339	\$ 500,906	61.44%	\$ 537,084	65.87%	\$ (36,178)	-7.22%

OTTER TAIL POWER COMPANY

Depreciation Reserve Summary
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Statement C

Account Description		Plant Investment	Recorded Reserve		Computed Reserve		Reserve Imbalance	
			Amount	Ratio	Amount	Ratio	Amount	Multiple
A		B	C	D=C/B	E	F=E/B	G=C-E	H=G/C
Bemidji								
331.00	Structures and Improvements	\$ 199,805	\$ 99,828	49.96%	\$ 116,950	58.53%	\$ (17,122)	-17.15%
332.00	Reservoirs, Dams and Waterways	816,220	380,886	46.66%	471,351	57.75%	(90,465)	-23.75%
333.00	Water Wheels, Turbines & Generators	322,687	203,074	62.93%	222,830	69.05%	(19,756)	-9.73%
334.00	Accessory Electric Equipment	5,376	3,390	63.05%	4,904	91.21%	(1,514)	-44.66%
335.00	Miscellaneous Power Plant Equipment	1,070	408	38.10%	551	51.47%	(143)	-35.10%
Total Bemidji		\$ 1,345,158	\$ 687,585	51.12%	\$ 816,585	60.71%	\$ (129,000)	-18.76%
OTHER PRODUCTION								
Jamestown								
341.00	Structures and Improvements	\$ 305,657	\$ 218,564	71.51%	\$ 212,308	69.46%	\$ 6,256	2.86%
342.00	Fuel Holders and Accessories	415,964	224,999	54.09%	231,750	55.71%	(6,751)	-3.00%
343.00	Prime Movers	6,645,516	5,639,042	84.85%	5,308,086	79.87%	330,956	5.87%
344.00	Generators							
345.00	Accessory Electric Equipment	227,505	135,962	59.76%	160,734	70.65%	(24,772)	-18.22%
346.00	Miscellaneous Power Plant Equipment	90,235	38,738	42.93%	39,715	44.01%	(977)	-2.52%
Total Jamestown		\$ 7,684,877	\$ 6,257,304	81.42%	\$ 5,952,593	77.46%	\$ 304,712	4.87%
Jamestown Unit 1								
341.00	Structures and Improvements	\$ 280,804	\$ 205,964	73.35%	\$ 198,109	70.55%	\$ 7,856	3.81%
342.00	Fuel Holders and Accessories	379,195	194,874	51.39%	205,338	54.15%	(10,464)	-5.37%
343.00	Prime Movers	2,862,225	2,353,617	82.23%	2,226,732	77.80%	126,886	5.39%
344.00	Generators							
345.00	Accessory Electric Equipment	155,272	115,577	74.43%	132,631	85.42%	(17,055)	-14.76%
346.00	Miscellaneous Power Plant Equipment	85,462	33,632	39.35%	35,698	41.77%	(2,067)	-6.14%
Total Jamestown Unit 1		\$ 3,762,958	\$ 2,903,664	77.16%	\$ 2,798,508	74.37%	\$ 105,157	3.62%
Jamestown Unit 2								
341.00	Structures and Improvements	\$ 24,853	\$ 12,600	50.70%	\$ 14,200	57.13%	\$ (1,600)	-12.70%
342.00	Fuel Holders and Accessories	36,769	30,125	81.93%	26,412	71.83%	3,712	12.32%
343.00	Prime Movers	3,783,291	3,285,425	86.84%	3,081,354	81.45%	204,070	6.21%
344.00	Generators							
345.00	Accessory Electric Equipment	72,233	20,385	28.22%	28,102	38.91%	(7,717)	-37.86%
346.00	Miscellaneous Power Plant Equipment	4,773	5,106	106.97%	4,016	84.15%	1,089	21.33%
Total Jamestown Unit 2		\$ 3,921,919	\$ 3,353,640	85.51%	\$ 3,154,085	80.42%	\$ 199,555	5.95%

OTTER TAIL POWER COMPANY

Depreciation Reserve Summary
Vintage Group Procedure
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Statement C

Account Description		Plant Investment	Recorded Reserve		Computed Reserve		Reserve Imbalance	
			Amount	Ratio	Amount	Ratio	Amount	Multiple
A		B	C	D=C/B	E	F=E/B	G=C-E	H=G/C
<u>Lake Preston</u>								
341.00	Structures and Improvements	\$ 229,834	\$ 183,142	79.68%	\$ 175,383	76.31%	\$ 7,760	4.24%
342.00	Fuel Holders and Accessories	328,705	250,328	76.16%	247,524	75.30%	2,804	1.12%
343.00	Prime Movers	3,172,066	2,803,408	88.38%	2,632,444	82.99%	170,964	6.10%
344.00	Generators							
345.00	Accessory Electric Equipment	369,280	333,237	90.24%	311,369	84.32%	21,868	6.56%
346.00	Miscellaneous Power Plant Equipment	21,607	19,476	90.14%	18,358	84.96%	1,118	5.74%
Total Lake Preston		\$ 4,121,492	\$ 3,589,591	87.09%	\$ 3,385,077	82.13%	\$ 204,514	5.70%
<u>Ashtabula Wind Generation</u>								
341.00	Structures and Improvements	\$ 3,248,290	\$ 910,772	28.04%	\$ 971,700	29.91%	\$ (60,928)	-6.69%
342.00	Fuel Holders and Accessories							
343.00	Prime Movers							
344.00	Generators	106,840,446	28,469,094	26.65%	31,487,216	29.47%	(3,018,122)	-10.60%
345.00	Accessory Electric Equipment	6,372,808	1,762,043	27.65%	1,885,708	29.59%	(123,665)	-7.02%
346.00	Miscellaneous Power Plant Equipment	28,417	3,872	13.62%	4,709	16.57%	(837)	-21.62%
Total Ashtabula Wind Generation		\$ 116,489,961	\$ 31,145,781	26.74%	\$ 34,349,333	29.49%	\$ (3,203,552)	-10.29%
<u>Langdon Wind Generation</u>								
341.00	Structures and Improvements	\$ 2,484,069	\$ 787,681	31.71%	\$ 845,487	34.04%	\$ (57,805)	-7.34%
342.00	Fuel Holders and Accessories							
343.00	Prime Movers							
344.00	Generators	69,183,864	21,075,753	30.46%	23,200,019	33.53%	(2,124,266)	-10.08%
345.00	Accessory Electric Equipment	7,407,275	2,251,077	30.39%	2,418,522	32.65%	(167,444)	-7.44%
346.00	Miscellaneous Power Plant Equipment	65,210	9,651	14.80%	11,026	16.91%	(1,375)	-14.24%
Total Langdon Wind Generation		\$ 79,140,418	\$ 24,124,163	30.48%	\$ 26,475,053	33.45%	\$ (2,350,890)	-9.74%
<u>Luverne Wind Generation</u>								
341.00	Structures and Improvements	\$ 2,266,581	\$ 563,888	24.88%	\$ 590,600	26.06%	\$ (26,712)	-4.74%
342.00	Fuel Holders and Accessories							
343.00	Prime Movers							
344.00	Generators	65,488,631	15,564,337	23.77%	16,858,513	25.74%	(1,294,176)	-8.32%
345.00	Accessory Electric Equipment	4,863,837	1,208,192	24.84%	1,265,841	26.03%	(57,649)	-4.77%
346.00	Miscellaneous Power Plant Equipment	74,045	7,863	10.62%	9,211	12.44%	(1,348)	-17.14%
Total Luverne Wind Generation		\$ 72,693,094	\$ 17,344,280	23.86%	\$ 18,724,165	25.76%	\$ (1,379,885)	-7.96%

OTTER TAIL POWER COMPANY

Depreciation Reserve Summary
Vintage Group Procedure
December 31, 2015

Statement C

Account Description		Plant Investment	Recorded Reserve		Computed Reserve		Reserve Imbalance	
			Amount	Ratio	Amount	Ratio	Amount	Multiple
A		B	C	D=C/B	E	F=E/B	G=C-E	H=G/C
<u>Solway Combustion Turbine</u>								
341.00	Structures and Improvements	\$ 4,411,779	\$ 1,560,064	35.36%	\$ 1,494,831	33.88%	\$ 65,233	4.18%
342.00	Fuel Holders and Accessories	1,003,596	364,228	36.29%	350,015	34.88%	14,213	3.90%
343.00	Prime Movers	21,488,294	7,394,455	34.41%	7,290,082	33.93%	104,373	1.41%
344.00	Generators							
345.00	Accessory Electric Equipment	1,305,578	415,298	31.81%	427,365	32.73%	(12,066)	-2.91%
346.00	Miscellaneous Power Plant Equipment	326,153	108,948	33.40%	104,631	32.08%	4,316	3.96%
Total Solway Combustion Turbine		\$ 28,535,400	\$ 9,842,993	34.49%	\$ 9,666,924	33.88%	\$ 176,069	1.79%
<u>Fergus Falls Control Center</u>								
341.00	Structures and Improvements	\$ -	\$ -		\$ -		\$ -	
342.00	Fuel Holders and Accessories							
343.00	Prime Movers	591,638	335,199	56.66%	345,606	58.42%	(10,407)	-3.10%
344.00	Generators							
345.00	Accessory Electric Equipment							
346.00	Miscellaneous Power Plant Equipment							
Total Fergus Falls Control Center		\$ 591,638	\$ 335,199	56.66%	\$ 345,606	58.42%	\$ (10,407)	-3.10%

OTTER TAIL POWER COMPANY
Average Net Salvage

Statement D

Account Description	Plant Investment			Salvage Rate		Net Salvage		Total	Average Rate
	Additions	Retirements	Survivors	Realized	Future	Realized	Future		
	B	C	D=B-C	E	F	G=E*F	H=F*D		
STEAM PRODUCTION									
311.00 Structures and Improvements	\$ 126,250,011	\$ 1,963,955	\$ 124,286,056	-27.1%	-7.0%	\$ (532,118)	\$ (8,668,219)	\$ (9,200,337)	-7.3%
312.00 Boiler Plant Equipment	377,114,382	61,917,221	315,197,161	-14.0%	-7.5%	(8,666,506)	(23,587,367)	(32,253,873)	-8.6%
312.10 Boiler Plant Equipment - Ash Ponds	6,980,676		6,980,676						
314.00 Turbogenerator Units	81,469,931	15,997,670	65,472,261	19.5%	-8.0%	3,116,501	(5,243,434)	(2,126,933)	-2.6%
315.00 Accessory Electric Equipment	38,462,202	1,866,380	36,595,822	-10.1%	-7.3%	(188,081)	(2,663,358)	(2,851,439)	-7.4%
316.00 Miscellaneous Power Plant Equipment	8,779,302	2,541,272	6,238,030	8.2%	-7.6%	208,764	(476,291)	(267,528)	-3.0%
Total Steam Production Plant	\$ 639,056,504	\$ 84,286,498	\$ 554,770,006	-7.2%	-7.3%	\$ (6,061,441)	\$ (40,638,669)	\$ (46,700,110)	-7.3%
HYDRAULIC PRODUCTION									
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	609,547	17,147	592,400	-8.5%		(1,463)		(1,463)	-0.2%
335.00 Miscellaneous Power Plant Equipment	512,735	70,111	442,624	-3.4%		(2,367)		(2,367)	-0.5%
Total Hydraulic Production Plant	\$ 7,244,828	\$ 207,170	\$ 7,037,658	-17.7%		\$ (36,681)	\$ -	\$ (36,681)	-0.5%
OTHER PRODUCTION									
341.00 Structures and Improvements	\$ 12,959,338	\$ 13,128	\$ 12,946,210	-6.7%	-1.1%	\$ (876)	\$ (146,530)	\$ (147,406)	-1.1%
342.00 Fuel Holders and Accessories	1,970,922	222,657	1,748,265	-11.1%	-1.0%	(24,683)	(17,727)	(42,410)	-2.2%
343.00 Prime Movers	32,677,505	779,991	31,897,514	-22.3%	-0.8%	(173,977)	(255,120)	(429,097)	-1.3%
344.00 Generators	244,436,493	2,923,552	241,512,941	-2.4%	-1.5%	(71,044)	(3,560,432)	(3,631,476)	-1.5%
345.00 Accessory Electric Equipment	20,635,259	88,976	20,546,283	9.2%	-1.4%	8,205	(294,722)	(286,517)	-1.4%
346.00 Miscellaneous Power Plant Equipment	658,130	52,463	605,667	26.3%	-1.0%	13,801	(5,887)	7,914	1.2%
Total Other Production Plant	\$ 313,337,647	\$ 4,080,767	\$ 309,256,880	-6.1%	-1.4%	\$ (248,573)	\$ (4,280,418)	\$ (4,528,991)	-1.4%
TRANSMISSION PLANT									
353.00 Station Equipment	\$ 94,984,147	\$ 9,516,079	\$ 85,468,068	37.9%	-5.0%	\$ 3,606,594	\$ (4,273,403)	\$ (666,809)	-0.7%
354.00 Towers and Fixtures	85,885,043		85,885,043		-10.0%		(8,588,504)	(8,588,504)	-10.0%
355.00 Poles and Fixtures	112,557,470	5,339,139	107,218,331	51.3%	-50.0%	2,738,978	(53,609,166)	(50,870,187)	-45.2%
356.00 Overhead Conductors and Devices	107,570,227	5,354,640	102,215,587	48.7%	-30.0%	2,607,710	(30,664,676)	(28,056,966)	-26.1%
358.00 Underground Conductors and Devices	77,956	495	77,461	-368.9%	-5.0%	(1,826)	(3,873)	(5,699)	-7.3%
Total Transmission Plant	\$ 401,074,843	\$ 20,210,353	\$ 380,864,490	44.3%	-25.5%	\$ 8,951,456	\$ (97,139,622)	\$ (88,188,166)	-22.0%
DISTRIBUTION PLANT									
362.00 Station Equipment	\$ 94,983,623	\$ 19,487,667	\$ 75,495,956	16.1%	5.0%	\$ 3,137,514	\$ 3,774,798	\$ 6,912,312	7.3%
364.00 Poles, Towers and Fixtures	72,572,440	3,143,677	69,428,763	-109.4%	-75.0%	(3,439,183)	(52,071,572)	(55,510,755)	-76.5%
365.00 Overhead Conductors and Devices	52,897,807	3,752,535	49,145,272	-76.7%	-100.0%	(2,878,194)	(49,145,272)	(52,023,466)	-98.3%
367.00 Underground Conductors and Devices	76,339,332	4,663,054	71,676,278	-0.4%	-5.0%	(18,652)	(3,583,814)	(3,602,466)	-4.7%
368.00 Line Transformers	101,576,096	11,814,083	89,762,013	37.2%	50.0%	4,394,839	44,881,007	49,275,845	48.5%
369.00 Overhead Services	13,575,830	738,589	12,837,241	-248.8%	-150.0%	(1,837,609)	(19,255,862)	(21,093,471)	-155.4%
369.10 Underground Services	40,114,512	505,329	39,609,183	-37.3%	-20.0%	(188,488)	(7,921,837)	(8,110,324)	-20.2%
370.00 Meters	30,304,854	6,081,640	24,223,214	0.7%		42,431		42,431	0.1%

OTTER TAIL POWER COMPANY
Average Net Salvage

Statement D

Account Description A	Plant Investment			Salvage Rate		Net Salvage		Total I=J+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		
370.10 Load Management Switches	10,873,289	2,192,235	8,681,054						
370.20 Interruption Monitors	1,277,033	1,240,451	36,582						
371.20 Other Private Lighting	7,460,213	2,978,035	4,482,178	8.3%	10.0%	247,177	448,218	695,395	9.3%
373.00 Street Lighting and Signal Systems	8,750,009	3,593,029	5,156,980	-2.3%	-5.0%	(82,640)	(257,849)	(340,489)	-3.9%
Total Distribution Plant	\$ 510,725,038	\$ 60,170,324	\$ 450,554,714	-1.0%	-18.5%	\$ (622,804)	\$ (83,132,183)	\$ (83,754,988)	-16.4%
GENERAL PLANT									
Depreciable									
390.00 Structures and Improvements	\$ 23,709,789	\$ 3,973,855	\$ 19,735,934	30.3%	10.0%	\$ 1,204,078	\$ 1,973,593	\$ 3,177,671	13.4%
390.10 General Office Buildings	6,965,009	1,252,410	5,712,599	-12.9%	49.6%	(181,561)	2,833,449	2,671,888	38.4%
390.20 Fleet Service Center Building	1,035,431	97,753	937,678	-47.0%	33.6%	(45,944)	315,060	269,116	26.0%
390.30 Central Stores Building	4,099,690	73,340	4,026,350	-2.6%	92.6%	(1,907)	3,728,400	3,726,493	90.9%
396.00 Power Operated Equipment	1,120,745	515,683	605,062	23.8%	20.0%	122,733	121,012	243,745	21.7%
397.40 Communication Towers	1,998,548	109,786	1,888,762	13.2%	5.0%	14,492	94,438	108,930	5.5%
Total Depreciable	\$ 38,929,212	\$ 6,022,827	\$ 32,906,385	18.8%	27.6%	\$ 1,131,891	\$ 9,065,953	\$ 10,197,844	26.2%
Amortizable									
391.00 Office Furniture	\$ 6,116,610	\$ 4,801,000	\$ 1,315,610			\$ -	\$ -	\$ -	
391.10 Office Equipment	3,004,829	2,196,598	808,231						
391.20 Duplicating Equipment	2,190,091	1,756,748	433,343						
391.50 Computer Systems	13,900,564	9,063,498	4,837,066						
391.60 Computer Related Equipment	11,160,143	9,072,508	2,087,637						
394.00 Tools, Shop and Garage Equipment	7,367,285	3,439,293	3,927,992						
394.20 Automated Meter Reading Equipment	2,097,424	1,479,854	617,570						
397.00 Communication Equipment	2,141,639	1,268,059	873,580						
397.10 Radio Telecommunication Equipment	6,541,973	5,334,976	1,206,997						
397.20 Microwave Equipment	7,553,329	2,927,686	4,625,643						
397.30 Radio Load Control Equipment	1,771,492	1,453,633	317,859						
Total Amortizable	\$ 63,845,379	\$ 42,793,851	\$ 21,051,528			\$ -	\$ -	\$ -	
Total General Plant	\$ 102,774,591	\$ 48,816,678	\$ 53,957,913	2.3%	16.8%	\$ 1,131,891	\$ 9,065,953	\$ 10,197,844	9.9%
TOTAL UTILITY	\$ 1,974,213,451	\$ 217,771,790	\$ 1,756,441,661	4.2%	-12.3%	\$ 9,209,602	\$ (216,124,940)	\$ (213,011,092)	-10.8%
STEAM PRODUCTION									
Big Stone									
311.00 Structures and Improvements	\$ 85,884,686	\$ 1,036,288	\$ 84,848,400	-10.4%	-6.0%	\$ (107,774)	\$ (5,090,904)	\$ (5,198,678)	-6.1%
312.00 Boiler Plant Equipment	226,379,589	43,662,195	184,717,394	-12.0%	-6.0%	(5,239,463)	(11,083,044)	(16,322,507)	-7.1%
312.10 Boiler Plant Equipment - Ash Ponds									
314.00 Turbogenerator Units	36,494,094	6,523,085	29,971,009	15.7%	-6.0%	1,024,124	(1,798,261)	(774,136)	-2.1%
315.00 Accessory Electric Equipment	22,888,945	902,785	21,986,160	-15.8%	-6.0%	(142,640)	(1,319,170)	(1,461,810)	-6.4%
316.00 Miscellaneous Power Plant Equipment	4,329,825	1,238,114	3,091,711	2.6%	-5.6%	32,191	(173,136)	(140,945)	-3.3%
Total Big Stone	\$ 377,977,141	\$ 53,362,467	\$ 324,614,674	-8.3%	-6.0%	\$ (4,433,562)	\$ (18,464,514)	\$ (23,898,076)	-6.3%

OTTER TAIL POWER COMPANY
Average Net Salvage

Statement D

Account Description	Plant Investment			Salvage Rate		Net Salvage		Total	Average Rate
	Additions	Retirements	Survivors	Realized	Future	Realized	Future		
A	B	C	D=B-C	E	F	G=E*F	H=F/D	I=G+H	J=I/B
Hoot Lake Units 2 and 3									
311.00 Structures and Improvements	\$ 6,316,793	\$ 232,626	\$ 6,084,167	-137.0%	-12.2%	\$ (318,698)	\$ (742,268)	\$ (1,060,966)	-16.8%
312.00 Boiler Plant Equipment	44,921,079	6,717,211	38,203,868	-41.4%	-12.2%	(2,780,925)	(4,660,872)	(7,441,797)	-16.6%
312.10 Boiler Plant Equipment - Ash Ponds	6,980,676		6,980,676						
314.00 Turbogenerator Units	13,118,488	1,562,626	11,555,862	-2.3%	-12.2%	(35,940)	(1,409,815)	(1,445,756)	-11.0%
315.00 Accessory Electric Equipment	2,802,942	36,269	2,766,673	-148.3%	-12.2%	(53,787)	(337,534)	(391,321)	-14.0%
316.00 Miscellaneous Power Plant Equipment	1,303,576	145,692	1,157,884	48.9%	-12.1%	71,243	(140,104)	(68,861)	-5.3%
Total Hoot Lake Units 2 and 3	\$ 75,443,554	\$ 8,694,424	\$ 66,749,130	-35.9%	-10.9%	\$ (3,118,107)	\$ (7,290,594)	\$ (10,408,700)	-13.8%
Coyote									
311.00 Structures and Improvements	\$ 34,048,530	\$ 895,041	\$ 33,353,489	-15.2%	-8.5%	\$ (105,646)	\$ (2,835,047)	\$ (2,940,693)	-8.6%
312.00 Boiler Plant Equipment	103,813,714	11,537,815	92,275,899	-5.6%	-8.5%	(646,118)	(7,843,451)	(8,489,569)	-8.2%
312.10 Boiler Plant Equipment - Ash Ponds									
314.00 Turbogenerator Units	31,857,349	7,911,959	23,945,390	26.9%	-8.5%	2,128,317	(2,035,358)	92,959	0.3%
315.00 Accessory Electric Equipment	12,770,315	927,326	11,842,989	0.9%	-8.5%	8,346	(1,006,654)	(998,308)	-7.8%
316.00 Miscellaneous Power Plant Equipment	3,145,901	1,157,466	1,988,435	9.1%	-8.2%	105,329	(163,052)	(57,722)	-1.8%
Total Coyote	\$ 185,635,809	\$ 22,229,607	\$ 163,406,202	6.7%	-8.5%	\$ 1,490,228	\$ (13,883,562)	\$ (12,393,333)	-6.7%
HYDRAULIC PRODUCTION									
Hoot Lake									
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						
Total Hoot Lake	\$ 562,759	\$ 8,084	\$ 554,675	-2.5%		\$ (202)	\$ -	\$ (202)	
Wright									
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	200,524		200,524						
335.00 Miscellaneous Power Plant Equipment	127,250	12,032	115,218	-7.9%		(951)		(951)	-0.7%
Total Wright	\$ 1,800,526	\$ 27,655	\$ 1,772,871	807.9%		\$ 223,433	\$ -	\$ 223,433	12.4%
Pisgah									
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	111,257	11,445	99,812	-2.5%		(286)		(286)	-0.3%
335.00 Miscellaneous Power Plant Equipment	84,583	21,819	62,764	-2.5%		(545)		(545)	-0.6%
Total Pisgah	\$ 745,435	\$ 34,732	\$ 710,703	-71.9%		\$ (24,982)	\$ -	\$ (24,982)	-3.4%

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*F	Future H=F*D		
Dayton Hollow									
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%		(24,496)		(24,496)	-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%
Total Dayton Hollow	\$ 1,804,311	\$ 65,399	\$ 1,838,912	-246.7%		\$ (161,309)	\$ -	\$ (161,309)	-8.5%
Taplin Gorge									
331.00 Structures and Improvements	\$ 35,140	\$ -	\$ 35,140			\$ -	\$ -	\$ -	
332.00 Reservoirs, Dams and Waterways	620,762	18,000	602,762	-166.7%		(30,006)		(30,006)	-4.8%
333.00 Water Wheels, Turbines & Generators	15,110		15,110						
334.00 Accessory Electric Equipment	62,427	3,732	58,695	-4.7%		(175)		(175)	-0.3%
335.00 Miscellaneous Power Plant Equipment	130,503	26,871	103,632	-2.0%		(537)		(537)	-0.4%
Total Taplin Gorge	\$ 863,942	\$ 48,603	\$ 815,339	-63.2%		\$ (30,719)	\$ -	\$ (30,719)	-3.6%
Bemidji									
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%
Total Bemidji	\$ 1,367,855	\$ 22,697	\$ 1,345,158	-189.0%		\$ (42,902)	\$ -	\$ (42,902)	-3.1%
OTHER PRODUCTION									
Jamestown									
341.00 Structures and Improvements	\$ 310,786	\$ 5,129	\$ 305,657	-9.9%	-1.4%	\$ (508)	\$ (4,279)	\$ (4,787)	-1.5%
342.00 Fuel Holders and Accessories	593,613	177,849	415,764	-12.6%	-1.4%	(22,488)	(5,823)	(28,311)	-4.8%
343.00 Prime Movers	6,923,561	279,045	6,645,516	-38.7%	-1.4%	(107,512)	(93,037)	(200,550)	-2.9%
344.00 Generators									
345.00 Accessory Electric Equipment	263,852	36,347	227,505	22.6%	-1.4%	8,205	(3,185)	5,020	1.9%
346.00 Miscellaneous Power Plant Equipment	139,078	48,843	90,235	22.9%	-1.4%	11,201	(1,263)	9,938	7.1%
Total Jamestown	\$ 8,231,090	\$ 546,213	\$ 7,684,877	-20.3%	-1.4%	\$ (111,101)	\$ (107,588)	\$ (218,689)	-2.7%
Jamestown Unit 1									
341.00 Structures and Improvements	\$ 285,933	\$ 5,129	\$ 280,804	-9.9%	-1.4%	\$ (508)	\$ (3,931)	\$ (4,439)	-1.6%
342.00 Fuel Holders and Accessories	407,203	28,008	379,195	-51.4%	-1.4%	(14,396)	(5,309)	(19,705)	-4.8%
343.00 Prime Movers	3,004,562	142,337	2,862,225	-57.8%	-1.4%	(82,271)	(40,071)	(122,342)	-4.1%
344.00 Generators									
345.00 Accessory Electric Equipment	157,825	2,553	155,272	19.6%	-1.4%	500	(2,174)	(1,673)	-1.1%
346.00 Miscellaneous Power Plant Equipment	112,036	26,574	85,462	26.9%	-1.4%	7,148	(1,196)	5,952	5.3%
Total Jamestown Unit 1	\$ 3,967,559	\$ 204,601	\$ 3,762,958	-43.8%	-1.4%	\$ (89,526)	\$ (52,881)	\$ (142,207)	-3.6%

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*E	Future H=F*F		
Jamestown Unit 2									
341.00 Structures and Improvements	\$ 24,853	\$ -	\$ 24,853		-1.4%	\$ -	\$ (348)	\$ (348)	-1.4%
342.00 Fuel Holders and Accessories	186,610	149,841	36,769	-5.4%	-1.4%	(8,091)	(515)	(8,606)	-4.6%
343.00 Prime Movers	3,918,999	135,708	3,783,291	-18.6%	-1.4%	(25,242)	(52,966)	(78,208)	-2.0%
344.00 Generators									
345.00 Accessory Electric Equipment	106,027	33,794	72,233	22.8%	-1.4%	7,705	(1,011)	6,694	6.3%
346.00 Miscellaneous Power Plant Equipment	27,042	22,269	4,773	18.2%	-1.4%	4,053	(67)	3,986	14.7%
Total Jamestown Unit 2	\$ 4,263,531	\$ 341,612	\$ 3,921,919	-6.3%	-1.4%	\$ (21,575)	\$ (54,907)	\$ (76,482)	-1.8%
Lake Preston									
341.00 Structures and Improvements	\$ 229,833	\$ (1)	\$ 229,834		-2.4%	\$ -	\$ (5,516)	\$ (5,516)	-2.4%
342.00 Fuel Holders and Accessories	373,513	44,808	328,705	-4.9%	-2.4%	(2,196)	(7,889)	(10,085)	-2.7%
343.00 Prime Movers	3,248,402	76,336	3,172,066	-6.0%	-2.4%	(4,580)	(76,130)	(80,710)	-2.5%
344.00 Generators									
345.00 Accessory Electric Equipment	373,791	4,511	369,280		-2.4%		(8,863)	(8,863)	-2.4%
346.00 Miscellaneous Power Plant Equipment	25,227	3,620	21,607	71.8%	-2.4%	2,599	(519)	2,081	8.2%
Total Lake Preston	\$ 4,250,766	\$ 129,274	\$ 4,121,492	-3.2%	-2.4%	\$ (4,177)	\$ (98,916)	\$ (103,092)	-2.4%
Ashtabula Wind Generation									
341.00 Structures and Improvements	\$ 3,248,290	\$ -	\$ 3,248,290		-1.2%	\$ -	\$ (38,979)	\$ (38,979)	-1.2%
342.00 Fuel Holders and Accessories									
343.00 Prime Movers									
344.00 Generators	108,330,482	1,490,036	106,840,446		-1.2%		(1,282,085)	(1,282,085)	-1.2%
345.00 Accessory Electric Equipment	6,372,808		6,372,808		-1.2%		(76,474)	(76,474)	-1.2%
346.00 Miscellaneous Power Plant Equipment	28,417		28,417		-1.2%		(341)	(341)	-1.2%
Total Ashtabula Wind Generation	\$ 117,979,987	\$ 1,490,036	\$ 116,489,951		-1.2%	\$ -	\$ (1,397,880)	\$ (1,397,880)	-1.2%
Langdon Wind Generation									
341.00 Structures and Improvements	\$ 2,484,069	\$ -	\$ 2,484,069		-1.4%	\$ -	\$ (34,777)	\$ (34,777)	-1.4%
342.00 Fuel Holders and Accessories									
343.00 Prime Movers									
344.00 Generators	69,963,849	779,985	69,183,864	-4.5%	-1.4%	(35,099)	(968,574)	(1,003,673)	-1.4%
345.00 Accessory Electric Equipment	7,407,275		7,407,275		-1.4%		(103,702)	(103,702)	-1.4%
346.00 Miscellaneous Power Plant Equipment	65,210		65,210		-1.5%		(978)	(978)	-1.5%
Total Langdon Wind Generation	\$ 79,920,403	\$ 779,985	\$ 79,140,418	-4.5%	-1.4%	\$ (35,099)	\$ (1,108,031)	\$ (1,143,130)	-1.4%
Luverne Wind Generation									
341.00 Structures and Improvements	\$ 2,266,581	\$ -	\$ 2,266,581		-2.0%	\$ -	\$ (45,332)	\$ (45,332)	-2.0%
342.00 Fuel Holders and Accessories									
343.00 Prime Movers									
344.00 Generators	66,142,162	653,531	65,488,631	-5.5%	-2.0%	(35,944)	(1,309,773)	(1,345,717)	-2.0%
345.00 Accessory Electric Equipment	4,863,837		4,863,837		-2.0%		(97,277)	(97,277)	-2.0%
346.00 Miscellaneous Power Plant Equipment	74,045		74,045		-2.0%		(1,481)	(1,481)	-2.0%
Total Luverne Wind Generation	\$ 73,346,625	\$ 653,531	\$ 72,693,094	-5.5%	-2.0%	\$ (35,944)	\$ (1,453,862)	\$ (1,489,806)	-2.0%

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	Total	
	B	C	D=B-C	E	F	G=E*F	H=F*D	I=G+H	
<u>Solway Combustion Turbine</u>									
341.00 Structures and Improvements	\$ 4,419,779	\$ 8,000	\$ 4,411,779	-4.6%	-0.4%	\$ (368)	\$ (17,647)	\$ (18,015)	-0.4%
342.00 Fuel Holders and Accessories	1,003,596		1,003,596		-0.4%		(4,014)	(4,014)	-0.4%
343.00 Prime Movers	21,854,566	366,274	21,488,294	-17.9%	-0.4%	(65,563)	(85,953)	(151,516)	-0.7%
344.00 Generators									
345.00 Accessory Electric Equipment	1,353,696	48,118	1,305,578		-0.4%		(5,222)	(5,222)	-0.4%
346.00 Miscellaneous Power Plant Equipment	326,153		326,153		-0.4%		(1,305)	(1,305)	-0.4%
Total Solway Combustion Turbine	\$ 28,957,792	\$ 422,392	\$ 28,535,400	-15.6%	-0.4%	\$ (65,931)	\$ (114,142)	\$ (180,073)	-0.6%
<u>Fergus Falls Control Center</u>									
341.00 Structures and Improvements	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	
342.00 Fuel Holders and Accessories									
343.00 Prime Movers	650,974	59,336	591,638	6.2%		3,679		3,679	0.6%
344.00 Generators									
345.00 Accessory Electric Equipment									
346.00 Miscellaneous Power Plant Equipment									
Total Fergus Falls Control Center	\$ 650,974	\$ 59,336	\$ 591,638	6.2%		\$ 3,679	\$ -	\$ 3,679	0.6%

OTTER TAIL POWER COMPANY

Future Net Salvage
Steam and Other Production

Statement E

Account Description A	12/31/15 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	
STEAM PRODUCTION									
Big Stone									
311.00 Structures and Improvements	\$ 84,848,400	\$ 6,530,217	\$ 78,318,183	-5.0%	-6.1%	\$ (326,511)	\$ (4,788,565)	\$ (5,115,076)	-6.0%
312.00 Boiler Plant Equipment	184,717,394	14,177,947	170,539,447	-5.0%	-6.1%	(708,897)	(10,427,198)	(11,136,095)	-6.0%
312.10 Boiler Plant Equipment - Ash Ponds									
314.00 Turbogenerator Units	29,971,009	2,365,015	27,605,994	-5.0%	-6.1%	(118,251)	(1,687,898)	(1,806,149)	-6.0%
315.00 Accessory Electric Equipment	21,986,160	1,708,185	20,277,975	-5.0%	-6.1%	(85,409)	(1,239,845)	(1,325,254)	-6.0%
316.00 Miscellaneous Power Plant Equipment	3,091,711	244,503	2,847,208	-5.0%	-6.1%		(174,085)	(174,085)	-5.6%
Total Big Stone	\$ 324,614,674	\$25,025,866	\$ 299,588,808	-5.0%	-6.1%	\$ (1,239,068)	\$ (18,317,590)	\$ (19,556,659)	-6.0%
Hoot Lake Units 2 and 3									
311.00 Structures and Improvements	\$ 6,084,167	\$ 86,049	\$ 5,998,118	-5.0%	-12.3%	\$ (4,302)	\$ (735,967)	\$ (740,269)	-12.2%
312.00 Boiler Plant Equipment	38,203,868	504,608	37,699,260	-5.0%	-12.3%	(25,230)	(4,625,684)	(4,650,915)	-12.2%
312.10 Boiler Plant Equipment - Ash Ponds	6,980,676	619,719	6,360,957						
314.00 Turbogenerator Units	11,555,862	158,795	11,397,067	-5.0%	-12.3%	(7,940)	(1,398,416)	(1,406,355)	-12.2%
315.00 Accessory Electric Equipment	2,766,673	38,827	2,727,846	-5.0%	-12.3%	(1,941)	(334,706)	(336,647)	-12.2%
316.00 Miscellaneous Power Plant Equipment	1,157,884	15,040	1,142,844		-12.3%		(140,227)	(140,227)	-12.1%
Total Hoot Lake Units 2 and 3	\$ 66,749,130	\$ 1,423,037	\$ 65,326,093	-2.8%	-12.3%	\$ (39,414)	\$ (7,234,999)	\$ (7,274,413)	-10.9%
Coyote									
311.00 Structures and Improvements	\$ 33,353,489	\$ 2,264,392	\$ 31,089,097	-5.0%	-8.8%	\$ (113,220)	\$ (2,724,632)	\$ (2,837,851)	-8.5%
312.00 Boiler Plant Equipment	92,275,899	6,221,740	86,054,159	-5.0%	-8.8%	(311,087)	(7,541,739)	(7,852,826)	-8.5%
312.10 Boiler Plant Equipment - Ash Ponds									
314.00 Turbogenerator Units	23,945,390	1,580,686	22,364,704	-5.0%	-8.8%	(79,034)	(1,960,030)	(2,039,065)	-8.5%
315.00 Accessory Electric Equipment	11,842,989	797,629	11,045,360	-5.0%	-8.8%	(39,881)	(968,009)	(1,007,891)	-8.5%
316.00 Miscellaneous Power Plant Equipment	1,988,435	130,919	1,857,516		-8.8%		(162,792)	(162,792)	-8.2%
Total Coyote	\$ 163,406,202	\$10,995,366	\$ 152,410,836	-4.9%	-8.8%	\$ (543,222)	\$ (13,357,202)	\$ (13,900,425)	-8.5%
OTHER PRODUCTION									
Jamestown									
341.00 Structures and Improvements	\$ 305,657	\$ 5,729	\$ 299,928		-1.4%	\$ -	\$ (4,203)	\$ (4,203)	-1.4%
342.00 Fuel Holders and Accessories	415,964	7,685	408,279		-1.4%		(5,721)	(5,721)	-1.4%
343.00 Prime Movers	6,645,516	126,987	6,518,529		-1.4%		(91,344)	(91,344)	-1.4%
344.00 Generators									
345.00 Accessory Electric Equipment	227,505	4,307	223,198		-1.4%		(3,128)	(3,128)	-1.4%
346.00 Miscellaneous Power Plant Equipment	90,235	1,616	88,619		-1.4%		(1,242)	(1,242)	-1.4%
Total Jamestown	\$ 7,684,877	\$ 146,325	\$ 7,538,552		-1.4%	\$ -	\$ (105,637)	\$ (105,637)	-1.4%

OTTER TAIL POWER COMPANY
Future Net Salvage
Steam and Other Production

Statement E

Account Description A	12/31/15 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	
<u>Lake Preston</u>									
341.00 Structures and Improvements	\$ 229,834	\$ 4,374	\$ 225,460		-2.5%	\$ -	\$ (5,528)	\$ (5,528)	-2.4%
342.00 Fuel Holders and Accessories	328,705	6,222	322,483		-2.5%		(7,907)	(7,907)	-2.4%
343.00 Prime Movers	3,172,066	60,809	3,111,257		-2.5%		(76,285)	(76,285)	-2.4%
344.00 Generators									
345.00 Accessory Electric Equipment	369,280	7,107	362,173		-2.5%		(8,880)	(8,880)	-2.4%
346.00 Miscellaneous Power Plant Equipment	21,607	413	21,194		-2.5%		(520)	(520)	-2.4%
Total Lake Preston	\$ 4,121,492	\$ 78,925	\$ 4,042,567		-2.5%	\$ -	\$ (99,119)	\$ (99,119)	-2.4%
<u>Solway Combustion Turbine</u>									
341.00 Structures and Improvements	\$ 4,411,779	\$ 250,143	\$ 4,161,636		-0.4%	\$ -	\$ (17,084)	\$ (17,084)	-0.4%
342.00 Fuel Holders and Accessories	1,003,596	56,952	946,644		-0.4%		(3,886)	(3,886)	-0.4%
343.00 Prime Movers	21,488,294	1,218,714	20,269,580		-0.4%		(83,211)	(83,211)	-0.4%
344.00 Generators									
345.00 Accessory Electric Equipment	1,305,578	73,955	1,231,623		-0.4%		(5,056)	(5,056)	-0.4%
346.00 Miscellaneous Power Plant Equipment	326,153	18,447	307,706		-0.4%		(1,263)	(1,263)	-0.4%
Total Solway Combustion Turbine	\$ 28,535,400	\$ 1,618,210	\$ 26,917,190		-0.4%	\$ -	\$ (110,501)	\$ (110,501)	-0.4%
<u>Ashtabula Wind Generation</u>									
341.00 Structures and Improvements	\$3,248,290	\$140,691	\$ 3,107,599		-1.2%	\$ -	\$ (38,716)	\$ (38,716)	-1.2%
342.00 Fuel Holders and Accessories					-1.2%				
343.00 Prime Movers					-1.2%				
344.00 Generators	106,840,446	4,626,285	102,214,161		-1.2%		(1,273,435)	(1,273,435)	-1.2%
345.00 Accessory Electric Equipment	6,372,808	275,954	6,096,854		-1.2%		(75,958)	(75,958)	-1.2%
346.00 Miscellaneous Power Plant Equipment	28,417	1,218	27,199		-1.2%		(339)	(339)	-1.2%
Total Ashtabula Wind Generation	\$ 116,489,961	\$ 5,044,148	\$ 111,445,813		-1.2%	\$ -	\$ (1,388,447)	\$ (1,388,447)	-1.2%
<u>Langdon Wind Generation</u>									
341.00 Structures and Improvements	\$2,484,069	\$101,520	\$ 2,382,549		-1.5%	\$ -	\$ (36,003)	\$ (36,003)	-1.4%
342.00 Fuel Holders and Accessories					-1.5%				
343.00 Prime Movers					-1.5%				
344.00 Generators	69,183,864	2,826,641	66,357,223		-1.5%		(1,002,735)	(1,002,735)	-1.4%
345.00 Accessory Electric Equipment	7,407,275	302,417	7,104,858		-1.5%		(107,363)	(107,363)	-1.4%
346.00 Miscellaneous Power Plant Equipment	65,210	2,631	62,579		-1.5%		(946)	(946)	-1.5%
Total Langdon Wind Generation	\$ 79,140,418	\$ 3,233,209	\$ 75,907,209		-1.5%	\$ -	\$ (1,147,046)	\$ (1,147,046)	-1.5%

OTTER TAIL POWER COMPANY
Future Net Salvage
Steam and Other Production

Statement E

Account Description A	12/31/15 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	
<u>Luverne Wind Generation</u>									
341.00 Structures and Improvements	\$2,266,581	\$103,681	\$ 2,162,900		-2.1%	\$ -	\$ (45,537)	\$ (45,537)	-2.0%
342.00 Fuel Holders and Accessories									
343.00 Prime Movers									
344.00 Generators	65,488,631	2,995,133	62,493,498		-2.1%		(1,315,729)	(1,315,729)	-2.0%
345.00 Accessory Electric Equipment	4,863,837	222,485	4,641,352		-2.1%		(97,718)	(97,718)	-2.0%
346.00 Miscellaneous Power Plant Equipment	74,045	3,355	70,690		-2.1%		(1,488)	(1,488)	-2.0%
Total Luverne Wind Generation	\$ 72,693,094	\$ 3,324,653	\$ 69,368,441		-2.1%	\$ -	\$ (1,460,473)	\$ (1,460,473)	-2.0%
<u>GENERAL PLANT</u>									
390.10 General Office Buildings	\$5,712,599	\$214,521	\$ 5,498,078	-5.0%	51.8%	\$ (10,726)	\$ 2,846,923	\$ 2,836,197	49.6%
390.20 Fleet Service Center Building	937,678	22,772	914,906	-5.0%	34.5%	(1,139)	315,851	314,712	33.6%
390.30 Central Stores Building	4,026,350	209,163	3,817,187	-5.0%	98.0%	(10,458)	3,739,918	3,729,460	92.6%

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
STEAM PRODUCTION												
311.00 Structures and Improvements			52.83	24.22	-10.7	-10.2			37.88	27.20	-7.3	-7.0
312.00 Boiler Plant Equipment			33.36	18.11	-11.9	-10.6			31.46	22.18	-8.6	-7.5
312.10 Boiler Plant Equipment - Ash Ponds			33.36	18.11	-11.9	-10.6			38.25	33.91		
314.00 Turbogenerator Units			36.78	22.00	-4.8	-10.8			36.48	21.20	-2.6	-8.0
315.00 Accessory Electric Equipment			45.45	23.31	-10.6	-10.3			38.31	25.49	-7.4	-7.3
316.00 Miscellaneous Power Plant Equipment			32.82	19.58	-4.9	-10.5			30.12	18.80	-3.0	-7.6
Total Steam Production Plant									33.74	23.36	-7.3	-7.3
HYDRAULIC PRODUCTION												
331.00 Structures and Improvements			18.16	6.45	-0.1				18.19	5.46	-0.1	
332.00 Reservoirs, Dams and Waterways			12.13	6.45	1.7				12.12	5.46	1.7	
333.00 Water Wheels, Turbines & Generators			13.16	6.45	-7.5				13.17	5.46	-7.5	
334.00 Accessory Electric Equipment			19.85	6.45	-0.2				19.86	5.46	-0.2	
335.00 Miscellaneous Power Plant Equipment			10.21	6.45	-0.5				10.21	5.46	-0.5	
Total Hydraulic Production Plant									12.80	5.46	-0.5	
OTHER PRODUCTION												
341.00 Structures and Improvements			26.73	18.94	-1.2	-1.2			26.75	17.99	-1.1	-1.1
342.00 Fuel Holders and Accessories			26.47	14.94	-2.2	-1.0			26.47	13.97	-2.2	-1.0
343.00 Prime Movers			34.20	18.49	-1.1	-0.8			34.13	17.57	-1.3	-0.8
344.00 Generators			24.17	18.05	-1.5	-1.5			24.15	17.09	-1.5	-1.5
345.00 Accessory Electric Equipment			24.70	17.97	-1.4	-1.5			24.64	17.00	-1.4	-1.4
346.00 Miscellaneous Power Plant Equipment			25.56	18.23	-0.5	-1.0			22.91	16.04	1.2	-1.0
Total Other Production Plant									25.05	17.14	-1.4	-1.4
TRANSMISSION PLANT												
353.00 Station Equipment	65.00	R1	65.15	52.75	-0.5	-5.0	65.00	R1	65.15	53.06	-0.7	-5.0
354.00 Towers and Fixtures	70.00	R5	70.00	65.48	-10.0	-10.0	70.00	R5	70.00	66.45	-10.0	-10.0
355.00 Poles and Fixtures	70.00	R2	70.36	53.90	-45.0	-50.0	70.00	R2	70.36	54.30	-45.2	-50.0
356.00 Overhead Conductors and Devices	70.00	R2	70.24	54.34	-25.7	-30.0	70.00	R2	70.23	55.22	-26.1	-30.0
358.00 Underground Conductors and Devices	40.00	S4	41.72	9.83	-7.3	-5.0	40.00	S4	42.08	9.36	-7.3	-5.0
Total Transmission Plant									69.00	56.93	-22.0	-25.5

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
DISTRIBUTION PLANT												
362.00 Station Equipment	40.00	SC	40.64	32.19	7.4	5.0	40.00	SC	40.63	32.11	7.3	5.0
364.00 Poles, Towers and Fixtures	68.00	R3	68.08	47.99	-76.4	-75.0	68.00	R3	68.09	47.61	-76.5	-75.0
365.00 Overhead Conductors and Devices	65.00	R2.5	65.20	43.86	-98.5	-100.0	65.00	R2.5	65.21	43.53	-98.3	-100.0
367.00 Underground Conductors and Devices	40.00	R4	39.93	24.61	-4.7	-5.0	40.00	R4	39.95	24.39	-4.7	-5.0
368.00 Line Transformers	40.00	R2.5	40.13	28.29	48.7	50.0	40.00	R2.5	40.13	28.21	48.5	50.0
369.00 Overhead Services	55.00	S5	55.21	32.68	-154.8	-150.0	55.00	S5	55.23	32.19	-155.4	-150.0
369.10 Underground Services	45.00	R4	45.14	30.25	-20.2	-20.0	45.00	R4	45.15	29.99	-20.2	-20.0
370.00 Meters	28.00	L0.5	29.78	20.68	0.1		28.00	L0.5	29.71	20.69	0.1	
370.10 Load Management Switches	12.00	R5	12.12	2.79			12.00	R5	12.31	2.12		
370.20 Interruption Monitors	5.00	SQ	5.00	1.00			5.00	SQ	5.00	1.00		
371.20 Other Private Lighting	23.00	L0	23.19	16.90	9.5	10.0	23.00	L0	23.17	16.83	9.3	10.0
373.00 Street Lighting and Signal Systems	22.00	L0.5	22.52	15.11	-3.9	-5.0	22.00	L0.5	22.55	15.03	-3.9	-5.0
Total Distribution Plant									42.02	28.61	-16.4	-18.5
GENERAL PLANT												
Depreciable												
390.00 Structures and Improvements	47.00	R1.5	47.50	31.17	13.4	10.0	47.00	R1.5	47.53	30.54	13.4	10.0
390.10 General Office Buildings	2030	200-SC	33.05	15.18	38.4	49.7	2030	200-SC	32.96	14.22	38.4	49.6
390.20 Fleet Service Center Building	2025	200-SC	27.87	10.36	26.2	33.8	2025	200-SC	27.31	9.38	26.0	33.6
390.30 Central Stores Building	2035	200-SC	49.73	19.93	91.0	92.7	2035	200-SC	49.71	18.98	90.9	92.6
396.00 Power Operated Equipment	24.00	L0	26.04	17.28	21.7	20.0	24.00	L0	26.23	16.89	21.7	20.0
397.40 Communication Towers	40.00	R3	40.29	24.87	5.5	5.0	40.00	R3	40.35	24.13	5.5	5.0
Total Depreciable									42.53	23.94	26.2	27.6
Amortizable												
391.00 Office Furniture	15.00	SQ	15.00	5.53			15.00	SQ	15.00	5.51		
391.10 Office Equipment	10.00	SQ	10.00	4.34			10.00	SQ	10.00	3.46		
391.20 Duplicating Equipment	10.00	SQ	10.00	3.53			10.00	SQ	10.00	4.44		
391.50 Computer Systems	5.00	SQ	5.00	1.72			5.00	SQ	5.00	2.52		
391.60 Computer Related Equipment	5.00	SQ	5.00	1.81			5.00	SQ	5.00	2.13		
394.00 Tools, Shop and Garage Equipment	15.00	SQ	15.00	8.87			15.00	SQ	15.00	8.83		
394.20 Automated Meter Reading Equipment	15.00	SQ	15.00	7.66			15.00	SQ	15.00	6.84		
397.00 Communication Equipment	15.00	SQ	15.00	9.26			15.00	SQ	15.00	8.49		

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
397.10 Radio Telecommunication Equipment	10.00	SQ	10.00	5.83			10.00	SQ	10.00	4.83		
397.20 Microwave Equipment	15.00	SQ	15.00	8.08			15.00	SQ	15.00	7.69		
397.30 Radio Load Control Equipment	10.00	SQ	10.00	6.40			10.00	SQ	10.00	5.40		
Total Amortizable									8.70	4.34		
Total General Plant									16.90	9.09	9.9	16.8
TOTAL UTILITY									36.01	25.60	-10.8	-12.3
STEAM PRODUCTION												
Big Stone												
311.00 Structures and Improvements	2046	200-SC	60.88	30.15	-11.8	-11.8	2046	200-SC	34.26	29.32	-6.1	-6.0
312.00 Boiler Plant Equipment	2046	200-SC	48.46	30.19	-13.9	-11.8	2046	200-SC	33.69	29.32	-7.1	-6.0
312.10 Boiler Plant Equipment - Ash Ponds												
314.00 Turbogenerator Units	2046	200-SC	44.26	30.21	-7.0	-11.8	2046	200-SC	43.25	29.29	-2.1	-6.0
315.00 Accessory Electric Equipment	2046	200-SC	53.30	30.17	-12.5	-11.8	2046	200-SC	36.40	29.31	-6.4	-6.0
316.00 Miscellaneous Power Plant Equipment	2046	200-SC	47.27	30.19	-6.9	-11.4	2046	200-SC	41.96	29.29	-3.3	-5.6
Total Big Stone									34.79	29.32	-6.3	-6.0
Hoot Lake Units 2 and 3												
311.00 Structures and Improvements	2021	200-SC	36.74	6.44	-17.2	-12.7	2021	200-SC	36.71	5.46	-16.8	-12.2
312.00 Boiler Plant Equipment	2021	200-SC	14.70	6.45	-15.4	-12.7	2021	200-SC	14.58	5.46	-16.6	-12.2
312.10 Boiler Plant Equipment - Ash Ponds	2021	200-SC	14.70	6.45	-15.4	-12.7	2051	200-SC	38.25	33.91		
314.00 Turbogenerator Units	2021	200-SC	23.59	6.44	-11.5	-12.7	2021	200-SC	23.57	5.46	-11.0	-12.2
315.00 Accessory Electric Equipment	2021	200-SC	26.40	6.44	-14.5	-12.7	2021	200-SC	26.43	5.46	-14.0	-12.2
316.00 Miscellaneous Power Plant Equipment	2021	200-SC	16.36	6.45	-5.2	-12.6	2021	200-SC	14.31	5.46	-5.3	-12.1
Total Hoot Lake Units 2 and 3									18.32	6.88	-13.8	-10.9
Coyote												
311.00 Structures and Improvements	2041	200-SC	52.50	25.55	-8.7	-8.6	2041	200-SC	52.25	24.62	-8.6	-8.5
312.00 Boiler Plant Equipment	2041	200-SC	48.94	25.56	-8.3	-8.6	2041	200-SC	48.13	24.63	-8.2	-8.5
312.10 Boiler Plant Equipment - Ash Ponds												
314.00 Turbogenerator Units	2041	200-SC	39.24	25.59	0.2	-8.6	2041	200-SC	39.15	24.65	0.3	-8.5
315.00 Accessory Electric Equipment	2041	200-SC	47.93	25.56	-8.3	-8.6	2041	200-SC	48.02	24.63	-7.8	-8.5
316.00 Miscellaneous Power Plant Equipment	2041	200-SC	39.13	25.58	-2.5	-8.3	2041	200-SC	37.89	24.65	-1.8	-8.2
Total Coyote									47.14	24.63	-6.7	-8.5

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
HYDRAULIC PRODUCTION												
<u>Hoot Lake</u>												
331.00 Structures and Improvements	2021	200-SC	61.02	6.44			2021	200-SC	61.16	5.46		
332.00 Reservoirs, Dams and Waterways	2021	200-SC	29.85	6.44	-0.1		2021	200-SC	29.89	5.46	-0.1	
333.00 Water Wheels, Turbines & Generators	2021	200-SC	36.00	6.44			2021	200-SC	36.08	5.46		
334.00 Accessory Electric Equipment	2021	200-SC	30.62	6.44			2021	200-SC	30.68	5.46		
335.00 Miscellaneous Power Plant Equipment	2021	200-SC	8.91	6.45			2021	200-SC	8.91	5.46		
Total Hoot Lake									26.94	5.46		
<u>Wright</u>												
331.00 Structures and Improvements	2021	200-SC	30.62	6.44			2021	200-SC	30.68	5.46		
332.00 Reservoirs, Dams and Waterways	2021	200-SC	9.58	6.45	27.2		2021	200-SC	9.58	5.46	27.1	
333.00 Water Wheels, Turbines & Generators	2021	200-SC	9.28	6.45	-3.6		2021	200-SC	9.29	5.46	-3.6	
334.00 Accessory Electric Equipment	2021	200-SC	17.75	6.45			2021	200-SC	17.78	5.46		
335.00 Miscellaneous Power Plant Equipment	2021	200-SC	12.19	6.45	-0.7		2021	200-SC	12.20	5.46	-0.7	
Total Wright									10.23	5.46	12.4	
<u>Pisgah</u>												
331.00 Structures and Improvements	2021	200-SC	38.62	6.44			2021	200-SC	38.70	5.46		
332.00 Reservoirs, Dams and Waterways	2021	200-SC	12.95	6.45			2021	200-SC	12.97	5.46		
333.00 Water Wheels, Turbines & Generators	2021	200-SC	15.85	6.45	-15.0		2021	200-SC	15.87	5.46	-15.0	
334.00 Accessory Electric Equipment	2021	200-SC	17.81	6.45	-0.3		2021	200-SC	17.73	5.46	-0.3	
335.00 Miscellaneous Power Plant Equipment	2021	200-SC	8.91	6.45	-0.6		2021	200-SC	8.91	5.46	-0.6	
Total Pisgah									13.65	5.46	-3.4	
<u>Dayton Hollow</u>												
331.00 Structures and Improvements	2021	200-SC	9.92	6.45			2021	200-SC	9.93	5.46		
332.00 Reservoirs, Dams and Waterways	2021	200-SC	10.67	6.45	-10.2		2021	200-SC	10.67	5.46	-10.2	
333.00 Water Wheels, Turbines & Generators	2021	200-SC	14.14	6.45	-10.2		2021	200-SC	14.16	5.46	-10.2	
334.00 Accessory Electric Equipment	2021	200-SC	21.28	6.45	0.1		2021	200-SC	21.32	5.46	0.1	
335.00 Miscellaneous Power Plant Equipment	2021	200-SC	8.93	6.45	-0.2		2021	200-SC	8.93	5.46	-0.2	
Total Dayton Hollow									11.48	5.46	-8.5	

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
Taplin Gorge												
331.00 Structures and Improvements	2021	200-SC	74.10	6.44			2021	200-SC	74.27	5.45		
332.00 Reservoirs, Dams and Waterways	2021	200-SC	16.27	6.45	-4.8		2021	200-SC	16.29	5.46	-4.8	
333.00 Water Wheels, Turbines & Generators	2021	200-SC	81.70	6.44			2021	200-SC	81.90	5.45		
334.00 Accessory Electric Equipment	2021	200-SC	22.12	6.45	-0.3		2021	200-SC	22.15	5.46	-0.3	
335.00 Miscellaneous Power Plant Equipment	2021	200-SC	11.72	6.45	-0.4		2021	200-SC	11.73	5.46	-0.4	
Total Taplin Gorge									16.59	5.46	-3.6	
Bemidji												
331.00 Structures and Improvements	2021	200-SC	13.16	6.45	-0.1		2021	200-SC	13.18	5.46	-0.1	
332.00 Reservoirs, Dams and Waterways	2021	200-SC	13.09	6.45	-0.6		2021	200-SC	13.00	5.46	-0.6	
333.00 Water Wheels, Turbines & Generators	2021	200-SC	19.59	6.45	-11.2		2021	200-SC	19.62	5.46	-11.2	
334.00 Accessory Electric Equipment	2021	200-SC	72.95	6.44	-17.7		2021	200-SC	73.00	5.45	-17.7	
335.00 Miscellaneous Power Plant Equipment	2021	200-SC	11.86	6.45	-5.5		2021	200-SC	11.87	5.46	-5.5	
Total Bemidji									14.23	5.46	-3.1	
OTHER PRODUCTION												
Jamestown												
341.00 Structures and Improvements			23.60	8.41	-1.5	-1.4			23.63	7.43	-1.5	-1.4
342.00 Fuel Holders and Accessories			17.06	8.41	-4.8	-1.4			17.04	7.43	-4.8	-1.4
343.00 Prime Movers			35.48	8.40	-2.9	-1.4			35.52	7.42	-2.9	-1.4
344.00 Generators												
345.00 Accessory Electric Equipment			28.85	8.41	2.1	-1.4			23.23	7.43	1.9	-1.4
346.00 Miscellaneous Power Plant Equipment			18.62	8.41	-1.0	-1.4			12.24	7.43	7.1	-1.4
Total Jamestown									31.81	7.43	-2.7	-1.4
Jamestown Unit 1												
341.00 Structures and Improvements	2023	200-SC	24.44	8.41	-1.6	-1.4	2023	200-SC	24.47	7.43	-1.6	-1.4
342.00 Fuel Holders and Accessories	2023	200-SC	16.47	8.41	-4.8	-1.4	2023	200-SC	16.48	7.43	-4.8	-1.4
343.00 Prime Movers	2023	200-SC	32.73	8.40	-4.1	-1.4	2023	200-SC	32.77	7.43	-4.1	-1.4
344.00 Generators												
345.00 Accessory Electric Equipment	2023	200-SC	46.84	8.40	-1.1	-1.4	2023	200-SC	46.94	7.42	-1.1	-1.4
346.00 Miscellaneous Power Plant Equipment	2023	200-SC	17.28	8.41	-1.1	-1.4	2023	200-SC	11.80	7.43	5.3	-1.4
Total Jamestown Unit 1									28.43	7.43	-3.6	-1.4

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
Jamestown Unit 2												
341.00 Structures and Improvements	2023	200-SC	17.00	8.41	-1.4	-1.4	2023	200-SC	17.02	7.43	-1.4	-1.4
342.00 Fuel Holders and Accessories	2023	200-SC	26.95	8.40	-4.6	-1.4	2023	200-SC	26.25	7.42	-4.6	-1.4
343.00 Prime Movers	2023	200-SC	37.88	8.40	-2.0	-1.4	2023	200-SC	37.93	7.42	-2.0	-1.4
344.00 Generators												
345.00 Accessory Electric Equipment	2023	200-SC	15.33	8.41	8.0	-1.4	2023	200-SC	11.14	7.43	6.3	-1.4
346.00 Miscellaneous Power Plant Equipment	2023	200-SC	37.52	8.40	-0.5	-1.4	2023	200-SC	36.69	7.42	14.7	-1.4
Total Jamestown Unit 2									35.91	7.42	-1.8	-1.4
Lake Preston												
341.00 Structures and Improvements	2023	200-SC	29.12	8.40	-2.4	-2.4	2023	200-SC	29.16	7.43	-2.4	-2.4
342.00 Fuel Holders and Accessories	2023	200-SC	28.17	8.40	-2.7	-2.4	2023	200-SC	28.16	7.43	-2.7	-2.4
343.00 Prime Movers	2023	200-SC	39.12	8.40	-2.5	-2.4	2023	200-SC	39.18	7.42	-2.5	-2.4
344.00 Generators												
345.00 Accessory Electric Equipment	2023	200-SC	41.94	8.40	-2.4	-2.4	2023	200-SC	42.02	7.42	-2.4	-2.4
346.00 Miscellaneous Power Plant Equipment	2023	200-SC	38.99	8.40	8.2	-2.4	2023	200-SC	39.06	7.42	8.2	-2.4
Total Lake Preston									37.52	7.42	-2.4	-2.4
Ashtabula Wind Generation												
341.00 Structures and Improvements	2033	200-SC	24.27	18.07	-1.2	-1.2	2033	200-SC	24.29	17.11	-1.2	-1.2
342.00 Fuel Holders and Accessories												
343.00 Prime Movers												
344.00 Generators	2033	200-SC	24.17	18.07	-1.2	-1.2	2033	200-SC	24.14	17.11	-1.2	-1.2
345.00 Accessory Electric Equipment	2033	200-SC	24.16	18.07	-1.2	-1.2	2033	200-SC	24.18	17.11	-1.2	-1.2
346.00 Miscellaneous Power Plant Equipment	2033	200-SC	20.46	18.07	-1.2	-1.2	2033	200-SC	20.46	17.11	-1.2	-1.2
Total Ashtabula Wind Generation									24.15	17.11	-1.2	-1.2
Langdon Wind Generation												
341.00 Structures and Improvements	2032	200-SC	24.29	17.11	-1.5	-1.5	2032	200-SC	24.31	16.15	-1.4	-1.4
342.00 Fuel Holders and Accessories												
343.00 Prime Movers												
344.00 Generators	2032	200-SC	24.15	17.11	-1.5	-1.5	2032	200-SC	24.13	16.15	-1.4	-1.4
345.00 Accessory Electric Equipment	2032	200-SC	23.80	17.11	-1.5	-1.5	2032	200-SC	23.82	16.15	-1.4	-1.4
346.00 Miscellaneous Power Plant Equipment	2032	200-SC	19.38	17.12	-1.5	-1.5	2032	200-SC	19.39	16.16	-1.5	-1.5
Total Langdon Wind Generation									24.10	16.15	-1.4	-1.4

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
<u>Luverne Wind Generation</u>												
341.00 Structures and Improvements	2034	200-SC	24.26	19.02	-2.0	-2.0	2034	200-SC	24.27	18.07	-2.0	-2.0
342.00 Fuel Holders and Accessories												
343.00 Prime Movers												
344.00 Generators	2034	200-SC	24.18	19.02	-2.0	-2.0	2034	200-SC	24.17	18.07	-2.0	-2.0
345.00 Accessory Electric Equipment	2034	200-SC	24.25	19.02	-2.0	-2.0	2034	200-SC	24.26	18.07	-2.0	-2.0
346.00 Miscellaneous Power Plant Equipment	2034	200-SC	20.58	19.02	-2.0	-2.0	2034	200-SC	20.58	18.07	-2.0	-2.0
Total Luverne Wind Generation									24.17	18.07	-2.0	-2.0
<u>Solway Combustion Turbine</u>												
341.00 Structures and Improvements	2038	200-SC	32.95	22.79	-0.4	-0.4	2038	200-SC	32.98	21.85	-0.4	-0.4
342.00 Fuel Holders and Accessories	2038	200-SC	33.45	22.79	-0.4	-0.4	2038	200-SC	33.48	21.85	-0.4	-0.4
343.00 Prime Movers	2038	200-SC	33.22	22.79	-0.4	-0.4	2038	200-SC	33.10	21.85	-0.7	-0.4
344.00 Generators												
345.00 Accessory Electric Equipment	2038	200-SC	33.22	22.79	-0.4	-0.4	2038	200-SC	32.42	21.85	-0.4	-0.4
346.00 Miscellaneous Power Plant Equipment	2038	200-SC	32.09	22.79	-0.4	-0.4	2038	200-SC	32.11	21.85	-0.4	-0.4
Total Solway Combustion Turbine									33.05	21.85	-0.6	-0.4
<u>Fergus Falls Control Center</u>												
341.00 Structures and Improvements												
342.00 Fuel Holders and Accessories												
343.00 Prime Movers	2030	200-SC	33.94	15.18	0.6		2030	200-SC	33.99	14.22	0.6	
344.00 Generators												
345.00 Accessory Electric Equipment												
346.00 Miscellaneous Power Plant Equipment												
Total Fergus Falls Control Center									33.99	14.22	0.6	

OTTER TAIL POWER COMPANY
Plant Activity for 2015

Statement G

Account Description A	Beginning Balance B	Additions C	Retirements D	Adjustments E	Transfers F	Ending Balance G
STEAM PRODUCTION						
311.00 Structures and Improvements	\$ 61,217,980	\$ 63,405,719	\$ 289,384		(\$48,259)	\$ 124,286,056
312.00 Boiler Plant Equipment	210,531,164	136,145,735	24,547,320		(6,932,417)	315,197,162
312.10 Boiler Plant Equipment - Ash Pond					6,980,676	6,980,676
314.00 Turbo Generator Units	64,778,484	1,550,083	856,307			65,472,261
315.00 Accessory Electric Equipment	24,055,622	12,909,819	369,621			36,595,821
316.00 Misc. Power Plant Equipment	5,465,565	862,224	89,759			6,238,030
Total Steam Production	\$ 366,048,815	\$ 214,873,581	\$ 26,152,390			\$ 554,770,006
HYDRAULIC PRODUCTION						
331.00 Structures and Improvements	\$ 351,712					\$ 351,712
332.00 Reservoirs, Dams and Waterways	4,264,061	12,994				4,277,054
333.00 Water Wheels, Turbines and Gen.	1,373,867					1,373,867
334.00 Accessory Electric Equipment	592,400					592,400
335.00 Misc. Power Plant Equipment	442,624					442,624
Total Hydraulic Production	\$ 7,024,664	\$ 12,994	\$ -			\$ 7,037,658
OTHER PRODUCTION						
341.00 Structures and Improvements	\$ 12,946,209					\$ 12,946,209
342.00 Fuel Holders and Accessories	1,748,266					1,748,266
343.00 Prime Movers	31,809,695	182,859	95,040			31,897,513
344.00 Generators	241,245,031	876,650	608,740			241,512,941
345.00 Accessory Electric Equipment	20,524,064	87,430	65,212			20,546,283
346.00 Misc. Power Plant Equipment	590,942	29,500	14,774			605,668
Total Other Production	\$ 308,864,206	\$ 1,176,439	\$ 783,765			\$ 309,256,880
TRANSMISSION PLANT						
353.00 Station Equipment	\$ 79,546,489	\$ 6,774,458	\$ 549,298		\$ (303,581)	\$ 85,468,068
354.00 Towers and Fixtures	44,899,477	38,910,440			2,075,127	85,885,043
355.00 Poles and Fixtures	99,696,518	9,947,885	367,304		(2,058,769)	107,218,331
356.00 Overhead Conductors and Devices	91,542,146	10,997,031	307,231		(16,359)	102,215,587
358.00 Underground Conductors and Devices	77,461					77,461
Total Transmission Plant	\$ 315,762,090	\$ 66,629,813	\$ 1,223,832		\$ (303,581)	\$ 380,864,490

OTTER TAIL POWER COMPANY
Plant Activity for 2015

Statement G

Account Description	Beginning Balance	Additions	Retirements	Adjustments	Transfers	Ending Balance
A	B	C	D	E	F	G
DISTRIBUTION PLANT						
362.00 Station Equipment	\$ 74,334,664	\$ 2,680,086	\$ 1,735,567		\$ 216,773	\$ 75,495,956
364.00 Poles, Towers and Fixtures	67,912,729	1,619,110	103,077			69,428,763
365.00 Overhead Conductors and Devices	48,201,537	1,100,587	147,768		(9,089)	49,145,267
367.00 Underground Conductors and Devices	69,172,477	2,750,042	263,127		16,886	71,676,278
368.00 Line Transformers	85,366,296	4,849,271	521,544		67,990	89,762,013
369.00 Overhead Services	12,630,691	227,237	20,887		200	12,837,241
369.10 Underground Services	37,979,687	1,676,571	47,075			39,609,183
370.00 Meters	23,663,645	1,284,430	704,860			24,243,214
370.10 Load Management Switches	8,701,822		20,767			8,681,054
370.20 Interruption Monitors	77,857		41,275			36,582
371.20 Other Private Lighting	4,348,944	282,471	149,037		(200)	4,482,178
373.00 Street Lighting and Signal Systems	4,982,666	259,850	85,536			5,156,980
Total Distribution Plant	\$ 437,373,015	\$ 16,729,654	\$ 3,840,521		\$ 292,560	\$ 450,554,709
GENERAL PLANT						
390.00 Structures and Improvements	\$ 19,725,895	\$ 84,622	\$ 55,818		(\$18,765)	\$ 19,735,934
390.10 General Office Buildings	5,710,057	2,542				5,712,599
390.20 Fleet Service Center Buildings	931,469	10,740	4,531			937,678
390.30 Central Stores Building	4,022,537				3,813	4,026,350
391.00 Office Furniture	1,519,789	3,496	222,627		14,952	1,315,610
391.10 Office Equipment	828,799	2,275	22,843			808,231
391.20 Duplicating Equipment	401,136	32,207				433,343
391.50 Computer Systems	4,245,167	591,899				4,837,066
391.60 Computer Related Equipment	1,801,698	261,991			23,948	2,087,637
394.00 Tools, Shop and Garage Equipment	3,806,191	336,075	190,325		(23,948)	3,927,992
394.20 Automated Meter Reading Equipment	603,637	13,934				617,570
396.00 Power Operated Equipment	605,062					605,062
397.00 Communication Equipment	896,010		22,429			873,580
397.10 Radio Telecommunications Equipment	1,208,657		1,660			1,206,997
397.20 Microwave Equipment	4,377,222	317,670	69,248			4,625,643
397.30 Radio Load Control Equipment	317,859					317,859
397.40 Communication Equipment - Towers	1,879,323		2,353		11,792	1,888,762
Total General Plant	\$ 52,880,507	\$ 1,657,450	\$ 591,834		\$ 11,792	\$ 53,957,915
TOTAL DEPRECIABLE PLANT	\$ 1,487,953,298	\$ 301,079,931	\$ 32,592,342		\$ 770	\$ 1,756,441,657

OTTER TAIL POWER COMPANY
Analysis of Depreciation Reserve for 2015

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
STEAM PRODUCTION							
311.00 Structures and Improvements	\$ 47,674,634	\$ 854,964		\$ 289,384	\$ 18,093	\$ (53,240)	\$ 48,168,882
312.00 Boiler Plant Equipment	134,192,065	5,827,377	35,882	24,547,320	1,452,918	(2,278,523)	111,776,563
312.10 Boiler Plant Equipment - Ash Pond						2,331,763	2,331,763
314.00 Turbo Generator Units	39,755,612	1,541,090		856,307	14,062		40,426,334
315.00 Accessory Electric Equipment	16,827,164	430,296	37,863	369,621	1,024		16,924,678
316.00 Misc. Power Plant Equipment	3,196,628	153,965	25,254	89,759	137		3,285,952
Total Steam Production	\$ 241,646,103	\$ 8,807,692	\$ 99,000	\$ 26,152,390	\$ 1,486,233	\$ -	\$ 222,914,172
HYDRAULIC PRODUCTION							
331.00 Structures and Improvements	\$ 213,672	\$ 18,580					\$ 232,252
332.00 Reservoirs, Dams and Waterways	1,591,613	359,808					1,951,421
333.00 Water Wheels, Turbines and Gen.	883,809	65,959					949,768
334.00 Accessory Electric Equipment	384,002	28,049					412,050
335.00 Misc. Power Plant Equipment	121,264	43,252					164,516
Total Hydraulic Production	\$ 3,194,359	\$ 515,648	\$ -	\$ -	\$ -	\$ -	\$ 3,710,007
OTHER PRODUCTION							
341.00 Structures and Improvements	\$ 3,755,151	\$ 468,960					\$ 4,224,111
342.00 Fuel Holders and Accessories	777,498	62,056					839,554
343.00 Prime Movers	15,507,645	814,999		95,040	55,500		16,172,104
344.00 Generators	55,818,760	9,947,164	3,800	608,740	51,800		65,109,184
345.00 Accessory Electric Equipment	5,353,889	817,132	7,500	65,212	7,500		6,105,810
346.00 Misc. Power Plant Equipment	169,849	22,273	11,200	14,774			188,548
Total Other Production	\$ 81,382,792	\$ 12,132,584	\$ 22,500	\$ 783,765	\$ 114,800	\$ -	\$ 92,639,311
TRANSMISSION PLANT							
353.00 Station Equipment	\$ 18,443,973	\$ 1,258,452	\$ 16,192	\$ 549,298	\$ 66,782	\$ (31,594)	\$ 19,070,943
354.00 Towers and Fixtures	3,316,776	1,324,292				3,997	4,645,065
355.00 Poles and Fixtures	45,131,292	2,000,211	57,860	367,304	151,535	(3,740)	46,666,786
356.00 Overhead Conductors and Devices	36,194,522	1,670,516	26,331	307,231	104,323	(257)	37,479,558
358.00 Underground Conductors and Devices	70,392	1,059					71,452
Total Transmission Plant	\$ 103,156,956	\$ 6,254,530	\$ 100,383	\$ 1,223,832	\$ 322,640	\$ (31,594)	\$ 107,933,803

OTTER TAIL POWER COMPANY
Analysis of Depreciation Reserve for 2015

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
DISTRIBUTION PLANT							
362.00 Station Equipment	\$ 20,417,406	\$ 1,563,381	\$ 278,879	\$ 1,735,567	\$ 237,204	\$ 28,652	\$ 20,315,547
364.00 Poles, Towers and Fixtures	37,773,763	1,685,329	109,106	103,077	265,194		39,199,927
365.00 Overhead Conductors and Devices	37,341,602	1,340,952	52,558	147,768	125,305	(217)	38,461,822
367.00 Underground Conductors and Devices	32,716,632	1,628,484	38,951	263,127	63,816	710	34,057,834
368.00 Line Transformers	12,691,280	1,080,165	405,508	521,544	361,287	1,494	13,295,616
369.00 Overhead Services	14,243,376	527,910	1,559	20,887	120,586	65	14,631,437
369.10 Underground Services	15,620,362	991,724		47,075	31,800		16,533,211
370.00 Meters	8,131,156	766,636	1,939	704,860	1		8,194,870
370.10 Load Management Switches	5,710,390	838,869		20,767	3		6,528,489
370.20 Interruption Monitors	57,408	15,571		41,275			31,704
371.20 Other Private Lighting	1,068,937	170,083	10,696	149,037	9,471	(65)	1,091,142
373.00 Street Lighting and Signal Systems	2,692,808	170,091	2,636	85,536	4,269		2,775,730
Total Distribution Plant	\$ 188,465,119	\$ 10,779,196	\$ 901,832	\$ 3,840,521	\$ 1,218,937	\$ 30,639	\$ 195,117,328
GENERAL PLANT							
390.00 Structures and Improvements	\$ 5,053,735	\$ 400,197	\$ 731	\$ 55,818	\$ 4,218	\$ (235)	\$ 5,394,392
390.10 General Office Buildings	2,424,733	21,356					2,446,088
390.20 Fleet Service Center Buildings	490,532	7,190		4,531			493,191
390.30 Central Stores Building	1,974,815	(82,675)				22	1,892,161
391.00 Office Furniture	949,639	96,223		222,627		213	823,448
391.10 Office Equipment	454,212	82,626		22,843			513,995
391.20 Duplicating Equipment	247,545	40,650					288,196
391.50 Computer Systems	2,258,913	855,626					3,114,539
391.60 Computer Related Equipment	968,006	372,588				9,871	1,350,464
394.00 Tools, Shop and Garage Equipment	1,540,891	251,091		190,325		(9,871)	1,591,786
394.20 Automated Meter Reading Equipment	299,654	40,242					339,897
396.00 Power Operated Equipment	199,653	16,700					216,353
397.00 Communication Equipment	327,755	59,734		22,429			365,060
397.10 Radio Telecommunications Equipment	477,274	120,866		1,660			596,480
397.20 Microwave Equipment	1,957,486	294,091		69,248	242		2,182,086
397.30 Radio Load Control Equipment	98,985	31,786					130,770
397.40 Communication Equipment - Towers	818,202	37,678		2,353		960	854,487
Total General Plant	\$ 20,542,030	\$ 2,645,968	\$ 731	\$ 591,834	\$ 4,461	\$ 960	\$ 22,593,394
TOTAL DEPRECIABLE PLANT	\$ 638,387,359	\$ 41,135,618	\$ 1,124,446	\$ 32,592,342	\$ 3,147,070	\$ 5	\$ 644,908,015

OTTER TAIL POWER COMPANY
Summary of Annual Depreciation Accruals for 2015

Statement I

Account Description	Beginning Plant Balance	Est. Future Net Salvage Percent	Est. Future Net Salvage Amount	Beginning Depreciation Reserve	Net Balance	Projection Life (Yrs.)	Remaining Life (Yrs.)	Annual Accrual	Accrual Rate
A	B	C	D	E	F=B-D-E	G	H	I=F/H	J=I/B
STEAM PRODUCTION									
311.00 Structures and Improvements	\$ 61,217,980	-10.3%	\$ (6,305,452)	\$ 47,674,634	\$ 19,848,798		25.04	\$ 792,684	1.29%
312.00 Boiler Plant Equipment	210,531,164	-10.8%	(22,737,366)	134,192,065	99,076,465		20.50	4,832,998	2.30%
312.10 Boiler Plant Equipment - Ash Pond									
314.00 Turbo Generator Units	64,778,484	-11.0%	(7,125,633)	39,755,612	32,148,506		23.87	1,346,816	2.08%
315.00 Accessory Electric Equipment	24,055,622	-10.5%	(2,525,840)	16,827,164	9,754,299		23.70	411,574	1.71%
316.00 Misc. Power Plant Equipment	5,465,565	-10.8%	(590,281)	3,196,628	2,859,218		19.71	145,064	2.65%
Total Steam Production	\$ 366,048,815	-10.7%	\$ (39,284,572)	\$ 241,646,103	\$ 163,687,285		21.74	\$ 7,529,136	2.06%
HYDRAULIC PRODUCTION									
331.00 Structures and Improvements	\$ 351,712		\$ -	\$ 213,672	\$ 138,039		7.43	\$ 18,579	5.28%
332.00 Reservoirs, Dams and Waterways	4,264,061			1,591,613	2,672,448		7.43	359,683	8.44%
333.00 Water Wheels, Turbines and Gen.	1,373,867			883,809	490,058		7.43	65,957	4.80%
334.00 Accessory Electric Equipment	592,400			384,002	208,398		7.43	28,048	4.73%
335.00 Misc. Power Plant Equipment	442,624			121,264	321,361		7.43	43,252	9.77%
Total Hydraulic Production	\$ 7,024,664		\$ -	\$ 3,194,359	\$ 3,830,305		7.43	\$ 515,519	7.34%
OTHER PRODUCTION									
341.00 Structures and Improvements	\$ 12,946,209	-1.2%	\$ (155,355)	\$ 3,755,151	\$ 9,346,412		19.84	\$ 471,089	3.64%
342.00 Fuel Holders and Accessories	1,748,266	-1.0%	(17,483)	777,498	988,251		15.91	62,115	3.55%
343.00 Prime Movers	31,809,695	-0.8%	(254,478)	15,507,645	16,556,527		19.41	852,990	2.68%
344.00 Generators	241,245,031	-1.5%	(3,618,675)	55,818,760	189,044,946		19.01	9,944,500	4.12%
345.00 Accessory Electric Equipment	20,524,064	-1.5%	(307,861)	5,353,889	15,478,036		18.90	818,944	3.99%
346.00 Misc. Power Plant Equipment	590,942	-0.8%	(4,728)	169,849	425,821		19.21	22,167	3.75%
Total Other Production	\$ 308,864,206		\$ (4,358,579)	\$ 81,362,792	\$ 231,839,992		19.05	\$ 12,171,804	3.94%
TRANSMISSION PLANT									
353.00 Station Equipment	\$ 79,546,489	-5.0%	\$ (3,977,324)	\$ 18,443,973	\$ 65,079,840	65.00	52.96	\$ 1,228,849	1.54%
354.00 Towers and Fixtures	44,899,477	-10.0%	(4,489,948)	3,316,776	46,072,648	70.00	55.88	824,493	1.84%
355.00 Poles and Fixtures	99,696,518	-50.0%	(49,848,259)	45,131,292	104,413,485	70.00	53.85	1,938,969	1.94%
356.00 Overhead Conductors and Devices	91,542,146	-30.0%	(27,462,644)	36,194,522	82,810,267	70.00	53.33	1,552,790	1.70%
358.00 Underground Conductors and Devices	77,461	-5.0%	(3,873)	70,392	10,941	40.00	10.33	1,059	1.37%
Total Transmission Plant	\$ 315,762,090	-27.2%	\$ (85,782,048)	\$ 103,156,956	\$ 298,387,182		53.80	\$ 5,546,159	1.76%

OTTER TAIL POWER COMPANY
Summary of Annual Depreciation Accruals for 2015

Statement I

Account Description	Beginning Plant Balance	Est. Future Net Salvage Percent	Est. Future Net Salvage Amount	Beginning Depreciation Reserve	Net Balance	Projection Life (Yrs.)	Remaining Life (Yrs.)	Annual Accrual	Accrual Rate
A	B	C	D	E	F=B-D-E	G	H	I=F/H	J=I/B
DISTRIBUTION PLANT									
362.00 Station Equipment	\$ 74,334,664	5.0%	\$ 3,716,733	\$ 20,417,406	\$ 50,200,525	40.00	32.24	\$ 1,557,088	2.09%
364.00 Poles, Towers and Fixtures	67,912,729	-75.0%	(50,934,547)	37,773,763	81,073,513	68.00	48.37	1,676,111	2.47%
365.00 Overhead Conductors and Devices	48,201,537	-100.0%	(48,201,537)	37,341,602	59,061,473	65.00	44.11	1,338,959	2.78%
367.00 Underground Conductors and Devices	69,172,477	-5.0%	(3,458,624)	32,716,632	39,914,468	40.00	24.63	1,620,563	2.34%
368.00 Line Transformers	85,366,296	50.0%	42,683,148	12,691,280	29,991,868	40.00	28.20	1,063,541	1.25%
369.00 Overhead Services	12,630,691	-150.0%	(18,946,037)	14,243,376	17,333,351	55.00	32.98	525,572	4.16%
369.10 Underground Services	37,979,687	-20.0%	(7,595,937)	15,620,362	29,955,263	45.00	30.51	981,818	2.59%
370.00 Meters	23,663,645			8,131,156	15,532,489	28.00	20.69	750,724	3.17%
370.10 Load Management Switches	8,701,822			5,710,390	2,991,432	12.00	3.56	840,290	9.66%
370.20 Interruption Monitors*	77,857			57,408	20,449	5.00	1.97		
371.20 Other Private Lighting	4,348,944	10.0%	434,894	1,068,937	2,845,113	23.00	17.01	167,261	3.85%
373.00 Street Lighting and Signal Systems	4,982,666	-5.0%	(249,133)	2,692,808	2,538,992	22.00	15.24	166,601	3.34%
Total Distribution Plant	\$ 437,373,015	-18.9%	\$ (82,551,040)	\$ 188,465,119	\$ 331,458,936		31.01	\$ 10,688,529	2.44%
GENERAL PLANT									
390.00 Structures and Improvements	\$ 19,725,895	10.0%	\$ 1,972,590	\$ 5,053,735	\$ 12,699,571	47.00	31.71	\$ 400,491	2.03%
390.10 General Office Buildings	5,710,057	51.5%	2,940,679	2,424,733	344,645		16.14	21,353	0.37%
390.20 Fleet Service Center Buildings	931,469	38.6%	359,547	490,532	81,390		11.32	7,190	0.77%
390.30 Central Stores Building	4,022,537	93.8%	3,773,140	1,974,815	(1,725,418)		20.87	(82,675)	-2.06%
391.00 Office Furniture*	1,519,789			949,639	570,150	15.00			
391.10 Office Equipment*	828,799			454,212	374,587	10.00			
391.20 Duplicating Equipment*	401,136			247,545	153,590	10.00			
391.50 Computer Systems*	4,245,167			2,258,913	1,986,254	5.00			
391.60 Computer Related Equipment*	1,801,698			968,006	833,693	5.00			
394.00 Tools, Shop and Garage Equipment*	3,806,191			1,540,891	2,265,300	15.00			
394.20 Automated Meter Reading Equipment*	603,637			299,654	303,982	15.00			
396.00 Power Operated Equipment	605,062	20.0%	121,012	199,653	284,397	24.00	17.03	16,700	2.76%
397.00 Communication Equipment*	896,010			327,755	568,254	15.00			
397.10 Radio Telecommunications Equipment*	1,208,657			477,274	731,383	10.00			
397.20 Microwave Equipment*	4,377,222			1,957,486	2,419,736	15.00			
397.30 Radio Load Control Equipment*	317,859			98,985	218,874	10.00			
397.40 Communication Equipment - Towers	1,879,323	5.0%	93,966	818,202	967,155	40.00	25.69	37,647	2.00%
Total General Plant	\$ 52,880,507	17.5%	\$ 9,260,934	\$ 20,542,030	\$ 23,077,544		57.59	\$ 400,707	0.76%
TOTAL DEPRECIABLE PLANT	\$ 1,487,953,298	-13.6%	\$ (202,715,305)	\$ 638,387,359	\$ 1,052,281,244		28.55	\$ 36,851,854	2.48%

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

CERTIFICATE OF SERVICE

**RE: In the Matter of Otter Tail Power Company's Petition for Approval of its
2016 Annual Review of Depreciation Certification
Docket No. E017/D-16-729**

I, Nancy L. Olson, hereby certify that I have this day served a copy of the following, or a summary thereof, on Daniel P. Wolf and Sharon Ferguson by e-filing, and to all other persons on the attached service list by electronic service or by First Class Mail.

**Otter Tail Power Company
Errata**

Dated this **14th** day of **September 2016**.

/s/ *NANCY L. OLSON*

Nancy L. Olson, Regulatory Filing Coordinator
Otter Tail Power Company
215 South Cascade Street
Fergus Falls MN 56537
(218) 739-8376

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Christopher	Anderson	canderson@allete.com	Minnesota Power	30 W Superior St Duluth, MN 558022191	Electronic Service	No	GEN_SL_Otter Tail Power Company_2016 Annual Depreciation Filing
Ray	Choquette	rchoquette@agp.com	Ag Processing Inc.	12700 West Dodge Road PO Box 2047 Omaha, NE 68103-2047	Electronic Service	No	GEN_SL_Otter Tail Power Company_2016 Annual Depreciation Filing
Loyal	Demmer	ldemmer@otpc.com	Otter Tail Power Co.	215 South Cascade Street PO Box 496 Fergus Falls, MN 565380496	Electronic Service	No	GEN_SL_Otter Tail Power Company_2016 Annual Depreciation Filing
James C.	Erickson	jericksonkbc@gmail.com	Kelly Bay Consulting	17 Quechee St Superior, WI 54880-4421	Electronic Service	No	GEN_SL_Otter Tail Power Company_2016 Annual Depreciation Filing
Sharon	Ferguson	sharon.ferguson@state.mn.us	Department of Commerce	85 7th Place E Ste 500 Saint Paul, MN 551012198	Electronic Service	No	GEN_SL_Otter Tail Power Company_2016 Annual Depreciation Filing
Bruce	Gerhardson	bgerhardson@otpc.com	Otter Tail Power Company	PO Box 496 215 S Cascade St Fergus Falls, MN 565380496	Electronic Service	No	GEN_SL_Otter Tail Power Company_2016 Annual Depreciation Filing
Shane	Henriksen	shane.henriksen@enbridge.com	Enbridge Energy Company, Inc.	1409 Hammond Ave FL 2 Superior, WI 54880	Electronic Service	No	GEN_SL_Otter Tail Power Company_2016 Annual Depreciation Filing
James D.	Larson	james.larson@avantenergy.com	Avant Energy Services	220 S 6th St Ste 1300 Minneapolis, MN 55402	Electronic Service	No	GEN_SL_Otter Tail Power Company_2016 Annual Depreciation Filing
Douglas	Larson	dlarson@dakotaelectric.com	Dakota Electric Association	4300 220th St W Farmington, MN 55024	Electronic Service	No	GEN_SL_Otter Tail Power Company_2016 Annual Depreciation Filing
John	Lindell	agorud.ecf@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012130	Electronic Service	No	GEN_SL_Otter Tail Power Company_2016 Annual Depreciation Filing
Kavita	Maini	kmairi@wi.rr.com	KM Energy Consulting LLC	961 N Lost Woods Rd Oconomowoc, WI 53066	Electronic Service	No	GEN_SL_Otter Tail Power Company_2016 Annual Depreciation Filing

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Gary	Oetken	goetken@agp.com	Ag Processing, Inc.	12700 West Dodge Road P.O. Box 2047 Omaha, NE 681032047	Electronic Service	No	GEN_SL_Otter Tail Power Company_2016 Annual Depreciation Filing
Larry L.	Schedin	Larry@LLSResources.com	LLS Resources, LLC	332 Minnesota St, Ste W1390 St. Paul, MN 55101	Electronic Service	No	GEN_SL_Otter Tail Power Company_2016 Annual Depreciation Filing
Stuart	Tommerdahl	stommerdahl@otpc.com	Otter Tail Power Company	215 S Cascade St PO Box 496 Fergus Falls, MN 56537	Electronic Service	No	GEN_SL_Otter Tail Power Company_2016 Annual Depreciation Filing
Daniel P	Wolf	dan.wolf@state.mn.us	Public Utilities Commission	121 7th Place East Suite 350 St. Paul, MN 551012147	Electronic Service	No	GEN_SL_Otter Tail Power Company_2016 Annual Depreciation Filing