

Otter Tail Corporation d/b/a OTTER TAIL POWER COMPANY  
**TOTAL ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION**  
**TOTAL COMPANY BY FUNCTION**  
For the Twelve Months Ending December 31, 2007

Statement E  
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Line No.	(A) Month	(B)	(C)	(D)	(E)	(F)	(G)
		Production Plant	Transmission Plant	Distribution Plant	General Plant	Intangible Plant	Total Accumulated Depreciation and Amortization
1	January 1, 2007	\$215,010,037	\$74,589,303	\$128,564,921	\$28,137,292	\$1,020,162	\$447,321,715
2	February 1, 2007	215,786,169	74,899,759	129,134,581	28,166,508	1,054,851	449,041,867
3	March 1, 2007	216,542,462	75,080,920	129,399,209	28,665,370	1,089,539	450,777,501
4	April 1, 2007	217,307,527	75,348,016	129,831,379	28,524,399	1,124,228	452,135,549
5	May 1, 2007	217,884,437	75,629,500	130,513,926	28,600,245	1,158,916	453,787,023
6	June 1, 2007	218,627,447	75,938,020	130,774,056	28,947,770	1,193,604	455,480,898
7	July 1, 2007	219,391,601	76,227,619	131,335,685	29,205,628	1,228,293	457,388,825
8	August 1, 2007	220,155,754	76,506,105	131,940,917	29,100,681	1,262,981	458,966,438
9	September 1, 2007	217,764,485	76,864,492	132,411,903	29,375,028	1,297,670	457,713,577
10	October 1, 2007	218,496,335	77,212,527	132,992,152	29,357,637	903,282	458,961,934
11	November 1, 2007	219,140,464	77,517,352	133,568,741	29,515,761	934,667	460,676,985
12	December 1, 2007	219,660,330	77,846,077	134,283,848	29,482,462	952,410	462,225,126
13	December 31, 2007	216,627,534	78,193,343	134,932,905	29,158,058	985,886	459,897,725
14	2007 Actual Year Average	\$215,818,786	\$76,391,323	\$131,748,913	\$28,647,675	\$1,003,024	\$453,609,720
15	Adjustments	9,353,422	1,267,069	2,753,721	1,324,968	1,840,029	16,539,209
16	2007 Test Year Average	\$225,172,208	\$77,658,392	\$134,502,634	\$29,972,643	\$2,843,053	\$470,148,930

**Note:**

All balances are beginning of month balances except for December 31 which is the end of month balance as requested in Rule 20:10:13:64

**Source:**

Amounts on Lines 1, 13, 14 and 16 can be found on the Input Summary, Summary A, Page 2 of 5 located in Volume 4A, Tab - 2007 Test Year Work Papers

Otter Tail Corporation d/b/a OTTER TAIL POWER COMPANY  
**TOTAL ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION**  
**TOTAL COMPANY BY FUNCTION**  
For the Twelve Months Ending December 31, 2007

Schedule E-1  
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Line No.	(A) Month	(B) Production Plant	(C) Transmission Plant	Function			(G) Total Accumulated Depreciation and Amortization
				(D) Distribution Plant	(E) General Plant	(F) Intangible Plant	
1	Ending Balance 12/31/06; Beginning balance 01/01/07	\$215,010,037	\$74,589,303	\$128,564,921	\$28,137,292	\$1,020,162	\$447,321,715
2	Add: 2007 Depreciation & Amortization Expense	9,106,823	4,008,728	9,368,921	3,815,346	410,801	26,710,620
3	Less: Retirements	(4,984,507)	(313,588)	(3,166,817)	(2,958,772)	(445,077)	(11,868,760)
4	Add: Salvage	161,810	85,102	1,273,200	163,241	0	1,683,353
5	Less: Cost of Removal	(2,666,630)	(176,203)	(1,107,320)	950	0	(3,949,204)
6	Ending Balance - 12/31/07	216,627,534	78,193,343	134,932,905	29,158,058	985,886	459,897,725
7	2007 Actual Year Average ((Line 1+ Line 6)/2)	215,818,786	76,391,323	131,748,913	28,647,675	1,003,024	453,609,720
8	Adjustments	9,353,422	1,267,069	2,753,721	1,324,968	1,840,029	16,539,209
9	2007 Test Year Average	\$225,172,208	\$77,658,392	\$134,502,634	\$29,972,643	\$2,843,053	\$470,148,930

**Note:**

The most recent private audit was conducted for the period ending December 31, 2006.

**Source:**

Beginning and ending 2007 Actual and Test Year balances can be traced to Statement E.

**Otter Tail Corporation d/b/a OTTER TAIL POWER COMPANY**  
**DEPRECIATION and AMORTIZATION METHODS**  
**For the Test year Ended December 31, 2007**

Line No.	(A)
1	There has been no changes in depreciation methods or procedures since the period covered by the last annual report on FERC Form 1 for 2007.

Otter Tail Corporation d/b/a OTTER TAIL POWER COMPANY  
ALLOCATION OF OVERALL ACCOUNTS  
For the Test year Ended December 31, 2007

Line No.	(A)
1	Each FERC account is assigned to only one functional group resulting in no allocation of overall accounts.