



Otter Tail Power Company  
Electric Plant In Service

For the Year Ended December 31, 2009

Line No.	FERC Acct #	(A) Description	(B) Balance at Dec 31, 2008	(C) Additions	(D) Retirements	(E) Transfers and Adjustments	(F) Balance at Dec 31, 2009	(G) Simple Average Balance	(H) 13-Month Average Balance	(I) Adjustments	(J) Adjusted Balance
1	101	Steam Production Plant	\$334,162,671	\$10,803,648	(\$4,215,600)	\$2,774,055	\$343,524,774	\$338,843,723	\$336,553,358	\$21,712,267	\$358,265,625
2	106	Steam Production Plant	344,794	1,185,057	-	-	1,529,851	937,322	474,838	-	\$474,838
3	114	Steam Production Plant	1,588,255	-	-	-	1,588,255	1,588,255	1,588,255	-	\$1,588,255
4		Total Steam Plant	\$336,095,720	\$11,988,705	(\$4,215,600)	\$2,774,055	\$346,642,880	\$341,369,300	\$338,616,451	\$21,712,267	\$360,328,718
5	101	Hydro Generation Plant	\$3,652,325	\$298,189	(\$17,682)	\$110,362	\$4,043,194	\$3,847,759	\$3,762,086	\$0	\$3,762,086
6	106	Hydro Generation Plant	112,327	(112,327)	-	-	-	56,164	25,922	0	25,922
7			\$3,764,652	\$185,862	(\$17,682)	\$110,362	\$4,043,194	\$3,903,923	\$3,788,008	\$0	\$3,788,008
8	101	Other Generation Plant	\$39,686,241	\$103,433	(\$26,746)	\$87,633	\$39,850,561	\$39,768,401	\$39,741,057	\$0	\$39,741,057
9	106	Other Generation Plant	106,042	(106,042)	-	-	-	53,021	62,369	-	62,369
10		Total Other Plant	\$39,792,283	(\$2,609)	(\$26,746)	\$87,633	\$39,850,561	\$39,821,422	\$39,803,426	\$0	\$39,803,426
11	101	Wind Generation Plant	\$812,128	\$195,830,230	\$0	\$0	\$196,642,358	\$98,727,243	\$63,789,629	\$0	\$63,789,629
12	106	Wind Generation Plant	193,123,849	(120,950,745)	-	-	72,173,104	132,648,477	156,005,041	47,732,243	203,737,284
13		Total Wind Plant	\$193,935,977	\$74,879,485	\$0	\$0	\$268,815,462	\$231,375,720	\$219,794,670	\$47,732,243	\$267,526,913
14	107	CWIP Production	\$14,178,462	(\$12,353,238)	\$0	\$0	\$1,825,224	\$8,001,843	\$23,299,803	(\$22,888,982)	\$410,821
15		Total Production Plant	\$587,767,093	\$74,698,205	(\$4,260,028)	\$2,972,050	\$661,177,321	\$624,472,207	\$625,302,358	\$46,555,528	\$671,857,886
16	101	Transmission Plant	\$197,567,940	\$2,693,511	(\$229,995)	(\$5,665,118)	\$194,366,338	\$195,967,139	\$197,465,612	\$6,073,806	\$203,539,418
17	105	Transmission Plant	9,038	-	-	-	9,038	9,038	9,038	0	9,038
18	106	Transmission Plant	13,444,014	8,630,536	-	-	22,074,550	17,759,282	14,062,077	0	14,062,077
19	114	Transmission Plant	58,287	-	-	-	58,287	58,287	58,287	0	58,287
20	107	CWIP Transmission	7,580,545	(1,856,451)	-	-	5,724,094	6,652,320	11,928,063	(4,572,645)	7,355,418
21		Total Transmission Plant	\$218,659,824	\$9,467,596	(\$229,995)	(\$5,665,118)	\$222,232,307	\$220,446,066	\$223,523,077	\$1,501,161	\$225,024,238
22	101	Distribution Plant	\$337,275,122	\$15,145,874	(\$2,626,410)	\$2,693,067	\$352,487,653	\$344,881,388	\$344,185,550	\$10,541,028	\$354,726,578
23	105	Distribution Plant	20,619	-	-	-	20,619	20,619	20,619	0	20,619
24	106	Distribution Plant	4,395,519	718,189	-	-	5,113,708	4,754,614	1,730,077	0	1,730,077
25	114	Distribution Plant	586	-	-	-	586	586	586	0	586
26	107	CWIP Distribution	2,171,147	(218,052)	-	-	1,953,095	2,062,121	4,044,543	(13,376)	4,031,167
27		Total Distribution Plant	\$343,862,993	\$15,646,011	(\$2,626,410)	\$2,693,067	\$359,575,661	\$351,719,327	\$349,981,375	\$10,527,652	\$360,509,027
28	101	General Plant	\$72,731,299	\$4,012,540	(\$3,413,233)	\$0	\$73,330,606	\$73,030,953	\$73,193,350	\$2,347,695	\$75,541,045
29	106	General Plant	2,634,196	(453,016)	-	-	2,181,180	2,407,688	2,182,536	-	2,182,536
30	107	CWIP General	1,215,638	(339,069)	-	-	876,569	1,046,104	1,440,115	-	1,440,115
31		Total General Plant	\$76,581,133	\$3,220,455	(\$3,413,233)	\$0	\$76,388,355	\$76,484,744	\$76,816,001	\$2,347,695	\$79,163,696
32	101	Intangible Plant	\$3,911,666	\$500,193	(\$391,460)	\$0	\$4,020,399	\$3,966,033	\$3,849,549	\$562,507	\$4,412,056
33	106	Intangible Plant	9,811	(9,811)	-	-	-	4,906	755	0	755
34	107	CWIP Intangible	400,875	323,715	-	-	724,590	562,733	775,880	-	775,880
35		Total Intangible Plant	\$4,322,352	\$814,097	(\$391,460)	\$0	\$4,744,989	\$4,533,671	\$4,626,184	\$562,507	\$5,188,691
36		Total Electric Plant In Service	\$1,231,193,396	\$103,846,364	(\$10,921,126)	\$0	\$1,324,118,633	\$1,277,656,014	\$1,280,248,995	\$61,494,543	\$1,341,743,538
37		Total Electric Plant Included in Rate Base Calculations	\$1,231,193,396	\$103,846,364	(\$10,921,126)	\$0	\$1,324,118,633	\$1,277,656,014	\$1,280,248,995	\$61,494,543	\$1,341,743,538

Line No.	(A) FERC Acct #	(B) Plant Acct #	(C) Description	(D) Balance at Dec 31, 2008	(E) Additions	(F) Retirements	(G) Transfers and Adjustments	(H) Balance at Dec 31, 2009	(I) Simple Average Balance	(J) 13-Month Average Balance	(K) Adjustments	(L) Adjusted Balance
<b>INTANGIBLE PLANT</b>												
1	101	302	Franchises and Consents	\$1,301,974	\$0	\$0	\$0	\$1,301,974	\$1,301,974	\$1,301,974	\$0	\$1,301,974
2	101	303	Misc. Intangible Plant	2,609,692	500,193	(391,460)	-	2,718,425	2,664,059	2,547,575	562,507	3,110,082
3	106	303	Misc. Intangible Plant	9,811	(9,811)	-	-	-	4,906	755	-	755
4	107		CWIP Intangible	400,875	323,715	-	-	724,590	562,733	775,880	0	775,880
5			Total Intangible Plant	\$4,322,352	\$814,097	(\$391,460)	\$0	\$4,744,989	\$4,533,671	\$4,626,184	\$562,507	\$5,188,691
<b>STEAM GENERATION PLANT</b>												
6	101	310	Land and Land Rights	\$1,439,646	\$131,438	\$0	\$0	\$1,571,084	\$1,505,365	\$1,520,079	\$0	\$1,520,079
7	101	311	Structures and Improvements	59,834,341	116,261	(28,805)	-	59,921,798	59,878,070	59,854,211	0	59,854,211
8	106	311	Structures and Improvements	-	359,469	-	-	359,469	179,735	27,651	0	27,651
9	101	312	Boiler Plant Equipment	191,472,793	6,004,105	(2,123,241)	-	195,353,658	193,413,226	192,250,561	18,317,995	210,568,556
10	106	312	Boiler Plant Equipment	264,258	906,124	-	-	1,170,382	717,320	422,406	1,080,352	1,502,758
11	101	314	Turbogenerator Units	56,869,614	3,516,581	(1,473,812)	-	58,912,382	57,890,998	57,546,473	2,313,921	59,860,394
12	106	314	Turbogenerator Units	31,409	(31,409)	-	-	(0)	15,704	9,664	0	9,664
13	101	315	Accessory Electric Equipment	19,089,954	646,153	(507,485)	2,774,055	22,002,677	20,546,316	19,783,994	0	19,783,994
14	101	316	Misc Power Plant Equipment	5,206,963	323,724	(82,256)	-	5,448,430	5,327,697	5,343,650	0	5,343,650
15	106	316	Misc Power Plant Equipment	49,127	(49,127)	-	-	-	24,563	15,116	0	15,116
16	101	317	Asset Retirement Obligation	249,359	65,386	-	-	314,745	282,052	254,389	0	254,389
18	114	310	Big Stone Plant Acquisition Adj.	5,965	-	-	-	5,965	5,965	5,965	0	5,965
19	114	311	Big Stone Plant Acquisition Adj.	301,585	-	-	-	301,585	301,585	301,585	0	301,585
20	114	312	Big Stone Plant Acquisition Adj.	912,456	-	-	-	912,456	912,456	912,456	0	912,456
21	114	314	Big Stone Plant Acquisition Adj.	228,914	-	-	-	228,914	228,914	228,914	0	228,914
22	114	315	Big Stone Plant Acquisition Adj.	112,362	-	-	-	112,362	112,362	112,362	0	112,362
23	114	316	Big Stone Plant Acquisition Adj.	26,973	-	-	-	26,973	26,973	26,973	0	26,973
24			Total Steam Generation Plant	\$336,095,720	\$11,988,705	(\$4,215,600)	\$2,774,055	\$346,642,880	\$341,369,300	\$338,616,451	\$21,712,267	\$360,328,718
<b>HYDRO GENERATION PLANT</b>												
27	101	330	Land and Land Rights	\$307,623	\$0	\$0	\$0	\$307,623	\$307,623	\$307,623	\$0	\$307,623
28	101	331	Structures and Improvements	188,390	26,084	(8,530)	-	205,945	197,168	201,894	0	201,894
29	106	331	Structures and Improvements	52,943	(52,943)	-	-	-	26,472	12,218	0	12,218
30	101	332	Reservoirs,dam, waterways	1,613,167	127,099	(3,192)	-	1,737,074	1,675,121	1,645,317	0	1,645,317
31	101	333	Water Wheels, turbines, generators	917,117	145,006	(5,960)	-	1,056,163	986,640	964,247	0	964,247
32	106	333	Water Wheels, turbines, generators	59,384	(59,384)	-	-	-	29,692	13,704	0	13,704
33	101	334	Accessory Electric Equipment	478,134	-	-	110,362	588,496	533,315	495,113	0	495,113
34	101	335	Misc Power Plant Equipment	147,893	-	-	-	147,893	147,893	147,893	0	147,893
35			Total Hydro Generation Plant	\$3,764,652	\$185,862	(\$17,682)	\$110,362	\$4,043,194	\$3,903,923	\$3,788,008	\$0	\$3,788,008

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<b><u>OTHER GENERATION PLANT</u></b>												
36	101	340	Land and Land Rights	\$126,762	\$0	\$0	\$0	\$126,762	\$126,762	\$126,762	\$0	\$126,762
37	101	341	Structures and Improvements	4,612,832	27,146	-	-	4,639,978	4,626,405	4,635,801	0	4,635,801
38	106	341	Structures and Improvements	30,645	(30,645)	-	-	-	15,322	4,715	0	4,715
39	101	342	Fuel Holders, Producers, Acces	1,547,235	-	-	-	1,547,235	1,547,235	1,547,235	0	1,547,235
40	101	343	Prime Movers	31,404,044	55,539	(26,746)	-	31,432,836	31,418,440	31,406,180	0	31,406,180
41	106	343	Prime Movers	58,146	(58,146)	-	-	-	29,073	53,673	0	53,673
42	101	345	Accessory Electric Equipment	1,594,132	-	-	87,633	1,681,765	1,637,949	1,607,614	0	1,607,614
43	101	346	Misc Power Plant Equipment	401,236	20,750	-	-	421,985	411,610	417,466	0	417,466
44	106	346	Misc Power Plant Equipment	17,251	(17,251)	-	-	-	8,625	3,981	0	3,981
45	101	347	Asset Retirement Obligation	-	-	-	-	-	-	-	0	0
46			Total Other Generation Plant	<u>\$39,792,283</u>	<u>(\$2,609)</u>	<u>(\$26,746)</u>	<u>\$87,633</u>	<u>\$39,850,561</u>	<u>\$39,821,422</u>	<u>\$39,803,426</u>	<u>\$0</u>	<u>\$39,803,426</u>
<b><u>WIND GENERATION</u></b>												
47	101	340	Land and Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	101	341	Structures and Improvements	-	5,732,358	-	-	5,732,358	2,866,179	1,969,608	427,735	2,397,343
49	101	344	Generators	-	176,641,536	-	-	176,641,536	88,320,768	55,661,794	12,087,929	67,749,723
50	106	344	Generators	193,123,849	(120,950,745)	-	-	72,173,104	132,648,477	156,005,041	33,879,213	189,884,254
51	101	345	Accessory Electric Equipment	-	13,086,443	-	-	13,086,443	6,543,221	5,232,286	1,136,282	6,368,568
52	101	347	Asset Retirement Obligation	812,128	369,894	-	-	1,182,021	997,074	925,941	201,084	1,127,025
53			Total Wind Generation Plant	<u>\$193,935,977</u>	<u>\$74,879,485</u>	<u>\$0</u>	<u>\$0</u>	<u>\$268,815,462</u>	<u>\$231,375,720</u>	<u>\$219,794,670</u>	<u>\$47,732,243</u>	<u>\$267,526,913</u>
54	107		CWIP Production	14,178,462	(12,353,238)	-	-	1,825,224	8,001,843	23,299,803	(22,888,982)	410,821
55			Total Production Plant	<u>\$587,767,093</u>	<u>\$74,698,205</u>	<u>(\$4,260,028)</u>	<u>\$2,972,051</u>	<u>\$661,177,320</u>	<u>\$624,472,208</u>	<u>\$625,302,358</u>	<u>\$46,555,528</u>	<u>\$671,857,886</u>

Note: Column (K) amounts tie to Column (I) on Statement D

Otter Tail Power Company  
Electric Plant In Service  
For the Year Ended December 31, 2009

Line No.	(A) FERC Acct #	(B) Plant Acct #	(C) Description	(D) Balance at Dec 31, 2008	(E) Additions	(F) Retirements	(G) Transfers and Adjustments	(H) Balance at Dec 31, 2009	(I) Simple Average Balance	(J) 13-Month Average Balance	(K) Adjustments	(L) Adjusted Balance
<b>TRANSMISSION PLANT</b>												
1	101	350	Land and Land Rights	\$362,684	\$0	\$0	(\$366)	\$362,318	\$362,501	\$364,568	\$0	\$364,568
2	101	353	Station Equipment	57,725,286	177,843	(24,472)	(5,664,752)	52,213,905	54,969,595	56,484,062	(1,481,732)	55,002,330
3	106	353	Station Equipment	4,844,169	7,055,687	-	-	11,899,856	8,372,013	5,539,460	7,210,512	12,749,972
4	101	354	Towers and Fixtures	4,692,263	-	-	-	4,692,263	4,692,263	4,692,263	-	4,692,263
5	101	355	Poles and Fixtures	69,208,863	1,421,642	(120,449)	-	70,510,056	69,859,459	69,837,735	-	69,837,735
6	106	355	Poles and Fixtures	7,212,099	972,074	-	-	8,184,172	7,698,136	7,101,207	187,879	7,289,086
7	101	356	Overhead Conductor	65,498,217	1,101,982	(85,075)	-	66,515,124	66,006,670	66,010,640	-	66,010,640
8	106	356	Overhead Conductor	1,387,737	602,784	-	-	1,990,521	1,689,129	1,421,408	157,147	1,578,555
9	101	358	Underground Conductor	80,628	(7,956)	-	-	72,672	76,650	76,344	-	76,344
10	106	358	Underground Conductor	9	(9)	-	-	-	4	2	-	2
11	105	350	Land Held for Future Use	9,037	-	-	-	9,037	9,037	9,037	-	9,037
12	114	353	Overhead Conductor	21,646	-	-	-	21,646	21,646	21,646	-	21,646
13	114	355	Overhead Conductor	23,654	-	-	-	23,654	23,654	23,654	-	23,654
14	114	356	Underground Conductor	12,988	-	-	-	12,988	12,988	12,988	-	12,988
15	107		CWIP Transmission	7,580,545	(1,856,451)	-	-	5,724,094	6,652,320	11,928,063	(4,572,645)	7,355,418
16			Total Transmission Plant	\$218,659,824	\$9,467,596	(\$229,995)	(\$5,665,118)	\$222,232,307	\$220,446,066	\$223,523,077	\$1,501,161	\$225,024,238
<b>DISTRIBUTION PLANT</b>												
17	101	360	Land and Land Rights	\$960,534	\$0	\$0	\$366	\$960,900	\$960,717	\$958,650	\$0	\$958,650
18	106	360	Land and Land Rights	-	882	-	-	882	441	68	-	68
19	101	362	Station Equipment	48,974,667	3,757,660	(821,647)	2,688,750	54,599,430	51,787,048	51,184,273	10,541,028	61,725,301
20	106	362	Station Equipment	1,095,297	171,184	-	-	1,266,481	1,266,481	641,526	-	641,526
21	101	364	Poles, Towers, Fixtures	55,795,821	1,547,459	(66,357)	-	57,276,923	56,536,372	56,545,183	-	56,545,183
22	106	364	Poles, Towers, Fixtures	392,349	31,415	-	-	423,764	408,057	182,237	-	182,237
23	101	365	Overhead Conductor	42,559,397	583,393	(132,733)	-	43,010,058	42,784,727	42,794,184	-	42,794,184
24	106	365	Overhead Conductor	578,863	(441,994)	-	-	136,869	357,866	135,459	-	135,459
25	101	366	Underground Conductor	-	-	-	-	-	-	-	-	0
26	101	367	Underground Conductors	53,710,955	1,777,244	(128,769)	-	55,359,429	54,535,192	54,670,816	-	54,670,816
27	106	367	Underground Conductors	552,082	483,803	-	-	1,035,885	793,983	179,264	-	179,264
28	101	368	Line Transformers	57,436,674	3,819,436	(458,656)	3,951	60,801,404	59,119,039	59,269,525	-	59,269,525
29	106	368	Line Transformers	1,741,540	116,982	-	-	1,858,522	1,800,031	553,709	-	553,709
30	101	369	Services	40,185,029	1,913,675	(34,887)	-	42,063,817	41,124,423	40,617,661	-	40,617,661
31	106	369	Services	-	130,378	-	-	130,378	65,189	10,029	-	10,029
32	106	369.1	Underground Services	-	244,292	-	-	244,292	122,146	18,792	-	18,792
33	101	370	Meters	29,567,487	1,380,679	(767,789)	-	30,180,377	29,873,932	30,005,800	-	30,005,800
34	106	370	Meters	2,835	1,254	-	-	4,089	3,462	1,520	-	1,520
35	106	370.1	Load Management Switches	-	1,418	-	-	1,418	709	109	-	109
36	101	371	Installs Customer Premise	3,762,892	179,911	(121,805)	-	3,820,998	3,791,945	3,784,187	-	3,784,187
37	106	371.2	All Other Private Lighting	12,631	(2,685)	-	-	9,947	11,289	2,889	-	2,889
38	101	373	Street Lighting	4,321,666	186,418	(93,767)	-	4,414,317	4,367,991	4,355,271	-	4,355,271
39	106	373	Street Lighting & Signal Sys	19,921	(18,740)	-	-	1,181	10,551	4,475	-	4,475
40	105	360	Plant Held for Future Use	20,619	-	-	-	20,619	20,619	20,619	-	20,619
41	114	362	Big Stone Plant Acquisition Adj.	586	-	-	-	586	586	586	-	586
42	107		CWIP Distribution	2,171,147	(218,052)	-	-	1,953,095	2,062,121	4,044,543	(13,376)	4,031,167
43			Total Distribution Plant	\$343,862,993	\$15,646,011	(\$2,626,410)	\$2,693,067	\$359,575,661	\$351,719,327	\$349,981,375	\$10,527,652	\$360,509,027

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<b>GENERAL PLANT</b>												
44	101	389	Land and Land Rights	\$1,276,408	\$12,555	\$0	\$0	\$1,288,963	\$1,282,685	\$1,285,999	\$0	\$1,285,999
45	106	389	Land and Land Rights	157,768	297	-	-	158,065	157,916	157,791	-	157,791
46	101	390	Structures and Improvements	27,128,462	663,291	(76,663)	-	27,715,089	27,421,776	27,645,529	2,347,695	29,993,224
47	106	390	Structures and Improvements	2,159,775	(172,255)	-	-	1,987,520	2,073,648	1,981,595	-	1,981,595
48	106	390.1	General Office Buildings	4,057	27,120	-	-	31,177	17,617	2,710	-	2,710
49	101	391	Office Furniture, Equipment	7,829,255	787,320	(1,387,544)	(32,601)	7,196,431	7,512,843	7,651,467	-	7,651,467
50	106	391	Office Furniture, Equipment	57,288	(57,288)	-	-	-	28,644	4,407	-	4,407
51	106	391.1	Office Equipment	154	(154)	-	-	-	77	12	-	12
52	106	391.2	Duplicating Equipment	11,857	(11,857)	-	-	-	5,929	912	-	912
53	101	392	Transportation Equipment	26,087,249	1,631,034	(1,513,985)	-	26,204,299	26,145,774	26,012,709	-	26,012,709
54	101	393	Stores Equipment	-	-	-	-	-	-	-	-	0
55	101	394	Tools, Shop, Garage Equipment	3,964,860	250,186	(215,293)	-	3,999,753	3,982,306	4,027,198	-	4,027,198
56	106	394	Tools, Shop, Garage Equipment	87,671	(87,671)	-	-	-	43,836	13,413	-	13,413
57	101	395	Laboratory Equipment	249,168	-	(126,051)	-	123,117	186,143	150,578	-	150,578
58	101	396	Power Operated Equipment	553,468	-	(18,937)	-	534,531	544,000	551,463	-	551,463
59	101	397	Communication Equipment	5,642,429	668,153	(74,760)	32,601	6,268,423	5,955,426	5,868,409	-	5,868,409
60	106	397	Communication Equipment	122,014	(122,014)	-	-	-	61,007	18,771	-	18,771
61	106	397.1	Radio - Tele - Comm Equip	33,611	(29,194)	-	-	4,417	19,014	2,925	-	2,925
62	107		CWIP General	1,215,638	(339,069)	-	-	876,569	1,046,104	1,440,115	-	1,440,115
63			Total General Plant	\$76,581,133	\$3,220,455	(\$3,413,233)	\$0	\$76,388,355	\$76,484,744	\$76,816,001	\$2,347,695	\$79,163,696
64			TOTAL	\$1,231,193,396	\$103,846,364	(\$10,921,126)	\$0	\$1,324,118,633	\$1,277,656,014	\$1,280,248,996	\$61,494,543	\$1,341,743,539

Note: Column (K) amounts tie to Column (I) on Statement D

**Otter Tail Power Company**  
**SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION**  
**For the Test Year Ended December 31, 2009**

	(A)	(B)	(C)	(D)
Line No.	Work Order	Description (1)	Amount	Date of Commercial Operation/Retirement
	<b>PRODUCTION</b>			
1	103536	Coyote Plant - Upgrade HP-IP Turbine Rotor	\$3,760,121	Jul-09
2	103527	Coyote Plant - Replacement of Reheat Outlet	1,984,385	Jul-09
3	103771	Hoot Lake Plant - Upgrade Boiler Controls - Units # 2&3	1,170,382	Dec-09
4	103855	Hoot Lake Plant - Replace Unit #3 Primary Superheater Tubes	1,904,514	Oct-09
5	103874	Ashtabulah Wind Farm	2,354,035	Dec-08
6	103859	Luverne Wind Farm	72,173,104	Sep-09
7		<b>TOTAL MAJOR ADDITIONS</b>	<u>\$83,346,541</u>	
8	103536	Coyote Plant - Upgrade HP-IP Turbine Rotor	(\$1,408,123)	Jul-09
9	103855	Hoot Lake Plant - Replace Unit #3 Primary Superheater Tubes	(1,004,714)	Oct-09
10		<b>TOTAL MAJOR RETIREMENTS</b>	<u>(\$1,408,123)</u>	
11	<b>TRANSMISSION</b>			
12	103819	Cass Lake Reactive Support	\$771,032	Dec-09
13	103868	Ladish Substation Work	768,912	Aug-09
14	103815	Crookston 115kV Substation Rebuild	658,172	Jun-09
15	103816	Ladish 115kV Ring Bus Project	4,705,924	Sep-09
16	103589	Dawson/Louisburg Jct 115kV Substation Uprate	542,842	Sep-09
17	74198	Appleton/Canby - Uprate Line to 115kV	537,398	Sep-09
18	103806	Casselton Ethanol Plant Substation	638,279	Dec-08
19		<b>TOTAL MAJOR ADDITIONS</b>	<u>\$8,622,559</u>	
20		<b>TOTAL MAJOR RETIREMENTS</b>		
21		There were no major Transmission retirements during the test year.		
22	<b>DISTRIBUTION</b>			
23		There were no major Distribution additions during the test year		
24		<b>TOTAL MAJOR RETIREMENTS</b>		
25		There were no major Distribution retirements during the test year.		
26	<b>GENERAL</b>			
27		There were no major General additions during the test year		
28		<b>TOTAL MAJOR RETIREMENTS</b>		
29		There were no major General retirements during the test year.		
30	<b>INTANGIBLE</b>			
31		There were no major Intangible additions during the test year		
32		<b>TOTAL MAJOR RETIREMENTS</b>		
33		There were no major Intangible retirements during the test year.		
34		<b>TOTAL MAJOR ADDITIONS AND RETIREMENTS</b>	<u><u>90,560,977</u></u>	

(1) Additional information regarding the projects listed above can be found in the testimony submitted by Mr. Kyle Sem.

Otter Tail Power Company  
Plant Account Balances  
For the Twelve Months Ended December 31, 2009

Line No.	FERC Acct #	Plant Acct #	(C) Description	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
				December 2008	January 2009	February 2009	March 2009	April 2009	May 2009	June 2009			
<b>INTANGIBLE PLANT</b>													
1	101	302	Franchises and Consents	\$1,301,974	\$1,301,974	\$1,301,974	\$1,301,974	\$1,301,974	\$1,301,974	\$1,301,974	\$1,301,974	\$1,301,974	\$1,301,974
2	101	303	Misc. Intangible Plant	2,609,692	2,619,503	2,619,503	2,491,669	2,491,669	2,491,669	2,491,669	2,491,669	2,491,669	2,491,669
3	106	303	Misc. Intangible Plant	9,811	0	0	0	0	0	0	0	0	0
4	107		CWIP	400,875	405,985	418,348	522,183	542,748	542,748	835,011	835,011	946,966	946,966
5			<b>TOTAL INTANGIBLE PLANT</b>	<b>\$4,322,352</b>	<b>\$4,327,462</b>	<b>\$4,339,825</b>	<b>\$4,315,826</b>	<b>\$4,336,391</b>	<b>\$4,315,826</b>	<b>\$4,336,391</b>	<b>\$4,628,654</b>	<b>\$4,628,654</b>	<b>\$4,740,609</b>
<b>STEAM GENERATION PLANT</b>													
6	101	310	Land and Land Rights	\$1,439,646	\$1,439,646	\$1,491,046	\$1,491,046	\$1,491,046	\$1,491,046	\$1,491,046	\$1,491,046	\$1,491,046	\$1,491,046
7	101	311	Structures and Improvements	59,834,341	59,834,341	59,834,341	59,834,341	59,834,341	59,834,341	59,834,341	59,834,341	59,834,341	59,854,777
8	106	311	Structures and Improvements	0	0	0	0	0	0	0	0	0	0
9	101	312	Boiler Plant Equipment	191,472,793	191,472,793	191,472,793	191,472,793	191,472,793	191,672,704	191,672,704	191,672,704	191,396,186	191,396,186
10	106	312	Boiler Plant Equipment	264,258	264,258	264,258	264,258	264,258	0	0	0	0	0
11	101	314	Turbogenerator Units	56,869,614	56,869,614	56,869,614	56,869,614	56,869,614	56,896,190	56,896,190	56,896,190	56,293,852	56,293,852
12	106	314	Turbogenerator Units	31,409	31,409	31,409	31,409	31,409	0	0	0	0	0
13	101	315	Accessory Electric Equipment	19,089,954	19,089,954	19,089,954	19,089,954	19,089,954	19,089,954	19,089,954	19,089,954	19,096,714	19,096,714
14	101	316	Misc Power Plant Equipment	5,206,963	5,206,963	5,206,963	5,206,963	5,274,797	5,274,797	5,274,797	5,274,797	5,353,977	5,353,977
15	106	316	Misc Power Plant Equipment	49,127	49,127	49,127	49,127	49,127	0	0	0	0	0
16	101	317	Asset Retirement Obligation	249,359	249,359	249,359	249,359	249,359	249,359	249,359	249,359	249,359	249,359
17	114	310	Big Stone Plant Acquisition Adjustment	5,965	5,965	5,965	5,965	5,965	5,965	5,965	5,965	5,965	5,965
18	114	311	Big Stone Plant Acquisition Adjustment	301,585	301,585	301,585	301,585	301,585	301,585	301,585	301,585	301,585	301,585
19	114	312	Big Stone Plant Acquisition Adjustment	912,456	912,456	912,456	912,456	912,456	912,456	912,456	912,456	912,456	912,456
20	114	314	Big Stone Plant Acquisition Adjustment	228,914	228,914	228,914	228,914	228,914	228,914	228,914	228,914	228,914	228,914
21	114	315	Big Stone Plant Acquisition Adjustment	112,362	112,362	112,362	112,362	112,362	112,362	112,362	112,362	112,362	112,362
22	114	316	Big Stone Plant Acquisition Adjustment	26,973	26,973	26,973	26,973	26,973	26,973	26,973	26,973	26,973	26,973
23	101		<b>Total Steam Production Plant</b>	<b>\$336,095,720</b>	<b>\$336,095,720</b>	<b>\$336,147,120</b>	<b>\$336,147,120</b>	<b>\$336,096,648</b>	<b>\$336,096,648</b>	<b>\$336,096,648</b>	<b>\$336,096,648</b>	<b>\$335,324,166</b>	<b>\$335,324,166</b>
<b>HYDRO GENERATION PLANT</b>													
24	101	330	Land and Land Rights	\$307,623	\$307,623	\$307,623	\$307,623	\$307,623	\$307,623	\$307,623	\$307,623	\$307,623	\$307,623
25	101	331	Structures and Improvements	188,391	188,391	188,391	205,945	205,945	205,945	205,945	205,945	205,945	205,945
26	106	331	Structures and Improvements	52,943	52,943	52,943	0	0	0	0	0	0	0
27	101	332	Reservoirs, dam, waterways	1,613,167	1,613,167	1,613,167	1,634,434	1,634,434	1,634,434	1,634,434	1,634,434	1,634,434	1,634,434
28	101	333	Water Wheels, turbines, generators	917,117	917,117	917,117	958,941	958,941	958,941	958,941	958,941	958,941	958,941
29	106	333	Water Wheels, turbines, generators	59,384	59,384	59,384	0	0	0	0	0	0	0
30	101	334	Accessory Electric Equipment	478,134	478,134	478,134	478,134	478,134	478,134	478,134	478,134	478,134	478,134
31	101	335	Misc Power Plant Equipment	147,893	147,893	147,893	147,893	147,893	147,893	147,893	147,893	147,893	147,893
32			<b>Total Hydro Generation Plant</b>	<b>\$3,764,652</b>	<b>\$3,764,652</b>	<b>\$3,764,651</b>	<b>\$3,732,970</b>	<b>\$3,732,970</b>	<b>\$3,732,970</b>	<b>\$3,732,970</b>	<b>\$3,732,970</b>	<b>\$3,732,970</b>	<b>\$3,732,970</b>
<b>OTHER GENERATION PLANT</b>													
33	101	340	Land and Land Rights	\$126,762	\$126,762	\$126,762	\$126,762	\$126,762	\$126,762	\$126,762	\$126,762	\$126,762	\$126,762
34	101	341	Structures and Improvements	4,612,832	4,612,832	4,639,977	4,639,977	4,639,977	4,639,977	4,639,977	4,639,977	4,639,977	4,639,977
35	106	341	Structures and Improvements	30,645	30,645	0	0	0	0	0	0	0	0
36	101	342	Fuel Holders, Producers, Acces	1,547,235	1,547,235	1,547,235	1,547,235	1,547,235	1,547,235	1,547,235	1,547,235	1,547,235	1,547,235
37	101	343	Prime Movers	31,404,044	31,404,044	31,404,044	31,404,044	31,404,044	31,404,044	31,404,044	31,404,044	31,404,044	31,404,044
38	106	343	Prime Movers	58,146	58,146	58,146	58,146	58,146	58,146	58,146	58,146	58,146	58,146
39	101	345	Accessory Electric Equipment	1,594,132	1,594,132	1,594,132	1,594,132	1,594,132	1,594,132	1,594,132	1,594,132	1,594,132	1,594,132
40	101	346	Misc Power Plant Equipment	401,236	401,236	404,734	421,985	421,985	421,985	421,985	421,985	421,985	421,985
41	106	346	Misc Power Plant Equipment	17,251	17,251	17,251	0	0	0	0	0	0	0
42	101	347	Asset Retirement Obligation	0	0	0	0	0	0	0	0	0	0
43			<b>Total Other Production Plant</b>	<b>\$39,792,283</b>	<b>\$39,792,281</b>	<b>\$39,792,282</b>	<b>\$39,792,282</b>	<b>\$39,792,281</b>	<b>\$39,792,281</b>	<b>\$39,792,281</b>	<b>\$39,792,281</b>	<b>\$39,792,281</b>	<b>\$39,792,281</b>
<b>WIND GENERATION</b>													
44	101	341	Structures and Improvements	\$0	\$0	\$0	\$0	\$2,484,069	\$2,484,069	\$2,484,069	\$2,484,069	\$2,484,069	\$2,484,069
45	101	344	Generators	0	0	0	0	68,334,567	68,334,567	68,334,567	68,334,567	68,334,567	68,334,567
46	106	344	Generators	193,123,849	193,123,849	193,123,849	193,123,849	116,486,455	116,486,455	116,486,455	116,760,703	116,760,703	116,760,703
47	101	345	Accessory Electric Equipment	0	0	0	0	6,866,659	6,866,659	6,866,659	6,866,659	6,866,659	6,866,659
48	101	347	Asset Retirement Obligation	812,128	812,128	812,128	812,128	812,128	812,128	812,128	812,128	812,128	812,128
49			<b>Total Wind Generation</b>	<b>\$193,935,977</b>	<b>\$193,935,977</b>	<b>\$193,935,977</b>	<b>\$193,935,977</b>	<b>\$194,983,878</b>	<b>\$194,983,878</b>	<b>\$194,983,878</b>	<b>\$194,983,878</b>	<b>\$195,258,126</b>	<b>\$195,258,126</b>
50	107		CWIP Production	\$14,178,462	\$13,528,051	\$16,410,317	\$18,228,730	\$20,994,071	\$20,994,071	\$20,994,071	\$28,570,317	\$28,570,317	\$35,035,511
51			<b>Total Production Plant</b>	<b>\$587,767,093</b>	<b>\$587,116,680</b>	<b>\$590,050,346</b>	<b>\$591,837,078</b>	<b>\$595,599,848</b>	<b>\$595,599,848</b>	<b>\$603,176,094</b>	<b>\$603,176,094</b>	<b>\$609,143,054</b>	<b>\$609,143,054</b>



Otter Tail Power Company  
 Plant Account Balances  
 For the Twelve Months Ended December 31, 2009

Line No.	FERC Acct #	Plant Acct #	Description	(A) July 2009	(B) August 2009	(C) September 2009	(D) October 2009	(E) November 2009	(F) December 2009	(G) 12 Month Average	(H) 13 Month Average	(I) Adjustments	(J) Adjusted Balance
<b>INTANGIBLE PLANT</b>													
1	101	302	Franchises and Consents	\$1,301,974	\$1,301,974	\$1,301,974	\$1,301,974	\$1,301,974	\$1,301,974	\$1,301,974	\$1,301,974	\$0	\$1,301,974
2	101	303	Misc. Intangible Plant	2,510,777	2,510,777	2,510,777	2,526,169	2,526,169	2,718,425	2,542,398	2,547,575	562,507	3,110,082
3	106	303	Misc. Intangible Plant	0	0	0	0	0	0	0	755	0	755
4	107		CWIP	996,409	1,066,803	1,086,439	1,043,124	1,096,957	724,590	807,130	775,880	0	775,880
5			<b>TOTAL INTANGIBLE PLANT</b>	<b>\$4,809,160</b>	<b>\$4,879,554</b>	<b>\$4,899,190</b>	<b>\$4,871,267</b>	<b>\$4,925,100</b>	<b>\$4,744,989</b>	<b>\$4,651,503</b>	<b>\$4,626,184</b>	<b>\$562,507</b>	<b>\$5,188,691</b>
<b>STEAM GENERATION PLANT</b>													
6	101	310	Land and Land Rights	\$1,571,084	\$1,571,084	\$1,571,084	\$1,571,084	\$1,571,084	\$1,571,084	\$1,526,782	\$1,520,079	\$0	\$1,520,079
7	101	311	Structures and Improvements	59,858,888	59,858,888	59,858,888	59,858,888	59,886,572	59,921,798	59,855,867	59,854,211	0	59,854,211
8	106	311	Structures and Improvements	0	0	0	0	0	359,469	29,956	27,651	0	27,651
9	101	312	Boiler Plant Equipment	191,398,254	191,430,547	193,243,463	193,278,904	193,919,700	195,353,658	192,315,375	192,250,561	18,317,995	210,568,556
10	106	312	Boiler Plant Equipment	0	0	0	0	3,263,862	1,170,382	435,585	422,406	1,080,352	1,502,758
11	101	314	Turbogenerator Units	56,297,440	58,740,072	58,849,973	58,849,973	58,889,624	58,912,382	57,602,878	57,546,473	2,313,921	59,860,394
12	106	314	Turbogenerator Units	0	0	0	0	0	0	7,852	9,664	0	9,664
13	101	315	Accessory Electric Equipment	19,113,278	19,113,278	19,179,134	22,151,185	21,995,934	22,002,677	19,841,831	19,783,994	0	19,783,994
14	101	316	Misc Power Plant Equipment	5,459,793	5,459,793	5,459,793	5,459,793	5,448,430	5,448,430	5,355,041	5,343,650	0	5,343,650
15	106	316	Misc Power Plant Equipment	0	0	0	0	0	0	12,282	15,116	0	15,116
16	101	317	Asset Retirement Obligation	249,359	249,359	249,359	249,359	249,359	314,745	254,808	254,389	0	254,389
17	114	310	Big Stone Plant Acquisition Adjustment	5,965	5,965	5,965	5,965	5,965	5,965	5,965	5,965	0	5,965
18	114	311	Big Stone Plant Acquisition Adjustment	301,585	301,585	301,585	301,585	301,585	301,585	301,585	301,585	0	301,585
19	114	312	Big Stone Plant Acquisition Adjustment	912,456	912,456	912,456	912,456	912,456	912,456	912,456	912,456	0	912,456
20	114	314	Big Stone Plant Acquisition Adjustment	228,914	228,914	228,914	228,914	228,914	228,914	228,914	228,914	0	228,914
21	114	315	Big Stone Plant Acquisition Adjustment	112,362	112,362	112,362	112,362	112,362	112,362	112,362	112,362	0	112,362
22	114	316	Big Stone Plant Acquisition Adjustment	26,973	26,973	26,973	26,973	26,973	26,973	26,973	26,973	0	26,973
23	101		<b>Total Steam Production Plant</b>	<b>\$335,536,351</b>	<b>\$338,011,275</b>	<b>\$339,999,948</b>	<b>\$343,007,441</b>	<b>\$346,812,820</b>	<b>\$346,642,880</b>	<b>\$338,826,511</b>	<b>\$338,616,451</b>	<b>\$21,712,267</b>	<b>\$360,328,718</b>
<b>HYDRO GENERATION PLANT</b>													
24	101	330	Land and Land Rights	\$307,623	\$307,623	\$307,623	\$307,623	\$307,623	\$307,623	\$307,623	\$307,623	\$0	\$307,623
25	101	331	Structures and Improvements	205,945	205,945	205,945	205,945	205,945	205,945	203,020	201,894	0	201,894
26	106	331	Structures and Improvements	0	0	0	0	0	0	8,824	12,218	0	12,218
27	101	332	Reservoirs,dam, waterways	1,634,434	1,634,434	1,634,434	1,634,434	1,737,074	1,737,074	1,647,996	1,645,317	0	1,645,317
28	101	333	Water Wheels, turbines, generators	958,941	958,941	958,941	958,941	1,056,163	1,056,163	968,174	964,246	0	964,246
29	106	333	Water Wheels, turbines, generators	0	0	0	0	0	0	9,897	13,704	0	13,704
30	101	334	Accessory Electric Equipment	478,134	478,134	478,134	478,134	588,496	588,496	496,528	495,113	0	495,113
31	101	335	Misc Power Plant Equipment	147,893	147,893	147,893	147,893	147,893	147,893	147,893	147,893	0	147,893
32			<b>Total Hydro Generation Plant</b>	<b>\$3,732,970</b>	<b>\$3,732,970</b>	<b>\$3,732,970</b>	<b>\$3,732,970</b>	<b>\$4,043,194</b>	<b>\$4,043,194</b>	<b>\$3,789,954</b>	<b>\$3,788,008</b>	<b>\$0</b>	<b>\$3,788,008</b>
<b>OTHER GENERATION PLANT</b>													
33	101	340	Land and Land Rights	\$126,762	\$126,762	\$126,762	\$126,762	\$126,762	\$126,762	\$126,762	\$126,762	\$0	\$126,762
34	101	341	Structures and Improvements	4,639,977	4,639,977	4,639,977	4,639,977	4,639,977	4,639,977	4,637,715	4,635,801	0	4,635,801
35	106	341	Structures and Improvements	0	0	0	0	0	0	2,554	4,715	0	4,715
36	101	342	Fuel Holders, Producers, Acces	1,547,235	1,547,235	1,547,235	1,547,235	1,547,235	1,547,235	1,547,235	1,547,235	0	1,547,235
37	101	343	Prime Movers	31,404,044	31,404,044	31,404,044	31,404,044	31,403,016	31,432,837	31,406,358	31,406,180	0	31,406,180
38	106	343	Prime Movers	58,146	58,146	58,146	58,146	58,146	0	53,301	53,673	0	53,673
39	101	345	Accessory Electric Equipment	1,594,132	1,594,132	1,594,132	1,594,132	1,681,766	1,681,766	1,608,738	1,607,614	0	1,607,614
40	101	346	Misc Power Plant Equipment	421,985	421,985	421,985	421,985	421,985	421,985	418,818	417,466	0	417,466
41	106	346	Misc Power Plant Equipment	0	0	0	0	0	0	2,875	3,981	0	3,981
42	101	347	Asset Retirement Obligation	0	0	0	0	0	0	0	0	0	0
45			<b>Total Other Production Plant</b>	<b>\$39,792,281</b>	<b>\$39,792,281</b>	<b>\$39,792,281</b>	<b>\$39,792,281</b>	<b>\$39,878,887</b>	<b>\$39,850,561</b>	<b>\$39,804,355</b>	<b>\$39,803,426</b>	<b>\$0</b>	<b>\$39,803,426</b>
<b>WIND GENERATION</b>													
44	101	341	Structures and Improvements	\$2,484,069	\$2,484,069	\$2,484,069	\$2,484,069	\$2,484,069	\$5,732,358	\$2,133,743	\$1,969,608	\$427,735	\$2,397,343
45	101	344	Generators	68,334,567	68,334,567	68,429,649	68,429,649	68,429,649	176,641,536	60,300,277	55,661,794	12,087,929	67,749,722
46	106	344	Generators	116,789,600	117,526,903	219,849,097	189,745,096	189,752,723	72,173,104	152,911,807	156,005,041	33,879,213	189,884,254
47	101	345	Accessory Electric Equipment	6,866,659	6,866,659	6,866,659	6,866,659	6,866,659	13,086,443	5,668,310	5,232,286	1,136,282	6,368,568
48	101	347	Asset Retirement Obligation	812,128	812,128	1,182,021	1,182,021	1,182,021	1,182,021	935,425	925,941	201,084	1,127,025
49			<b>Total Wind Generation</b>	<b>\$195,287,023</b>	<b>\$196,024,326</b>	<b>\$298,811,495</b>	<b>\$268,707,494</b>	<b>\$268,715,121</b>	<b>\$268,815,462</b>	<b>\$221,949,561</b>	<b>\$219,794,670</b>	<b>\$47,732,243</b>	<b>\$267,526,913</b>
46	107		CWIP Production	\$47,449,606	\$91,075,639	\$5,673,452	\$7,012,954	\$2,915,103	\$1,825,224	\$24,059,915	\$23,299,803	(\$22,888,982)	\$410,821
47			<b>Total Production Plant</b>	<b>\$621,798,231</b>	<b>\$668,636,491</b>	<b>\$688,010,147</b>	<b>\$662,253,140</b>	<b>\$662,365,125</b>	<b>\$661,177,321</b>	<b>\$628,430,296</b>	<b>\$625,302,358</b>	<b>\$46,555,528</b>	<b>\$671,857,886</b>

Otter Tail Power Company  
Plant Account Balances  
For the Twelve Months Ended December 31, 2009

Line No.	FERC Acct #	Plant Acct #	Description	(D) December 2008	(E) January 2009	(F) February 2009	(G) March 2009	(H) April 2009	(I) May 2009	(J) June 2009
<b>TRANSMISSION PLANT</b>										
1	101	350	Land and Land Rights	\$362,684	\$362,684	\$362,684	\$362,684	\$362,684	\$362,684	\$362,684
2	101	353	Station Equipment	57,725,286	57,725,286	57,738,657	57,746,270	57,769,168	57,770,236	57,772,928
3	106	353	Station Equipment	4,844,169	4,838,388	4,829,905	4,829,905	4,829,905	4,826,035	4,826,035
4	101	354	Towers and Fixtures	4,692,263	4,692,263	4,692,263	4,692,263	4,692,263	4,692,263	4,692,263
5	101	355	Poles and Fixtures	69,208,863	69,208,854	69,211,304	69,233,975	69,535,358	69,730,284	69,958,360
6	106	355	Poles and Fixtures	7,212,099	7,212,099	7,212,099	7,210,977	7,210,977	7,045,507	6,859,236
7	101	356	Overhead Conductor	65,498,217	65,498,873	65,510,186	65,535,675	65,791,540	65,913,878	66,167,698
8	106	356	Overhead Conductor	1,387,737	1,387,737	1,387,737	1,385,038	1,385,038	1,343,670	1,343,670
9	101	358	Underground Conductor	80,628	80,628	80,628	80,628	80,628	80,628	72,672
10	106	358	Underground Conductor	9	9	9	0	0	0	0
11	105	350	Plant Held for Future Use	9,038	9,038	9,038	9,038	9,038	9,038	9,038
12	114	353	Big Stone Plant Acquisition Adjustment	21,645	21,645	21,645	21,645	21,645	21,645	21,645
13	114	355	Big Stone Plant Acquisition Adjustment	23,654	23,654	23,654	23,654	23,654	23,654	23,654
14	114	356	Big Stone Plant Acquisition Adjustment	12,988	12,988	12,988	12,988	12,988	12,988	12,988
15	107		CWIP Transmission	7,580,545	8,713,261	9,541,063	11,121,972	12,143,576	13,432,287	14,736,004
16			<b>Total Transmission Plant</b>	<b>\$218,659,824</b>	<b>\$219,787,406</b>	<b>\$220,633,880</b>	<b>\$222,266,711</b>	<b>\$223,868,459</b>	<b>\$225,264,796</b>	<b>\$226,858,875</b>
<b>DISTRIBUTION PLANT</b>										
17	101	360	Land and Land Rights	\$960,534	\$960,534	\$960,534	\$960,534	\$960,534	\$960,534	\$960,534
18	106	360	Land and Land Rights	0	0	0	0	0	0	0
19	101	362	Station Equipment	48,974,667	48,999,178	49,097,934	49,173,985	49,935,095	50,703,325	50,666,168
20	106	362	Station Equipment	1,095,297	1,064,824	942,576	876,394	576,216	379,003	379,003
21	101	364	Poles, Towers, Fixtures	55,795,821	55,896,019	56,014,114	56,264,390	56,410,694	56,443,338	56,454,237
22	106	364	Poles, Towers, Fixtures	392,349	303,041	222,371	143,361	142,328	142,328	140,478
23	101	365	Overhead Conductor	42,559,397	42,615,399	42,660,597	42,723,250	42,750,656	42,775,300	42,797,330
24	106	365	Overhead Conductor	578,863	320,749	183,223	132,931	132,391	132,391	132,391
25	101	366	Underground Conductor	0	0	0	0	0	0	0
26	101	367	Underground Conductors	53,710,955	54,045,066	54,327,001	54,528,233	54,601,949	54,612,807	54,634,556
27	106	367	Underground Conductors, devices	552,082	429,594	163,161	58,769	18,189	18,189	18,189
28	101	368	Line Transformers	57,436,674	58,005,134	58,473,200	58,914,368	59,046,471	59,111,793	59,213,095
29	106	368	Line Transformers	1,741,540	1,093,050	623,067	267,216	201,853	201,853	201,853
30	101	369	Services	40,185,029	40,185,029	40,185,029	40,386,030	40,385,354	40,385,354	40,385,354
31	106	369	Services	0	0	0	0	0	0	0
32	101	370	Meters	29,567,487	29,567,943	29,941,836	29,848,277	29,718,487	30,041,881	30,101,774
33	106	370	Meters	2,835	2,835	3,334	3,334	3,334	0	0
34	101	371	Installs Customer Premise	3,762,892	3,767,604	3,775,399	3,780,427	3,781,343	3,782,970	3,782,556
35	106	371	Installs Customer Premise	12,631	8,102	6,878	0	0	0	0
36	101	373	Street Lighting	4,321,666	4,325,005	4,324,303	4,341,470	4,341,542	4,341,908	4,362,806
37	106	373	Street Lighting, signal system	19,921	19,628	17,441	0	0	0	0
38	105	360	Plant Held for Future Use	20,619	20,619	20,619	20,619	20,619	20,619	20,619
39	114	362	Big Stone Plant Acquisition Adjustment	586	586	586	586	586	586	586
40	107		CWIP Distribution	2,171,147	2,833,447	3,226,474	3,735,839	3,981,828	4,449,776	4,714,137
41			<b>Total Distribution Plant</b>	<b>\$343,862,993</b>	<b>\$344,463,384</b>	<b>\$345,169,676</b>	<b>\$346,160,011</b>	<b>\$347,009,469</b>	<b>\$348,503,954</b>	<b>\$348,965,666</b>
<b>GENERAL PLANT</b>										
42	101	389	Land and Land Rights	\$1,276,408	\$1,276,408	\$1,286,725	\$1,286,725	\$1,286,725	\$1,286,725	\$1,286,725
43	106	389	Land and Land Rights	157,768	157,768	157,768	157,768	157,768	157,768	157,768
44	101	390	Structures and Improvements	27,128,462	27,638,113	27,642,762	27,670,167	27,670,167	27,670,167	27,679,435
45	106	390	Structures and Improvements	2,163,832	1,969,084	1,964,435	1,964,435	1,964,435	1,964,435	1,964,435
46	101	391	Office Furniture, Equipment	7,829,255	7,909,149	7,817,257	7,668,793	8,138,557	8,125,958	8,069,041
47	106	391	Office Furniture, Equipment	69,300	0	0	0	0	0	0
48	101	392	Transportation Equipment	26,087,249	26,023,475	26,049,743	26,049,743	26,049,743	26,049,743	26,006,877
49	101	393	Stores Equipment	0	0	0	0	0	0	0
50	101	394	Tools, Shop, Garage Equipment	3,964,860	3,964,620	4,013,354	4,058,219	4,094,088	4,094,088	4,066,411
51	106	394	Tools, Shop, Garage Equipment	87,671	86,694	0	0	0	0	0
52	101	395	Laboratory Equipment	249,168	184,953	164,434	159,098	143,061	142,077	142,077
53	101	396	Power Operated Equipment	553,468	553,468	553,468	553,468	553,468	553,468	553,468
54	101	397	Communication Equipment	5,642,429	5,714,354	5,836,368	5,825,387	5,853,665	5,853,665	5,833,107
55	106	397	Communication Equipment	155,625	122,014	0	0	0	0	0
56	107		CWIP General	1,215,638	773,924	811,008	1,024,330	673,025	983,995	1,602,425
57			<b>Total General Plant</b>	<b>\$76,581,133</b>	<b>\$76,374,023</b>	<b>\$76,297,322</b>	<b>\$76,418,133</b>	<b>\$76,584,703</b>	<b>\$76,882,090</b>	<b>\$77,361,768</b>
58			<b>Total Electric Plant</b>	<b>\$1,231,193,396</b>	<b>\$1,232,068,956</b>	<b>\$1,236,491,050</b>	<b>\$1,240,997,760</b>	<b>\$1,247,398,870</b>	<b>\$1,258,455,587</b>	<b>\$1,267,069,973</b>

Note: Monthly CWIP balances shown above tie to each respective monthly book balance. The 13-month average for CWIP ties to the 2009 Actual Year CWIP used in the Test Year COSS with reimburseable amounts removed per Actual Year work paper A-2 located in Volume 4A of the original filing.



**Otter Tail Power Company**  
**SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION**  
**For the Year Ended December 31, 2005**

Line No.	(A) Work Order	(B) Description	(C) Amount	(D) Construction Start Date	(E) In-Service/ Retirement Month
1		<b>PRODUCTION</b>			
2		Beginning Balance January 1, 2005	<b>\$347,800,196</b>		
3	Various		\$1,484,273	Various	Various
4	102183	Solway Combustion Turbine Plant Construction	300,475	9/1/2000	12
5	102353	Replace Big Stone Plant existing precipitator with an AHPC system	388,388	11/1/2001	12
6	102774	Replace Hoot Lake Plant Units # 2 & # 3 Turbine Controls	1,290,601	10/1/2003	4
7	102795	Big Stone Plant - HP-IP Turbine Project	6,363,501	1/1/2004	12
8	102938	Hoot Lake Plant - LP Rotor L-5 Blade Replacement	346,840	7/1/2004	12
9	102941	Big Stone Plant - Improvements to existing AHPC equipment	2,095,039	8/1/2004	12
10	102961	Big Stone Plant - Replace Main Turbine Controls	328,847	11/1/2004	12
11	102977	Big Stone Plant - Boiler Floor Overlay	267,315	2/1/2005	11
12		<b>TOTAL MAJOR ADDITIONS</b>	<b>\$12,865,279</b>		
13	102795	Big Stone Plant - HP-IP Turbine Project	(\$886,413)	1/1/2004	12
14	102819	Coyote Station - Reagent Prep & Feed System Modifications	(314,924)	1/1/2003	3
15	102916	Hoot Lake Plant - Remove & Replace Erosion Shields on Unit # 3	(260,891)	4/1/2004	12
16	102994	Coyote Station - Modify Baghouse Compartment in "C" Zone	(183,669)	12/1/2004	11
17	Various		(1,734,658)	Various	Various
18		<b>TOTAL MAJOR RETIREMENTS</b>	<b>(\$3,380,554)</b>		
19		Ending Balance December 31, 2005	<b>\$357,284,921</b>		

**Otter Tail Power Company**  
**SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION**  
**For the Year Ended December 31, 2005**

Line No.	(A) Work Order	(B) Description	(C) Amount	(D) Construction Start Date	(E) In-Service/ Retirement Month
1		<b>TRANSMISSION</b>			
2		Beginning Balance January 1, 2005	<b>\$180,149,725</b>		
3	Various		\$1,192,053	Various	Various
4	100488	Distribution Storm Repairs for 2005 (includes Transmission less th	359,804	on going	Various
5	102183	Solway Combustion Turbine Plant Construction - Transmission cc	1,077,868	9/1/2000	12
6		<b>TOTAL MAJOR ADDITIONS</b>	<u><b>\$2,629,725</b></u>		
7	Various		<u>(\$277,293)</u>	Various	Various
8		<b>TOTAL MAJOR RETIREMENTS</b>	<u><b>(\$277,293)</b></u>		
9		Ending Balance December 31, 2005	<u><b>\$182,502,157</b></u>		
10		<b>DISTRIBUTION</b>			
11		Beginning Balance January 1, 2005	<b>\$285,252,909</b>		
12	Various		\$13,803,216	Various	Various
13	6462	Distribution Substation Transformers - Purchase & Retirement	500,299	on going	3, 5, 6 & 9
14	100488	Distribution Storm Repairs for 2005 (includes Transmission less th	535,644	on going	1 & 3
15		<b>TOTAL MAJOR ADDITIONS</b>	<u><b>\$14,839,159</b></u>		
16	102843	Replace Interruption Monitoring System	(\$305,583)	10/1/2003	12
17	Various		<u>(3,485,743)</u>	Various	Various
18		<b>TOTAL MAJOR RETIREMENTS</b>	<u><b>(\$3,791,326)</b></u>		
19		Ending Balance December 31, 2005	<u><b>\$296,300,742</b></u>		

**Otter Tail Power Company**  
**SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION**  
**For the Year Ended December 31, 2005**

Line No.	(A) Work Order	(B) Description	(C) Amount	(D) Construction Start Date	(E) In-Service/ Retirement Month
1		<b>GENERAL</b>			
2		Beginning Balance January 1, 2005	<b>\$72,079,916</b>		
3	Various		\$969,497	Various	Various
4	102955	Replace 2 55 Foot Aerial Basket units	402,058	10/1/2004	9
5	103018	Replace 8 Service Representatives Utility Boby Pickups	277,279	1/1/2005	9
6	103073	Upgrade Personal Computers	266,386	1/1/2005	12
7		<b>TOTAL MAJOR ADDITIONS</b>	<u><b>\$1,915,220</b></u>		
8	6420	Addition & Retirement of Furniture & Office Equipment	(\$2,084,638)	on going	Various
9	6421	Retirement of Transportation & Power Operated Equipment	(1,365,785)	on going	Various
10	Various		(100,785)	Various	Various
11		<b>TOTAL MAJOR RETIREMENTS</b>	<u><b>(\$3,551,208)</b></u>		
12		Ending Balance December 31, 2005	<u><b>\$70,443,928</b></u>		
13		<b>INTANGIBLE</b>			
14		Beginning Balance January 1, 2005	<b>\$4,917,016</b>		
15	Various		\$0	Various	Various
16		<b>TOTAL MAJOR ADDITIONS</b>	<u><b>\$0</b></u>		
17	6420	Retirement of Oracle Acctg Module & EMS Migration Project	(\$683,105)	on going	6 & 12
18	Various		0	Various	Various
19		<b>TOTAL MAJOR RETIREMENTS</b>	<u><b>(\$683,105)</b></u>		
20		Ending Balance December 31, 2005	<u><b>\$4,233,911</b></u>		
21		<b>TOTAL ELECTIC PLANT IN SERVICE DECEMBER 31, 2005</b>	<u><u><b>\$910,765,659</b></u></u>		

**Otter Tail Power Company**  
**SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION**  
**For the Year Ended December 31, 2006**

Line No.	(A) Work Order	(B) Description	(C) Amount	(D) Construction Start Date	(E) In-Service/ Retirement Month
1		<b>PRODUCTION</b>			
2		Beginning Balance January 1, 2006	<b>\$357,284,921</b>		
3	Various		\$2,062,748	Various	Various
4	103003	Coyote - Replace FGC DCS and Aux Turbine Controls	493,657	1/1/2005	12
5	103005	Coyote - Modify Generator End Winding	563,680	3/1/2005	12
6	103186	Hoot Lake Plant - Unit #1 Asbestos Removal & Re-insulate	296,208	11/1/2005	11
7	103284	Hoot Lake Plant - Upgrade Unit #3 Burner	1,962,147	1/1/2006	12
8		<b>TOTAL MAJOR ADDITIONS</b>	<b>\$5,378,440</b>		
9	103186	Hoot Lake Plant - Unit # 1 Asbestos Removal & Re-insulate	(\$327,092)	11/1/2005	11
10	103003	Coyote - Replace FGC DCS and Aux Turbine Controls	(629,715)	1/1/2005	12
11	103284	Hoot Lake Plant - Upgrade Unit #3 Burner	(291,103)	1/1/2006	12
12	Various		(1,111,394)	Various	Various
13		<b>TOTAL MAJOR RETIREMENTS</b>	<b>(\$2,359,305)</b>		
14		Ending Balance December 31, 2006	<b>\$360,304,056</b>		
15		<b>TRANSMISSION</b>			
16		Beginning Balance January 1, 2006	<b>\$182,502,157</b>		
17	Various		\$1,262,945	Various	Various
18	51502	Minnewaukan to Brinsmade - Relocate 4.5 miles of 41.6 kV line a	295,923	6/19/2005	7
19	51767	Grant Valley Township - Relocate line for road work	142,763	7/1/2005	2
20	51786	Sisseton, SD - Relocate due to road move along Hwy 10	585,751	8/1/2005	12
21	100481	Storm Repair's for Transmission lines operating at 115 kV & abov	1,327,160	on going	3
22	100488	Distribution Storm Repairs for 2005 (includes Transmission less th	2,729,491	on going	3
23	102957	Alexandria to Douglas County 115 kV Line Reconductor	484,066	10/1/2004	9
24	103066	Mapleton Sub & Uprate 41.6 to 115 kV line to Sheyenne	692,730	1/1/2005	12
25		<b>TOTAL MAJOR ADDITIONS</b>	<b>\$7,520,829</b>		

**Otter Tail Power Company**  
**SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION**  
**For the Year Ended December 31, 2006**

(A)	(B)	(C)	(D)	(E)	
Line No.	Work Order	Description	Amount	Construction Start Date	In-Service/ Retirement Month
1	Various		(\$328,969)	Various	Various
2		<b>TOTAL MAJOR RETIREMENTS</b>	<u>(\$328,969)</u>		
3		Ending Balance December 31, 2006	<u><b>\$189,694,017</b></u>		
4		<b>DISTRIBUTION</b>			
5		Beginning Balance January 1, 2006	<b>\$296,300,742</b>		
6	Various		\$10,519,398	Various	Various
7	6419	Addition & Retirement of Meters	910,723	on going	Various
8	6462	Distribution Substation Transformers - Purchase & Retirement	394,184	on going	8 & 11
9	6463	Distribution Regulators - Purchase & Retirement	265,592	on going	5 & 11
10	100488	Distribution Storm Repairs for 2005 (includes Transmission less t	786,527	on going	3
11	102499	REPLACEMENT OF LOAD MANAGEMENT SYSTEM	1,193,721	6/1/2002	8
12	103230	Fergus Falls - Install/Remove UG Services 2006	397,038	1/1/2006	12
13		<b>TOTAL MAJOR ADDITIONS</b>	<u><b>\$14,467,182</b></u>		
14	6419	Addition & Retirement of Meters	(\$324,879)	on going	Various
15	6429	Addition & Retirement of Load Management Switches	(1,253,408)	on going	8
16	Various		(1,376,031)	Various	Various
17		<b>TOTAL MAJOR RETIREMENTS</b>	<u>(\$2,954,318)</u>		
18		Ending Balance December 31, 2006	<u><b>\$307,813,607</b></u>		



**Otter Tail Power Company**  
**SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION**  
**For the Year Ended December 31, 2006**

Line No.	(A) Work Order	(B) Description	(C) Amount	(D) Construction Start Date	(E) In-Service/ Retirement Month
1		<b>GENERAL</b>			
2		Beginning Balance January 1, 2006	<b>\$70,443,928</b>		
3	Various		<u>\$2,555,147</u>	Various	
4		<b>TOTAL MAJOR ADDITIONS</b>	<u>\$2,555,147</u>		
5	6420	Addition & Retirement of Furniture & Office Equipment	(\$2,379,130)	on going	Various
6	6421	Retirement of Transportation & Power Operated Equipment	(746,340)	on going	Various
7	103324	Purchase Allsteel Office Furniture in Fergus Falls 2006	(233,053)	2/1/2006	Various
8	Various		<u>(146,808)</u>	Various	Various
9		<b>TOTAL MAJOR RETIREMENTS</b>	<u>(\$3,505,331)</u>		
10		Ending Balance December 31, 2006	<b><u>\$69,493,743</u></b>		
11		<b>INTANGIBLE</b>			
12		Beginning Balance January 1, 2006	<b>\$4,233,911</b>		
13	Various			Various	
14	103150	Fixed Asset System with Tax Modules	<u>\$644,622</u>	9/1/2005	11
15		<b>TOTAL MAJOR ADDITIONS</b>	<u>\$644,622</u>		
16	6420	Retirement of & EMS Migration, Firewall & Virtual Private Network	<u>(\$1,495,251)</u>	on going	Various
17		<b>TOTAL MAJOR RETIREMENTS</b>	<u>(\$1,495,251)</u>		
18		Ending Balance December 31, 2006	<b><u>\$3,383,281</u></b>		
19		<b>TOTAL ELECTIC PLANT IN SERVICE DECEMBER 31, 2006</b>	<b><u>\$930,688,704</u></b>		

**Otter Tail Power Company**  
**SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION**  
**For the Test Year Ended December 31, 2007**

Line No.	(A) Work Order	(B) Description	(C) Amount	(D) Construction Start Date	(E) In-Service/ Retirement Month
1		<b>PRODUCTION</b>			
2		Beginning Balance January 1, 2007	<b>\$360,304,056</b>		
3	Various		\$2,355,415	Various	Various
4	102747	Hoot Lake Plant - Riverbank protection per the MPCA VIC program	801,822	9/1/2003	7
5	103399	Coyote - Blue Pit Phase 6 Liner & Phase 1 Cap Construction	369,315	10/1/2006	12
6	103401	Big Stone Plant - Condenser Retube/Modular Change Out	1,879,849	10/1/2006	12
7	103402	Big Stone Plant - AHPC Solution (2007 & 2008)	8,398,757	10/1/2006	8 & 12
8	103404	Big Stone Plant - Generator Stator Rewind	4,659,425	10/1/2006	12
9	103405	Big Stone Plant - Brine Concentrator Waste Control	757,176	10/1/2006	12
10	103540	Wind Rate Base Project	65,000,000	1/1/2007	12
11		<b>TOTAL MAJOR ADDITIONS</b>	<b>\$84,221,758</b>		
12	103401	Big Stone Plant - Condenser Retube/Modular Change Out	(\$365,149)	10/1/2006	12
13	103402	Big Stone Plant - AHPC Solution (2007 & 2008)	(3,877,726)	10/1/2006	7 & 12
14	Various		(741,632)	Various	Various
15		<b>TOTAL MAJOR RETIREMENTS</b>	<b>(\$4,984,507)</b>		
16		Ending Balance December 31, 2007	<b>\$439,541,307</b>		
17		<b>TRANSMISSION</b>			
18		Beginning Balance January 1, 2007	<b>\$189,694,017</b>		
19	Various		\$1,372,474	Various	Various
20	6462	Distribution Substation Transformers - Purchase & Retirement	912,768	on going	2 & 12
21		<b>TOTAL MAJOR ADDITIONS</b>	<b>\$2,285,242</b>		
22	Various		(\$333,206)	Various	Various
23		<b>TOTAL MAJOR RETIREMENTS</b>	<b>(\$333,206)</b>		
24		Ending Balance December 31, 2007	<b>\$191,646,053</b>		

**Otter Tail Power Company**  
**SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION**  
**For the Test Year Ended December 31, 2007**

Line No.	(A) Work Order	(B) Description	(C) Amount	(D) Construction Start Date	(E) In-Service/ Retirement Month
1		<b>DISTRIBUTION</b>			
2		Beginning Balance January 1, 2007	<b>\$307,813,607</b>		
3	Various		\$13,427,070	Various	Various
4	6419	Addition & Retirement of Meters	790,025	on going	Various
5	6462	Distribution Substation Transformers - Purchase & Retirement	546,688	on going	2, 6, 9 & 12
6	6463	Distribution Regulators - Purchase & Retirement	677,930	on going	3 & 6
7	63392	CARGILL - ROOF LOAD ADDITIONS	312,303	9/1/2006	2
8	102499	REPLACEMENT OF LOAD MANAGEMENT SYSTEM	1,333,123	on going	2, 5 & 12
9	103340	Replace Mobile Circuit Switcher	206,220	2/1/2006	7
10	103359	Ladish Sub Work for Cargill Load Expansion	247,821	4/1/2006	2
11	103428	Fergus Falls - Install/Remove UG Services 2007	271,474	1/1/2007	12
12		<b>TOTAL MAJOR ADDITIONS</b>	<b>\$17,812,655</b>		
13	6419	Addition & Retirement of Meters	(\$471,068)	on going	Various
14	6429	Addition & Retirement of Load Management Switches	(666,711)	on going	2, 5 & 12
15	Various		(2,060,952)	Various	Various
16		<b>TOTAL MAJOR RETIREMENTS</b>	<b>(\$3,198,731)</b>		
17		Ending Balance December 31, 2007	<b>\$322,427,531</b>		
18		<b>GENERAL</b>			
19		Beginning Balance January 1, 2007	<b>\$69,493,743</b>		
20	Various		\$3,051,340	Various	Various
21	6491	Purchase specific maintenance tools exceeding expense standard	248,640	on going	4 & 10
22	103092	EMS Network Upgrade	131,200	2/1/2005	11
23	103332	PC Upgrades for 2006	376,625	2/1/2006	3
24	103483	Server Replacements for 2007	407,925	1/1/2007	12
25	103547	Load Survey - Hand-Held Microcomputers for 2007	466,528	1/1/2007	8
26		<b>TOTAL MAJOR ADDITIONS</b>	<b>\$4,682,257</b>		
27	6420	Addition & Retirement of Furniture & Office Equipment	(\$1,537,907)	on going	Various
28	6421	Retirement of Transportation & Power Operated Equipment	(272,019)	on going	Various
29	103473	2007 Transportation Dept Sold Vehicles	(1,104,860)	12/1/2006	7 thru 12
30	Various		(45,732)	Various	Various
31		<b>TOTAL MAJOR RETIREMENTS</b>	<b>(\$2,960,518)</b>		
32		Ending Balance December 31, 2007	<b>\$71,215,483</b>		
33		<b>INTANGIBLE</b>			
34		Beginning Balance January 1, 2007	<b>\$3,383,281</b>		
35	Various		\$86,595	Various	Various
36	102879	Power Network Analysis Applications	776,212	3/1/2004	12
37	103326	Rate Case Management Package	144,438	2/1/2006	10
38	103385	Impact Financial Modeling Software	141,312	8/1/2006	9

39 **TOTAL MAJOR ADDITIONS** 1,148,556

Otter Tail Power Company

**SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION**

For the Test Year Ended December 31, 2007

Line No.	(A) Work Order	(B) Description	(C) Amount	(D) Construction Start Date	(E) In-Service/ Retirement Month
1	6420	Retirement of & EMS Migration, Customer Mgmt & offsite Backup	(\$445,077)	on going	
2	Various		0	Various	Various
3		<b>TOTAL MAJOR RETIREMENTS</b>	<u>(\$445,077)</u>		
4		Ending Balance December 31, 2007	<u><b>\$4,086,760</b></u>		
5		<b>TOTAL ELECTIC PLANT IN SERVICE DECEMBER 31, 2007</b>	<u><b>\$1,028,917,134</b></u>		

**Otter Tail Power Company**  
**SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION**  
**For the Test Year Ended December 31, 2008**

Line No.	(A) Work Order	(B) Description	(C) Amount	(D) Construction Start Date	(E) In-Service/ Retirement Month
1		<b>PRODUCTION</b>			
2		Beginning Balance January 1, 2008	<b>\$439,541,307</b>		
3	Various		\$3,110,658	Various	Various
4	103370	Hoot Lake Plant - Rep Feedwater Heater 2-5	273,398	6/1/2006	7
5	103371	Hoot Lake Plant - Unit #2 Psh & Upper Ecom Re-Tube	1,549,393	6/1/2006	7
6	103515	Big Stone Plant - Rep Circulating H2O Pump	427,515	1/1/2007	9
7	103540	Wind Rate Base Project	12,797,924	1/1/2007	Various
8	103560	Hoot Lake Plant - Upgrade Unit #2 Burner	2,565,421	1/1/2007	7 & 12
9	103565	Jamestown Rep Gen Retainer Ring	415,881	1/1/2007	1
10	103628	Hoot Lake Plant - Mercury Redctn Unit # 2 & 3	783,226	7/1/2007	12
11	103791	Big Stone Plant - Rep APH Cold End Element	606,707	1/1/2008	9
12	103874	ASHTABULA WIND FARM (ONLY)	115,325,925	1/1/2008	11
13		<b>TOTAL MAJOR ADDITIONS</b>	<b><u>\$137,856,048</u></b>		
14	Various		(\$1,318,916)	Various	Various
15	103371	Hoot Lake Plant - Unit #2 Psh&Upper Ecom Re-Tube	(212,876)	6/1/2006	7
16	103404	Big Stone Plant - Generator Stator Rewind	(1,982,626)	10/1/2006	12
17	103791	Big Stone Plant - Rep APH Cold End Element	(294,307)	1/1/2008	9
18		<b>TOTAL MAJOR RETIREMENTS</b>	<b><u>(\$3,808,725)</u></b>		
19		Ending Balance December 31, 2008	<b><u>\$573,588,630</u></b>		
20		<b>TRANSMISSION</b>			
21		Beginning Balance January 1, 2008	<b>\$191,646,053</b>		
22	Various		\$2,303,483	Various	Various
23	6462	Distribution Substation Transformers - Purchase & Retirement	391,787	On Going	Various
24	74198	APPLETON-CANBY-UPRATE	1,512,690	1/1/1998	4, 11, 12
25	75790	CROOKSTON TRANSMISSION	487,152	11/1/2007	8
26	103228	Coyote - Purc Gen Step-Up GSU Xfmr	1,624,580	12/1/2005	9
27	103317	Appelton / Canby 115kV Transmission Rebuild	701,673	2/1/2006	4, 5, 12
28	103610	Ortonville - Transformer Changeout	413,402	5/1/2007	8
29	103615	Hensel Sub Control & Relaying	3,820,116	6/1/2007	9
30	103806	Casselton Ethanol Plant Substation	8,881,658	1/1/2008	12
31		<b>TOTAL MAJOR ADDITIONS</b>	<b><u>\$20,136,541</u></b>		

**Otter Tail Power Company**  
**SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION**  
**For the Test Year Ended December 31, 2008**

	(A)	(B)	(C)	(D)	(E)
Line No.	Work Order	Description	Amount	Construction Start Date	In-Service/Retirement Month
1	Various		(\$322,898)	Various	Various
2	6462	Distribution Substation Transformers - Purchase & Retirement	(380,418)	On Going	Various
3		<b>TOTAL MAJOR RETIREMENTS</b>	<u>(\$703,316)</u>		
4		Ending Balance December 31, 2008	<u><b>\$211,079,278</b></u>		
5		<b>DISTRIBUTION</b>			
6		Beginning Balance January 1, 2008	<b>\$322,427,531</b>		
7	Various		\$16,650,003	Various	Various
8	6419	Addition & Retirement of Meters	1,081,523	On Going	Various
9	6462	Distribution Substation Transformers - Purchase & Retirement	1,950,879	On Going	Various
10	6463	Distribution Regulators - Purchase & Retirement	778,200	On Going	Various
11	103476	Clearbrook Sub Expansion	563,518	12/1/2006	5, 10
12	103651	IMS AMPS Sunset Replacement	624,479	11/1/2007	9
13	103655	Distribution Storms for 2008	491,767	1/1/2007	10
14	103711	Fergus Falls - Install / Remove UG Services 2008	278,030	1/1/2008	12
15		<b>TOTAL MAJOR ADDITIONS</b>	<u>\$22,418,399</u>		
16	Various		(\$2,110,731)	Various	Various
17	6419	Addition & Retirement of Meters	(742,355)	On Going	Various
18	6462	Distribution Substation Transformers - Purchase & Retirement	290,170	On Going	Various
19	103651	IMS AMPS Sunset Replacement	(591,169)	11/1/2007	9
20		<b>TOTAL MAJOR RETIREMENTS</b>	<u>(\$3,154,085)</u>		
21		Ending Balance December 31, 2008	<u><b>\$341,691,845</b></u>		

**Otter Tail Power Company**  
**SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION**  
**For the Test Year Ended December 31, 2008**

Line No.	(A) Work Order	(B) Description	(C) Amount	(D) Construction Start Date	(E) In-Service/ Retirement Month
1		<b>GENERAL</b>			
2		Beginning Balance January 1, 2008	<b>\$71,215,483</b>		
3	Various		\$3,913,917	Various	Various
4	103495	Hi Tech Building Addition to West Side	2,122,203	1/1/2007	12
5	103673	Replace Unit 219 with Digger Derrick Truck	256,874	1/1/2008	12
6	103674	Replace Unit 446 with Digger Derrick Truck	259,460	1/1/2008	12
7	103761	Customer Service Centers & Area Service Buildings Capital Upda	270,552	1/1/2008	5, 11, 12
8		<b>TOTAL MAJOR ADDITIONS</b>	<b><u>\$6,823,006</u></b>		
9	Various		(\$273,445)	Various	Various
10	6420	Addition & Retirement of Furniture & Office Equipment	(861,926)	On Going	Various
11	103692	Retirement of Transportation & Power Operated Equipment	(1,537,623)	1/1/2008	Various
12		<b>TOTAL MAJOR RETIREMENTS</b>	<b><u>(\$2,672,994)</u></b>		
13		Ending Balance December 31, 2008	<b><u>\$75,365,495</u></b>		
14		<b>INTANGIBLE</b>			
15		Beginning Balance January 1, 2008	<b>\$4,086,760</b>		
16	Various		23,504	Various	Various
17	102879	Power Network Analysis Applications	411,362	3/1/2004	7, 12
18		<b>TOTAL MAJOR ADDITIONS</b>	<b><u>\$434,866</u></b>		
19	6420	Document/Content Management Software	(\$440,569)	On Going	Various
20	Various		(159,580)		
21		<b>TOTAL MAJOR RETIREMENTS</b>	<b><u>(\$600,149)</u></b>		
22		Ending Balance December 31, 2008	<b><u>\$3,921,477</u></b>		
23		<b>TOTAL ELECTIC PLANT IN SERVICE DECEMBER 31, 2008</b>	<b><u>\$1,205,646,724</u></b>		

**Otter Tail Power Company**  
**SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION**  
**For the Test Year Ended December 31, 2009**

Line No.	(A) Work Order	(B) Description	(C) Amount	(D) Construction Start Date	(E) In-Service/ Retirement Month
1		<b>PRODUCTION</b>			
2		Beginning Balance January 1, 2009	<b>\$573,588,630</b>		
3	Various		\$5,330,860	Various	Various
4	103527	COYOTE - Rep Reheat Outlet Section	1,984,385	9/1/2009	9
5	103536	COYOTE - Upgrade HP-IP Turb Rotor	3,760,121	8/1/2009	8
6	103771	HOOT LAKE PLANT -Upgrade HBCS for Units #2 & #3	1,170,382	12/1/2009	12
7	103845	COYOTE - Rep 13.8 kV Switchgear	470,101	9/1/2009	9
8	103855	HOOT LAKE PLANT - Rep Unit #3 Prim SH Tubes	1,904,514	12/1/2009	12
9	103859	Luverne (MPower) Wind Farm	72,173,104	9/1/2009	9,10,12
10	103874	ASHTABULA WIND FARM (ONLY)	2,354,035	12/1/2009	12
11	103958	HOOT LAKE PLANT - Remove/Replace Settling Pond	273,946	12/1/2009	11,12
12	104013	COYOTE - Blue Pit Ph7Liner/Ph2Cap	326,833	11/1/2009	11
13	104092	HOOT LAKE PLANT - Rep Unit #3 Airheater Elements	275,214	11/1/2009	11,12
14		<b>TOTAL MAJOR ADDITIONS</b>	<u><b>\$90,023,496</b></u>		
15	Various		(\$1,029,999)	Various	Various
16	103527	COYOTE - Rep Reheat Outlet Section	(368,194)	9/1/2009	9
17	103536	COYOTE - Upgrade HP-IP Turb Rotor	(1,408,123)	8/1/2009	8
18	103845	COYOTE - Rep 13.8 kV Switchgear	(448,999)	9/1/2009	9
19	103855	HOOT LAKE PLANT - Rep Unit #3 Prim SH Tubes	(1,004,714)	12/1/2009	12
20		<b>TOTAL MAJOR RETIREMENTS</b>	<u><b>(\$4,260,028)</b></u>		
21		Ending Balance December 31, 2009	<u><b>\$659,352,097</b></u>		
22		<b>TRANSMISSION</b>			
23		Beginning Balance January 1, 2009	<b>\$211,079,278</b>		
24	Various	(Mainly transfers between functions)	(\$3,781,762)	Various	Various
25	74198	APPLETON-CANBY-UPRATE	507,888	On Going	Various
26	87265	CANBY - 4.25 MILES 41.6/087265	430,350	4/1/2009	4
27	98127	EGAN - RELOCATE 41.6 KV/098127	291,195	12/1/2009	12
28	98304	EGAN-RELOCATE 41.6 KV L/098304	367,017	12/1/2009	12
29	103806	Casselton Ethanol Plant Substation	638,279	11/1/2009	11,12
30	103815	Crookston 115 kV Sub Rebuild	658,172	9/1/2009	9,11



**Otter Tail Power Company**  
**SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION**  
**For the Test Year Ended December 31, 2009**

(A)	(B)	(C)	(D)	(E)	
Line No.	Work Order	Description	Amount	Construction Start Date	In-Service/Retirement Month
1	103816	Ladish 115 kV Ring Bus Project	4,505,391	12/1/2009	12
2	103819	Cass Lk Reactive Support	771,032	12/1/2009	12
3	103868	Ladish Work-50% Reimbrs by GRE	768,912	12/1/2009	12
4	103905	Distribution & Transmission(69 kV XFMR & below) Storms for 200	502,457	6/1/2009	Various
5		<b>TOTAL MAJOR ADDITIONS</b>	<u>\$5,658,929</u>		
6	Various		<u>(\$229,995)</u>	Various	Various
7		<b>TOTAL MAJOR RETIREMENTS</b>	<u>(\$229,995)</u>		
8		Ending Balance December 31, 2009	<u><b>\$216,508,212</b></u>		
9		<b>DISTRIBUTION</b>			
10		Beginning Balance January 1, 2009	<b>\$341,691,845</b>		
11	Various		\$13,623,559	Various	Various
12	6419	Addition & Retirement of Meters	1,143,380	On Going	Various
13	6462	Distribution Substation Transformers - Purchase & Retirement	1,207,556	On Going	Various
14	6463	Distribution Regulators - Purchase & Retirement	605,162	On Going	Various
15	98617	BEMIDJI REGIONAL EVENT /098617	378,781	12/1/2009	12
16	103491	Crookston-CS Install @ Uptown Sub	297,982	11/1/2009	11
17	103589	Dawson/Louisburg Jct Sub Up	542,842	3/1/2009	3
18	103916	FERGUS FALLS - Install/Remove OH Services 2009	330,012	3/1/2009	3
19	103917	JAMESTOWN - Install/Remove OH Services 2009	427,857	9/1/2009	9,12
20		<b>TOTAL MAJOR ADDITIONS</b>	<u>\$18,557,130</u>		
21	Various		<u>(\$1,873,390)</u>	Various	Various
22	6419	Addition & Retirement of Meters	<u>(753,020)</u>	On Going	Various
23		<b>TOTAL MAJOR RETIREMENTS</b>	<u>(\$2,626,410)</u>		
24		Ending Balance December 31, 2009	<u><b>\$357,622,565</b></u>		

**Otter Tail Power Company**  
**SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION**  
**For the Test Year Ended December 31, 2009**

Line No.	(A) Work Order	(B) Description	(C) Amount	(D) Construction Start Date	(E) In-Service/ Retirement Month
1		<b>GENERAL</b>			
2		Beginning Balance January 1, 2009	<b>\$75,365,495</b>		
3	Various		\$2,925,374	Various	Various
4	103822	Upgrade Phone Sys Components	295,786	12/1/2009	12
5	103836	PC Replacements for 2008	338,364	4/1/2009	4.11
6		<b>TOTAL MAJOR ADDITIONS</b>	<u><b>\$3,559,524</b></u>		
7	Various		(\$76,663)	Various	Various
8	6420	Addition & Retirement of Furniture & Office Equipment	(1,803,648)	On Going	Various
9	103964	2009 Sold Vehicles for CC#1990	(1,532,922)	1/1/2009	Various
10		<b>TOTAL MAJOR RETIREMENTS</b>	<u><b>(\$3,413,233)</b></u>		
11		Ending Balance December 31, 2009	<u><b>\$75,511,786</b></u>		
12		<b>INTANGIBLE</b>			
13		Beginning Balance January 1, 2009	<b>\$3,921,477</b>		
14	Various		\$154,673	Various	Various
15	104069	Records Management System Upgrade	335,709	12/1/2009	12
16		<b>TOTAL MAJOR ADDITIONS</b>	<u><b>\$490,382</b></u>		
17	6420	Various	(\$391,460)	On Going	Various
18		<b>TOTAL MAJOR RETIREMENTS</b>	<u><b>(391,460)</b></u>		
19		Ending Balance December 31, 2009	<u><b>\$4,020,400</b></u>		
20		<b>TOTAL ELECTIC PLANT IN SERVICE DECEMBER 31, 2009</b>	<u><u><b>\$1,313,015,062</b></u></u>		

**Otter Tail Power Company**  
**Policy of Capitalizing Interest**  
**For the Test Year Ended December, 31, 2009**

<b>Line No.</b>	<b>Policy Description</b>
1	<u>Allowance for Funds Used During Construction</u>
2	
3	AFUDC is calculated on a monthly basis by applying the monthly rate to the sum of the
4	balance of the project at the beginning of the month plus one-half of the current month's
5	charges. Capitalization ceases when the project is placed in service. All capital projects
6	are charged interest except the following:
7	
8	A. Projects estimated to cost less than \$10,000
9	B. Projects estimated to take less than 30 days to construct
10	C. Customer Service Center blanket distribution projects
11	D. Others as determined by the Fixed Assets Department
12	
13	The allowance rate is based on the composite cost of capital as required under Federal
14	Energy Regulatory Commission Order 561. Capitalization ceases when the project is
15	placed in service.
16	
17	
18	<u>Labor Related Loadings</u>
19	
20	Overhead costs (Payroll loading and Warehouse Clearing) related to construction
21	projects are capitalized in accordance with Electric Plant instruction of the FERC
22	Uniform System of Accounts
23	
24	
25	These methods and procedures have been in place for the last five calendar years.

**Otter Tail Power Company**  
**Changes in Intangible Plant**  
**For the period January 1, 2005 Through December 31, 2009**

	(A)	(B)	(C)	(D)	(E)
<b>Line No.</b>	<b>Year</b>	<b>Beginning of Period Balance</b>	<b>Additions</b>	<b>Retirements</b>	<b>Ending Period Balance</b>
1	2005	\$4,917,016	\$0	\$683,105	\$4,233,911
2	2006	\$4,233,911	\$644,622	\$1,495,251	\$3,383,282
3	2007	\$3,383,282	\$1,148,556	\$445,077	\$4,086,761
4	2008	\$4,086,761	\$434,866	\$600,149	\$3,921,478
5	2009	\$3,921,478	\$490,381	\$391,460	\$4,020,399

**Note:** Refer to Schedule D-4 for a detailed listing of the additions and retirements for each respective year.

**Otter Tail Power Company**  
**Plant in Service Which is Not Used or Useful**  
**As of December 31, 2009**

**Line  
No.**

**(A)**

---

1 All plant in service as of December 31, 2009 is used and useful.

Otter Tail Power Company  
Property Records Working Papers  
For the Test Year Ended December, 31, 2009

Line No.	Policy Description
1	<b>Power Plants:</b>
2	Each power plant is unitized in accordance with the FERC rules and regulations. A record
3	of original cost, vintage and description is maintained for each utility plant location. When
4	a unit of property is retired, the original installed cost of that unit is removed from the
5	records of the Company. Salvage value of the unit, if any, is booked at the actual salvage
6	value received. Units that are reusable and put into material and supplies inventory is
7	booked at the average unit price for that item.
8	
9	<b>Transmission Plant:</b>
10	A record similar to power plant records is maintained for each transmission substation
11	by location.
12	
13	A record for transmission lines 69kv and above are maintained by line. Transmission lines
14	under 69kv are maintained by State location.
15	
16	When a unit is retired, it is handled in the same manner described above for power plants.
17	
18	<b>Distribution Plant:</b>
19	A record similar to power plant records is maintained for each distribution substation
20	by location.
21	
22	The units in the mass distribution accounts are maintained by State in the year installed.
23	When a unit is retired, the State location is determined by the retirement project and the
24	original installed cost is retired based on specific vintage identification, if available, or
25	based in Iowa Curves through the fixed asset system.
26	
27	<b>General and Intangible Plant:</b>
28	Each unit of general and intangible plant is separately identified and the records maintained
29	similar to the power plant records described above.
30	
31	Retirements are specifically identified. Some accounts are amortized and the units
32	retired at the end of their average useful life.
33	
34	<b>Retirement Units:</b>
35	The Company uses retirement units that conform to FERC guidelines.

**Otter Tail Power Company**  
**Plant Acquired for Which Regulatory Approval Has Not Been Obtained**  
**For the Test Year Ended December 31, 2009**

**Line  
No.**

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- 1     There are no operating units or systems that have been acquired without
- 2     regulatory approval.