



**Otter Tail Power Company**  
**TOTAL ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION**  
**TOTAL COMPANY BY FUNCTION**  
**For the Twelve Months Ending December 31, 2009**

**Statement E**  
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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	January 1, 2009	\$226,528,735	\$80,854,480	\$141,508,183	\$30,555,887	\$960,320	\$480,407,605
2	February 1, 2009	228,034,447	81,200,899	142,229,170	30,660,710	1,003,978	483,129,204
3	March 1, 2009	229,540,159	81,551,388	142,932,661	30,795,961	1,047,636	485,867,805
4	April 1, 2009	231,012,708	81,891,223	143,497,677	30,867,509	963,461	488,232,578
5	May 1, 2009	232,388,020	82,235,079	144,032,387	31,093,091	1,004,989	490,753,566
6	June 1, 2009	233,898,139	82,408,644	144,682,713	31,398,622	1,046,517	493,434,635
7	July 1, 2009	235,406,685	82,758,802	145,346,123	31,603,742	1,088,044	496,203,396
8	August 1, 2009	236,848,359	83,071,471	145,977,823	31,194,092	1,148,680	498,240,425
9	September 1, 2009	236,456,963	83,422,829	146,569,246	31,446,360	1,190,526	499,085,924
10	October 1, 2009	236,759,431	83,648,412	146,983,008	31,453,041	1,232,372	500,076,265
11	November 1, 2009	239,212,543	82,724,799	148,333,207	31,472,411	1,189,413	502,932,373
12	December 1, 2009	240,777,499	83,050,009	148,896,917	31,362,829	1,231,516	505,318,770
13	December 31, 2009	240,031,457	83,395,241	149,384,075	31,162,754	1,075,691	505,049,218
14	2009 Actual Year 13-Month Average	\$234,376,549	\$82,477,944	\$145,413,322	\$31,159,001	\$1,091,011	\$494,517,828
15	Adjustments	17,164,794	249,887	4,307,844	1,725,696	1,909,790	25,358,011
16	2009 Test Year Average	\$251,541,343	\$82,727,831	\$149,721,166	\$32,884,697	\$3,000,801	\$519,875,839

**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 14, 15 and 16 can be found on the Input Summary, Summary A, Page 2 of 5 located in Volume 4A, Tab - 2009 Test Year Work Papers.

Otter Tail Power Company  
**TOTAL ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION**  
**TOTAL COMPANY BY FUNCTION**  
For the Twelve Months Ending December 31, 2009

Schedule E-1  
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Line No.	(A) Month	(B) Production Plant	(C) Transmission Plant	(D) Function			(E) General Plant	(F) Intangible Plant	(G) Total Accumulated Depreciation and Amortization
				Distribution Plant					
1	Ending Balance 12/31/08; Beginning balance 01/01/09	\$226,528,735	\$80,854,480	\$141,508,183	\$30,555,887	\$960,320	\$480,407,605		
2	Add: 2009 Depreciation & Amortization Expense	19,112,447	4,209,184	8,964,750	3,895,253	506,831	36,688,464		
	Add: Miscellaneous	602,540	(1,275,525)	681,566	0	0	8,581		
3	Less: Retirements	(4,260,028)	(229,995)	(2,626,410)	(3,413,233)	(391,460)	(10,921,126)		
4	Add: Salvage	(110,297)	16,169	1,854,450	135,299	0	1,895,621		
5	Less: Cost of Removal	(1,841,939)	(179,071)	(998,464)	(10,453)	0	(3,029,927)		
6	Ending Balance - 12/31/09	\$240,031,457	\$83,395,241	\$149,384,075	\$31,162,754	\$1,075,691	\$505,049,218		
7	2009 Actual Year 13-Month Average ((Statement E; Line 14)	\$234,376,549	\$82,477,944	\$145,413,322	\$31,159,001	\$1,091,011	\$494,517,828		
8	Adjustments	17,164,794	249,887	4,307,844	1,725,696	1,909,790	25,358,011		
9	2009 Test Year Average	\$251,541,343	\$82,727,831	\$149,721,166	\$32,884,697	\$3,000,801	\$519,875,839		

**Note:**

The most recent private audit was conducted for the period ending December 31, 2009.

**Source:**

Beginning and ending 2009 Actual and Test Year balances can be traced to Statement E.

Otter Tail Power Company  
DEPRECIATION and AMORTIZATION METHODS  
For the Test year Ended December 31, 2009

Line No.	(A)
1	There have been no changes in depreciation methods or procedures since the period covered by the last annual report on FERC Form 1 for 2009.

Otter Tail Power Company  
ALLOCATION OF OVERALL ACCOUNTS  
For the Test year Ended December 31, 2009

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