

Otter Tail Corporation d/b/a OTTER TAIL POWER COMPANY
 Electric Plant In Service
 For the Test Year Ended December 31, 2007

Line No.	FERC Acct #	(A) Description	(B) Balance at Dec 31, 2006	(C) Additions	(D) Retirements	(E) Transfers and Adjustments	(F) Balance at Dec 31, 2007	(G) Average Balance	(H) Adjustments	(I) Adjusted Balance
1	101	Steam Production Plant	\$316,027,892	\$12,713,191	(\$4,967,210)	\$0	\$323,773,873	\$319,900,883	\$179,841,466	\$499,742,349
2	106	Steam Production Plant	-	5,416,600	-	-	5,416,600	2,708,300	-	2,708,300
3	114	Steam Production Plant	1,588,255	-	-	-	1,588,255	1,588,255	-	1,588,255
4		Total Steam Plant	<u>317,616,147</u>	<u>18,129,791</u>	<u>(4,967,210)</u>	<u>-</u>	<u>330,778,728</u>	<u>324,197,438</u>	<u>179,841,466</u>	<u>504,038,904</u>
5	101	Hydro Generation Plant	3,336,937	172,407	(17,297)	-	3,492,047	3,414,492	0	3,414,492
6	101	Other Generation Plant	39,350,971	919,560	-	-	40,270,531	39,810,751	-	39,810,751
7	106	Other Generation Plant	-	65,000,000	-	-	65,000,000	32,500,000	-	32,500,000
8		Total Other Plant	<u>39,350,971</u>	<u>65,919,560</u>	<u>-</u>	<u>-</u>	<u>105,270,531</u>	<u>72,310,751</u>	<u>0</u>	<u>72,310,751</u>
9	107	CWIP Production	8,219,634	94,468,177	-	(84,221,758)	18,466,053	13,342,844	(4,954,628)	8,388,216
10		Total Production Plant	<u>368,523,689</u>	<u>178,689,935</u>	<u>(4,984,507)</u>	<u>(84,221,758)</u>	<u>458,007,359</u>	<u>413,265,524</u>	<u>174,886,838</u>	<u>588,152,362</u>
11	101	Transmission Plant	189,626,692	2,588,148	(333,206)	(302,906)	191,578,728	190,602,710	16,967,981	207,570,691
12	105	Transmission Plant	9,038	-	-	-	9,038	9,038	-	9,038
13	114	Transmission Plant	58,287	-	-	-	58,287	58,287	-	58,287
14	107	CWIP Transmission	1,443,176	8,336,779	-	(2,588,148)	7,191,807	4,317,492	(1,296,255)	3,021,237
15		Total Transmission Plant	<u>191,137,193</u>	<u>10,924,927</u>	<u>(333,206)</u>	<u>(2,891,054)</u>	<u>198,837,860</u>	<u>194,987,527</u>	<u>15,671,726</u>	<u>210,659,253</u>
16	101	Distribution Plant	307,792,402	17,492,091	(3,198,731)	320,564	322,406,326	315,099,364	6,843,466	321,942,830
17	105	Distribution Plant	20,619	-	-	-	20,619	20,619	-	20,619
18	114	Distribution Plant	586	-	-	-	586	586	-	586
19	107	CWIP Distribution	5,915,119	17,438,670	-	(17,492,091)	5,896,956	5,906,038	(223,750)	5,682,288
20		Total Distribution Plant	<u>313,728,726</u>	<u>34,930,761</u>	<u>(3,198,731)</u>	<u>(17,171,527)</u>	<u>328,324,487</u>	<u>321,026,607</u>	<u>6,619,716</u>	<u>327,646,323</u>
21	101	General Plant	69,493,744	4,699,915	(2,960,518)	(17,658)	71,215,483	70,354,614	3,762,438	74,117,052
22	107	CWIP General	1,828,807	4,739,984	-	(4,699,915)	1,868,876	1,848,842	(324,949)	1,523,893
23		Total General Plant	<u>71,322,551</u>	<u>9,439,899</u>	<u>(2,960,518)</u>	<u>(4,717,573)</u>	<u>73,084,359</u>	<u>72,203,455</u>	<u>3,437,489</u>	<u>75,640,944</u>
24	101	Intangible Plant	3,383,281	1,148,556	(445,077)	-	4,086,760	3,735,021	950,613	4,685,633
25	107	CWIP Intangible	978,537	436,777	-	(1,148,556)	266,758	622,648	(301,460)	321,188
26		Total Intangible Plant	<u>4,361,818</u>	<u>1,585,333</u>	<u>(445,077)</u>	<u>(1,148,556)</u>	<u>4,353,518</u>	<u>4,357,668</u>	<u>649,153</u>	<u>5,006,821</u>
27		Total Electric Plant In Service	<u>949,073,977</u>	<u>235,570,855</u>	<u>(11,922,039)</u>	<u>(110,150,468)</u>	<u>1,062,607,583</u>	<u>1,005,840,780</u>	<u>201,264,922</u>	<u>1,207,105,702</u>
28		Total Electric Plant Included in								
29		Rate Base Calculations	<u>\$949,073,977</u>	<u>\$235,570,855</u>	<u>(\$11,922,039)</u>	<u>(\$110,150,468)</u>	<u>\$1,062,607,583</u>	<u>\$1,005,840,780</u>	<u>\$201,264,922</u>	<u>\$1,207,105,702</u>

Otter Tail Corporation d/b/a OTTER TAIL POWER COMPANY
 Electric Plant In Service
 For the Test Year Ended December 31, 2007

Line No.	(A) FERC Acct #	(B) Plant Acct #	(C) Description	(D) Balance at Dec 31, 2006	(E) Additions	(F) Retirements	(G) Transfers and Adjustments	(H) Balance at Dec 31, 2007	(I) Average Balance	(J) Adjustments	(K) Adjusted Balance
INTANGIBLE PLANT											
1	101	302	Franchises and Consents	\$1,301,974	\$0	\$0	\$0	\$1,301,974	\$1,301,974	\$196,082	\$1,498,056
2	101	303	Misc. Intangible Plant	2,081,307	1,148,556	(445,077)	-	2,784,786	2,433,047	754,531	3,187,578
3	107		CWIP Intangible	978,537	436,777		(1,148,556)	266,758	622,648	(301,460)	321,188
4			Total Intangible Plant	4,361,818	1,585,333	(445,077)	(1,148,556)	4,353,518	4,357,668	649,153	5,006,821
STEAM GENERATION PLANT											
5	101	310	Land and Land Rights	1,247,789	-	-	-	1,247,789	1,247,789	7,446	1,255,235
6	101	311	Structures and Improvements	58,790,094	283,577	(36,892)	-	59,036,779	58,913,437	351,567	59,265,003
7	101	312	Boiler Plant Equipment	179,641,666	10,257,247	(4,373,830)	-	185,525,083	182,583,375	11,095,414	193,678,788
8	101	314	Turbogenerator Units	51,948,227	2,010,529	(455,261)	-	53,503,495	52,725,861	1,633,154	54,359,015
9	101	315	Accessory Electric Equipment	19,002,332	36,239	(18,494)	-	19,020,077	19,011,205	5,052,203	24,063,407
10	101	316	Misc Power Plant Equipment	5,112,379	125,599	(82,733)	-	5,155,245	5,133,812	30,636	5,164,448
11	101	317	Asset Retirement Obligation	285,405	-	-	-	285,405	285,405	1,703	287,108
12	106	314	Turbogenerator Units	-	5,416,600	-	-	5,416,600	2,708,300	-	2,708,300
13	114	310	Big Stone Plant Acquisition Adj.	5,965	-	-	-	5,965	5,965	-	5,965
14	114	311	Big Stone Plant Acquisition Adj.	301,585	-	-	-	301,585	301,585	-	301,585
15	114	312	Big Stone Plant Acquisition Adj.	912,456	-	-	-	912,456	912,456	-	912,456
16	114	314	Big Stone Plant Acquisition Adj.	228,914	-	-	-	228,914	228,914	-	228,914
17	114	315	Big Stone Plant Acquisition Adj.	112,362	-	-	-	112,362	112,362	-	112,362
18	114	316	Big Stone Plant Acquisition Adj.	26,973	-	-	-	26,973	26,973	-	26,973
19			Total Steam Generation Plant	317,616,147	18,129,791	(4,967,210)	-	330,778,728	324,197,438	18,172,123	342,369,561
HYDRO GENERATION PLANT											
20	101	330	Land and Land Rights	307,623	-	-	-	307,623	307,623	-	307,623
21	101	331	Structures and Improvements	181,826	9,156	(2,590)	-	188,392	185,109	-	185,109
22	101	332	Reservoirs,dam, waterways	1,412,319	47,134	(6,564)	-	1,452,889	1,432,604	-	1,432,604
23	101	333	Water Wheels, turbines, generators	808,126	116,117	(7,126)	-	917,117	862,622	-	862,622
24	101	334	Accessory Electric Equipment	478,134	-	-	-	478,134	478,134	-	478,134
25	101	335	Misc Power Plant Equipment	148,909	-	(1,017)	-	147,892	148,401	-	148,401
26			Total Hydro Generation Plant	3,336,937	172,407	(17,297)	-	3,492,047	3,414,492	0	3,414,492
OTHER GENERATION PLANT											
27	101	340	Land and Land Rights	126,762	-	-	-	126,762	126,762	-	126,762
28	101	341	Structures and Improvements	4,597,991	11,985	-	-	4,609,976	4,603,984	-	4,603,984
29	101	342	Fuel Holders, Producers, Acces	1,547,235	-	-	-	1,547,235	1,547,235	-	1,547,235
30	101	343	Prime Movers	31,091,978	(120,898)	-	-	30,971,080	31,031,529	-	31,031,529
31	101	344	Generators	-	-	-	-	-	-	194,169,343	194,169,343
32	101	345	Accessory Electric Equipment	1,594,132	-	-	-	1,594,132	1,594,132	-	1,594,132
33	101	346	Misc Power Plant Equipment	392,873	4,376	-	-	397,249	395,061	-	395,061
34	101	347	Asset Retirement Obligation	-	1,024,097	-	-	1,024,097	512,049	-	512,049
35	106	344	Generators	-	65,000,000	-	-	65,000,000	32,500,000	(32,500,000)	0
36			Total Other Generation Plant	39,350,971	65,919,560	-	-	105,270,531	72,310,751	161,669,343	233,980,094
37	107		CWIP Production	8,219,634	94,468,177	-	(84,221,758)	18,466,053	13,342,844	(4,954,628)	8,388,216
38			Total Production Plant	368,523,689	178,689,935	(4,984,507)	(84,221,758)	458,007,359	413,265,524	174,886,838	588,152,362

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

Line No.	(A) FERC Acct #	(B) Plant Acct #	(C) Description	(D) Balance at Dec 31, 2006	(E) Additions	(F) Retirements	(G) Transfers and Adjustments	(H) Balance at Dec 31, 2007	(I) Average Balance	(J) Adjustments	(K) Adjusted Balance
TRANSMISSION PLANT											
1	101	350	Land and Land Rights	381,101	-	(19,617)	-	361,484	371,293	8,447	379,739
2	101	353	Station Equipment	54,429,052	1,510,709	(192,858)	(302,906)	55,443,997	54,936,525	10,841,450	65,777,974
3	101	354	Towers and Fixtures	4,692,263	-	-	-	4,692,263	4,692,263	106,746	4,799,009
4	101	355	Poles and Fixtures	66,468,142	663,581	(68,874)	-	67,062,849	66,765,496	3,038,979	69,804,474
5	101	356	Overhead Conductor	63,586,605	413,377	(51,857)	-	63,948,125	63,767,365	2,970,773	66,738,138
6	101	358	Underground Conductor	69,529	481	-	-	70,010	69,770	1,587	71,357
7	105	350	Land Held for Future Use	9,038	-	-	-	9,038	9,038	-	9,038
8	114	353	Overhead Conductor	21,645	-	-	-	21,645	21,645	-	21,645
9	114	355	Overhead Conductor	23,654	-	-	-	23,654	23,654	-	23,654
10	114	356	Underground Conductor	12,988	-	-	-	12,988	12,988	-	12,988
11	107		CWIP Transmission	1,443,176	8,336,779	-	(2,588,148)	7,191,807	4,317,492	(1,296,255)	3,021,237
12			Total Transmission Plant	191,137,193	10,924,927	(333,206)	(2,891,054)	198,837,860	194,987,527	15,671,726	210,659,253
DISTRIBUTION PLANT											
13	101	360	Land and Land Rights	992,449	-	(31,915)	-	960,534	976,492	19,142	995,634
14	101	362	Station Equipment	42,694,310	2,820,379	(837,310)	356,938	45,034,317	43,864,314	859,874	44,724,187
15	101	364	Poles, Towers, Fixtures	52,194,013	1,965,477	(90,664)	-	54,068,826	53,131,420	1,041,537	54,172,957
16	101	365	Overhead Conductor	41,413,153	724,941	(143,653)	4,057	41,998,498	41,705,826	817,561	42,523,387
17	101	366	Underground Conductor	10,879	-	-	-	10,879	10,879	213	11,092
18	101	367	Underground Conductors	48,743,738	2,966,937	(210,688)	-	51,499,987	50,121,863	982,541	51,104,403
19	101	368	Line Transformers	49,472,859	4,655,291	(486,133)	(40,431)	53,601,586	51,537,223	1,010,286	52,547,509
20	101	369	Services	36,629,547	1,675,218	(35,633)	-	38,269,132	37,449,340	734,121	38,183,460
21	101	370	Meters	28,069,725	2,151,405	(1,135,044)	-	29,086,086	28,577,906	1,226,775	29,804,680
22	101	371	Installs Customer Premise	3,578,504	242,805	(130,374)	-	3,690,935	3,634,720	71,252	3,705,971
23	101	373	Street Lighting	3,993,225	289,638	(97,317)	-	4,185,546	4,089,386	80,164	4,169,550
24	105	360	Plant Held for Future Use	20,619	-	-	-	20,619	20,619	-	20,619
25	114	362	Big Stone Plant Acquisition Adj.	586	-	-	-	586	586	-	586
26	107		CWIP Distribution	5,915,119	17,473,928	-	(17,492,091)	5,896,956	5,906,038	(223,750)	5,682,288
27			Total Distribution Plant	313,728,726	34,966,019	(3,198,731)	(17,171,527)	328,324,487	321,026,607	6,619,716	327,646,323
GENERAL PLANT											
28	101	389	Land and Land Rights	1,273,504	4,649	(1,746)	-	1,276,407	1,274,956	40,089	1,315,045
29	101	390	Structures and Improvements	26,959,703	118,801	(43,986)	(17,658)	27,016,860	26,988,282	2,398,843	29,387,124
30	101	391	Office Furniture, Equipment	7,192,208	1,860,794	(1,204,543)	-	7,848,459	7,520,334	236,467	7,756,800
31	101	392	Transportation Equipment	24,896,979	1,451,049	(1,376,879)	-	24,971,149	24,934,064	784,018	25,718,082
32	101	393	Stores Equipment	14,350	-	(13,804)	-	546	7,448	234	7,682
33	101	394	Tools, Shop, Garage Equipment	3,140,313	1,041,232	(173,329)	-	4,008,216	3,574,265	112,388	3,686,652
34	101	395	Laboratory Equipment	454,195	-	(78,570)	-	375,625	414,910	13,046	427,956
35	101	396	Power Operated Equipment	496,190	-	-	-	496,190	496,190	15,602	511,792
36	101	397	Communication Equipment	5,066,302	223,390	(67,661)	-	5,222,031	5,144,167	161,751	5,305,918
37	107		CWIP General	1,828,807	4,739,984	-	(4,699,915)	1,868,876	1,848,842	(324,949)	1,523,893
38			Total General Plant	71,322,551	9,439,899	(2,960,518)	(4,717,573)	73,084,359	72,203,455	3,437,489	75,640,944
39			TOTAL	\$949,073,977	\$235,606,113	(\$11,922,039)	(\$110,150,468)	\$1,062,607,583	\$1,005,840,780	\$201,264,922	\$1,207,105,702

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

Otter Tail Corporation d/b/a OTTER TAIL POWER COMPANY
SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION
For the Test Year Ended December 31, 2007

	(A)	(B)	(C)	(D)
Line No.	Work Order	Description (1)	Amount	Date of Commercial Operation/Retirement
	PRODUCTION			
1	102747	Hoot Lake Plant - Riverbank protection per the MPCA VIC program	801,822	Jul-07
2	103228	Coyote plant - Purchase of spare Generator Step-Up (GSU)	2,809,041	Dec-08
3	103371	Hoot Lake Plant - Replacement of Superheater Tubes	1,450,479	Jun-08
4	103401	Big Stone Plant - Condenser Retube/Modular Change Out	1,879,849	Dec-07
5	103402	Big Stone Plant - AHPC Solution (2007 & 2008)	8,431,462	Dec-07
6	103404	Big Stone Plant - Generator Stator Rewind	4,659,425	Dec-07
7	103405	Big Stone Plant - Brine Concentrator Waste Control	757,176	Jan-08
8	103540	Langdon Wind Energy Center Investment	77,826,262	Feb-08
9	103560	Hoot Lake Plant - Burner #2 Upgrade	2,438,723	Nov-08
10	103843	Ashtabula Wind Center Investment	116,343,081	Dec-08
11	103855	Hoot Lake - Replacement of Superheater Tubes on Unit #3	1,500,000	Oct-09
12		TOTAL MAJOR ADDITIONS	<u>218,697,319</u>	
13				
14				
15	103402	Big Stone Plant - AHPC Solution (2007 & 2008)	<u>(3,877,726)</u>	Dec-07
16		TOTAL MAJOR RETIREMENTS	<u>(3,877,726)</u>	
17				
18				
19	TRANSMISSION			
20	103615	Transformer and Equipment Additions at Hensel Substation	2,390,381	Dec-08
21	103317	Upgrade of Appleton, MN to Canby, MN Transmission Line to 115kv	3,040,218	May-09
22	103806	New 115kv line from Mapelton to Casselton needed to serve new Ethanol Plant	7,201,300	Sep-08
23		TOTAL MAJOR ADDITIONS	<u>12,631,899</u>	
24				
25				
26		TOTAL MAJOR RETIREMENTS		
27		There were no major Transmission retirements during the test year.		
28	DISTRIBUTION			
29	102499	Replacement of Load Management System	1,333,123	Dec-07
30		TOTAL MAJOR ADDITIONS	<u>1,333,123</u>	
31				
32				
33		TOTAL MAJOR RETIREMENTS		
34		There were no major Distribution retirements during the test year.		
35	GENERAL			
36	103495	Construction Addition to the Hi-Tech Building	1,550,233	Dec-08
37		TOTAL MAJOR ADDITIONS	<u>1,550,233</u>	
38				
39				
40		TOTAL MAJOR RETIREMENTS		
41		There were no major General retirements during the test year.		
42	INTANGIBLE			
43	102879	Power Network Analysis Applications	776,212	Dec-07
44		TOTAL MAJOR ADDITIONS	<u>776,212</u>	
45				
46		TOTAL MAJOR RETIREMENTS		
47		There were no major Intangible retirements during the test year.		
48		TOTAL MAJOR ADDITIONS AND RETIREMENTS	<u>231,111,059</u>	
49	(1)	Additional information regarding the projects listed above can be found in the testimony submitted by Mr. Kyle Sem.		

Otter Tail Corporation d/b/a OTTER TAIL POWER COMPANY
Plant Account Balances
For the Twelve Months Ended December 31, 2007

Line No.	FERC Acct #	Plant Acct #	Description	(D) December 2006	(E) January 2007	(F) February 2007	(G) March 2007	(H) April 2007	(I) May 2007	(J) June 2007
INTANGIBLE PLANT										
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
2	101	303	Misc. Intangible Plant	2,081,307	2,081,307	2,081,307	2,081,307	2,081,307	2,081,307	2,081,307
3	107		CWIP	978,537	1,023,190	1,045,526	1,127,881	1,172,147	1,205,089	1,235,501
4			TOTAL INTANGIBLE PLANT	4,361,818	4,406,471	4,428,807	4,511,162	4,555,428	4,588,370	4,618,782
STEAM GENERATION PLANT										
5	101	310	Land and Land Rights	1,247,789	1,247,789	1,247,789	1,247,789	1,247,789	1,247,789	1,247,789
6	101	311	Structures and Improvements	58,790,094	58,790,094	58,790,094	58,790,094	58,820,765	58,820,765	58,820,765
7	101	312	Boiler Plant Equipment	179,641,665	179,641,665	179,641,665	179,641,665	179,723,528	179,771,900	179,771,900
8	101	314	Turbogenerator Units	51,948,227	51,948,227	51,948,227	51,948,227	52,001,212	52,001,212	52,001,212
9	101	315	Accessory Electric Equipment	19,002,332	19,002,332	19,002,332	19,002,332	19,002,332	19,002,332	19,002,332
10	101	316	Misc Power Plant Equipment	5,112,379	5,112,379	5,112,379	5,112,379	5,127,719	5,127,719	5,127,719
11	101	317	Asset Retirement Obligation	285,405	285,405	285,405	285,405	285,405	285,405	285,405
12	106	314	Turbogenerator Units	-	-	-	-	-	-	-
13	114	310	Big Stone Plant Acquisition Adjustment	5,965	5,965	5,965	5,965	5,965	5,965	5,965
14	114	311	Big Stone Plant Acquisition Adjustment	301,585	301,585	301,585	301,585	301,585	301,585	301,585
15	114	312	Big Stone Plant Acquisition Adjustment	912,456	912,456	912,456	912,456	912,456	912,456	912,456
16	114	314	Big Stone Plant Acquisition Adjustment	228,914	228,914	228,914	228,914	228,914	228,914	228,914
17	114	315	Big Stone Plant Acquisition Adjustment	112,362	112,362	112,362	112,362	112,362	112,362	112,362
18	114	316	Big Stone Plant Acquisition Adjustment	26,973	26,973	26,973	26,973	26,973	26,973	26,973
19	101		Total Steam Production Plant	317,616,146	317,616,146	317,616,146	317,616,146	317,797,005	317,845,377	317,845,377
HYDRO GENERATION PLANT										
20	101	330	Land and Land Rights	307,623	307,623	307,623	307,623	307,623	307,623	307,623
21	101	331	Structures and Improvements	181,826	181,826	181,826	181,826	181,826	181,826	181,826
22	101	332	Reservoirs,dam, waterways	1,412,319	1,412,319	1,412,319	1,412,319	1,412,319	1,412,319	1,412,319
23	101	333	Water Wheels, turbines, generators	808,126	808,126	808,126	808,126	808,126	808,126	808,126
24	101	334	Accessory Electric Equipment	478,134	478,134	478,134	478,134	478,134	478,134	478,134
25	101	335	Misc Power Plant Equipment	148,909	148,909	148,909	147,893	147,893	147,893	147,893
26			Total Hydro Generation Plant	3,336,937	3,336,937	3,336,937	3,335,921	3,335,921	3,335,921	3,335,921
OTHER GENERATION PLANT										
27	101	340	Land and Land Rights	126,762	126,762	126,762	126,762	126,762	126,762	126,762
28	101	341	Structures and Improvements	4,597,991	4,597,991	4,597,991	4,597,991	4,609,976	4,609,976	4,609,976
29	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
30	101	343	Prime Movers	31,091,979	31,091,979	31,091,979	31,091,979	31,091,979	31,091,979	31,091,979
31	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
32	101	346	Misc Power Plant Equipment	392,873	392,873	392,873	392,873	392,873	397,248	397,248
33	101	347	Asset Retirement Obligation	-	-	-	-	-	-	-
34	106	344	Generators	-	-	-	-	-	-	-
35			Total Other Production Plant	39,350,972	39,350,972	39,350,972	39,350,972	39,362,957	39,367,332	39,367,332
36	107		CWIP Production	8,219,634	8,999,386	11,005,916	18,633,635	18,094,691	31,070,472	33,310,685
37			Total Production Plant	368,523,689	369,303,441	371,309,971	378,936,674	378,590,574	391,619,102	393,859,315

Otter Tail Corporation d/b/a OTTER TAIL POWER COMPANY
Plant Account Balances
For the Twelve Months Ended December 31, 2007

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
Line No.	FERC Acct #	Plant Acct #	Description	July 2007	August 2007	September 2007	October 2007	November 2007	December 2007	12 Month Average
INTANGIBLE PLANT										
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
2	101	303	Misc. Intangible Plant	2,081,307	2,081,307	1,883,137	2,024,575	2,008,575	2,784,786	2,112,627
3	107		CWIP	1,257,325	1,313,093	1,252,213	1,132,802	1,157,331	266,758	1,099,071
4			TOTAL INTANGIBLE PLANT	4,640,606	4,696,374	4,437,324	4,459,351	4,467,880	4,353,518	4,513,673
STEAM GENERATION PLANT										
5	101	310	Land and Land Rights	1,247,789	1,247,789	1,247,789	1,247,789	1,247,789	1,247,789	1,247,789
6	101	311	Structures and Improvements	58,820,765	58,894,055	58,894,055	58,903,445	58,901,950	59,036,779	58,856,969
7	101	312	Boiler Plant Equipment	179,771,900	183,250,140	183,288,180	183,278,180	183,154,768	185,525,083	181,371,715
8	101	314	Turbogenerator Units	52,001,212	52,011,480	52,011,480	52,004,403	51,977,179	53,503,495	52,113,131
9	101	315	Accessory Electric Equipment	19,002,332	19,013,351	19,013,351	19,013,351	19,020,077	19,020,077	19,008,044
10	101	316	Misc Power Plant Equipment	5,127,719	5,141,011	5,141,011	5,117,264	5,124,739	5,155,245	5,127,274
11	101	317	Asset Retirement Obligation	285,405	285,405	285,405	285,405	285,405	285,405	285,405
12	106	314	Turbogenerator Units	-	-	-	-	-	5,416,600	451,383
13	114	310	Big Stone Plant Acquisition Adjustment	5,965	5,965	5,965	5,965	5,965	5,965	5,965
14	114	311	Big Stone Plant Acquisition Adjustment	301,585	301,585	301,585	301,585	301,585	301,585	301,585
15	114	312	Big Stone Plant Acquisition Adjustment	912,456	912,456	912,456	912,456	912,456	912,456	912,456
16	114	314	Big Stone Plant Acquisition Adjustment	228,914	228,914	228,914	228,914	228,914	228,914	228,914
17	114	315	Big Stone Plant Acquisition Adjustment	112,362	112,362	112,362	112,362	112,362	112,362	112,362
18	114	316	Big Stone Plant Acquisition Adjustment	26,973	26,973	26,973	26,973	26,973	26,973	26,973
19	101		Total Steam Production Plant	317,845,377	321,431,486	321,469,526	321,438,092	321,300,162	330,778,728	320,049,964
HYDRO GENERATION PLANT										
20	101	330	Land and Land Rights	307,623	307,623	307,623	307,623	307,623	307,623	307,623
21	101	331	Structures and Improvements	181,826	181,826	181,826	188,391	188,391	188,391	183,467
22	101	332	Reservoirs,dam, waterways	1,412,319	1,412,319	1,438,545	1,438,545	1,452,889	1,452,889	1,423,452
23	101	333	Water Wheels, turbines, generators	808,126	808,126	917,117	917,117	917,117	917,117	844,456
24	101	334	Accessory Electric Equipment	478,134	478,134	478,134	478,134	478,134	478,134	478,134
25	101	335	Misc Power Plant Equipment	147,893	147,893	147,893	147,893	147,893	147,893	148,062
26			Total Hydro Generation Plant	3,335,921	3,335,921	3,471,138	3,477,703	3,492,047	3,492,047	3,385,195
OTHER GENERATION PLANT										
27	101	340	Land and Land Rights	126,762	126,762	126,762	126,762	126,762	126,762	126,762
28	101	341	Structures and Improvements	4,609,976	4,609,976	4,609,976	4,609,976	4,609,976	4,609,976	4,606,980
29	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
30	101	343	Prime Movers	31,091,979	30,922,598	30,922,598	30,922,598	30,922,598	30,971,081	31,025,444
31	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
32	101	346	Misc Power Plant Equipment	397,248	397,248	397,248	397,248	397,248	397,248	395,790
33	101	347	Asset Retirement Obligation	-	-	-	-	-	1,024,097	85,341
34	106	344	Generators	-	-	-	-	-	65,000,000	5,416,667
35			Total Other Production Plant	39,367,332	39,197,951	39,197,951	39,197,951	39,197,951	105,270,531	44,798,350
36	107		CWIP Production	36,989,253	36,110,755	39,018,882	53,457,809	57,674,082	18,466,011	30,235,965
37			Total Production Plant	397,537,883	400,076,113	403,157,497	417,571,555	421,664,242	458,007,317	398,469,474

Otter Tail Corporation d/b/a OTTER TAIL POWER COMPANY
 Plant Account Balances
 For the Twelve Months Ended December 31, 2007

Line No.	FERC Acct #	Plant Acct #	Description	(D) December 2006	(E) January 2007	(F) February 2007	(G) March 2007	(H) April 2007	(I) May 2007	(J) June 2007
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
TRANSMISSION PLANT										
1	101	350	Land and Land Rights	381,102	381,102	381,102	365,076	365,076	365,076	365,076
2	101	353	Station Equipment	54,429,052	54,423,462	54,947,819	54,917,818	54,776,751	54,777,279	54,810,197
3	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
4	101	355	Poles and Fixtures	66,468,143	66,492,021	66,545,306	66,603,936	66,677,465	66,736,965	66,744,346
5	101	356	Overhead Conductor	63,586,605	63,603,678	63,619,899	63,716,815	63,734,691	63,766,755	63,769,709
6	101	358	Underground Conductor	69,529	69,529	69,529	69,529	70,010	70,010	70,010
7	105	350	Plant Held for Future Use	9,038	9,038	9,038	9,038	9,038	9,038	9,038
8	114	353	Big Stone Plant Acquisition Adjustment	21,645	21,645	21,645	21,645	21,645	21,645	21,645
9	114	355	Big Stone Plant Acquisition Adjustment	23,654	23,654	23,654	23,654	23,654	23,654	23,654
10	114	356	Big Stone Plant Acquisition Adjustment	12,988	12,988	12,988	12,988	12,988	12,988	12,988
11	107		CWIP Transmission	1,443,176	1,768,756	1,192,976	1,394,386	3,777,114	3,862,360	4,977,155
12			Total Transmission Plant	191,137,195	191,498,136	191,516,219	191,827,148	194,160,695	194,338,033	195,496,081
DISTRIBUTION PLANT										
13	101	360	Land and Land Rights	992,449	992,449	992,449	992,449	992,449	990,880	990,880
14	101	362	Station Equipment	42,694,310	42,706,664	43,230,496	43,425,884	43,652,038	43,699,346	44,694,898
15	101	364	Poles, Towers, Fixtures	52,194,014	52,300,117	52,493,538	52,687,805	52,849,467	52,888,833	53,121,212
16	101	365	Overhead Conductor	41,413,153	41,442,988	41,495,716	41,546,065	41,648,155	41,652,979	41,700,213
17	101	366	Underground Conductor	10,879	10,879	10,879	10,879	10,879	10,879	10,879
18	101	367	Underground Conductors	48,743,738	49,306,814	49,705,779	49,798,281	49,885,919	49,882,670	49,915,217
19	101	368	Line Transformers	49,472,859	50,155,164	50,872,304	51,076,217	51,177,537	51,240,662	51,415,054
20	101	369	Services	36,629,547	36,629,540	36,629,540	36,634,491	36,584,248	36,547,143	36,547,143
21	101	370	Meters	28,069,725	28,069,725	28,465,273	28,400,025	28,403,618	28,787,781	29,062,425
22	101	371	Installs Customer Premise	3,578,504	3,611,528	3,613,854	3,622,086	3,626,036	3,639,744	3,646,625
23	101	373	Street Lighting	3,993,225	4,042,509	4,053,850	4,068,550	4,080,736	4,091,185	4,096,098
24	105	360	Plant Held for Future Use	20,619	20,619	20,619	20,619	20,619	20,619	20,619
25	114	362	Big Stone Plant Acquisition Adjustment	586	586	586	586	586	586	586
26	107		CWIP Distribution (1)	5,915,119	5,903,895	4,049,708	4,241,558	4,955,034	7,255,854	5,922,657
27			Total Distribution Plant	313,728,727	315,193,477	315,634,591	316,525,495	317,887,321	320,709,161	321,144,506
GENERAL PLANT										
28	101	389	Land and Land Rights	1,273,504	1,273,504	1,273,504	1,273,504	1,273,504	1,273,504	1,273,504
29	101	390	Structures and Improvements	26,959,703	26,968,643	26,976,967	26,985,637	26,985,637	26,985,637	26,985,637
30	101	391	Office Furniture, Equipment	7,192,208	7,384,618	7,394,227	7,970,661	7,967,529	7,966,111	7,961,208
31	101	392	Transportation Equipment	24,896,979	24,676,400	24,676,400	24,676,400	24,676,400	24,676,400	24,676,400
32	101	393	Stores Equipment	14,350	14,350	14,350	11,252	11,252	11,252	11,252
33	101	394	Tools, Shop, Garage Equipment	3,140,313	3,136,963	3,126,307	3,038,380	3,309,891	3,304,192	3,296,958
34	101	395	Laboratory Equipment	454,195	449,769	447,701	432,360	432,360	431,296	414,131
35	101	396	Power Operated Equipment	496,190	496,190	496,190	496,190	496,190	496,190	496,190
36	101	397	Communication Equipment	5,066,302	5,064,272	5,064,272	5,287,661	5,284,562	5,284,562	5,254,890
37	107		CWIP General	1,828,807	1,620,707	1,882,625	1,248,315	1,388,076	1,850,464	2,240,003
38			Total General Plant	71,322,551	71,085,416	71,352,543	71,420,360	71,825,401	72,279,608	72,610,173
39			Total Electric Plant	949,073,980	951,486,941	954,242,131	963,220,839	967,019,419	983,534,274	987,728,857

(1) The Reimbursable amount included in CWIP has been removed from the 12/31/06 and 12/31/07 balances. However, they have not been eliminated from the monthly balances for January through November 2007 as the amounts were not readily available and are typically not needed. The 12/31/06 and 12/31/07 balances were calculated as part of the removal from the CWIP calculation for the Actual Year COSS.

Otter Tail Corporation d/b/a OTTER TAIL POWER COMPANY
 Plant Account Balances
 For the Twelve Months Ended December 31, 2007

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
Line No.	FERC Acct #	Plant Acct #	Description	July 2007	August 2007	September 2007	October 2007	November 2007	December 2007	12 Month Average
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
TRANSMISSION PLANT										
1	101	350	Land and Land Rights	365,076	365,076	365,076	365,076	365,076	361,484	367,448
2	101	353	Station Equipment	54,810,197	54,812,785	54,948,003	54,954,563	54,951,884	55,443,997	54,881,230
3	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
4	101	355	Poles and Fixtures	66,798,617	66,885,635	67,001,825	67,069,326	66,960,920	67,062,849	66,798,268
5	101	356	Overhead Conductor	63,862,407	63,765,722	63,811,494	63,834,608	63,808,594	63,948,125	63,770,208
6	101	358	Underground Conductor	70,010	70,010	70,010	70,010	70,010	70,010	69,890
7	105	350	Plant Held for Future Use	9,038	9,038	9,038	9,038	9,038	9,038	9,038
8	114	353	Big Stone Plant Acquisition Adjustment	21,645	21,645	21,645	21,645	21,645	21,645	21,645
9	114	355	Big Stone Plant Acquisition Adjustment	23,654	23,654	23,654	23,654	23,654	23,654	23,654
10	114	356	Big Stone Plant Acquisition Adjustment	12,988	12,988	12,988	12,988	12,988	12,988	12,988
11	107		CWIP Transmission	4,944,676	5,572,344	5,522,529	5,980,714	6,485,528	7,191,849	4,389,199
12			Total Transmission Plant	195,610,571	196,231,160	196,478,525	197,033,885	197,401,600	198,837,902	195,035,830
DISTRIBUTION PLANT										
13	101	360	Land and Land Rights	990,880	990,880	990,880	990,880	990,880	960,534	988,874
14	101	362	Station Equipment	44,938,339	45,063,433	44,937,717	44,996,134	44,986,007	45,034,317	44,280,439
15	101	364	Poles, Towers, Fixtures	53,176,756	53,447,089	53,561,412	53,818,789	53,908,323	54,068,826	53,193,514
16	101	365	Overhead Conductor	41,722,795	41,751,586	41,787,236	41,854,459	41,909,892	41,998,498	41,709,215
17	101	366	Underground Conductor	10,879	10,879	10,878	10,878	10,879	10,879	10,879
18	101	367	Underground Conductors	49,963,063	50,101,995	50,349,346	50,698,849	51,013,304	51,499,987	50,176,769
19	101	368	Line Transformers	51,612,658	51,766,268	52,060,556	52,667,343	53,145,358	53,601,586	51,732,559
20	101	369	Services	36,570,951	36,570,972	36,570,972	36,570,972	36,578,141	38,269,132	36,725,270
21	101	370	Meters	29,108,901	28,933,038	29,001,783	29,084,521	29,084,876	29,086,086	28,790,671
22	101	371	Installs Customer Premise	3,657,436	3,658,576	3,665,456	3,676,270	3,682,754	3,690,935	3,649,275
23	101	373	Street Lighting	4,108,134	4,113,702	4,122,515	4,145,158	4,176,031	4,185,546	4,107,001
24	105	360	Plant Held for Future Use	20,619	20,619	20,619	20,619	20,619	20,619	20,619
25	114	362	Big Stone Plant Acquisition Adjustment	586	586	586	586	586	586	586
26	107		CWIP Distribution (1)	7,161,235	8,286,482	8,545,556	8,954,349	9,364,342	5,896,956	6,711,469
27			Total Distribution Plant	323,043,232	324,716,105	325,625,512	327,489,807	328,871,992	328,324,487	322,097,141
GENERAL PLANT										
28	101	389	Land and Land Rights	1,273,504	1,273,504	1,273,504	1,278,153	1,276,408	1,276,408	1,274,375
29	101	390	Structures and Improvements	26,985,637	27,013,443	27,027,880	27,010,416	27,016,859	27,016,859	26,996,604
30	101	391	Office Furniture, Equipment	7,685,075	7,733,487	7,646,660	7,585,357	7,462,673	7,848,459	7,717,172
31	101	392	Transportation Equipment	25,014,589	25,009,532	25,321,656	25,463,995	25,398,070	24,971,149	24,936,449
32	101	393	Stores Equipment	11,252	1,653	1,653	1,653	1,653	546	7,677
33	101	394	Tools, Shop, Garage Equipment	3,357,256	3,957,462	3,957,462	4,018,455	4,018,455	4,006,216	3,544,166
34	101	395	Laboratory Equipment	411,395	390,553	389,753	382,260	382,260	375,625	411,622
35	101	396	Power Operated Equipment	496,190	496,190	496,190	496,190	496,190	496,190	496,190
36	101	397	Communication Equipment	5,253,887	5,253,887	5,252,287	5,252,287	5,252,287	5,222,031	5,227,240
37	107		CWIP General	1,858,687	1,359,632	1,454,650	1,248,051	1,833,333	1,868,876	1,654,452
38			Total General Plant	72,347,472	72,489,343	72,821,695	72,736,817	73,138,188	73,084,359	72,265,948
39			Total Electric Plant	993,179,764	998,209,095	1,002,520,553	1,019,291,415	1,025,543,902	1,062,607,583	\$ 992,382,064

Otter Tail Corporation d/b/a OTTER TAIL POWER COMPANY
SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION
For the Year Ended December 31, 2003

Line No.	(A) Work Order	(B) Description	(C) Amount	(D) Construction Start Date	(E) In-Service/ Retirement Month
1		PRODUCTION			
2		Beginning Balance January 1, 2003	314,092,730		
3	Various		1,388,545	Various	Various
4	5988	Engineering Design and Construction of new Ash Cell at Hoot Lake Plant	952,270	8/3/1999	12
5	102150	Construct Ethanol Plant on Big Stone Plant property	1,079,807	1/1/2001	12
6	102183	Solway Combustion Turbine Plant Construction	28,582,466	9/1/2000	6
7	102244	Replace Coyote's main low pressure turbine rotor	2,311,899	3/1/2001	9
8	102301	Pisgah Hydroelectric Plant Control and Protective System	134,406	9/1/2001	12
9	102307	Replace Coyote Plant main boiler control systems	1,676,253	10/1/2001	6
10	102353	Replace Big Stone Plant existing precipitator with an AHPC system	2,835,101	11/1/2001	6
11	102355	Replace Big Stone Plant Feedwater Heater #11	260,257	1/1/2002	5
12	102412	Hoot Lake Plant Demineralizer System Upgrade	271,324	1/1/2002	11
13	102505	Replace 2 sets of Big Stone Plant Air-Heater Baskets	588,614	7/1/2002	5
14	102528	Construct Coyote Blue Pit Fly Ash Disposal Site - phase 4	262,136	10/1/2002	12
15	102555	Central Hydro overhaul of Turbine & Generator	203,596	12/1/2002	12
16	102747	Hoot Lake Plant - Riverbank protection per the MPCA VIC program	253,034	9/1/2003	12
17		TOTAL MAJOR ADDITIONS	40,799,708		
18	102154	Purchase 2000 Year Auto for Transportation Pool Vehicle	(101,464)	1/1/2000	8
19	102244	Replace Coyote's main low pressure turbine rotor	(3,184,240)	3/1/2001	9
20	102307	Replace Coyote Plant main boiler control systems	(1,552,471)	10/1/2001	6
21	102353	Replace Big Stone Plant existing precipitator with an AHPC system	(1,749,757)	11/1/2001	6
22	102355	Replace Big Stone Plant Feedwater Heater #11	(153,908)	1/1/2002	5
23	102505	Replace 2 sets of Big Stone Plant Air-Heater Baskets	(504,804)	7/1/2002	5
24	102537	Replace 12 Coyote Station lift line expansion joints	(126,948)	10/1/2002	8
25	102645	Purchase Tools for Hoot Lake Plant	(116,059)	1/1/2003	12
26	Various		(513,245)	Various	Various
27		TOTAL MAJOR RETIREMENTS	(8,002,897)		
28					
29		Ending Balance December 31, 2003	346,889,541		

Otter Tail Corporation d/b/a OTTER TAIL POWER COMPANY
SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION
For the Year Ended December 31, 2003

Line No.	(A) Work Order	(B) Description	(C) Amount	(D) Construction Start Date	(E) In-Service/Retirement Month
1		TRANSMISSION			
2		Beginning Balance January 1, 2003	172,610,028		
3	Various		4,109,156	Various	Various
4	15937	Big Stone Plant add breaker & relaying for Ethanol Plant	137,658	10/1/2001	7
5	26473	Hoot Lake Plant - Install GFN & relaying equipment	125,262	3/1/2002	9
6		TOTAL MAJOR ADDITIONS	4,372,075		
7	102090	Design & Construct new 230/115 kv Rugby Substation	(392,189)	4/1/2000	12
8	Various		(636,761)	Various	Various
9		TOTAL MAJOR RETIREMENTS	(1,028,949)		
10					
11		Ending Balance December 31, 2003	175,953,154		
12		DISTRIBUTION			
13		Beginning Balance January 1, 2003	268,400,223		
14	Various		9,125,241	Various	Various
15	6462	Distribution Substation Transformers - Purchase & Retirement	105,852	on going	7 & 10
16	16132	Lake Norden - 41.6 to 12.5 Substation expansion for Davisco	115,698	12/1/2001	7
17		TOTAL MAJOR ADDITIONS	9,346,791		
18	6418	Purchase & retirement of Distribution Line Transformers	(2,725,007)	on going	various
19	6462	Distribution Substation Transformers - Purchase & Retirement	(128,236)	on going	7 & 8
20	6463	Distribution Regulators - Purchase & Retirement	(112,684)	on going	1 & 8
21	102702	Remove Ground Fault Neutralizer	(103,362)	5/1/2003	10
22	Various		(1,768,910)	Various	Various
23		TOTAL MAJOR RETIREMENTS	(4,838,199)		
24		Ending Balance December 31, 2003	272,908,815		

Otter Tail Corporation d/b/a OTTER TAIL POWER COMPANY
SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION
For the Year Ended December 31, 2003

Line No.	(A) Work Order	(B) Description	(C) Amount	(D) Construction Start Date	(E) In-Service/ Retirement Month
1		GENERAL			
2		Beginning Balance January 1, 2003	75,386,465		
3	Various		1,223,005	Various	Various
4	6497	Electrical Repair Shop - Purchase & Retire Tools & Work Equipment	146,261	on going	7 & 10
5	102053	Convert some analog microwave radio system equipment to digital	275,599	5/1/2000	12
6	102464	Purchase 2003 model Digger/Derrick vehicle	173,737	5/1/2002	10
7	102465	Purchase 2003 model Digger/Derrick vehicle	176,592	5/1/2002	10
8	102466	Purchase 2003 model Digger/Derrick vehicle	175,698	5/1/2002	10
9	102467	Purchase 2003 model Digger/Derrick vehicle	175,134	5/1/2002	10
10	102526	Hoot Lake-Henning-Verndale Microwave Upgrade	177,254	9/1/2002	12
11		TOTAL MAJOR ADDITIONS	2,523,280		
12	6421	Retirement of Transportation & Power Operated Equipment	(1,509,442)	on going	Various
13	6467	Addition & Retirement of Microwave Equipment	(167,791)	on going	1
14	102526	Microwave Upgrade at Hoot Lake, Henning, & Verndale	(129,301)	9/1/2002	12
15	102636	Sale of Canby Office	(186,024)	1/1/2003	12
16	102757	Sale of Hallock Office	(200,319)	9/1/2003	12
17	Various		(710,723)	Various	Various
18		TOTAL MAJOR RETIREMENTS	(2,903,600)		
19		Ending Balance December 31, 2003	75,006,145		
20		INTANGIBLE			
21		Beginning Balance January 1, 2003	4,892,822		
22	Various		19,012	Various	Various
23	102143	Development of a AutoCad drawing data middlelink	140,568	12/1/2002	12
24	102521	Purchase & install Records & Content management software systems	440,569	6/1/2002	12
25		TOTAL MAJOR ADDITIONS	600,149		
26	Various		(886,716)	Various	Various
27		TOTAL MAJOR RETIREMENTS	(886,716)		
28		Ending Balance December 31, 2003	4,606,255		
29		TOTAL ELECTIC PLANT IN SERVICE DECEMBER 31, 2003	875,363,910		

Otter Tail Corporation d/b/a OTTER TAIL POWER COMPANY
SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION
For the Year Ended December 31, 2004

Line No.	(A) Work Order	(B) Description	(C) Amount	(D) Construction Start Date	(E) In-Service/ Retirement Month
1		PRODUCTION			
2		Beginning Balance January 1, 2004	346,889,541		
3	Various		563,228	Various	Various
4	102307	Replace Coyote Station main boiler control systems	179,676	10/1/2001	5
5	102566	Replace Big Stone Plant feedwater heater #13	122,118	1/1/2003	4
6	102657	Hoot Lake Plant - Flyash unloading tank & leachate	245,471	2/1/2003	4
7	102692	Central Dam - Generator Protection & Replace Breaker (Control System)	180,491	3/1/2003	12
8	102713	Hoot Lake Plant - On-line Performance Monitor	212,299	7/1/2003	4
9	102745	Replace feedwater heaters on Units # 3 & # 4	191,677	9/1/2003	10
10	102755	Coyote Station - Replace # 14 feedwater heater	112,628	9/1/2003	12
11	102818	Coyote Station - Modify 12 Baghouse Compartments	190,336	12/1/2003	11
12	102909	Bemidji Hydro Repair Unit # 1	112,913	4/1/2004	12
13		TOTAL MAJOR ADDITIONS	2,110,839		
14	102742	Coyote Station - Retire Station's Heating Boiler	(135,740)	9/1/2003	5
15	102755	Coyote Station - Replace # 14 feedwater heater	(115,237)	9/1/2003	12
16	102818	Coyote Station - Modify 12 Baghouse Compartments	(198,681)	12/1/2003	11
17	102907	Coyote Station - Retire & Reclassify Capital Spare Parts	(230,818)	3/1/2004	5
18	Various		(519,708)	Various	Various
19		TOTAL MAJOR RETIREMENTS	(1,200,184)		
20		Ending Balance December 31, 2004	347,800,196		
21		TRANSMISSION			
22		Beginning Balance January 1, 2004	175,953,154		
23	Various		1,235,301	Various	Various
24	40485	PELICAN RAPIDS - BUILD NEW 41.6 KV LINE TO TURKEY PLANT	222,985	8/1/2004	12
25	100487	Distribution Storm Repairs for 2004 (includes Transmission less than 115 kV)	268,515	on going	Various
26	102556	FRAZEE TO DETROIT LAKES 115 KV LINE	1,279,768	12/1/2002	9, 11 & 12
27	102620	Toronto 115 kV Breaker	409,261	1/1/2003	5 & 11
28	102621	Hetland - Construct new 115/41.6 kV Substation	783,702	10/1/2002	6
29	102668	Bruce - Update 7 miles of 41.6 to 115 kv	817,287	2/24/2003	3 & 7
30	102701	Replace Northwoods Substation Transformer	160,792	5/1/2003	2
31	102844	Hoot Lake 115 kV Substation Relaying Upgrade	197,513	1/1/2004	12
32	102887	Buffalo Substation - Replace concrete footings & pads	145,665	3/1/2004	12
33		TOTAL MAJOR ADDITIONS	5,520,789		

Otter Tail Corporation d/b/a OTTER TAIL POWER COMPANY
SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION
For the Year Ended December 31, 2004

	(A)	(B)	(C)	(D)	(E)
Line No.	Work Order	Description	Amount	Construction Start Date	In-Service/Retirement Month
1	102090	Design & Construct new 230/115 kv Rugby Substation	(671,749)	4/1/2000	1
2	102276	Add 115kv dbf circuit & cond for 1 mile to connect Rugby 230kv Sub to 115kv	(158,591)	7/1/2001	6
3	Various		(493,878)	Various	Various
4		TOTAL MAJOR RETIREMENTS	<u>(1,324,218)</u>		
5		Ending Balance December 31, 2004	<u>180,149,725</u>		
6		DISTRIBUTION			
7		Beginning Balance January 1, 2004	272,908,815		
8	Various		12,731,566	Various	Various
9	6462	Distribution Substation Transformers - Purchase & Retirement	180,673	on going	1, 2, 9 & 12
10	38026	LAKE NORDEN,SD:INSTALL CAPACITOR BANKS	105,776	4/1/2003	10, 11 & 12
11	39313	RUGBY/GARRISON AREA-INSTALL UG SERVICES IN 2004	121,645	1/1/2004	12
12	39335	CROOKSTON CSC - INSTALL AND REMOVE UNDERGROUND SERVICES	114,636	1/1/2004	12
13	39349	MORRIS CSC UNDERGROUND SERVICE WORK ORDER FOR 2004	170,000	1/1/2004	12
14	39350	MILBANK CSC UNDERGROUND SERVICE WORK ORDER FOR 2004	100,000	1/1/2004	12
15	49353	FERGUS FALLS DIVISION-INSTALL UG SERVICES FOR 2004	340,545	1/1/2004	12
16	49361	WAHPETON - INSTALL UG SERVICES IN ND IN 2004	171,535	1/1/2004	12
17	49410	DEVILS LAKE / LANGDON CSC UG SERVICES FOR 2004	102,882	1/1/2004	12
18	49786	JAMESTOWN - REPLACE UG FROM PEAKING PLANT TO POTATO PLANT	134,980	5/1/2004	12
19	102843	NEW INTERRUPTION MONITORING SYSTEM	549,511	10/1/2003	12
20		TOTAL MAJOR ADDITIONS	<u>14,823,749</u>		
21	6462	Distribution Substation Transformers - Purchase & Retirement	(144,709)	on going	12
22	Various		(2,334,946)	Various	Various
23		TOTAL MAJOR RETIREMENTS	<u>(2,479,655)</u>		
24		Ending Balance December 31, 2004	<u>285,252,909</u>		

Otter Tail Corporation d/b/a OTTER TAIL POWER COMPANY
SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION
For the Year Ended December 31, 2004

Line No.	(A) Work Order	(B) Description	(C) Amount	(D) Construction Start Date	(E) In-Service/ Retirement Month
1		GENERAL			
2		Beginning Balance January 1, 2004	75,006,145		
3	Various		2,004,869	Various	Various
4	6452	Replacing Company wide Micro Computers by Technical Services Dept	312,048	on going	1
5	6454	Replacing Company wide Computer Aux equipment by Technical Services Dept	338,800	on going	1 & 7
6	6491	Purchase specific maintenance tools exceeding expense standards	113,091	on going	2, 4-7 & 10
7	102633	Purchase new Aerial Basket vehicle	106,552	1/1/2003	6
8	102656	Purchase equipment to extract & process customer payments	208,411	2/1/2003	9
9	102685	Purchase equipment to provide Distributed Call Center functions to area offices	129,108	4/1/2003	12
10	102719	Purchase Digital Microwave for Devils Lake & Rugby service ares	626,573	1/1/2002	6
11	102732	Purchase 2004 model Digger/Derrick vehicle	178,788	8/1/2003	7
12	102733	Purchase 2004 model Digger/Derrick vehicle	179,242	8/1/2003	7
13	102734	Purchase 2004 model Digger/Derrick vehicle	185,241	8/1/2003	9
14	102735	Purchase 2004 model Digger/Derrick vehicle	183,023	8/1/2003	7
15	102775	Purchase 4-Color Printing Press	327,276	10/1/2003	4
16	102811	Roof replacement at Central Stores Warehouse	118,942	4/1/2004	11
17	102929	Purchase Microwave Terminals for Colfax & Maple River	135,653	7/1/2004	12
18	102944	Airplane engine work as required by the FAA	504,155	8/1/2004	12
19		TOTAL MAJOR ADDITIONS	5,651,771		
20	6420	Addition & Retirement of Furniture & Office Equipment	(6,746,828)	on going	Various
21	6421	Retirement of Transportation & Power Operated Equipment	(1,322,092)	on going	2
22	102944	Airplane engine work as required by the FAA	(388,004)	8/1/2004	12
23	Various		(121,076)	Various	Various
24		TOTAL MAJOR RETIREMENTS	(8,578,000)		
25		Ending Balance December 31, 2004	72,079,916		
26		INTANGIBLE			
27		Beginning Balance January 1, 2004	4,606,255		
28	Various		65,698	Various	Various
29	102288	Purchase and install CRM software	127,834	7/1/2001	3
30	102544	Purchase Daily load calculation software	197,928	11/1/2002	12
31		TOTAL MAJOR ADDITIONS	391,460		
32	Various		(80,699)	Various	Various
33		TOTAL MAJOR RETIREMENTS	(80,699)		
34		Ending Balance December 31, 2004	4,917,016		
35		TOTAL ELECTIC PLANT IN SERVICE DECEMBER 31, 2004	890,199,762		

Otter Tail Corporation d/b/a 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		PRODUCTION			
2		Beginning Balance January 1, 2005	347,800,196		
3	Various		471,547	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	102563	Replace Big Stone Plant existing precipitator with an AHPC system - 2nd round	114,849	1/1/2003	12
7	102774	Replace Hoot Lake Plant Units # 2 & # 3 Turbine Controls	1,290,601	10/1/2003	4
8	102795	Big Stone Plant - HP-IP Turbine Project	6,363,501	1/1/2004	12
9	102916	Hoot Lake Plant - Remove & Replace Erosion Shields on Unit # 3 Blades	203,919	4/1/2004	12
10	102938	Hoot Lake Plant - LP Rotor L-5 Blade Replacement	346,840	7/1/2004	12
11	102941	Big Stone Plant - Improvements to existing AHPC equipment	2,095,039	8/1/2004	12
12	102943	Coyote Station - Planned replacement of the last of four feedwater heaters	106,282	8/1/2004	11
13	102961	Big Stone Plant - Replace Main Turbine Controls	328,847	11/1/2004	12
14	102977	Big Stone Plant - Boiler Floor Overlay	267,315	2/1/2005	11
15	102980	Big Stone Plant - Replace Gas Recirculation Duct Expansion Joints	103,439	2/1/2005	11
16	102981	Big Stone Plant - Replace Cold Side Air Heater Expansion Joints	103,173	2/1/2005	11
17	102993	Coyote Station - Blue Pit Fly Ash Disposal Site construction phase 5	215,319	12/1/2004	12
18	102994	Coyote Station - Modify Baghouse Compartment in "C" Zone	165,745	12/1/2004	11
19		TOTAL MAJOR ADDITIONS	<u>12,865,279</u>		
20	102774	Replace Hoot Lake Plant Units # 2 & # 3 Turbine Controls	(108,669)	10/1/2003	4
21	102795	Big Stone Plant - HP-IP Turbine Project	(886,413)	1/1/2004	12
22	102817	Coyote Station - Purchase Tools & Work Equipment for 2004	(168,096)	1/1/2004	3
23	102819	Coyote Station - Reagent Prep & Feed System Modifications	(314,924)	1/1/2003	3
24	102916	Hoot Lake Plant - Remove & Replace Erosion Shields on Unit # 3 Blades	(260,891)	4/1/2004	12
25	102941	Big Stone Plant - Improvements to existing AHPC equipment	(672,576)	8/1/2004	12
26	102994	Coyote Station - Modify Baghouse Compartment in "C" Zone	(183,669)	12/1/2004	11
27	Various		(785,316)	Various	Various
28		TOTAL MAJOR RETIREMENTS	<u>(3,380,554)</u>		
29		Ending Balance December 31, 2005	<u>357,284,921</u>		

Otter Tail Corporation d/b/a 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		TRANSMISSION			
2		Beginning Balance January 1, 2005	180,149,725		
3	Various		1,192,053	Various	Various
4	100488	Distribution Storm Repairs for 2005 (includes Transmission less than 115 kV)	359,804	on going	Various
5	102183	Solway Combustion Turbine Plant Construction - Transmission component	1,077,868	9/1/2000	12
6		TOTAL MAJOR ADDITIONS	<u>2,629,725</u>		
7	Various		(277,293)	Various	Various
8		TOTAL MAJOR RETIREMENTS	<u>(277,293)</u>		
9		Ending Balance December 31, 2005	182,502,157		
10		DISTRIBUTION			
11		Beginning Balance January 1, 2005	285,252,909		
12	Various		12,099,201	Various	Various
13	6462	Distribution Substation Transformers - Purchase & Retirement	500,299	on going	3, 5, 6 & 9
14	6463	Distribution Regulators - Purchase & Retirement	229,650	on going	3 & 5
15	5767	Capitalize Fergus Falls Opns Mgr & Area Eng Accumulated Distribution Labor	104,147	on going	Monthly
16	40497	Enderlin - Transformer bay addition	111,543	9/1/2004	3
17	51183	BOYD,MN: BUILD 4 MILES OF 3PH 12.5KV LINE THEN ABANDON UG	112,072	4/1/2005	7
18	51824	BEMIDJI-REPLACE FAILING UG IN DHIPPEWA HEIGHTS	146,383	8/1/2005	12
19	100488	Distribution Storm Repairs for 2005 (includes Transmission less than 115 kV)	535,644	on going	1 & 3
20	103032	Fergus Falls - Install/Remove UG Services 2005	241,421	1/1/2005	7
21	103036	Crookston (MN) - Install/Remove UG Services 2005	133,119	1/1/2005	7
22	103041	Rugby/Garrison - Install/Remove UG Services 2005	118,817	1/1/2005	7
23	103046	Morris - Install/Remove UG Services 2005	140,725	1/1/2005	7
24	103048	Milbank - Install/Remove UG Services 2005	119,873	1/1/2005	7
25	103053	Wahpeton (ND) - Install/Remove UG Services 2005	121,852	1/1/2005	7
26	103055	Jamestown - Install/Remove UG Services 2005	124,413	1/1/2005	7
27		TOTAL MAJOR ADDITIONS	<u>14,839,159</u>		
28	6464	Substation Adjustments per physical inventories	(132,026)	on going	Various
29	51183	Boyd, MN - Build 4 miles of 3ph 12.5 kv line & abandon UG	(195,619)	4/1/2005	7
30	102843	Replace Interruption Monitoring System	(305,583)	10/1/2003	12
31	Various		(3,158,099)	Various	Various
32		TOTAL MAJOR RETIREMENTS	<u>(3,791,326)</u>		
33		Ending Balance December 31, 2005	296,300,742		

Otter Tail Corporation d/b/a 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		GENERAL			
2		Beginning Balance January 1, 2005	72,079,916		
3	Various		753,273	Various	Various
4	102955	Replace 2 55 Foot Aerial Basket units	402,058	10/1/2004	9
5	103017	Install TAW & TCA Equipment in King Air	115,655	1/1/2005	9
6	103018	Replace 8 Service Representatives Utility Boby Pickups	277,279	1/1/2005	9
7	103024	Replace 5 4X4 Pickups	100,568	1/1/2005	9
8	103073	Upgrade Personal Computers	266,386	1/1/2005	12
9		TOTAL MAJOR ADDITIONS	1,915,220		
10	6420	Addition & Retirement of Furniture & Office Equipment	(2,084,638)	on going	Various
11	6421	Retirement of Transportation & Power Operated Equipment	(1,365,785)	on going	Various
12	Various		(100,785)	Various	Various
13		TOTAL MAJOR RETIREMENTS	(3,551,208)		
14		Ending Balance December 31, 2005	70,443,928		
15		INTANGIBLE			
16		Beginning Balance January 1, 2005	4,917,016		
17	Various		0	Various	Various
18		TOTAL MAJOR ADDITIONS	0		
19	6420	Retirement of Oracle Acctg Module & EMS Migration Project	(683,105)	on going	6 & 12
20	Various		0	Various	Various
21		TOTAL MAJOR RETIREMENTS	(683,105)		
22		Ending Balance December 31, 2005	4,233,911		
23		TOTAL ELECTIC PLANT IN SERVICE DECEMBER 31, 2005	910,765,659		

Otter Tail Corporation d/b/a 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		PRODUCTION			
2		Beginning Balance January 1, 2006	357,284,921		
3	Various		908,739	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	103089	Pisgah Turbine Overhaul 2005	137,124	2/1/2005	11
7	103161	Coyote - Replace Air Heater Hot End Elements	195,580	10/1/2005	11
8	103162	Coyote - Replace Air Heater Intermediate Elements	195,573	10/1/2005	11
9	103163	Coyote - Modify Baghouse Compartments in "A" Zone	187,178	10/1/2005	11
10	103186	Hoot Lake Plant - Unit #1 Asbestos Removal & Re-insulate	296,208	11/1/2005	11
11	103277	Coyote - Replace Furnace Floor Tubes	241,151	1/1/2006	12
12	103284	Hoot Lake Plant - Upgrade Unit #3 Burner	1,962,147	1/1/2006	12
13	103368	Jamestown Unit #2 Peakers - Replace Retainer Ring	197,402	6/1/2006	12
14		TOTAL MAJOR ADDITIONS	5,378,440		
15	103186	Hoot Lake Plant - Unit # 1 Asbestos Removal & Re-insulate	(327,092)	11/1/2005	11
16	103003	Coyote - Replace FGC DCS and Aux Turbine Controls	(629,715)	1/1/2005	12
17	103161	Coyote - Replace Air Heater Hot End Elements	(113,633)	10/1/2005	11
18	103162	Coyote - Replace Air Heater Intermediate Elements	(107,937)	10/1/2005	11
19	103163	Coyote - Modify Baghouse Compartments in "A" Zone	(189,779)	10/1/2005	11
20	103284	Hoot Lake Plant - Upgrade Unit #3 Burner	(291,103)	1/1/2006	12
21	Various		(700,046)	Various	Various
22		TOTAL MAJOR RETIREMENTS	(2,359,305)		
23		Ending Balance December 31, 2006	360,304,056		
24		TRANSMISSION			
25		Beginning Balance January 1, 2006	182,502,157		
26	Various		767,349	Various	Various
27	50987	Minnewhukan - Relocate 1.5 mile of 41.6 kV line for Hwy 281	162,294	2/1/2005	7 & 11
28	51158	Hawley - Relocate 41.6 kV line at Hwy 10 & 281	114,254	4/1/2005	3
29	51502	Minnewaukan to Brinsmade - Relocate 4.5 miles of 41.6 kV line along Hwy 281	295,923	6/19/2005	7
30	51767	Grant Valley Township - Relocate line for road work	142,763	7/1/2005	2
31	51786	Sisseton, SD - Relocate due to road move along Hwy 10	585,751	8/1/2005	12
32	100481	Storm Repair's for Transmission lines operating at 115 kV & above	1,327,160	on going	3
33	100488	Distribution Storm Repairs for 2005 (includes Transmission less than 115 kV)	2,729,491	on going	3
34	100489	Distribution Storm Repairs for 2006 (includes Transmission less than 115 kV)	207,735	on going	3
35	102957	Alexandria to Douglas County 115 kV Line Reconductor	484,066	10/1/2004	9
36	103066	Mapleton Sub & Uprate 41.6 to 115 kV line to Sheyenne	692,730	1/1/2005	12
37		TOTAL MAJOR ADDITIONS	7,509,515		

Otter Tail Corporation d/b/a 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	Various		(321,444)	Various	Various
2		TOTAL MAJOR RETIREMENTS	<u>(321,444)</u>		
3		Ending Balance December 31, 2006	<u>189,690,228</u>		
4		DISTRIBUTION			
5		Beginning Balance January 1, 2006	296,300,742		
6	Various		8,235,362	Various	Various
7	5765	Capitalize Jamestown Opns Mgr & Area Eng Accumulated Distribution Labor	121,357	on going	Monthly
8	5767	Capitalize Fergus Falls Opns Mgr & Area Eng Accumulated Distribution Labor	145,048	on going	Monthly
9	6419	Addition & Retirement of Meters	910,723	on going	Various
10	6462	Distribution Substation Transformers - Purchase & Retirement	394,184	on going	8 & 11
11	6463	Distribution Regulators - Purchase & Retirement	265,592	on going	5 & 11
12	51835	Wahpeton - add bay to North Substation	168,254	8/1/2005	3 & 4
13	62787	Spiritwood - Cargill Malt, add two 2,000 kva Transformers	116,197	4/1/2006	12
14	62913	Northern Lights Ethanol - Install Padmount Transformers (2)	118,505	5/1/2006	12
15	100488	Distribution Storm Repairs for 2005 (includes Transmission less than 115 kV)	786,527	on going	3
16	100489	Distribution Storm Repairs for 2006 (includes Transmission less than 115 kV)	182,406	on going	3 & 12
17	102499	REPLACEMENT OF LOAD MANAGEMENT SYSTEM	1,193,721	6/1/2002	8
18	103033	Bemidji - Install/Remove UG Services 2005	119,400	1/1/2005	6
19	103229	Bemidji - Install/Remove UG Services 2006	189,457	1/1/2006	12
20	103230	Fergus Falls - Install/Remove UG Services 2006	397,038	1/1/2006	12
21	103233	Crookston (MN) - Install/Remove UG Services 2006	154,243	1/1/2006	12
22	103238	Rugby/Garrison - Install/Remove UG Services 2006	160,931	1/1/2006	12
23	103239	Devils Lake/Langdon - Install/Remove UG Services 2006	156,254	1/1/2006	12
24	103242	Morris - Install/Remove UG Services 2006	149,528	1/1/2006	12
25	103244	Milbank - Install/Remove UG Services 2006	142,962	1/1/2006	12
26	103249	Wahpeton (ND) - Install/Remove UG Services 2006	138,074	1/1/2006	12
27	103251	Jamestown - Install/Remove UG Services 2006	213,895	1/1/2006	12
28		TOTAL MAJOR ADDITIONS	<u>14,459,656</u>		
29	6419	Addition & Retirement of Meters	(324,879)	on going	Various
30	6429	Addition & Retirement of Load Management Switches	(1,253,408)	on going	8
31	Various		(1,364,717)	Various	Various
32		TOTAL MAJOR RETIREMENTS	<u>(2,943,004)</u>		
33		Ending Balance December 31, 2006	<u>307,817,394</u>		

Otter Tail Corporation d/b/a 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		GENERAL			
2		Beginning Balance January 1, 2006	70,443,928		
3	Various		1,290,604	Various	
4	103025	Replace #1086 Semi Trailer/Crane for CS in 2006	111,196	1/1/2005	12
5	103091	Computer System Server Upgrade for 2005	122,928	2/1/2005	10
6	103093	Bemidji - Replace Miscrowave Tower for Solway Communications	162,672	2/1/2005	12
7	103120	Computer-to-Plate Equipment	128,748	6/1/2005	11
8	103181	Replace Unit #190 Digger Derrick Truck	222,640	11/1/2005	12
9	103182	Replace Unit #309 Aerial Basket Truck	103,597	11/1/2005	12
10	103183	Replace Unit #385 Aerial Basket Truck	101,888	11/1/2005	12
11	103184	Replace Unit #422 Aerial Basket Truck	106,180	11/1/2005	12
12	103185	Replace Unit #466 Aerial Basket Truck	102,978	11/1/2005	12
13	103321	Replace General Office Carpet	101,717	1/1/2006	11
14		TOTAL MAJOR ADDITIONS	<u>2,555,147</u>		
15	6420	Addition & Retirement of Furniture & Office Equipment	(2,379,130)	on going	Various
16	6421	Retirement of Transportation & Power Operated Equipment	(746,340)	on going	Various
17	103324	Purchase Allsteel Office Furniture in Fergus Falls 2006	(233,053)	2/1/2006	Various
18	Various		(146,808)	Various	Various
19		TOTAL MAJOR RETIREMENTS	<u>(3,505,331)</u>		
20		Ending Balance December 31, 2006	<u>69,493,744</u>		
21		INTANGIBLE			
22		Beginning Balance January 1, 2006	4,233,911		
23	Various			Various	
24	103150	Fixed Asset System with Tax Modules	644,622	9/1/2005	11
25		TOTAL MAJOR ADDITIONS	<u>644,622</u>		
26	6420	Retirement of & EMS Migration, Firewall & Virtual Private Network Softwares	(1,495,251)	on going	Various
27		TOTAL MAJOR RETIREMENTS	<u>(1,495,251)</u>		
28		Ending Balance December 31, 2006	<u>3,383,281</u>		
29		TOTAL ELECTIC PLANT IN SERVICE DECEMBER 31, 2006	<u>930,688,703</u>		

Otter Tail Corporation d/b/a 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		PRODUCTION			
2		Beginning Balance January 1, 2007	360,304,056		
3	Various		2,251,584	Various	Various
4	102747	Hoot Lake Plant - Riverbank protection per the MPCA VIC program	801,822	9/1/2003	7
5	103298	Hoot Lake Plant - Fire Protection	126,227	2/1/2006	12
6	103300	Dayton Hydro - Misc Parts Rebuild	146,983	2/1/2006	9
7	103313	Solway - General Budget Items 2006	(169,381)	2/1/2006	8
8	103399	Coyote - Blue Pit Phase 6 Liner & Phase 1 Cap Construction	369,315	10/1/2006	12
9	103401	Big Stone Plant - Condenser Retube/Modular Change Out	1,879,849	10/1/2006	12
10	103402	Big Stone Plant - AHPC Solution (2007 & 2008)	8,398,757	10/1/2006	8 & 12
11	103404	Big Stone Plant - Generator Stator Rewind	4,659,425	10/1/2006	12
12	103405	Big Stone Plant - Brine Concentrator Waste Control	757,176	10/1/2006	12
13	103540	Wind Rate Base Project	65,000,000	1/1/2007	12
14		TOTAL MAJOR ADDITIONS	84,221,757		
15	103401	Big Stone Plant - Condenser Retube/Modular Change Out	(365,149)	10/1/2006	12
16	103402	Big Stone Plant - AHPC Solution (2007 & 2008)	(3,877,726)	10/1/2006	7 & 12
17	103494	Coyote - CEMS Analyzer Replacement	(170,484)	1/1/2007	11
18	Various		(571,148)	Various	Various
19		TOTAL MAJOR RETIREMENTS	(4,984,507)		
20		Ending Balance December 31, 2007	439,541,306		
21		TRANSMISSION			
22		Beginning Balance January 1, 2007	189,690,228		
23	Various		1,457,766	Various	Various
24	6462	Distribution Substation Transformers - Purchase & Retirement	912,768	on going	2 & 12
25	100488	Distribution Storm Repairs for 2005 (includes Transmission less than 115 kV)	(129,414)	on going	8
26	103171	Crookston 115 kV Sub Relay Renovation	104,834	10/1/2005	12
27	103291	Harvey N Sub - Replace Footings	128,521	1/1/2006	3
28	103416	Distribution Storms for 2007	113,673	1/1/2007	5 & 10
29		TOTAL MAJOR ADDITIONS	2,588,148		
30	Various		(333,206)	Various	Various
31		TOTAL MAJOR RETIREMENTS	(333,206)		
32		Ending Balance December 31, 2007	191,945,170		

Otter Tail Corporation d/b/a 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		DISTRIBUTION			
2		Beginning Balance January 1, 2007	307,817,394		
3	Various		11,628,398	Various	Various
4	5767	Capitalize Fergus Falls Opns Mgr & Area Eng Accumulated Distribution Labor	123,239	on going	Various
5	6419	Addition & Retirement of Meters	790,025	on going	Various
6	6462	Distribution Substation Transformers - Purchase & Retirement	546,688	on going	2, 6, 9 & 12
7	6463	Distribution Regulators - Purchase & Retirement	677,930	on going	3 & 6
8	63392	CARGILL - ROOF LOAD ADDITIONS	312,303	9/1/2006	2
9	74509	PELICAN RAPIDS-REPLACE OH WITH UG AT WCT	158,051	4/1/2007	12
10	74899	WAHPETON-EXTEND UG TO WALMART AREA	107,941	7/1/2007	12
11	102499	REPLACEMENT OF LOAD MANAGEMENT SYSTEM	1,333,123	on going	2, 5 & 12
12	103340	Replace Mobile Circuit Switcher	206,220	2/1/2006	7
13	103359	Ladish Sub Work for Cargill Load Expansion	247,821	4/1/2006	2
14	103420	Bemidji - Install/Remove UG Services 2007	150,073	1/1/2007	12
15	103422	Crookston (MN) - Install/Remove UG Services 2007	121,308	1/1/2007	12
16	103426	Devils Lake/Langdon - Install/Remove UG Services 2007	124,037	1/1/2007	12
17	103428	Fergus Falls - Install/Remove UG Services 2007	271,474	1/1/2007	12
18	103430	Jamestown - Install/Remove UG Services 2007	175,935	1/1/2007	12
19	103432	Milbank - Install/Remove UG Services 2007	135,657	1/1/2007	12
20	103434	Morris - Install/Remove UG Services 2007	114,076	1/1/2007	12
21	103436	Rugby/Garrison - Install/Remove UG Services 2007	142,485	1/1/2007	12
22	103440	Wahpeton (ND) - Install/Remove UG Services 2007	125,307	1/1/2007	12
23		TOTAL MAJOR ADDITIONS	17,492,091		
24	6419	Addition & Retirement of Meters	(471,068)	on going	Various
25	6429	Addition & Retirement of Load Management Switches	(666,711)	on going	2, 5 & 12
26	6463	Distribution Regulators - Purchase & Retirement	(108,817)	on going	3 & 6
27	Various		(1,952,135)	Various	Various
28		TOTAL MAJOR RETIREMENTS	(3,198,731)		
29		Ending Balance December 31, 2007	322,110,754		

Otter Tail Corporation d/b/a 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		GENERAL			
2		Beginning Balance January 1, 2007	69,493,744		
3	Various		1,717,302	Various	Various
4	6491	Purchase specific maintenance tools exceeding expense standards	248,640	on going	4 & 10
5	103092	EMS Network Upgrade	131,200	2/1/2005	11
6	103174	Load Survey Hand-Held Microcomputer Replacement	122,916	10/1/2005	8
7	103328	Jamestown CSC Microwave	136,127	2/1/2006	3
8	103332	PC Upgrades for 2006	376,625	2/1/2006	3
9	103334	R/390 Mainframe Replacement	195,453	2/1/2006	1
10	103337	Oracle Server Replacement	162,612	2/1/2006	3
11	103389	Replace Unit #423 w/2007 4X4 Truck equipped w/AerialBasket Mats Handler	103,497	9/1/2006	7
12	103390	Replace Unit #467 w/2007 4X4 Truck equipped w/Aerial Basket Mats Handler	102,538	9/1/2006	7
13	103391	Replace Unit #425 w/2007 4X4 Truck equipped w/Aerial Basket Mats Handler	106,687	9/1/2006	7
14	103392	Replace Unit #468 w/2007 4X4 Truck equipped w/Aerial Basket Mats Handler	105,472	9/1/2006	9
15	103393	Replace Unit #482 w/2007 4X4 Truck equipped w/Aerial Basket Mats Handler	105,183	9/1/2006	9
16	103394	Replace Unit #229 w/2007 4X4 Truck equipped w/Aerial Basket Mats Handler	105,414	9/1/2006	9
17	103398	Replace Unit #465 w/4X4 ABMH	105,797	10/1/2006	9
18	103483	Server Replacements for 2007	407,925	1/1/2007	12
19	103547	Load Survey - Hand-Held Microcomputers for 2007	466,528	1/1/2007	8
20		TOTAL MAJOR ADDITIONS	4,699,915		
21	6420	Addition & Retirement of Furniture & Office Equipment	(1,537,907)	on going	Various
22	6421	Retirement of Transportation & Power Operated Equipment	(272,019)	on going	Various
23	103473	2007 Transportation Dept Sold Vehicles	(1,104,860)	12/1/2006	7 thru 12
24	Various		(45,732)	Various	Various
25		TOTAL MAJOR RETIREMENTS	(2,960,518)		
26		Ending Balance December 31, 2007	71,233,141		
27		INTANGIBLE			
28		Beginning Balance January 1, 2007	3,383,281		
29	Various		86,595	Various	Various
30	102879	Power Network Analysis Applications	776,212	3/1/2004	12
31	103326	Rate Case Management Package	144,438	2/1/2006	10
32	103385	Impact Financial Modeling Software	141,312	8/1/2006	9
33		TOTAL MAJOR ADDITIONS	1,148,556		
34	6420	Retirement of & EMS Migration, Customer Mgmt & offsite Backup Softwares	(445,077)	on going	
35	Various		0	Various	Various
36		TOTAL MAJOR RETIREMENTS	(445,077)		
37		Ending Balance December 31, 2007	4,086,760		
38		TOTAL ELECTIC PLANT IN SERVICE DECEMBER 31, 2007	1,028,917,132		

Otter Tail Corporation d/b/a OTTER TAIL POWER COMPANY
Policy of Capitalizing Interest
For the Test Year Ended December, 31, 2007

Line No.	Policy Description
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 Corporation d/b/a OTTER TAIL POWER COMPANY
Changes in Intangible Plant
For the period January 1, 2003 Through December 31, 2007

	(A)	(B)	(C)	(D)	(E)
Line No.	Year	Beginning of Period Balance	Additions	Retirements	Ending Period Balance
1	2003	\$4,892,822	\$600,149	\$886,716	\$4,606,255
2	2004	\$4,606,255	\$391,460	\$80,699	\$4,917,016
3	2005	\$4,917,016	\$0	\$683,105	\$4,233,911
4	2006	\$4,233,911	\$644,622	\$1,495,251	\$3,383,282
5	2007	\$3,383,282	\$1,148,556	\$445,077	\$4,086,761

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

Otter Tail Corporation d/b/a OTTER TAIL POWER COMPANY
Plant in Service Which is Not Used or Useful
As of December 31, 2007

**Line
No.**

(A)

1 All plant in service as of December 31, 2007 is used and useful.

Otter Tail Corporation d/b/a OTTER TAIL POWER COMPANY
Property Records Working Papers
For the Test Year Ended December, 31, 2007

Line

No. Policy Description

1 **Power Plants:**

2 Each power plant is unitized in accordance 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 propety 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 **Transmission Plant:**

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 **Distribution Plant:**

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 indentification, if available, or
25 based in Iowa Curves through the fixed asset system.

26

27 **General and Intangible Plant:**

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 **Retirement Units:**

35 The Company uses retirement units the conform to FERC guidelines.

**Otter Tail Corporation d/b/a OTTER TAIL POWER COMPANY
Plant Acquired for Which Regulatory Approval Has Not Been Obtained
For the Test Year Ended December 31, 2007**

**Line
No.**

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