

Otter Tail Power Company
Docket EL18-021
Big Stone II Amortization
Adjusted Test Year Ended December 31, 2017

<u>Line</u>	<u>Description</u>	South Dakota Amount
	(a)	(b)
1	EL10-011 Annual SD Amortization Expense	\$ 100,332
2	Recovery Period years (2/17/11- 2/16/2021)	10
3	Total Amortization Expense	<u>\$ 1,003,320</u>
<u>Total Unrecovered Amortized Expense from EL10-011</u>		
4	Recovery Period Remaining in Years (10/18/18 - 2/16/21)	2.33
5	Total Amortized Expense Unrecovered	<u>\$ 234,108</u>
<u>Transmission Portion of Big Stone II Costs EL13-007</u>		
6	Remaining CWIP per order	\$ 259,898
7	Less: SD Transmission Cost Recovered	<u>(80,237)</u>
8	Remaining CWIP Unrecovered	179,661
9	Plus: SD AFUDC on Balance	<u>56,001</u>
10	Balance of Transmission portion of Big Stone II Costs	235,662
11	Plus: Rate of return on balance at completion of AFUDC	107,126
12	Transmission Cost to be Recovered	<u>\$ 342,788</u>
13	Total Big Stone II Costs Unrecovered	<u>\$ 576,896</u>
14	Amortization Period in years	4
15	Total Annual Amortization Expense	<u>\$ 144,224</u>
16	Less Traditional Adjustment (included in per books)	<u>(100,332)</u>
17	Total Test Year Adjustment	<u>\$ 43,892</u>

SOURCES:

Line 1, Column b: EL10-011 RLK-1 Schedule 10, column (e), line 9
Line 2, Column b: EL10-011 RLK-1 Schedule 10, column (b), line 4
Line 3, Column b: Column b, line 1 * line 2
Line 4, Column b: 2 Years and 4 Months
Line 5, Column b: Column b, line 1 * line 4
Line 6, Column b: Volume 4A, Section 1, TY-02, line 1
Line 7, Column b: Volume 4A, Section 1, TY-02, line 2
Line 8, Column b: Column b, line 6 + line 7
Line 9, Column b: Volume 4A, Section 1, TY-02, line 3
Line 10, Column b: Column b, line 8 + line 9
Line 11, Column b: Volume 4A, Section 1, TY-02
Line 12, Column b: Column b, line 10 + line 11
Line 13, Column b: Column b, line 5 + line 12
Line 15, Column b: Column b, line 13 / line 14
Line 16, Column b: Exhibit__(TAA-1), Schedule 11, Page 3, column c, line 146,
Line 17, Column b: Column b, line 15 + line 16