

Line No.	Description	(A) (1) <i>Errata</i> CISOne Update TY-01	(B) (2) <i>Errata</i> Update ADIT Adj from TY-15	(C) (3) <i>Errata</i> Update PIS Adj Workpaper SD-12	(D) (4) CISOne Updated Spend	(E) (5) True up 2017 Tax return Bonus	(F) (6) Adjustments Due to Changes in Allocation %'s	(G) Total Supplemental Adjustments
<b>PLANT IN SERVICE</b>								
1	Production							\$0
2	Transmission			(4,481)				(\$4,481)
3	Distribution							\$0
4	General							\$0
5	Intangible	336,130			341,736			\$677,866
6	Total Plant in Service	\$336,130	\$0	(\$4,481)	\$341,736	\$0	\$0	\$673,385
<b>RESERVE FOR DEPRECIATION</b>								
7	Production							\$0
8	Transmission							\$0
9	Distribution							\$0
10	General							\$0
11	Intangible	(78,897)			(34,174)			(\$113,071)
12	Total Reserve for Depreciation	(\$78,897)	\$0	\$0	(\$34,174)	\$0	\$0	(\$113,071)
<b>NET PLANT IN SERVICE</b>								
13	Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Transmission			(4,481)				(4,481)
15	Distribution							0
16	General							0
17	Intangible	257,233			307,562			564,795
18	Total Net Plant in Service	\$257,233	\$0	(\$4,481)	\$307,562	\$0	\$0	\$560,314
<b>OTHER RATE BASE ITEMS</b>								
19	Big Stone Plant Capitalized							\$0
20	Utility Plant Held for Future Use							\$0
21	CWIP							\$0
22	Materials & Supplies							\$0
23	Fuel Stocks							\$0
24	Prepayments						(\$1,697)	(\$1,697)
25	Customer Advances & Deposits						(\$64)	(\$64)
26	Cash Working Capital						(\$42,298)	(\$42,298)
27	Accumulated Deferred Income Taxes		263,985			(2,571)	(\$10,827)	\$250,587
28	Total Other Rate Base Items	\$0	\$263,985	\$0	\$0	(\$2,571)	(\$54,886)	\$206,528
29	<b>TOTAL AVERAGE RATE BASE</b>	<b>\$257,233</b>	<b>\$263,985</b>	<b>(\$4,481)</b>	<b>\$307,562</b>	<b>(\$2,571)</b>	<b>(\$54,886)</b>	<b>\$766,841</b>

- (1) Supplemental Direct Testimony of Tyler Akerman.  
This adjustment corrects CISone Normalization amounts from original test year.
- (2) Supplemental Direct Testimony of Tyler Akerman.  
This adjustment reflects OTP's adjustment to correct TCJA impacts made in TY-15.
- (3) Direct Testimony of Bryce Haugen; Section III; Part B, Page 9, FN 4  
This adjustment reflects OTP's adjustment to update project costs in the Transmission Rider Revenue.
- (4) Supplemental Direct Testimony of Stuart Tommerdahl.  
This adjustment reflects OTP's update on CISone project costs.
- (5) Supplemental Direct Testimony of Tyler Akerman.  
This adjustment reflects OTP's adjustment to true up Tax Cut and Jobs Act after final 2017 tax return was completed.
- (6) This adjustment is the result of changes in allocation factor percentages between the 2017 Test Year COSS and the 2017 Test Year Supplemental COSS run with Supplemental adjustments. OTP's COSS model calculates certain allocation percentages based on actual information entered into the COSS model and as a result any new adjustments can affect a variety of allocation percentage calculations which in turn affects the amounts allocated to the various jurisdictions resulting in different amounts being allocated to ND.