

**OTTER TAIL POWER COMPANY
Electric Utility - State of South Dakota
RATE BASE SCHEDULES
DESCRIPTION OF DETAILS**

**Exhibit ____ (TAA-1), Schedule B-6
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**Summary of Approach used and Assumptions Made to the
Rate Base Schedules**

A thirteen month average calculation is used for all rate base components except Accumulated Deferred Income Taxes (ADIT) which is calculated on a simple average of the beginning and end of year balances. Please refer to the Direct Testimony of Mr. Tyler Akerman for an explanation of why ADIT remains as a simple average calculation.