

OTTER TAIL POWER COMPANY
Plant Account Balances
For the Thirteen Months Ended December 31, 2017

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(D)
Line No.	FERC Acct #	Plant Acct #	Description	December 2016	January 2017	February 2017	March 2017	April 2017	May 2017	June 2017	July 2017
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	1,301,974
2	101	303	Misc. Intangible Plant	7,207,561	7,207,561	7,631,848	7,628,959	7,628,959	7,746,471	7,744,381	7,744,381
3	106	303	Misc. Intangible Plant	0	0	0	0	0	0	0	0
4	107		CWIP	5,489,159	6,585,280	6,845,093	7,326,249	7,811,823	8,737,137	9,358,658	10,079,319
5			TOTAL INTANGIBLE PLANT	13,998,694	15,094,815	15,778,915	16,257,182	16,742,756	17,785,582	18,405,013	19,125,674
STEAM GENERATION PLANT											
6	101	310	Land and Land Rights	1,654,157	1,654,157	1,654,157	1,654,157	1,654,157	1,654,157	1,654,157	1,654,157
7	101	311	Structures and Improvements	62,434,862	62,439,462	62,439,462	62,448,562	62,448,562	62,448,562	62,448,562	62,448,562
8	106	311	Structures and Improvements	63,013,625	63,013,625	63,015,122	63,025,505	63,025,505	63,100,090	63,065,680	63,065,681
9	101	312	Boiler Plant Equipment	201,488,268	201,492,223	201,504,042	201,608,239	201,608,239	201,654,793	201,835,856	201,832,196
10	101	312	Boiler Plant Equipment-Coal	6,695,049	6,701,654	6,701,654	6,701,654	6,701,654	6,701,654	6,701,654	6,701,654
11	106	312	Boiler Plant Equipment	123,895,226	123,895,226	123,898,163	123,938,571	123,938,571	123,959,439	123,737,435	123,737,436
12	106	312	Boiler Plant Equipment-Coal	0	0	0	0	0	0	0	3,683,313
13	101	314	Turbogenerator Units	65,601,942	65,601,942	65,601,942	65,680,249	65,680,249	65,701,503	65,703,962	65,703,962
14	106	314	Turbogenerator Units	296,856	296,856	296,856	130,742	130,742	0	0	0
15	101	315	Accessory Electric Equipment	23,738,368	23,738,368	23,738,368	23,738,368	23,738,368	23,738,368	23,744,238	23,744,238
16	106	315	Accessory Electric Equipment - Coal	12,937,872	12,937,872	12,938,176	12,940,286	12,940,286	12,955,440	12,948,449	12,948,449
17	101	316	Misc Power Plant Equipment	5,726,301	5,739,325	5,741,984	5,762,234	5,762,234	5,764,873	5,868,177	5,868,177
18	106	316	Misc Power Plant Equipment	0	0	0	0	0	0	0	0
19	106	316	Misc Power Plant Equipment - Coal	708,044	708,044	708,058	600,243	600,243	600,953	600,626	600,626
20	101	317	Asset Retirement Obligation	2,758,150	2,758,150	2,758,150	2,758,150	2,758,150	2,758,150	2,758,150	2,758,150
21	114	310	Big Stone Plant Acquisition Adjustment	5,965	5,965	5,965	5,965	5,965	5,965	5,965	5,965
22	114	311	Big Stone Plant Acquisition Adjustment	301,585	301,585	301,585	301,585	301,585	301,585	301,585	301,585
23	114	312	Big Stone Plant Acquisition Adjustment	912,456	912,456	912,456	912,456	912,456	912,456	912,456	912,456
24	114	314	Big Stone Plant Acquisition Adjustment	228,914	228,914	228,914	228,914	228,914	228,914	228,914	228,914
25	114	315	Big Stone Plant Acquisition Adjustment	112,362	112,362	112,362	112,362	112,362	112,362	112,362	112,362
26	114	316	Big Stone Plant Acquisition Adjustment	26,973	26,973	26,973	26,973	26,973	26,973	26,973	26,973
27			Total Steam Production Plant	572,536,975	572,565,158	572,584,391	572,575,213	572,575,213	572,626,237	572,655,201	576,334,855
HYDRO GENERATION PLANT											
28	101	330	Land and Land Rights	299,623	299,623	299,623	299,623	299,623	299,623	299,623	299,623
29	101	331	Structures and Improvements	351,712	351,712	351,712	351,712	351,712	351,712	351,712	351,712
30	106	331	Structures and Improvements	0	0	0	0	0	0	0	0
31	101	332	Reservoirs,dam, waterways	4,277,054	4,277,054	4,277,054	4,277,054	4,277,054	4,277,054	4,277,054	4,277,054
32	106	332	Reservoirs,dam, waterways	0	0	0	0	0	0	0	0
33	101	333	Water Wheels, turbines, generators	1,373,867	1,373,867	1,373,867	1,373,867	1,373,867	1,373,867	1,373,867	1,373,867
34	106	333	Water Wheels, turbines, generators	0	0	0	0	0	0	0	0
35	101	334	Accessory Electric Equipment	592,400	592,400	597,103	597,103	597,103	597,103	597,103	597,103
36	101	335	Misc Power Plant Equipment	442,624	442,624	442,624	442,624	442,624	442,624	442,624	442,624
37			Total Hydro Generation Plant	7,337,280	7,337,280	7,341,983	7,341,983	7,341,983	7,341,983	7,341,983	7,341,983
OTHER GENERATION											
INTERNAL COMBUSTION											
38	101	340	Land and Land Rights	126,762	126,762	126,762	126,762	126,762	126,762	126,762	126,762
39	101	341	Structures and Improvements	4,947,270	4,947,270	4,947,270	4,947,270	4,947,270	4,947,270	4,947,270	4,947,270
40	106	341	Structures and Improvements	0	0	0	0	0	0	0	0
41	101	342	Fuel Holders, Producers, Acces	1,748,266	1,748,266	1,748,266	1,748,266	1,748,266	1,748,266	1,748,266	1,748,266
42	106	342	Fuel Holders - Gas	0	0	0	0	0	0	0	0
43	101	343	Prime Movers	32,326,159	32,326,159	32,326,159	32,326,159	32,326,159	32,326,159	32,326,159	32,333,939
44	106	343	Prime Movers	0	0	0	0	0	0	0	0
45	101	345	Accessory Electric Equipment	1,933,262	1,933,262	1,933,262	1,933,262	1,933,262	1,933,262	1,933,262	1,933,262

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For the Thirteen Months Ended December 31, 2017

Line No.	FERC Acct #	Plant Acct #	(C) Description	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(D)
				December 2016	January 2017	February 2017	March 2017	April 2017	May 2017	June 2017	July 2017
46	106	345	Accessory Electric Equipment	0							0
47	101	346	Misc Power Plant Equipment	460,598	460,598	460,598	460,598	460,598	460,598	460,598	460,598
48	106	346	Misc Power Plant Equipment	0	0	0	0	0	0	0	0
49			Total Internal Combustion	41,542,317	41,542,317	41,542,317	41,542,317	41,542,317	41,542,317	41,542,317	41,550,097
WIND GENERATION											
50	101	341	Structures and Improvements	7,998,939	7,998,939	7,998,939	7,998,939	7,998,939	7,998,939	7,998,939	7,998,939
51	106	341	Structures and Improvements	0	0	0	0	0	0	0	0
52	101	344	Generators	241,601,355	241,601,355	241,601,355	241,601,355	241,601,355	241,411,464	241,411,464	241,411,320
53	106	344	Generators	0	0	0	0	0	0	0	0
54	101	345	Accessory Electric Equipment	18,618,491	18,618,491	18,618,491	18,618,491	18,618,491	18,618,491	18,618,491	18,618,491
55	106	345	Accessory Electric Equipment	0							
56	101	346	Misc Power Plant Eq-Gas	167,672	167,672	167,672	167,672	167,672	167,672	167,672	167,672
57	106	346	Misc Power Plant Eq-Gas	0	0	0	0	0	0	0	0
58	101	347	Asset Retirement Obligation	224,652	224,652	224,652	224,652	224,652	224,652	224,652	224,652
59			Total Wind Generation	268,611,109	268,611,109	268,611,109	268,611,109	268,611,109	268,421,217	268,421,217	268,421,074
60	107		CWIP	7,983,139	7,977,689	8,557,771	9,250,040	9,793,622	10,168,680	12,438,167	9,827,933
61			TOTAL PRODUCTION PLANT	898,010,820	898,033,553	898,637,571	899,320,662	899,864,244	900,100,434	902,398,885	903,475,943
TRANSMISSION PLANT											
1	101	350	Land and Land Rights	438,907	438,907	438,907	438,907	438,907	438,907	438,907	438,907
2	106	350	Land and Land Rights	0	0	0	0	0	0	0	0
3	101	350	Land - Easements	13,994,721	13,985,707	13,985,707	13,986,521	13,986,523	13,986,523	13,932,933	13,932,933
4	106	350	Land - Easements	0	0	0	0	0	0	0	0
5	101	353	Station Equipment	81,014,658	81,015,368	81,015,368	81,072,915	81,038,501	81,039,723	85,329,088	85,333,268
6	106	353	Station Equipment	14,122,461	14,122,461	14,181,032	14,181,349	14,181,349	14,180,995	8,872,652	12,778,629
7	101	354	Towers and Fixtures	81,106,418	81,042,802	81,042,802	81,029,430	81,029,430	81,029,430	81,018,223	81,018,223
8	106	354	Towers and Fixtures	0	0	0	0	0	0	0	0
9	101	355	Poles and Fixtures	109,068,632	109,481,911	110,987,600	112,634,256	112,935,417	113,620,054	115,322,329	115,440,933
10	106	355	Poles and Fixtures	3,617,084	3,414,961	2,116,545	2,452,785	2,328,693	2,104,843	43,815	428,077
11	101	356	Overhead Conductor	105,468,179	105,793,946	106,104,980	107,218,558	107,516,878	107,760,622	108,602,752	108,724,369
12	106	356	Overhead Conductor	1,703,668	1,356,836	781,573	1,025,955	974,015	506,905	361,894	694,482
13	101	358	Underground Conductor	77,461	77,461	77,461	77,461	77,461	77,461	77,461	77,461
14	106	358	Underground Conductor	0	0	0	0	0	0	0	0
15	105	350	Plant Held for Future Use	9,038	9,038	9,038	9,038	9,038	9,038	9,038	9,038
16	114	353	Big Stone Plant Acquisition Adjustment	21,646	21,646	21,646	21,646	21,646	21,646	21,646	21,646
17	114	355	Big Stone Plant Acquisition Adjustment	23,654	23,654	23,654	23,654	23,654	23,654	23,654	23,654
18	114	356	Big Stone Plant Acquisition Adjustment	12,988	12,988	12,988	12,988	12,988	12,988	12,988	12,988
19	107		CWIP	125,473,732	128,939,486	133,295,745	135,123,478	136,915,031	142,780,734	146,295,406	148,068,229
20			Total Transmission Plant	536,153,245	539,737,171	544,095,044	549,308,940	551,489,531	557,593,521	560,362,785	567,002,835
DISTRIBUTION PLANT											
21	101	360	Land and Land Rights	1,306,581	1,306,581	1,306,581	1,306,581	1,306,581	1,306,581	1,306,581	1,306,581
22	106	360	Land and Land Rights	0	0	0	0	0	0	0	0
23	101	362	Station Equipment	77,863,396	77,921,378	77,974,045	78,043,541	78,167,595	78,148,677	78,153,260	78,159,573
24	106	362	Station Equipment	260,299	218,009	181,443	563,952	314,157	313,604	313,742	313,568
25	101	364	Poles, Towers, Fixtures	70,596,909	70,669,666	70,868,679	71,526,361	71,612,050	71,730,148	71,862,156	72,026,085
26	106	364	Poles, Towers, Fixtures	252,907	211,844	176,635	186,403	174,171	174,188	174,112	62,041
27	101	365	Overhead Conductor	49,695,480	49,727,575	49,778,659	50,264,436	50,284,826	50,312,715	50,403,883	50,571,696
28	106	365	Overhead Conductor	147,214	119,259	98,513	249,773	203,924	203,588	203,642	353,395
29	101	366	Underground Conduit	0	0	0	0	0	0	0	0
30	101	367	Underground Conductors	73,428,327	73,982,260	74,438,540	74,991,199	75,085,927	75,175,102	75,408,582	75,651,379

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For the Thirteen Months Ended December 31, 2017

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(D)
	FERC Acct #	Plant Acct #	Description	December 2016	January 2017	February 2017	March 2017	April 2017	May 2017	June 2017	July 2017
31	106	367	Underground Conductors	1,270,762	580,633	89,333	227,594	205,321	194,050	193,663	59,738
32	101	368	Line Transformers	93,091,999	93,451,952	94,178,331	95,084,765	95,342,949	95,509,163	95,738,163	95,891,698
33	106	368	Line Transformers	621,429	433,908	108,644	339,405	309,169	298,682	298,453	208,447
34	101	369	Services	12,990,947	12,990,947	12,995,873	12,995,873	12,995,873	12,995,873	13,064,358	13,064,358
35	106	369	Services	0	0	0	0	0	0	0	0
36	101	369	Underground Services	40,988,218	40,988,218	41,029,252	41,029,523	41,029,523	41,029,523	41,341,965	41,341,965
37	106	369	Underground Services	0	0	0	0	0	0	0	0
38	101	370	Meters	24,832,623	24,764,948	25,419,445	25,671,430	25,602,115	25,495,014	25,703,108	25,678,729
39	106	370	Meters	0	0	0	0	0	0	0	0
40	101	370	Load Management Switches	8,665,511	8,665,417	8,661,351	8,661,259	8,660,985	8,660,438	8,668,559	8,668,185
41	106	370	Load Management Switches	0	0	0	0	0	0	0	0
42	101	370	Interruption Monitors	0	0	0	0	0	0	0	0
43	101	371	Installs Customer Premise	0	0	0	0	0	0	0	0
44	101	371	All Other Private Lighting	4,775,083	4,777,692	4,784,809	4,805,950	4,843,759	4,850,220	4,882,593	4,882,393
45	106	371	All Other Private Lighting	11,782	11,782	11,782	0	0	0	0	0
46	101	373	Street Lighting	5,446,141	5,469,550	5,478,043	5,484,944	5,539,554	5,541,766	5,578,206	5,580,148
47	106	373	Street Lighting	17,864	0	0	0	0	0	0	0
48	105	360	Plant Held for Future Use	20,619	20,619	20,619	20,619	20,619	20,619	20,619	20,619
49	114	362	Big Stone Plant Acquisition Adjustment	586	586	586	586	586	586	586	586
50	107		CWIP	9,135,994	11,341,671	11,160,989	7,251,284	7,604,438	9,168,794	10,075,422	11,554,872
51			Total Distribution Plant	475,420,670	477,654,495	478,762,152	478,705,478	479,304,121	481,129,331	483,391,651	485,396,055
GENERAL PLANT											
1	101	389	Land	1,521,896	1,521,896	1,521,896	1,521,896	1,521,896	1,521,896	1,521,896	1,521,896
2	106	389	Land	0	0	0	0	0	0	0	0
3	101	390	Structures & Improvements	19,890,073	19,890,073	19,890,073	19,890,073	19,890,073	19,890,073	19,890,073	19,889,386
4	106	390	Structures & Improvements	0	0	0	0	0	0	0	0
5	101	390.1	General Office Buildings	5,718,958	5,718,958	5,718,958	5,718,958	5,718,958	5,718,958	5,718,958	5,718,958
6	106	390.1	General Office Buildings	0	0	0	0	0	0	0	0
7	101	390.2	Fleet Service Center Building	937,678	937,678	937,678	937,678	937,678	937,678	937,678	937,678
8	101	390.3	Central Stores Buildings	4,027,548	4,027,548	4,027,548	4,027,548	4,027,548	4,027,548	4,027,548	4,036,998
9	101	391	Office Furniture	1,177,317	1,170,548	1,170,548	1,164,418	1,164,418	1,186,227	1,139,436	1,115,515
10	106	391	Office Furniture	0	0	0	0	0	0	0	0
11	101	391.1	Office Equipment	807,128	760,398	760,398	663,646	663,646	663,646	662,421	662,421
12	106	391.1	Office Equipment	0	0	0	0	0	0	0	0
13	101	391.2	Duplicating Equipment	287,696	287,696	287,696	294,922	294,922	302,149	302,149	273,046
14	106	391.2	Duplicating Equipment	0	0	0	0	0	0	0	0
15	101	391.3	Engineering Computers	0	0	0	0	0	0	0	0
16	101	391.4	Business Computers	0	0	0	0	0	0	0	0
17	101	391.5	Computer Systems	2,677,295	2,677,295	2,398,108	2,398,108	2,398,108	2,951,525	2,943,347	2,943,347
18	106	391.5	Computer Systems	0	0	0	0	0	0	0	0
19	101	391.6	Computer Related Equipment	944,691	944,691	944,691	944,691	944,691	1,127,778	1,127,778	1,135,357
20	106	391.6	Computer Related Equipment	0	0	0	0	0	0	0	0
21	101	392 & 392.1	Transportation Equipment	32,976,571	32,952,461	32,697,233	32,603,756	32,430,063	32,344,332	32,267,087	32,337,892
22	106	392	Transportation Equipment	0	0	0	0	0	0	0	0
23	101	393	Stores Equipment	0	0	0	0	0	0	0	0
24	101	394	Tools, Shop & Garage Equipment	3,996,914	4,017,241	4,017,241	4,066,996	4,066,996	4,136,768	4,151,119	4,151,119
25	106	394	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0
26	101	394.1	Central Stores Tools	0	0	0	0	0	0	0	0
27	101	394.2	AMR Equipment	617,570	617,570	617,570	617,570	617,570	617,570	617,570	617,570
28	101	395	Laboratory Equipment	0	0	0	0	0	0	0	0
29	101	396	Power-Operated Equipment	616,048	616,048	616,048	597,812	597,812	631,281	631,281	631,281
30	101	397 & 397.4	Communication Equipment & Communications Towers	2,707,409	2,707,409	2,707,409	2,691,717	2,691,717	2,691,717	2,691,717	2,691,717
31	106	397	Communication Equipment	0	0	0	0	0	0	0	0

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				December 2016	January 2017	February 2017	March 2017	April 2017	May 2017	June 2017	July 2017
32	101	397.1	Radio Tele-Communication Equipment	1,184,478	1,184,478	1,184,478	1,124,308	1,124,308	1,124,308	1,124,308	1,124,308
33	106	397.1	Radio Tele-Communication Equipment	0	0	0	0	0	0	0	0
34	101	397.2	Microwave Equipment	4,448,448	4,451,926	4,464,982	4,465,226	4,465,226	4,465,226	4,465,226	4,409,130
35	101	397.3	Radio Load Control Equipment	317,859	317,859	317,859	317,859	317,859	317,859	317,859	317,859
35	106	397.3	Radio Load Control Equipment	0	0	0	0	0	0	0	0
36	101	397	Miscellaneous Equipment	0	0	0	0	0	0	0	0
37	107		CWIP	1,915,002	1,806,510	2,087,396	2,348,564	3,071,114	2,522,305	4,221,432	4,862,076
38			Total General Plant	86,770,577	86,608,282	86,367,810	86,395,745	86,944,602	87,178,842	88,758,882	89,377,553
39			Total Electric Plant	2,010,354,006	2,017,128,317	2,023,641,491	2,029,988,007	2,034,345,254	2,043,787,710	2,053,317,216	2,064,378,059

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	(A)	(B)	(C)	(E)	(F)	(G)	(H)	(I)	(J)	(J)
Line No.	FERC Acct #	Plant Acct #	Description	August 2017	September 2017	October 2017	November 2017	December 2017	12 Month Average	13 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	7,744,381	7,744,381	7,744,381	8,229,062	8,603,860	7,783,219	7,738,937
3	106	303	Misc. Intangible Plant	0	0	803,685	1,231,464	1,301,883	278,086	256,695
4	107		CWIP	10,754,366	11,394,806	11,317,422	11,237,442	11,782,634	9,435,852	9,132,261
5			TOTAL INTANGIBLE PLANT	19,800,721	20,441,161	21,167,462	21,999,941	22,990,352	18,799,131	9,297,606
STEAM GENERATION PLANT										
6	101	310	Land and Land Rights	1,654,157	1,654,157	1,654,157	1,654,157	1,654,157	1,654,157	1,654,157
7	101	311	Structures and Improvements	62,448,562	62,448,562	62,448,562	62,494,202	62,494,202	62,454,652	62,453,130
8	106	311	Structures and Improvements	63,065,681	63,065,681	63,094,034	63,094,034	63,283,574	63,076,184	63,071,372
9	101	312	Boiler Plant Equipment	201,836,149	201,836,149	201,843,833	201,884,379	202,089,290	201,752,116	201,731,820
10	101	312	Boiler Plant Equipment-Coal	6,701,654	6,701,654	6,701,654	6,701,654	6,701,654	6,701,654	6,701,146
11	106	312	Boiler Plant Equipment	123,737,436	123,737,436	123,900,877	124,464,389	125,314,329	124,021,609	124,011,887
12	106	312	Boiler Plant Equipment-Coal	3,709,380	3,740,156	3,740,821	3,740,821	3,740,821	1,862,943	1,719,639
13	101	314	Turbogenerator Units	65,703,962	65,703,962	65,704,240	65,704,240	65,704,240	65,682,871	65,676,646
14	106	314	Turbogenerator Units	0	0	156,511	232,453	282,342	127,209	140,258
15	101	315	Accessory Electric Equipment	23,744,238	23,744,238	23,751,200	23,751,200	23,886,304	23,754,791	23,753,528
16	106	315	Accessory Electric Equipment - Coal	12,948,449	12,948,449	12,954,209	12,954,209	12,824,186	12,936,538	12,936,641
17	101	316	Misc Power Plant Equipment	5,876,248	5,876,248	5,880,514	5,892,471	5,894,022	5,827,209	5,819,447
18	106	316	Misc Power Plant Equipment	0	0	0	0	0	0	0
19	106	316	Misc Power Plant Equipment - Coal	600,626	600,626	600,896	600,896	661,629	623,622	630,116
20	101	317	Asset Retirement Obligation	2,758,150	2,758,150	2,758,150	2,758,150	2,758,150	2,758,150	2,758,150
21	114	310	Big Stone Plant Acquisition Adjustment	5,965	5,965	5,965	5,965	5,965	5,965	5,965
22	114	311	Big Stone Plant Acquisition Adjustment	301,585	301,585	301,585	301,585	301,585	301,585	301,585
23	114	312	Big Stone Plant Acquisition Adjustment	912,456	912,456	912,456	912,456	912,456	912,456	912,456
24	114	314	Big Stone Plant Acquisition Adjustment	228,914	228,914	228,914	228,914	228,914	228,914	228,914
25	114	315	Big Stone Plant Acquisition Adjustment	112,362	112,362	112,362	112,362	112,362	112,362	112,362
26	114	316	Big Stone Plant Acquisition Adjustment	26,973	26,973	26,973	26,973	26,973	26,973	26,973
27			Total Steam Production Plant	576,372,946	576,403,722	576,777,913	577,515,509	578,877,155	574,821,959	574,646,191
HYDRO GENERATION PLANT										
28	101	330	Land and Land Rights	299,623	299,623	299,623	299,623	299,623	299,623	299,623
29	101	331	Structures and Improvements	351,712	351,712	351,712	351,712	351,712	351,712	351,712
30	106	331	Structures and Improvements	0	0	0	0	0	0	0
31	101	332	Reservoirs,dam, waterways	4,277,054	4,277,054	4,277,054	4,277,054	4,277,054	4,277,054	4,277,054
32	106	332	Reservoirs,dam, waterways	0	0	0	0	0	0	0
33	101	333	Water Wheels, turbines, generators	1,373,867	1,373,867	1,373,867	1,373,867	1,373,867	1,373,867	1,373,867
34	106	333	Water Wheels, turbines, generators	0	0	0	0	0	0	0
35	101	334	Accessory Electric Equipment	597,103	597,103	597,103	597,103	597,103	596,711	596,380
36	101	335	Misc Power Plant Equipment	442,624	442,624	442,624	442,624	442,624	442,624	442,624
37			Total Hydro Generation Plant	7,341,983	7,341,983	7,341,983	7,341,983	7,341,983	7,341,592	7,341,260
OTHER GENERATION										
INTERNAL COMBUSTION										
38	101	340	Land and Land Rights	126,762	126,762	126,762	126,762	126,762	126,762	126,762
39	101	341	Structures and Improvements	4,947,270	4,947,270	4,947,270	4,947,270	4,947,270	4,947,270	4,947,270
40	106	341	Structures and Improvements	0	0	0	0	0	0	0
41	101	342	Fuel Holders, Producers, Acces	1,748,266	1,748,266	1,748,266	1,748,266	1,748,266	1,748,266	1,748,266
42	106	342	Fuel Holders - Gas	0	0	0	0	0	0	0
43	101	343	Prime Movers	32,333,939	32,333,939	32,333,939	32,333,939	32,333,939	32,330,049	32,329,750
44	106	343	Prime Movers	0	0	0	0	0	0	0
45	101	345	Accessory Electric Equipment	1,933,262	1,933,262	1,933,262	1,933,262	1,933,262	1,933,262	1,933,262

OTTER TAIL POWER COMPANY
Plant Account Balances
For the Thirteen Months Ended December 31, 2017

Line No.	FERC Acct #	Plant Acct #	(C) Description	(E)	(F)	(G)	(H)	(I)	(J)	(J)
				August 2017	September 2017	October 2017	November 2017	December 2017	12 Month Average	13 Month Average
46	106	345	Accessory Electric Equipment				0	0	0	0
47	101	346	Misc Power Plant Equipment	460,598	460,598	460,598	460,598	460,598	460,598	460,598
48	106	346	Misc Power Plant Equipment	0	0	0	0	0	0	0
49			Total Internal Combustion	41,550,097	41,550,097	41,550,097	41,550,097	41,550,097	41,546,207	41,545,908
WIND GENERATION										
50	101	341	Structures and Improvements	7,998,939	7,998,939	7,998,939	7,998,939	7,998,939	7,998,939	7,998,939
51	106	341	Structures and Improvements	0	0	0	0	0	0	0
52	101	344	Generators	241,414,440	241,414,440	241,333,925	241,333,925	241,333,925	241,455,860	241,467,052
53	106	344	Generators	0	0	0	0	184,706	15,392	14,208
54	101	345	Accessory Electric Equipment	18,618,491	18,618,491	18,618,491	18,618,491	18,750,886	18,629,524	18,628,675
55	106	345	Accessory Electric Equipment				133,795	0	11,150	10,292
56	101	346	Misc Power Plant Eq-Gas	167,672	167,672	167,672	167,672	167,672	167,672	167,672
57	106	346	Misc Power Plant Eq-Gas					0	0	0
58	101	347	Asset Retirement Obligation	224,652	224,652	224,652	224,652	224,652	224,652	224,652
59			Total Wind Generation	268,424,194	268,424,194	268,343,678	268,477,473	268,660,779	268,503,188	268,511,490
60	107		CWIP	10,865,881	11,534,790	11,178,218	11,325,019	11,075,091	10,332,742	10,152,003
61			TOTAL PRODUCTION PLANT	904,555,101	905,254,786	905,191,890	906,210,082	907,505,105	902,545,688	902,196,852
TRANSMISSION PLANT										
1	101	350	Land and Land Rights	438,907	438,907	438,907	438,907	438,907	438,907	438,907
2	106	350	Land and Land Rights		0			0	0	0
3	101	350	Land - Easements	13,932,933	13,925,815	13,979,256	13,979,256	13,978,052	13,966,013	13,968,222
4	106	350	Land - Easements	18,767	18,767	0	0	0	3,128	2,887
5	101	353	Station Equipment	93,174,338	93,209,490	93,209,490	93,193,864	93,160,334	86,815,979	86,369,723
6	106	353	Station Equipment	5,107,405	21,875,859	22,250,249	28,247,028	28,519,579	16,541,549	16,355,465
7	101	354	Towers and Fixtures	81,018,223	81,028,042	81,496,247	81,496,247	81,456,024	81,142,094	81,139,349
8	106	354	Towers and Fixtures	0	0	6,091	25,548	26,612,386	2,220,335	2,049,540
9	101	355	Poles and Fixtures	115,736,453	115,841,224	116,060,687	116,146,707	116,146,593	114,196,180	113,801,753
10	106	355	Poles and Fixtures	465,617	25,880,728	26,354,790	26,628,818	919,707	7,761,615	7,442,805
11	101	356	Overhead Conductor	109,061,162	109,126,843	109,300,917	109,381,262	109,384,432	108,164,727	107,957,300
12	106	356	Overhead Conductor	472,610	28,130,401	28,405,918	28,609,558	29,591,509	10,075,971	9,431,948
13	101	358	Underground Conductor	77,461	77,461	77,461	77,461	77,461	77,461	77,461
14	106	358	Underground Conductor	0	0	0	0	0	0	0
15	105	350	Plant Held for Future Use	9,038	9,038	9,038	9,038	9,038	9,038	9,038
16	114	353	Big Stone Plant Acquisition Adjustment	21,646	21,646	21,646	21,646	21,646	21,646	21,646
17	114	355	Big Stone Plant Acquisition Adjustment	23,654	23,654	23,654	23,654	23,654	23,654	23,654
18	114	356	Big Stone Plant Acquisition Adjustment	12,988	12,988	12,988	12,988	12,988	12,988	12,988
19	107		CWIP	153,699,333	89,662,243	94,846,748	93,662,495	97,147,416	125,036,362	125,070,006
20			Total Transmission Plant	573,270,534	579,283,104	586,494,085	591,954,475	597,499,725	566,507,646	564,172,692
DISTRIBUTION PLANT										
21	101	360	Land and Land Rights	1,306,581	1,306,581	1,306,581	1,306,581	1,306,581	1,306,581	1,306,581
22	106	360	Land and Land Rights	0	0	0	0	0	0	0
23	101	362	Station Equipment	78,501,142	78,499,789	78,780,956	78,836,650	78,806,368	78,332,748	78,296,644
24	106	362	Station Equipment	389,376	389,376	614,850	616,639	1,774,872	500,299	481,837
25	101	364	Poles, Towers, Fixtures	72,142,883	72,278,884	72,487,696	72,608,781	72,638,543	71,870,994	71,772,988
26	106	364	Poles, Towers, Fixtures	61,972	46,527	164,771	209,859	559,796	183,527	188,864
27	101	365	Overhead Conductor	50,762,373	50,827,254	50,981,579	51,042,492	51,057,145	50,501,219	50,439,239
28	106	365	Overhead Conductor	335,416	241,744	225,892	214,888	856,304	275,528	265,658
29	101	366	Underground Conduit	0	0	0	0	0	0	0
30	101	367	Underground Conductors	75,827,998	76,010,635	76,174,148	76,370,453	76,445,985	75,463,517	75,306,964

OTTER TAIL POWER COMPANY
Plant Account Balances
For the Thirteen Months Ended December 31, 2017

Line No.	(A) FERC Acct #	(B) Plant Acct #	(C) Description	(E) August 2017	(F) September 2017	(G) October 2017	(H) November 2017	(I) December 2017	(J) 12 Month Average	(J) 13 Month Average
31	106	367	Underground Conductors	61,194	27,109	245,710	319,273	947,289	262,576	340,128
32	101	368	Line Transformers	96,147,079	96,663,515	97,064,598	97,391,864	97,526,798	95,832,573	95,621,759
33	106	368	Line Transformers	213,463	0	178,571	305,123	450,106	261,998	289,646
34	101	369	Services	13,064,358	13,102,976	13,102,976	13,102,976	13,144,376	13,051,735	13,047,059
35	106	369	Services	0	0	0	0	0	0	0
36	101	369	Underground Services	41,341,965	41,762,894	41,762,894	41,762,894	42,301,013	41,393,469	41,362,296
37	106	369	Underground Services	0	0	0	0	0	0	0
38	101	370	Meters	25,673,951	25,690,541	25,723,529	25,723,896	25,606,746	25,562,788	25,506,621
39	106	370	Meters	0	0	0	0	49,602	4,134	3,816
40	101	370	Load Management Switches	8,666,642	8,666,270	8,666,162	8,666,501	8,666,410	8,664,848	8,664,899
41	106	370	Load Management Switches	0	0	0	0	0	0	0
42	101	370	Interruption Monitors	0	0	0	0	0	0	0
43	101	371	Installs Customer Premise	0	0	0	0	0	0	0
44	101	371	All Other Private Lighting	4,894,874	4,897,210	4,965,015	4,966,335	5,010,333	4,880,099	4,872,020
45	106	371	All Other Private Lighting	0	0	0	0	0	1,964	2,719
46	101	373	Street Lighting	5,580,594	5,581,002	5,640,758	5,645,013	5,697,612	5,568,099	5,558,718
47	106	373	Street Lighting	0	0	0	0	0	0	1,374
48	105	360	Plant Held for Future Use	20,619	20,619	20,619	20,619	20,619	20,619	20,619
49	114	362	Big Stone Plant Acquisition Adjustment	586	586	586	586	586	586	586
50	107		CWIP	13,044,425	13,903,551	12,840,262	14,315,735	12,124,520	11,198,830	11,040,151
51			Total Distribution Plant	488,037,491	489,917,064	490,948,152	493,427,157	494,991,603	485,138,729	484,391,186
GENERAL PLANT										
1	101	389	Land	1,521,896	1,521,896	1,521,896	1,521,896	1,521,896	1,521,896	1,521,896
2	106	389	Land	0	0	0	0	0	0	0
3	101	390	Structures & Improvements	20,010,338	20,010,338	20,010,338	20,010,338	20,039,073	19,942,520	19,938,486
4	106	390	Structures & Improvements	0	0	0	0	0	0	0
5	101	390.1	General Office Buildings	5,718,958	5,718,958	5,718,958	5,718,958	5,718,958	5,718,958	5,718,958
6	106	390.1	General Office Buildings	0	0	0	372,729	344,578	59,776	55,177
7	101	390.2	Fleet Service Center Building	937,678	937,678	937,678	937,678	937,678	937,678	937,678
8	101	390.3	Central Stores Buildings	4,036,998	4,036,998	4,036,998	4,036,998	4,101,405	4,037,640	4,036,864
9	101	391	Office Furniture	901,101	901,101	867,022	867,022	867,022	1,042,865	1,053,207
10	106	391	Office Furniture	0	0	0	0	0	0	0
11	101	391.1	Office Equipment	662,421	662,421	662,421	662,421	474,840	663,425	674,479
12	106	391.1	Office Equipment	0	0	0	0	26,699	2,225	2,054
13	101	391.2	Duplicating Equipment	273,046	273,046	265,808	265,808	268,571	282,405	282,812
14	106	391.2	Duplicating Equipment	0	0	0	0	0	0	0
15	101	391.3	Engineering Computers	0	0	0	0	0	0	0
16	101	391.4	Business Computers	0	0	0	0	0	0	0
17	101	391.5	Computer Systems	2,943,347	2,943,347	2,943,347	2,943,347	3,116,039	2,799,939	2,790,505
18	106	391.5	Computer Systems	0	0	114,812	114,812	668,796	74,868	69,109
19	101	391.6	Computer Related Equipment	1,135,357	1,137,783	1,137,783	1,137,783	952,458	1,055,903	1,047,348
20	106	391.6	Computer Related Equipment	0	0	0	0	0	0	0
21	101	392 & 392.1	Transportation Equipment	32,878,982	32,904,898	32,787,492	32,688,664	35,031,882	32,827,062	32,838,562
22	106	392	Transportation Equipment	0	0	0	0	13,940	1,162	1,072
23	101	393	Stores Equipment	0	0	0	0	0	0	0
24	101	394	Tools, Shop & Garage Equipment	4,151,119	4,182,628	4,182,628	4,210,851	4,210,851	4,128,796	4,118,651
25	106	394	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0
26	101	394.1	Central Stores Tools	0	0	0	0	0	0	0
27	101	394.2	AMR Equipment	617,570	617,570	617,570	617,570	617,570	617,570	617,570
28	101	395	Laboratory Equipment	0	0	0	0	0	0	0
29	101	396	Power-Operated Equipment	631,281	621,330	621,330	621,330	621,330	619,847	619,555
30	101	397 & 397.4	Communication Equipment & Communications Towers	2,691,717	2,691,717	2,691,717	2,691,717	4,485,474	2,843,812	2,833,320
31	106	397	Communication Equipment	0	0	114,812	114,812	114,812	28,703	26,495

OTTER TAIL POWER COMPANY
Plant Account Balances
For the Thirteen Months Ended December 31, 2017

Line No.	(A) FERC Acct #	(B) Plant Acct #	(C) Description	(E)	(F)	(G)	(H)	(I)	(J)	(J)
				August 2017	September 2017	October 2017	November 2017	December 2017	12 Month Average	13 Month Average
32	101	397.1	Radio Tele-Communication Equipment	1,124,308	1,124,308	1,124,308	1,124,308	1,102,701	1,132,536	1,136,532
33	106	397.1	Radio Tele-Communication Equipment	0	0	0	0	0	0	0
34	101	397.2	Microwave Equipment	4,409,130	4,370,215	4,370,215	4,370,215	4,465,735	4,431,038	4,432,377
35	101	397.3	Radio Load Control Equipment	317,859	317,859	317,859	317,859	343,878	320,027	319,860
35	106	397.3	Radio Load Control Equipment	0	0	114,812	114,812	114,812	28,703	26,495
36	101	397	Miscellaneous Equipment	0	0	0	0	0	0	0
37	107		CWIP	4,225,962	4,300,027	4,868,684	4,856,970	427,055	3,299,841	3,193,315
38			Total General Plant	89,189,067	89,274,118	90,028,489	90,318,900	90,588,052	88,419,195	88,292,378
39			Total Electric Plant	2,074,852,914	2,084,170,233	2,093,830,078	2,103,910,555	2,113,574,836	2,061,410,389	2,048,350,714