



TALENT • HEALTH • RETIREMENT • INVESTMENTS

**ASC 715 AND ASC 712 (US GAAP)  
ACCOUNTING EXPENSE FOR FISCAL YEAR ENDING  
DECEMBER 31, 2018  
OTTER TAIL CORPORATION**

March 2018





ASC 715 AND ASC 712 (US GAAP)  
ACTUARIAL VALUATION REPORT AS OF DECEMBER 31, 2018

OTTER TAIL CORPORATION

## CONTENTS

1. Report Highlights.....	1
2. Data, Assumptions, Methods, and Provisions .....	6
3. Important Notices .....	7
Appendix A: Net Periodic Benefit Cost Information.....	A
Appendix B: Pension Plan Assets .....	B
Appendix C: Historical Information.....	C

[PROTECTED DATA BEGINS...

Schedule 9a – 2018 ASC 715 and ASC 712 Accounting Expense  
Report – Mercer

to

Direct Testimony of Peter E. Wasberg

In the Matter of the Application of Otter Tail Power Company  
For Authority to Increase Rates for Electric Utility Service in South  
Dakota

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...PROTECTED DATA ENDS]