

Advertising Adjustment

Adjusted Test Year Ended December 31, 2024

Line	Description (a)	OTP Total Company Adjustment (b)	South Dakota Allocation Factor (c)	South Dakota Share (d)
Otter Tail Proposed Adjustment				
1	Administrative & General Expense	\$ (882,510)		\$ (78,588)
2	Sales Expense	(4)		\$ -
3	Total Proposed Adjustment	<u>\$ (882,514)</u>		<u>\$ (78,588)</u>
Staff Proposed Additional Adjustment - Account 909				
4	Invoice 1071: CoolSavings Campaign	\$ (6,600)	8.90567%	(588)
5	Invoice 1149: Electrification	(24,168)	8.90567%	(2,152)
6	Invoice 1179, 1206: Heat Pumps	(25,425)	8.90567%	(2,264)
7	Other - Radio Ads	(3,543)	8.90567%	(316)
8	Total Additional Adjustment	<u>\$ (59,736)</u>		<u>\$ (5,320)</u>
9	Total Advertising Adjustment	<u><u>\$ (942,250)</u></u>		<u><u>\$ (83,908)</u></u>

SOURCES:

Column b, lines 1 & 2: B-4 Workpaper, PDF, pg. 55 - Advertising Expense

Column b, line 3: sum of lines 1 & 2

Column b, lines 4-6: Otter Tail Response to Staff DR 7.01 & Supp. Response to Staff DR 3.17, Attachment 2.

Column b, line 7: Otter Tail Supplemental Response to Staff DR 3.17

Column b, line 8: sum of lines 4-7

Column b, line 9 sum of lines 3 & 9

Column c, line 8: Response to Staff DR 3.17, Attachment 1

Column d, lines 1-3: Exhibit__(CLP-1), Schedule 11

Column d, lines 4-7: column b * column c

Column d, line 8: sum of lines 4-7

Column d, line 9: sum of lines 3 & 9