

Otter Tail Power Company
Docket EL25-022
Interest Synchronization Adjustment
Adjusted Test Year Ended December 31, 2024

Line	Description	Amount
	(a)	(b)
1	Average Rate Base	\$ 184,581,215
2	Weighted Cost of Long Term Debt	2.20%
3	Synchronized Interest Expense	\$ 4,060,787
4	South Dakota Interest Expense as filed	\$ 3,691,539
5	Difference In Interest Expense	\$ 369,248
6	Federal Income Tax Adjustment (21%)	\$ (77,542)

SOURCES:

Column b, line 1: PJS-2 Sch 1, column d, line 31
 Column b, line 2: BLC-1, Schedule 1, column d, line 1
 Column b, line 3: Line 1 * line 2
 Column b, line 4: Workpaper C4, column b, line 3
 Column b, line 5: Line 3 less line 4
 Column b, line 6: Line 5 * 21% (federal tax rate)