

Line	Description (a)	South Dakota Allocation (d)
<b>Otter Tail Proposed Adjustment</b>		
1	Production Expenses	\$ 139,500
2	Transmission Expenses	\$ 77,238
3	Distribution	\$ 140,985
4	Customer Accounts	\$ 49,988
5	Customer Serv & Information Exp	\$ 13,265
6	Administrative & General Expense	\$ 361,253
7	Total Proposed Adjustment	<u>\$ 782,229</u>
<b>Staff Proposed Additional Adjustment</b>		
8	Production Expenses	\$ (7,917)
9	Transmission Expenses	\$ (4,383)
10	Distribution	\$ (8,001)
11	Customer Accounts	\$ (2,837)
12	Customer Serv & Information Exp	\$ (753)
13	Administrative & General Expense	<u>\$ (20,502)</u>
14	Total Additional Adjustment	<u>\$ (44,393)</u>
<b>Total Adjustment</b>		
15	Production Expenses	\$ 131,583
16	Transmission Expenses	\$ 72,855
17	Distribution	\$ 132,984
18	Customer Accounts	\$ 47,151
19	Customer Serv & Information Exp	\$ 12,512
20	Administrative & General Expense	\$ 340,751
21	Total Adjustment	<u><u>\$ 737,836</u></u>

**SOURCES:**

Lines 1 through 7: Workpaper TY-05, page 1

Lines 8 through 14: Staff workpapers

Line 15: Line 1 + line 8

Line 16: Line 2 + line 9

Line 17: Line 3 + line 10

Line 18: Line 4 + line 11

Line 19: Line 5 + line 12

Line 20: Line 6 + line 13

Line 21: Line 7 + line 14