

**Otter Tail Power Company**  
**Changes in Intangible Plant**  
**For the period January 1, 2020 Through December 31, 2024**

	(A)	(B)	(C)	(D)	(E)
<b>Line</b>		<b>Beginning</b>			<b>Ending</b>
<b>No.</b>	<b>Year</b>	<b>of Period</b>	<b>Additions</b>	<b>Retirements</b>	<b>Period</b>
		<b>Balance</b>			<b>Balance</b>
1	2020	\$30,788,081	(\$1,158,403)	\$2,299,643	\$27,330,035
2	2021	\$27,330,035	\$5,668,935	\$1,389,146	\$31,609,824
3	2022	\$31,609,824	\$3,153,437	\$2,766,216	\$31,997,045
4	2023	\$31,997,045	\$6,415,136	\$0	\$38,412,181
5	2024	\$38,412,181	\$15,871,512	\$0	\$54,283,693

**Note:** Refer to Schedule D-4 for a detailed listing of the additions and retirements for each respective year.