

**OTTER TAIL POWER COMPANY**  
**TOTAL ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION**  
**TOTAL COMPANY BY FUNCTION**  
**FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2024**

	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line No.	Description	Production Plant	Transmission Plant	Distribution Plant	General	Intangible Plant	Total Accumulated Depreciation and Amortization
1	Beginning Balance 01/01/24	\$504,270,355	\$174,232,911	\$264,255,047	\$48,566,575	\$15,131,912	\$1,006,456,800
2							
3	Add: 2024 Depreciation & Amortization Expense	40,275,260.58	12,151,271	7,219,436	5,997,266	6,341,272	71,984,507
4	Add: Miscellaneous	(3,754,554.21)		3,000.00			(3,751,554.21)
5	Less: Retirements	(4,277,560)	(5,489,854)	(5,467,620)	(7,006,515)		(22,241,548)
6	Add: Salvage	92,577.13	178,325	11,758,363	246,480		12,275,745
7	Less: Cost of Removal	(661,140.03)	(1,034,124)	(2,325,784)			(4,021,049)
8							
9	Ending Balance 12/31/24	\$535,944,938	\$180,038,529	\$275,442,442	\$47,803,806	\$21,473,184	\$1,060,702,900
10							
11	2024 Actual Year 13-Month Average (Statement E, Line 15)	\$519,574,762	\$177,060,347	\$269,143,417	\$47,589,520	\$17,856,598	\$1,031,224,644
12							
13	Adjustments	7,673,111	3,188,760	6,152,677	4,107,514	404,011	21,526,073
14							
15	2024 Test Year Average	\$527,247,873	\$180,249,107	\$275,296,094	\$51,697,034	\$18,260,609	\$1,052,750,717

Check to previous page Ending Balance	\$535,944,938	\$180,038,529	\$275,442,442	\$47,803,806	\$21,473,184	
			(\$0)			
Check to pervious page TY Ending Balance	527,247,873	180,249,107	275,296,094	51,697,034	18,260,609	
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**Source:**  
Beginning and ending 2024 Actual and Test Year balances can be traced to Statement E.