

**OTTER TAIL POWER COMPANY
DEPRECIATION EXPENSE
ACTUAL YEAR 2024**

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	Description	Total 2024 Regulatory Year Depreciation Expense	Adjustments (1)	Adjusted 2024 Test Year Depreciation Expense	13-Month Average Depreciable Property (2)	Annual Accrual Rate (3)
1	Hydro	\$212,403		\$212,403	\$12,922,156	1.64%
2	Internal Combustion	\$5,935,540		\$5,935,540	\$190,858,759	3.11%
3	Steam	\$15,232,286	\$5,712,117	\$20,944,403	\$532,914,543	2.86%
4	Solar	\$1,944,483		\$1,944,483	\$60,319,040	3.22%
5	Wind	\$19,111,230	\$2,577,102	\$21,688,332	\$617,970,284	3.09%
6						
7	Total Production	\$42,435,942	\$8,289,219	\$50,725,161	\$1,414,984,783	3.00%
8						
9	Transmission	\$12,271,934	\$404,041	\$12,675,975	\$772,663,984	1.59%
10						
11	Distribution	\$17,471,240	\$2,301,717	\$19,772,957	\$691,323,882	2.53%
12						
13	General Plant	\$3,405,990	\$135,820	\$3,541,810	\$115,357,227	2.95%
14						
15	Intangibles	\$6,419,997	\$1,868,495	\$8,288,492	\$48,862,636	13.14%
16						
17	Total	\$82,005,103	\$12,999,292	\$95,004,395	\$3,043,192,511	

(1) The adjustments to depreciation expense by function can be traced Vol 4 Workpapers>Test Year Workpapers>NOI Input Summary

(2) The Depreciable Property Balances in Column E above do not include land if trying to tie back to Plant in Service Balances for the Test Year Ending 12/31/24. Total land balances for the Test Year using a 13-month average is \$9,378,220.

(3) The Annual Accrual Rate is a composite total system rate.