

**OTTER TAIL POWER COMPANY
ELECTRIC UTILITY - STATE OF SOUTH DAKOTA
SUMMARY OF TRADITIONAL ADJUSTMENTS**

	Volume 4A Workpaper Reference	Exhibit_(CLP-1), Schedule 7	Exhibit_(CLP-1), Schedule 11
Traditional Adjustments			
Advertising	B-14		Column B
Short Term CWIP AFUDC	SD-03	Column B	Column D
Hoot Lake Solar - EAR	B-11a		Column C
Charitable Administration	SD-09		Column E
Organizational Dues	SD-05		Column H
Employee Recognition and Gift	SD-07		Column F
FERC Docket Nos. EL14-12 and EL15-14	B-08		Column I
Hoot Lake Solar - ADIT	B-11 Line 12	Column C	
Incentive Compensation	SD-02		Column G
North Dakota Investment Tax Credit	SD-06	Column D	
Hydroelectric License	B-15	Column F	Column M
Renewable Energy Credits	B-20		Column J
Rider CWIP	SD-10		Column K
FERC Transmission	SD-12	Column E	Column L
Weather Normalization	B-01a		Column N

**OTTER TAIL POWER COMPANY
ELECTRIC UTILITY - STATE OF SOUTH DAKOTA
SUMMARY TEST YEAR ADJUSTMENTS**

	Volume 4A Workpaper Reference	Exhibit_(CLP-1), Schedule 8	Exhibit_(CLP-1), Schedule 12
Test Year Adjustments			
Short Term CWIP AFUDC	SD-03	Column B	Column B
Plant Annualization	TY-01	Column C	Column C
2024 Depreciation Study	TY-02	Column D	Column D
Retail Revenue Normalization	TY-03		Column E
Labor Census and Rates	TY-04		Column F
Medical/Dental, Pension and OPEB	TY-05		Column G
Rate Case Expense Amortization	TY-06	Column E	Column H
Plant Outage Normalization	TY-07		Column I
Vegetation Maintenance	TY-08		Column J
Meter Reading	TY-09	Column F	Column K
Rider Roll-In	TY-10		Column L
Materials and Supplies	TY-11	Column G	
Wildfire Mitigation Plan	TY-12		Column M
Astoria Onsite Fuel Storage	TY-13		Column N
Insurance	TY-14		Column O
Cyber Security	TY-15		Column P
Large Load - BSESP	TY-16	Column H	Column Q
Large Load - Other	TY-17		Column R