

**OTTER TAIL POWER COMPANY**  
**Reference Workpaper for 2024 SD TY-15 and Supporting Schedule C-7**

**TY-15**  
**SD Share**  
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**Adjustment for additional Cyber Security Expenses**

Line		(A)	(B)	(C)	(D)	(E)
No.	Description from JCOSS INPUT SUMMARY	Total Utility	Allocator	Allocator %	SD Share	CLP C-7 Reference
	Administrative and General Expense					
	<u>Salaries, Supplies, Pensions &amp; Benefits</u>					
1	Production	141,644	OXPD	9.765392%	13,832	
2	Transmission	73,521	D2	10.694401%	7,863	
3	Distribution	129,406	OXD	10.515625%	13,608	
4	Customer Accounts	56,985	OXC	8.929746%	5,089	
5	Customer Service & Information	18,944	C1	8.905665%	1,687	
	Total A&G Salaries, Supplies, Pensions & Benefits	<u>420,500</u>			<u>42,078</u>	Col (P); Line 1
7	Operating Income Impact				<b>(42,078)</b>	
8	Income Tax Impact: SD Tax Rate is 21.00%				<u><b>(8,836)</b></u>	
9	Net Operating Income Impact				<u><b>(33,242)</b></u>	