

| Line | Year | | | Actual Expense | Recovered Expense | Over- Recovered |
|-------------|-------------|------|----------|-----------------------------|------------------------------|----------------------------|
| | (a) | | | (b) | (c) | (d) |
| 1 | June 1986 | thru | May 1987 | \$ 45,165 | \$ 54,452 | \$ (9,287) |
| 2 | June 1987 | thru | May 1988 | 45,165 | 54,452 | (9,287) |
| 3 | June 1988 | thru | May 1989 | 45,165 | 54,452 | (9,287) |
| 4 | June 1989 | thru | May 1990 | 45,165 | 54,452 | (9,287) |
| 5 | June 1990 | thru | May 1991 | 45,165 | 54,452 | (9,287) |
| 6 | | | | Total Over-collection | | \$ (46,435) |
| 7 | | | | Amortization Period (years) | | <u>10</u> |
| 8 | | | | Expense Adjustment | | <u>\$ (4,644)</u> |
| 9 | | | | Rate Base Adjustment | | <u>\$ (23,218)</u> |
| 10 | | | | ADIT Adjustment | | <u>\$ (8,126)</u> |

Sources:

Column b, lines 1-5: (272,260 - 46,437) / 5 (see page 1 of "Decommissioning" attachment to Travis Jacobson email on 10/9/15)

Column c, lines 1-5: Docket F-3576, "Settlement Agreement Between Montana-Dakota Utilities Co. and Commission Staff", page 3, item 2

Column d, lines 1-5: Column b - column c

Column d, line 6: Sum lines 1-5

Column d, line 8: Line 6 / line 7

Column d, line 9: Line 6 / 2

Column d, line 10: Line 9 * 0.35