

**MONTANA-DAKOTA UTILITIES CO.  
DEPRECIATION EXPENSE CHARGED TO OTHER THAN  
PRESCRIBED DEPRECIATION AND AMORTIZATION EXPENSE**

The Company charges all depreciation and amortization expense to prescribed accounts, with the exception of the following:

1. Depreciation of transportation and work equipment in FERC plant accounts 392 and 396 is charged to FERC clearing account 184.00.