

**MONTANA-DAKOTA UTILITIES CO.  
BOOK CHANGES IN ACCUMULATED PROVISION FOR  
DEPRECIATION AND AMORTIZATION - GAS UTILITY  
TWELVE MONTHS ENDING DECEMBER 31, 2022**

<u>Gas Utility</u>	Beginning Balance 1/1/2022	Annual Provision	Retirements (Original Cost)	Salvage	Removal Costs	Reclass/ Transfers	Ending Balance 12/31/2022
Account 111 - Intangible	\$3,646,082	\$535,631					\$4,181,713
Account 108							
Distribution	250,624,625	20,665,946	\$3,693,699	\$16,760	\$524,581	\$39,252	267,049,799
General	11,774,166	2,150,440	4,296,501	4,249,253	2,426	129,344	13,745,588
Total Account 108	262,398,791	22,816,386	7,990,200	4,266,013	527,007	168,596	280,795,387
Total	<u>\$266,044,873</u>	<u>\$23,352,017</u>	<u>\$7,990,200</u>	<u>\$4,266,013</u>	<u>\$527,007</u>	<u>\$168,596</u>	<u>\$284,977,100</u>
Common 1/	\$33,169,415	\$4,180,533	\$676,145	\$198,768	\$18,097	(\$429,480)	\$37,283,954

1/ Common Plant is assigned by state on an actual situs and use basis when applicable, and the remainder is allocated by state to gas and electric on a plant in service basis. Total common changes for the twelve months ended December 31, 2022 are:

<u>Common Utility</u>	Beginning Balance 1/1/2022	Annual Provision	Retirements (Original Cost)	Salvage	Removal Costs	Reclass/ Transfers	Ending Balance 12/31/2022
Account 111	\$38,814,985	\$5,183,626					\$43,998,611
Account 108	30,220,218	3,116,450	1,669,482	464,076	47,667	137,508	31,946,087
Total Accounts 111 and 108	<u>\$69,035,203</u>	<u>\$8,300,076</u>	<u>\$1,669,482</u>	<u>\$464,076</u>	<u>\$47,667</u>	<u>\$137,508</u>	<u>\$75,944,698</u>