

**MONTANA-DAKOTA UTILITIES CO.
SUMMARY OF ACCUMULATED RESERVE FOR DEPRECIATION
GAS UTILITY - SOUTH DAKOTA
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022
ADJUSTMENT B**

<u>Function</u>	<u>Balance @ 12/31/22</u>	<u>Provision for Depreciation 1/</u>	<u>Pro Forma Balance @ 12/31/23</u>	<u>Pro Forma Adjustment</u>
Distribution	\$62,670,053	(\$30,153)	\$62,639,900	(\$30,153)
General	4,496,872	(\$44,050)	4,452,822	(44,050)
General Intangible	454,722	\$19,861	474,583	19,861
Common	1,511,105	\$28,937	1,540,042	28,937
Common Intangible	5,045,952	\$13,782	5,059,734	13,782
Total	<u>\$74,178,704</u>	<u>(\$11,623)</u>	<u>\$74,167,081</u>	<u>(\$11,623)</u>

1/ See Rule 20:10:13:86, Statement J, page 1. Value represents half of the Depreciation Expense Pro Forma Adjustment which is consistent with the Settlement Stipulation in Docket No. NG15-005.

MONTANA-DAKOTA UTILITIES CO.
MONTHLY ACCUMULATED PROVISIONS FOR DEPRECIATION BY FUNCTION
GAS UTILITY - SOUTH DAKOTA
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2022

<u>Function</u>	<u>December 2021</u>	<u>January 2022</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>13 Month Avg.</u>
Distribution	\$59,576,128	\$59,915,213	\$60,211,099	\$60,496,538	\$60,762,451	\$61,034,156	\$61,312,797	\$61,574,906	\$61,744,108	\$61,992,885	\$62,250,094	\$62,288,426	\$62,670,053	\$61,217,604
General	3,738,931	3,705,989	4,100,847	3,841,390	3,749,404	3,774,529	3,812,889	3,826,048	3,852,161	3,890,818	3,921,941	3,897,246	4,496,872	3,893,005
General Intangible	396,409	403,660	408,144	412,628	417,076	421,642	426,209	430,776	435,343	439,909	444,847	449,785	454,722	426,242
Common	1,377,749	1,417,454	1,430,124	1,444,818	1,455,156	1,467,930	1,470,821	1,484,351	1,493,609	1,508,327	1,501,945	1,514,658	1,511,105	1,467,542
Common Intangible	4,365,052	4,496,714	4,546,964	4,597,139	4,647,312	4,697,486	4,747,660	4,797,833	4,847,715	4,897,593	4,947,179	4,996,569	5,045,952	4,740,859
Total	\$69,454,269	\$69,939,030	\$70,697,178	\$70,792,513	\$71,031,399	\$71,395,743	\$71,770,376	\$72,113,914	\$72,372,936	\$72,729,532	\$73,066,006	\$73,146,684	\$74,178,704	\$71,745,252