

**MONTANA-DAKOTA UTILITIES CO.  
GAS UTILITY - SOUTH DAKOTA  
2023 TAX DEPRECIATION ON PRIOR VINTAGE PLANT IN SERVICE  
WORKPAPER**

<u>Description</u>	<b>2023</b>				South
	Tax Depreciation Pre-2022 Plant	Utility Factor #	Gas	Juris. Alloc.	Dakota
Distribution	17,001,930	100.000000%	17,001,930	20.125551% 2/	3,421,732
General	4,477,777	100.000000%	4,477,777	20.125551% 2/	901,177
General Intangible	431,229	100.000000%	431,229	20.125551% 2/	86,787
Common	3,402,003	46.308650% 1/	1,575,422	16.019067% 3/	252,368
Common Intangible	2,352,180	46.308650% 1/	1,089,263	16.019067% 3/	174,490
<b>Total Tax Depr.</b>	<b><u>\$27,665,119</u></b>		<b><u>\$24,575,621</u></b>		<b><u>\$4,836,554</u></b>

1/ Common and Common Intangible allocation to Gas: Factor No. 26, Common Plant.

2/ Distribution, General and General Intangible Plant allocation to South Dakota:  
Factor No. 223, Gas Distribution & General Plant excluding Great Plains

3/ Common and Common Intangible allocation to South Dakota: Factor No. 221, Gas Common Plant.

**MONTANA-DAKOTA UTILITIES CO.  
GAS UTILITY - SOUTH DAKOTA  
BOOK DEPRECIATION EXPENSE ON 2022 AND PRIOR PLANT IN SERVICE**

Acct. No.	Account	2022 Plant In-Service Per Books 1/	Depreciation Rate	Annual Depreciation
	<u>Distribution Plant</u>			
374.1	Land	\$87,780		
374.2	Rights of Way	129,244	1.46%	\$1,887
375	Structures & Improvements	375,234	1.29%	4,841
376	Mains	56,724,156	2.80%	1,588,276
378	Meas. & Reg. Equip.- General	1,459,139	2.35%	34,290
379	Meas. & Reg. Equip.- City Gate	1,810,870	2.14%	38,753
380	Services	29,365,191	3.03%	889,765
381	Meters	20,134,131	5.43%	1,093,283
383	Service Regulators	2,948,353	1.70%	50,122
385	Industrial Meas. & Reg. Station Equipment	110,213	2.48%	2,733
387.2	Other Distribution Equipment	103,576	2.49%	2,579
	Total Distribution Plant	<u>\$113,247,887</u>		<u>\$3,706,529</u>
	<u>General Plant</u>			
389	Land & Rights of Way	\$1,236,781		
390	Structures & Improvements	6,402,543	1.76%	\$112,685
391.1	Office Furniture and Fixtures	28,904	19.63%	5,674
391.3	Computer Equipment - PC	3,117	19.36%	603
392.1	Transportation Equip. - Non-Unitized	99,767	0.49% 2/	489
392.2	Transportation Equip. - Unitized	3,369,541	9.69% 2/	326,509
393	Stores Equipment	49,955	4.05%	2,023
394.1	Tools,Shop & Garage Equipment	1,820,118	4.62%	84,089
395	Laboratory Equipment	59,016	13.63%	8,044
396.1	Trailers - Work Equipment	225,944	1.29% 2/	2,915
396.2	Power Operated Equipment	2,768,812	30.48% 2/	843,934
397.1	Radio Communication Equip. - Fixed	233,417	7.49%	17,483
397.2	Radio Communication Equip. - Mobile	132,425	7.82%	10,356
397.3	Telephone Communication Equip.	55,305	12.70%	7,024
397.8	Network Equipment	12,243	23.65%	2,895
398	Miscellaneous Equipment	29,409	8.38%	2,464
	Total General Plant	<u>\$16,527,297</u>		<u>\$1,427,187</u>
303	Intangible Plant - General	\$689,966		3/ \$58,860
	<u>Common Plant</u>			
389	Land & Rights of Way	\$141,210		
390	Structures & Improvements	2,072,235	2.57%	\$53,256
391.1	Office Furniture & Fixtures	82,370	6.81%	5,609
391.3	Computer Equipment - PC	267,116	24.37%	65,096
391.5	Computer Equipment - Other	137,973	23.70%	32,700
392.1	Transportation Equip. - Non-Unitized	192	3.42% 2/	7
392.2	Transportation Equip. - Unitized	327,870	9.65% 2/	31,639
392.3	Transportation Equip. - Aircraft	395,315	4.00%	15,813
393	Stores Equipment	2,676	2.94%	79
394.1	Tools,Shop & Garage Equipment	10,915	1.27%	139
394.3	Vehicle Maintenance Equipment	3,608	5.00%	180
397.1	Radio Communication Equip. - Fixed	90,813	7.04%	6,393
397.2	Radio Communication Equip. - Mobile	28,857	7.05%	2,034
397.3	Telephone Communication Equip.	48,414	11.83%	5,727
397.5	Supervisory & Telephone Equip.	2,199	27.74%	610
397.8	Network Equipment	28,040	25.14%	7,049
398	Miscellaneous Equipment	139,142	3.05%	4,244
	Total Common Plant	<u>\$3,778,945</u>		<u>\$230,575</u>
303	Intangible Plant - Common	\$8,122,435		3/ \$605,556
	Total Gas Plant in Service	<u>\$142,366,530</u>		<u>\$6,028,707</u>

1/ See Rule 20:10:13:54, Statement D, pages 2 - 3.

2/ Depreciation expense is charged to a clearing account

3/ Amortization based on the life of each item.