

**MONTANA-DAKOTA UTILITIES CO.
BOOK CHANGES IN ACCUMULATED PROVISION FOR
DEPRECIATION AND AMORTIZATION - ELECTRIC UTILITY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014**

| | Beginning Balance 1/1/2014 | Annual Provision | Retirements (Original Cost) | Salvage | Removal Costs | Reclass/ Adjustments | Ending Balance 12/31/2014 |
|--------------------------|----------------------------------|---------------------|--------------------------------|--------------------|--------------------|-------------------------|---------------------------------|
| <u>Electric Utility</u> | | | | | | | |
| Account 111 - Intangible | \$6,774,890 | \$325,078 | \$5,696,486 | | | | \$1,403,482 |
| Account 108 | | | | | | | |
| Steam Production | 221,603,422 | 10,719,672 | 1,126,972 | 622,939 | 435,560 | 79,500 | 231,304,001 |
| Other Production | 36,709,312 | 7,114,088 | | | (3,019) | | 43,826,419 |
| Transmission | 91,945,097 | 3,802,170 | 1,225,072 | 1,289,353 | 1,614,731 | 1,221,097 | 92,975,720 |
| Distribution | 130,676,177 | 8,979,863 | 4,953,509 | 96,099 | 2,567,808 | (14,591) | 132,245,413 |
| General | 10,980,003 | 1,780,412 | 972,761 | 416,113 | 46,229 | (119,626) | 12,277,164 |
| Total Account 108 | 491,914,011 | 32,396,205 | 8,278,314 | 2,424,504 | 4,661,309 | 1,166,380 | 512,628,717 |
| Total | <u>\$498,688,901</u> | <u>\$32,721,283</u> | <u>\$13,974,800</u> | <u>\$2,424,504</u> | <u>\$4,661,309</u> | <u>\$1,166,380</u> | <u>\$514,032,199</u> |
| Common 1/ | \$27,783,129 | | | | | | \$24,834,768 |

1/ Common Plant is assigned by state on an actual site 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, 2014 are:

| | Beginning Balance 1/1/2014 | Annual Provision | Retirements (Original Cost) | Salvage | Removal Costs | Adjustments | Ending Balance 12/31/2014 |
|----------------------------|----------------------------------|---------------------|--------------------------------|--------------------|------------------|--------------------|---------------------------------|
| <u>Common Utility</u> | | | | | | | |
| Account 111 | \$22,181,053 | \$2,891,726 | \$6,738,206 | | | | \$18,334,573 |
| Account 108 | 25,348,036 | 2,568,866 | 2,942,644 | 1,504,069 | 32,210 | 1,282,217 | 25,163,900 |
| Total Accounts 111 and 108 | <u>\$47,529,089</u> | <u>\$5,460,592</u> | <u>\$9,680,850</u> | <u>\$1,504,069</u> | <u>\$32,210</u> | <u>\$1,282,217</u> | <u>\$43,498,473</u> |