

**MONTANA-DAKOTA UTILITIES CO.
DEPRECIATION RATES
ELECTRIC UTILITY - SOUTH DAKOTA**

<u>Acct. No.</u>	<u>Account</u>	<u>Proposed Depreciation Rate</u>	<u>Settlement Depreciation Rate</u>	<u>Rate Change</u>
	<u>Steam Production Plant</u>			
	<u>Heskett</u>			
311	Structures & Improvements	5.75%	5.75%	
312	Boiler Plant Equipment	3.37%	3.37%	
314	Turbogenerator units	4.03%	4.03%	
315	Accessory Equipment	3.51%	3.51%	
316	Miscellaneous Equipment	3.72%	3.72%	
	<u>Lewis & Clark</u>			
311	Structures & Improvements	2.14%	2.14%	
312	Boiler Plant Equipment	4.16%	4.16%	
314	Turbogenerator units	2.41%	2.41%	
315	Accessory Equipment	0.57%	0.57%	
316	Miscellaneous Equipment	4.67%	4.67%	
	<u>Coyote</u>			
311	Structures & Improvements	1.01%	1.01%	
312	Boiler Plant Equipment	1.35%	1.35%	
314	Turbogenerator units	2.42%	2.42%	
315	Accessory Equipment	1.67%	1.67%	
316	Miscellaneous Equipment	3.85%	3.85%	
	<u>Big Stone</u>			
311	Structures & Improvements	0.69%	0.31%	-0.38%
312	Boiler Plant Equipment	3.48%	1.58%	-1.90%
314	Turbogenerator units	3.57%	1.70%	-1.87%
315	Accessory Equipment	2.33%	1.21%	-1.12%
316	Miscellaneous Equipment	4.32%	2.50%	-1.82%
	<u>Other Production Plant</u>			
	<u>Glendive Turbine - Unit 1</u>			
341	Structures & Improvements	8.78%	8.78%	
342	Fuel Holders, Producers & Acces.	9.26%	9.26%	
344	Generators	2.74%	2.74%	
345	Accessory Equipment	6.95%	6.95%	
346	Miscellaneous Equipment	10.42%	10.42%	
	<u>Glendive Turbine - Unit 2</u>			
341	Structures & Improvements	2.74%	2.74%	
342	Fuel Holders, Producers & Acc.	2.81%	2.81%	
344	Generators	2.57%	2.57%	
346	Miscellaneous Equipment	4.15%	4.15%	

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	<u>Miles City Turbine</u>			
341	Structures & Improvements	15.97%	15.97%	
342	Fuel Holders, Producers & Acces.	10.69%	10.69%	
344	Generators	4.11%	4.11%	
345	Accessory Equipment	11.41%	11.41%	
346	Miscellaneous Equipment	11.08%	11.08%	
	<u>Portable Generator</u>			
341	Structures & Improvements	2.55%	2.55%	
342	Fuel Holders, Producers & Acces.	2.60%	2.60%	
344	Generators	2.99%	2.99%	
345	Accessory Equipment	3.04%	3.04%	
	<u>Diamond Willow</u>			
341	Structures & Improvements	3.44%	4.11%	0.67%
344	Generators	5.88%	4.21%	-1.67%
345	Accessory Equipment	5.78%	4.23%	-1.55%
346	Miscellaneous Equipment	5.88%	4.08%	-1.80%
	<u>Ormat</u>			
344	Generators	5.21%	5.21%	
	<u>Cedar Hills Wind Farm</u>			
341	Structures & Improvements	8.00%	3.88%	-4.12%
344	Generators	5.03%	3.81%	-1.22%
345	Accessory Equipment	5.88%	4.06%	-1.82%
346	Miscellaneous Equipment	5.90%	4.36%	-1.54%
	<u>Heskett III Gas Turbine</u>			
344	Generators	2.48%	2.48%	
346	Miscellaneous Equipment	3.40%	3.40%	
	<u>Thunder Spirit Wind</u>			
344	Generators	5.00%	4.00%	-1.00%
	<u>RICE UNIT - L&C</u>			
344	Generators	2.50%	2.50%	
	<u>Transmission Plant</u>			
350.2	Rights of Way	1.44%	1.44%	
352	Structures & Improvements	1.44%	1.44%	
353	Station Equipment	1.58%	1.58%	
354	Towers and Fixtures	1.79%	1.79%	
355	Poles and Fixtures	2.99%	2.03%	-0.96%
356	Overhead Conductor & Devices	1.53%	1.53%	
357	Underground Conduit	2.01%	2.01%	
358	Underground Conductors & Devices	2.01%	2.01%	

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	<u>Distribution Plant</u>			
360.2	Rights of Way	1.25%	1.25%	
362	Station Equipment	1.92%	1.92%	
364	Poles, Towers & Fixtures	3.76%	3.09%	-0.67%
365	Overhead Conductors & Devices	2.91%	2.55%	-0.36%
366	Underground Conduit	1.81%	1.81%	
367	Underground Conductor & Devices	3.00%	2.14%	-0.86%
368	Line Transformers	2.10%	1.85%	-0.25%
369	Services	2.65%	1.65%	-1.00%
370	Meters	7.19%	5.00%	-2.19%
371	Yard Lights	4.84%	4.84%	
373	Street Lighting & Signal System	2.88%	2.88%	
	<u>General Plant</u>			
390	Structures and Improvements	3.30%	0.81%	-2.49%
391.1	Office Furniture & Fixtures	6.67%	6.67%	
391.3	Computer Equip. - PC	20.00%	20.00%	
391.4	Computer Equip. - Prime	20.00%	20.00%	
391.5	Computer Equip. - Other	10.00%	10.00%	
392.1	Trans. Equip., Non-Unitized	4.54%	4.54%	
392.2	Trans. Equip., Unitized	5.48%	5.48%	
393	Stores Equipment	3.33%	3.33%	
394.1	Tools, Shop & Gar. Eq.-Non-Un.	5.00%	5.00%	
395	Laboratory Equipment	5.00%	5.00%	
396.1	Work Equipment Trailers	5.44%	5.44%	
396.2	Power Operated Equip.	5.39%	5.39%	
397.1	Radio Comm. Equip.-Fixed	6.67%	6.67%	
397.2	Radio Comm. Equip.-Mobile	6.67%	6.67%	
397.3	General Tele. Comm. Equip.	10.00%	10.00%	
397.4	Carrier Current Comm. Equip.	6.67%	6.67%	
397.5	Supervisory & Tele. Equipment	10.00%	10.00%	
397.6	Scada System	10.00%	10.00%	
397.8	Network Equipment	20.00%	20.00%	
397.9	Trip Comm. Equip.	6.67%	6.67%	
398	Miscellaneous Equipment	4.00%	4.00%	

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	<u>Common Plant</u>			
390	Structures and Improvements	2.31%	0.85%	-1.46%
391.1	Furniture and Fixtures	6.67%	6.67%	
391.3	Computer Equip. - PC	20.00%	20.00%	
391.4	Computer Equip. - Prime	20.00%	20.00%	
391.5	Computer Equip. - Other	20.00%	20.00%	
392.2	Trans. Equip., Unitized	6.65%	6.65%	
392.3	Aircraft	4.00%	4.00%	
393	Stores Equipment	3.33%	3.33%	
394.1	Tools, Shop & Gar. Equip., Non-Un.	5.56%	5.56%	
394.3	Vehicle Maint. Equip.	5.00%	5.00%	
394.4	Vehicle Refueling Equip.	5.00%	5.00%	
397.1	Radio Comm. Equip.-Fixed	6.67%	6.67%	
397.2	Radio Comm. Equip.-Mobile	6.67%	6.67%	
397.3	General Tele. Comm. Equip.	10.00%	10.00%	
397.5	Supervisory & Tele. Equip.	6.67%	6.67%	
397.8	Network Equipment	20.00%	20.00%	
398	Miscellaneous Equipment	5.00%	5.00%	