

**Montana-Dakota Utilities Co. - Electric Division**

**TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2020 - TOTAL**

Account	Depreciable Plant	Survivor Curve	Net Salvage	Original Cost at Dec 31, 2020	Book Depreciation Reserve	Future Accruals	Calculated Annual Accrual Amount	Calculated Annual Accrual Rate	Composite Remaining Life
<b>STEAM PLANT</b>									
311.00	Structures and Improvements	68-R3	0	81,113,617.27	37,840,342	43,273,275	1,599,729 *	1.97	- *
312.00	Boiler Plant Equipment	50-R1	0	198,020,003.63	78,534,155	119,485,849	5,252,395 *	2.65	- *
314.00	Turbogenerator Units	50-R0.5	0	63,076,279.95	24,326,382	38,749,898	1,490,694 *	2.36	- *
315.00	Accessory Electric Equipment	50-R2.5	0	20,863,863.43	9,795,524	11,068,339	479,222 *	2.30	- *
316.00	Miscellaneous Power Plant Equipment	30-R0.5	0	9,397,126.74	3,479,990	5,917,137	293,657 *	3.12	- *
<b>TOTAL STEAM PRODUCTION PLANT</b>				<b>372,470,891.02</b>	<b>153,976,393</b>	<b>218,494,498</b>	<b>9,115,697</b>		
<b>OTHER PRODUCTION PLANT</b>									
341.10	Structures and Improvements	70-R1	0	16,578,181.79	2,071,956	14,506,226	536,307 *	3.24	- *
341.20	Structures and Improvements - Wind Farm	70-R1	0	42,546,921.10	5,675,437	36,871,484	1,981,332 *	4.66	- *
341.51	Portable Generators	70-R1	0	169,459.16	42,894	126,565	5,132 *	3.03	- *
341.71	Ormat Generation Facility	70-R1	0	701,334.45	400,365	300,969	23,084 *	3.29	- *
342.00	Fuel Holders, Producers and Accessories	40-R4	0	5,640,437.75	1,239,809	4,400,629	181,339 *	3.21	- *
344.10	Generators	55-R3	0	103,677,534.12	32,876,006	70,801,528	2,811,895 *	2.71	- *
344.20	Generators - Wind Farm	55-R3	0	308,667,927.63	79,682,252	228,985,676	12,530,346 *	4.06	- *
345.10	Accessory Electric Equipment	25-L2	0	17,864,490.28	2,191,254	15,673,236	970,133 *	5.43	- *
345.20	Accessory Electric Equipment - Wind Farm	25-L2	0	51,401,813.40	5,433,845	45,967,968	3,124,300 *	6.08	- *
346.10	Miscellaneous Power Plant Equipment	28-S1	0	4,229,486.14	623,813	3,605,673	176,522 *	4.17	- *
346.20	Miscellaneous Power Plant Equipment - Wind Farm	28-S1	0	660,514.98	127,731	532,784	34,188 *	5.18	- *
<b>TOTAL OTHER PRODUCTION PLANT</b>				<b>552,138,100.80</b>	<b>130,365,362</b>	<b>421,772,738</b>	<b>22,374,578</b>		
<b>TRANSMISSION PLANT</b>									
350.20	Land Rights	70-R4	0	15,602,605.19	2,382,259	13,220,346	201,419	1.29	62.8
352.00	Structures and Improvements	50-R2	0	329,102.63	10,103	318,999	6,598	2.00	48.4
353.00	Station Equipment	65-R2.5	(10)	222,333,780.46	58,172,868	186,394,290	3,269,741	1.47	54.2
354.00	Towers and Fixtures	60-R4	(20)	4,992,886.11	3,541,545	2,449,919	95,046	1.90	25.6
355.00	Poles and Fixtures	63-R2.5	(35)	172,142,521.86	31,612,348	200,780,056	3,546,427	2.06	55.7
356.00	Overhead Conductors and Devices	70-R3	(20)	101,836,280.32	21,606,428	100,597,108	1,670,180	1.64	59.1
357.00	Underground Conduit	50-R3	0	1,944,583.16	472,994	1,471,589	38,761	1.99	38.0
358.00	Underground Conductors and Devices	50-R3	0	3,101,857.38	759,136	2,342,721	61,718	1.99	38.0
<b>TOTAL TRANSMISSION PLANT</b>				<b>522,283,617.11</b>	<b>118,557,683</b>	<b>507,575,028</b>	<b>8,889,889</b>		
<b>DISTRIBUTION PLANT</b>									
360.20	Rights of Way	62-R3	0	961,139.62	663,409	297,731	7,959	0.83	32.5
362.00	Station Equipment	53-R2	(15)	89,780,857.62	23,531,314	79,716,673	1,841,200	2.05	42.3
364.00	Poles, Towers & Fixtures	60-R1.5	(120)	46,982,854.51	23,781,444	79,580,836	1,765,540	3.76	45.4
365.00	Overhead Conductor & Devices	65-R2	(110)	36,578,399.40	20,024,517	56,790,122	1,125,010	3.08	49.8
366.00	Underground Conduit	50-R3	0	235,918.03	126,875	109,043	3,609	1.53	26.5
367.00	Underground Conductor & Devices	42-R2.5	(50)	133,794,645.52	31,950,405	168,741,563	5,448,624	4.07	32.3
368.00	Line Transformers	55-R3	(20)	80,852,581.46	27,365,932	69,657,165	1,748,863	2.16	39.7
369.10	Services	50-R3	(50)	39,903,057.66	24,652,206	35,202,380	914,058	2.29	34.6
370.00	Meters	20-L3	(5)	19,046,181.82	5,381,770	14,616,721	1,411,209	7.41	10.8
371.00	Installation on Customers Premises	20-R0.5	(15)	3,568,525.72	(460,509)	4,564,313	339,557	9.52	16.6
373.00	Street Lighting System	43-R1	(45)	9,374,677.82	1,064,116	12,529,167	399,995	4.27	34.6
<b>TOTAL DISTRIBUTION PLANT</b>				<b>461,078,839.18</b>	<b>158,081,479</b>	<b>521,805,714</b>	<b>15,005,624</b>		
<b>GENERAL PLANT</b>									
390.00	Structures and Improvements	30-L0.5	10	1,731,943.78	915,629	643,120	26,631	1.54	20.6
391.10	Office Furniture and Equipment	15-SQ	0	141,255.83	74,384	66,872	11,728	8.30	5.8
391.30	Computer Equipment - PC	5-SQ	0	16,537.01	16,537	-	-	0.00	0.5
391.40	Computer Equipment - Prime	5-SQ	0	5,436.55	2,332	3,104	3,104	57.10	0.5
391.50	Computer Equipment - Other	10-SQ	0	70,687.28	31,380	39,307	8,555	12.10	5.0
392.10	Transportation Equipment - Trailers	25-R4	20	935,489.69	814,779	(66,387)	0	0.00	13.3
392.20	Transportation Equipment	11-L3	20	7,305,324.08	1,680,161	4,164,098	703,274	9.63	6.5
393.00	Stores Equipment	30-SQ	0	14,773.68	11,720	3,054	244	1.65	12.5
394.00	Tools, Shop & Garage Equipment	20-SQ	0	5,900,502.43	2,007,653	3,892,849	284,418	4.82	13.3
395.00	Laboratory Equipment	20-SQ	0	600,042.49	327,411	272,632	21,274	3.55	10.6
396.10	Work Equipment - Trailers	25-L3	0	864,269.49	363,232	501,037	25,373	2.94	18.1

## Montana-Dakota Utilities Co. - Electric Division

**TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2020 - TOTAL**

Account	Depreciable Plant	Survivor Curve	Net Salvage	Original Cost at Dec 31, 2020	Book Depreciation Reserve	Future Accruals	Calculated Annual Accrual Amount	Calculated Annual Accrual Rate	Composite Remaining Life
396.20	Power Operated Equipment	9-L0	25	12,660,470.66	3,270,789	6,224,564	1,040,970	8.22	6.0
397.10	Radio Communication Equipment - Fixed	15-SQ	0	683,616.07	175,430	508,186	47,725	6.98	10.8
397.20	Radio Communication Equipment - Mobile	15-SQ	0	149,153.90	34,257	114,897	10,240	6.87	11.3
397.30	General Telephone Communication Equipment	10-SQ	0	9,878.47	9,146	733	733	7.42	0.5
397.50	Supervisory & Telemetering Equipment	10-SQ	0	55,692.93	35,080	20,613	7,948	14.27	2.7
397.60	SCADA System	10-SQ	0	1,680,102.35	335,583	1,344,520	164,471	9.79	8.1
397.80	Network Equipment	5-SQ	0	368,644.42	174,888	193,756	84,312	22.87	2.3
398.00	Miscellaneous Equipment	25-SQ	0	68,144.79	31,665	36,480	2,014	2.96	14.2
<b>TOTAL GENERAL PLANT</b>				<b>33,261,965.90</b>	<b>10,312,058</b>	<b>17,963,433</b>	<b>2,443,013</b>		
<b>TOTAL DEPRECIABLE PLANT</b>				<b>1,941,233,414.01</b>	<b>571,292,976</b>	<b>1,687,611,412</b>	<b>57,828,801</b>	<b>2.98</b>	
<b>NON-DEPRECIABLE PLANT</b>									
303.00	Miscellaneous Intangible Plant			13,321,691.43					
310.00	Land & Land Rights			1,015,061.73					
312.00	Acquisition Adjustment			10,387,642.47					
340.00	Land & Land Rights			38,532.61					
350.10	Transmission Land			1,790,068.76					
356.00	Acquisition Adjustment			80,697.00					
360.10	Distribution Land			3,323,414.68					
389.00	Land & Land Rights			38,849.70					
<b>CLOSING PLANTS</b>									
	Heskett I & II			111,011,494.71					
	Lewis & Clark I			73,522,157.87					
<b>TOTAL NON-DEPRECIABLE PLANT</b>				<b>214,529,610.96</b>					
<b>TOTAL ELECTRIC PLANT</b>				<b>2,155,763,024.97</b>					

\* Annual Accrual and Remaining Life calculated on Location Schedules per EPH dates.

**Montana-Dakota Utilities Co. - Electric Division**

**TABLE 2. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2020 - LIFE**

Account	Depreciable Plant	Survivor Curve	Net Salvage	Original Cost at Dec 31, 2020	Book Depreciation Reserve	Future Accruals	Calculated Annual Accrual Amount	Calculated Annual Accrual Rate	Composite Remaining Life
<b>STEAM PLANT</b>									
311.00	Structures and Improvements	68-R3	-	81,113,617.27	37,840,342	43,273,275	1,599,729	*	1.97
312.00	Boiler Plant Equipment	50-R1	-	198,020,003.63	78,534,155	119,485,849	5,252,395	*	2.65
314.00	Turbogenerator Units	50-R0.5	-	63,076,279.95	24,326,382	38,749,898	1,490,694	*	2.36
315.00	Accessory Electric Equipment	50-R2.5	-	20,863,863.43	9,795,524	11,068,339	479,222	*	2.30
316.00	Miscellaneous Power Plant Equipment	30-R0.5	-	9,397,126.74	3,479,990	5,917,137	293,657	*	3.12
<b>TOTAL STEAM PRODUCTION PLANT</b>				<b>372,470,891.02</b>	<b>153,976,393</b>	<b>218,494,498</b>	<b>9,115,697</b>		
<b>OTHER PRODUCTION PLANT</b>									
341.10	Structures and Improvements	70-R1	-	16,578,181.79	2,071,956	14,506,226	536,307	*	3.24
341.20	Structures and Improvements - Wind Farm	70-R1	-	42,546,921.10	5,675,437	36,871,484	1,981,332	*	4.66
341.51	Portable Generators	70-R1	-	169,459.16	42,894	126,565	5,132	*	3.03
341.71	Ormat Generation Facility	70-R1	-	701,334.45	400,365	300,969	23,084	*	3.29
342.00	Fuel Holders, Producers and Accessories	40-R4	-	5,640,437.75	1,239,809	4,400,629	181,339	*	3.21
344.10	Generators	55-R3	-	103,677,534.12	32,876,006	70,801,528	2,811,895	*	2.71
344.20	Generators - Wind Farm	55-R3	-	308,667,927.63	79,682,252	228,985,676	12,530,346	*	4.06
345.10	Accessory Electric Equipment	25-L2	-	17,864,490.28	2,191,254	15,673,236	970,133	*	5.43
345.20	Accessory Electric Equipment - Wind Farm	25-L2	-	51,401,813.40	5,433,845	45,967,968	3,124,300	*	6.08
346.10	Miscellaneous Power Plant Equipment	28-S1	-	4,229,486.14	623,813	3,605,673	176,522	*	4.17
346.20	Miscellaneous Power Plant Equipment - Wind Farm	28-S1	-	660,514.98	127,731	532,784	34,188	*	5.18
<b>TOTAL OTHER PRODUCTION PLANT</b>				<b>552,138,100.80</b>	<b>130,365,362</b>	<b>421,772,738</b>	<b>22,374,578</b>		
<b>TRANSMISSION PLANT</b>									
350.2	Land Rights	70-R4	-	15,602,605.19	2,382,259	13,220,346	201,419		1.29
352	Structures and Improvements	50-R2	-	329,102.63	7,581	321,522	6,709		2.04
353	Station Equipment	65-R2.5	-	222,333,780.46	50,411,109	171,922,671	3,040,859		1.37
354	Towers and Fixtures	60-R4	-	4,992,886.11	3,441,941	1,550,945	56,599		1.13
355	Poles and Fixtures	63-R2.5	-	172,142,521.86	26,534,708	145,607,814	2,536,591		1.47
356	Overhead Conductors and Devices	70-R3	-	101,836,280.32	25,181,965	76,654,315	1,199,571		1.18
357	Underground Conduit	50-R3	-	1,944,583.16	472,994	1,471,589	38,761		1.99
358	Underground Conductors and Devices	50-R3	-	3,101,857.38	540,422	2,561,435	67,480		2.18
<b>TOTAL TRANSMISSION PLANT</b>				<b>522,283,617.11</b>	<b>108,972,980</b>	<b>413,310,637</b>	<b>7,147,989</b>		
<b>DISTRIBUTION PLANT</b>									
360.2	Rights of Way	62-R3	-	961,139.62	663,409	297,731	7,959		0.83
362	Station Equipment	53-R2	-	89,780,857.62	20,430,755	69,350,102	1,602,245		1.78
364	Poles, Towers & Fixtures	60-R1.5	-	46,982,854.51	17,951,243	29,031,612	590,666		1.26
365	Overhead Conductor & Devices	65-R2	-	36,578,399.40	14,607,763	21,970,637	400,031		1.09
366	Underground Conduit	50-R3	-	235,918.03	124,248	111,670	3,750		1.59
367	Underground Conductor & Devices	42-R2.5	-	133,794,645.52	35,213,673	98,580,973	2,987,473		2.23
368	Line Transformers	55-R3	-	80,852,581.46	27,137,877	53,714,705	1,275,921		1.58
369.1	Services	50-R3	-	39,903,057.66	17,184,424	22,718,634	577,929		1.45
370	Meters	20-L3	-	19,046,181.82	5,508,654	13,537,528	1,302,567		6.84
371	Installation on Customers Premises	20-R0.5	-	3,568,525.72	(190,194)	3,758,720	270,835		7.59
373	Street Lighting System	43-R1	-	9,374,677.82	446,157	8,928,521	291,011		3.10
<b>TOTAL DISTRIBUTION PLANT</b>				<b>461,078,839.18</b>	<b>139,078,007</b>	<b>322,000,832</b>	<b>9,310,387</b>		
<b>GENERAL Plant</b>									
390	Structures and Improvements	30-L0.5	10	1,731,943.78	819,830	738,919	31,676		1.83
391.1	Office Furniture and Equipment	15-SQ	-	141,255.83	74,384	66,872	11,728		8.30
391.3	Computer Equipment - PC	5-SQ	-	16,537.01	16,537	-	-		0.00
391.4	Computer Equipment - Prime	5-SQ	-	5,436.55	2,332	3,104	3,104		57.10
391.5	Computer Equipment - Other	10-SQ	-	70,687.28	31,380	39,307	8,555		12.10
392.1	Transportation Equipment - Trailers	25-R4	20	935,489.69	814,779	(66,387)	0		0.00
392.2	Transportation Equipment	11-L3	20	7,305,324.08	1,680,161	4,164,098	703,274		9.63
393	Stores Equipment	30-SQ	-	14,773.68	11,720	3,054	244		1.65
394	Tools, Shop & Garage Equipment	20-SQ	-	5,900,502.43	2,007,653	3,892,849	284,418		4.82
395	Laboratory Equipment	20-SQ	-	600,042.49	327,411	272,632	21,274		3.55
396.1	Work Equipment - Trailers	25-L3	-	864,269.49	363,232	501,037	25,373		2.94

**Montana-Dakota Utilities Co. - Electric Division**

**TABLE 2. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2020 - LIFE**

Account	Depreciable Plant	Survivor Curve	Net Salvage	Original Cost at Dec 31, 2020	Book Depreciation Reserve	Future Accruals	Calculated Annual Accrual Amount	Calculated Annual Accrual Rate	Composite Remaining Life
396.2	Power Operated Equipment	9-L0	25	12,660,470.66	3,270,789	6,224,564	1,040,970	8.22	6.0
397.1	Radio Communication Equipment - Fixed	15-SQ	-	683,616.07	175,430	508,186	47,725	6.98	10.8
397.2	Radio Communication Equipment - Mobile	15-SQ	-	149,153.90	34,257	114,897	10,240	6.87	11.3
397.3	General Telephone Communication Equipment	10-SQ	-	9,878.47	9,146	733	733	7.42	0.5
397.5	Supervisory & Telemetering Equipment	10-SQ	-	55,692.93	35,080	20,613	7,948	14.27	2.7
397.6	SCADA System	10-SQ	-	1,680,102.35	335,583	1,344,520	164,471	9.79	8.1
397.8	Network Equipment	5-SQ	-	368,644.42	174,888	193,756	84,312	22.87	2.3
398	Miscellaneous Equipment	25-SQ	-	68,144.79	31,665	36,480	2,014	2.96	14.2
<b>TOTAL GENERAL PLANT</b>				<b>33,261,965.90</b>	<b>10,216,259</b>	<b>18,059,232</b>	<b>2,448,058</b>		
<b>TOTAL DEPRECIABLE PLANT</b>				<b>1,941,233,414.01</b>	<b>542,609,001</b>	<b>1,393,637,938</b>	<b>50,396,709</b>	<b>2.60</b>	

\*Annual Accrual and Remaining Life calculated on Location Schedules per EPH dates.

Montana-Dakota Utilities Co. - Electric Division  
TABLE 3. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2020 - SALVAGE

Account	Depreciable Plant	Survivor Curve	Net Salvage	Original Cost at Dec 31, 2020	Depreciation Reserve	Future Accruals	Calculated Annual Accrual	Calculated Annual Accrual Rate
---------	-------------------	----------------	-------------	----------------------------------	-------------------------	--------------------	------------------------------	--------------------------------------

**STEAM PLANT**

31.00	Structures and Improvements	68-R3	0	81,113,617.27	-	-	-	0.00
312.00	Boiler Plant Equipment	50-R1	0	198,020,003.63	-	-	-	0.00
314.00	Turbogenerator Units	50-R0.5	0	63,076,279.95	-	-	-	0.00
315.00	Accessory Electric Equipment	50-R2.5	0	20,863,863.43	-	-	-	0.00
316.00	Miscellaneous Power Plant Equipment	30-R0.5	0	9,397,126.74	-	-	-	0.00
<b>TOTAL STEAM PRODUCTION PLANT</b>								
				<b>372,470,891.02</b>	-	-	-	

**OTHER PRODUCTION PLANT**

341.10	Structures and Improvements - Wind Farm	70-R1	0	16,578,181.79	-	-	-	
341.20	Structures and Improvements - Wind Farm	70-R1	0	42,546,921.10	-	-	-	
341.51	Portable Generators	70-R1	0	169,459.16	-	-	-	0.00
341.71	Onmat Generation Facility	70-R1	0	701,334.45	-	-	-	0.00
342.00	Fuel Holders, Producers and Accessories	40-R4	0	5,640,437.75	-	-	-	0.00
344.10	Generators	55-R3	0	103,677,534.12	-	-	-	0.00
344.20	Generators - Wind Farm	55-R3	0	308,667,927.63	-	-	-	0.00
345.10	Accessory Electric Equipment	25-L2	0	17,864,490.28	-	-	-	0.00
345.20	Accessory Electric Equipment - Wind Farm	25-L2	0	51,401,813.40	-	-	-	0.00
346.10	Miscellaneous Power Plant Equipment	28-S1	0	4,229,486.14	-	-	-	0.00
346.20	Miscellaneous Power Plant Equipment - Wind Fan	28-S1	0	660,514.98	-	-	-	0.00
<b>TOTAL OTHER PRODUCTION PLANT</b>								
				<b>552,138,100.80</b>	-	-	-	

**TRANSMISSION PLANT**

350.2	Land Rights	70-R4	0	15,602,605.19	-	-	-	0.00
352	Structures and Improvements	50-R2	0	329,102.63	2,523	(2,523)	(112)	-0.03
353	Station Equipment	65-R2.5	(110)	222,333,780.46	7,761,759	14,471,619	228,882	0.10
354	Towers and Fixtures	60-R4	(20)	4,992,886.11	99,604	898,974	38,447	0.77
355	Poles and Fixtures	63-R2.5	(35)	172,142,521.86	5,077,640	55,172,242	1,009,836	0.59
356	Overhead Conductors and Devices	70-R3	(20)	101,836,280.32	(3,575,537)	23,942,793	470,609	0.46
357	Underground Conduit	50-R3	0	1,944,583.16	-	-	-	0.00
358	Underground Conductors and Devices	50-R3	0	3,101,857.38	218,714	(218,714)	(5,762)	-0.19
<b>TOTAL TRANSMISSION PLANT</b>								
				<b>522,283,617.11</b>	<b>9,584,702</b>	<b>94,264,391</b>	<b>1,741,900</b>	

**DISTRIBUTION PLANT**

360.2	Rights of Way	62-R3	0	961,139.62	-	-	-	0.00
362	Station Equipment	53-R2	(15)	89,780,857.62	3,100,558	10,366,570	238,955	0.27
364	Poles, Towers & Fixtures	60-R1.5	(120)	46,982,854.51	5,830,202	50,549,224	1,174,874	2.50
365	Overhead Conductor & Devices	65-R2	(110)	36,578,399.40	5,416,755	34,819,485	724,979	1.98
366	Underground Conduit	50-R3	0	235,918.03	2,627	(2,627)	(141)	-0.06
367	Underground Conductor & Devices	42-R2.5	(50)	133,794,645.52	(3,263,268)	70,160,591	2,461,151	1.84
368	Line Transformers	55-R3	(20)	80,852,581.46	228,056	15,942,461	472,941	0.58
369.1	Services	50-R3	(50)	39,903,057.66	7,467,782	12,483,747	336,129	0.84
370	Meters	20-L3	(5)	19,046,181.82	(1,26,884)	1,079,193	108,643	0.57
371	Installation on Customers Premises	20-R0.5	(15)	3,568,525.72	(270,314)	805,593	68,722	1.93
373	Street Lighting System	43-R1	(45)	9,374,677.82	617,959	3,600,646	108,984	1.16
<b>TOTAL DISTRIBUTION PLANT</b>								
				<b>461,078,839.18</b>	<b>19,003,473</b>	<b>199,804,882</b>	<b>5,695,238</b>	

**GENERAL PLANT**

390	Structures and Improvements	30-L0.5	10	1,731,943.78	95,799	(268,994)	(5,045)	-0.29
391.1	Office Furniture and Equipment	15-SQ	0	141,255.83	-	-	-	0.00
391.3	Computer Equipment - PC	5-SQ	0	16,537.01	-	-	-	0.00
391.4	Computer Equipment - Prime	5-SQ	0	5,436.55	-	-	-	0.00
391.5	Computer Equipment - Other	10-SQ	0	70,687.28	-	-	-	0.00
392.1	Transportation Equipment - Trailers	25-R4	20	935,489.69	-	-	-	0.00
392.2	Transportation Equipment	11-L3	20	7,305,324.08	-	(1,461,065)	-	0.00
393	Stores Equipment	30-SQ	0	14,773.68	-	-	-	0.00
394	Tools, Shop & Garage Equipment	20-SQ	0	5,900,502.43	-	-	-	0.00
395	Laboratory Equipment	20-SQ	0	600,042.49	-	-	-	0.00
396.1	Work Equipment - Trailers	25-L3	0	864,269.49	-	-	-	0.00
396.2	Power Operated Equipment	9-L0	25	12,660,470.66	-	(3,165,118)	-	0.00

**Montana-Dakota Utilities Co. - Electric Division**

**TABLE 3. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2020 - SALVAGE**

Account	Depreciable Plant	Survivor Curve	Net Salvage	Original Cost at Dec 31, 2020	Book Depreciation Reserve	Future Accruals	Calculated Annual Accrual Amount	Calculated Annual Accrual Rate
397.1	Radio Communication Equipment - Fixed	15-SQ	0	683,616.07	-	-	-	0.00
397.2	Radio Communication Equipment - Mobile	15-SQ	0	149,153.90	-	-	-	0.00
397.3	General Telephone Communication Equipment	10-SQ	0	9,878.47	-	-	-	0.00
397.5	Supervisory & Telemetering Equipment	10-SQ	0	55,692.93	-	-	-	0.00
397.6	SCADA System	10-SQ	0	1,680,102.35	-	-	-	0.00
397.8	Network Equipment	5-SQ	0	368,644.42	-	-	-	0.00
398	Miscellaneous Equipment	25-SQ	0	68,144.79	-	-	-	0.00
<b>TOTAL GENERAL PLANT</b>				<b>33,261,965.90</b>	<b>95,799</b>	<b>(5,082,274)</b>	<b>(5,045)</b>	
<b>TOTAL DEPRECIABLE PLANT</b>				<b>1,941,233,414.01</b>	<b>28,683,974</b>	<b>288,986,999</b>	<b>7,432,092</b>	<b>0.38</b>

**Montana-Dakota Utilities Co. - Electric Division - Generation Plant**

**TABLE 5. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2020 - LIFE**

Account	Location	Depreciable Plant	Survivor Curve	Net Salvage	Truncation Date	Original Cost at Dec 31, 2020	Book Depreciation Reserve	Future Accruals	Calculated Annual Accrual Amount	Calculated Annual Accrual Rate	Composite Remaining Life
<b>STEAM PLANT</b>											
<b>311.00</b>		<b>Structures and Improvements</b>									
		Heskest Common Station	68-R3	-		9,556,243.25	5,773,921	3,782,323	61,014	0.64	54.5
		Lewis & Clark Common Station	68-R3	-		4,899,289.52	392,969	4,506,320	69,411	1.42	63.8
	8300	Coyote Generating Station	68-R3	-	2041	29,775,617.47	22,251,079	7,524,539	388,451	1.30	18.8
	8610	Big Stone Generating Station	68-R3	-	2046	33,163,446.92	8,713,452	24,449,995	1,000,759	3.02	24.1
	8720	Wygen III Generating Station	68-R3	-	2060	3,719,020.11	708,921	3,010,099	80,095	2.15	37.6
		<b>Total Structures and Improvements</b>				<b>81,113,617.27</b>	<b>37,840,342</b>	<b>43,273,275</b>	<b>1,599,729</b>		
<b>312.00</b>		<b>Boiler Plant Equipment</b>									
		Heskest Common Station	50-R1	-		939,193.88	578,061	361,133	8,657	0.92	40.4
		Lewis & Clark Common Station	50-R1	-		298,181.67	103,148	195,034	4,209	1.41	44.4
	8300	Coyote Generating Station	50-R1	-	2041	81,965,766.43	56,012,330	25,953,437	1,464,728	1.79	16.9
	8610	Big Stone Generating Station	50-R1	-	2046	85,685,287.65	16,448,927	69,236,361	3,038,043	3.55	22.7
	8720	Wygen III Generating Station	50-R1	-	2060	29,131,574.00	5,391,690	23,739,884	736,758	2.53	32.2
		<b>Total Boiler Plant Equipment</b>				<b>198,020,003.63</b>	<b>78,534,155</b>	<b>119,485,848</b>	<b>5,252,395</b>		
<b>314.00</b>		<b>Turbogenerator Units</b>									
		Heskest Common Station	50-R0.5	-		1,062,175.62	982,446	79,730	1,716	0.16	18.6
		Lewis & Clark Common Station	50-R0.5	-		237,574.36	90,104	147,471	3,293	1.39	41.9
	8300	Coyote Generating Station	50-R0.5	-	2041	18,314,529.41	10,016,941	8,297,589	463,376	2.53	17.5
	8610	Big Stone Generating Station	50-R0.5	-	2046	13,525,236.19	8,941,985	4,583,252	209,242	1.55	20.8
	8720	Wygen III Generating Station	50-R0.5	-	2060	29,936,764.37	4,294,907	25,641,857	813,066	2.72	31.5
		<b>Total Turbogenerator Units</b>				<b>63,076,279.95</b>	<b>24,326,382</b>	<b>38,749,898</b>	<b>1,490,694</b>		
<b>315.00</b>		<b>Accessory Electric Equipment</b>									
	8300	Coyote Generating Station	50-R2.5	-	2041	8,916,346.70	6,759,094	2,157,252	127,318	1.43	15.7
	8610	Big Stone Generating Station	50-R2.5	-	2046	8,947,155.15	3,435,766	5,511,389	251,879	2.82	20.7
	8720	Wygen III Generating Station	50-R2.5	-	2060	3,000,361.58	(399,337)	3,399,698	100,025	3.33	34.0
		<b>Total Accessory Electric Equipment</b>				<b>20,863,863.43</b>	<b>9,795,524</b>	<b>11,068,340</b>	<b>479,222</b>		
<b>316.00</b>		<b>Miscellaneous Power Plant Equipment</b>									
		Heskest Common Station	30-R0.5	-		2,508,360.55	683,452	1,824,909	68,382	2.73	25.8
		Lewis & Clark Common Station	30-R0.5	-		1,300,001.27	498,180	801,821	28,661	2.20	25.7
	8300	Coyote Generating Station	30-R0.5	-	2041	3,776,499.87	1,511,638	2,264,862	145,199	3.84	14.9
	8610	Big Stone Generating Station	30-R0.5	-	2046	1,649,259.12	774,901	874,358	45,604	2.77	16.4
	8720	Wygen III Generating Station	30-R0.5	-	2060	163,005.93	11,820	151,186	5,812	3.57	26.0
		<b>Total Miscellaneous Power Plant Equipment</b>				<b>9,397,126.74</b>	<b>3,479,990</b>	<b>5,917,136</b>	<b>293,657</b>		
		<b>TOTAL STEAM PRODUCTION PLANT</b>				<b>372,470,891.02</b>	<b>153,976,394</b>	<b>218,494,497</b>	<b>9,115,697</b>		
<b>OTHER PRODUCTION PLANT</b>											
<b>341.10</b>		<b>Structures and Improvements</b>									
		Heskest Turbine	70-R1	-	2057	7,104,332.12	126,719	6,977,613	211,098	2.97	33.1
		Glendive Turbine Common	70-R1	-	2046	2,413,718.75	872,750	1,540,969	64,559	2.67	23.8
		Miles City Turbine	70-R1	-	2033	223,817.35	195,239	28,578	2,356	1.05	12.1
		Lewis & Clark RICE	70-R1	-	2045	6,836,313.57	877,247	5,959,066	258,294	3.78	23.1
		<b>Total Structures and Improvements</b>				<b>16,578,181.79</b>	<b>2,071,956</b>	<b>14,506,226</b>	<b>536,307</b>		
<b>341.20</b>		<b>Structures and Improvements - Wind Farm</b>									
		Diamond Willow Wind Farm	70-R1	-	2035	3,621,426.04	1,908,197	1,713,229	122,645	3.39	14.0
		Thunder Spirit Wind Farm II	70-R1	-	2043	8,482,596.26	28,527	8,454,069	395,472	4.66	21.4
		Cedar Hills Wind Farm	70-R1	-	2035	2,970,920.55	1,347,079	1,623,841	116,135	3.91	14.0
		Thunder Spirit Wind Farm I	70-R1	-	2040	27,471,978.25	2,391,634	25,080,344	1,347,080	4.90	18.6
		<b>Total Structures and Improvements</b>				<b>42,546,921.10</b>	<b>5,675,437</b>	<b>36,871,484</b>	<b>1,981,332</b>		
<b>341.50</b>		<b>Structures and Improvements - Generators</b>									
	341.51	Portable Generators	70-R1	-	2047	169,459.16	42,894	126,565	5,132	3.03	24.7
	341.71	Ormat Generation Facility	70-R1	-	2034	701,334.45	400,365	300,969	23,084	3.29	13.0
		<b>Total Structures and Improvements - Generators</b>				<b>870,793.61</b>	<b>443,260</b>	<b>427,534</b>	<b>28,216</b>		
<b>342.00</b>		<b>Fuel Holders, Producers and Accessories</b>									
		Glendive Turbine - Common	40-R4	-	2046	1,257,109.34	710,772	546,338	25,357	2.02	21.1
		Lewis & Clark RICE	40-R4	-	2045	2,984,778.90	383,769	2,601,010	109,106	3.66	23.8

**Montana-Dakota Utilities Co. - Electric Division - Generation Plant**

**TABLE 5. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2020 - LIFE**

Account	Location	Depreciable Plant	Survivor Curve	Net Salvage	Truncation Date	Original Cost at Dec 31, 2020	Book Depreciation Reserve	Future Accruals	Calculated Annual Accrual Amount	Calculated Annual Accrual Rate	Composite Remaining Life
		Miles City Turbine	40-R4	-	2033	161,610.88	92,130	69,481	8,664	5.36	8.0
		Portable Generators	40-R4	-	2047	135,973.35	33,942	102,032	4,087	3.01	25.0
		Heskett Turbine	40-R4	-	2057	1,100,965.28	19,197	1,081,769	34,125	3.10	31.7
<b>Total Fuel Holders, Producers, And Accessories</b>						<b>5,640,437.75</b>	<b>1,239,809</b>	<b>4,400,629</b>	<b>181,339</b>		
<b>344.10</b>		<b>Generators</b>									
	8510	Glendive Turbine 1	55-R3	-	2033	6,830,097.08	6,598,436	231,662	18,712	0.27	11.2
	8512	Glendive Turbine 2	55-R3	-	2046	16,508,744.93	5,648,406	10,860,339	454,730	2.75	23.9
		Miles City Turbine	55-R3	-	2033	3,687,157.84	2,663,648	1,023,510	82,541	2.24	11.1
		Lewis & Clark RICE	55-R3	-	2045	25,874,335.21	3,320,238	22,554,097	941,492	3.64	24.0
		Portable Generators	55-R3	-	2047	1,206,071.50	264,192	941,879	36,818	3.05	25.6
		Ormat Generating Facility	55-R3	-	2034	12,174,693.92	6,677,480	5,497,214	412,896	3.39	13.3
		Heskett Turbine	55-R3	-	2057	37,396,433.64	7,703,607	29,692,827	864,706	2.31	34.3
<b>Total Generators</b>						<b>103,677,534.12</b>	<b>32,876,006</b>	<b>70,801,528</b>	<b>2,811,895</b>		
<b>344.20</b>		<b>Generators - Wind Farm</b>									
		Diamond Willow Wind Farm	55-R3	-	2035	62,745,085.83	23,011,969	39,733,117	2,773,965	4.42	14.3
		Thunder Spirit Wind Farm II	55-R3	-	2043	69,802,607.62	7,337,837	62,464,771	2,814,556	4.03	22.2
		Cedar Hills Wind Farm	55-R3	-	2035	35,044,708.58	15,715,304	19,329,404	1,351,947	3.86	14.3
		Thunder Spirit Wind Farm I	55-R3	-	2040	141,075,525.60	33,617,141	107,458,384	5,589,878	3.96	19.2
<b>Total Generators - Wind Farm</b>						<b>308,667,927.63</b>	<b>79,682,252</b>	<b>228,985,676</b>	<b>12,530,346</b>		
<b>345.10</b>		<b>Accessory Electric Equipment</b>									
	8510	Glendive Turbine - Common	25-L2	-	2046	1,713,112.75	-	1,713,113	123,969	7.24	14.8
	8520	Glendive Turbine 2	25-L2	-	2046	472,685.81	131,729	340,957	17,033	3.60	20.0
		Miles City Turbine	25-L2	-	2033	1,006,677.50	25,453	981,224	83,248	8.27	11.8
		Lewis & Clark RICE	25-L2	-	2045	5,701,040.81	731,567	4,969,474	288,843	5.07	17.2
		Portable Generators	25-L2	-	2047	532,801.74	187,391	345,410	22,400	4.20	15.4
		Ormat Generation Facility	25-L2	-	2034	2,207,374.62	1,250,666	956,709	93,488	4.24	10.2
		Heskett Turbine	25-L2	-	2057	6,230,797.05	(135,552)	6,366,349	341,153	5.48	18.7
<b>Total Accessory Electric Equipment</b>						<b>17,864,490.28</b>	<b>2,191,254</b>	<b>15,673,236</b>	<b>970,133</b>		
<b>345.20</b>		<b>Accessory Electric Equipment - Wind Farm</b>									
		Diamond Willow Wind Farm	25-L2	-	2035	7,841,019.30	3,605,143	4,235,877	393,657	5.02	10.7
		Thunder Spirit Wind Farm II	25-L2	-	2043	6,659,678.51	22,397	6,637,282	364,390	5.47	18.2
		Cedar Hills Wind Farm	25-L2	-	2035	6,024,098.89	2,719,916	3,304,183	297,532	4.94	11.1
		Thunder Spirit Wind Farm I	25-L2	-	2040	30,877,016.70	(913,610)	31,790,627	2,068,721	6.70	15.4
<b>Total Accessory Electric Equipment - Wind Farm</b>						<b>51,401,813.40</b>	<b>5,433,845</b>	<b>45,967,969</b>	<b>3,124,300</b>		
<b>346.10</b>		<b>Miscellaneous Power Plant Equipment</b>									
		Glendive Turbine - Common	28-S1	-	2046	234,220.26	114,727	119,493	6,546	2.79	17.0
		Miles City Turbine	28-S1	-	2033	57,866.62	30,081	27,786	2,376	4.11	10.7
		Lewis & Clark RICE	28-S1	-	2045	2,368,901.74	303,958	2,064,944	107,838	4.55	19.1
		Heskett Turbine	28-S1	-	2057	1,568,497.52	175,046	1,393,451	59,761	3.81	23.4
<b>Total Miscellaneous Power Plant Equipment</b>						<b>4,229,486.14</b>	<b>623,813</b>	<b>3,605,673</b>	<b>176,522</b>		
<b>346.20</b>		<b>Miscellaneous Power Plant Equipment - Wind Farm</b>									
		Diamond Willow Wind Farm	28-S1	-	2035	74,569.00	35,276	39,293	3,198	4.29	12.1
		Thunder Spirit Wind Farm II	28-S1	-	2043	819.71	3	817	42	5.14	19.4
		Cedar Hills Wind Farm	28-S1	-	2035	146,776.28	34,877	111,900	8,527	5.81	13.1
		Thunder Spirit Wind Farm I	28-S1	-	2040	438,349.99	57,576	380,774	22,421	5.11	17.0
<b>Total Miscellaneous Power Plant Equipment - Wind Farm</b>						<b>660,514.98</b>	<b>127,731</b>	<b>532,784</b>	<b>34,188</b>		
<b>TOTAL OTHER PRODUCTION PLANT</b>						<b>552,138,100.80</b>	<b>130,365,362</b>	<b>421,772,739</b>	<b>22,374,580</b>		
<b>TOTAL DEPRECIABLE PLANT</b>						<b>924,608,991.82</b>	<b>284,341,755</b>	<b>640,267,236</b>	<b>31,490,277</b>	<b>3.41</b>	