

Line	Acct. No.	Description	SD Electric Amount	Depreciation Rate	Depreciation Expense	1st Year Tax Depreciation Rate	Tax Depreciation	Book/Tax Difference	Deferred Tax	Accumulated Depreciation
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
<b>Plant in Service</b>										
<b>Steam Production Plant</b>										
<b>Heskett</b>										
1	311	Structures & Improvements	\$ (238,181)	0.64%	(1,524)	3.75%	(8,932)	(7,408)	(1,556)	(778)
2	312	Boiler Plant Equipment	(530,225)	3.37%	(17,869)	3.75%	(19,883)	(2,014)	(423)	(212)
3	314	Turbogenerator units	(147,426)	4.03%	(5,941)	3.75%	(5,528)	413	87	44
4	315	Accessory Equipment	(23,831)	3.51%	(836)	3.75%	(894)	(58)	(12)	(6)
5	316	Miscellaneous Equipment	(147,877)	2.73%	(4,037)	3.75%	(5,545)	(1,508)	(317)	(159)
6		Total Heskett	\$ (1,087,540)		\$ (30,207)		\$ (40,782)	\$ (10,575)	\$ (2,221)	\$ (1,111)
<b>Lewis &amp; Clark</b>										
7	311	Structures & Improvements	(54)	1.42%	(1)	3.75%	(2)	(1)	-	-
8	316	Miscellaneous Equipment	(1)	4.67%	-	3.75%	-	-	-	-
9		Total Lewis & Clark	\$ (55)		\$ (1)		\$ (2)	\$ (1)	\$ -	\$ -
<b>Coyote</b>										
10	311	Structures & Improvements	(8,688)	1.30%	(113)	3.75%	(326)	(213)	(45)	(23)
11	312	Boiler Plant Equipment	(10,183)	1.79%	(182)		-	-	38	19
12	314	Turbogenerator units	(4,796)	2.53%	(121)		-	121	25	13
13	315	Accessory Equipment	(2,517)	1.43%	(36)		-	36	8	4
14	316	Miscellaneous Equipment	1,217	3.84%	47		-	(47)	(10)	(5)
15		Total Coyote	\$ (24,967)		\$ (405)		\$ (326)	\$ 79	\$ 16	\$ 8
<b>Big Stone</b>										
16	311	Structures & Improvements	6,870	3.02%	207	3.75%	258	51	11	6
17	312	Boiler Plant Equipment	(51,380)	3.55%	(1,824)	3.75%	(1,927)	(103)	(22)	(11)
18	314	Turbogenerator units	(621)	1.55%	(10)	3.75%	(13)	(23)	(3)	(2)
19	315	Accessory Equipment	(920)	2.82%	(26)	3.75%	(35)	(9)	(2)	(1)
20	316	Miscellaneous Equipment	4,576	2.77%	127	3.75%	172	45	9	5
21		Total Big Stone	\$ (41,475)		\$ (1,526)		\$ (1,555)	\$ (29)	\$ (7)	\$ (4)
<b>Total Steam Production Plant</b>										
22	310	Land	\$ (319)							
23	311	Structures & Improvements	(240,053)		(1,431)		(9,002)	(7,571)	(1,590)	(795)
24	312	Boiler Plant Equipment	(591,788)		(19,875)		(21,810)	(1,935)	(407)	(204)
25	314	Turbogenerator units	(152,843)		(6,072)		(5,551)	521	109	55
26	315	Accessory Equipment	(27,268)		(898)		(929)	(31)	(6)	(3)
27	316	Miscellaneous Equipment	(142,085)		(3,863)		(5,373)	(1,510)	(318)	(159)
28		Total Steam Production Plant	\$ (1,154,356)		\$ (32,139)		\$ (42,665)	\$ (10,526)	\$ (2,212)	\$ (1,106)
<b>Other Production Plant</b>										
<b>Heskett III</b>										
29	341	Structures & Improvements	159,822	2.97%	4,747	5.00%	7,991	3,244	681	341
30	342	Fuel Holders, Producers & Acces.	(346)	3.10%	(11)	5.00%	(17)	(6)	(1)	(1)
31	344	Generators	(11,737)	2.31%	(271)	5.00%	(587)	(316)	(66)	(33)
32	345	Accessory Equipment	(1,438)	5.48%	(79)	5.00%	(72)	7	1	1
33	346	Miscellaneous Equipment	45,445	3.81%	1,731	5.00%	2,272	541	114	57
34		Total Heskett III	\$ 191,746		\$ 6,117		\$ 9,587	\$ 3,470	\$ 729	\$ 365
<b>Glendive</b>										
35	341	Structures & Improvements	1,348	2.67%	36	5.00%	67	31	7	4
36	342	Fuel Holders, Producers & Acces.	(384)	2.02%	(8)	5.00%	(19)	(11)	(2)	(1)
37	344	Generators - Unit I	(88)	0.27%	-	5.00%	(4)	(4)	(1)	(1)
38	344	Generators - Unit II	(3,144)	2.75%	(86)	5.00%	(157)	(71)	(15)	(8)
39	345	Accessory Equipment	619	7.24%	45	5.00%	31	(14)	(3)	(2)
40	346	Miscellaneous Equipment	5,144	2.79%	144	5.00%	257	113	24	12
41		Total Glendive	\$ 3,495		\$ 131		\$ 175	\$ 44	\$ 10	\$ 5
<b>Miles City</b>										
42	341	Structures & Improvements	645	1.05%	7	5.00%	32	25	5	3
43	342	Fuel Holders, Producers & Acces.	(51)	5.36%	(3)	5.00%	(3)	-	-	-
44	344	Generators	530	2.24%	12	5.00%	27	15	3	2
45	345	Accessory Equipment	(272)	8.27%	(22)	5.00%	(14)	8	2	1
46	346	Miscellaneous Equipment	71	4.11%	3	5.00%	4	1	-	-
47		Total Miles City	\$ 923		\$ (3)		\$ 46	\$ 49	\$ 10	\$ 5
<b>Lewis &amp; Clark RICE</b>										
48	341	Structures & Improvements	51,693	3.78%	1,954	5.00%	2,585	631	133	67
49	342	Fuel Holders, Producers & Acces.	(937)	3.66%	(34)	5.00%	(47)	(13)	(3)	(2)
50	344	Generators	14,649	3.64%	533	5.00%	732	199	42	21
51	345	Accessory Equipment	(1,430)	5.07%	(73)	5.00%	(72)	1	-	-
52	346	Miscellaneous Equipment	12,526	4.55%	570	5.00%	626	56	12	6
53		Total Lewis & Clark RICE	\$ 76,501		\$ 2,950		\$ 3,824	\$ 874	\$ 184	\$ 92
<b>Portable Generator</b>										
54	341	Structures & Improvements	(59)	3.03%	(2)	5.00%	(3)	(1)	-	-
55	342	Fuel Holders, Producers & Acces.	(43)	3.01%	(1)	5.00%	(2)	(1)	-	-
56	344	Generators	(393)	3.05%	(12)	5.00%	(20)	(8)	(2)	(1)
57	345	Accessory Equipment	(3,545)	4.20%	(149)	5.00%	(177)	(28)	(6)	(3)
58		Total Portable Generator	\$ (4,040)		\$ (164)		\$ (202)	\$ (38)	\$ (8)	\$ (4)
<b>Ormat</b>										
59	341	Structures & Improvements	(220)	3.29%	(7)	5.00%	(11)	(4)	(1)	(1)
60	344	Generators	25,844	3.39%	876	5.00%	1,292	416	87	44
61	345	Accessory Equipment	(693)	4.24%	(29)	5.00%	(35)	(6)	(1)	(1)
62		Total Ormat	\$ 24,931		\$ 840		\$ 1,246	\$ 406	\$ 85	\$ 43

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
<u>Diamond Willow</u>										
63	341	Structures & Improvements	(672)	3.39%	(23)	20.00%	(134)	(111)	(23)	(12)
64	344	Generators	(101,866)	4.42%	(4,502)	20.00%	(20,373)	(15,871)	(3,333)	(1,667)
65	345	Accessory Equipment	(90,574)	5.02%	(4,547)	20.00%	(18,115)	(13,568)	(2,849)	(1,425)
66	346	Miscellaneous Equipment	3,334	4.29%	143	20.00%	667	524	110	55
67		Total Diamond Willow	\$ (189,778)		\$ (8,929)		\$ (37,955)	\$ (29,026)	\$ (6,095)	\$ (3,048)
<u>Cedar Hills</u>										
68	341	Structures & Improvements	(551)	3.91%	(22)	20.00%	(110)	(88)	(18)	(9)
69	344	Generators	(6,876)	3.86%	(265)	20.00%	(1,375)	(1,110)	(233)	(117)
70	345	Accessory Equipment	(1,319)	4.94%	(65)	20.00%	(264)	(199)	(42)	(21)
71	346	Miscellaneous Equipment	(28)	5.81%	(2)	20.00%	(6)	(4)	(1)	(1)
72		Total Cedar Hills	\$ (8,774)		\$ (354)		\$ (1,755)	\$ (1,401)	\$ (294)	\$ (147)
<u>Thunder Spirit I</u>										
73	341	Structures & Improvements	(2,714)	4.90%	(133)	20.00%	(543)	(410)	(86)	(43)
74	344	Generators	(103,508)	3.96%	(4,099)	20.00%	(20,702)	(16,603)	(3,487)	(1,744)
75	345	Accessory Equipment	15,488	6.70%	1,038	20.00%	3,098	2,060	433	217
76	346	Miscellaneous Equipment	495	5.11%	25	20.00%	99	74	16	8
77		Total Thunder Spirit I	\$ (90,239)		\$ (3,169)		\$ (18,048)	\$ (14,879)	\$ (3,124)	\$ (1,562)
<u>Thunder Spirit II</u>										
78	341	Structures & Improvements	(1,438)	4.66%	(67)	20.00%	(288)	(221)	(46)	(23)
79	344	Generators	(12,942)	4.03%	(522)	20.00%	(2,588)	(2,066)	(434)	(217)
80	345	Accessory Equipment	10,794	5.47%	590	20.00%	2,159	1,569	329	165
81	346	Miscellaneous Equipment	12	5.14%	1	20.00%	2	1	-	-
82		Total Thunder Spirit II	\$ (3,574)		\$ 2		\$ (715)	\$ (717)	\$ (151)	\$ (76)
<u>Total Other Production Plant</u>										
83	340	Land	\$ (12)							
84	341	Structures & Improvements	207,854		6,490		9,586	3,096	652	326
85	342	Fuel Holders, Producers & Acces.	(1,761)		(57)		(88)	(31)	(6)	(3)
86	344	Generators	(199,531)		(8,336)		(43,755)	(35,419)	(7,439)	(3,720)
87	345	Accessory Equipment	(72,370)		(3,291)		(13,461)	(10,170)	(2,136)	(1,068)
88	346	Miscellaneous Equipment	66,999		2,615		3,921	1,306	275	138
89		Total Other Production Plant	\$ 1,179		\$ (2,579)		\$ (43,797)	\$ (41,218)	\$ (8,654)	\$ (4,327)
<u>Transmission</u>										
90	350.1	Land	\$ 61,348							
91	350.2	Rights of Way	(86)	1.29%	(1)	3.75%	(3)	(2)	-	-
92	352	Structures & Improvements	(1)	2.00%	-	3.75%	-	-	-	-
93	353	Station Equipment	729,891	0.73%	5,328	3.75%	27,371	22,043	4,629	2,315
94	354	Towers and Fixtures	(439)	1.90%	(8)	3.75%	(16)	(8)	(2)	(1)
95	355	Poles and Fixtures	(245,630)	1.92%	(4,716)	3.75%	(9,211)	(4,495)	(944)	(472)
96	356	Overhead Conductor & Devices	6,677	1.45%	97	3.75%	250	153	32	16
97	357	Underground Conduit	(380)	1.99%	(8)	3.75%	(14)	(6)	(1)	(1)
98	358	Underground Conduit & Devices	(725)	1.99%	(14)	3.75%	(27)	(13)	(3)	(2)
99		Total Transmission Plant	\$ 550,655		\$ 678		\$ 18,350	\$ 17,672	\$ 3,711	\$ 1,856
<u>Distribution</u>										
100	360.1	Land	\$ 3							
101	360.2	Rights of Way	-	0.83%	-	3.75%	-	-	-	-
102	362	Station Equipment	3,429	0.83%	28	3.75%	129	101	21	11
103	364	Poles, Towers and Fixtures	81,145	2.71%	2,199	3.75%	3,043	844	177	89
104	365	Overhead Conductor & Devices	(108)	2.35%	(3)	3.75%	(4)	(1)	-	-
105	366	Underground Conduit	-	1.53%	-	3.75%	-	-	-	-
106	367	Underground Conduit & Devices	(12,097)	4.07%	(492)	3.75%	(454)	38	8	4
107	368	Line Transformers	88,062	1.89%	1,664	3.75%	3,302	1,638	344	172
108	369	Services	2,438	2.08%	51	3.75%	91	40	8	4
109	370	Meters	4,800	7.41%	356	3.75%	180	(176)	(37)	(19)
110	371	Yard Lights	(2,187)	7.16%	(157)	3.75%	(82)	75	16	8
111	373	Street Lights	(4,263)	3.20%	(136)	3.75%	(160)	(24)	(5)	(3)
112		Total Distribution	\$ 161,222		\$ 3,510		\$ 6,045	\$ 2,535	\$ 532	\$ 266
<u>General</u>										
113	389	Land	\$ 6							
114	390	Structures and Improvements	33,026	1.54%	509	1.39%	459	(50)	(11)	(6)
115	391.1	Office Furniture & fixtures	(24)	8.30%	(2)	14.29%	(3)	(1)	-	-
116	391.3	Computer Equip. - PC	520	0.00%	-	20.00%	104	104	22	11
117	391.5	Computer Equip - Other	1,716	12.10%	208	20.00%	343	135	28	14
118	392.1	Trans. Equip., Non-Unitized	10	0.00%	-	20.00%	2	2	-	-
119	392.2	Trans. Equip., Unitized	(49,921)	9.63%	(4,807)	20.00%	(9,984)	(5,177)	(1,087)	(544)
120	393	Stores Equipment	-	1.65%	-	14.29%	-	-	-	-
121	394.1	Tools, Shop & Gar. Eq. - Non-Un.	5,316	4.82%	256	14.29%	760	504	106	53
122	395	Laboratory Equipment	(127)	3.55%	(5)	14.29%	(18)	(13)	(3)	(2)
123	396.1	Trailers - Work Equipment	10,236	2.94%	301	20.00%	2,047	1,746	367	184
124	396.2	Power Operated Equipment	(6,300)	8.22%	(518)	14.29%	(900)	(382)	(80)	(40)
125	397.1	Radio Comm. Equipment - Fixed	(256)	6.98%	(18)	14.29%	(37)	(19)	(4)	(2)
126	397.2	Radio Comm. Equipment - Mobile	18	6.87%	1	14.29%	3	2	-	-
127	397.5	Supervisory & Telemeter Equipment	678	14.27%	97	14.29%	97	-	-	-
128	397.6	Scada System	16,380	9.79%	1,604	14.29%	2,341	737	155	78
129	397.8	Network Equipment	(375)	22.87%	(86)	14.29%	(54)	32	7	4
130	398	Miscellaneous Equipment	(2,693)	2.96%	(80)	14.29%	(385)	(305)	(64)	(32)
131		Total General	\$ 8,210		\$ (2,540)		\$ (5,225)	\$ (2,685)	\$ (564)	\$ (282)
132		Intangible Plant - General	\$ 55,587		\$ (8,851)	33.33%	\$ 18,527	\$ 27,378	\$ 5,749	\$ 2,875

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
<b>Common</b>										
133	389	Land	\$ 136							
134	390	Structures and Improvements	3,793	0.85%	32	1.39%	53	21	4	2
135	391.1	Office Furniture & fixtures	(126)	6.67%	(8)	14.29%	(18)	(10)	(2)	(1)
136	391.3	Computer Equip. - PC	(483)	20.00%	(97)	20.00%	(97)	-	-	-
137	391.5	Computer Equip - Other	(6,080)	20.00%	(1,216)	20.00%	(1,216)	-	-	-
138	392.1	Trans. Equip - Trailers	-	0.00%	-	20.00%	-	-	-	-
139	392.2	Trans. Equip. - Vehicles	(1,391)	6.65%	(93)	20.00%	(278)	(185)	(39)	(20)
140	392.3	Trans. Equip. - Aircraft	321	4.00%	13	20.00%	64	51	11	6
141	393	Stores Equipment	3	3.33%	-	14.29%	-	-	-	-
142	394.1	Tools, Shop & Gar. Equip.	(11)	5.56%	(1)	14.29%	(2)	(1)	-	-
143	394.3	Vehicles Maint. Equip.	3	5.00%	-	14.29%	-	-	-	-
144	397.1	Radio Comm. Equipment - Fixed	(331)	6.67%	(22)	14.29%	(47)	(25)	(5)	(3)
145	397.2	Radio Comm. Equipment - Mobile	307	6.67%	20	14.29%	44	24	5	3
146	397.3	Telephone Communication Equip.	2,663	10.00%	266	14.29%	381	115	24	12
147	397.5	Supervisory & Telephone Equipment	235	6.67%	16	14.29%	34	18	4	2
148	397.8	Network Equipment	503	20.00%	101	14.29%	72	(29)	(6)	(3)
149	398	Miscellaneous Equipment	3,615	5.00%	181	14.29%	517	336	71	36
150		Total Common	\$ 3,157		\$ (808)		\$ (493)	\$ 315	\$ 67	\$ 34
151	303	Intangible Plant - Common	\$ 19,103		\$ 1,657	33.33%	\$ 6,367	\$ 4,710	\$ 989	\$ 495
<b>Acquisition Adjustment</b>										
152	312	Boiler	\$ (3,261)		-		-	-	-	-
153	356	OH Conductors	(25)		-		-	-	-	-
154		Total Acquisition Adjustment	\$ (3,286)		\$ -		\$ -	\$ -	\$ -	\$ -
155		<b>Total Plant in Service</b>	<b>\$ (358,529)</b>		<b>\$ (41,072)</b>		<b>\$ (42,891)</b>	<b>\$ (1,819)</b>	<b>\$ (382)</b>	<b>\$ (191)</b>

**Sources:**

Line 6: sum of lines 1 through 5  
Line 9: sum of lines 7 and 8  
Line 15: sum of lines 10 through 14  
Line 21: sum of lines 16 through 20  
Line 28: sum of lines 22 through 27  
Line 34: sum of lines 29 through 33  
Line 41: sum of lines 25 through 40  
Line 47: sum of lines 42 through 46  
Line 53: sum of lines 48 through 52  
Line 58: sum of lines 54 through 57  
Line 62: sum of lines 59 through 61  
Line 67: sum of lines 63 through 66  
Line 72: sum of lines 68 through 71  
Line 77: sum of lines 73 through 76  
Line 82: sum of lines 78 through 81  
Line 89: sum of lines 83 through 88  
Line 99: sum of lines 90 through 98  
Line 112: sum of lines 100 through 111  
Line 131: sum of lines 113 through 130  
Line 150: sum of lines 133 through 149  
Line 154: line 152 + line 153  
Line 155: sum of lines 28, 89, 99, 112, 131, 132, 150, 151, & 154  
Column c: BAM-4 Sch 1  
Column d: JG-1  
Column e, except lines 132 and 151: column c \* column d  
Column e, lines 132 and 151: BAM-8  
Column f: Statement K, page 19  
Column g: column c \* column f  
Column h: column g less column e  
Column i: column h \* 21%