

Line	Acct. No.	Description	SD Electric Amount	Depreciation Rate	Depreciation Expense	1st Year Tax Depreciation Rate	Tax Depreciation	Book/Tax Difference	Deferred Tax
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
<b>Steam Production</b>									
<i>Coyote</i>									
1	312	Boiler Plant Equipment	\$ 104,308	1.79%	\$ 1,867	3.75%	\$ 3,912	\$ 2,045	\$ 429
2	316	Miscellaneous Equipment	2,417	3.84%	93	3.75%	91	(2)	-
3		Total Coyote	\$ 106,725		\$ 1,960		\$ 4,003	\$ 2,043	\$ 429
<i>Big Stone</i>									
4	311	Structures & Improvements	\$ 8,640	3.02%	\$ 261	3.75%	\$ 324	\$ 63	\$ 13
5	312	Boiler Plant Equipment	42,722	3.55%	1,517	3.75%	1,602	85	18
6	314	Turbogenerator units	17,741	1.55%	275	3.75%	665	390	82
7	315	Accessory Equipment	(90)	2.82%	(3)	3.75%	(3)	-	-
8	316	Miscellaneous Equipment	3,575	2.77%	99	3.75%	134	35	7
9		Total Big Stone	\$ 72,588		\$ 2,149		\$ 2,722	\$ 573	\$ 120
10		<b>Total Steam Production</b>	<b>\$ 179,313</b>		<b>\$ 4,109</b>		<b>\$ 6,725</b>	<b>\$ 2,616</b>	<b>\$ 549</b>
<b>Other Production</b>									
<i>Heskett III Gas Turbine</i>									
11	341	Structures & Improvements	\$ (21)	2.97%	\$ (1)	5.00%	\$ (1)	\$ -	\$ -
12	344	Generators	\$ 2,398	2.31%	\$ 55	5.00%	\$ 120	\$ 65	\$ 14
13	346	Miscellaneous Equipment	\$ 1,901	3.81%	\$ 72	5.00%	\$ 95	\$ 23	\$ 5
14		Total Heskett III Gas Turbine	\$ 4,278		\$ 126		\$ 214	\$ 88	\$ 19
<i>Glendive Turbine</i>									
15	344	Generators - Unit I	\$ 813	0.27%	\$ 2	5.00%	\$ 41	\$ 39	\$ 8
16	344	Generators - Unit II	\$ 7	2.75%	\$ -	5.00%	\$ -	\$ -	\$ -
17	346	Miscellaneous Equipment	\$ 227	2.79%	\$ 6	5.00%	\$ 11	\$ 5	\$ 1
18		Total Glendive Turbine	\$ 1,047		\$ 8		\$ 52	\$ 44	\$ 9
<i>Miles City Turbine</i>									
19	344	Generators	\$ 896	2.24%	\$ 20	5.00%	\$ 45	\$ 25	\$ 5
20	346	Miscellaneous Equipment	\$ 227	4.11%	\$ 9	5.00%	\$ 11	\$ 2	\$ -
21		Total Miles City Turbine	\$ 1,123		\$ 29		\$ 56	\$ 27	\$ 5
<i>Ormat</i>									
22	344	Generators	\$ 5,450	3.39%	\$ 185	5.00%	\$ 273	\$ 88	\$ 18
23		Total Ormat	\$ 5,450		\$ 185		\$ 273	\$ 88	\$ 18
<i>Lewis &amp; Clark RICE</i>									
24	341	Structures & Improvements	\$ 3,039	3.78%	\$ 115	5.00%	\$ 152	\$ 37	\$ 8
25	344	Generators	(5,164)	3.64%	(188)	5.00%	(258)	(70)	(15)
26	346	Miscellaneous Equipment	\$ 179	4.55%	\$ 8	5.00%	\$ 9	\$ 1	\$ -
27		Total Lewis & Clark II RICE	\$ (1,946)		\$ (65)		\$ (97)	\$ (32)	\$ (7)
<i>Cedar Hills Wind Farm</i>									
28	344	Generators	\$ 736	3.86%	\$ 28	20.00%	\$ 147	\$ 119	\$ 25
29		Total Cedar Hills Wind Farm	\$ 736		\$ 28		\$ 147	\$ 119	\$ 25
<i>Diamond Willow Wind Farm</i>									
30	344	Generators	9,359	4.42%	\$ 414	20.00%	\$ 1,872	\$ 1,458	\$ 306
31	346	Miscellaneous Equipment	924	4.29%	\$ 40	20.00%	\$ 185	\$ 145	\$ 30
32		Total Diamond Willow Wind Farm	\$ 10,283		\$ 454		\$ 2,057	\$ 1,603	\$ 336
<i>Thunder Spirit</i>									
33	344	Generators - TSII	\$ 7,818	4.03%	\$ 315	20.00%	\$ 1,564	\$ 1,249	\$ 262
34	345	Accessory Equipment - TSI	(120)	6.70%	(8)	20.00%	(24)	(16)	(3)
35	346	Miscellaneous Equipment - TSI	\$ 91	5.11%	\$ 5	20.00%	\$ 18	\$ 13	\$ 3
36		Total Thunder Spirit Wind Farm	\$ 7,789		\$ 312		\$ 1,558	\$ 1,246	\$ 262
<i>Heskett IV Gas Turbine</i>									
37	344	Generators	\$ 3,210,816	2.33%	\$ 74,812	5.00%	\$ 160,541	\$ 85,729	\$ 18,003
38		Total Heskett IV Gas Turbine	\$ 3,210,816		\$ 74,812		\$ 160,541	\$ 85,729	\$ 18,003
39		<b>Total Other Production</b>	<b>\$ 3,239,576</b>		<b>\$ 75,889</b>		<b>\$ 164,801</b>	<b>\$ 88,912</b>	<b>\$ 18,670</b>

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<b>Transmission</b>									
40	350.1	Land	19,883		\$ -				
41	353	Station Equipment	95,520	0.73%	\$ 697	3.75%	\$ 3,582	\$ 2,885	\$ 606
42	355	Poles & Fixtures	5,846,367	1.92%	\$ 112,250	3.75%	\$ 219,239	\$ 106,989	\$ 22,468
43	356	Overhead Conductor & Devices	15,199	1.45%	\$ 220	3.75%	\$ 570	\$ 350	\$ 74
44		<b>Total Transmission</b>	<b>\$ 5,976,969</b>		<b>\$ 113,167</b>		<b>\$ 223,391</b>	<b>\$ 110,224</b>	<b>\$ 23,148</b>
<b>Distribution</b>									
45	362	Station Equipment	366,457	0.83%	\$ 3,042	3.75%	\$ 13,742	\$ 10,700	\$ 2,247
46	364	Poles, Towers & Fixtures (439)		2.71%	\$ (12)	3.75%	\$ (16)	\$ (4)	\$ (1)
47	365	Overhead conductors & Devices	58,613	2.35%	\$ 1,377	3.75%	\$ 2,198	\$ 821	\$ 172
48	367	Underground Conductor & Devices	102,940	4.07%	\$ 4,190	3.75%	\$ 3,860	\$ (330)	\$ (69)
49	368	Line Transformers	778,304	1.89%	\$ 14,710	3.75%	\$ 29,186	\$ 14,476	\$ 3,040
50	369	Services	10,748	2.08%	\$ 224	3.75%	\$ 403	\$ 179	\$ 38
51	370	Meters	16,124	7.41%	\$ 1,195	3.75%	\$ 605	\$ (590)	\$ (124)
52	373	Street Lights	5,483	3.20%	\$ 175	3.75%	\$ 206	\$ 31	\$ 7
53		<b>Total Distribution</b>	<b>\$ 1,338,230</b>		<b>\$ 24,901</b>		<b>\$ 50,184</b>	<b>\$ 25,283</b>	<b>\$ 5,310</b>
<b>General</b>									
54	390	Structures & Improvements	103	1.54%	\$ 2	1.39%	\$ 1	\$ (1)	\$ -
55	391.5	Computer Equipment - Other	11,785	12.10%	\$ 1,426	20.00%	\$ 2,357	\$ 931	\$ 196
56	392.2	Transportation Equip. - Unitized	104,755	9.63%	\$ 10,088	20.00%	\$ 20,951	\$ 10,863	\$ 2,281
57	394.1	Tools, Shop & Garage Equipment	33,134	4.82%	\$ 1,597	14.29%	\$ 4,735	\$ 3,138	\$ 659
58	396.2	Power Operated Equipment	285,698	8.22%	\$ 23,484	14.29%	\$ 40,826	\$ 17,342	\$ 3,642
59	397.2	Radio Communication Equip. - Mobile	148	6.87%	\$ 10	14.29%	\$ 21	\$ 11	\$ 2
60	397.6	Scada System	23,052	9.79%	\$ 2,257	14.29%	\$ 3,294	\$ 1,037	\$ 218
61	397.8	Network Equipment	2,105	22.87%	\$ 481	14.29%	\$ 301	\$ (180)	\$ (38)
62	398.0	Miscellaneous Equipment	1,930	2.96%	\$ 57	14.29%	\$ 276	\$ 219	\$ 46
63		<b>Total General</b>	<b>\$ 462,710</b>		<b>\$ 39,402</b>		<b>\$ 72,762</b>	<b>\$ 33,360</b>	<b>\$ 7,006</b>
<b>General Intangible</b>									
64	303	Intangible Plant - General	147,741		\$ 28,371	33.33%	\$ 49,242	\$ 20,871	\$ 4,383
65		<b>Total General Intangible</b>	<b>\$ 147,741</b>		<b>\$ 28,371</b>		<b>\$ 49,242</b>	<b>\$ 20,871</b>	<b>\$ 4,383</b>
<b>Common</b>									
66	390	Structures & Improvements	116,690	0.85%	\$ 992	1.39%	\$ 1,623	\$ 631	\$ 133
67	391.1	Office Furniture & Fixtures	8,014	6.67%	\$ 535	14.29%	\$ 1,145	\$ 610	\$ 128
68	391.3	Computer Equipment - PC	10,667	20.00%	\$ 2,133	20.00%	\$ 2,133	\$ -	\$ -
69	391.5	Computer Equipment - Other	4,661	20.00%	\$ 932	20.00%	\$ 932	\$ -	\$ -
70	392.2	Transportation Equip. - Unitized	311,828	6.65%	\$ 20,737	20.00%	\$ 62,366	\$ 41,629	\$ 8,742
71	394.1	Tools, Shop & Garage Equipment	1,649	5.56%	\$ 92	14.29%	\$ 236	\$ 144	\$ 30
72	397.1	Radio Communication Equip. - Fixed	293	6.67%	\$ 20	14.29%	\$ 42	\$ 22	\$ 5
73	397.2	Radio Communication Equip. - Mobile	(13,102)	6.67%	\$ (874)	14.29%	\$ (1,872)	\$ (998)	\$ (210)
74	397.8	Network Equipment	28,712	20.00%	\$ 5,742	14.29%	\$ 4,103	\$ (1,639)	\$ (344)
75		<b>Total Common</b>	<b>\$ 469,412</b>		<b>\$ 30,309</b>		<b>\$ 70,708</b>	<b>\$ 40,399</b>	<b>\$ 8,484</b>
<b>Common - Intangible</b>									
76	303	Intangible Plant - Common	20,409		3,950	33.33%	\$ 6,802	\$ 2,852	\$ 599
77		<b>Total Common Intangible</b>	<b>\$ 20,409</b>		<b>\$ 3,950</b>		<b>\$ 6,802</b>	<b>\$ 2,852</b>	<b>\$ 599</b>
78		<b>Total Plant Additions</b>	<b>\$ 11,834,360</b>		<b>\$ 320,098</b>		<b>\$ 644,615</b>	<b>\$ 324,517</b>	<b>\$ 68,149</b>

**Sources:**

Column c, excluding lines 37 & 38: Response to Staff DR 3-64, Attachment A, excluding Growth Related  
Column c, lines 37 & 38: Email from Tara Vesey on 4/15/2024  
Column d: JG-1  
Column d, lines 64 & 76: BAM-8  
Column e: column c & column d  
Column f: Statment K, page 19  
Column g: column c \* column f  
Column h: column g less column e  
Column i: column h \* 21%