

Line	Description	Amount	Expected Life	Amortization
	(a)	(b)	(c)	(d)
<u>Intangible Plant - General</u>				
1	Per Books Amortization			\$ 71,647
2	Per Books Amortization Annualized			62,796
3	Annualization Adjustment			\$ (8,851)
<u>Additions</u>				
4	Upgrade GIS Data Addition SCADA	\$ 68	7	\$ 10
5	Install Outage Management System	132,645	5	26,529
6	Relocate Tioga Neset Line	27,996	40	700
7	Upgrade Distribution SCADA System	1,286	5	257
8	115 kV Interconnect	(20,647)	40	(516)
9	Install DMS & SCADA Software	2,903	5	581
10	Upgrade EMS Software	2,234	4	559
11	Purchase LMP Load Licenses	1,256	5	251
12	Total General - Intangible	\$ 147,741		\$ 28,371
13	Total Intangible Plant - General Amortization			\$ 91,167
<u>Intangible Plant - Common</u>				
14	Per Books Amortization			\$ 126,515
15	Per Books Amortization Annualized			128,172
16	Annualization Adjustment			\$ 1,657
<u>Additions</u>				
17	Upgrade Customer Self Service Web/IVR	\$ 5,613	10	\$ 561
18	Create New Datasets for ThoughtSpot	1,627	5	325
19	Upgrade Fixed Network Server Application	806	5	161
20	Upgrade Records Management Software	520	5	104
21	Upgrade CC&B	80	5	16
22	Upgrade Irth Solutions Software	5,445	3	1,815
23	Purchase ISN Software	278	10	28
24	Multi-User Interface Modernization	1,361	5	272
25	PowerPlan License Uplift Fee	4,679	7	668
26	Total Common - Intangible	20,409		3,950
27	Total Intangible Plant - Common Amortization			\$ 132,122

Sources:

Column b: MDU Response to DR 3-64, Attachment A
Column c, lines 4, 5, 6, 17, 18, 19, & 20: Statement J workpaper, page 2
Column c, lines 7 through 11 and 21 through 25: Email from Travis Jacobson on 3/8/24
Column d, lines 4-11 and 17-25: column b divided by column c
Column d, lines 1 & 14: Statement J, page 1
Column d, line 2 & 15: Statement J workpaper, page 2
Column d, line 3: line 2 less line 1
Column d, line 16: line 15 less line 14
line 12: sum of lines 4-11
line 13: sum of lines 1, 3, and 12
line 26: sum of lines 17-25
line 27: sum of lines 14, 16, and 26