

<u>Line</u>	<u>Acct. No.</u>	<u>Account</u>	<u>New Depreciation Rates</u>
	(a)	(b)	(c)
		<u>Steam Production Plant</u>	
		<u>Heskett</u>	
1	311	Structures & Improvements	0.64%
2	316	Miscellaneous Equipment	2.73%
		<u>Lewis &amp; Clark</u>	
3	311	Structures & Improvements	1.42%
		<u>Coyote</u>	
4	311	Structures & Improvements	1.30%
5	312	Boiler Plant Equipment	1.79%
6	314	Turbogenerator units	2.53%
7	315	Accessory Equipment	1.43%
8	316	Miscellaneous Equipment	3.84%
		<u>Big Stone</u>	
9	311	Structures & Improvements	3.02%
10	312	Boiler Plant Equipment	3.55%
11	314	Turbogenerator units	1.55%
12	315	Accessory Equipment	2.82%
13	316	Miscellaneous Equipment	2.77%
		<u>Other Production Plant</u>	
		<u>Heskett III</u>	
14	341	Structures & Improvements	2.97%
15	342	Fuel Holders, Producers & Acces.	3.10%
16	344	Generators	2.31%
17	345	Accessory Equipment	5.48%
18	346	Miscellaneous Equipment	3.81%
		<u>Glendive</u>	
19	341	Structures & Improvements	2.67%
20	342	Fuel Holders, Producers & Acces.	2.02%
21	344	Generators - Unit I	0.27%
22	344	Generators - Unit II	2.75%
23	345	Accessory Equipment	7.24%
24	346	Miscellaneous Equipment	2.79%

Line	Acct. No.	Account	New Depreciation Rates
	(a)	(b)	(c)
		<u>Miles City</u>	
25	341	Structures & Improvements	1.05%
26	342	Fuel Holders, Producers & Acces.	5.36%
27	344	Generators	2.24%
28	345	Accessory Equipment	8.27%
29	346	Miscellaneous Equipment	4.11%
		<u>Lewis &amp; Clark RICE</u>	
30	341	Structures & Improvements	3.78%
31	342	Fuel Holders, Producers & Acces.	3.66%
32	344	Generators	3.64%
33	345	Accessory Equipment	5.07%
34	346	Miscellaneous Equipment	4.55%
		<u>Portable Generator</u>	
35	341	Structures & Improvements	3.03%
36	342	Fuel Holders, Producers & Acces.	3.01%
37	344	Generators	3.05%
38	345	Accessory Equipment	4.20%
		<u>Ormat</u>	
39	341	Structures & Improvements	3.29%
40	344	Generators	3.39%
41	345	Accessory Equipment	4.24%
		<u>Diamond Willow</u>	
42	341	Structures & Improvements	3.39%
43	344	Generators	4.42%
44	345	Accessory Equipment	5.02%
45	346	Miscellaneous Equipment	4.29%
		<u>Cedar Hills</u>	
46	341	Structures & Improvements	3.91%
47	344	Generators	3.86%
48	345	Accessory Equipment	4.94%
49	346	Miscellaneous Equipment	5.81%

<u>Line</u>	<u>Acct. No.</u>	<u>Account</u>	<u>New Depreciation Rates</u>
	(a)	(b)	(c)
		<u>Thunder Spirit I</u>	
50	341	Structures & Improvements	4.90%
51	344	Generators	3.96%
52	345	Accessory Equipment	6.70%
53	346	Miscellaneous Equipment	5.11%
		<u>Thunder Spirit II</u>	
54	341	Structures & Improvements	4.66%
55	344	Generators	4.03%
56	345	Accessory Equipment	5.47%
57	346	Miscellaneous Equipment	5.14%
		<u>Heskett IV</u>	
58	344	Generators	2.33%
		<u>Transmission</u>	
59	350.1	Land	
60	350.2	Rights of Way	1.29%
61	352	Structures & Improvements	2.00%
62	353	Station Equipment	<b>0.73%</b>
63	354	Towers and Fixtures	1.90%
64	355	Poles and Fixtures	<b>1.92%</b>
65	356	Overhead Conductor & Devices	<b>1.45%</b>
66	357	Underground Conduit	1.99%
67	358	Underground Conduit & Devices	1.99%
		<u>Distribution</u>	
68	360.1	Land	
69	360.2	Rights of Way	0.83%
70	362	Station Equipment	<b>0.83%</b>
71	364	Poles, Towers and Fixtures	<b>2.71%</b>
72	365	Overhead Conductor & Devices	<b>2.35%</b>
73	366	Underground Conduit	1.53%
74	367	Underground Conduit & Devices	4.07%
75	368	Line Transformers	<b>1.89%</b>
76	369	Services	<b>2.08%</b>
77	370	Meters	7.41%
78	371	Yard Lights	<b>7.16%</b>
79	373	Street Lights	<b>3.20%</b>

<u>Line</u>	<u>Acct. No.</u>	<u>Account</u>	<u>New Depreciation Rates</u>
	(a)	(b)	(c)
		<u>General</u>	
80	389	Land	
81	390	Structures and Improvements	1.54%
82	391.1	Office Furniture & fixtures	8.30%
83	391.3	Computer Equip. - PC	0.00%
84	391.5	Computer Equip - Other	12.10%
85	392.1	Trans. Equip., Non-Unitized	0.00%
86	392.2	Trans. Equip., Unitized	9.63%
87	393	Stores Equipment	1.65%
88	394.1	Tools, Shop & Gar. Eq. - Non-Un.	4.82%
89	395	Laboratory Equipment	3.55%
90	396.1	Trailers - Work Equipment	2.94%
91	396.2	Power Operated Equipment	8.22%
92	397.1	Radio Comm. Equipment - Fixed	6.98%
93	397.2	Radio Comm. Equipment - Mobile	6.87%
94	397.5	Supervisory & Telemeter Equipment	14.27%
95	397.6	Scada System	9.79%
96	397.8	Network Equipment	22.87%
97	398	Miscellaneous Equipment	2.96%
		<u>Common</u>	
98	389	Land	
99	390	Structures and Improvements	<b>0.85%</b>
100	391.1	Office Furniture & fixtures	<b>6.67%</b>
101	391.3	Computer Equip. - PC	<b>20.00%</b>
102	391.5	Computer Equip - Other	<b>20.00%</b>
103	392.1	Trans. Equip - Trailers	0.00%
104	392.2	Trans. Equip. - Vehicles	<b>6.65%</b>
105	392.3	Trans. Equip. - Aircraft	4.00%
106	393	Stores Equipment	<b>3.33%</b>
107	394.1	Tools, Shop & Gar. Equip.	<b>5.56%</b>
108	394.3	Vehicles Maint. Equip.	5.00%
109	397.1	Radio Comm. Equipment - Fixed	<b>6.67%</b>
110	397.2	Radio Comm. Equipment - Mobile	<b>6.67%</b>
111	397.3	Telephone Communication Equip.	<b>10.00%</b>
112	397.5	Supervisory & Telephone Equipment	<b>6.67%</b>
113	397.8	Network Equipment	<b>20.00%</b>
114	398	Miscellaneous Equipment	<b>5.00%</b>

**Notes:**

\* Depreciation Rate Authorized in EL15-024.