

**MONTANA-DAKOTA UTILITIES CO.
BOOK CHANGES IN ACCUMULATED PROVISION FOR
DEPRECIATION AND AMORTIZATION - ELECTRIC UTILITY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022**

<u>Electric Utility</u>	Beginning Balance 1/1/2022	Annual Provision	Retirements (Original Cost)	Salvage	Removal Costs	Reclass/ Adjustments	Ending Balance 12/31/2022
Account 111 - Intangible	\$5,786,517	\$1,368,423					\$7,154,940
Account 108							
Steam Production	281,559,789	10,559,993	116,897,232	925,223	9,224,876	1,537,341	165,385,556
Other Production	153,803,661	20,864,090	22,185,805	87,461	1,200,640	(1,609,253)	152,978,020
Transmission	109,227,785	9,359,403	4,749,557	288,709	5,474,517	0	108,651,823
Distribution	156,578,405	11,444,179	2,341,592	394,059	382,408	(18,133)	165,710,776
General	11,644,457	1,995,210	1,500,417	1,040,001	(235,664)	313,304	13,101,611
Total Account 108	712,814,097	54,222,875	147,674,603	2,735,453	16,046,777	223,259	605,827,786
Total	<u>\$718,600,614</u>	<u>\$55,591,298</u>	<u>\$147,674,603</u>	<u>\$2,735,453</u>	<u>\$16,046,777</u>	<u>\$223,259</u>	<u>\$612,982,726</u>
Common 1/	\$35,865,788	\$4,119,543	\$993,337	265,308	29,570	\$566,988	38,660,744

1/ Common Plant is assigned by state on an actual site and use basis when applicable, and the remainder is allocated by state to gas and electric on a plant in service basis. Total common changes for the twelve months ended December 31, 2022 are:

<u>Common Utility</u>	Beginning Balance 1/1/2022	Annual Provision	Retirements (Original Cost)	Salvage	Removal Costs	Adjustments	Ending Balance 12/31/2022
Account 111	\$38,814,985	\$5,183,626					\$43,998,611
Account 108	30,220,218	3,116,450	1,669,482	464,076	47,667	137,508	31,946,087
Total Accounts 111 and 108	<u>\$69,035,203</u>	<u>\$8,300,076</u>	<u>\$1,669,482</u>	<u>\$464,076</u>	<u>\$47,667</u>	<u>\$137,508</u>	<u>\$75,944,698</u>