

**MONTANA-DAKOTA UTILITIES CO.
AVERAGE DEPRECIATION EXPENSE
ELECTRIC UTILITY - SOUTH DAKOTA
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022
ADJUSTMENT NO. 23**

<u>Function</u>	<u>2022 Per Books</u>	<u>Pro Forma Expense 1/</u>	<u>Pro Forma Adjustment</u>
Steam Production	\$267,421	\$373,378	\$105,957
Other Production	229,155	326,318	97,163
Other Production - Wind	738,832	799,479	60,647
Total Production	<u>\$1,235,408</u>	<u>\$1,499,175</u>	<u>\$263,767</u>
Transmission	\$652,494	\$772,836	\$120,342
Distribution	495,598	690,663	195,065
General	40,839	46,588	5,749
Intangible Plant - General	71,647	87,365	15,718
Common	73,030	106,936	33,906
Intangible Plant - Common	126,515	136,586	10,071
Acquisition Adjustment - Conductors	176	176	0
Decomm. Of Retired Plants	84,217	97,113	12,896
Amort. Of Retired Power Plants	(4,644)	(4,644)	0
Amort. - Unrecovered Plant	81,436	81,436	0
Amort. - Pref. Stock Redemption	1,357	1,357	0
Amort. - Retired Power Plants Heskett/L&C	1,230,436	0	(1,230,436)
Amort. - Excess Deferred Income Taxes	(26,537)	(26,537)	0
Total	<u><u>\$4,061,972</u></u>	<u><u>\$3,489,050</u></u>	<u><u>(\$572,922)</u></u>

1/ See Rule 20:10:13.86, Statement J, pages 2 through 5.

**MONTANA-DAKOTA UTILITIES CO.
AVERAGE DEPRECIATION EXPENSE
ELECTRIC UTILITY - SOUTH DAKOTA
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022**

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Acct. No.	Account	Pro Forma Plant 1/	Depreciation Rate	Annual Depreciation	To Clearing Accounts	Accumulated Reserve
<u>Steam Production Plant</u>						
<u>Heskett</u>						
311	Structures & Improvements	\$417,585	0.64%	\$2,673		\$1,337
316	Miscellaneous Equipment	3,944	2.73%	108		54
	Total Heskett	\$421,529		\$2,781	\$0	\$1,391
<u>Lewis & Clark</u>						
311	Structures & Improvements	\$61,248	1.42%	\$870		\$435
<u>Coyote</u>						
311	Structures & Improvements	\$1,491,963	1.30%	\$19,396		\$9,698
312	Boiler Plant Equipment	4,072,100	1.79%	72,891		36,445
314	Turbogenerator Units	877,211	2.53%	22,193		11,097
315	Accessory Equipment	378,185	1.43%	5,408		2,704
316	Miscellaneous Equipment	192,433	3.84%	7,389		3,695
	Total Coyote	\$7,011,892		\$127,277	\$0	\$63,639
<u>Big Stone</u>						
311	Structures & Improvements	\$1,788,419	3.02%	\$54,010		\$27,005
312	Boiler Plant Equipment	4,573,286	3.55%	162,352		81,176
314	Turbogenerator Units	702,102	1.55%	10,883		5,442
315	Accessory Equipment	446,030	2.82%	12,578		6,289
316	Miscellaneous Equipment	94,826	2.77%	2,627		1,314
	Total Big Stone	\$7,604,663		\$242,450	\$0	\$121,226
<u>Total Steam Production</u>						
310	Land	\$50,490				
311	Structures & Improvements	3,759,215		\$76,949		\$38,475
312	Boiler Plant Equipment	8,645,386		235,243		117,621
314	Turbogenerator Units	1,579,313		33,076		16,539
315	Accessory Equipment	824,215		17,986		8,993
316	Miscellaneous Equipment	291,203		10,124		5,063
	Total Steam Production	\$15,149,822		\$373,378	\$0	\$186,691
<u>Other Production Plant</u>						
<u>Heskett III Gas Turbine</u>						
341	Structures & Improvements	\$535,088	2.97%	\$15,892		\$7,946
342	Fuel Holders, Producers & Acces.	54,763	3.10%	1,698		849
344	Generators	1,874,829	2.31%	43,309		21,654
345	Accessory Equipment	227,886	5.48%	12,488		6,244
346	Miscellaneous Equipment	143,357	3.81%	5,462		2,731
	Total Heskett III Gas Turbine	\$2,835,923		\$78,849	\$0	\$39,424
<u>Heskett IV Gas Turbine</u>						
344	Generators	\$2,761,317	2.33%	\$64,339	\$0	\$32,170
<u>Glendive Turbines</u>						
341	Structures & Improvements	\$128,072	2.67%	\$3,419		\$1,709
342	Fuel Holders, Producers & Acces.	62,435	2.02%	1,261		630
344	Generators - Unit I	350,399	0.27%	946		473
344	Generators - Unit II	834,497	2.75%	22,949		11,475
345	Accessory Equipment	110,704	7.24%	8,015		4,008
346	Miscellaneous Equipment	28,127	2.79%	785		393
	Total Glendive Turbine	\$1,514,234		\$37,375	\$0	\$18,688
<u>Miles City Turbine</u>						
341	Structures & Improvements	\$19,952	1.05%	\$210		\$105
342	Fuel Holders, Producers & Acces.	8,039	5.36%	431		216
344	Generators	192,770	2.24%	4,318		2,159
345	Accessory Equipment	42,991	8.27%	3,555		1,778
346	Miscellaneous Equipment	3,808	4.11%	157		79
	Total Miles City Turbine	\$267,560		\$8,671	\$0	\$4,337

1/ See Rule 20:10:13:54, Statement D, pages 2 - 6.

**MONTANA-DAKOTA UTILITIES CO.
AVERAGE DEPRECIATION EXPENSE
ELECTRIC UTILITY - SOUTH DAKOTA
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Acct. No.	Account	Pro Forma Plant 1/	Depreciation Rate	Annual Depreciation	To Clearing Accounts	Accumulated Reserve
	<u>Lewis & Clark RICE</u>					
341	Structures & Improvements	\$725,881	3.78%	\$27,438		\$13,719
342	Fuel Holders, Producers & Acces.	148,467	3.66%	5,434		2,717
344	Generators	1,326,006	3.64%	48,267		24,134
345	Accessory Equipment	284,167	5.07%	14,407		7,204
346	Miscellaneous Equipment	200,199	4.55%	9,109		4,554
	Total Lewis & Clark RICE	<u>\$2,684,720</u>		<u>\$104,655</u>	<u>\$0</u>	<u>\$52,328</u>
	<u>Portable Generator</u>					
341	Structures & Improvements	\$9,380	3.03%	\$284		\$142
342	Fuel Holders, Producers & Acces.	6,763	3.01%	203		102
344	Generators	62,192	3.05%	1,897		948
345	Accessory Equipment	22,141	4.20%	930		465
	Total Portable Generator	<u>\$100,476</u>		<u>\$3,314</u>	<u>\$0</u>	<u>\$1,657</u>
	<u>Ormat</u>					
341	Structures & Improvements	\$34,885	3.29%	\$1,148		\$574
344	Generators	687,665	3.39%	23,312		11,656
345	Accessory Equipment	109,798	4.24%	4,655		2,328
	Total Ormat	<u>\$832,348</u>		<u>\$29,115</u>	<u>\$0</u>	<u>\$14,558</u>
	<u>Other Production Summary</u>					
340	Land	\$1,917				
341	Structures & Improvements	1,453,258		\$48,391		\$24,195
342	Fuel Holders, Producers & Acces.	280,467		9,027		4,514
344	Generators	8,089,675		209,337		104,669
345	Accessory Equipment	797,687		44,050		22,027
346	Miscellaneous Equipment	375,491		15,513		7,757
	Total Other Production	<u>\$10,998,495</u>		<u>\$326,318</u>	<u>\$0</u>	<u>\$163,162</u>
	<u>Diamond Willow Wind Farm</u>					
341	Structures & Improvements	\$172,001	3.39%	\$5,831		\$2,916
344	Generators	2,195,849	4.42%	97,057		48,528
345	Accessory Equipment	253,591	5.02%	12,730		6,365
346	Miscellaneous Equipment	19,820	4.29%	850		425
	Total Diamond Willow Wind	<u>\$2,641,261</u>		<u>\$116,468</u>	<u>\$0</u>	<u>\$58,234</u>
	<u>Cedar Hills Wind Farm</u>					
341	Structures & Improvements	\$141,105	3.91%	\$5,517		\$2,758
344	Generators	1,698,956	3.86%	65,580		32,790
345	Accessory Equipment	285,227	4.94%	14,090		7,045
346	Miscellaneous Equipment	7,582	5.81%	441		221
	Total Cedar Hills Wind	<u>\$2,132,870</u>		<u>\$85,628</u>	<u>\$0</u>	<u>\$42,814</u>
	<u>Thunder Spirit Wind Farm I</u>					
341	Structures & Improvements	\$1,309,705	4.90%	\$64,176		\$32,088
344	Generators	6,587,445	3.96%	260,863		130,432
345	Accessory Equipment	1,498,475	6.70%	100,398		50,199
346	Miscellaneous Equipment	26,689	5.11%	1,364		682
	Total Thunder Spirit I Wind	<u>\$9,422,314</u>		<u>\$426,801</u>	<u>\$0</u>	<u>\$213,401</u>
	<u>Thunder Spirit Wind Farm II</u>					
341	Structures & Improvements	\$402,959	4.66%	\$18,778		\$9,389
344	Generators	3,319,673	4.03%	133,783		66,892
345	Accessory Equipment	329,401	5.47%	18,018		9,009
346	Miscellaneous Equipment	53	5.14%	3		2
	Total Thunder Spirit II Wind	<u>\$4,052,086</u>		<u>\$170,582</u>	<u>\$0</u>	<u>\$85,292</u>

1/ See Rule 20:10:13:54, Statement D, pages 2 - 6.

**MONTANA-DAKOTA UTILITIES CO.
AVERAGE DEPRECIATION EXPENSE
ELECTRIC UTILITY - SOUTH DAKOTA
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022**

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Acct. No.	Account	Pro Forma Plant 1/	Depreciation Rate	Annual Depreciation	To Clearing Accounts	Accumulated Reserve
<u>Other Production Summary - Wind</u>						
340	Land	\$0				
341	Structures & Improvements	2,025,770		\$94,302		\$47,151
344	Generators	13,801,923		557,283		278,642
345	Accessory Equipment	2,366,694		145,236		72,618
346	Miscellaneous Equipment	54,144		2,658		1,330
	Total Other Production	\$18,248,531		\$799,479	\$0	\$399,741
<u>Transmission Plant</u>						
350.1	Land	\$271,136				
350.2	Rights of Way	274,450	1.29%	\$3,540		\$1,770
352	Structures & Improvements	89	2.00%	2		1
353	Station Equipment	20,916,332	1.47%	307,470		153,735
354	Towers & Fixtures	149,635	1.90%	2,843		1,422
355	Poles & Fixtures	15,070,909	2.06%	310,461		155,230
356	Overhead Conductor & Devices	8,843,780	1.64%	145,038		72,519
357	Underground Conduit	60,211	1.99%	1,198		599
358	Underground Conduit & Devices	114,781	1.99%	2,284		1,142
	Total Transmission Plant	\$45,701,323		\$772,836	\$0	\$386,418
<u>Distribution Plant</u>						
360.1	Land	\$52,551				
360.2	Rights of Way	34,047	0.83%	\$283		\$142
362	Station Equipment	4,774,851	2.05%	97,884		48,942
364	Poles, Towers & Fixtures	2,823,035	3.76%	106,146		53,073
365	Overhead Conductors & Devices	1,967,274	3.08%	60,592		30,296
366	Underground Conduit	8,652	1.53%	132		66
367	Underground Conductor & Devices	2,583,552	4.07%	105,151		52,576
368	Line Transformers	5,471,388	2.16%	118,182		59,091
369	Services	2,149,132	2.29%	49,215		24,608
370	Meters	1,212,600	7.41%	89,854		44,927
371	Yard Lights	262,895	9.52%	25,028		12,514
373	Street Lights	894,509	4.27%	38,196		19,098
	Total Distribution Plant	\$22,234,486		\$690,663	\$0	\$345,333
<u>General Plant</u>						
389	Land & Rights of Way	\$1,693				
390	Structures & Improvements	159,350	1.54%	\$2,454		\$1,227
391.1	Office Furniture & Fixtures	7,203	8.30%	598		299
391.3	Computer Equipment - PC	751	0.00%	0		0
391.5	Computer Equipment - Other	9,712	12.10%	1,175		588
392.1	Transportation Equip. - Non-Unitized	51,632	0.00% 2/		\$0	0
392.2	Transportation Equip. - Unitized	402,878	9.63% 2/		38,797	19,399
393	Stores Equipment	14,774	1.65%	244		122
394.1	Tools, Shop & Garage Equipment	468,198	4.82%	22,567		11,284
395	Laboratory Equipment	35,137	3.55%	1,247		624
396.1	Trailers - Work Equipment	89,946	2.94% 2/		2,644	1,322
396.2	Power Operated Equipment	674,478	8.22% 2/		55,442	27,721
397.1	Radio Communication Equip. - Fixed	31,263	6.98%	2,182		1,091
397.2	Radio Communication Equip. - Mobile	7,592	6.87%	522		261
397.5	Supervisory & Telemeter Equip.	3,136	14.27%	448		224
397.6	Scada System	102,670	9.79%	10,051		5,026
397.8	Network Equipment	21,774	22.87%	4,980		2,490
398	Miscellaneous Equipment	4,083	2.96%	120		60
	Total General Plant	\$2,086,270		\$46,588	\$96,883	\$71,738
303	Intangible Plant - General	\$959,201	3/	\$87,365		\$43,683

1/ See Rule 20:10:13:54, Statement D, pages 2 - 6.

2/ Charged to a clearing account.

3/ Amortization based on the life of each item as shown in Workpaper Statement J, page 2.

**MONTANA-DAKOTA UTILITIES CO.
AVERAGE DEPRECIATION EXPENSE
ELECTRIC UTILITY - SOUTH DAKOTA
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022**

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Acct. No.	Account	Pro Forma Plant 1/	Depreciation Rate	Annual Depreciation	To Clearing Accounts	Accumulated Reserve
	<u>Common Plant</u>					
389	Land & Rights of Way	\$71,260				
390	Structures & Improvements	1,121,084	2.57%	\$28,812		\$14,406
391.1	Office Furniture & Fixtures	53,608	6.81%	3,651		1,826
391.3	Computer Equipment - PC	125,185	24.37%	30,508		15,254
391.5	Computer Equipment - Other	57,398	23.70%	13,603		6,802
392.1	Transportation Equip. - Non-Unitized	76	3.42% 2/		\$3	2
392.2	Transportation Equip. - Unitized	630,260	9.65% 2/		60,820	30,410
392.3	Transportation Equip. - Aircraft	155,822	4.00%	6,233		3,117
393	Stores Equipment	1,409	2.94%	41		21
394.1	Tools, Shop & Garage Equipment	12,637	1.27%	161		81
394.3	Vehicle Maintenance Equipment	1,422	5.00%	71		36
397.1	Radio Communication Equip. - Fixed	126,985	7.04%	8,940		4,470
397.2	Radio Communication Equip. - Mobile	46,431	7.05%	3,273		1,637
397.3	Telephone Communication Equip.	25,844	11.83%	3,057		1,529
397.5	Supervisory & Telephone Equip.	867	27.74%	241		121
397.8	Network Equipment	26,107	25.14%	6,563		3,282
398	Miscellaneous Equipment	58,424	3.05%	1,782		891
	Total Common Plant	<u>\$2,514,819</u>		<u>\$106,936</u>	<u>\$60,823</u>	<u>\$83,885</u>
303	Intangible Plant - Common	\$1,706,143		3/ \$136,586		\$68,293
312	Acquisition Adjustment - Boiler	\$516,694		4/ \$0		\$0
356	Acquisition Adjustment - Conductors	\$4,014		5/ \$176		\$176
403.5	Decomm. Of Power Plants	\$0		6/ \$97,113		\$97,113
405.1	Amort. Of Retired Power Plants	\$0		3/ (\$4,644)		(\$4,644)
407.1	Amort. - Unrecovered Plant	\$0		7/ \$81,436		\$81,436
407.3	Amort. - Pref. Stock Redemption	\$0		8/ \$1,357		\$1,357
	Amort. - Retired Power Plants Heskett/L&C	\$0		\$0		\$0
	Amort. - Excess Deferred Income Taxes	\$0		9/ (\$26,537)		(\$26,537)
	Total Electric Plant in Service	<u>\$120,119,798</u>		<u>\$3,489,050</u>	<u>\$157,706</u>	<u>\$1,897,845</u>

1/ See Rule 20:10:13:54, Statement D, pages 2 - 6.

2/ Charged to a clearing account.

3/ Amortization based on the life of each item as shown in Workpaper Statement J, page 2.

4/ Fully Amortized.

5/ Line TL-117-1 amortized at 5%, Line TL-124-2 fully amortized.

6/ Amortized over the remaining life of each power plant.

7/ Amortized over ten years.

8/ Amortization based on 15 years.

9/ Associated with Heskett I & II and Lewis & Clark I plants.

MONTANA-DAKOTA UTILITIES CO.
DEPRECIATION EXPENSE ON PLANT ADDITIONS
ELECTRIC UTILITY - SOUTH DAKOTA
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

Acct. No.	Account	Plant Additions 1/	Annual Depreciation	
			Rate	Amount
<u>Steam Production Plant</u>				
<u>Lewis & Clark</u>				
311	Structures & Improvements	\$52,743	1.42%	\$749
<u>Heskett I&II</u>				
311	Structures & Improvements	\$65,413	0.64%	\$419
<u>Coyote</u>				
312	Boiler Plant Equipment	\$23,364	1.79%	\$418
316	Miscellaneous Equipment	2,372	3.84%	91
	Total Coyote	\$25,736		\$509
<u>Big Stone</u>				
311	Structures & Improvements	\$12,687	3.02%	\$383
312	Boiler Plant Equipment	49,921	3.55%	1,772
314	Generator Equipment	17,814	1.55%	276
316	Miscellaneous Equipment	5,230	2.77%	145
	Total Big Stone	\$85,652		\$2,576
	Total Steam Production	\$229,544		\$4,253
<u>Other Production Plant</u>				
<u>Miles City</u>				
344	Generators	\$6,167	2.24%	\$138
346	Miscellaneous Equipment	502	4.11%	21
	Total Glendive Turbines	\$6,669		\$159
<u>Glendive</u>				
344	Generators - Unit I	\$9,001	0.27%	\$24
344	Generators - Unit II	4,934	2.75%	136
346	Miscellaneous Equipment	1,004	2.79%	28
	Total Miles City Turbine	\$14,939		\$188
<u>Ormat</u>				
344	Generators	\$47,534	3.39%	\$1,611
<u>Lewis & Clark RICE</u>				
344	Generators	\$11,758	3.64%	\$428
346	Miscellaneous Equipment	502	4.55%	23
	Total Lewis & Clark RICE	\$12,260		\$451
<u>Heskett III Gas Turbine</u>				
344	Generators	\$14,684	2.31%	\$339
346	Miscellaneous Equipment	1,004	3.81%	38
	Total Heskett III Gas Turbine	\$15,688		\$377

MONTANA-DAKOTA UTILITIES CO.
DEPRECIATION EXPENSE ON PLANT ADDITIONS
ELECTRIC UTILITY - SOUTH DAKOTA
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

Acct. No.	Account	Plant Additions 1/	Annual Depreciation	
			Rate	Amount
	<u>Heskett IV Gas Turbine</u>			
344	Generators	\$2,761,317	2.33%	\$64,339
	Total Other Production	\$2,858,407		\$67,125
	<u>Other Production Plant - Wind</u>			
	<u>Cedar Hills</u>			
344	Generators	\$36,046	3.86%	\$1,391
346	Miscellaneous Equipment	479	5.81%	28
	Total Cedar Hills	\$36,525		\$1,419
	<u>Diamond Willow</u>			
344	Generators	\$29,897	4.42%	\$1,321
346	Miscellaneous Equipment	479	4.29%	21
	Total Diamond Willow	\$30,376		\$1,342
	<u>Thunder Spirit</u>			
344	Generators	\$14,776	3.96%	\$585
346	Miscellaneous Equipment	570	5.11%	29
	Total Thunder Spirit	\$15,346		\$614
	Total Other Production - Wind	\$82,247		\$3,375
	<u>Transmission Plant</u>			
353	Station Equipment	\$149,796	1.47%	\$2,202
354	Towers and Fixtures	12,914	1.90%	245
355	Poles and Fixtures	5,714,775	2.06%	117,724
356	Overhead Conductor & Devices	185,732	1.64%	3,046
	Total Transmission Plant	\$6,063,217		\$123,217
	<u>Distribution Plant</u>			
362	Station Equipment	\$443,968	2.05%	\$9,101
367	Underground Conductors & Dev.	149,383	4.07%	6,080
368	Line Transformers	280,892	2.16%	6,067
369	Services	13,272	2.29%	304
370	Meters	20,279	7.41%	1,503
373	Street Lights	16,901	4.27%	722
	Total Distribution Plant	\$924,695		\$23,777
	<u>General Plant</u>			
391.5	Computer Equipment - Other	3,965	12.10%	480
394.1	Tools, Shop & Garage Equipment	30,681	4.82%	1,479
396.2	Power Operated Equipment	41,746	8.22% 2/	3,432
397.8	Network Equipment	4,304	22.87%	984
398	Miscellaneous Equipment	1,917	2.96%	57
	Total General Plant	\$82,613		\$6,432
303	Intangible Plant - General	\$138,577	3/	\$24,569

**MONTANA-DAKOTA UTILITIES CO.
 DEPRECIATION EXPENSE ON PLANT ADDITIONS
 ELECTRIC UTILITY - SOUTH DAKOTA
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022**

Acct. No.	Account	Plant Additions 1/	Annual Depreciation	
			Rate	Amount
<u>Common Plant</u>				
391.1	Office Furniture & Fixtures	12,612	6.81%	859
391.3	Computer Equipment - PC	14,417	24.37%	3,513
391.5	Computer Equipment - Other	3,013	23.70%	714
392.2	Transportation Equip. - Unitized	107,313	9.65% 2/	10,356
394.1	Tools, Shop & Garage Equipment	2,048	1.27%	26
397.1	Radio Communication Equip. - Fixed	6,633	7.04%	467
397.8	Network Equipment	10,221	25.14%	2,570
	Total Common Plant	\$156,257		\$18,505
303	Intangible Plant - Common	\$54,220	3/	\$8,414
	Total Electric Plant in Service	\$10,589,777		\$279,667

1/ See Rule 20:10:13:54, Statement D, pages 2 - 6.

2/ Charged to a clearing account.

3/ Amortization based on life of each item.

**MONTANA-DAKOTA UTILITIES CO.
DEPRECIATION AND AMORTIZATION EXPENSES**

Montana-Dakota is proposing to implement the depreciation rates as shown on Statement J, pages 2 through 5. These rates are supported by the Company's most recent Electric Depreciation Study, which is supported and included in the testimony of Larry Kennedy. The depreciation rates currently authorized are shown on Statement J, pages 10 through 13.

MONTANA-DAKOTA UTILITIES CO.
DEPRECIATION RATES
ELECTRIC UTILITY - SOUTH DAKOTA
AUTHORIZED IN DOCKET EL15-024

Acct. No.	Account	Annual Depreciation Rate
<u>Steam Production Plant</u>		
<u>Heskett Units I & II</u>		
311	Structures & Improvements	5.75%
312	Boiler Plant Equipment	3.37%
314	Turbogenerator units	4.03%
315	Accessory Equipment	3.51%
316	Miscellaneous Equipment	3.72%
<u>Lewis & Clark Unit I</u>		
311	Structures & Improvements	2.14%
312	Boiler Plant Equipment	4.16%
314	Turbogenerator units	2.41%
315	Accessory Equipment	0.57%
316	Miscellaneous Equipment	4.67%
<u>Coyote</u>		
311	Structures & Improvements	1.01%
312	Boiler Plant Equipment	1.35%
314	Turbogenerator Units	2.42%
315	Accessory Equipment	1.67%
316	Miscellaneous Equipment	3.85%
<u>Big Stone</u>		
311	Structures & Improvements	0.31%
312	Boiler Plant Equipment	1.58%
314	Turbogenerator Units	1.70%
315	Accessory Equipment	1.21%
316	Miscellaneous Equipment	2.50%
<u>Other Production Plant</u>		
<u>Heskett III Gas Turbine</u>		
341	Structures & Improvements	1.43%
342	Fuel Holders, Producers & Acces.	1.43%
344	Generators	2.48%
345	Accessory Equipment	1.43%
346	Miscellaneous Equipment	3.40%
<u>Glendive Turbines</u>		
341	Structures & Improvements	8.78%
342	Fuel Holders, Producers & Acces.	9.26%
344	Generators - Unit I	2.74%
344	Generators - Unit II	2.57%

**MONTANA-DAKOTA UTILITIES CO.
DEPRECIATION RATES
ELECTRIC UTILITY - SOUTH DAKOTA
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Acct. No.	Account	Annual Depreciation Rate
345	Accessory Equipment	6.95%
346	Miscellaneous Equipment	10.42%
<u>Miles City Turbine</u>		
341	Structures & Improvements	15.97%
342	Fuel Holders, Producers & Acces.	10.69%
344	Generators	4.11%
345	Accessory Equipment	11.41%
346	Miscellaneous Equipment	11.08%
<u>Lewis & Clark RICE</u>		
341	Structures & Improvements	2.50%
342	Fuel Holders, Producers & Acces.	2.50%
344	Generators	2.50%
345	Accessory Equipment	2.50%
346	Miscellaneous Equipment	2.50%
<u>Portable Generator</u>		
341	Structures & Improvements	2.55%
342	Fuel Holders, Producers & Acces.	2.60%
344	Generators	2.99%
345	Accessory Equipment	3.04%
<u>Ormat</u>		
341	Structures & Improvements	5.21%
344	Generators	5.21%
345	Accessory Equipment	5.21%
<u>Other Production Plant - Wind</u>		
<u>Diamond Willow Wind Farm</u>		
341	Structures & Improvements	4.11%
344	Generators	4.21%
345	Accessory Equipment	4.23%
346	Miscellaneous Equipment	4.08%
<u>Cedar Hills Wind Farm</u>		
341	Structures & Improvements	3.88%
344	Generators	3.81%
345	Accessory Equipment	4.06%
346	Miscellaneous Equipment	4.36%
<u>Thunder Spirit Wind Farm I</u>		
341	Structures & Improvements	4.00%
344	Generators	4.00%

**MONTANA-DAKOTA UTILITIES CO.
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Acct. No.	Account	Annual Depreciation Rate
345	Accessory Equipment	4.00%
346	Miscellaneous Equipment	4.00%
<u>Thunder Spirit Wind Farm II</u>		
341	Structures & Improvements	4.00%
344	Generators	4.00%
345	Accessory Equipment	4.00%
346	Miscellaneous Equipment	4.00%
<u>New Other Production</u>		
<u>Heskett IV Gas Turbine</u>		
344	Generators	N/A
<u>Transmission Plant</u>		
350.1	Land	
350.2	Rights of Way	1.44%
352	Structures & Improvements	1.44%
353	Station Equipment	1.58%
354	Towers & Fixtures	1.79%
355	Poles & Fixtures	2.03%
356	Overhead Conductor & Devices	1.53%
357	Underground Conduit	2.01%
358	Underground Conduit & Devices	2.01%
<u>Distribution Plant</u>		
360.1	Land	
360.2	Rights of Way	1.25%
362	Station Equipment	1.92%
364	Poles, Towers & Fixtures	3.09%
365	Overhead Conductors & Devices	2.55%
366	Underground Conduit	1.81%
367	Underground Conductor & Devices	2.14%
368	Line Transformers	1.85%
369	Services	1.65%
370	Meters	5.00%
371	Yard Lights	4.84%
373	Street Lights	2.88%
<u>General Plant</u>		
389	Land & Rights of Way	
390	Structures & Improvements	0.81%
391.1	Office Furniture & Fixtures	6.67%
391.3	Computer Equipment - PC	20.00%
391.4	Computer Equip. - Prime	20.00%

**MONTANA-DAKOTA UTILITIES CO.
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Acct. No.	Account	Annual Depreciation Rate
391.5	Computer Equipment - Other	10.00%
392.1	Transportation Equip. - Non-Unitized	4.54%
392.2	Transportation Equip. - Unitized	5.48%
393	Stores Equipment	3.33%
394.1	Tools, Shop & Garage Equipment	5.00%
395	Laboratory Equipment	5.00%
396.1	Trailers - Work Equipment	5.44%
396.2	Power Operated Equipment	5.39%
397.1	Radio Communication Equip. - Fixed	6.67%
397.2	Radio Communication Equip. - Mobile	6.67%
397.3	General Tele. Comm. Equip.	10.00%
397.4	Carrier Current Comm. Equip.	6.67%
397.5	Supervisory & Telemeter Equip.	10.00%
397.6	Scada System	10.00%
397.8	Network Equipment	20.00%
397.9	Transfer Trip Comm. Equip.	6.67%
398	Miscellaneous Equipment	4.00%
303	Intangible Plant - General	
	<u>Common Plant</u>	
389	Land & Rights of Way	
390	Structures & Improvements	0.85%
391.1	Office Furniture & Fixtures	6.67%
391.3	Computer Equipment - PC	20.00%
391.5	Computer Equipment - Other	20.00%
392.1	Transportation Equip. - Non-Unitized	0.00%
392.2	Transportation Equip. - Unitized	6.65%
392.3	Transportation Equip. - Aircraft	4.00%
393	Stores Equipment	3.33%
394.1	Tools, Shop & Garage Equipment	5.56%
394.3	Vehicle Maintenance Equipment	5.00%
394.4	Vehicle Refueling Equip.	5.00%
397.1	Radio Communication Equip. - Fixed	6.67%
397.2	Radio Communication Equip. - Mobile	6.67%
397.3	Telephone Communication Equip.	10.00%
397.5	Supervisory & Telephone Equip.	6.67%
397.8	Network Equipment	20.00%
398	Miscellaneous Equipment	4.00%