

**MONTANA-DAKOTA UTILITIES CO.  
CALCULATION OF INTANGIBLE AMORTIZATION  
ELECTRIC - SOUTH DAKOTA  
PRO FORMA 2022**

<u>Intangible Plant - General</u>		<u>South Dakota</u>	<u>Expected Year Life</u>	<u>Amortization</u>
FP-312056	Upgrade GIS Data Addition SCADA	\$6,742	7	\$963
FP-316300	Install Outage Management System	115,404	5	23,081
FP-321700	Upgrade TRI Software	967	7	138
FP-321820	Relocate Tioga Neset Line	15,464	40	387
		<u>\$138,577</u>		<u>\$24,569</u>

<u>Intangible Plant - Common</u>		<u>South Dakota</u>	<u>Expected Year Life</u>	<u>Amortization</u>
FP-100575	Upgrade Customer Self Service Web/IVR	6,003	10	600
FP-316021	Upgrade GIS ESRI System	32,014	7	4,573
FP-321271	Create New Datasets for ThoughtSpot	2,775	5	555
FP-322811	Upgrade Fixed Network Server Application	3,139	5	628
FP-323159	Upgrade Exadata Expansion Software	8,763	5	1,753
FP-323176	Upgrade Records Management Software	1,526	5	305
		<u>\$54,220</u>		<u>\$8,414</u>

<u>Summary</u>	<u>2023</u>
Intangible Plant - General	
2022 Plant	\$62,796
2023 Intangible Additions	24,569
Total General Intangible	<u>\$87,365</u>
 Intangible Plant - Common	
2022 Plant	\$128,172
2023 Intangible Additions	8,414
Total Common intangible	<u>\$136,586</u>