

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - SOUTH DAKOTA
BOOK DEPRECIATION EXPENSE ON 2022 AND PRIOR PLANT IN SERVICE**

Acct. No.	Account	2022 Plant In-Service Per Books 1/	Depreciation Rate	Annual Depreciation
<u>Steam Production Plant</u>				
<u>Heskett</u>				
311	Structures & Improvements	\$352,172	0.64%	\$2,254
316	Miscellaneous Equipment	3,944	2.73%	108
	Total Heskett	<u>\$356,116</u>		<u>\$2,362</u>
 <u>Lewis & Clark</u>				
311	Structures & Improvements	\$8,505	1.42%	\$121
 <u>Coyote</u>				
311	Structures & Improvements	\$1,491,963	1.30%	\$19,396
312	Boiler Plant Equipment	4,048,736	1.79%	72,472
314	Turbogenerator Units	877,211	2.53%	22,193
315	Accessory Equipment	378,185	1.43%	5,408
316	Miscellaneous Equipment	190,061	3.84%	7,298
	Total Coyote	<u>\$6,986,156</u>		<u>\$126,767</u>
 <u>Big Stone</u>				
311	Structures & Improvements	\$1,775,732	3.02%	\$53,627
312	Boiler Plant Equipment	4,523,365	3.55%	160,579
314	Turbogenerator Units	684,288	1.55%	10,606
315	Accessory Equipment	446,030	2.82%	12,578
316	Miscellaneous Equipment	89,596	2.77%	2,482
	Total Big Stone	<u>\$7,519,011</u>		<u>\$239,872</u>
310	Land	\$50,490		\$0
	Total Steam Production	\$14,920,278		\$369,122
 <u>Other Production Plant</u>				
<u>Heskett III Gas Turbine</u>				
341	Structures & Improvements	\$535,088	2.97%	\$15,892
342	Fuel Holders, Producers & Acces.	54,763	3.10%	1,698
344	Generators	1,860,145	2.31%	42,969
345	Accessory Equipment	227,886	5.48%	12,488
346	Miscellaneous Equipment	142,353	3.81%	5,424
	Total Heskett III Gas Turbine	<u>\$2,820,235</u>		<u>\$78,471</u>
 <u>Glendive Turbines</u>				
341	Structures & Improvements	\$128,072	2.67%	\$3,420
342	Fuel Holders, Producers & Acces.	62,435	2.02%	1,261
344	Generators - Unit I	341,398	0.27%	922
344	Generators - Unit II	829,563	2.75%	22,813
345	Accessory Equipment	110,704	7.24%	8,015
346	Miscellaneous Equipment	27,123	2.79%	757
	Total Glendive Turbine	<u>\$1,499,295</u>		<u>\$37,188</u>

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<u>Miles City Turbine</u>				
341	Structures & Improvements	\$19,952	1.05%	\$209
342	Fuel Holders, Producers & Acces.	8,039	5.36%	431
344	Generators	186,603	2.24%	4,180
345	Accessory Equipment	42,991	8.27%	3,555
346	Miscellaneous Equipment	3,306	4.11%	136
	Total Miles City Turbine	\$260,891		\$8,511
<u>Lewis & Clark RICE</u>				
341	Structures & Improvements	\$725,881	3.78%	\$27,438
342	Fuel Holders, Producers & Acces.	148,467	3.66%	5,434
344	Generators	1,314,248	3.64%	47,839
345	Accessory Equipment	284,167	5.07%	14,407
346	Miscellaneous Equipment	199,697	4.55%	9,086
	Total Lewis & Clark RICE	\$2,672,460		\$104,204
<u>Portable Generator</u>				
341	Structures & Improvements	\$9,380	3.03%	\$284
342	Fuel Holders, Producers & Acces.	6,763	3.01%	204
344	Generators	62,192	3.05%	1,897
345	Accessory Equipment	22,141	4.20%	930
	Total Portable Generator	\$100,476		\$3,315
<u>Ormat</u>				
341	Structures & Improvements	\$34,885	3.29%	\$1,148
344	Generators	640,131	3.39%	21,700
345	Accessory Equipment	109,798	4.24%	4,655
	Total Ormat	\$784,814		\$27,503
340	Land	\$1,917		\$0
	Total Other Production	\$8,140,088		\$259,192
<u>Other Production Plant - Wind</u>				
<u>Diamond Willow Wind Farm</u>				
341	Structures & Improvements	\$172,001	3.39%	\$5,831
344	Generators	2,165,952	4.42%	95,735
345	Accessory Equipment	253,591	5.02%	12,730
346	Miscellaneous Equipment	19,341	4.29%	830
	Total Diamond Willow Wind	\$2,610,885		\$115,126
<u>Cedar Hills Wind Farm</u>				
341	Structures & Improvements	\$141,105	3.91%	\$5,517
344	Generators	1,662,910	3.86%	64,188
345	Accessory Equipment	285,227	4.94%	14,090

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346	Miscellaneous Equipment	7,103	5.81%	413
	Total Cedar Hills Wind	\$2,096,345		\$84,208
	<u>Thunder Spirit Wind Farm I</u>			
341	Structures & Improvements	\$1,309,705	4.90%	\$64,176
344	Generators	6,577,625	3.96%	260,474
345	Accessory Equipment	1,498,475	6.70%	100,398
346	Miscellaneous Equipment	26,119	5.11%	1,335
	Total Thunder Spirit I Wind	\$9,411,924		\$426,383
	<u>Thunder Spirit Wind Farm II</u>			
341	Structures & Improvements	\$402,959	4.66%	\$18,778
344	Generators	3,314,717	4.03%	133,583
345	Accessory Equipment	329,401	5.47%	18,018
346	Miscellaneous Equipment	53	5.14%	3
	Total Thunder Spirit II Wind	\$4,047,130		\$170,382
	Total Other Production - Wind	\$18,166,284		\$796,099
	<u>Transmission Plant</u>			
350.1	Land	\$271,136		\$0
350.2	Rights of Way	274,450	1.29%	3,540
352	Structures & Improvements	89	2.00%	2
353	Station Equipment	20,766,536	1.47%	305,268
354	Towers & Fixtures	136,721	1.90%	2,598
355	Poles & Fixtures	9,356,134	2.06%	192,736
356	Overhead Conductor & Devices	8,658,048	1.64%	141,992
357	Underground Conduit	60,211	1.99%	1,198
358	Underground Conduit & Devices	114,781	1.99%	2,284
	Total Transmission Plant	\$39,638,106		\$649,618
	<u>Distribution Plant</u>			
360.1	Land	\$52,551		\$0
360.2	Rights of Way	34,047	0.83%	283
362	Station Equipment	4,330,883	2.05%	88,783
364	Poles, Towers & Fixtures	2,823,035	3.76%	106,146
365	Overhead Conductors & Devices	1,967,274	3.08%	60,592
366	Underground Conduit	8,652	1.53%	132
367	Underground Conductor & Devices	2,434,169	4.07%	99,071
368	Line Transformers	5,190,496	2.16%	112,115
369	Services	2,135,860	2.29%	48,911
370	Meters	1,192,321	7.41%	88,351
371	Yard Lights	262,895	9.52%	25,028
373	Street Lights	877,608	4.27%	37,474
	Total Distribution Plant	\$21,309,791		\$666,886

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	<u>General Plant</u>			
389	Land & Rights of Way	\$1,693		\$0
390	Structures & Improvements	159,350	1.54%	2,454
391.1	Office Furniture & Fixtures	7,203	8.30%	598
391.3	Computer Equipment - PC	751	0.00%	0
391.5	Computer Equipment - Other	5,747	12.10%	695
392.1	Transportation Equip. - Non-Unitized	51,632	0.00% 2/	0
392.2	Transportation Equip. - Unitized	402,878	9.63% 2/	38,797
393	Stores Equipment	14,774	1.65%	244
394.1	Tools, Shop & Garage Equipment	437,517	4.82%	21,088
395	Laboratory Equipment	35,137	3.55%	1,247
396.1	Trailers - Work Equipment	89,946	2.94% 2/	2,644
396.2	Power Operated Equipment	632,732	8.22% 2/	52,011
397.1	Radio Communication Equip. - Fixed	31,263	6.98%	2,182
397.2	Radio Communication Equip. - Mobile	7,592	6.87%	522
397.5	Supervisory & Telemeter Equip.	3,136	14.27%	448
397.6	Scada System	102,670	9.79%	10,051
397.8	Network Equipment	17,470	22.87%	3,995
398	Miscellaneous Equipment	2,166	2.96%	64
	Total General Plant	\$2,003,657		\$137,040
303	Intangible Plant - General	\$820,624	3/	\$62,796
	<u>Common Plant</u>			
389	Land & Rights of Way	\$71,260		\$0
390	Structures & Improvements	1,121,084	2.57%	28,812
391.1	Office Furniture & Fixtures	40,996	6.81%	2,792
391.3	Computer Equipment - PC	110,768	24.37%	26,994
391.5	Computer Equipment - Other	54,385	23.70%	12,889
392.1	Transportation Equip. - Non-Unitized	76	3.42% 2/	3
392.2	Transportation Equip. - Unitized	522,947	9.65% 2/	50,464
392.3	Transportation Equip. - Aircraft	155,822	4.00%	6,233
393	Stores Equipment	1,409	2.94%	41
394.1	Tools, Shop & Garage Equipment	10,589	1.27%	134
394.3	Vehicle Maintenance Equipment	1,422	5.00%	71
397.1	Radio Communication Equip. - Fixed	120,352	7.04%	8,473
397.2	Radio Communication Equip. - Mobile	46,431	7.05%	3,273
397.3	Telephone Communication Equip.	25,844	11.83%	3,057
397.5	Supervisory & Telephone Equip.	867	27.74%	241
397.8	Network Equipment	15,886	25.14%	3,994
398	Miscellaneous Equipment	58,424	3.05%	1,782
	Total Common Plant	\$2,358,562		\$149,253
303	Intangible Plant - Common	\$1,651,923	3/	\$128,172
312	Acquisition Adjustment - Boiler	\$516,694	4/	\$0

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356	Acquisition Adjustment - Conductors	\$4,014	5/	\$176
Total Electric Plant in Service		<u>\$109,530,021</u>		<u>\$3,218,354</u>

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

2/ Depreciation expense is charged to a clearing account.

3/ Amortization based on the life of each item.

4/ Fully Amortized.

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