

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - SOUTH DAKOTA
2023 TAX DEPRECIATION ON PRIOR VINTAGE PLANT IN SERVICE
WORKPAPER**

<u>Description</u>	2023				South Dakota
	Tax Depreciation Pre-2022 Plant	Utility Factor #	Electric	Juris. Alloc.	
Steam Production	\$3,513,897	100.000000%	\$3,513,897	4.685372% 2/	\$164,639
Other Production	6,557,856	100.000000%	6,557,856	4.685372% 2/	307,260
Wind Production	13,075,748	100.000000%	13,075,748	4.724380% 3/	617,748
Transmission	15,230,882	100.000000%	15,230,882	5.993375% 4/	912,844
Distribution	10,480,723	100.000000%	10,480,723	5.993375% 4/	628,149
General	2,601,268	100.000000%	2,601,268	5.993375% 4/	155,904
General Intangible	1,337,892	100.000000%	1,337,892	5.993375% 4/	80,185
Common	3,402,003	53.691350% 1/	1,826,581	4.766748% 5/	87,069
Common Intangible	2,352,180	53.691350% 1/	1,262,917	4.766748% 5/	60,200
Total Tax Depr.	<u>\$58,552,449</u>		<u>\$55,887,764</u>		<u>\$3,013,998</u>

- 1/ Common and Common Intangible allocation to Electric: Factor No. 26, Common Plant.
- 2/ Steam and Other Production allocation to South Dakota: Factor No. 15, Integrated System 12 Month Peak Demand.
- 3/ Wind Production allocation to South Dakota: Factor No. 271, Integrated Peak and Energy.
- 4/ Transmission, Distribution, General and General Intangible Plant allocation to South Dakota:
Factor No. 222, Electric Transmission, Distrib & Gen.
- 5/ Common and Common Intangible allocation to South Dakota: Factor No. 220, Electric Common Plant.