



A Subsidiary of MDU Resources Group, Inc.

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August 5, 2026

Ms. Leah Mohr
Executive Director
South Dakota Public Utilities Commission
500 East Capitol
Pierre, SD 57501

Re: Docket No. EL26-013
Application for Authority for Deferred Accounting - Update

On May 12, 2026, Montana-Dakota Utilities Co. (Montana-Dakota or Company) submitted an Application for Authority for Deferred Accounting (Application) requesting the South Dakota Public Utilities Commission (Commission) authorize deferred accounting for Montana-Dakota's accelerated depreciation and accumulated deferred income tax (ADIT) related to the retirement of the Glen Ullin Station 6 (GUS6) generating station.

Montana-Dakota herewith submits this filing to the Commission for the purpose of updating Attachment A, Page 1 and related portions of the Application to replace the prior estimates with actual amounts. Specifically, within Attachment A, Page 1, the Company updated excess accumulated deferred income (EADIT) under both scenarios, and the net book value (NBV) reported under the Deferred Recovery scenario. These revisions do not impact the Company's conclusion that retiring GUS6 is the most cost-effective option. As a result, the amounts provided in the Company's Application would be updated as follows:

- In Section V, the second-to-last sentence in the Continued Operations subpart is revised to read: "The total Company revenue requirement for this option, which includes continued operation through June 2029 and then amortizing the deferred accounting over seven years, totals \$7.7 million."
- In Section VI, the second paragraph is updated to read:

South Dakota's share of the deferred GUS6 plant balances,
are as follows:

	Total Company	SD Alloc. Factor	GUS6
Plant In Service	\$14,900,345	4.45%	\$662,370
Accumulated Reserve	<u>\$10,856,610</u>	4.45%	<u>\$482,613</u>
Net Plant	\$4,043,735	4.45%	\$179,758

- The final sentence of the first paragraph of Section VII is revised to read:
“The accelerated depreciation necessary to depreciate South Dakota’s share of the retired generating unit by June 2026 for GUS6 is approximately \$180,000.”
- The final sentence of the second paragraph of Section VII is also revised to reflect: “The Company’s total deferral allocated to South Dakota would be approximately \$123,000.”
- Attachment A, Page 1, is revised as previously described and is attached hereto.

Please refer all inquiries regarding this filing to:

Tyler J Culbertson
Director of Regulatory Affairs
Montana-Dakota Utilities Co.
400 North Fourth Street
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Also, please send copies of all written inquiries, correspondence and pleadings to:

Mr. Brett Koenecke
May, Adam, Gerdes & Thompson
503 South Pierre Street
P.O. Box 160
Pierre, South Dakota 57501-0160

Montana-Dakota respectfully requests that the Commission accept this errata filing and the revised Application and Attachment A as correcting the amounts identified above.

Please contact me at (701) 954-9072 or at tyler.culbertson@mdu.com with any questions regarding this filing.

Sincerely,



Tyler J Culbertson
Director of Regulatory Affairs

Attachments
cc: Brett Koenecke