

<u>Line</u>	<u>Description</u>	<u>Amount</u>	<u>Expected Life</u>	<u>Amortization</u>
	(a)	(b)	(c)	(d)
<b><u>Intangible Plant - General</u></b>				
1	Per Books Amortization			\$ 55,546
2	Per Books Amortization Annualized			58,860
3	Annualization Adjustment			\$ 3,314
<u>Additions</u>				
4	None			
5	Total General - Intangible Additions	\$ -		\$ -
6	<b>Total Intangible Plant - General Amortization</b>			<b>\$ 58,860</b>
<b><u>Intangible Plant - Common</u></b>				
7	Per Books Amortization			\$ 599,340
8	Per Books Amortization Annualized			\$ 605,556
9	Annualization Adjustment			\$ 6,216
<u>Additions</u>				
10	Customer Self Service Web/IVR	\$ 16,430	10	\$ 1,643
11	Upgrade CC&B	236	5	47
12	Upgrade ThoughtSpot Betterment	4,763	5	953
13	Upgrade Irth Solutions Software	15,937	3	5,312
14	Upgrade Fixed Network Server Application	2,359	5	472
15	Upgrade Records Management Software	1,521	5	304
16	Purchase ISN Software	812	10	81
17	Multi-User Interface Modernization	3,983	5	797
18	PowerPlan License Uplift Fee	13,697	7	1,957
19	Total Common - Intangible	\$ 59,738		\$ 11,566
20	<b>Total Intangible Plant - Common Amortization</b>			<b>\$ 617,122</b>

**Sources:**

Column b: MDU Response to Staff DR 3-46 Attachment A  
Column c, lines 10, 12, 14, 15: Statement J workpaper  
Column c, lines 11, 13, 16, 17, & 18: Email from Travis Jacobson on 2/27/24  
Column d, lines 4-11 and 17-25: column b divided by column c  
Column d, lines 1 & 7: Statement J, page 1  
Column d, line 2 & 8: Statement J workpaper  
Column d, line 3: line 2 less line 1  
Column d, line 9: line 8 less line 7  
line 6: sum of lines 1, 3, and 5  
line 19: sum of lines 10-18  
line 20: sum of lines 7, 9, and 19