

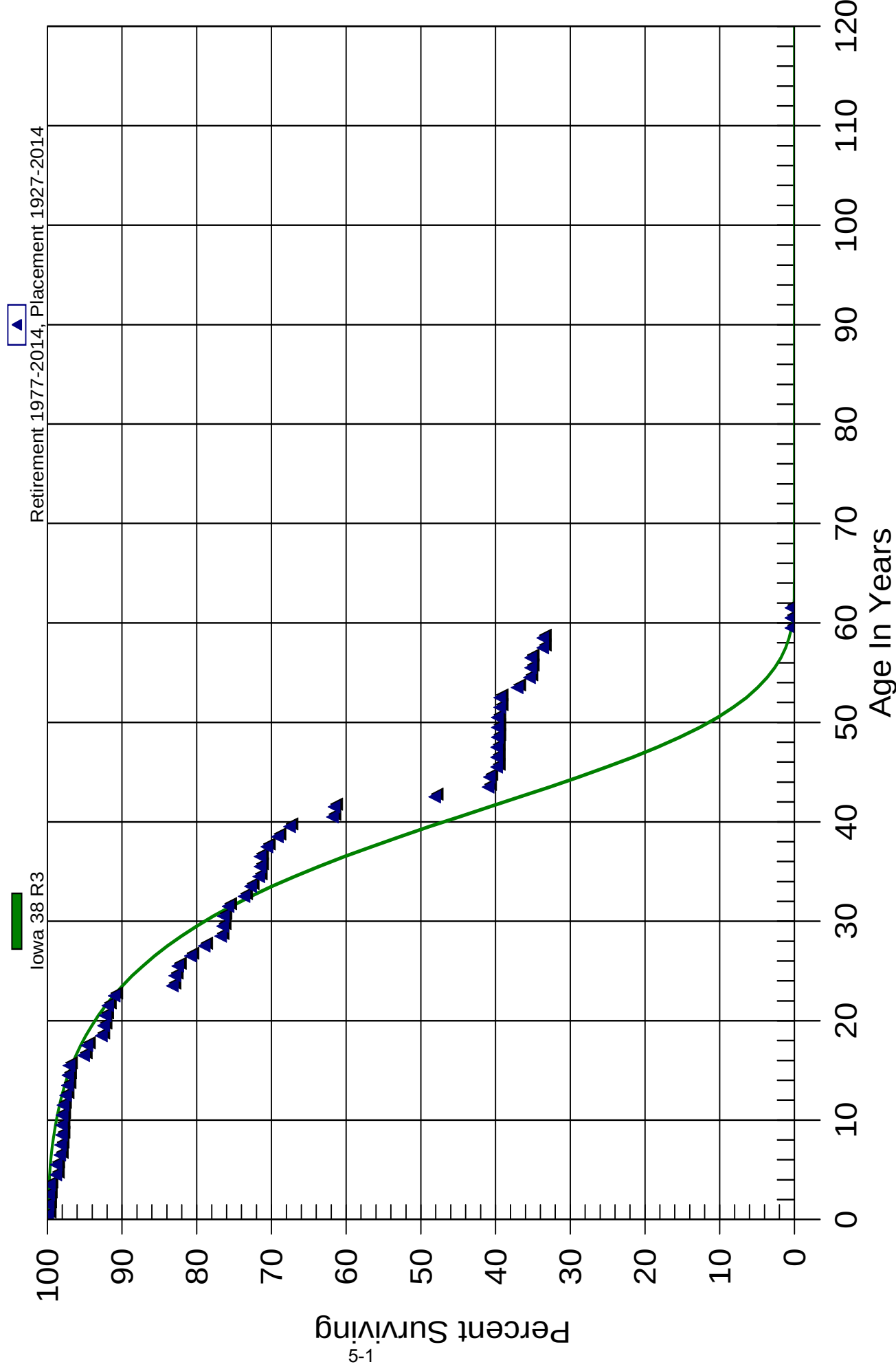
SECTION 5

Montana-Dakota Utilities Company

Common Plant

390.00 STRUCTURES & IMPROVEMENTS

Original And Smooth Survivor Curves



Montana-Dakota Utilities Company
Common Plant

390.00 STRUCTURES & IMPROVEMENTS

Observed Life Table

Retirement Expr. 1977 TO 2014

Placement Years 1927 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$51,386,462.17	\$25,673.53	0.00050	100.00
0.5 - 1.5	\$37,069,625.54	\$23,092.38	0.00062	99.95
1.5 - 2.5	\$35,724,362.90	\$30,368.26	0.00085	99.89
2.5 - 3.5	\$30,989,828.85	\$21,067.24	0.00068	99.80
3.5 - 4.5	\$30,181,839.15	\$266,416.20	0.00883	99.74
4.5 - 5.5	\$28,479,882.20	\$7,321.78	0.00026	98.85
5.5 - 6.5	\$28,620,601.98	\$139,558.85	0.00488	98.83
6.5 - 7.5	\$27,644,714.19	\$34,965.67	0.00126	98.35
7.5 - 8.5	\$23,216,229.11	\$22,937.57	0.00099	98.22
8.5 - 9.5	\$23,977,517.16	\$3,506.22	0.00015	98.13
9.5 - 10.5	\$20,351,346.32	\$20,800.15	0.00102	98.11
10.5 - 11.5	\$19,239,300.84	\$22,460.50	0.00117	98.01
11.5 - 12.5	\$19,019,350.49	\$62,380.28	0.00328	97.90
12.5 - 13.5	\$18,559,122.49	\$50,345.38	0.00271	97.58
13.5 - 14.5	\$18,259,241.48	\$14,405.14	0.00079	97.31
14.5 - 15.5	\$17,541,661.06	\$23,427.31	0.00134	97.23
15.5 - 16.5	\$17,267,907.53	\$347,724.14	0.02014	97.10
16.5 - 17.5	\$16,666,604.80	\$76,946.11	0.00462	95.15
17.5 - 18.5	\$15,290,782.31	\$309,758.75	0.02026	94.71
18.5 - 19.5	\$14,695,770.75	\$49,274.84	0.00335	92.79
19.5 - 20.5	\$14,080,472.00	\$34,886.01	0.00248	92.48
20.5 - 21.5	\$11,866,405.13	\$45,061.83	0.00380	92.25
21.5 - 22.5	\$11,896,477.46	\$109,517.38	0.00921	91.90
22.5 - 23.5	\$11,630,990.42	\$993,464.06	0.08542	91.05
23.5 - 24.5	\$10,598,164.75	\$40,923.19	0.00386	83.28
24.5 - 25.5	\$10,687,001.78	\$51,633.39	0.00483	82.96
25.5 - 26.5	\$10,631,550.44	\$218,841.22	0.02058	82.55
26.5 - 27.5	\$10,427,979.09	\$241,150.76	0.02313	80.86
27.5 - 28.5	\$10,187,429.04	\$282,390.96	0.02772	78.99
28.5 - 29.5	\$9,526,593.55	\$29,871.72	0.00314	76.80
29.5 - 30.5	\$8,970,339.51	\$15,451.43	0.00172	76.56
30.5 - 31.5	\$5,989,770.31	\$48,328.18	0.00807	76.42
31.5 - 32.5	\$5,603,875.46	\$159,064.05	0.02838	75.81
32.5 - 33.5	\$3,910,397.99	\$45,747.70	0.01170	73.66
33.5 - 34.5	\$3,713,192.79	\$55,938.13	0.01506	72.79
34.5 - 35.5	\$3,414,005.20	\$7,220.80	0.00212	71.70

Montana-Dakota Utilities Company
Common Plant

390.00 STRUCTURES & IMPROVEMENTS

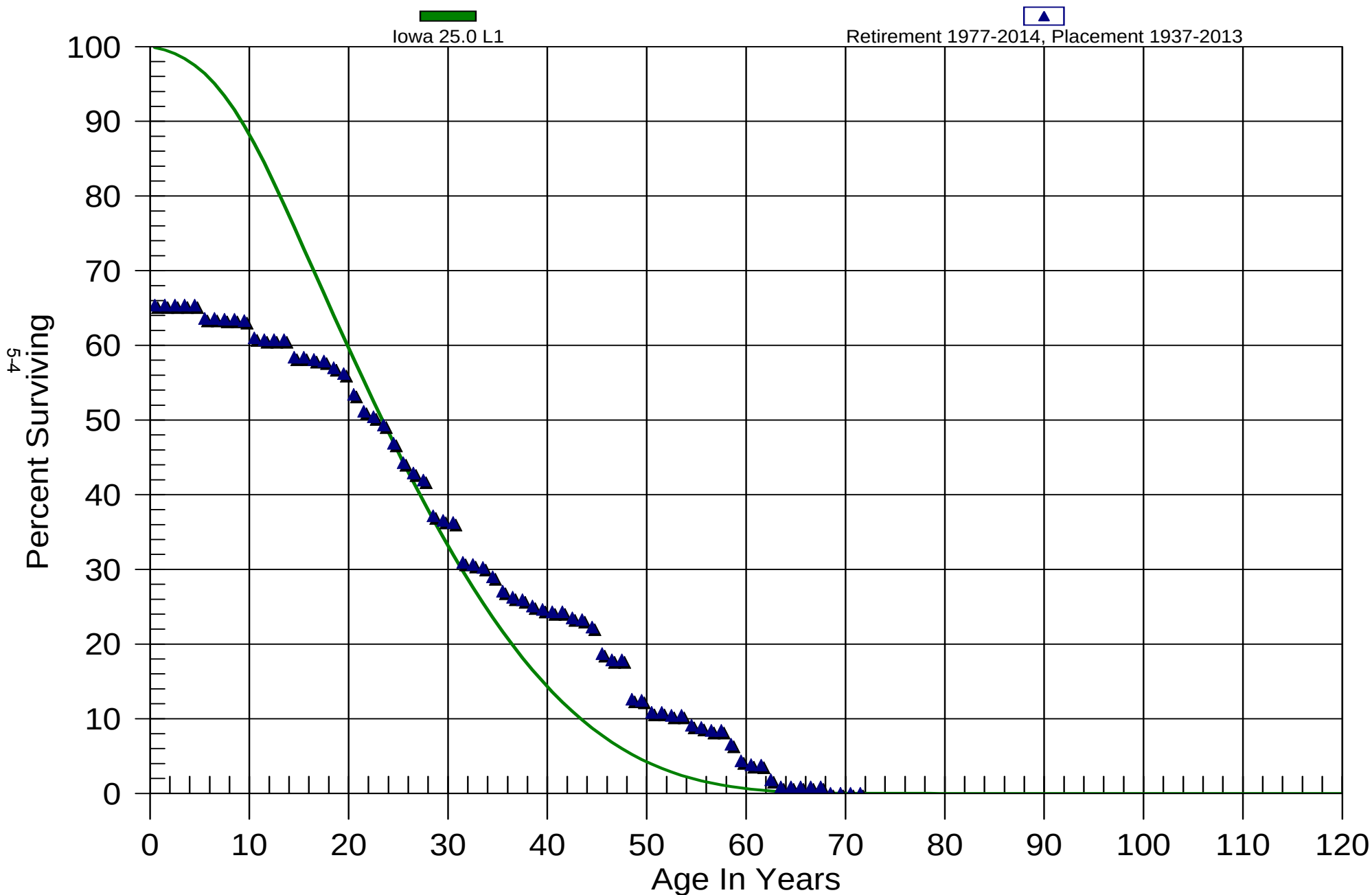
Observed Life Table

Retirement Expr. 1977 TO 2014

Placement Years 1927 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
35.5 - 36.5	\$2,878,310.71	\$0.00	0.00000	71.55
36.5 - 37.5	\$2,919,547.05	\$37,680.44	0.01291	71.55
37.5 - 38.5	\$2,582,013.24	\$51,569.55	0.01997	70.62
38.5 - 39.5	\$2,491,649.17	\$58,309.83	0.02340	69.21
39.5 - 40.5	\$2,466,427.82	\$209,702.82	0.08502	67.59
40.5 - 41.5	\$2,832,493.56	\$10,564.14	0.00373	61.84
41.5 - 42.5	\$2,773,154.01	\$605,124.47	0.21821	61.61
42.5 - 43.5	\$1,744,711.63	\$259,617.42	0.14880	48.17
43.5 - 44.5	\$1,466,474.58	\$6,119.46	0.00417	41.00
44.5 - 45.5	\$1,454,610.53	\$34,871.55	0.02397	40.83
45.5 - 46.5	\$1,345,172.72	\$0.00	0.00000	39.85
46.5 - 47.5	\$429,879.72	\$0.00	0.00000	39.85
47.5 - 48.5	\$268,827.55	\$551.05	0.00205	39.85
48.5 - 49.5	\$116,831.53	\$0.00	0.00000	39.77
49.5 - 50.5	\$414,560.87	\$0.00	0.00000	39.77
50.5 - 51.5	\$395,576.93	\$3,171.15	0.00802	39.77
51.5 - 52.5	\$387,498.70	\$0.00	0.00000	39.45
52.5 - 53.5	\$377,886.76	\$22,494.25	0.05953	39.45
53.5 - 54.5	\$354,159.92	\$15,598.57	0.04404	37.10
54.5 - 55.5	\$336,483.05	\$1,665.36	0.00495	35.47
55.5 - 56.5	\$334,404.65	\$0.00	0.00000	35.29
56.5 - 57.5	\$333,066.63	\$15,066.48	0.04524	35.29
57.5 - 58.5	\$308,446.93	\$0.00	0.00000	33.70
58.5 - 59.5	\$305,938.50	\$301,579.65	0.98575	33.70
59.5 - 60.5	\$4,358.85	\$0.00	0.00000	0.48
60.5 - 61.5	\$3,494.96	\$0.00	0.00000	0.48

Montana-Dakota Utilities Company
Common Plant
392.10 TRANSPORTATION EQUIPMENT - (TRAILERS)
Original And Smooth Survivor Curves



Montana-Dakota Utilities Company
Common Plant

392.10 TRANSPORTATION EQUIPMENT - (TRAILERS)

Observed Life Table

Retirement Expr. 1977 TO 2014

Placement Years 1937 TO 2013

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$330,428.96	\$114,357.49	0.34609	100.00
0.5 - 1.5	\$217,834.78	\$0.00	0.00000	65.39
1.5 - 2.5	\$216,449.46	\$0.00	0.00000	65.39
2.5 - 3.5	\$222,106.27	\$0.00	0.00000	65.39
3.5 - 4.5	\$227,017.66	\$0.00	0.00000	65.39
4.5 - 5.5	\$225,338.15	\$6,163.53	0.02735	65.39
5.5 - 6.5	\$240,460.31	\$0.00	0.00000	63.60
6.5 - 7.5	\$243,714.62	\$386.34	0.00159	63.60
7.5 - 8.5	\$229,203.60	\$0.00	0.00000	63.50
8.5 - 9.5	\$239,934.64	\$725.94	0.00303	63.50
9.5 - 10.5	\$227,783.16	\$8,265.96	0.03629	63.31
10.5 - 11.5	\$220,336.56	\$948.01	0.00430	61.01
11.5 - 12.5	\$219,803.26	\$0.00	0.00000	60.75
12.5 - 13.5	\$226,180.66	\$0.00	0.00000	60.75
13.5 - 14.5	\$233,857.60	\$8,939.16	0.03822	60.75
14.5 - 15.5	\$216,295.53	\$0.00	0.00000	58.43
15.5 - 16.5	\$203,285.05	\$1,156.30	0.00569	58.43
16.5 - 17.5	\$200,026.82	\$717.60	0.00359	58.10
17.5 - 18.5	\$181,492.19	\$2,766.18	0.01524	57.89
18.5 - 19.5	\$165,969.87	\$2,304.69	0.01389	57.00
19.5 - 20.5	\$164,643.45	\$8,112.21	0.04927	56.21
20.5 - 21.5	\$159,471.41	\$6,780.89	0.04252	53.44
21.5 - 22.5	\$150,259.95	\$2,178.80	0.01450	51.17
22.5 - 23.5	\$153,884.16	\$3,353.83	0.02179	50.43
23.5 - 24.5	\$155,934.50	\$7,716.08	0.04948	49.33
24.5 - 25.5	\$149,294.98	\$8,264.54	0.05536	46.89
25.5 - 26.5	\$136,620.62	\$4,241.96	0.03105	44.29
26.5 - 27.5	\$122,985.74	\$2,723.07	0.02214	42.92
27.5 - 28.5	\$116,648.20	\$13,321.75	0.11420	41.97
28.5 - 29.5	\$100,108.43	\$1,673.57	0.01672	37.17
29.5 - 30.5	\$100,787.37	\$775.11	0.00769	36.55
30.5 - 31.5	\$93,558.21	\$13,769.43	0.14718	36.27
31.5 - 32.5	\$65,631.99	\$610.95	0.00931	30.93
32.5 - 33.5	\$60,120.64	\$776.26	0.01291	30.65
33.5 - 34.5	\$59,344.38	\$2,439.04	0.04110	30.25
34.5 - 35.5	\$56,905.34	\$3,768.07	0.06622	29.01

Montana-Dakota Utilities Company
Common Plant

392.10 TRANSPORTATION EQUIPMENT - (TRAILERS)

Observed Life Table

Retirement Expr. 1977 TO 2014

Placement Years 1937 TO 2013

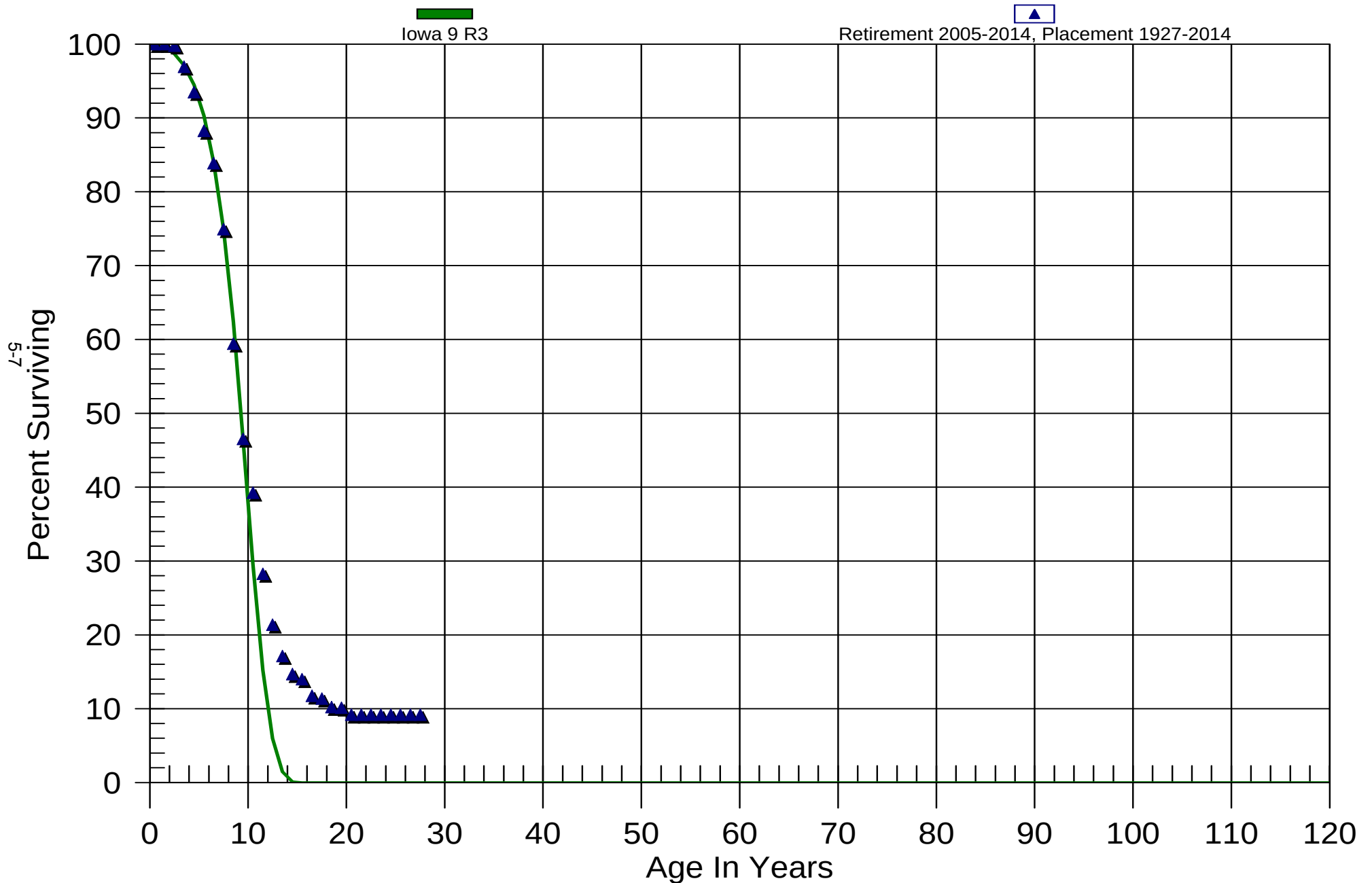
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
35.5 - 36.5	\$50,887.70	\$1,544.14	0.03034	27.09
36.5 - 37.5	\$46,847.76	\$616.19	0.01315	26.26
37.5 - 38.5	\$42,052.10	\$1,318.81	0.03136	25.92
38.5 - 39.5	\$38,167.20	\$702.41	0.01840	25.11
39.5 - 40.5	\$36,237.93	\$478.15	0.01319	24.64
40.5 - 41.5	\$35,759.78	\$0.00	0.00000	24.32
41.5 - 42.5	\$35,759.78	\$1,174.62	0.03285	24.32
42.5 - 43.5	\$33,864.45	\$365.00	0.01078	23.52
43.5 - 44.5	\$33,205.89	\$1,412.40	0.04253	23.27
44.5 - 45.5	\$31,793.49	\$5,058.50	0.15910	22.28
45.5 - 46.5	\$26,734.99	\$1,188.78	0.04447	18.73
46.5 - 47.5	\$25,546.21	\$0.00	0.00000	17.90
47.5 - 48.5	\$23,552.66	\$6,949.98	0.29508	17.90
48.5 - 49.5	\$16,602.68	\$181.56	0.01094	12.62
49.5 - 50.5	\$13,581.88	\$1,757.50	0.12940	12.48
50.5 - 51.5	\$11,824.38	\$0.00	0.00000	10.86
51.5 - 52.5	\$11,824.38	\$451.13	0.03815	10.86
52.5 - 53.5	\$11,373.25	\$0.00	0.00000	10.45
53.5 - 54.5	\$11,373.25	\$1,438.98	0.12652	10.45
54.5 - 55.5	\$9,934.27	\$333.04	0.03352	9.13
55.5 - 56.5	\$9,601.23	\$416.94	0.04343	8.82
56.5 - 57.5	\$9,184.29	\$0.00	0.00000	8.44
57.5 - 58.5	\$9,184.29	\$2,020.83	0.22003	8.44
58.5 - 59.5	\$7,163.46	\$2,417.97	0.33754	6.58
59.5 - 60.5	\$4,745.49	\$550.82	0.11607	4.36
60.5 - 61.5	\$4,194.67	\$55.69	0.01328	3.85
61.5 - 62.5	\$4,138.98	\$2,154.98	0.52065	3.80
62.5 - 63.5	\$1,984.00	\$1,012.19	0.51018	1.82
63.5 - 64.5	\$971.81	\$0.00	0.00000	0.89
64.5 - 65.5	\$971.81	\$0.00	0.00000	0.89
65.5 - 66.5	\$971.81	\$0.00	0.00000	0.89
66.5 - 67.5	\$971.81	\$0.00	0.00000	0.89
67.5 - 68.5	\$971.81	\$946.81	0.97427	0.89
68.5 - 69.5	\$25.00	\$0.00	0.00000	0.02
69.5 - 70.5	\$25.00	\$0.00	0.00000	0.02
70.5 - 71.5	\$25.00	\$0.00	0.00000	0.02

Montana-Dakota Utilities Company

Common Plant

392.20 TRANSPORTATION EQUIPMENT - (CARS & TRUCKS)

Original And Smooth Survivor Curves



Montana-Dakota Utilities Company
Common Plant

392.20 TRANSPORTATION EQUIPMENT - (CARS & TRUCKS)

Observed Life Table

Retirement Expr. 2005 TO 2014

Placement Years 1927 TO 2014

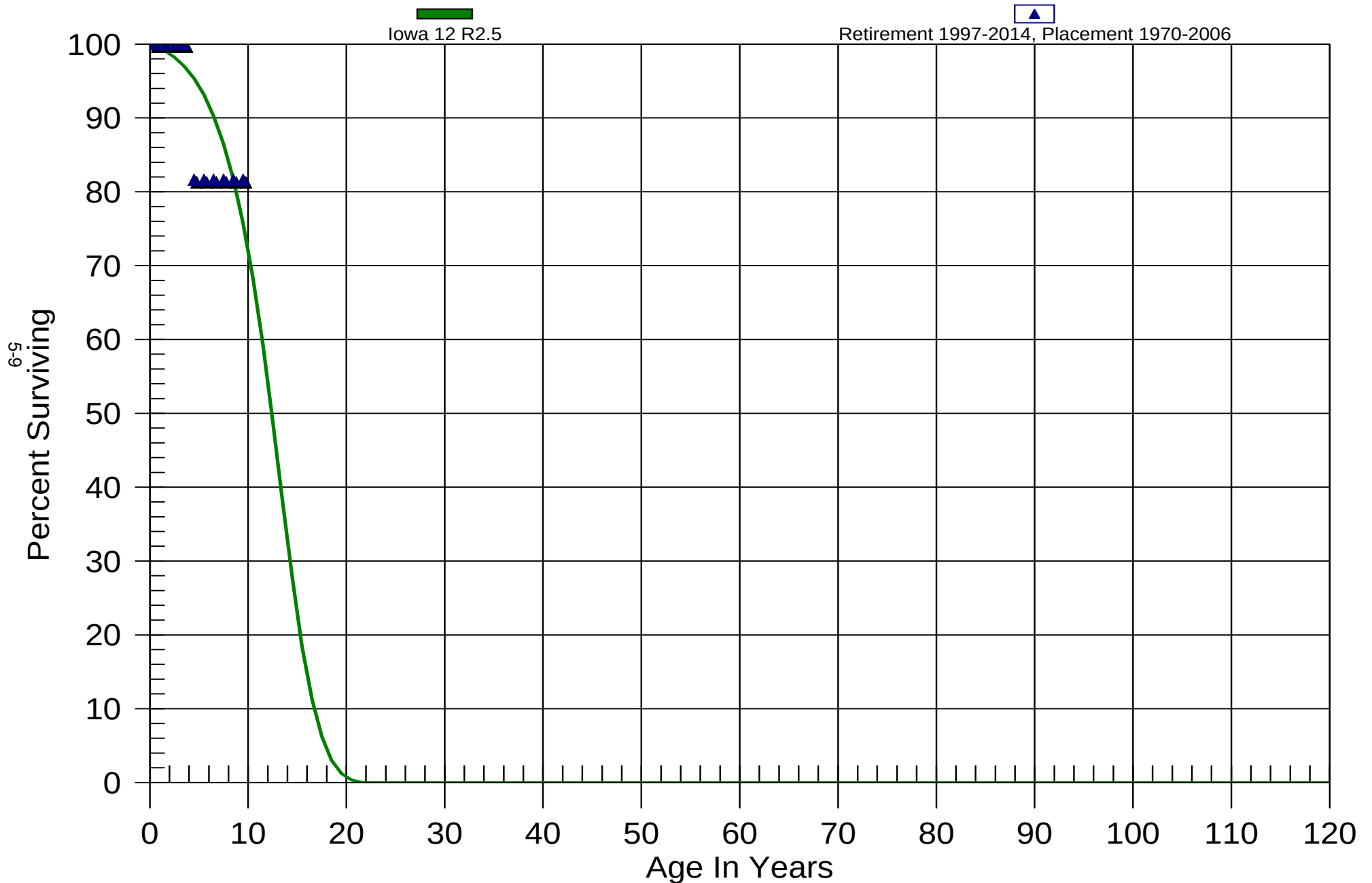
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$5,931,090.59	\$0.00	0.00000	100.00
0.5 - 1.5	\$5,130,823.60	\$0.00	0.00000	100.00
1.5 - 2.5	\$5,019,024.48	\$10,581.83	0.00211	100.00
2.5 - 3.5	\$4,754,379.70	\$135,801.16	0.02856	99.79
3.5 - 4.5	\$4,925,466.19	\$174,309.83	0.03539	96.94
4.5 - 5.5	\$5,426,020.31	\$304,169.80	0.05606	93.51
5.5 - 6.5	\$5,507,281.26	\$274,162.37	0.04978	88.27
6.5 - 7.5	\$4,820,835.70	\$514,288.47	0.10668	83.87
7.5 - 8.5	\$3,903,887.58	\$807,786.68	0.20692	74.92
8.5 - 9.5	\$2,797,796.49	\$605,844.55	0.21654	59.42
9.5 - 10.5	\$2,245,011.45	\$351,859.11	0.15673	46.55
10.5 - 11.5	\$1,659,650.90	\$464,502.40	0.27988	39.26
11.5 - 12.5	\$1,182,622.03	\$288,221.78	0.24371	28.27
12.5 - 13.5	\$688,558.38	\$136,480.72	0.19821	21.38
13.5 - 14.5	\$611,416.63	\$88,078.72	0.14406	17.14
14.5 - 15.5	\$564,391.31	\$26,541.90	0.04703	14.67
15.5 - 16.5	\$471,456.23	\$75,264.83	0.15964	13.98
16.5 - 17.5	\$386,644.93	\$12,595.66	0.03258	11.75
17.5 - 18.5	\$290,143.43	\$29,290.92	0.10095	11.37
18.5 - 19.5	\$252,934.50	\$2,269.48	0.00897	10.22
19.5 - 20.5	\$246,764.49	\$23,023.38	0.09330	10.13
20.5 - 21.5	\$223,741.11	\$0.00	0.00000	9.18
21.5 - 22.5	\$162,882.38	\$0.00	0.00000	9.18
22.5 - 23.5	\$138,180.14	\$0.00	0.00000	9.18
23.5 - 24.5	\$3,191.64	\$0.00	0.00000	9.18
24.5 - 25.5	(\$5,487.89)	\$0.00	0.00000	9.18
25.5 - 26.5	\$1,122.40	\$0.00	0.00000	9.18
26.5 - 27.5	\$360.90	\$0.00	0.00000	9.18

Montana-Dakota Utilities Company

Common Plant

396.20 POWER OPERATED EQUIPMENT

Original And Smooth Survivor Curves



Montana-Dakota Utilities Company
Common Plant

396.20 POWER OPERATED EQUIPMENT

Observed Life Table

Retirement Expr. 1997 TO 2014

Placement Years 1970 TO 2006

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$196,415.18	\$0.00	0.00000	100.00
0.5 - 1.5	\$196,415.18	\$0.00	0.00000	100.00
1.5 - 2.5	\$152,067.51	\$0.00	0.00000	100.00
2.5 - 3.5	\$110,393.83	\$0.00	0.00000	100.00
3.5 - 4.5	\$110,393.83	\$20,275.10	0.18366	100.00
4.5 - 5.5	\$90,118.73	\$0.00	0.00000	81.63
5.5 - 6.5	\$85,376.75	\$0.00	0.00000	81.63
6.5 - 7.5	\$52,450.87	\$0.00	0.00000	81.63
7.5 - 8.5	\$15,707.42	\$0.00	0.00000	81.63
8.5 - 9.5	\$15,707.42	\$0.00	0.00000	81.63