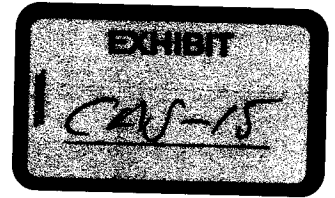


MONTANA-DAKOTA UTILITIES CO.  
ADVOCACY STAFF – MARC, LLC  
DATA REQUEST DATED AUGUST 23, 2010  
CASE NO. PU-10-124



**NDPSC-DR-075** Please refer to response number NDPSC-DR-040A attachment A, page 1 of 1. Why ADIT for 2009 and 2010 balances remain constant even though wind plants are added in 2010 June?

**Response:**

Upon review of the accumulated deferred income taxes (ADITs), it was discovered that the ADITs associated with the 2010 wind generation additions were calculated with an incorrect tax and book depreciation rate. Please see Attachment A for the initial calculation and the revised calculation reflecting the corrected tax depreciation rates.

**MONTANA-DAKOTA UTILITIES CO.  
 ACCUMULATED DEFERRED INCOME TAXES  
 ELECTRIC UTILITY - NORTH DAKOTA  
 PROJECTED 2010  
 (000s)**

	North Dakota Plant	Tax 1/ Depr. Rate	1st year Tax Depr.	Book Depr. Rate	1st year Book Depr.	Book/Tax Difference	Deferred Inc. Tax
Included in Filing Wind Generation	\$47,796	1.28%	\$612	2.20%	\$526	\$86	\$34
As revised Wind Generation	47,796	20.00%	9,559	5.00%	1,195	8,364	3,275
Additional Accumulated Def. Income Taxes							<u>\$3,241</u>

Accumulated DITs as filed	\$49,973
Adjustment	3,241
Revised Acc. DITs	<u>\$53,214</u>