



A Division of Montana-Dakota Utilities Co.

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May 30, 2025

Mr. Will Seuffert
Executive Secretary
Minnesota Public Utilities Commission
121 East Seventh Place, Suite 350
St. Paul, MN 55101-2147

**RE: Docket No. G004/D-25-____
Annual Depreciation Study**

Dear Mr. Seuffert:

Great Plains Natural Gas Co. (Great Plains), a Division of Montana-Dakota Utilities Co., herewith electronically files its Annual Depreciation Study pursuant to Minnesota Rules parts 7825.0500 to 7825.0700.

Attachment A is the Annual Depreciation Study that updates Great Plains' five-year study from Docket No. G004/D-22-262 to reflect plant in service and book depreciation reserve balances as of December 31, 2024. Overall, the application of the proposed depreciation rates results in an increase of \$359,464 from current rates established in Docket No. G004/D-24-208. The composite annual depreciation rate under present rates is 3.08 percent, while the proposed composite depreciation rate is 3.13 percent.

Pursuant to the Commission's Order issued on November 14, 2023 in Docket No. G004/D-23-225, the attached Annual Depreciation Study continues to exclude Account 388.0 – Asset Retirement Obligations and provide updates to the PVC replacement program.

Great Plains' Annual Depreciation Study continues to reflect the 2021 approved rate for account 378 – Meas. and Reg. Station General and the 2021 approved Survivor Curve for account 392.2 – General Plant Transportation Equipment approved in Docket No. G004/D-22-262.

Great Plains did have building retirements for 2024 and provides an analysis of the building retirements included in Account 390.0 – General Structures and Improvements as Attachment B.

Great Plains requests that the depreciation rates in this annual study be certified effective as of January 1, 2025.

If you have any questions regarding this study, please contact me at (701) 222-7855, or Kristin Stastny at (612) 977-8656.

Sincerely,

/s/ Travis R. Jacobson

Travis R. Jacobson
Vice President of Regulatory Affairs

cc: Kristin Stastny

Attachment A

Attachment A



**2025 TECHNICAL DEPRECIATION UPDATE
Great Plains Natural Gas Co.**

**TECHNICAL UPDATE
Calculated Annual Depreciation Accrual Rates Applicable
to Plant in Service as of December 31, 2024**

Prepared April 2025

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SECTION 1

1 STUDY HIGHLIGHTS

Pursuant to request of the Great Plains Natural Gas Co. (“GPNG” or the “Company”), Concentric Energy Advisors (“Concentric”) completed a Technical Update (“the Update”) to the results of the annual depreciation update filed by GPNG in June 2024. The results of the Update contained herein relate to the natural gas transmission, distribution, and general plant assets as of December 31, 2024. The purpose of the update is to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the original cost of plant as of December 31, 2024.

The depreciation rates in this update have been calculated using the same depreciation methods, procedures and techniques employed in the last GPNG depreciation study.

Additionally, the depreciation rate calculations are based on the average service life, retirement dispersion and net salvage estimates developed in the last full depreciation study.

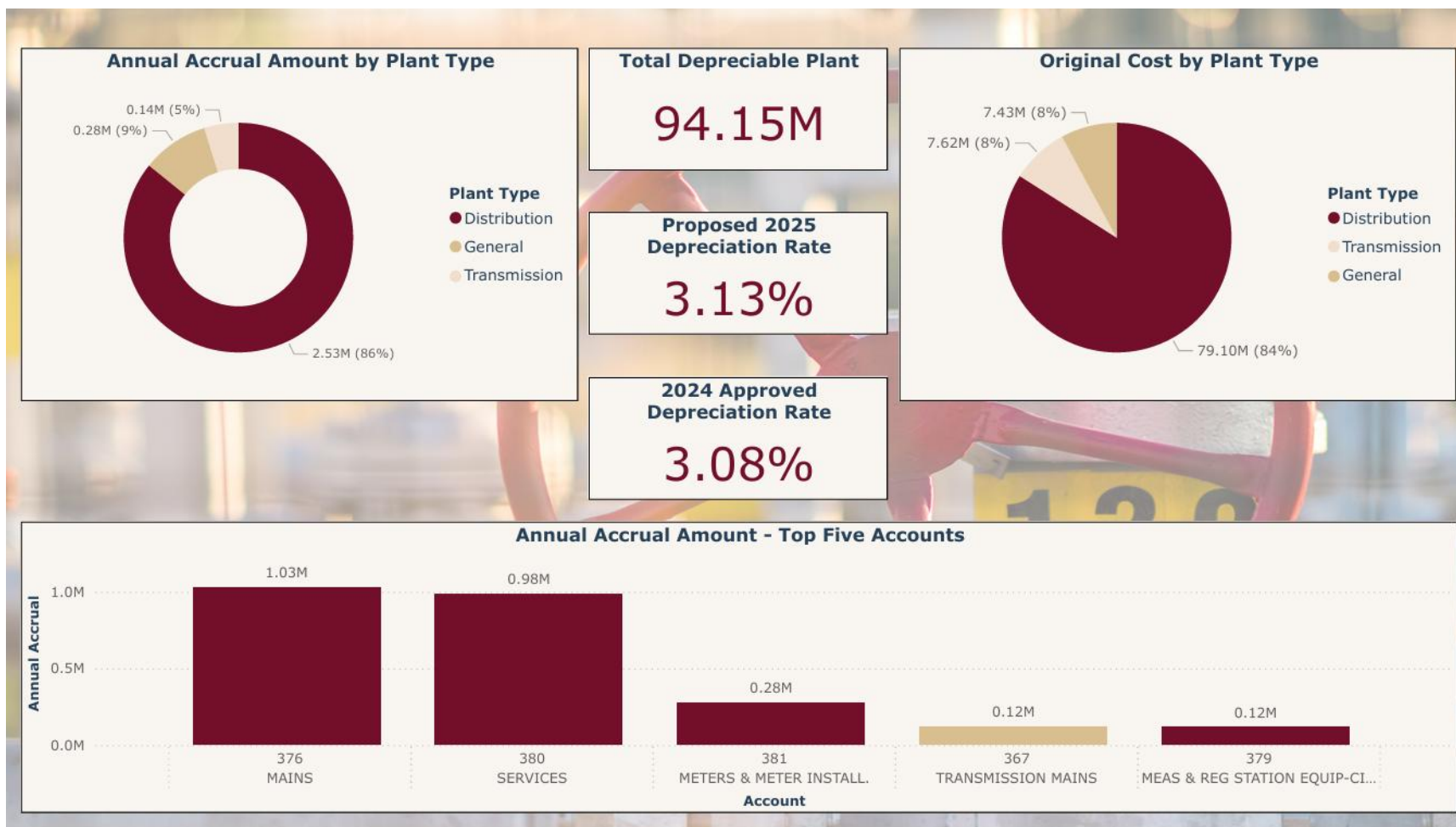
The Update results are summarized at an aggregate functional group level as follows:

Summary of Original Cost, Currently Approved Accrual Percentages and Amounts, and Updated Accrual Percentage and Amounts

Plant Group / Accounts	Original Cost	2024 Annual Accrual		Updated Annual Accrual	
Transmission Plant	\$7,620,205	1.87%	\$140,801	1.86%	\$141,525
Distribution Plant	\$79,102,460	3.12%	\$2,168,883	3.19%	\$2,526,307
General Plant	\$7,429,173	3.94%	\$274,603	3.71%	\$275,919
TOTAL	\$94,151,838	3.08%	\$2,584,287	3.13%	\$2,943,751



1.1 Executive Summary





SECTION 2

2 BASIS OF THE UPDATE

2.1 Scope

Concentric has been retained to develop an annual Technical Update to the annual Technical Update completed in 2024 for GPNG. The purpose of the Update was to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the actual surviving original cost as of December 31, 2024. The depreciation accrual rates presented herein are based on generally accepted methods and procedures for calculating depreciation.

The annual depreciation accrual rates and amounts are based on the broad group straight line method of depreciation using the Average Life Group (“ALG”) procedure and were applied using the remaining life technique. The calculations were based on the actual plant accounting ledger values as at December 31, 2024. Inherent in the application of the depreciation parameters with the remaining life technique, the accumulated depreciation accounts are trued up of any variances between the actual book accumulated depreciation reserve and calculated accrued depreciation requirement are amortized over the composite remaining life of each group of assets.

2.1.1 Purpose of a Technical Update

Concentric notes that the depreciation rates should be reviewed periodically as plant and accumulated depreciation account activity may result in materially different depreciation rates. The survivor curves, net salvage percentages, and amortization periods determined in the Company’s most recent full depreciation study should be the basis for the periodic recalculations. Complete depreciation studies, which re-evaluate these parameters, should be performed every three to five years.

When depreciation rates are calculated utilizing a remaining life technique, the depreciation rate is established by dividing the undepreciated value of each group of assets (after consideration to the net salvage requirements) by the composite remaining life of the group of assets. This calculation is made for each vintage surviving investment as of the date of the study (or Update), and then composited into a calculation for the account or group as a whole. As follows, this calculation requires two estimates:

- The actual booked accumulated depreciation for each vintage within each account.

GPNG does not track the booked accumulated depreciation reserve by vintage within each account. The depreciation expense is calculated at an account level and booked to accumulated depreciation at the same account level. Concentric notes that this is the practice employed by virtually all regulated utilities. As such, the accumulated depreciation by account, is allocated within the account, to each vintage on the basis of the calculated accumulated by vintage. The calculated accumulated depreciation is a function of the estimated survivor curve, the average service life estimate, the net salvage estimates and the achieved age of each vintage.



- The estimated remaining life of each vintage within each account.

The estimated remaining life of each account is a direct function of the achieved age of each vintage, the estimated survivor curve and the average service life estimate.

Once the above two estimates are determined (the allocated booked reserve by vintage and the average remaining life of each vintage) an annual accrual requirement for each vintage is determined by dividing the net book value for each vintage (considering the estimated future salvage requirements) by the average remaining life of the vintage. The annual requirement for each vintage is summed at the account level and divided into the sum of the accounts original cost surviving as of the study date to determine a required remaining life depreciation accrual rate for the account.

The calculations as described above are dependent upon the actual total account book depreciation and the estimated remaining life of each vintage. The depreciation rate can vary year over year due to plant addition and retirement activity. Additionally, the age of retirements in any given year can cause a required adjustment to the depreciation rate going forward. Therefore, annual technical updates are often required by regulators.

2.2 Information Provided by GPNG

GPNG has provided Concentric with the required information as of December 31, 2024, for all accounts being studied in this Update. The information includes the following:

- current balances by vintage year for each account (aged balances). The balances provide the amount of investment sorted by installation year currently in operation. The actual 2024 transaction plant accounting data was forwarded directly from GPNG to Concentric so that the 2023 files could be updated through December 31, 2024;
- the actual booked accumulated depreciation amounts by account as of December 31, 2024 were forwarded directly from GPNG to Concentric;

2.3 Data Reconciliation

The above data was reviewed and reconciled to Company control schedules to ensure accuracy and reasonableness in use of the calculations developed in this Update. These checks include:

- that the surviving investment by account equals (or can be reconciled to) the Company's gross plant in service and accumulated depreciation ledger balances; and
- that the surviving investment in each vintage is not negative. In other words, this check confirms that the sum of retirements from any given vintage have not exceeded the amount of plant additions to the vintage.



SECTION 3

3 DEVELOPMENT OF THE REQUIRED DEPRECIATION RATES

3.1 Depreciation

The development of the depreciation calculations requires the input of an Average Service Life, Iowa curve and Net Salvage recommendations (the “depreciation parameters”). Additionally, to complete the depreciation calculations, the calculation methods must be established. Specifically, the selection of the depreciation method must establish three types of additional input:

- the choice of a depreciation method;
- a basis upon which to apply the method, and
- in the case of group assets, a procedure to use in grouping the assets.

In this Update, the depreciation rates for GPNG have been calculated in accordance with the Straight-Line method, the Average Life Group procedure and applied using the Remaining Life technique.

Depreciation in public utility regulation, is the loss in service value not restored by current maintenance, incurred with the consumption or prospective retirement of utility plant in service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are: wear and tear; deterioration; action of the elements; inadequacy; obsolescence; changes in the art; changes in demand; and the requirements of public authorities. When considering the action of the elements, the average service life calculations have considered large catastrophic events that have occurred and impacted the life estimates of utilities across North America. The average service life of utilities has been influenced by events including forest fires, earthquakes, tornadoes, ice storms, wind storms, large scale flooding, fires, intentional actions of third parties and other natural forces of nature.

Depreciation, as used in accounting, is a method of distributing fixed capital costs less net salvage over a time period, by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing natural gas utility service. Normally, the time over which the fixed capital cost is allocated to the cost of service, is equal to the time over which an item renders service, that is the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the Straight-Line method of depreciation.

The calculation of annual and accrued depreciation based on the Straight-Line method requires the estimation of survivor curves and is described in the following sections of this Update. The development of the proposed depreciation rates also requires the selection of group depreciation procedures, as discussed below.

This Update uses the estimates as approved in the last full GPNG depreciation study completed in 2022 and outlined in the Minnesota PUC decision, Docket No. G004/D-22-262. Imbedded in the remaining life calculations, the variances between the calculated accrued depreciation and the book accumulated depreciation are amortized over the composite remaining life of each account.



3.2 Update on PVC Program

Great Plains continues its mains and services PVC replacement program and at the end of 2024, approximately 61% of total mains and 64% of total services planned to be replaced has been completed. Last year's Technical Update stated 59% of mains and 64% of services were completed. The planned PVC replacement project for 2025 will be in Redwood Falls, MN. The remaining life of Account 376 is largely dependent on the life of the PVC replacement program and has changed marginally from 38 years as calculated in the 2024 Technical Update to 39.4 years in this technical update. During 2024, 49,580 feet of mains and 371 services were replaced. Great Plains will continue to monitor the status of the PVC replacement program and will provide an update in future depreciation studies.



SECTION 4

4 RESULTS OF UPDATE

4.1 Qualification of Results

The calculated annual and accrued depreciation are the principal results of the update. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage, and for the change of the composition of property in service. The annual accrual rates and the accrued depreciation were calculated in accordance with the Straight-line method, using the ALG procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

4.2 Description of Detailed Tabulations

The following tables provide summaries by account of the original cost of investment, calculated and booked accumulated depreciation amounts, the required amount of annual depreciation expense, the required depreciation rate to be applied against the original cost of the account and the estimated composite remaining life of the surviving plant in service.

The detailed calculations of annual depreciation applicable to depreciable assets, as of December 31, 2024, are presented in account sequence starting in Section 5. The tables indicate the estimated average survivor curves used in the calculations. The tables set forth (for each installation year) the original cost, calculated accrued depreciation and the calculated annual accrual.

GREAT PLAINS NATURAL GAS CO.

TABLE 1. SUMMARY OF SERVICE LIFE AND NET SALVAGE ESTIMATES AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO THE RECOVERY OF AVERAGE ORIGINAL COST IN GAS PLANT AS OF DECEMBER 31, 2024

- TOTAL -

ACCOUNT	DESCRIPTION	ESTIMATED SURVIVOR CURVE	NET SALVAGE PERCENT	SURVIVING ORIGINAL COST AS OF 12/31/2024	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE	ANNUAL ACCRUAL AMOUNT	RATE	REMAINING LIFE
TRANSMISSION PLANT									
365.2	RIGHTS OF WAY	55-R2.5	0	158,152	105,701	131,529	867	0.55%	18.3
366.0	TRANSMISSION STRUCTURES	30-R3	-5	51,795	9,056	9,074	1,812	3.50%	25.0
367.0	TRANSMISSION MAINS	55-R3	-20	6,358,097	1,918,622	2,219,495	117,310	1.85%	41.2
369.0	MEAS & REG STATION EQUIPMENT	45-R0.5	-10	1,052,161	241,562	362,307	21,536	2.05%	35.6
TOTAL TRANSMISSION PLANT				7,620,205	2,274,942	2,722,404	141,525	1.86%	
DISTRIBUTION PLANT									
374.2	RIGHTS OF WAY	55-R2.5	0	17,654	10,057	11,079	267	1.51%	23.6
375.0	DISTR. MEAS & REG STATION STRUCTURES	45-R3	-5	81,907	20,119	34,447	1,345	1.64%	34.5
376.0	MAINS	50-R3	-55	34,463,076	11,328,526	12,011,070	1,028,063	2.98%	39.4
378.0	MEAS & REG STATION EQUIP-GENERAL	N/A	-25	619,024	N/A	718,076	77,687	12.55%	N/A
379.0	MEAS & REG STATION EQUIP-CITY GATE	30-R3	-5	3,184,719	271,698	227,424	115,642	3.63%	27.6
380.0	SERVICES	45-R2	-75	27,331,700	9,896,184	11,482,162	983,120	3.60%	35.7
381.0	METERS & METER INSTALLATIONS	35-R2.5	-25	11,955,896	3,739,984	6,699,860	276,542	2.31%	26.2
383.0	HOUSE REGULATORS	35-R2.5	-5	1,084,464	170,367	114,369	34,593	3.19%	29.8
385.0	INDUSTRIAL MEAS. & REG. STATION EQUIPMENT	40-R2	0	354,996	52,399	47,137	9,048	2.55%	34.1
387.2	OTHER EQUIPMENT	35-R4	0	9,024	8,150	9,024	-	0.00%	3.4
TOTAL DISTRIBUTION PLANT				79,102,460	25,497,483	31,354,649	2,526,307	3.19%	
GENERAL PLANT									
390.1	GEN. STRUCT. & IMPROV. - GPNG MAIN OFFICE - FERGUS FALLS, MN	40-R1.5	0	1,043,917	298,475	335,609	24,789	2.37%	28.5
390.2	GEN. STRUCT. & IMPROV. - OFFICE/SHOP/WAREHOUSE - FERGUS FALLS, MN	40-R1.5	0	289,894	97,607	147,736	4,372	1.51%	26.5
390.3	GEN. STRUCT. & IMPROV. - WELDING SHOP - FERGUS FALLS, MN	40-R1.5	0	107,127	83,237	104,016	89	0.08%	9.2
390.4	GEN. STRUCT. & IMPROV. - OFFICE - MARSHALL, MN	40-R1.5	0	278,082	86,209	97,582	6,527	2.35%	27.5
390.5	GEN. STRUCT. & IMPROV. - SHOP/WAREHOUSE - MARSHALL, MN	40-R1.5	0	490,756	119,099	159,553	10,482	2.14%	30.3
390.6	GEN. STRUCT. & IMPROV. - OFFICE/SHOP/WAREHOUSE - MONTEVIDEO, MN	40-R1.5	0	186,254	50,065	57,685	4,365	2.34%	29.2
390.7	GEN. STRUCT. & IMPROV. - OFFICE/SHOP/WAREHOUSE - REDWOOD FALLS, MN	40-R1.5	0	194,065	40,256	45,729	4,676	2.41%	31.7
390.8	GEN. STRUCT. & IMPROV. - OFFICE/SHOP/WAREHOUSE - CROOKSTON, MN	40-R1.5	0	228,110	82,704	103,483	4,100	1.80%	25.6
391.1	OFFICE FURNITURE & EQUIPMENT	15-SQ	0	39,377	20,377	19,887	2,756	7.00%	7.2
391.2	COMPUTER EQUIPMENT - SERVERS & WORKSTATIONS	5-SQ	0	17,242	3,858	2,173	3,912	22.69%	3.9
392.1	TRANSPORTATION EQUIPMENT - TRAILERS	20-R1	10	22,349	11,119	20,114	-	0.00%	8.9
392.2	TRANSPORTATION EQUIPMENT	7-L2	20	1,676,849	736,482	961,399	104,962	6.26%	3.2
393.0	STORES EQUIPMENT	30-SQ	0	16,149	2,677	3,377	509	3.15%	25.0
394.0	TOOLS, SHOP, & GARAGE EQUIPMENT	20-SQ	0	1,180,024	403,162	401,146	58,580	4.96%	13.2
396.1	POWER OPERATED EQUIPMENT - TRAILERS	15-R4	65	161,952	28,452	40,659	1,692	1.04%	7.5
396.2	POWER OPERATED EQUIPMENT	7-L0	65	1,150,162	135,853	260,174	22,067	1.92%	4.7
397.0	COMMUNICATION EQUIPMENT	15-SQ	0	280,685	127,386	124,540	19,256	6.86%	8.2
398.0	MISCELLANEOUS EQUIPMENT	25-SQ	0	66,178	36,121	34,990	2,785	4.21%	11.4
TOTAL GENERAL PLANT				7,429,173	2,363,141	2,919,853	275,919	3.71%	
TOTAL GAS PLANT STUDIED									
				94,151,838	30,135,565	36,996,906	2,943,751	3.13%	
PLANT NOT STUDIED									
301.0	ORGANIZATION COSTS			5,006					
302.0	FRANCHISE COSTS			73,680					
303.0	INTANGIBLE ASSETS			3,769,050					
365.0	LAND			5,585					
374.0	LAND			2,978					
389.0	LAND & LAND RIGHTS GENERAL			48,659					
TOTAL PLANT				98,056,796					

Notes:

- 1 Rate specified as outlined in Minnesota PUC decision, Docket No. G004/D-22-262.
2 Account added into service December 2023.

GREAT PLAINS NATURAL GAS CO.

TABLE 1A. SUMMARY OF SERVICE LIFE AND NET SALVAGE ESTIMATES AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO THE RECOVERY OF AVERAGE ORIGINAL COST IN GAS PLANT AS OF DECEMBER 31, 2024

- LIFE -

ACCOUNT	DESCRIPTION	ESTIMATED SURVIVOR CURVE	NET SALVAGE PERCENT	SURVIVING ORIGINAL COST AS OF 12/31/2024	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE	ANNUAL ACCRUAL AMOUNT	RATE	REMAINING LIFE
TRANSMISSION PLANT									
365.2	RIGHTS OF WAY	55-R2.5	0	158,152	105,701	131,529	867	0.55%	18.3
366.0	TRANSMISSION STRUCTURES	30-R3	0	51,795	8,625	8,643	1,725	3.33%	25.0
367.0	TRANSMISSION MAINS	55-R3	0	6,358,097	1,598,852	1,829,413	99,182	1.56%	41.2
369.0	MEAS & REG STATION EQUIPMENT	45-R0.5	0	1,052,161	219,602	359,567	18,666	1.77%	35.6
TOTAL TRANSMISSION PLANT				7,620,205	1,932,780	2,329,153	120,440	1.58%	
DISTRIBUTION PLANT									
374.2	RIGHTS OF WAY	55-R2.5	0	17,654	10,057	11,079	267	1.51%	23.6
375.0	DISTR. MEAS & REG STATION STRUCTURES	45-R3	0	81,907	19,161	32,815	1,282	1.57%	34.5
376.0	MAINS	50-R3	0	34,463,076	7,308,727	7,694,488	666,487	1.93%	39.4
378.0	MEAS & REG STATION EQUIP-GENERAL	N/A	0	619,024	N/A	571,079	54,412	1	8.79% N/A
379.0	MEAS & REG STATION EQUIP-CITY GATE	30-R3	0	3,184,719	258,760	234,542	108,422	3.40%	27.6
380.0	SERVICES	45-R2	0	27,331,700	5,654,962	6,138,418	583,032	2.13%	35.7
381.0	METERS & METER INSTALLATIONS	35-R2.5	0	11,955,896	2,991,987	5,446,044	217,699	1.82%	26.2
383.0	HOUSE REGULATORS	35-R2.5	0	1,084,464	162,254	114,369	32,748	3.02%	29.8
385.0	INDUSTRIAL MEAS. & REG. STATION EQUIPMENT	40-R2	0	354,996	52,399	47,137	9,048	2.55%	34.1
387.2	OTHER EQUIPMENT	35-R4	0	9,024	8,150	9,024	-	0.00%	3.4
TOTAL DISTRIBUTION PLANT				79,102,460	16,466,457	20,298,995	1,673,397	2.12%	
GENERAL PLANT									
390.1	GEN. STRUCT. & IMPROV. - GPNG MAIN OFFICE - FERGUS FALLS, MN	40-R1.5	0	1,043,917	298,475	335,609	24,789	2.37%	28.5
390.2	GEN. STRUCT. & IMPROV. - OFFICE/SHOP/WAREHOUSE - FERGUS FALLS, MN	40-R1.5	0	289,894	97,607	147,736	4,372	1.51%	26.5
390.3	GEN. STRUCT. & IMPROV. - WELDING SHOP - FERGUS FALLS, MN	40-R1.5	0	107,127	83,237	104,016	89	0.08%	9.2
390.4	GEN. STRUCT. & IMPROV. - OFFICE - MARSHALL, MN	40-R1.5	0	278,082	86,209	97,582	6,527	2.35%	27.5
390.5	GEN. STRUCT. & IMPROV. - SHOP/WAREHOUSE - MARSHALL, MN	40-R1.5	0	490,756	119,099	159,553	10,482	2.14%	30.3
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390.7	GEN. STRUCT. & IMPROV. - OFFICE/SHOP/WAREHOUSE - REDWOOD FALLS, MN	40-R1.5	0	194,065	40,256	45,729	4,676	2.41%	31.7
390.8	GEN. STRUCT. & IMPROV. - OFFICE/SHOP/WAREHOUSE - CROOKSTON, MN	40-R1.5	0	228,110	82,704	103,483	4,100	1.80%	25.6
391.1	OFFICE FURNITURE & EQUIPMENT	15-SQ	0	39,377	20,377	19,887	2,756	7.00%	7.2
391.2	COMPUTER EQUIPMENT - SERVERS & WORKSTATIONS	5-SQ	0	17,242	3,858	2,173	3,912	2	22.69% 3.9
392.1	TRANSPORTATION EQUIPMENT - TRAILERS	20-R1	0	22,349	12,355	20,114	213	0.95%	8.9
392.2	TRANSPORTATION EQUIPMENT	7-L2	0	1,676,849	920,602	961,399	221,825	13.23%	3.2
393.0	STORES EQUIPMENT	30-SQ	0	16,149	2,677	3,377	509	3.15%	25.0
394.0	TOOLS, SHOP, & GARAGE EQUIPMENT	20-SQ	0	1,180,024	403,162	401,146	58,580	4.96%	13.2
396.1	POWER OPERATED EQUIPMENT - TRAILERS	15-R4	0	161,952	81,290	40,659	19,027	11.75%	7.5
396.2	POWER OPERATED EQUIPMENT	7-L0	0	1,150,162	388,152	260,174	215,966	18.78%	4.7
397.0	COMMUNICATION EQUIPMENT	15-SQ	0	280,685	127,386	124,540	19,256	6.86%	8.2
398.0	MISCELLANEOUS EQUIPMENT	25-SQ	0	66,178	36,121	34,990	2,785	4.21%	11.4
TOTAL GENERAL PLANT				7,429,173	2,853,634	2,919,853	604,229	8.13%	
TOTAL GAS PLANT STUDIED									
				94,151,838	21,252,870	25,548,001	2,398,066	2.55%	
PLANT NOT STUDIED									
301.0	ORGANIZATION COSTS			5,006					
302.0	FRANCHISE COSTS			73,680					
303.0	INTANGIBLE ASSETS			3,769,050					
365.0	LAND			5,585					
374.0	LAND			2,978					
389.0	LAND & LAND RIGHTS GENERAL			48,659					
TOTAL PLANT				98,056,796					

Notes:

- 1 Rate specified as outlined in Minnesota PUC decision, Docket No. G004/D-22-262.
2 Account added into service December 2023.

GREAT PLAINS NATURAL GAS CO.

TABLE 1B. SUMMARY OF SERVICE LIFE AND NET SALVAGE ESTIMATES AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO THE RECOVERY OF NET SALVAGE IN GAS PLANT AS OF DECEMBER 31, 2024

- NET SALVAGE -

ACCOUNT	DESCRIPTION	ESTIMATED SURVIVOR CURVE	NET SALVAGE PERCENT	SURVIVING ORIGINAL COST AS OF 12/31/2024	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE	ANNUAL ACCRUAL AMOUNT	RATE
TRANSMISSION PLANT								
365.2	RIGHTS OF WAY	55-R2.5	0	158,152	-	-	-	0.00%
366.0	TRANSMISSION STRUCTURES	30-R3	-5	51,795	431	431	87	0.17%
367.0	TRANSMISSION MAINS	55-R3	-20	6,358,097	319,770	390,081	18,128	0.29%
369.0	MEAS & REG STATION EQUIPMENT	45-R0.5	-10	1,052,161	21,960	2,740	2,870	0.27%
TOTAL TRANSMISSION PLANT				7,620,205	342,162	393,252	21,085	0.28%
DISTRIBUTION PLANT								
374.2	RIGHTS OF WAY	55-R2.5	0	17,654	-	-	-	0.00%
375.0	DISTR. MEAS & REG STATION STRUCTURES	45-R3	-5	81,907	958	1,632	63	0.08%
376.0	MAINS	50-R3	-55	34,463,076	4,019,800	4,316,582	361,576	1.05%
378.0	MEAS & REG STATION EQUIP-GENERAL	N/A	-25	619,024	N/A	146,997	23,275	3.76% ¹
379.0	MEAS & REG STATION EQUIP-CITY GATE	30-R3	-5	3,184,719	12,938	(7,118)	7,220	0.23%
380.0	SERVICES	45-R2	-75	27,331,700	4,241,221	5,343,744	400,088	1.46%
381.0	METERS & METER INSTALLATIONS	35-R2.5	-25	11,955,896	747,997	1,253,816	58,843	0.49%
383.0	HOUSE REGULATORS	35-R2.5	-5	1,084,464	8,113	-	1,845	0.17%
385.0	INDUSTRIAL MEAS. & REG. STATION EQUIPMENT	40-R2	0	354,996	-	-	-	0.00%
387.2	OTHER EQUIPMENT	35-R4	0	9,024	-	-	-	0.00%
TOTAL DISTRIBUTION PLANT				79,102,460	9,031,027	11,055,654	852,910	1.08%
GENERAL PLANT								
390.1	GEN. STRUCT. & IMPROV. - GPNG MAIN OFFICE - FERGUS FALLS, MN	40-R1.5	0	1,043,917	-	-	-	0.00%
390.2	GEN. STRUCT. & IMPROV. - OFFICE/SHOP/WAREHOUSE - FERGUS FALLS, MN	40-R1.5	0	289,894	-	-	-	0.00%
390.3	GEN. STRUCT. & IMPROV. - WELDING SHOP - FERGUS FALLS, MN	40-R1.5	0	107,127	-	-	-	0.00%
390.4	GEN. STRUCT. & IMPROV. - OFFICE - MARSHALL, MN	40-R1.5	0	278,082	-	-	-	0.00%
390.5	GEN. STRUCT. & IMPROV. - SHOP/WAREHOUSE - MARSHALL, MN	40-R1.5	0	490,756	-	-	-	0.00%
390.6	GEN. STRUCT. & IMPROV. - OFFICE/SHOP/WAREHOUSE - MONTEVIDEO, MN	40-R1.5	0	186,254	-	-	-	0.00%
390.7	GEN. STRUCT. & IMPROV. - OFFICE/SHOP/WAREHOUSE - REDWOOD FALLS, MN	40-R1.5	0	194,065	-	-	-	0.00%
390.8	GEN. STRUCT. & IMPROV. - OFFICE/SHOP/WAREHOUSE - CROOKSTON, MN	40-R1.5	0	228,110	-	-	-	0.00%
391.1	OFFICE FURNITURE & EQUIPMENT	15-SQ	0	39,377	-	-	-	0.00%
391.2	COMPUTER EQUIPMENT - SERVERS & WORKSTATIONS	5-SQ	0	17,242	-	-	-	0.00% ²
392.1	TRANSPORTATION EQUIPMENT - TRAILERS	20-R1	10	22,349	(1,235)	-	(213)	-0.95%
392.2	TRANSPORTATION EQUIPMENT	7-L2	20	1,676,849	(184,120)	-	(116,863)	-6.97%
393.0	STORES EQUIPMENT	30-SQ	0	16,149	-	-	-	0.00%
394.0	TOOLS, SHOP, & GARAGE EQUIPMENT	20-SQ	0	1,180,024	-	-	-	0.00%
396.1	POWER OPERATED EQUIPMENT - TRAILERS	15-R4	65	161,952	(52,839)	-	(17,335)	-10.70%
396.2	POWER OPERATED EQUIPMENT	7-L0	65	1,150,162	(252,299)	-	(193,899)	-16.86%
397.0	COMMUNICATION EQUIPMENT	15-SQ	0	280,685	-	-	-	0.00%
398.0	MISCELLANEOUS EQUIPMENT	25-SQ	0	66,178	-	-	-	0.00%
TOTAL GENERAL PLANT				7,429,173	(490,493)	0	(328,310)	-4.42%
TOTAL GAS PLANT STUDIED				94,151,838	8,882,695	11,448,905	545,685	0.58%
PLANT NOT STUDIED								
301.0	ORGANIZATION COSTS			5,006				
302.0	FRANCHISE COSTS			73,680				
303.0	INTANGIABLE ASSETS			3,769,050				
365.0	LAND			5,585				
374.0	LAND			2,978				
389.0	LAND & LAND RIGHTS GENERAL			48,659				
TOTAL PLANT				98,056,796				

Notes:

- ¹ Rate specified as outlined in Minnesota PUC decision, Docket No. G004/D-22-262.
- ² Account added into service December 2023.



SECTION 5

5 DETAILED DEPRECIATION CALCULATIONS

Great Plains Natural Gas Co.

Account #: 365.20 - Transmission - Rights of Way

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2024

ALG - Remaining Life
Survivor Curve: R2.5
ASL: 55
Net Salvage: 0%
Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1965	4,066.02	3,240	4,032	0.7970	34	11.24	3	59.5
1966	107,419.75	84,803	105,524	0.7895	1,896	11.64	163	58.5
1967	2,490.06	1,945	2,421	0.7813	69	12.05	6	57.5
1976	3.00	2	3	0.6997	0	16.46	0	48.5
1981	297.10	192	239	0.6455	58	19.43	3	43.5
1985	61.73	37	46	0.5981	16	22.03	1	39.5
2000	2,732.55	1,079	1,343	0.3949	1,390	33.23	42	24.5
2003	41,081.82	14,402	17,922	0.3506	23,160	35.70	649	21.5
TOTAL	158,152.03	105,701	131,529		26,623		867	

COMPOSITE ANNUAL ACCRUAL RATE	0.55%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.83
COMPOSITE AVERAGE AGE (YEARS)	48.28
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	18.28

Great Plains Natural Gas Co.

Account #: 366.00 - Transmission - Structures

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2024

ALG - Remaining Life
Survivor Curve: R3
ASL: 30
Net Salvage: -5%
Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2018	16,588.34	3,656	3,663	0.2099	13,755	23.71	580	6.5
2020	35,206.43	5,401	5,411	0.1461	31,555	25.62	1,232	4.5
TOTAL	51,794.77	9,056	9,074		45,310		1,812	

COMPOSITE ANNUAL ACCRUAL RATE	3.50%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.18
COMPOSITE AVERAGE AGE (YEARS)	5.14
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	25.01

Great Plains Natural Gas Co.

Account #: 367.00 - Transmission - Mains

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2024

ALG - Remaining Life

Survivor Curve: R3

ASL: 55

Net Salvage: -20%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1959	20,085.48	21,010	24,103	0.8717	0	7.07	0	65.5
1960	9,792.63	10,176	11,751	0.8660	0	7.38	0	64.5
1966	1,086,267.67	1,077,152	1,246,195	0.8263	57,327	9.56	5,995	58.5
1970	8,044.40	7,665	8,867	0.7940	786	11.34	69	54.5
1971	18,005.73	16,966	19,628	0.7852	1,979	11.82	167	53.5
1972	4,225.53	3,936	4,553	0.7762	517	12.33	42	52.5
1976	1,809.24	1,598	1,849	0.7363	322	14.52	22	48.5
1977	2,658.13	2,315	2,678	0.7257	512	15.10	34	47.5
1978	122.93	105	122	0.7142	26	15.71	2	46.5
1981	7.50	6	7	0.6800	2	17.61	0	43.5
1986	3,413.47	2,529	2,926	0.6174	1,170	21.04	56	38.5
1987	84.97	62	71	0.6044	31	21.77	1	37.5
1988	15,177.96	10,767	12,457	0.5912	5,757	22.50	256	36.5
1990	7,026.13	4,749	5,495	0.5633	2,937	24.01	122	34.5
1991	805.75	531	615	0.5495	352	24.78	14	33.5
1993	510.97	320	370	0.5213	243	26.34	9	31.5
1994	4,189.75	2,549	2,949	0.5070	2,079	27.14	77	30.5
1996	654.99	375	434	0.4770	352	28.76	12	28.5
1997	34.74	19	22	0.4621	19	29.59	1	27.5
1998	627.93	337	390	0.4471	364	30.42	12	26.5
2003	73,092.92	32,346	37,423	0.3688	50,289	34.72	1,448	21.5
2013	227,018.27	55,125	63,776	0.2024	208,646	43.87	4,756	11.5
2015	87,276.30	17,611	20,374	0.1682	84,357	45.77	1,843	9.5
2018	4,571,438.95	632,285	731,513	0.1153	4,754,214	48.65	97,722	6.5
2019	43,734.09	5,133	5,938	0.0978	46,543	49.62	938	5.5
2021	171,991.04	12,957	14,991	0.0628	191,399	51.57	3,712	3.5

Great Plains Natural Gas Co.

Account #: 367.00 - Transmission - Mains

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2024

ALG - Remaining Life
Survivor Curve: R3
ASL: 55
Net Salvage: -20%
Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	6,358,097.47	1,918,622	2,219,495		5,410,222		117,310	
COMPOSITE ANNUAL ACCRUAL RATE				1.85%				
THEORETICAL ACCUMULATED DEPRECIATION FACTOR				0.35				
COMPOSITE AVERAGE AGE (YEARS)				16.36				
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)				41.16				

Great Plains Natural Gas Co.

Account #: 369.00 - Transmission - Meas & Reg Station Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2024

ALG - Remaining Life

Survivor Curve: R0.5

ASL: 45

Net Salvage: -10%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1966	31,450.57	24,463	34,596	0.7071	0	13.39	0	58.5
1967	2,421.95	1,858	2,664	0.6973	0	13.81	0	57.5
1970	3,945.54	2,894	4,340	0.6668	0	15.10	0	54.5
1972	1,939.04	1,379	2,082	0.6464	51	15.98	3	52.5
1975	467.11	316	477	0.6149	37	17.33	2	49.5
1976	1,565.23	1,041	1,571	0.6043	150	17.78	8	48.5
1982	913.24	541	817	0.5385	188	20.65	9	42.5
1983	451.82	262	396	0.5274	101	21.14	5	41.5
1984	233.70	133	200	0.5162	57	21.64	3	40.5
1987	602.12	319	482	0.4816	181	23.17	8	37.5
1988	3,731.27	1,930	2,914	0.4701	1,190	23.69	50	36.5
1991	25,549.18	12,211	18,442	0.4345	9,662	25.29	382	33.5
1992	3,977.45	1,849	2,793	0.4226	1,583	25.83	61	32.5
1993	9,293.25	4,198	6,341	0.4107	3,882	26.37	147	31.5
1994	46,177.86	20,250	30,583	0.3987	20,213	26.92	751	30.5
1995	771.37	328	495	0.3866	353	27.47	13	29.5
1996	40,220.96	16,539	24,978	0.3738	19,265	28.03	687	28.5
1997	5,766.13	2,293	3,464	0.3616	2,879	28.59	101	27.5
1998	1,757.64	675	1,020	0.3492	914	29.16	31	26.5
1999	237.00	88	133	0.3368	128	29.73	4	25.5
2003	18,967.71	5,967	9,012	0.2860	11,852	32.04	370	21.5
2010	352,403.98	75,525	114,064	0.1948	273,580	36.18	7,563	14.5
2011	24,489.78	4,897	7,397	0.1818	19,542	36.77	531	13.5
2012	121,221.49	22,503	33,986	0.1688	99,358	37.37	2,659	12.5
2013	13,188.03	2,258	3,411	0.1557	11,096	37.97	292	11.5
2014	23,250.17	3,630	5,482	0.1419	20,093	38.58	521	10.5
2015	95,971.70	13,592	20,528	0.1288	85,041	39.18	2,171	9.5
2017	87,296.10	9,822	14,834	0.1023	81,192	40.39	2,010	7.5

Great Plains Natural Gas Co.

Account #: 369.00 - Transmission - Meas & Reg Station Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2024

ALG - Remaining Life

Survivor Curve: R0.5

ASL: 45

Net Salvage: -10%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2018	30,806.97	2,995	4,523	0.0884	29,365	41.00	716	6.5
2020	91,106.51	6,173	9,324	0.0616	90,894	42.22	2,153	4.5
2021	11,986.10	635	958	0.0481	12,226	42.84	285	3.5
TOTAL	1,052,160.97	241,562	362,307		795,070		21,536	

COMPOSITE ANNUAL ACCRUAL RATE2.05%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR0.34

COMPOSITE AVERAGE AGE (YEARS)15.84

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)35.56

Great Plains Natural Gas Co.

Account #: 374.20 - Distribution - Rights of Way

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2024

ALG - Remaining Life

Survivor Curve: R2.5

ASL: 55

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1969	2,371.92	1,815	1,999	0.7650	373	12.92	29	55.5
1970	24.30	18	20	0.7565	4	13.38	0	54.5
1974	385.40	277	305	0.7194	80	15.37	5	50.5
1975	160.20	114	125	0.7097	35	15.91	2	49.5
1978	2,137.36	1,450	1,597	0.6783	540	17.60	31	46.5
1979	10.00	7	7	0.6676	3	18.20	0	45.5
1980	23.00	15	17	0.6567	6	18.81	0	44.5
1981	1,005.00	649	715	0.6455	290	19.43	15	43.5
1982	25.00	16	17	0.6341	8	20.06	0	42.5
1983	4.00	2	3	0.6226	1	20.70	0	41.5
1984	2.00	1	1	0.6101	1	21.36	0	40.5
1985	5,449.84	3,259	3,591	0.5981	1,859	22.03	84	39.5
1986	3.00	2	2	0.5859	1	22.71	0	38.5
1987	11.00	6	7	0.5735	4	23.40	0	37.5
1988	10.00	6	6	0.5610	4	24.10	0	36.5
1990	12.00	6	7	0.5346	5	25.53	0	34.5
1991	437.00	228	251	0.5215	186	26.26	7	33.5
1992	712.30	362	399	0.5082	313	27.00	12	32.5
1994	42.00	20	22	0.4813	20	28.51	1	30.5
1995	1,474.25	688	758	0.4667	716	29.27	24	29.5
1996	19.50	9	10	0.4529	10	30.05	0	28.5
1997	226.50	99	109	0.4388	117	30.83	4	27.5
1998	60.00	25	28	0.4246	32	31.62	1	26.5
1999	821.72	337	371	0.4102	450	32.42	14	25.5
2000	19.50	8	8	0.3949	11	33.23	0	24.5
2007	2,206.80	637	702	0.2888	1,505	39.09	38	17.5

Great Plains Natural Gas Co.

Account #: 374.20 - Distribution - Rights of Way

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2024

ALG - Remaining Life
Survivor Curve: R2.5
ASL: 55
Net Salvage: 0%
Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	17,653.59	10,057	11,079		6,574		267	
COMPOSITE ANNUAL ACCRUAL RATE				1.51%				
THEORETICAL ACCUMULATED DEPRECIATION FACTOR				0.63				
COMPOSITE AVERAGE AGE (YEARS)				38.17				
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)				23.61				

Great Plains Natural Gas Co.

Account #: 375.00 - Distribution - Meas & Reg Station Structures

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2024

ALG - Remaining Life

Survivor Curve: R3

ASL: 45

Net Salvage: -5%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2000	28,239.44	14,769	25,287	0.4981	4,364	22.57	193	24.5
2011	4,011.59	1,209	2,071	0.2871	2,142	32.08	67	13.5
2017	9,432.66	1,609	2,754	0.1624	7,150	37.71	190	7.5
2019	4,357.57	545	933	0.1191	3,642	39.63	92	5.5
2020	4,240.02	435	745	0.0978	3,707	40.60	91	4.5
2022	20,042.48	1,157	1,981	0.0550	19,064	42.55	448	2.5
2023	11,583.26	395	676	0.0324	11,487	43.53	264	1.5
TOTAL	81,907.02	20,119	34,447		51,555		1,345	

COMPOSITE ANNUAL ACCRUAL RATE	1.64%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.42
COMPOSITE AVERAGE AGE (YEARS)	11.32
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	34.47

Great Plains Natural Gas Co.

Account #: 376.00 - Distribution - Mains

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2024

ALG - Remaining Life

Survivor Curve: R3

ASL: 50

Net Salvage: -55%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1960	1,825.49	2,546	2,700	0.8999	130	5.01	26	64.5
1966	278,318.61	373,156	395,638	0.8650	35,756	6.75	5,293	58.5
1967	1,366,357.22	1,817,966	1,927,498	0.8584	190,356	7.08	26,868	57.5
1968	608.62	803	852	0.8515	92	7.43	12	56.5
1969	77,537.85	101,471	107,585	0.8443	12,599	7.79	1,617	55.5
1970	23,178.93	30,060	31,872	0.8367	4,056	8.17	497	54.5
1971	3,065.73	3,938	4,176	0.8288	576	8.56	67	53.5
1972	6,941.30	8,829	9,361	0.8206	1,398	8.98	156	52.5
1973	9,402.22	11,832	12,545	0.8119	2,028	9.41	216	51.5
1974	178.05	222	235	0.8029	41	9.86	4	50.5
1975	54,253.59	66,728	70,748	0.7935	13,345	10.33	1,292	49.5
1976	3,706.95	4,503	4,774	0.7837	972	10.82	90	48.5
1977	295.30	354	375	0.7736	82	11.32	7	47.5
1978	48,043.34	56,818	60,242	0.7630	14,225	11.85	1,200	46.5
1979	32,389.39	37,758	40,033	0.7521	10,171	12.40	820	45.5
1980	39,274.65	45,103	47,820	0.7409	13,055	12.96	1,007	44.5
1981	59,881.13	67,681	71,759	0.7292	21,057	13.54	1,555	43.5
1982	14,604.19	16,235	17,213	0.7172	5,423	14.14	384	42.5
1983	88,599.53	96,803	102,636	0.7049	34,693	14.76	2,351	41.5
1984	91,024.29	97,675	103,560	0.6923	37,528	15.39	2,439	40.5
1985	985,494.36	1,037,642	1,100,160	0.6793	427,357	16.04	26,650	39.5
1986	209,928.92	216,710	229,766	0.6660	95,623	16.70	5,726	38.5
1987	173,555.11	175,529	186,105	0.6525	82,905	17.38	4,771	37.5
1988	100,920.06	99,909	105,929	0.6387	50,497	18.07	2,795	36.5
1989	43,513.34	42,120	44,658	0.6245	22,788	18.77	1,214	35.5
1990	70,161.21	66,359	70,357	0.6102	38,393	19.49	1,970	34.5
1991	198,632.69	183,374	194,422	0.5956	113,459	20.22	5,610	33.5
1992	174,419.83	156,993	166,451	0.5807	103,899	20.97	4,956	32.5

Great Plains Natural Gas Co.

Account #: 376.00 - Distribution - Mains

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2024

ALG - Remaining Life

Survivor Curve: R3

ASL: 50

Net Salvage: -55%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1993	194,571.21	170,577	180,854	0.5656	120,731	21.72	5,558	31.5
1994	132,319.83	112,864	119,664	0.5503	85,431	22.49	3,799	30.5
1995	171,156.52	141,852	150,399	0.5347	114,894	23.27	4,938	29.5
1996	69,667.44	56,033	59,409	0.5189	48,575	24.05	2,019	28.5
1997	357,743.66	278,859	295,661	0.5029	258,842	24.85	10,415	27.5
1998	130,381.53	98,358	104,284	0.4867	97,807	25.66	3,811	26.5
1999	220.85	161	171	0.4704	172	26.48	6	25.5
2000	5,304.70	3,731	3,956	0.4538	4,266	27.31	156	24.5
2001	157,729.29	106,838	113,275	0.4370	131,205	28.15	4,661	23.5
2002	31,237.94	20,336	21,561	0.4200	26,858	29.00	926	22.5
2003	238,837.27	149,116	158,100	0.4028	212,098	29.86	7,103	21.5
2004	579,126.40	346,043	366,892	0.3855	530,754	30.73	17,273	20.5
2005	292,115.84	166,578	176,614	0.3679	276,166	31.60	8,739	19.5
2006	221,166.72	120,086	127,321	0.3503	215,487	32.49	6,633	18.5
2007	291,767.34	150,324	159,381	0.3324	292,858	33.38	8,773	17.5
2008	650,816.40	317,156	336,264	0.3144	672,501	34.28	19,617	16.5
2009	241,084.43	110,684	117,353	0.2962	256,328	35.19	7,284	15.5
2010	674,282.31	290,444	307,943	0.2779	737,195	36.11	20,417	14.5
2011	743,611.72	298,984	316,998	0.2594	835,600	37.03	22,566	13.5
2012	907,716.64	338,796	359,209	0.2408	1,047,752	37.96	27,602	12.5
2013	811,538.21	279,376	296,208	0.2221	961,676	38.89	24,725	11.5
2014	1,150,742.16	362,616	384,464	0.2033	1,399,187	39.84	35,123	10.5
2015	1,398,988.10	399,642	423,720	0.1843	1,744,711	40.78	42,779	9.5
2016	1,301,678.63	333,510	353,604	0.1653	1,663,998	41.74	39,869	8.5
2017	1,893,798.35	428,860	454,699	0.1461	2,480,689	42.69	58,103	7.5
2018	1,579,567.07	310,693	329,412	0.1269	2,118,917	43.66	48,536	6.5
2019	1,737,896.85	289,577	307,024	0.1075	2,386,716	44.62	53,486	5.5
2020	1,681,173.02	229,573	243,404	0.0881	2,362,414	45.59	51,814	4.5

Great Plains Natural Gas Co.

Account #: 376.00 - Distribution - Mains

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2024

ALG - Remaining Life
Survivor Curve: R3
ASL: 50
Net Salvage: -55%
Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2021	1,591,037.31	169,175	179,368	0.0686	2,286,740	46.57	49,106	3.5
2022	2,606,824.06	198,392	210,345	0.0491	3,830,232	47.54	80,560	2.5
2023	3,328,146.30	152,179	161,348	0.0295	4,997,278	48.52	102,984	1.5
2024	5,134,716.04	77,996	82,696	0.0098	7,876,114	49.51	159,089	0.5
TOTAL	34,463,076.04	11,328,526	12,011,070		41,406,698		1,028,063	

COMPOSITE ANNUAL ACCRUAL RATE	2.98%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.35
COMPOSITE AVERAGE AGE (YEARS)	12.00
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	39.40

Great Plains Natural Gas Co.

Account #: 379.00 - Distribution - Meas & Reg Station Equip - City Gate

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2024

ALG - Remaining Life

Survivor Curve: R3

ASL: 30

Net Salvage: -5%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1977	260.06	266	223	0.9744	50	0.84	50	47.5
1985	30,649.26	29,189	24,433	0.9070	7,749	2.81	2,755	39.5
1995	285.91	237	199	0.7901	102	6.30	16	29.5
1997	31,122.11	24,703	20,678	0.7560	12,001	7.33	1,637	27.5
1998	59.59	46	39	0.7368	24	7.89	3	26.5
1999	18,075.06	13,612	11,394	0.7172	7,585	8.49	894	25.5
2004	32,490.96	20,643	17,279	0.6051	16,836	11.84	1,422	20.5
2009	3,922.98	1,961	1,642	0.4761	2,477	15.73	158	15.5
2012	200,929.99	82,616	69,154	0.3916	141,823	18.26	7,766	12.5
2015	92,705.87	29,453	24,653	0.3026	72,688	20.93	3,473	9.5
2019	48,342.52	9,017	7,548	0.1777	43,212	24.66	1,752	5.5
2020	51,226.36	7,858	6,578	0.1461	47,210	25.62	1,843	4.5
2022	13,008.12	1,111	930	0.0813	12,729	27.55	462	2.5
2023	124,424.75	6,415	5,369	0.0491	125,277	28.53	4,392	1.5
2024	2,537,215.65	44,570	37,307	0.0167	2,626,769	29.51	89,019	0.5
TOTAL	3,184,719.19	271,698	227,424		3,116,531		115,642	

COMPOSITE ANNUAL ACCRUAL RATE	3.63%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.07
COMPOSITE AVERAGE AGE (YEARS)	2.72
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	27.57

Great Plains Natural Gas Co.

Account #: 380.00 - Distribution - Services

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2024

ALG - Remaining Life
Survivor Curve: R2
ASL: 45
Net Salvage: -75%
Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1955	56.32	90	99	0.9144	0	3.86	0	69.5
1966	125,226.44	184,368	213,915	0.8413	5,231	7.15	732	58.5
1967	314,757.87	459,411	533,037	0.8340	17,789	7.48	2,379	57.5
1968	29,329.20	42,433	49,234	0.8267	2,092	7.81	268	56.5
1969	34,916.22	50,028	58,046	0.8188	3,057	8.16	375	55.5
1970	51,534.41	73,137	84,858	0.8110	5,328	8.51	626	54.5
1971	45,866.94	64,449	74,778	0.8029	5,490	8.87	619	53.5
1972	50,654.51	70,443	81,732	0.7947	6,913	9.25	747	52.5
1973	54,149.10	74,463	86,397	0.7858	8,364	9.64	868	51.5
1974	34,195.12	46,498	53,950	0.7770	5,892	10.03	587	50.5
1975	16,124.03	21,671	25,144	0.7680	3,073	10.45	294	49.5
1976	19,990.78	26,540	30,794	0.7586	4,190	10.87	386	48.5
1977	7,955.73	10,429	12,100	0.7490	1,823	11.30	161	47.5
1978	56,947.08	73,622	85,421	0.7388	14,237	11.75	1,211	46.5
1979	114,571.69	146,079	169,490	0.7286	31,011	12.22	2,539	45.5
1980	119,868.85	150,638	174,780	0.7181	34,991	12.69	2,757	44.5
1981	129,452.65	160,240	185,920	0.7073	40,622	13.18	3,082	43.5
1982	78,914.51	96,090	111,490	0.6958	26,611	13.68	1,945	42.5
1983	77,269.15	92,551	107,383	0.6844	27,838	14.20	1,961	41.5
1984	94,085.76	110,777	128,530	0.6728	36,120	14.73	2,453	40.5
1985	311,467.60	360,236	417,968	0.6609	127,100	15.27	8,325	39.5
1986	176,372.00	200,228	232,317	0.6487	76,334	15.82	4,825	38.5
1987	171,292.36	190,540	221,077	0.6356	78,685	16.39	4,801	37.5
1988	157,913.13	172,134	199,721	0.6229	76,627	16.97	4,516	36.5
1989	164,800.28	175,893	204,082	0.6099	84,319	17.56	4,801	35.5
1990	166,324.46	173,642	201,471	0.5966	89,597	18.17	4,932	34.5
1991	184,052.81	187,580	217,642	0.5824	104,450	18.78	5,561	33.5
1992	181,297.07	180,362	209,267	0.5685	108,003	19.41	5,564	32.5

Great Plains Natural Gas Co.

Account #: 380.00 - Distribution - Services

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2024

ALG - Remaining Life

Survivor Curve: R2

ASL: 45

Net Salvage: -75%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1993	214,016.01	207,638	240,915	0.5544	133,613	20.05	6,663	31.5
1994	198,310.26	187,431	217,469	0.5401	129,574	20.70	6,258	30.5
1995	189,490.26	174,267	202,195	0.5255	129,413	21.37	6,056	29.5
1996	206,224.65	184,059	213,557	0.5100	147,336	22.04	6,684	28.5
1997	255,245.16	221,057	256,484	0.4949	190,195	22.73	8,369	27.5
1998	49,025.18	41,147	47,741	0.4796	38,053	23.42	1,625	26.5
1999	10,192.55	8,278	9,604	0.4641	8,233	24.13	341	25.5
2001	170,413.86	128,731	149,362	0.4317	148,862	25.57	5,822	23.5
2002	178,612.00	129,873	150,687	0.4155	161,884	26.30	6,154	22.5
2003	173,625.65	121,264	140,699	0.3991	163,146	27.05	6,031	21.5
2004	161,487.04	108,095	125,419	0.3825	157,183	27.80	5,653	20.5
2005	185,555.49	118,517	137,511	0.3650	187,211	28.57	6,554	19.5
2006	151,826.56	92,454	107,271	0.3480	158,425	29.34	5,400	18.5
2007	146,359.12	84,730	98,309	0.3308	157,820	30.12	5,240	17.5
2008	227,033.40	124,528	144,486	0.3134	252,823	30.91	8,180	16.5
2009	158,481.00	81,844	94,960	0.2951	182,382	31.71	5,752	15.5
2010	323,098.03	156,803	181,932	0.2773	383,489	32.51	11,796	14.5
2011	346,386.15	157,303	182,512	0.2595	423,663	33.32	12,713	13.5
2012	963,667.69	407,034	472,266	0.2414	1,214,152	34.15	35,557	12.5
2013	834,449.19	325,907	378,137	0.2232	1,082,149	34.98	30,940	11.5
2014	1,297,965.52	463,192	537,424	0.2039	1,734,015	35.81	48,420	10.5
2015	1,272,528.20	412,760	478,910	0.1854	1,748,014	36.66	47,688	9.5
2016	1,542,067.21	449,698	521,767	0.1666	2,176,850	37.51	58,040	8.5
2017	1,569,748.51	405,796	470,829	0.1477	2,276,230	38.36	59,332	7.5
2018	1,261,354.44	282,279	327,517	0.1279	1,879,853	39.23	47,920	6.5
2019	1,822,582.57	346,828	402,412	0.1087	2,787,108	40.10	69,504	5.5
2020	1,893,333.00	296,212	343,684	0.0894	2,969,649	40.98	72,471	4.5
2021	2,052,608.46	251,229	291,492	0.0699	3,300,573	41.86	78,846	3.5

Great Plains Natural Gas Co.

Account #: 380.00 - Distribution - Services

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2024

ALG - Remaining Life
Survivor Curve: R2
ASL: 45
Net Salvage: -75%
Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2022	2,076,521.74	183,149	212,501	0.0504	3,421,412	42.75	80,032	2.5
2023	2,077,416.38	108,337	125,700	0.0298	3,509,779	43.65	80,414	1.5
2024	2,352,688.53	41,172	47,770	0.0100	4,069,435	44.55	91,350	0.5
TOTAL	27,331,699.88	9,896,184	11,482,162		36,348,313		983,120	

COMPOSITE ANNUAL ACCRUAL RATE	3.60%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.42
COMPOSITE AVERAGE AGE (YEARS)	11.56
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	35.69

Great Plains Natural Gas Co.

Account #: 381.00 - Distribution - Meters & Meter Installations

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2024

ALG - Remaining Life

Survivor Curve: R2.5

ASL: 35

Net Salvage: -25%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1963	303.42	369	379	0.9740	0	0.97	0	61.5
1964	317.98	384	397	0.9665	0	1.23	0	60.5
1973	73.37	84	92	0.9199	0	3.38	0	51.5
1974	182.86	209	229	0.9123	0	3.60	0	50.5
1975	0.00	0	0	0.9042	0	3.82	0	49.5
1980	0.00	0	0	0.8633	0	5.04	0	44.5
1981	0.00	0	0	0.8546	0	5.31	0	43.5
1983	175.12	183	219	0.8360	0	5.90	0	41.5
1984	111.76	115	140	0.8258	0	6.22	0	40.5
1986	28.30	28	35	0.8043	0	6.92	0	38.5
1988	0.04	0	0	0.7804	0	7.71	0	36.5
1992	656.99	596	821	0.7253	0	9.59	0	32.5
1993	133.52	118	167	0.7097	0	10.12	0	31.5
1995	357.01	302	446	0.6772	0	11.26	0	29.5
1996	545.77	450	682	0.6597	0	11.86	0	28.5
1998	156.52	122	196	0.6239	0	13.12	0	26.5
1999	1,185.00	897	1,481	0.6055	0	13.78	0	25.5
2000	1,840,105.10	1,347,647	2,300,131	0.5859	0	14.45	0	24.5
2001	38,586.60	27,295	48,233	0.5659	0	15.14	0	23.5
2002	151,682.96	103,542	189,604	0.5461	0	15.85	0	22.5
2003	76,419.71	50,165	92,360	0.5252	3,165	16.58	191	21.5
2004	143,845.08	90,716	167,020	0.5045	12,787	17.32	738	20.5
2005	286,167.41	172,691	317,947	0.4828	39,762	18.07	2,200	19.5
2006	37,499.31	21,624	39,813	0.4613	7,061	18.84	375	18.5
2007	127,383.21	69,870	128,639	0.4388	30,590	19.62	1,559	17.5
2008	145,332.18	75,545	139,087	0.4158	42,578	20.41	2,086	16.5
2009	88,475.39	43,496	80,082	0.3933	30,512	21.22	1,438	15.5
2010	65,866.53	30,433	56,031	0.3696	26,302	22.04	1,193	14.5

Great Plains Natural Gas Co.

Account #: 381.00 - Distribution - Meters & Meter Installations

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2024

ALG - Remaining Life

Survivor Curve: R2.5

ASL: 35

Net Salvage: -25%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2011	298,913.26	129,433	238,303	0.3464	135,339	22.87	5,918	13.5
2012	418,041.16	168,296	309,854	0.3221	212,698	23.71	8,970	12.5
2013	194,659.30	72,569	133,609	0.2982	109,715	24.57	4,466	11.5
2014	224,459.77	76,681	141,180	0.2733	139,395	25.43	5,482	10.5
2015	1,768,839.07	548,285	1,009,463	0.2480	1,201,586	26.30	45,684	9.5
2016	283,203.65	79,051	145,543	0.2233	208,462	27.18	7,668	8.5
2017	297,774.90	73,506	135,333	0.1975	236,885	28.08	8,437	7.5
2018	433,359.51	93,324	171,821	0.1723	369,878	28.98	12,765	6.5
2019	442,157.45	80,677	148,537	0.1460	404,160	29.88	13,524	5.5
2020	807,681.49	121,536	223,763	0.1204	785,839	30.80	25,514	4.5
2021	1,032,592.15	120,813	222,433	0.0936	1,068,307	31.72	33,676	3.5
2022	1,000,650.48	83,404	153,558	0.0667	1,097,255	32.65	33,605	2.5
2023	780,787.44	39,532	72,784	0.0405	903,200	33.59	26,891	1.5
2024	967,184.72	15,995	29,449	0.0132	1,179,532	34.53	34,162	0.5
TOTAL	11,955,895.52	3,739,984	6,699,860		8,245,009		276,542	

COMPOSITE ANNUAL ACCRUAL RATE	2.31%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.56
COMPOSITE AVERAGE AGE (YEARS)	9.98
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	26.23

Great Plains Natural Gas Co.

Account #: 383.00 - Distribution - House Regulators

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2024

ALG - Remaining Life

Survivor Curve: R2.5

ASL: 35

Net Salvage: -5%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1974	0.02	0	0	0.9123	0	3.60	0	50.5
1975	0.00	0	0	0.9042	0	3.82	0	49.5
1982	0.00	0	0	0.8454	0	5.60	0	42.5
1999	0.00	0	0	0.6055	0	13.78	0	25.5
2000	57.04	35	24	0.5859	36	14.45	3	24.5
2001	497.55	296	198	0.5659	324	15.14	21	23.5
2003	1,049.93	579	389	0.5252	714	16.58	43	21.5
2007	3,472.99	1,600	1,074	0.4388	2,572	19.62	131	17.5
2008	24.19	11	7	0.4158	18	20.41	1	16.5
2009	7,932.66	3,276	2,199	0.3933	6,130	21.22	289	15.5
2010	10,966.96	4,256	2,857	0.3696	8,658	22.04	393	14.5
2011	17,129.46	6,231	4,183	0.3464	13,803	22.87	604	13.5
2012	24,834.99	8,398	5,638	0.3221	20,439	23.71	862	12.5
2013	26,428.17	8,276	5,556	0.2982	22,194	24.57	903	11.5
2014	33,473.95	9,606	6,449	0.2733	28,699	25.43	1,129	10.5
2015	105,518.97	27,474	18,444	0.2480	92,351	26.30	3,511	9.5
2016	46,629.52	10,933	7,340	0.2233	41,621	27.18	1,531	8.5
2017	79,348.53	16,453	11,045	0.1975	72,271	28.08	2,574	7.5
2018	98,711.65	17,856	11,987	0.1723	91,660	28.98	3,163	6.5
2019	146,595.97	22,469	15,083	0.1460	138,842	29.88	4,646	5.5
2020	71,990.19	9,099	6,109	0.1204	69,481	30.80	2,256	4.5
2021	68,728.88	6,755	4,534	0.0936	67,631	31.72	2,132	3.5
2022	163,493.88	11,447	7,684	0.0667	163,984	32.65	5,022	2.5
2023	99,499.10	4,232	2,841	0.0405	101,633	33.59	3,026	1.5
2024	78,079.83	1,085	728	0.0132	81,256	34.53	2,353	0.5

Great Plains Natural Gas Co.

Account #: 383.00 - Distribution - House Regulators

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2024

ALG - Remaining Life
Survivor Curve: R2.5
ASL: 35
Net Salvage: -5%
Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	1,084,464.44	170,367	114,369		1,024,318		34,593	
COMPOSITE ANNUAL ACCRUAL RATE				3.19%				
THEORETICAL ACCUMULATED DEPRECIATION FACTOR				0.11				
COMPOSITE AVERAGE AGE (YEARS)				5.70				
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)				29.76				

Great Plains Natural Gas Co.

Account #: 385.00 - Distribution - Industrial Meas. & Reg. Station Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2024

ALG - Remaining Life

Survivor Curve: R2

ASL: 40

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1985	4,977.47	3,572	3,213	0.7176	1,764	11.31	156	39.5
2000	110.66	55	49	0.4963	61	20.16	3	24.5
2015	124,890.80	25,992	23,382	0.2081	101,509	31.69	3,203	9.5
2019	115,048.42	14,112	12,695	0.1227	102,354	35.11	2,915	5.5
2021	109,969.07	8,668	7,797	0.0788	102,172	36.87	2,771	3.5
TOTAL	354,996.42	52,399	47,137		307,860		9,048	

COMPOSITE ANNUAL ACCRUAL RATE	2.55%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.13
COMPOSITE AVERAGE AGE (YEARS)	6.77
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	34.11

Great Plains Natural Gas Co.

Account #: 387.20 - Distribution - Other Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2024

ALG - Remaining Life
Survivor Curve: R4
ASL: 35
Net Salvage: 0%
Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1972	51.96	52	52	0.9933	0	0.50	0	52.5
1985	8,972.15	8,098	8,972	0.9026	0	3.43	0	39.5
TOTAL	9,024.11	8,150	9,024		0		0	

COMPOSITE ANNUAL ACCRUAL RATE	0.00%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	1.00
COMPOSITE AVERAGE AGE (YEARS)	39.57
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	3.41

Great Plains Natural Gas Co.

Account #: 390.10 - General - Struct. & Improv. - GPNG Main Office - Fergus Falls, MN

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2024

ALG - Remaining Life

Survivor Curve: R1.5

ASL: 40

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2008	881,604.99	281,303	316,300	0.3191	565,305	27.18	20,795	16.5
2012	5,597.12	1,374	1,545	0.2455	4,052	30.14	134	12.5
2014	38,164.50	7,931	8,918	0.2078	29,246	31.66	924	10.5
2019	50,448.25	5,628	6,328	0.1116	44,120	35.55	1,241	5.5
2022	18,606.12	944	1,061	0.0507	17,545	37.96	462	2.5
2023	37,844.25	1,180	1,326	0.0312	36,518	38.77	942	1.5
2024	11,651.70	115	130	0.0099	11,522	39.59	291	0.5
TOTAL	1,043,916.93	298,475	335,609		708,308		24,789	

COMPOSITE ANNUAL ACCRUAL RATE	2.37%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.32
COMPOSITE AVERAGE AGE (YEARS)	14.76
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	28.52

Great Plains Natural Gas Co.

Account #: 390.20 - General - Struct. & Improv. - Office/Shop/Warehouse - Fergus Falls, MN

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2024

ALG - Remaining Life
Survivor Curve: R1.5
ASL: 40
Net Salvage: 0%
Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1989	71,935.28	44,688	67,640	0.6212	4,296	15.11	284	35.5
1990	42,625.26	25,884	39,177	0.6072	3,448	15.64	220	34.5
1991	5,549.42	3,296	4,989	0.5940	560	16.19	35	33.5
1996	8,137.66	4,234	6,408	0.5203	1,729	19.11	91	28.5
2012	28,162.26	6,915	10,466	0.2455	17,696	30.14	587	12.5
2019	106,318.08	11,861	17,952	0.1116	88,366	35.55	2,486	5.5
2023	21,622.69	674	1,020	0.0312	20,603	38.77	531	1.5
2024	5,543.36	55	83	0.0099	5,460	39.59	138	0.5
TOTAL	289,894.01	97,607	147,736		142,158		4,372	

COMPOSITE ANNUAL ACCRUAL RATE	1.51%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.51
COMPOSITE AVERAGE AGE (YEARS)	18.68
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	26.51

Great Plains Natural Gas Co.

Account #: 390.30 - General - Struct. & Improv. - Welding Shop - Fergus Falls, MN

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2024

ALG - Remaining Life
Survivor Curve: R1.5
ASL: 40
Net Salvage: 0%
Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1966	100.00	86	100	0.8574	0	6.11	0	58.5
1967	63,284.77	53,772	63,285	0.8497	0	6.41	0	57.5
1971	1,043.27	851	1,043	0.8161	0	7.63	0	53.5
1972	3,961.15	3,197	3,961	0.8070	0	7.95	0	52.5
1973	5,277.90	4,214	5,278	0.7984	0	8.28	0	51.5
1974	15,038.59	11,864	15,039	0.7889	0	8.62	0	50.5
1975	1,406.22	1,097	1,406	0.7799	0	8.97	0	49.5
1978	450.00	338	450	0.7504	0	10.08	0	46.5
1980	394.59	288	395	0.7290	0	10.88	0	44.5
1982	3,395.31	2,400	3,395	0.7070	0	11.73	0	42.5
1983	1,470.36	1,023	1,470	0.6960	0	12.17	0	41.5
1985	154.76	104	155	0.6723	0	13.10	0	39.5
1993	3,055.00	1,728	3,055	0.5656	0	17.32	0	31.5
1995	2,965.78	1,590	2,966	0.5361	0	18.50	0	29.5
2017	2,878.98	434	1,279	0.1508	1,600	33.97	47	7.5
2019	2,249.84	251	739	0.1116	1,511	35.55	42	5.5
TOTAL	107,126.52	83,237	104,016		3,111		89	

COMPOSITE ANNUAL ACCRUAL RATE	0.08%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.97
COMPOSITE AVERAGE AGE (YEARS)	51.13
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	9.20

Great Plains Natural Gas Co.

Account #: 390.40 - General - Struct. & Improv. - Office - Marshall, MN

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2024

ALG - Remaining Life

Survivor Curve: R1.5

ASL: 40

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2006	232,026.53	82,316	93,175	0.3548	138,851	25.75	5,392	18.5
2008	2,754.16	879	995	0.3191	1,759	27.18	65	16.5
2016	3,226.10	547	619	0.1695	2,607	33.19	79	8.5
2017	4,894.11	738	836	0.1508	4,059	33.97	119	7.5
2018	3,768.14	492	556	0.1305	3,212	34.76	92	6.5
2020	9,253.71	841	952	0.0909	8,302	36.35	228	4.5
2023	8,331.77	260	294	0.0312	8,038	38.77	207	1.5
2024	13,827.73	137	155	0.0099	13,673	39.59	345	0.5
TOTAL	278,082.25	86,209	97,582		180,501		6,527	

COMPOSITE ANNUAL ACCRUAL RATE	2.35%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.35
COMPOSITE AVERAGE AGE (YEARS)	16.14
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	27.55

Great Plains Natural Gas Co.

Account #: 390.50 - General - Struct. & Improv. - Shop/Warehouse - Marshall, MN

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2024

ALG - Remaining Life
Survivor Curve: R1.5
ASL: 40
Net Salvage: 0%
Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1991	69,418.75	41,236	55,243	0.5940	14,176	16.19	876	33.5
1996	19,655.00	10,226	13,699	0.5203	5,956	19.11	312	28.5
1997	13,855.69	7,003	9,382	0.5055	4,474	19.73	227	27.5
2002	1,327.24	562	753	0.4237	574	22.98	25	22.5
2004	12,712.14	4,954	6,637	0.3897	6,075	24.35	250	20.5
2017	353,864.70	53,373	71,502	0.1508	282,362	33.97	8,311	7.5
2018	10,698.91	1,396	1,870	0.1305	8,829	34.76	254	6.5
2022	3,103.55	157	211	0.0507	2,893	37.96	76	2.5
2023	6,120.11	191	256	0.0312	5,865	38.77	151	1.5
TOTAL	490,756.09	119,099	159,553		331,203		10,482	

COMPOSITE ANNUAL ACCRUAL RATE	2.14%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.33
COMPOSITE AVERAGE AGE (YEARS)	12.83
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	30.28

Great Plains Natural Gas Co.

Account #: 390.60 - General - Struct. & Improv. - Office/Shop/Warehouse - Montevideo, MN

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2024

ALG - Remaining Life
Survivor Curve: R1.5
ASL: 40
Net Salvage: 0%
Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2001	38,179.11	16,842	19,405	0.4411	18,774	22.31	842	23.5
2002	8,944.87	3,790	4,367	0.4237	4,578	22.98	199	22.5
2004	11,248.40	4,384	5,051	0.3897	6,197	24.35	255	20.5
2006	5,033.70	1,786	2,058	0.3548	2,976	25.75	116	18.5
2010	76,667.95	21,671	24,969	0.2827	51,699	28.65	1,805	14.5
2016	1,110.34	188	217	0.1695	894	33.19	27	8.5
2023	45,069.25	1,405	1,619	0.0312	43,451	38.77	1,121	1.5
TOTAL	186,253.62	50,065	57,685		128,569		4,365	

COMPOSITE ANNUAL ACCRUAL RATE	2.34%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.31
COMPOSITE AVERAGE AGE (YEARS)	14.02
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	29.21

Great Plains Natural Gas Co.

Account #: 390.70 - General - Struct. & Improv. - Office/Shop/Warehouse - Redwood Falls, MN

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2024

ALG - Remaining Life
Survivor Curve: R1.5
ASL: 40
Net Salvage: 0%
Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2012	162,684.76	39,946	45,376	0.2455	117,308	30.14	3,892	12.5
2024	31,380.62	310	353	0.0099	31,028	39.59	784	0.5
TOTAL	194,065.38	40,256	45,729		148,336		4,676	

COMPOSITE ANNUAL ACCRUAL RATE	2.41%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.24
COMPOSITE AVERAGE AGE (YEARS)	10.56
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	31.67

Great Plains Natural Gas Co.

Account #: 390.80 - General - Struct. & Improv. - Office/Shop/Warehouse - Crookston, MN

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2024

ALG - Remaining Life

Survivor Curve: R1.5

ASL: 40

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1960	6,399.51	5,786	6,400	0.9042	0	4.49	0	64.5
1961	5,767.73	5,173	5,768	0.8969	0	4.74	0	63.5
1962	12,517.79	11,127	12,518	0.8889	0	5.00	0	62.5
1964	268.47	234	268	0.8734	0	5.55	0	60.5
1966	750.49	644	750	0.8574	0	6.11	0	58.5
1967	8,156.34	6,930	8,156	0.8497	0	6.41	0	57.5
1968	2,269.27	1,909	2,269	0.8412	0	6.70	0	56.5
1971	189.81	155	190	0.8161	0	7.63	0	53.5
1985	1,673.30	1,125	1,489	0.6723	184	13.10	14	39.5
1986	2,029.00	1,338	1,771	0.6594	258	13.58	19	38.5
1990	133.82	81	108	0.6072	26	15.64	2	34.5
1994	1,656.20	912	1,206	0.5504	450	17.90	25	30.5
1995	28,643.26	15,355	20,324	0.5361	8,320	18.50	450	29.5
2007	56,549.55	19,098	25,278	0.3377	31,272	26.46	1,182	17.5
2015	18,348.29	3,476	4,601	0.1895	13,747	32.42	424	9.5
2018	63,865.22	8,332	11,028	0.1305	52,837	34.76	1,520	6.5
2020	6,429.06	584	773	0.0909	5,656	36.35	156	4.5
2022	6,198.27	314	416	0.0507	5,782	37.96	152	2.5
2023	3,106.12	97	128	0.0312	2,978	38.77	77	1.5
2024	3,158.75	31	41	0.0099	3,117	39.59	79	0.5
TOTAL	228,110.25	82,704	103,483		124,627		4,100	

COMPOSITE ANNUAL ACCRUAL RATE	1.80%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.45
COMPOSITE AVERAGE AGE (YEARS)	21.49
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	25.56

Great Plains Natural Gas Co.

Account #: 391.10 - General - Office Furniture & Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2024

ALG - Remaining Life

Survivor Curve: SQ

ASL: 15

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2010	2,389.63	2,310	2,254	0.9667	135	0.50	135	14.5
2011	5,149.75	4,635	4,523	0.9000	626	1.50	418	13.5
2012	5,179.29	4,316	4,212	0.8333	967	2.50	387	12.5
2014	8,457.23	5,920	5,778	0.7000	2,679	4.50	595	10.5
2017	1,440.54	720	703	0.5000	738	7.50	98	7.5
2018	1,575.24	683	666	0.4333	909	8.50	107	6.5
2020	2,346.87	704	687	0.3000	1,660	10.50	158	4.5
2023	9,919.92	992	968	0.1000	8,952	13.50	663	1.5
2024	2,918.95	97	95	0.0333	2,824	14.50	195	0.5
TOTAL	39,377.42	20,377	19,887		19,490		2,756	

COMPOSITE ANNUAL ACCRUAL RATE	7.00%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.51
COMPOSITE AVERAGE AGE (YEARS)	7.76
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	7.24

Great Plains Natural Gas Co.

Account #: 391.20 - General - Computer Equipment - Server & Workstation

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2024

ALG - Remaining Life

Survivor Curve: SQ

ASL: 5

Net Salvage: 0%

Truncation Year:

		Accumulated		ALG					
Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Depreciation Factor	Net Book Value	Remaining Life		Annual Accrual	Average Age
2023	10,671.13	3,201	1,803	0.3000	8,868	3.50		2,534	1.5
2024	6,571.04	657	370	0.1000	6,201	4.50		1,378	0.5
TOTAL	17,242.17	3,858	2,173		15,069			3,912	

COMPOSITE ANNUAL ACCRUAL RATE22.69%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR0.13

COMPOSITE AVERAGE AGE (YEARS)1.12

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)3.88

Great Plains Natural Gas Co.

Account #: 392.10 - General - Transportation Equipment - Trailers

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2024

ALG - Remaining Life

Survivor Curve: R1

ASL: 20

Net Salvage: 10%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2003	7,625.30	4,586	6,863	0.6683	0	6.64	0	21.5
2008	6,263.88	3,058	5,637	0.5424	0	9.16	0	16.5
2011	8,459.68	3,476	7,614	0.4565	0	10.87	0	13.5
TOTAL	22,348.86	11,119	20,114		0		0	

COMPOSITE ANNUAL ACCRUAL RATE0.00%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR0.90

COMPOSITE AVERAGE AGE (YEARS)17.07

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)8.95

Great Plains Natural Gas Co.

Account #: 392.20 - General - Transportation Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2024

ALG - Remaining Life
Survivor Curve: L2
ASL: 7
Net Salvage: 20%
Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2010	27,002.72	18,556	21,602	0.8590	0	1.05	0	14.5
2011	0.00	0	0	0.8306	0	1.24	0	13.5
2013	39,900.18	24,527	31,920	0.7684	0	1.66	0	11.5
2015	274,285.53	153,304	200,723	0.6987	18,706	2.14	8,748	9.5
2016	183,547.73	97,318	127,420	0.6628	19,418	2.39	8,136	8.5
2017	68,665.13	34,489	45,156	0.6278	9,776	2.63	3,719	7.5
2018	235,573.26	111,861	146,462	0.5936	41,997	2.87	14,645	6.5
2019	386,152.16	171,513	224,565	0.5552	84,357	3.13	26,924	5.5
2020	157,818.40	63,678	83,374	0.5044	42,880	3.48	12,309	4.5
2021	101,394.08	34,928	45,732	0.4306	35,383	3.99	8,860	3.5
2022	41,421.46	10,868	14,230	0.3280	18,908	4.71	4,017	2.5
2023	58,584.25	9,650	12,635	0.2059	34,233	5.56	6,159	1.5
2024	102,503.67	5,789	7,579	0.0706	74,424	6.50	11,445	0.5
TOTAL	1,676,848.57	736,482	961,399		380,080		104,962	

COMPOSITE ANNUAL ACCRUAL RATE	6.26%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.57
COMPOSITE AVERAGE AGE (YEARS)	6.26
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	3.18

Great Plains Natural Gas Co.

Account #: 393.00 - General - Stores Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2024

ALG - Remaining Life
Survivor Curve: SQ
ASL: 30
Net Salvage: 0%
Truncation Year:

Year		Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2019		14,449.52	2,649	3,341	0.1833	11,108	24.50	453	5.5
2024		1,699.73	28	36	0.0167	1,664	29.50	56	0.5
TOTAL		16,149.25	2,677	3,377		12,772		509	

COMPOSITE ANNUAL ACCRUAL RATE	3.15%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.21
COMPOSITE AVERAGE AGE (YEARS)	4.97
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	25.03

Great Plains Natural Gas Co.
Account #: 394.00 - General - Tools, Shop, & Garage Equipment
CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2024

ALG - Remaining Life
Survivor Curve: SQ
ASL: 20
Net Salvage: 0%
Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2005	33,532.87	32,695	32,531	0.9750	1,002	0.50	1,002	19.5
2006	17,480.80	16,170	16,089	0.9250	1,392	1.50	928	18.5
2007	13,031.67	11,403	11,346	0.8750	1,686	2.50	674	17.5
2008	13,260.15	10,940	10,885	0.8250	2,375	3.50	679	16.5
2009	10,100.22	7,828	7,789	0.7750	2,312	4.50	514	15.5
2010	17,250.11	12,506	12,444	0.7250	4,806	5.50	874	14.5
2011	33,124.55	22,359	22,247	0.6750	10,877	6.50	1,673	13.5
2012	61,302.98	38,314	38,123	0.6250	23,180	7.50	3,091	12.5
2013	12,834.35	7,380	7,343	0.5750	5,491	8.50	646	11.5
2014	51,798.37	27,194	27,058	0.5250	24,740	9.50	2,604	10.5
2015	20,004.03	9,502	9,454	0.4750	10,550	10.50	1,005	9.5
2016	56,019.22	23,808	23,689	0.4250	32,330	11.50	2,811	8.5
2017	132,584.87	49,719	49,471	0.3750	83,114	12.50	6,649	7.5
2018	129,639.80	42,133	41,922	0.3250	87,718	13.50	6,498	6.5
2019	133,563.21	36,730	36,546	0.2750	97,017	14.50	6,691	5.5
2020	72,699.48	16,357	16,276	0.2250	56,424	15.50	3,640	4.5
2021	156,381.35	27,367	27,230	0.1750	129,151	16.50	7,827	3.5
2022	24,439.43	3,055	3,040	0.1250	21,400	17.50	1,223	2.5
2023	58,573.94	4,393	4,371	0.0750	54,203	18.50	2,930	1.5
2024	132,402.45	3,310	3,294	0.0250	129,109	19.50	6,621	0.5
TOTAL	1,180,023.85	403,162	401,146		778,877		58,580	

COMPOSITE ANNUAL ACCRUAL RATE	4.96%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.34
COMPOSITE AVERAGE AGE (YEARS)	6.83
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	13.17

Great Plains Natural Gas Co.

Account #: 396.10 - General - Power Operated Equipment - Trailers

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2024

ALG - Remaining Life

Survivor Curve: R4

ASL: 15

Net Salvage: 65%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2000	4,690.43	1,642	1,642	1.0000	0		0	24.5
2014	37,278.87	8,585	12,494	0.6580	553	5.13	108	10.5
2015	34,284.94	7,249	10,549	0.6041	1,451	5.94	244	9.5
2016	19,241.60	3,689	5,369	0.5478	1,366	6.79	201	8.5
2017	29,786.93	5,088	7,404	0.4880	3,021	7.68	393	7.5
2018	12,915.93	1,925	2,801	0.4258	1,719	8.61	200	6.5
2024	23,753.78	274	399	0.0330	7,915	14.50	546	0.5
TOTAL	161,952.48	28,452	40,659		16,024		1,692	

COMPOSITE ANNUAL ACCRUAL RATE	1.04%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.25
COMPOSITE AVERAGE AGE (YEARS)	8.12
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	7.47

Great Plains Natural Gas Co.
Account #: 396.20 - General - Power Operated Equipment
CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2024

ALG - Remaining Life
Survivor Curve: L0
ASL: 7
Net Salvage: 65%
Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2000	21,036.03	6,575	7,363	0.8930	0	0.85	0	24.5
2002	43,527.09	13,048	15,234	0.8565	0	1.08	0	22.5
2003	21,706.14	6,361	7,597	0.8372	0	1.20	0	21.5
2008	1,288.66	329	451	0.7286	0	1.94	0	16.5
2010	94,653.37	22,448	33,129	0.6776	0	2.29	0	14.5
2013	40,246.50	8,316	14,086	0.5904	0	2.89	0	11.5
2014	116,998.71	22,838	40,950	0.5577	0	3.12	0	10.5
2015	5,530.18	1,012	1,936	0.5230	0	3.36	0	9.5
2016	82,156.30	13,971	28,755	0.4859	0	3.62	0	8.5
2017	6,401.73	1,000	2,241	0.4463	0	3.89	0	7.5
2018	134,845.01	19,081	47,196	0.4043	0	4.18	0	6.5
2021	92,450.57	8,342	24,470	0.2578	7,887	5.21	1,515	3.5
2022	65,528.03	4,604	13,505	0.2007	9,429	5.60	1,683	2.5
2024	423,794.14	7,930	23,261	0.0535	125,067	6.63	18,869	0.5
TOTAL	1,150,162.46	135,853	260,174		142,383		22,067	

COMPOSITE ANNUAL ACCRUAL RATE	1.92%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.23
COMPOSITE AVERAGE AGE (YEARS)	6.45
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	4.65

Great Plains Natural Gas Co.

Account #: 397.00 - General - Communication Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2024

ALG - Remaining Life
Survivor Curve: SQ
ASL: 15
Net Salvage: 0%
Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2010	9,894.78	9,565	9,351	0.9667	544	0.50	544	14.5
2012	65,462.99	54,552	53,334	0.8333	12,129	2.50	4,852	12.5
2015	25,684.88	16,267	15,904	0.6333	9,781	5.50	1,778	9.5
2016	10,732.81	6,082	5,946	0.5667	4,787	6.50	736	8.5
2018	24,395.38	10,571	10,335	0.4333	14,060	8.50	1,654	6.5
2020	29,469.29	8,841	8,643	0.3000	20,826	10.50	1,983	4.5
2021	52,307.25	12,205	11,932	0.2333	40,375	11.50	3,511	3.5
2022	52,374.42	8,729	8,534	0.1667	43,840	12.50	3,507	2.5
2023	3,416.50	342	334	0.1000	3,082	13.50	228	1.5
2024	6,946.37	232	226	0.0333	6,720	14.50	463	0.5
TOTAL	280,684.67	127,386	124,540		156,145		19,256	

COMPOSITE ANNUAL ACCRUAL RATE	6.86%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.44
COMPOSITE AVERAGE AGE (YEARS)	6.81
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	8.19

Great Plains Natural Gas Co.

Account #: 398.00 - General - Miscellaneous Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2024

ALG - Remaining Life
Survivor Curve: SQ
ASL: 25
Net Salvage: 0%
Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2006	8,332.68	6,166	5,973	0.7400	2,360	6.50	363	18.5
2008	43,005.89	28,384	27,495	0.6600	15,511	8.50	1,825	16.5
2018	2,320.86	603	585	0.2600	1,736	18.50	94	6.5
2020	4,484.57	807	782	0.1800	3,703	20.50	181	4.5
2024	8,033.83	161	156	0.0200	7,878	24.50	322	0.5
TOTAL	66,177.83	36,121	34,990		31,188		2,785	

COMPOSITE ANNUAL ACCRUAL RATE	4.21%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.53
COMPOSITE AVERAGE AGE (YEARS)	13.65
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	11.35



5.1 GPNG Supplemental Tables

TABLE 2 - 2024 GAS PLANT IN SERVICE ACTIVITY

	Beginning Balance	Additions	Retirements	Transfers	Adjustments to Prior Vintages	Ending Balance
Gas Distribution						
374-G-Land	2,978.43	-	-	-	-	2,978.43
374-G-Land Rights	17,653.59	-	-	-	-	17,653.59
375-G-Structures & Improvements	70,323.76	-	-	-	11,583.26	81,907.02
376-G-Mains	29,889,239.00	5,134,716.04	(715,553.50)	(29,878.11)	184,552.63	34,463,076.06
378-G-Measure/Regulation Distributi	741,517.30	3,003.57	(1,552.42)	(62.90)	(123,881.85)	619,023.70
379-G-Measure/Regulation City Gate	619,935.66	2,537,215.65	-	(76,262.40)	103,830.28	3,184,719.19
380-G-Services-GPNG-IGC-MDU	25,604,739.28	2,352,688.53	(654,986.04)	-	29,258.11	27,331,699.88
381-G-Meters Incl GPNG-MDU ERT	11,026,534.77	967,184.72	(90,199.52)	68,987.38	(16,611.83)	11,955,895.52
382-G-Meter Set Installation	-	-	-	-	-	-
383-G-Service Regulators	1,080,290.10	78,079.83	(61,623.97)	-	(12,281.55)	1,084,464.41
385-G-Industrial Meas. & Reg Stn Eq	354,996.42	-	-	-	-	354,996.42
387-G-Cathodic Protection Equipment	-	-	-	-	-	-
387-G-Other Distribution Equipment	9,024.11	-	-	-	-	9,024.11
Gas Distribution Total	69,417,232.42	11,072,888.34	(1,523,915.45)	(37,216.03)	176,449.05	79,105,438.33
Gas General						
389-G-Land & Land Rights	48,658.66	-	-	-	-	48,658.66
390-G-Structures & Improvements	2,756,918.54	65,562.16	(4,993.82)	-	718.17	2,818,205.05
391-G-Comp Equip-Server & Workstati	10,671.13	6,571.04	-	-	-	17,242.17
391-G-Comp. Equip-Mainframe & Other	-	-	-	-	-	-
391-G-Office Furn & Equip	37,908.03	2,918.95	(1,449.56)	-	-	39,377.42
392-G-Trailers	22,348.86	-	-	-	-	22,348.86
392-G-Transportation Equipment	1,574,142.74	102,503.67	-	-	202.16	1,676,848.57
393-G-Stores Equipment	14,449.52	1,699.73	-	-	-	16,149.25
394-G-Tools,Shop,Garage Equip	1,041,766.50	132,402.45	(16,735.02)	22,589.92	-	1,180,023.85
395-G-Laboratory Equipment	-	-	-	-	-	-
396-G-Power Operated Equipment	1,036,275.24	423,794.14	(303,627.81)	-	(6,279.11)	1,150,162.46
396-G-Trailers-Work Equipment	138,198.70	23,753.78	-	-	-	161,952.48
397-G-Network Equipment	16,452.06	6,946.37	-	-	1,534.72	24,933.15
397-G-Radio Comm Equip-Fixed	162,272.67	-	-	-	-	162,272.67
397-G-Radio Comm Equip-Mobile	67,793.97	-	-	-	-	67,793.97
397-G-Scada System	-	-	-	-	-	-
397-G-Telephone & Telex Equip	25,684.88	-	-	-	-	25,684.88
398-G-Miscellaneous Equipment	58,144.00	8,033.83	-	-	-	66,177.83
Gas General Total	7,011,685.50	774,186.12	(326,806.21)	22,589.92	(3,824.06)	7,477,831.27
Gas Intangible						
301-G-Organization	5,006.20	-	-	-	-	5,006.20
302-G-Franchises	73,680.11	-	-	-	-	73,680.11
303-G-Misc. Intangible Plant	3,659,742.66	109,307.82	-	-	-	3,769,050.48
Gas Intangible Total	3,738,428.97	109,307.82	-	-	-	3,847,736.79
Gas Transmission						
365-G-Land	5,584.70	-	-	-	-	5,584.70
365-G-Land Rights	158,152.03	-	-	-	-	158,152.03
366-G-Structures	51,794.77	-	-	-	-	51,794.77
367-G-Mains	6,328,219.38	-	-	29,878.11	-	6,358,097.49
369-G-Measuring/Regulating Equipmen	975,898.57	-	-	76,262.40	-	1,052,160.97
Gas Transmission Total	7,519,649.45	-	-	106,140.51	-	7,625,789.96
Grand Total	87,686,996.34	11,956,382.28	(1,850,721.66)	91,514.40	172,624.99	98,056,796.35

TABLE 2 - 2024 GAS PLANT IN SERVICE - ADJUSTMENTS BY VINTAGE

Utility Account	Vintage	2024 Technical Update Original Cost	2025 Technical Update Original Cost	Change	Adjustment/Additions to Prior Vintage	Difference	Retirements/Transfers	Remaining Difference	Explanation of Adjustment
375-G-Structures & Improvements	2023	-	11,583.26	11,583.26	11,583.26	-		-	Unitization from 106 to 101
376-G-Mains	2013	862,282.07	811,538.21	(50,743.86)	(1,136.46)	49,607.40	(49,607.40)	-	Forfeiture/CIAC
376-G-Mains	2018	1,600,864.70	1,579,567.07	(21,297.63)	(8,905.65)	12,391.98	(12,391.98)	(0.00)	Forfeiture/CIAC
376-G-Mains	2019	1,717,494.88	1,737,896.85	20,401.97	24,724.67	4,322.70	(4,322.70)	(0.00)	Late Charge Unitization
376-G-Mains	2020	1,693,395.84	1,681,173.02	(12,222.82)	1,863.66	14,086.48	(14,086.48)	0.00	Late Charge Unitization
376-G-Mains	2021	1,598,573.53	1,591,037.31	(7,536.22)	1,766.23	9,302.45	(9,302.45)	(0.00)	Late Charge Unitization
376-G-Mains	2022	2,619,307.02	2,606,824.06	(12,482.96)	11,301.39	23,784.35	(23,784.35)	(0.00)	Unitization from 106 to 101
376-G-Mains	2023	3,174,023.65	3,328,146.30	154,122.65	154,938.79	816.14	(816.14)	0.00	Unitization from 106 to 101; Late Charge Unitization
378-G-Measure/Regulation Distributi	2023	204,867.19	80,922.44	(123,944.75)	(123,881.85)	62.90	(62.90)	(0.00)	Unitization from 106 to 101; Late Charge Unitization
379-G-Measure/Regulation City Gate	2023	20,594.47	124,424.75	103,830.28	103,830.28	-		-	Unitization from 106 to 101; Late Charge Unitization
380-G-Services-GPNG-IGC-MDU	2022	2,088,001.87	2,076,521.74	(11,480.13)	715.82	12,195.95	(12,195.95)	0.00	Late Charge Unitization
380-G-Services-GPNG-IGC-MDU	2023	2,048,874.09	2,077,416.38	28,542.29	28,542.29	0.00		0.00	Unitization from 106 to 101
381-G-Meters Incl GPNG-MDU ERT	2023	783,085.41	780,787.44	(2,297.97)	(16,611.83)	(14,313.86)	14,313.86	0.00	Unitization from 106 to 101
383-G-Service Regulators	2023	111,780.65	99,499.10	(12,281.55)	(12,281.55)	-		-	Unitization from 106 to 101
390-G-Structures & Improvements	2023	44,351.08	45,069.25	718.17	718.17	0.00		0.00	Late Charge Unitization
392-G-Transportation Equipment	2023	58,382.09	58,584.25	202.16	202.16	(0.00)		(0.00)	Unitization from 106 to 101
396-G-Power Operated Equipment	2023	188,323.10	-	(188,323.10)	(6,279.11)	182,043.99	(182,043.99)	-	Late Charge Unitization
397-G-Network Equipment	2023	1,881.78	3,416.50	1,534.72	1,534.72	-		-	Late Charge Unitization
Grand Total		18,816,083.42	18,694,407.93	(121,675.49)	172,624.99	294,300.48	(294,300.48)	0.00	

GPNG
ACCOUNT #1082 & 1112-Base Reserve Only*
TABLE 3 - SCHEDULE OF ACCUMULATED PROVISION FOR DEPRECIATION
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2024

FERC Account	Account Description	Balance 1/1/2024	Reclass/ Transfers	Original Cost of Retirements	Removal Cost	Salvage	Deprec. Provision	Reimb.	ARO Depr Reg Asset	Gain/ Loss	Adjs.	GPNG 12/31/2024
381	Organization Intangible Plant	(5,006.20)	-	-	-	-	-	-	-	-	-	(5,006.20)
382	Franchises and Consents Intangible Plant	(73,680.11)	-	-	-	-	-	-	-	-	-	(73,680.11)
383	Miscellaneous Intangible Plant	(1,631,518.24)	-	-	-	-	(200,275.33)	-	-	-	-	(1,831,793.57)
	TOTAL GAS INTANGIBLE PLANT	(1,710,204.55)	-	-	-	-	(200,275.33)	-	-	-	-	(1,910,479.88)
395	Structures & Improvements	(0.00)	-	-	-	-	-	-	-	-	-	(0.00)
3111	Liquified Petro. Propane	(0.00)	-	-	-	-	-	-	-	-	-	(0.00)
328	Other Gas Production	0.00	-	-	-	-	-	-	-	-	-	0.00
	TOTAL GAS PRODUCTION PLANT	(0.00)	-	-	-	-	-	-	-	-	-	(0.00)
3652	Land Rights	(130,641.98)	-	-	-	-	(886.92)	-	-	-	-	(131,528.90)
366	Structures & Improvements	(6,913.48)	-	-	-	-	(1,729.92)	-	-	-	-	(8,643.40)
3671	Mains	(1,701,096.02)	(28,704.21)	-	-	-	(99,613.03)	-	-	-	-	(1,829,413.26)
3691	Meas. & Reg. Station Equip.	(318,019.91)	(23,054.29)	-	-	-	(18,492.84)	-	-	-	-	(359,567.04)
	TOTAL GAS TRANSMISSION PLANT	(2,156,671.39)	(51,758.50)	-	-	-	(120,722.71)	-	-	-	-	(2,329,152.60)
3742	Land Rights	(10,807.32)	-	-	-	-	(271.92)	-	-	-	-	(11,079.24)
375	Structures & Improvements	(31,847.82)	-	-	-	-	(967.47)	-	-	-	-	(32,815.29)
376	Mains	(7,861,799.47)	28,704.21	715,553.50	-	-	(576,946.22)	-	-	-	-	(7,694,487.98)
378	Meas. & Reg. Station Equip.-General	(504,877.85)	10.77	1,552.42	-	(6,812.01)	(60,952.30)	-	-	-	-	(571,078.97)
379	Meas. & Reg. Station Equip.-City Gate	(239,466.75)	23,054.29	-	-	-	(18,129.28)	-	-	-	-	(234,541.74)
388	Services	(6,257,573.35)	-	654,986.04	-	-	(535,831.16)	-	-	-	-	(6,138,418.47)
381	Meters	(5,334,682.68)	(4,193.52)	90,199.52	-	-	(197,366.88)	-	-	-	-	(5,446,043.56)
383	Service Regulators	(150,894.76)	-	61,623.97	8,316.19	-	(33,414.66)	-	-	-	-	(114,369.26)
385	Industrial Meas. & Reg. Station Equipment	(38,048.58)	-	-	-	-	(9,087.96)	-	-	-	-	(47,136.54)
3872	Other Distribution Equipment	(9,024.11)	-	-	-	-	-	-	-	-	-	(9,024.11)
	TOTAL GAS DISTRIBUTION PLANT	(20,439,022.69)	47,575.75	1,523,915.45	8,316.19	(6,812.01)	(1,432,967.85)	-	-	-	-	(20,298,995.16)
398	Structures & Improvements	(1,000,293.51)	-	4,993.82	2,112.23	-	(58,206.09)	-	-	-	-	(1,051,393.55)
3911	Office Furniture & Equipment	(18,492.25)	-	1,449.56	-	-	(2,844.72)	-	-	-	-	(19,887.41)
3913	Computer Equipment-PC	(0.00)	-	-	-	-	-	-	-	-	-	(0.00)
3915	Other Computer Equipment	(0.00)	-	-	-	-	(2,173.49)	-	-	-	-	(2,173.49)
3921	Transportation Equipment- Trailers	(20,113.97)	-	-	-	-	-	-	-	-	-	(20,113.97)
3922	Transportation Equipment- Vehicles	(843,645.43)	-	-	-	-	(117,753.24)	-	-	-	-	(961,398.67)
393	Stores Equipment	(2,887.87)	-	-	-	-	(489.24)	-	-	-	-	(3,377.11)
3941	Miscellaneous Tools	(357,293.16)	(4,657.29)	16,735.02	-	-	(55,931.05)	-	-	-	-	(401,146.48)
3961	Work Equipment Trailers	(39,551.60)	-	-	-	-	(1,107.37)	-	-	-	-	(40,658.97)
3962	Power Operated Equipment	(238,123.13)	-	303,627.81	-	(302,726.86)	(22,951.41)	-	-	-	-	(260,173.59)
3971	Communications Equipment-Fixed Radios	(41,461.40)	-	-	-	-	(11,342.88)	-	-	-	-	(52,804.28)
3972	Communications Equipment-Mobile Radios	(41,621.37)	-	-	-	-	(4,738.80)	-	-	-	-	(46,360.17)
3973	General Telephone Communication Equipment	(18,926.59)	-	-	-	-	(1,795.32)	-	-	-	-	(20,721.91)
3977	SCADA System	-	-	-	-	-	-	-	-	-	-	-
3978	Network Equipment	(3,162.54)	-	-	-	-	(1,490.71)	-	-	-	-	(4,653.25)
398	Miscellaneous Equipment	(32,548.17)	-	-	-	-	(2,442.00)	-	-	-	-	(34,990.17)
	TOTAL GAS GENERAL PLANT	(2,658,120.99)	(4,657.29)	326,806.21	2,112.23	(302,726.86)	(283,266.32)	-	-	-	-	(2,919,853.02)
	TOTAL GAS PLANT IN SERVICE	(26,964,019.62)	(8,840.04)	1,850,721.66	10,428.42	(309,538.87)	(2,037,232.21)	-	-	-	-	(27,458,480.66)
	BASE + COR + SALV	(37,873,013.33)	(8,976.12)	1,850,721.66	284,995.61	(309,538.87)	(2,851,574.87)	-	-	-	-	(38,907,385.92)
	TIE-OUT TO TOTAL RESERVE	(37,873,013.33)	(8,976.12)	1,850,721.66	284,995.61	(309,538.87)	(2,851,574.87)	-	-	-	-	(38,907,385.92)
	DIFFERENCE	-	-	-	-	-	-	-	-	-	-	-

* Base Reserve includes COR and Salvage for accounts in which separate COR and Salvage depreciation rates are not maintained

GPNG
ACCOUNT #1082 SALVAGE*
TABLE 3A - SCHEDULE OF ACCUMULATED PROVISION FOR DEPRECIATION
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2024

FERC Account	Account Description	Balance 1/1/2024	Reclass/ Transfers	Original Cost of Retirements	Removal Cost	Salvage	Deprec. Provision	Reimb.	Gain/ Loss	Adjs.	GPNG 12/31/2024
301	Organization Intangible Plant	-	-	-	-	-	-	-	-	-	-
302	Franchises and Consents Intangible Plant	-	-	-	-	-	-	-	-	-	-
303	Miscellaneous Intangible Plant	-	-	-	-	-	-	-	-	-	-
	TOTAL GAS INTANGIBLE PLANT	-	-	-	-	-	-	-	-	-	-
305	Structures & Improvements	-	-	-	-	-	-	-	-	-	-
3111	Liquified Petro. Propane	-	-	-	-	-	-	-	-	-	-
320	Other Gas Production	-	-	-	-	-	-	-	-	-	-
	TOTAL GAS PRODUCTION PLANT	-	-	-	-	-	-	-	-	-	-
3652	Land Rights	-	-	-	-	-	-	-	-	-	-
366	Structures & Improvements	-	-	-	-	-	-	-	-	-	-
3671	Mains	(7,490.27)	-	-	-	-	-	-	-	-	(7,490.27)
3691	Meas. & Reg. Station Equip.	-	-	-	-	-	-	-	-	-	-
	TOTAL GAS TRANSMISSION PLANT	(7,490.27)	-	-	-	-	-	-	-	-	(7,490.27)
3742	Land Rights	-	-	-	-	-	-	-	-	-	-
375	Structures & Improvements	-	-	-	-	-	-	-	-	-	-
376	Mains	(2,388.67)	-	-	-	-	-	-	-	-	(2,388.67)
378	Meas. & Reg. Station Equip.-General	-	-	-	-	-	-	-	-	-	-
379	Meas. & Reg. Station Equip.-City Gate	-	-	-	-	-	-	-	-	-	-
380	Services	(41.87)	-	-	-	-	-	-	-	-	(41.87)
381	Meters	2,363.25	-	-	-	-	-	-	-	-	2,363.25
383	Service Regulators	-	-	-	-	-	-	-	-	-	-
385	Industrial Meas. & Reg. Station Equipment	-	-	-	-	-	-	-	-	-	-
3871	Cathodic Protection Equipment	-	-	-	-	-	-	-	-	-	-
3872	Other Distribution Equipment	-	-	-	-	-	-	-	-	-	-
	TOTAL GAS DISTRIBUTION PLANT	(67.29)	-	-	-	-	-	-	-	-	(67.29)
390	Structures & Improvements	-	-	-	-	-	-	-	-	-	-
3911	Office Furniture & Equipment	-	-	-	-	-	-	-	-	-	-
3913	Computer Equipment-PC	-	-	-	-	-	-	-	-	-	-
3915	Other Computer Equipment	-	-	-	-	-	-	-	-	-	-
3921	Transportation Equipment- Trailers	-	-	-	-	-	-	-	-	-	-
3922	Transportation Equipment- Vehicles	-	-	-	-	-	-	-	-	-	-
393	Stores Equipment	-	-	-	-	-	-	-	-	-	-

GPNG
ACCOUNT #1082 SALVAGE*
TABLE 3A - SCHEDULE OF ACCUMULATED PROVISION FOR DEPRECIATION
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2024

FERC Account	Account Description	Balance 1/1/2024	Reclass/ Transfers	Original Cost of Retirements	Removal Cost	Salvage	Deprec. Provision	Reimb.	Gain/ Loss	Adjs.	GPNG 12/31/2024
3941	Miscellaneous Tools	-	-	-	-	-	-	-	-	-	-
395	Laboratory Equipment	-	-	-	-	-	-	-	-	-	-
3961	Work Equipment Trailers	-	-	-	-	-	-	-	-	-	-
3962	Power Operated Equipment	-	-	-	-	-	-	-	-	-	-
3971	Communications Equipment-Fixed Radios	-	-	-	-	-	-	-	-	-	-
3972	Communications Equipment-Mobile Radios	-	-	-	-	-	-	-	-	-	-
3973	General Telephone Communication Equipment	-	-	-	-	-	-	-	-	-	-
3978	Network Equipment	-	-	-	-	-	-	-	-	-	-
398	Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-
	TOTAL GAS GENERAL PLANT	-	-	-	-	-	-	-	-	-	-
	TOTAL GAS PLANT IN SERVICE	(7,557.56)	-	-	-	-	-	-	-	-	(7,557.56)

* In May 2014 all salvage was reclassified from the 1087 account to the 1082 account

GPNG
ACCOUNT #1087 COST OF REMOVAL
TABLE 3B - SCHEDULE OF ACCUMULATED PROVISION FOR DEPRECIATION
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2024

FERC Account	Account Description	Balance 1/1/2024	Reclass/ Transfers	Original Cost of Retirements	Removal Cost	Salvage	Deprec. Provision	Reimb.	Gain/ Loss	Adjs.	GPNG 12/31/2024
301	Organization Intangible Plant	-	-	-	-	-	-	-	-	-	-
302	Franchises and Consents Intangible Plant	-	-	-	-	-	-	-	-	-	-
303	Miscellaneous Intangible Plant	-	-	-	-	-	-	-	-	-	-
	TOTAL GAS INTANGIBLE PLANT	-	-	-	-	-	-	-	-	-	-
305	Structures & Improvements	-	-	-	-	-	-	-	-	-	-
3111	Liquified Petro. Propane	-	-	-	-	-	-	-	-	-	-
320	Other Gas Production	-	-	-	-	-	-	-	-	-	-
	TOTAL GAS PRODUCTION PLANT	-	-	-	-	-	-	-	-	-	-
3652	Land Rights	-	-	-	-	-	-	-	-	-	-
366	Structures & Improvements	(347.58)	-	-	-	-	(83.10)	-	-	-	(430.68)
3671	Mains	(348,632.31)	(15,496.42)	-	-	-	(18,462.33)	-	-	-	(382,591.06)
3691	Meas. & Reg. Station Equip.	(826.99)	962.08	-	-	-	(2,874.84)	-	-	-	(2,739.75)
	TOTAL GAS TRANSMISSION PLANT	(349,806.88)	(14,534.34)	-	-	-	(21,420.27)	-	-	-	(385,761.49)
3742	Land Rights	-	-	-	-	-	-	-	-	-	-
375	Structures & Improvements	(1,591.23)	-	-	-	-	(40.90)	-	-	-	(1,632.13)
376	Mains	(4,090,149.08)	15,496.42	-	89,256.58	-	(328,797.31)	-	-	-	(4,314,193.39)
378	Meas. & Reg. Station Equip.-General	(127,831.04)	3.09	-	6,904.10	-	(26,072.97)	-	-	-	(146,996.82)
379	Meas. & Reg. Station Equip.-City Gate	11,243.44	(962.08)	-	21.19	-	(3,184.84)	-	-	-	7,117.71
380	Services	(5,121,336.69)	-	-	159,251.23	-	(381,616.40)	-	-	-	(5,343,701.86)
381	Meters	(1,221,964.67)	(139.17)	-	19,134.09	-	(53,209.97)	-	-	-	(1,256,179.72)
383	Service Regulators	-	-	-	-	-	-	-	-	-	-
385	Industrial Meas. & Reg. Station Equipment	-	-	-	-	-	-	-	-	-	-
3871	Cathodic Protection Equipment	-	-	-	-	-	-	-	-	-	-
3872	Other Distribution Equipment	-	-	-	-	-	-	-	-	-	-
	TOTAL GAS DISTRIBUTION PLANT	(10,551,629.27)	14,398.26	-	274,567.19	-	(792,922.39)	-	-	-	(11,055,586.21)
390	Structures & Improvements	-	-	-	-	-	-	-	-	-	-
3911	Office Furniture & Equipment	-	-	-	-	-	-	-	-	-	-
3913	Computer Equipment-PC	-	-	-	-	-	-	-	-	-	-
3915	Other Computer Equipment	-	-	-	-	-	-	-	-	-	-
3921	Transportation Equipment- Trailers	-	-	-	-	-	-	-	-	-	-
3922	Transportation Equipment- Vehicles	-	-	-	-	-	-	-	-	-	-
393	Stores Equipment	-	-	-	-	-	-	-	-	-	-
3941	Miscellaneous Tools	-	-	-	-	-	-	-	-	-	-
395	Laboratory Equipment	-	-	-	-	-	-	-	-	-	-
3961	Work Equipment Trailers	-	-	-	-	-	-	-	-	-	-

GPNG
ACCOUNT #1087 COST OF REMOVAL
TABLE 3B - SCHEDULE OF ACCUMULATED PROVISION FOR DEPRECIATION
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2024

FERC Account	Account Description	Balance 1/1/2024	Reclass/ Transfers	Original Cost of Retirements	Removal Cost	Salvage	Deprec. Provision	Reimb.	Gain/ Loss	Adjs.	GPNG 12/31/2024
3962	Power Operated Equipment	-	-	-	-	-	-	-	-	-	-
3971	Communications Equipment-Fixed Radios	-	-	-	-	-	-	-	-	-	-
3972	Communications Equipment-Mobile Radios	-	-	-	-	-	-	-	-	-	-
3973	General Telephone Communication Equipment	-	-	-	-	-	-	-	-	-	-
3978	Network Equipment	-	-	-	-	-	-	-	-	-	-
398	Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-
TOTAL GAS GENERAL PLANT		-	-	-	-	-	-	-	-	-	-
TOTAL GAS PLANT IN SERVICE		(10,901,436.15)	(136.08)	-	274,567.19	-	(814,342.66)	-	-	-	(11,441,347.70)

GREAT PLAINS NATURAL GAS
TABLE 3C - SCHEDULE OF ACCUMULATED PROVISION FOR DEPRECIATION-GAS
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2024

FERC Account	Account Description	Beg Reserve Balance	Reclass/ Transfers	Original Cost of Retirements	Cost of Removal Cap Ex	Salvage Cap Ex	Cost of Removal Closes	Salvage Closes	Deprec. Provision	Gain/ Loss	Transf. to Reg. Asset/Liab.	Ending Reserve Balance
305	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-
3111	Liquefied Petro. Propane	-	-	-	-	-	-	-	-	-	-	-
320	Other Gas Production	-	-	-	-	-	-	-	-	-	-	-
TOTAL GAS PRODUCTION		-	-	-	-	-	-	-	-	-	-	-
3652	Land Rights	(130,641.98)	-	-	-	-	-	-	(886.92)	-	-	(131,528.90)
366	Structures & Improvements	(7,261.06)	-	-	-	-	-	-	(1,813.02)	-	-	(9,074.08)
3671	Mains	(2,057,218.60)	(44,200.63)	-	-	-	-	-	(118,075.36)	-	-	(2,219,494.59)
3691	Meas. & Reg. Station Equip.	(318,846.90)	(22,092.21)	-	-	-	-	-	(21,367.68)	-	-	(362,306.79)
372	ARO Transmission Plant	(7,171.58)	-	-	-	-	-	-	-	-	(181.20)	(7,352.78)
TOTAL GAS TRANSMISSION		(2,521,140.12)	(66,292.84)	-	-	-	-	-	(142,142.98)	-	(181.20)	(2,729,757.14)
3742	Land Rights	(10,807.32)	-	-	-	-	-	-	(271.92)	-	-	(11,079.24)
375	Structures & Improvements	(33,439.05)	-	-	-	-	-	-	(1,008.37)	-	-	(34,447.42)
376	Mains	(11,954,337.22)	44,200.63	715,553.50	-	-	89,256.58	-	(905,743.53)	-	-	(12,011,070.04)
378	Meas. & Reg. Station Equip.-General	(632,708.89)	13.86	1,552.42	-	-	6,904.10	(6,812.01)	(87,025.27)	-	-	(718,075.79)
379	Meas. & Reg. Station Equip.-City Gate	(228,223.31)	22,092.21	-	-	-	21.19	-	(21,314.12)	-	-	(227,424.03)
380	Services	(11,378,951.91)	-	654,986.04	-	-	159,251.23	-	(917,447.56)	-	-	(11,482,162.20)
381	Meters	(6,554,284.10)	(4,332.69)	90,199.52	-	-	19,134.09	-	(250,576.85)	-	-	(6,699,860.03)
383	Service Regulators	(150,894.76)	-	61,623.97	-	-	8,316.19	-	(33,414.66)	-	-	(114,369.26)
385	Industrial Meas. & Reg. Station Equipment	(38,048.58)	-	-	-	-	-	-	(9,087.96)	-	-	(47,136.54)
3872	Other Distribution Equipment	(9,024.11)	-	-	-	-	-	-	-	-	-	(9,024.11)
388	ARO Distribution Plant	(1,127,794.36)	-	74,504.94	-	-	-	-	-	-	(89,719.01)	(1,143,008.43)
TOTAL GAS DISTRIBUTION		(32,118,513.61)	61,974.01	1,598,420.39	-	-	282,883.38	(6,812.01)	(2,225,890.24)	-	(89,719.01)	(32,497,657.09)
390	Structures & Improvements	(1,000,293.51)	-	4,993.82	-	-	2,112.23	-	(58,206.09)	-	-	(1,051,393.55)
3911	Office Furniture & Equipment	(18,492.25)	-	1,449.56	-	-	-	-	(2,844.72)	-	-	(19,887.41)
3913	Computer Equipment-PC	-	-	-	-	-	-	-	-	-	-	-
3915	Other Computer Equipment	-	-	-	-	-	-	-	(2,173.49)	-	-	(2,173.49)
3921	Transportation Equipment- Trailers	(20,113.97)	-	-	-	-	-	-	-	-	-	(20,113.97)
3922	Transportation Equipment- Vehicles	(843,645.43)	-	-	-	-	-	-	(117,753.24)	-	-	(961,398.67)
393	Stores Equipment	(2,887.87)	-	-	-	-	-	-	(489.24)	-	-	(3,377.11)
3941	Miscellaneous Tools	(357,293.16)	(4,657.29)	16,735.02	-	-	-	-	(55,931.05)	-	-	(401,146.48)
3961	Work Equipment Trailers	(39,551.60)	-	-	-	-	-	-	(1,107.37)	-	-	(40,658.97)
3962	Power Operated Equipment	(238,123.13)	-	303,627.81	-	-	-	(302,726.86)	(22,951.41)	-	-	(260,173.59)
3971	Communications Equipment-Fixed Radios	(41,461.40)	-	-	-	-	-	-	(11,342.88)	-	-	(52,804.28)
3972	Communications Equipment-Mobile Radios	(41,621.37)	-	-	-	-	-	-	(4,738.80)	-	-	(46,360.17)
3973	General Telephone Communication Equipment	(18,926.59)	-	-	-	-	-	-	(1,795.32)	-	-	(20,721.91)
3977	Scada System	-	-	-	-	-	-	-	-	-	-	-
3978	Network Equipment	(3,162.54)	-	-	-	-	-	-	(1,490.71)	-	-	(4,653.25)
398	Miscellaneous Equipment	(32,548.17)	-	-	-	-	-	-	(2,442.00)	-	-	(34,990.17)
TOTAL GAS GENERAL		(2,658,120.99)	(4,657.29)	326,806.21	-	-	2,112.23	(302,726.86)	(283,266.32)	-	-	(2,919,853.02)
SUBTOTAL (1082, 1084, 1087 & 1088)		(37,297,774.72)	(8,976.12)	1,925,226.60	-	-	284,995.61	(309,538.87)	(2,651,299.54)	-	(89,900.21)	(38,147,267.25)
301	Organization Intangible Plant	(5,006.20)	-	-	-	-	-	-	-	-	-	(5,006.20)
302	Franchises and Consents Intangible Plant	(73,680.11)	-	-	-	-	-	-	-	-	-	(73,680.11)
303	Miscellaneous Intangible Plant	(1,631,518.24)	-	-	-	-	-	-	(200,275.33)	-	-	(1,831,793.57)
TOTAL GAS INTANGIBLE		(1,710,204.55)	-	-	-	-	-	-	(200,275.33)	-	-	(1,910,479.88)
SUBTOTAL (1082, 1084, 1087, 1088 & 1112)		(39,007,979.27)	(8,976.12)	1,925,226.60	-	-	284,995.61	(309,538.87)	(2,851,574.87)	-	(89,900.21)	(40,057,747.13)
RWIP-Production		-	-	-	-	-	-	-	-	-	-	-
RWIP-Transmission		(0.00)	-	-	-	-	-	-	-	-	-	(0.00)
RWIP-Distribution		20,745.57	-	-	269,332.22	(6,812.01)	(282,883.38)	6,812.01	-	-	-	7,194.41
RWIP-General		0.00	1.91	-	2,485.93	(340,379.41)	(2,112.23)	302,726.86	-	-	-	(37,276.94)
RWIP-Intangible		-	-	-	-	-	-	-	-	-	-	-
TOTAL RWIP		20,745.57	1.91	-	271,818.15	(347,191.42)	(284,995.61)	309,538.87	-	-	-	(30,082.53)
TOTAL GAS RESERVE INCL RWIP		(38,987,233.70)	(8,974.21)	1,925,226.60	271,818.15	(347,191.42)	-	-	(2,851,574.87)	-	(89,900.21)	(40,087,829.66)

GREAT PLAINS NATURAL GAS
TABLE 3C - SCHEDULE OF ACCUMULATED PROVISION FOR DEPRECIATION-GAS
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2024

FERC Account	Account Description	Beg Reserve Balance	Reclass/ Transfers	Original Cost of Retirements	Cost of Removal Cap Ex	Salvage Cap Ex	Cost of Removal Closes	Salvage Closes	Deprec. Provision	Gain/ Loss	Transf. to Reg. Asset/Liab.	Ending Reserve Balance
	Total Reserve Including RWIP By Function											
	Production	-	-	-	-	-	-	-	-	-	-	-
	Transmission Excluding ARO	(2,513,968.54)	(66,292.84)	-	-	-	-	-	(142,142.98)	-	-	(2,722,404.36)
	Transmission ARO	(7,171.58)	-	-	-	-	-	-	-	-	(181.20)	(7,352.78)
	Distribution Excluding ARO	(30,969,973.68)	61,974.01	1,523,915.45	269,332.22	(6,812.01)	-	-	(2,225,890.24)	-	-	(31,347,454.25)
	Distribution-ARO	(1,127,794.36)	-	74,504.94	-	-	-	-	-	-	(89,719.01)	(1,143,008.43)
	General	(2,658,120.99)	(4,655.38)	326,806.21	2,485.93	(340,379.41)	-	-	(283,266.32)	-	-	(2,957,129.96)
	Intangible	(1,710,204.55)	-	-	-	-	-	-	(200,275.33)	-	-	(1,910,479.88)
	TOTAL GAS RESERVE INCL RWIP	(38,987,233.70)	(8,974.21)	1,925,226.60	271,818.15	(347,191.42)	-	-	(2,851,574.87)	-	(89,900.21)	(40,087,829.66)

**Great Plains Natural Gas Co.
Annual Depreciation Study Update - 2024
Analysis of Account 390 Retirements**

Great Plains had \$4,993.82 of retirements in Account 390 – General Structures and Improvements during 2024. The retirements consisted of the following:

- Fergus Falls Shop – Replace Carpet and Ceiling Sheet Rock
 - Retirement of \$3,413.97.
 - Remaining NBV of \$0.00.
 - Replaced carpet and sheet rock in ceiling of the Fergus Falls Shop due to water damage.

- Fergus Falls Shop – Replace Walk-In Door
 - Retirement of \$1,579.85.
 - Remaining NBV of \$0.00.
 - Replaced the walk-in door on the west side of the Fergus Falls Shop due to the existing door not latching properly.