

Montana-Dakota Utilities Company

Gas Division

374.20 LAND RIGHTS

Original Cost Of Utility Plant In Service

And Development Of Composite Remaining Life as of December 31, 2008

Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 65

Survivor Curve: R3

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1977	123.84	65.00	1.91	35.80	68.21
1978	367.89	65.00	5.66	36.64	207.37
1979	44,010.92	65.00	677.09	37.49	25,383.04
1980	838.18	65.00	12.90	38.34	494.44
1981	880.70	65.00	13.55	39.21	531.22
1982	6,579.26	65.00	101.22	40.07	4,056.35
1983	4,970.03	65.00	76.46	40.95	3,131.26
1984	3,479.57	65.00	53.53	41.83	2,239.43
1985	2,255.99	65.00	34.71	42.72	1,482.84
1986	4,636.58	65.00	71.33	43.62	3,111.37
1987	2,388.48	65.00	36.75	44.52	1,635.95
1988	100.97	65.00	1.55	45.43	70.57
1989	50.96	65.00	0.78	46.34	36.33
1990	1,319.11	65.00	20.29	47.26	959.10
1991	374.48	65.00	5.76	48.18	277.60
1992	866.88	65.00	13.34	49.11	655.01
1994	3,384.15	65.00	52.06	50.99	2,654.53
1995	534.85	65.00	8.23	51.93	427.29
1996	1,974.62	65.00	30.38	52.88	1,606.33
1997	120.23	65.00	1.85	53.83	99.57
1998	1,198.38	65.00	18.44	54.78	1,010.03
1999	165.20	65.00	2.54	55.74	141.67
2001	8,907.38	65.00	137.04	57.67	7,903.04
2002	10,670.49	65.00	164.16	58.64	9,626.50
2003	1,465.36	65.00	22.54	59.61	1,343.90
2005	31,178.33	65.00	479.67	61.56	29,530.09
2006	32,961.57	65.00	507.10	62.54	31,715.52

Montana-Dakota Utilities Company
Gas Division

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And Development Of Composite Remaining Life as of December 31, 2008
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 65 Survivor Curve: R3

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2007	141,818.68	65.00	2,181.83	63.52	138,599.14
2008	15,054.53	65.00	231.61	64.51	14,940.46
Total	322,677.61	65.00	4,964.27	57.20	283,938.14

Composite Average Remaining Life ... 57.2 Years

Montana-Dakota Utilities Company
Gas Division

375.00 STRUCTURES & IMPROVEMENTS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2008
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 60

Survivor Curve: R3

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1918	2,549.67	60.00	42.49	2.64	112.23
1919	2,613.41	60.00	43.56	2.89	125.71
1920	2,678.75	60.00	44.65	3.14	140.19
1921	2,745.72	60.00	45.76	3.40	155.81
1922	2,814.36	60.00	46.91	3.65	171.44
1923	2,884.72	60.00	48.08	3.93	188.72
1924	2,956.84	60.00	49.28	4.17	205.58
1925	3,030.76	60.00	50.51	4.42	223.47
1926	3,106.53	60.00	51.78	4.68	242.33
1927	3,184.20	60.00	53.07	4.94	262.37
1928	3,263.80	60.00	54.40	5.20	282.74
1929	3,345.40	60.00	55.76	5.47	304.80
1930	3,429.03	60.00	57.15	5.72	326.95
1931	3,514.76	60.00	58.58	5.98	350.42
1932	3,602.63	60.00	60.04	6.25	375.26
1933	3,692.70	60.00	61.55	6.53	401.70
1934	3,785.01	60.00	63.08	6.80	429.21
1935	3,879.64	60.00	64.66	7.10	458.83
1936	3,976.63	60.00	66.28	7.39	489.59
1937	4,076.04	60.00	67.93	7.69	522.38
1938	4,177.94	60.00	69.63	8.00	557.33
1939	4,282.40	60.00	71.37	8.33	594.61
1940	4,389.45	60.00	73.16	8.67	634.12
1946	4,389.45	60.00	73.16	10.98	803.41
1947	4,389.46	60.00	73.16	11.42	835.47
1948	4,389.45	60.00	73.16	11.87	868.60
1949	2,946.37	60.00	49.11	12.34	606.14

Montana-Dakota Utilities Company

Gas Division

375.00 STRUCTURES & IMPROVEMENTS

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Survivor Curve: R3

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1950	2,260.43	60.00	37.67	12.83	483.33
1951	6,436.86	60.00	107.28	13.33	1,430.00
1952	3,100.30	60.00	51.67	13.85	715.54
1953	3,872.92	60.00	64.55	14.38	928.08
1954	4,296.04	60.00	71.60	14.93	1,068.87
1955	6,514.69	60.00	108.58	15.49	1,682.20
1956	8,930.82	60.00	148.85	16.07	2,392.26
1957	14,470.07	60.00	241.17	16.66	4,018.73
1958	9,585.30	60.00	159.76	17.27	2,759.34
1959	8,520.71	60.00	142.01	17.89	2,540.69
1960	8,522.94	60.00	142.05	18.53	2,631.82
1961	13,248.79	60.00	220.81	19.18	4,234.46
1962	8,989.91	60.00	149.83	19.84	2,972.32
1963	8,131.68	60.00	135.53	20.51	2,779.57
1964	6,371.60	60.00	106.19	21.20	2,250.79
1965	9,992.23	60.00	166.54	21.89	3,645.32
1966	5,828.89	60.00	97.15	22.60	2,195.38
1967	6,612.01	60.00	110.20	23.32	2,569.62
1968	7,048.88	60.00	117.48	24.05	2,825.07
1969	6,707.67	60.00	111.79	24.78	2,770.83
1970	10,359.50	60.00	172.66	25.54	4,408.85
1971	5,664.76	60.00	94.41	26.29	2,482.27
1972	3,152.21	60.00	52.54	27.06	1,421.73
1973	2,925.15	60.00	48.75	27.84	1,357.28
1974	4,943.72	60.00	82.40	28.63	2,358.75
1975	2,684.77	60.00	44.75	29.42	1,316.52
1979	1,871.19	60.00	31.19	32.69	1,019.54

**Montana-Dakota Utilities Company
Gas Division**

375.00 STRUCTURES & IMPROVEMENTS

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(1)	(2)	(3)	(4)	(5)	(6)
1980	1,902.46	60.00	31.71	33.53	1,063.15
1981	547.81	60.00	9.13	34.37	313.85
1982	10,227.11	60.00	170.45	35.23	6,004.86
1983	1,482.50	60.00	24.71	36.09	891.69
1984	24,793.29	60.00	413.22	36.96	15,272.14
1985	24,176.80	60.00	402.95	37.84	15,245.69
1986	15,234.12	60.00	253.90	38.72	9,830.83
1987	476.01	60.00	7.93	39.61	314.23
1988	1,364.46	60.00	22.74	40.51	921.15
1989	8,732.82	60.00	145.55	41.41	6,026.85
1990	1,621.38	60.00	27.02	42.32	1,143.59
1991	14,966.44	60.00	249.44	43.24	10,784.66
1992	15,110.26	60.00	251.84	44.16	11,120.15
1993	48,046.30	60.00	800.77	45.08	36,102.18
1994	47,764.38	60.00	796.07	46.02	36,633.27
1996	3,737.66	60.00	62.29	47.90	2,983.78
1997	6,437.20	60.00	107.29	48.85	5,240.52
1998	1,253.75	60.00	20.90	49.80	1,040.57
1999	1,684.23	60.00	28.07	50.75	1,424.68
2000	552.36	60.00	9.21	51.71	476.08
2003	8,264.23	60.00	137.74	54.62	7,522.56
2004	19,358.84	60.00	322.65	55.59	17,935.56
2006	21,838.49	60.00	363.98	57.54	20,944.38
2007	4,224.14	60.00	70.40	58.52	4,120.23
2008	50,374.93	60.00	839.58	59.51	49,961.50

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<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
Total	609,311.13	60.00	10,155.19	33.01	335,246.70

Composite Average Remaining Life ... 33.0 Years

Montana-Dakota Utilities Company

Gas Division

376.10 MAINS - STEEL

Original Cost Of Utility Plant In Service

And Development Of Composite Remaining Life as of December 31, 2008

Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 47

Survivor Curve: R4

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1904	469.74	0.00	0.00	0.00	0.00
1905	755.55	0.00	0.00	0.00	0.00
1926	0.46	0.00	0.00	0.00	0.00
1927	7.90	0.00	0.00	0.00	0.00
1928	37.89	0.00	0.00	0.00	0.00
1929	111.24	0.00	0.00	0.00	0.00
1930	253.98	0.00	0.00	0.00	0.00
1931	493.63	0.00	0.00	0.00	0.00
1932	703.03	0.00	0.00	0.00	0.00
1933	655.15	0.00	0.00	0.00	0.00
1934	450.01	0.00	0.00	0.00	0.00
1935	418.47	0.00	0.00	0.00	0.00
1936	2,005.57	0.00	0.00	0.00	0.00
1937	4,246.91	47.00	90.36	0.50	45.18
1938	1,424.88	47.00	30.32	0.51	15.35
1939	2,306.00	47.00	49.06	0.61	29.73
1940	923.00	47.00	19.64	0.76	14.91
1946	24,144.41	47.00	513.71	2.04	1,047.40
1947	34,507.81	47.00	734.20	2.29	1,678.51
1948	39,544.48	47.00	841.36	2.54	2,136.18
1949	46,827.51	47.00	996.32	2.80	2,786.18
1950	218,884.19	47.00	4,657.06	3.05	14,192.90
1951	476,663.48	47.00	10,141.66	3.32	33,629.07
1952	296,702.94	47.00	6,312.76	3.59	22,658.37
1953	270,639.75	47.00	5,758.23	3.87	22,279.19
1954	74,257.30	47.00	1,579.93	4.16	6,568.24
1955	731,467.72	47.00	15,562.97	4.46	69,354.32

Montana-Dakota Utilities Company

Gas Division

376.10 MAINS - STEEL

Original Cost Of Utility Plant In Service

And Development Of Composite Remaining Life as of December 31, 2008

Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 47

Survivor Curve: R4

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1956	538,098.79	47.00	11,448.78	4.77	54,600.66
1957	314,770.47	47.00	6,697.17	5.10	34,146.89
1958	391,106.28	47.00	8,321.32	5.45	45,327.76
1959	546,461.29	47.00	11,626.71	5.82	67,689.88
1960	720,787.84	47.00	15,335.74	6.22	95,445.84
1961	630,728.66	47.00	13,419.61	6.66	89,315.49
1962	927,542.70	47.00	19,734.73	7.12	140,509.86
1963	863,732.22	47.00	18,377.08	7.62	140,005.30
1964	826,387.83	47.00	17,582.53	8.15	143,331.25
1965	840,851.87	47.00	17,890.27	8.72	155,995.76
1966	599,061.81	47.00	12,745.86	9.32	118,841.55
1967	846,189.44	47.00	18,003.83	9.95	179,174.21
1968	1,040,360.26	47.00	22,135.08	10.60	234,704.74
1969	938,031.03	47.00	19,957.89	11.27	224,987.59
1970	3,206,435.77	47.00	68,221.29	11.96	815,800.21
1971	777,937.31	47.00	16,551.68	12.66	209,501.66
1972	819,681.51	47.00	17,439.84	13.37	233,197.72
1973	904,826.77	47.00	19,251.42	14.10	271,466.59
1974	441,083.34	47.00	9,384.65	14.85	139,359.15
1975	56,815.00	47.00	1,208.82	15.61	18,871.56
1976	719,735.33	47.00	15,313.35	16.39	250,979.40
1977	398,931.83	47.00	8,487.82	17.18	145,850.76
1978	356,063.94	47.00	7,575.75	17.99	136,312.37
1979	692,815.95	47.00	14,740.60	18.82	277,394.72
1980	838,852.11	47.00	17,847.72	19.66	350,860.12
1981	1,021,359.93	47.00	21,730.82	20.51	445,767.12
1982	1,208,817.07	47.00	25,719.23	21.38	549,978.60

Montana-Dakota Utilities Company

Gas Division

376.10 MAINS - STEEL

Original Cost Of Utility Plant In Service

And Development Of Composite Remaining Life as of December 31, 2008

Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 47

Survivor Curve: R4

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
Total	41,975,049.45	39.36	892,940.98	22.36	19,968,622.34

Composite Average Remaining Life ... 22.3 Years

Montana-Dakota Utilities Company
Gas Division

376.20 MAINS - PLASTIC

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2008
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 47

Survivor Curve: R4

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1969	135,279.43	47.00	2,878.25	11.27	32,446.89
1970	375,086.60	47.00	7,980.48	11.96	95,431.73
1971	142,625.39	47.00	3,034.55	12.66	38,409.59
1972	1,294,061.62	47.00	27,532.92	13.37	368,157.89
1973	297,950.57	47.00	6,339.30	14.10	89,391.28
1974	65,675.19	47.00	1,397.33	14.85	20,749.91
1975	893,346.54	47.00	19,007.16	15.61	296,732.33
1976	652,826.63	47.00	13,889.78	16.39	227,647.62
1977	318,479.60	47.00	6,776.09	17.18	116,437.16
1978	523,726.09	47.00	11,142.99	17.99	200,498.66
1979	1,099,370.09	47.00	23,390.60	18.82	440,173.84
1980	1,499,614.40	47.00	31,906.34	19.66	627,232.00
1981	1,106,155.39	47.00	23,534.96	20.51	482,775.64
1982	1,140,141.23	47.00	24,258.06	21.38	518,732.98
1983	1,178,844.50	47.00	25,081.52	22.27	558,458.41
1984	1,247,938.59	47.00	26,551.59	23.16	614,931.28
1985	1,266,384.82	47.00	26,944.06	24.07	648,424.48
1986	1,207,695.76	47.00	25,695.37	24.98	641,923.95
1987	1,245,600.97	47.00	26,501.86	25.91	686,625.19
1988	798,772.36	47.00	16,994.97	26.84	456,216.67
1989	616,172.76	47.00	13,109.91	27.79	364,315.32
1990	900,428.29	47.00	19,157.84	28.74	550,615.25
1991	1,258,329.77	47.00	26,772.68	29.70	795,133.93
1992	1,909,825.75	47.00	40,634.14	30.66	1,246,003.85
1993	6,716,425.25	47.00	142,901.10	31.63	4,520,510.63
1994	4,144,868.16	47.00	88,187.72	32.61	2,875,664.84
1995	1,260,540.60	47.00	26,819.72	33.59	900,798.89

Montana-Dakota Utilities Company

Gas Division

376.20 MAINS - PLASTIC

Original Cost Of Utility Plant In Service

And Development Of Composite Remaining Life as of December 31, 2008

Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 47

Survivor Curve: R4

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1996	2,326,335.52	47.00	49,495.96	34.57	1,711,050.83
1997	1,961,601.15	47.00	41,735.74	35.56	1,483,925.97
1998	1,434,972.07	47.00	30,530.99	36.54	1,115,704.21
1999	1,002,858.81	47.00	21,337.19	37.53	800,861.91
2000	1,465,621.71	47.00	31,183.10	38.53	1,201,352.99
2001	1,596,263.87	47.00	33,962.69	39.52	1,342,188.03
2002	1,642,908.92	47.00	34,955.13	40.51	1,416,189.02
2003	3,159,607.85	47.00	67,224.96	41.51	2,790,545.16
2004	2,466,222.75	47.00	52,472.25	42.51	2,230,462.98
2005	3,699,727.95	47.00	78,716.75	43.51	3,424,586.68
2006	3,378,408.81	47.00	71,880.25	44.50	3,198,912.73
2007	3,274,264.95	47.00	69,664.45	45.50	3,169,869.93
2008	3,230,998.08	47.00	68,743.89	46.50	3,196,654.76
Total	63,935,958.79	47.00	1,360,324.62	33.45	45,496,745.44

Composite Average Remaining Life ... 33.4 Years

Montana-Dakota Utilities Company
Gas Division

376.30 MAINS - VALVES

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2008
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 40

Survivor Curve: R2.5

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1904	627.59	0.00	0.00	0.00	0.00
1977	1,442.20	40.00	36.05	14.21	512.47
1978	1,809.82	40.00	45.25	14.85	671.99
1979	8,309.96	40.00	207.75	15.50	3,221.12
1980	3,512.48	40.00	87.81	16.18	1,420.39
1981	2,710.94	40.00	67.77	16.86	1,142.60
1982	10,041.69	40.00	251.04	17.56	4,408.04
1983	1,791.09	40.00	44.78	18.27	818.13
1984	8,052.13	40.00	201.30	19.00	3,824.43
1985	38,658.45	40.00	966.46	19.74	19,075.05
1986	10,734.69	40.00	268.37	20.49	5,498.79
1987	28,426.45	40.00	710.66	21.25	15,103.91
1988	24,014.92	40.00	600.37	22.03	13,226.32
1989	8,493.27	40.00	212.33	22.82	4,844.81
1990	5,192.49	40.00	129.81	23.62	3,065.75
1991	3,640.35	40.00	91.01	24.43	2,222.98
1992	13,194.19	40.00	329.85	25.25	8,327.86
1993	142,145.32	40.00	3,553.62	26.08	92,668.81
1994	17,817.20	40.00	445.43	26.92	11,990.28
1995	4,300.00	40.00	107.50	27.77	2,985.08
1997	5,405.53	40.00	135.14	29.50	3,986.05
1999	36,828.93	40.00	920.72	31.26	28,780.04
2000	8,767.06	40.00	219.18	32.15	7,046.81
2001	4,650.56	40.00	116.26	33.05	3,842.65
2004	28,251.97	40.00	706.30	35.79	25,280.14
2005	495.32	40.00	12.38	36.72	454.68
2008	28,013.49	40.00	700.33	39.53	27,682.69

Montana-Dakota Utilities Company

Gas Division

376.30 MAINS - VALVES

Original Cost Of Utility Plant In Service

And Development Of Composite Remaining Life as of December 31, 2008

Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 40

Survivor Curve: R2.5

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
Total	447,328.09	38.52	11,167.47	26.16	292,101.86

Composite Average Remaining Life ... 26.1 Years

Montana-Dakota Utilities Company
Gas Division

376.40 MAINS - MANHOLES

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2008
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 47

Survivor Curve: R4

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1960	9.90	47.00	0.21	6.22	1.31
1978	3,706.52	47.00	78.86	17.99	1,418.97
1979	1,211.43	47.00	25.77	18.82	485.04
1980	7,430.06	47.00	158.08	19.66	3,107.71
1981	4,708.73	47.00	100.18	20.51	2,055.10
1982	10,590.76	47.00	225.33	21.38	4,818.51
1983	4,593.08	47.00	97.72	22.27	2,175.90
1984	2,952.00	47.00	62.81	23.16	1,454.62
1985	5,397.11	47.00	114.83	24.07	2,763.47
1986	1,716.97	47.00	36.53	24.98	912.62
1987	3,512.13	47.00	74.73	25.91	1,936.03
1988	3,739.38	47.00	79.56	26.84	2,135.74
1990	9,279.86	47.00	197.44	28.74	5,674.67
1991	1,140.52	47.00	24.27	29.70	720.69
1993	4,344.30	47.00	92.43	31.63	2,923.94
1995	2,299.05	47.00	48.92	33.59	1,642.93
1996	3,287.49	47.00	69.95	34.57	2,417.99
Total	69,919.29	47.00	1,487.63	24.63	36,645.24

Composite Average Remaining Life ... 24.6 Years

**Montana-Dakota Utilities Company
Gas Division**

376.50 MAINS - BRIDGE & RIVER CROSSINGS

**Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2008
Based Upon Broad Group/Remaining Life Procedure and Technique**

Average Service Life: 47

Survivor Curve: R4

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1995	8,923.21	47.00	189.85	33.59	6,376.64
1996	39.60	47.00	0.84	34.57	29.13
1998	1,723.00	47.00	36.66	36.54	1,339.65
2002	2,617.45	47.00	55.69	40.51	2,256.24
2006	6,514.77	47.00	138.61	44.50	6,168.64
Total	19,818.03	47.00	421.66	38.35	16,170.30

Composite Average Remaining Life ... 38.3 Years

Montana-Dakota Utilities Company
Gas Division

378.00 MEAS. & REG. STATION EQUIP. - GENERAL

Original Cost Of Utility Plant In Service

And Development Of Composite Remaining Life as of December 31, 2008

Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 40

Survivor Curve: R2

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1920	5.33	0.00	0.00	0.00	0.00
1921	5.46	0.00	0.00	0.00	0.00
1922	5.60	0.00	0.00	0.00	0.00
1923	5.74	0.00	0.00	0.00	0.00
1924	5.88	0.00	0.00	0.00	0.00
1925	6.03	0.00	0.00	0.00	0.00
1926	6.18	0.00	0.00	0.00	0.00
1927	6.34	0.00	0.00	0.00	0.00
1928	6.49	0.00	0.00	0.00	0.00
1929	6.66	0.00	0.00	0.00	0.00
1930	6.82	0.00	0.00	0.00	0.00
1931	6.99	0.00	0.00	0.00	0.00
1932	7.17	0.00	0.00	0.00	0.00
1933	7.35	0.00	0.00	0.00	0.00
1934	7.53	0.00	0.00	0.00	0.00
1935	7.72	40.00	0.19	0.50	0.10
1936	7.91	40.00	0.20	0.57	0.11
1937	8.11	40.00	0.20	0.81	0.16
1938	8.31	40.00	0.21	1.03	0.21
1939	8.52	40.00	0.21	1.29	0.28
1940	8.73	40.00	0.22	1.55	0.34
1946	489.20	40.00	12.23	3.23	39.44
1947	604.62	40.00	15.12	3.52	53.16
1948	734.64	40.00	18.37	3.80	69.84
1949	879.71	40.00	21.99	4.10	90.08
1950	1,600.14	40.00	40.00	4.38	175.38
1951	2,849.35	40.00	71.23	4.68	333.31

Montana-Dakota Utilities Company
Gas Division

378.00 MEAS. & REG. STATION EQUIP. - GENERAL

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2008
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 40

Survivor Curve: R2

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1952	2,115.27	40.00	52.88	4.97	262.91
1953	1,717.67	40.00	42.94	5.27	226.39
1954	108.96	40.00	2.72	5.57	15.18
1955	3,142.11	40.00	78.55	5.88	462.10
1956	2,639.38	40.00	65.98	6.20	408.85
1957	1,503.55	40.00	37.59	6.52	245.08
1958	1,714.37	40.00	42.86	6.85	293.62
1959	8,319.67	40.00	207.99	7.19	1,496.10
1960	14,130.63	40.00	353.26	7.54	2,665.36
1961	10,145.84	40.00	253.64	7.91	2,006.20
1962	10,044.22	40.00	251.10	8.29	2,080.57
1963	10,161.65	40.00	254.04	8.68	2,203.87
1964	6,445.78	40.00	161.14	9.08	1,462.91
1965	19,082.02	40.00	477.05	9.50	4,529.62
1966	10,303.98	40.00	257.60	9.93	2,557.06
1967	8,379.44	40.00	209.48	10.37	2,172.78
1968	12,799.00	40.00	319.97	10.83	3,466.26
1969	18,931.14	40.00	473.28	11.31	5,351.75
1970	21,037.63	40.00	525.94	11.80	6,205.42
1971	22,575.80	40.00	564.39	12.30	6,943.96
1972	21,137.04	40.00	528.42	12.82	6,776.63
1973	19,906.67	40.00	497.66	13.36	6,648.06
1974	59,348.43	40.00	1,483.70	13.91	20,636.61
1975	30,705.56	40.00	767.63	14.47	11,109.40
1976	50,457.18	40.00	1,261.42	15.05	18,986.18
1977	34,819.04	40.00	870.47	15.64	13,616.90
1978	22,058.32	40.00	551.45	16.25	8,961.25

Montana-Dakota Utilities Company
Gas Division

378.00 MEAS. & REG. STATION EQUIP. - GENERAL

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2008
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 40

Survivor Curve: R2

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1979	7,819.46	40.00	195.49	16.87	3,297.71
1980	47,248.23	40.00	1,181.20	17.50	20,674.82
1981	7,681.73	40.00	192.04	18.15	3,485.31
1982	47,423.38	40.00	1,185.58	18.81	22,298.75
1983	84,198.01	40.00	2,104.94	19.48	41,002.03
1984	22,208.23	40.00	555.20	20.16	11,194.66
1985	31,853.53	40.00	796.33	20.86	16,609.82
1986	26,322.27	40.00	658.05	21.57	14,191.25
1987	25,326.71	40.00	633.16	22.28	14,108.86
1988	40,505.08	40.00	1,012.62	23.01	23,303.53
1989	33,013.57	40.00	825.33	23.75	19,603.77
1990	6,910.53	40.00	172.76	24.50	4,233.32
1991	21,678.77	40.00	541.97	25.26	13,692.23
1992	39,095.68	40.00	977.39	26.04	25,446.74
1993	119,100.20	40.00	2,977.49	26.82	79,843.13
1994	74,508.87	40.00	1,862.71	27.61	51,422.75
1995	13,568.57	40.00	339.21	28.41	9,635.47
1996	25,376.57	40.00	634.41	29.21	18,534.06
1997	65,941.20	40.00	1,648.52	30.03	49,507.78
1998	38,354.50	40.00	958.86	30.86	29,588.73
1999	29,411.54	40.00	735.28	31.69	23,302.99
2000	26,311.25	40.00	657.78	32.54	21,401.32
2001	17,102.56	40.00	427.56	33.39	14,274.66
2002	62,899.76	40.00	1,572.49	34.25	53,850.16
2003	45,097.40	40.00	1,127.43	35.11	39,585.18
2004	137,137.70	40.00	3,428.42	35.98	123,371.60
2005	115,007.32	40.00	2,875.17	36.87	105,993.53

**Montana-Dakota Utilities Company
Gas Division**

378.00 MEAS. & REG. STATION EQUIP. - GENERAL

**Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2008
Based Upon Broad Group/Remaining Life Procedure and Technique**

Average Service Life: 40

Survivor Curve: R2

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2006	122,689.53	40.00	3,067.22	37.75	115,796.90
2007	66,813.13	40.00	1,670.32	38.65	64,552.53
2008	308,670.43	40.00	7,716.72	39.55	305,178.67
Total	2,140,308.59	32.86	53,505.03	27.50	1,471,535.68

Composite Average Remaining Life ... 27.5 Years

Montana-Dakota Utilities Company

Gas Division

379.00 MEAS. & REG. STATION EQUIP. - CITY GATE

Original Cost Of Utility Plant In Service

And Development Of Composite Remaining Life as of December 31, 2008

Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 27

Survivor Curve: L0

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1951	4,763.00	27.00	176.41	8.42	1,485.11
1952	11,605.70	27.00	429.85	8.60	3,697.90
1953	9,220.02	27.00	341.49	8.79	3,002.26
1954	10,450.11	27.00	387.05	8.98	3,475.87
1955	7,367.76	27.00	272.88	9.17	2,503.00
1956	13,355.52	27.00	494.66	9.37	4,633.65
1957	14,707.12	27.00	544.72	9.57	5,210.95
1958	8,630.30	27.00	319.65	9.77	3,121.82
1959	8,975.93	27.00	332.45	9.97	3,314.48
1960	16,459.18	27.00	609.61	10.18	6,204.45
1961	21,671.86	27.00	802.67	10.39	8,337.23
1962	22,845.37	27.00	846.14	10.60	8,968.53
1963	19,139.82	27.00	708.89	10.82	7,667.88
1964	47,586.96	27.00	1,762.50	11.04	19,449.97
1965	24,797.89	27.00	918.45	11.26	10,339.80
1966	3,421.68	27.00	126.73	11.48	1,455.38
1967	17,749.93	27.00	657.41	11.71	7,701.35
1968	11,464.28	27.00	424.61	11.95	5,073.09
1969	12,112.73	27.00	448.63	12.18	5,466.40
1970	27,389.11	27.00	1,014.43	12.43	12,605.95
1971	13,097.20	27.00	485.09	12.67	6,146.70
1972	23,744.65	27.00	879.44	12.92	11,362.57
1973	12,291.58	27.00	455.25	13.17	5,997.20
1974	25,335.72	27.00	938.37	13.43	12,603.66
1975	7,402.42	27.00	274.17	13.69	3,754.18
1976	13,088.27	27.00	484.76	13.96	6,766.88
1977	3,225.52	27.00	119.47	14.23	1,700.08

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**Montana-Dakota Utilities Company
Gas Division**

379.00 MEAS. & REG. STATION EQUIP. - CITY GATE

**Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2008
Based Upon Broad Group/Remaining Life Procedure and Technique**

Average Service Life: 27

Survivor Curve: L0

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1978	12,328.86	27.00	456.63	14.51	6,623.97
1979	3,373.66	27.00	124.95	14.79	1,847.62
1980	21,593.70	27.00	799.78	15.07	12,054.68
1981	15,030.08	27.00	556.68	15.36	8,552.14
1982	12,329.86	27.00	456.67	15.66	7,150.72
1983	14,205.57	27.00	526.14	15.96	8,396.95
1984	3,797.50	27.00	140.65	16.27	2,287.87
1986	501.80	27.00	18.59	16.90	314.03
1987	25.16	27.00	0.93	17.22	16.05
1990	1,186.46	27.00	43.94	18.23	801.04
1991	625.27	27.00	23.16	18.58	430.23
1993	260,306.27	27.00	9,641.11	19.30	186,028.51
1994	141,232.03	27.00	5,230.89	19.66	102,863.73
1995	86,380.16	27.00	3,199.31	20.04	64,117.58
1996	8,000.39	27.00	296.31	20.42	6,052.23
1997	1,194.00	27.00	44.22	20.82	920.63
1998	3,153.00	27.00	116.78	21.22	2,478.36
1999	444.07	27.00	16.45	21.64	355.93
2000	7,782.26	27.00	288.24	22.07	6,362.70
2003	16,027.24	27.00	593.61	23.50	13,947.91
2004	3,587.40	27.00	132.87	24.02	3,191.69
2006	3,817.54	27.00	141.39	25.18	3,560.69
Total	1,028,821.91	27.00	38,105.04	16.02	610,401.60

Composite Average Remaining Life ... 16.0 Years

Montana-Dakota Utilities Company

Gas Division

380.10 SERVICES - STEEL

Original Cost Of Utility Plant In Service

And Development Of Composite Remaining Life as of December 31, 2008

Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 40

Survivor Curve: R3

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1928	0.47	0.00	0.00	0.00	0.00
1929	4.51	0.00	0.00	0.00	0.00
1930	16.60	0.00	0.00	0.00	0.00
1931	40.94	0.00	0.00	0.00	0.00
1932	53.64	0.00	0.00	0.00	0.00
1933	38.45	0.00	0.00	0.00	0.00
1934	48.97	0.00	0.00	0.00	0.00
1935	0.12	0.00	0.00	0.00	0.00
1936	22.69	0.00	0.00	0.00	0.00
1937	78.82	0.00	0.00	0.00	0.00
1938	677.09	0.00	0.00	0.00	0.00
1939	599.18	0.00	0.00	0.00	0.00
1940	774.02	0.00	0.00	0.00	0.00
1946	591.31	40.00	14.78	1.25	18.55
1947	4,357.15	40.00	108.93	1.50	163.63
1948	5,452.02	40.00	136.30	1.74	236.66
1949	6,772.12	40.00	169.30	1.99	337.38
1950	27,160.57	40.00	679.01	2.24	1,519.77
1951	26,972.27	40.00	674.31	2.50	1,684.84
1952	39,264.39	40.00	981.61	2.75	2,697.98
1953	37,957.36	40.00	948.93	3.01	2,855.55
1954	14,217.48	40.00	355.44	3.26	1,158.97
1955	49,393.21	40.00	1,234.83	3.52	4,348.96
1956	99,949.76	40.00	2,498.74	3.78	9,439.06
1957	75,819.13	40.00	1,895.48	4.04	7,666.20
1958	79,928.15	40.00	1,998.20	4.31	8,615.29
1959	100,640.26	40.00	2,516.00	4.59	11,555.61

Montana-Dakota Utilities Company
Gas Division

380.10 SERVICES - STEEL

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2008
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 40

Survivor Curve: R3

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1960	89,050.64	40.00	2,226.26	4.88	10,866.00
1961	112,357.81	40.00	2,808.94	5.19	14,567.49
1962	169,239.40	40.00	4,230.98	5.50	23,288.51
1963	159,665.64	40.00	3,991.64	5.84	23,320.03
1964	177,339.62	40.00	4,433.49	6.20	27,479.72
1965	170,592.55	40.00	4,264.81	6.58	28,043.94
1966	144,823.91	40.00	3,620.60	6.98	25,253.71
1967	169,034.50	40.00	4,225.86	7.40	31,257.38
1968	163,711.36	40.00	4,092.78	7.84	32,098.74
1969	191,374.08	40.00	4,784.35	8.31	39,764.11
1970	865,791.54	40.00	21,644.77	8.81	190,590.46
1971	306,691.43	40.00	7,667.28	9.32	71,469.49
1972	327,925.45	40.00	8,198.13	9.86	80,857.30
1973	291,296.50	40.00	7,282.41	10.43	75,920.60
1974	63,353.13	40.00	1,583.83	11.01	17,441.27
1975	203,683.97	40.00	5,092.10	11.62	59,161.33
1976	117,032.32	40.00	2,925.81	12.25	35,833.58
1977	135,115.57	40.00	3,377.89	12.89	43,554.94
1978	117,572.98	40.00	2,939.32	13.56	39,862.99
1979	45,290.54	40.00	1,132.26	14.25	16,129.86
1980	162,676.15	40.00	4,066.90	14.95	60,794.72
1981	226,695.48	40.00	5,667.38	15.67	88,785.50
1982	235,468.24	40.00	5,886.70	16.40	96,548.06
1983	166,298.87	40.00	4,157.47	17.15	71,297.56
1984	120,946.52	40.00	3,023.66	17.91	54,165.16
1985	110,092.56	40.00	2,752.31	18.69	51,442.33
1986	160,136.81	40.00	4,003.42	19.48	77,997.06

Montana-Dakota Utilities Company
Gas Division

380.10 SERVICES - STEEL

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2008
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 40

Survivor Curve: R3

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1987	219,656.54	40.00	5,491.41	20.29	111,400.26
1988	77,099.90	40.00	1,927.50	21.10	40,678.40
1989	71,993.16	40.00	1,799.83	21.93	39,476.16
1990	48,732.97	40.00	1,218.32	22.78	27,748.37
1991	42,639.17	40.00	1,065.98	23.63	25,187.89
1992	40,192.84	40.00	1,004.82	24.49	24,612.69
1993	92,030.54	40.00	2,300.76	25.37	58,370.76
1994	412,292.10	40.00	10,307.30	26.26	270,644.11
1995	35,156.93	40.00	878.92	27.15	23,866.24
1996	49,846.17	40.00	1,246.15	28.06	34,968.51
1997	47,892.35	40.00	1,197.31	28.98	34,693.94
1998	34,510.43	40.00	862.76	29.90	25,797.99
1999	37,193.65	40.00	929.84	30.83	28,670.81
2000	119,070.32	40.00	2,976.76	31.77	94,586.22
2001	22,706.88	40.00	567.67	32.72	18,575.42
2002	10,378.08	40.00	259.45	33.68	8,737.43
2003	26,232.42	40.00	655.81	34.64	22,714.80
2004	30,822.27	40.00	770.56	35.60	27,433.31
2005	7,071.96	40.00	176.80	36.57	6,465.91
2006	85,580.94	40.00	2,139.52	37.55	80,332.79
Total	7,285,187.87	32.97	182,070.69	13.43	2,445,052.31

Composite Average Remaining Life ... 13.4 Years

Montana-Dakota Utilities Company

Gas Division

380.20 SERVICES - PLASTIC

Original Cost Of Utility Plant In Service

And Development Of Composite Remaining Life as of December 31, 2008

Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 40

Survivor Curve: R3

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1969	639.26	40.00	15.98	8.31	132.83
1970	125.87	40.00	3.15	8.81	27.71
1971	7,513.09	40.00	187.83	9.32	1,750.80
1972	243,712.32	40.00	6,092.80	9.86	60,092.68
1973	219,978.45	40.00	5,499.46	10.43	57,332.98
1974	526,036.71	40.00	13,150.91	11.01	144,819.16
1975	303,921.23	40.00	7,598.03	11.62	88,275.89
1976	605,864.37	40.00	15,146.60	12.25	185,506.76
1977	415,865.67	40.00	10,396.63	12.89	134,055.65
1978	433,295.85	40.00	10,832.39	13.56	146,908.50
1979	681,544.71	40.00	17,038.61	14.25	242,726.69
1980	749,224.62	40.00	18,730.60	14.95	279,997.40
1981	629,692.61	40.00	15,742.30	15.67	246,619.70
1982	690,819.50	40.00	17,270.48	16.40	283,253.84
1983	914,242.95	40.00	22,856.06	17.15	391,964.72
1984	806,396.70	40.00	20,159.90	17.91	361,139.84
1985	894,262.37	40.00	22,356.54	18.69	417,856.95
1986	650,601.01	40.00	16,265.01	19.48	316,885.08
1987	581,559.46	40.00	14,538.98	20.29	294,941.71
1988	599,627.69	40.00	14,990.68	21.10	316,367.39
1989	480,530.33	40.00	12,013.25	21.93	263,490.23
1990	549,693.31	40.00	13,742.32	22.78	312,993.30
1991	761,453.49	40.00	19,036.32	23.63	449,807.30
1992	909,137.81	40.00	22,728.43	24.49	556,724.32
1993	1,029,232.49	40.00	25,730.79	25.37	652,795.07
1994	2,174,187.96	40.00	54,354.66	26.26	1,427,219.09
1995	1,010,168.27	40.00	25,254.19	27.15	685,751.54

DATE: 12/31/08 11:00 AM REPORT: ORIGINAL COST OF UTILITY PLANT IN SERVICE AND DEVELOPMENT OF COMPOSITE REMAINING LIFE AS OF 12/31/08

Montana-Dakota Utilities Company

Gas Division

380.20 SERVICES - PLASTIC

Original Cost Of Utility Plant In Service

And Development Of Composite Remaining Life as of December 31, 2008

Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 40

Survivor Curve: R3

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1996	1,353,943.67	40.00	33,848.57	28.06	949,830.22
1997	1,394,110.19	40.00	34,852.73	28.98	1,009,914.53
1998	1,279,471.07	40.00	31,986.76	29.90	956,458.15
1999	996,161.31	40.00	24,904.02	30.83	767,893.18
2000	1,133,469.07	40.00	28,336.71	31.77	900,396.93
2001	1,201,231.23	40.00	30,030.76	32.72	982,670.30
2002	1,327,820.31	40.00	33,195.49	33.68	1,117,907.43
2003	2,443,249.82	40.00	61,081.20	34.64	2,115,623.51
2004	2,608,376.50	40.00	65,209.37	35.60	2,321,581.35
2005	2,823,012.41	40.00	70,575.26	36.57	2,581,086.12
2006	2,919,892.55	40.00	72,997.26	37.55	2,740,833.49
2007	3,067,885.95	40.00	76,697.10	38.53	2,954,799.51
2008	3,272,321.05	40.00	81,807.97	39.51	3,232,057.45
Total	42,690,273.23	40.00	1,067,256.11	29.00	30,950,489.31

Composite Average Remaining Life ... 29.0 Years

Montana-Dakota Utilities Company
Gas Division

380.30 SERVICES - FARM & FUEL LINES

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2008
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 30

Survivor Curve: R1.5

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1977	277.44	30.00	9.25	8.96	82.89
1980	6,116.04	30.00	203.86	10.37	2,114.36
1981	9,184.73	30.00	306.15	10.88	3,329.51
1982	34,231.80	30.00	1,141.03	11.40	13,005.04
1983	7,818.86	30.00	260.62	11.94	3,110.82
1984	18,901.15	30.00	630.02	12.49	7,869.75
1985	13,311.43	30.00	443.70	13.06	5,796.45
1986	1,610.76	30.00	53.69	13.65	732.96
1987	1,964.42	30.00	65.48	14.25	933.38
1988	9,854.82	30.00	328.49	14.87	4,885.84
1989	1,711.71	30.00	57.06	15.51	884.74
1991	3,912.84	30.00	130.42	16.81	2,193.04
1992	4,904.22	30.00	163.47	17.49	2,858.74
1993	1,286.17	30.00	42.87	18.17	779.11
1994	63,263.97	30.00	2,108.75	18.87	39,794.25
1997	18,107.93	30.00	603.58	21.03	12,691.35
1998	3,815.98	30.00	127.20	21.76	2,768.34
1999	2,163.03	30.00	72.10	22.51	1,623.00
2000	3,381.11	30.00	112.70	23.27	2,622.08
2001	3,381.69	30.00	112.72	24.03	2,708.51
2003	1,614.04	30.00	53.80	25.58	1,376.12
2004	1,959.95	30.00	65.33	26.36	1,722.42
2006	5,554.58	30.00	185.15	27.96	5,177.05
2007	4,128.53	30.00	137.61	28.77	3,959.36
2008	26,182.98	30.00	872.74	29.59	25,823.50

Montana-Dakota Utilities Company

Gas Division

380.30 SERVICES - FARM & FUEL LINES

Original Cost Of Utility Plant In Service

And Development Of Composite Remaining Life as of December 31, 2008

Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 30

Survivor Curve: R1.5

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
Total	248,640.18	30.00	8,287.81	17.96	148,842.60

Composite Average Remaining Life ... 17.9 Years

Montana-Dakota Utilities Company

Gas Division

381.00 METERS

Original Cost Of Utility Plant In Service

And Development Of Composite Remaining Life as of December 31, 2008

Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 35

Survivor Curve: R4

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1956	4.09	35.00	0.12	0.50	0.06
1957	45.10	35.00	1.29	0.56	0.72
1958	179.31	35.00	5.12	0.71	3.61
1959	962.55	35.00	27.50	0.89	24.45
1960	3,488.50	35.00	99.67	1.11	110.21
1961	7,018.73	35.00	200.53	1.31	263.06
1962	19,225.60	35.00	549.30	1.54	846.87
1963	23,272.67	35.00	664.93	1.79	1,187.38
1964	30,460.15	35.00	870.29	2.04	1,774.60
1965	48,386.33	35.00	1,382.46	2.30	3,179.14
1966	61,082.38	35.00	1,745.20	2.57	4,479.76
1967	76,538.71	35.00	2,186.81	2.85	6,225.24
1968	106,050.55	35.00	3,030.00	3.13	9,482.99
1969	103,252.28	35.00	2,950.05	3.43	10,117.71
1970	287,816.06	35.00	8,223.27	3.75	30,849.14
1971	207,409.99	35.00	5,925.97	4.10	24,299.72
1972	424,892.55	35.00	12,139.72	4.48	54,419.74
1973	421,937.56	35.00	12,055.29	4.90	59,115.42
1974	902,080.96	35.00	25,773.60	5.37	138,298.37
1975	845,873.98	35.00	24,167.69	5.88	142,036.42
1976	846,194.48	35.00	24,176.85	6.44	155,581.84
1977	815,695.45	35.00	23,305.45	7.04	163,986.41
1978	749,874.08	35.00	21,424.85	7.67	164,410.87
1979	1,227,085.87	35.00	35,059.40	8.34	292,355.75
1980	1,198,260.48	35.00	34,235.82	9.02	308,973.98
1981	1,577,742.46	35.00	45,078.10	9.73	438,547.56
1982	548,679.84	35.00	15,676.48	10.46	163,899.92

Montana-Dakota Utilities Company
Gas Division
381.00 METERS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2008
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 35 Survivor Curve: R4

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1983	848,124.07	35.00	24,231.98	11.20	271,467.25
1984	1,090,435.13	35.00	31,155.11	11.97	372,991.21
1985	826,611.63	35.00	23,617.34	12.76	301,422.96
1986	425,761.29	35.00	12,164.54	13.57	165,129.15
1987	288,585.15	35.00	8,245.24	14.41	118,789.11
1988	85,552.91	35.00	2,444.36	15.26	37,295.14
1989	115,481.85	35.00	3,299.46	16.13	53,216.27
1990	405,126.97	35.00	11,574.99	17.02	196,972.34
1991	697,757.76	35.00	19,935.82	17.92	357,273.65
1992	762,983.82	35.00	21,799.41	18.84	410,694.86
1993	1,139,059.30	35.00	32,544.37	19.77	643,441.46
1994	1,231,332.26	35.00	35,180.72	20.71	728,740.51
1995	1,083,266.23	35.00	30,950.29	21.67	670,591.33
1996	1,098,322.81	35.00	31,380.47	22.63	710,102.89
1997	1,195,724.93	35.00	34,163.38	23.60	806,197.50
1998	1,401,185.88	35.00	40,033.66	24.57	983,788.12
1999	1,604,913.84	35.00	45,854.42	25.55	1,171,807.42
2000	1,559,545.77	35.00	44,558.20	26.54	1,182,581.34
2001	2,011,299.14	35.00	57,465.37	27.53	1,581,953.49
2002	1,653,583.71	35.00	47,244.98	28.52	1,347,432.81
2003	1,433,810.90	35.00	40,965.79	29.51	1,209,057.27
2004	1,009,165.10	35.00	28,833.13	30.51	879,675.33
2005	2,812,347.38	35.00	80,352.33	31.51	2,531,567.34
2006	2,188,549.32	35.00	62,529.63	32.50	2,032,428.74
2007	8,063,249.48	35.00	230,377.26	33.50	7,718,048.59
2008	9,606,762.91	35.00	274,477.39	34.50	9,469,642.95

Montana-Dakota Utilities Company

Gas Division

381.00 METERS

Original Cost Of Utility Plant In Service

And Development Of Composite Remaining Life as of December 31, 2008

Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 35

Survivor Curve: R4

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
Total	55,172,050.25	35.00	1,576,335.40	24.19	38,126,779.95

Composite Average Remaining Life ... 24.1 Years

Montana-Dakota Utilities Company
Gas Division

383.00 HOUSE REGULATORS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2008
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 40

Survivor Curve: R2

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1946	968.71	40.00	24.22	3.23	78.11
1947	1,596.34	40.00	39.91	3.52	140.36
1948	1,939.60	40.00	48.49	3.80	184.40
1949	2,322.64	40.00	58.07	4.10	237.82
1950	6,177.73	40.00	154.44	4.38	677.08
1951	4,184.77	40.00	104.62	4.68	489.52
1952	5,799.08	40.00	144.98	4.97	720.79
1953	8,613.73	40.00	215.34	5.27	1,135.30
1954	165.41	40.00	4.14	5.57	23.05
1955	12,537.67	40.00	313.44	5.88	1,843.86
1956	26,331.90	40.00	658.29	6.20	4,078.88
1957	12,724.80	40.00	318.12	6.52	2,074.15
1958	11,135.45	40.00	278.38	6.85	1,907.14
1959	19,098.97	40.00	477.47	7.19	3,434.52
1960	33,403.74	40.00	835.09	7.54	6,300.70
1961	22,425.96	40.00	560.65	7.91	4,434.42
1962	25,275.42	40.00	631.88	8.29	5,235.58
1963	18,599.42	40.00	464.98	8.68	4,033.86
1964	19,028.09	40.00	475.70	9.08	4,318.54
1965	21,237.31	40.00	530.93	9.50	5,041.23
1966	12,397.28	40.00	309.93	9.93	3,076.54
1967	20,567.31	40.00	514.18	10.37	5,333.08
1968	26,395.48	40.00	659.88	10.83	7,148.49
1969	19,585.32	40.00	489.63	11.31	5,536.68
1970	51,342.38	40.00	1,283.55	11.80	15,144.34
1971	55,885.95	40.00	1,397.14	12.30	17,189.65
1972	88,716.27	40.00	2,217.89	12.82	28,442.84

**Montana-Dakota Utilities Company
Gas Division**

383.00 HOUSE REGULATORS

**Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2008
Based Upon Broad Group/Remaining Life Procedure and Technique**

Average Service Life: 40

Survivor Curve: R2

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1973	79,350.28	40.00	1,983.75	13.36	26,499.93
1974	119,043.64	40.00	2,976.07	13.91	41,393.81
1975	123,469.89	40.00	3,086.73	14.47	44,671.93
1976	107,001.98	40.00	2,675.03	15.05	40,263.03
1977	101,770.14	40.00	2,544.24	15.64	39,799.87
1978	86,775.98	40.00	2,169.39	16.25	35,252.98
1979	113,374.14	40.00	2,834.34	16.87	47,813.35
1980	192,944.77	40.00	4,823.59	17.50	84,428.53
1981	170,728.06	40.00	4,268.18	18.15	77,461.81
1982	91,313.14	40.00	2,282.82	18.81	42,935.98
1983	122,805.13	40.00	3,070.11	19.48	59,802.59
1984	168,140.74	40.00	4,203.50	20.16	84,755.88
1985	140,079.35	40.00	3,501.96	20.86	73,043.48
1986	84,042.17	40.00	2,101.04	21.57	45,310.05
1987	63,611.63	40.00	1,590.28	22.28	35,436.41
1988	69,694.36	40.00	1,742.35	23.01	40,096.80
1989	65,598.83	40.00	1,639.96	23.75	38,953.20
1990	84,349.17	40.00	2,108.72	24.50	51,671.47
1991	119,271.84	40.00	2,981.78	25.26	75,331.67
1992	137,882.13	40.00	3,447.03	26.04	89,745.22
1993	195,622.03	40.00	4,890.52	26.82	131,142.31
1994	186,273.42	40.00	4,656.81	27.61	128,557.74
1995	134,052.00	40.00	3,351.28	28.41	95,194.53
1996	134,481.43	40.00	3,362.02	29.21	98,220.01
1997	172,828.87	40.00	4,320.70	30.03	129,757.62
1998	193,392.21	40.00	4,834.78	30.86	149,193.18
1999	152,290.64	40.00	3,807.24	31.69	120,661.05

Montana-Dakota Utilities Company

Gas Division

383.00 HOUSE REGULATORS

Original Cost Of Utility Plant In Service

And Development Of Composite Remaining Life as of December 31, 2008

Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 40

Survivor Curve: R2

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2000	178,355.16	40.00	4,458.85	32.54	145,072.39
2001	150,252.44	40.00	3,756.29	33.39	125,408.25
2002	110,921.78	40.00	2,773.03	34.25	94,963.09
2003	208,126.53	40.00	5,203.13	35.11	182,687.38
2004	61,538.23	40.00	1,538.45	35.98	55,360.93
2005	214,595.36	40.00	5,364.85	36.87	197,776.27
2006	211,246.36	40.00	5,281.13	37.75	199,378.65
2007	137,795.62	40.00	3,444.87	38.65	133,133.35
2008	343,731.82	40.00	8,593.25	39.55	339,843.43
Total	5,555,208.00	40.00	138,879.43	25.41	3,529,279.13

Composite Average Remaining Life ... 25.4 Years

**Montana-Dakota Utilities Company
Gas Division**

385.00 IND. MEAS. & REG. STA. EQUIP.

**Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2008
Based Upon Broad Group/Remaining Life Procedure and Technique**

Average Service Life: 35

Survivor Curve: R2

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1951	1,386.71	35.00	39.62	2.03	80.32
1952	1,429.10	35.00	40.83	2.31	94.30
1953	635.17	35.00	18.15	2.60	47.18
1954	218.79	35.00	6.25	2.88	18.03
1955	693.62	35.00	19.82	3.17	62.83
1956	1,936.48	35.00	55.33	3.46	191.35
1957	1,735.17	35.00	49.58	3.75	185.83
1958	5,501.93	35.00	157.20	4.04	635.12
1959	1,852.56	35.00	52.93	4.33	229.44
1960	4,322.26	35.00	123.49	4.64	572.49
1961	3,368.40	35.00	96.24	4.94	475.21
1962	724.69	35.00	20.71	5.25	108.64
1963	4,626.52	35.00	132.19	5.56	735.53
1964	7,416.55	35.00	211.90	5.89	1,248.49
1965	5,118.73	35.00	146.25	6.23	911.19
1966	2,265.77	35.00	64.74	6.58	426.04
1967	1,755.93	35.00	50.17	6.95	348.47
1968	4,086.61	35.00	116.76	7.32	855.12
1969	5,566.57	35.00	159.04	7.72	1,227.31
1970	4,655.92	35.00	133.03	8.13	1,080.92
1971	2,043.76	35.00	58.39	8.55	499.30
1972	1,711.63	35.00	48.90	8.99	439.75
1973	2,605.42	35.00	74.44	9.45	703.51
1974	1,251.06	35.00	35.74	9.93	354.77
1975	3,402.21	35.00	97.21	10.42	1,012.67
1980	9,776.15	35.00	279.32	13.13	3,668.55
1981	255.91	35.00	7.31	13.73	100.36

Montana-Dakota Utilities Company
Gas Division

385.00 IND. MEAS. & REG. STA. EQUIP.

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2008
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 35

Survivor Curve: R2

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1982	1,969.66	35.00	56.28	14.33	806.65
1983	1,660.42	35.00	47.44	14.96	709.60
1984	33,587.50	35.00	959.64	15.60	14,967.28
1985	84,373.90	35.00	2,410.67	16.25	39,174.37
1986	5,405.45	35.00	154.44	16.92	2,612.87
1987	60,168.84	35.00	1,719.10	17.60	30,256.27
1988	89,085.28	35.00	2,545.28	18.29	46,564.26
1989	151.33	35.00	4.32	19.00	82.16
1990	23,839.88	35.00	681.13	19.72	13,435.36
1991	19,661.68	35.00	561.76	20.46	11,493.07
1992	16,865.91	35.00	481.88	21.21	10,218.41
1993	28,166.89	35.00	804.76	21.96	17,675.27
1994	13,506.82	35.00	385.91	22.73	8,772.74
1995	2,339.79	35.00	66.85	23.51	1,571.83
1996	24,548.02	35.00	701.37	24.30	17,046.35
1997	46,554.95	35.00	1,330.13	25.11	33,395.41
1998	8,477.45	35.00	242.21	25.92	6,277.98
1999	15,936.47	35.00	455.32	26.74	12,176.32
2000	10,302.92	35.00	294.37	27.57	8,116.98
2001	1,537.15	35.00	43.92	28.42	1,247.98
2002	1,147.21	35.00	32.78	29.27	959.26
2003	55,438.44	35.00	1,583.95	30.13	47,718.12
2004	22,740.05	35.00	649.71	30.99	20,137.53
2005	12,860.95	35.00	367.45	31.87	11,711.20
2006	21,193.96	35.00	605.54	32.76	19,834.93
2007	14,006.76	35.00	400.19	33.65	13,465.69
2008	179,505.58	35.00	5,128.70	34.55	177,185.54

**Montana-Dakota Utilities Company
Gas Division**

385.00 IND. MEAS. & REG. STA. EQUIP.

**Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2008
Based Upon Broad Group/Remaining Life Procedure and Technique**

Average Service Life: 35

Survivor Curve: R2

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
Total	875,376.88	35.00	25,010.60	23.35	583,926.15

Composite Average Remaining Life ... 23.3 Years

Montana-Dakota Utilities Company

Gas Division

386.10 MISC. PROPERTY ON CUSTOMERS PREMISE

Original Cost Of Utility Plant In Service

And Development Of Composite Remaining Life as of December 31, 2008

Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 15

Survivor Curve: R3

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1997	1,679.84	15.00	111.99	5.05	565.28
Total	1,679.84	15.00	111.99	5.05	565.28

Composite Average Remaining Life ... 5.05 Years

Montana-Dakota Utilities Company
Gas Division

386.20 CNG REFUELING STATIONS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2008
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 15

Survivor Curve: R3

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1992	57,128.05	15.00	3,808.51	2.41	9,188.89
1993	14,007.69	15.00	933.84	2.82	2,629.25
1994	92,365.69	15.00	6,157.67	3.28	20,203.45
1995	81,308.77	15.00	5,420.55	3.81	20,658.99
1996	17,070.15	15.00	1,138.00	4.40	5,009.68
Total	261,880.35	15.00	17,458.58	3.30	57,690.26

Composite Average Remaining Life ... 3.30 Years

**Montana-Dakota Utilities Company
Gas Division**

387.10 CATHODIC PROTECTION EQUIP.

**Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2008
Based Upon Broad Group/Remaining Life Procedure and Technique**

Average Service Life: 20

Survivor Curve: R1.5

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1969	24.73	20.00	1.24	0.50	0.62
1970	53.81	20.00	2.69	0.67	1.79
1971	203.60	20.00	10.18	0.96	9.73
1972	523.57	20.00	26.18	1.27	33.19
1973	831.19	20.00	41.56	1.52	62.99
1974	1,407.59	20.00	70.38	1.74	122.67
1975	987.96	20.00	49.40	1.96	96.88
1976	3,265.59	20.00	163.27	2.20	359.45
1977	6,522.90	20.00	326.13	2.45	799.51
1978	9,513.39	20.00	475.65	2.72	1,294.27
1979	5,924.98	20.00	296.24	3.00	888.17
1980	14,167.11	20.00	708.32	3.29	2,330.34
1981	15,747.00	20.00	787.32	3.59	2,826.38
1982	23,699.66	20.00	1,184.93	3.91	4,627.67
1983	40,748.69	20.00	2,037.35	4.23	8,627.43
1984	56,853.74	20.00	2,842.56	4.58	13,028.99
1985	78,501.64	20.00	3,924.91	4.95	19,438.09
1986	121,758.42	20.00	6,087.65	5.34	32,537.38
1987	56,842.72	20.00	2,842.01	5.76	16,375.16
1988	116,237.31	20.00	5,811.61	6.20	36,057.68
1989	33,018.38	20.00	1,650.85	6.67	11,016.48
1990	21,234.06	20.00	1,061.66	7.17	7,609.82
1991	109,435.54	20.00	5,471.54	7.69	42,074.43
1992	50,171.35	20.00	2,508.46	8.24	20,659.44
1993	61,963.71	20.00	3,098.05	8.81	27,288.20
1994	101,342.03	20.00	5,066.88	9.40	47,644.26
1995	24,075.11	20.00	1,203.70	10.02	12,063.58

**Montana-Dakota Utilities Company
Gas Division**

387.10 CATHODIC PROTECTION EQUIP.

**Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2008
Based Upon Broad Group/Remaining Life Procedure and Technique**

Average Service Life: 20

Survivor Curve: RI.5

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1996	69,255.63	20.00	3,462.63	10.66	36,916.60
1997	78,998.93	20.00	3,949.77	11.32	44,721.01
1998	69,398.42	20.00	3,469.77	12.00	41,641.82
1999	60,638.16	20.00	3,031.78	12.70	38,500.65
2000	75,830.12	20.00	3,791.34	13.41	50,849.64
2001	80,332.19	20.00	4,016.43	14.14	56,796.31
2002	32,490.24	20.00	1,624.44	14.88	24,176.02
2003	44,533.85	20.00	2,226.59	15.64	34,818.29
2004	93,283.55	20.00	4,663.97	16.40	76,509.16
2005	49,742.83	20.00	2,487.03	17.18	42,735.64
2006	96,248.21	20.00	4,812.20	17.97	86,492.09
2007	3,673.73	20.00	183.68	18.78	3,448.75
2008	28,336.09	20.00	1,416.74	19.59	27,753.16
Total	1,737,817.73	20.00	86,887.08	10.05	873,233.77

Composite Average Remaining Life ... 10.0 Years

Montana-Dakota Utilities Company
Gas Division

387.20 OTHER DISTRIBUTION EQUIP.

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2008
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 25

Survivor Curve: R3

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1950	5,168.26	0.00	0.00	0.00	0.00
1951	17,318.56	0.00	0.00	0.00	0.00
1952	7,404.96	0.00	0.00	0.00	0.00
1953	458.08	0.00	0.00	0.00	0.00
1955	9,665.92	0.00	0.00	0.00	0.00
1956	1,589.52	0.00	0.00	0.00	0.00
1958	6,603.77	0.00	0.00	0.00	0.00
1959	7,167.79	0.00	0.00	0.00	0.00
1960	13,369.58	0.00	0.00	0.00	0.00
1961	1,649.66	0.00	0.00	0.00	0.00
1962	3,139.70	0.00	0.00	0.00	0.00
1963	12,662.09	0.00	0.00	0.00	0.00
1964	2,715.58	0.00	0.00	0.00	0.00
1965	2,974.71	0.00	0.00	0.00	0.00
1966	671.02	0.00	0.00	0.00	0.00
1967	2,593.84	25.00	103.75	0.50	51.88
1968	897.83	25.00	35.91	0.57	20.36
1969	388.92	25.00	15.56	0.75	11.63
1970	3,128.26	25.00	125.13	0.96	120.61
1971	155.84	25.00	6.23	1.20	7.47
1974	244.19	25.00	9.77	1.95	19.02
1978	365.07	25.00	14.60	3.01	43.93
1987	12,250.87	25.00	490.03	6.92	3,392.36
1988	21,955.90	25.00	878.23	7.54	6,620.02
1989	17,429.78	25.00	697.19	8.19	5,706.66
1990	26,082.25	25.00	1,043.29	8.86	9,246.14
1991	5,752.00	25.00	230.08	9.57	2,201.28

Montana-Dakota Utilities Company
Gas Division

387.20 OTHER DISTRIBUTION EQUIP.

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2008
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 25

Survivor Curve: R3

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1992	15,770.85	25.00	630.83	10.30	6,496.41
1993	15,868.41	25.00	634.74	11.05	7,015.67
1994	62,351.00	25.00	2,494.03	11.83	29,505.31
1995	10,987.88	25.00	439.51	12.63	5,550.79
1996	54,771.05	25.00	2,190.84	13.45	29,464.57
1997	34,316.61	25.00	1,372.66	14.29	19,613.06
1998	9,317.74	25.00	372.71	15.15	5,645.24
2000	155,639.50	25.00	6,225.57	16.92	105,307.97
2003	1,305.49	25.00	52.22	19.68	1,027.81
2004	11,203.57	25.00	448.14	20.63	9,245.19
2005	30,270.40	25.00	1,210.81	21.59	26,138.66
2006	2,419.05	25.00	96.76	22.55	2,182.38
Total	588,025.50	15.38	19,818.61	13.86	274,634.42

Composite Average Remaining Life ... 13.8 Years

Montana-Dakota Utilities Company
Gas Division

390.00 STRUCTURES & IMPROVEMENTS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2008
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 31

Survivor Curve: R4

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1928	3,694.59	0.00	0.00	0.00	0.00
1929	3,786.96	0.00	0.00	0.00	0.00
1930	3,881.63	0.00	0.00	0.00	0.00
1931	3,978.67	0.00	0.00	0.00	0.00
1932	4,078.14	0.00	0.00	0.00	0.00
1933	4,180.09	0.00	0.00	0.00	0.00
1934	4,284.59	0.00	0.00	0.00	0.00
1935	4,391.70	0.00	0.00	0.00	0.00
1936	4,501.50	0.00	0.00	0.00	0.00
1937	4,614.04	0.00	0.00	0.00	0.00
1938	4,729.39	0.00	0.00	0.00	0.00
1939	4,847.62	0.00	0.00	0.00	0.00
1940	4,968.81	0.00	0.00	0.00	0.00
1946	4,968.81	0.00	0.00	0.00	0.00
1947	4,968.81	0.00	0.00	0.00	0.00
1948	4,968.81	0.00	0.00	0.00	0.00
1949	30,982.36	0.00	0.00	0.00	0.00
1950	13,204.59	0.00	0.00	0.00	0.00
1951	124,344.40	0.00	0.00	0.00	0.00
1952	7,388.16	0.00	0.00	0.00	0.00
1953	15,932.86	0.00	0.00	0.00	0.00
1954	2,768.27	0.00	0.00	0.00	0.00
1955	53,795.97	0.00	0.00	0.00	0.00
1956	93,195.50	0.00	0.00	0.00	0.00
1957	3,612.33	0.00	0.00	0.00	0.00
1958	1,566.79	0.00	0.00	0.00	0.00
1959	1,749.22	0.00	0.00	0.00	0.00

Montana-Dakota Utilities Company
Gas Division

390.00 STRUCTURES & IMPROVEMENTS

Original Cost Of Utility Plant In Service

And Development Of Composite Remaining Life as of December 31, 2008

Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 31

Survivor Curve: R4

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1960	16,524.43	0.00	0.00	0.00	0.00
1961	7,218.76	0.00	0.00	0.00	0.00
1962	4,440.15	31.00	143.23	0.50	71.62
1963	6,684.89	31.00	215.64	0.55	117.95
1964	14,651.23	31.00	472.62	0.69	324.91
1965	42,624.79	31.00	1,375.00	0.85	1,174.19
1966	47,636.27	31.00	1,536.66	1.07	1,651.19
1967	8,545.76	31.00	275.67	1.31	359.78
1968	2,982.16	31.00	96.20	1.55	148.82
1969	3,703.29	31.00	119.46	1.79	213.86
1970	116,010.29	31.00	3,742.28	2.05	7,676.55
1971	6,987.75	31.00	225.41	2.32	522.83
1972	96,029.36	31.00	3,097.73	2.60	8,043.93
1973	29,301.34	31.00	945.21	2.89	2,729.17
1974	5,994.47	31.00	193.37	3.19	617.67
1975	5,979.08	31.00	192.87	3.53	681.31
1976	16,931.66	31.00	546.18	3.90	2,132.84
1977	4,176.87	31.00	134.74	4.32	581.98
1978	52,439.58	31.00	1,691.60	4.78	8,093.37
1979	1,833.19	31.00	59.14	5.30	313.44
1980	25,223.67	31.00	813.67	5.87	4,775.00
1981	9,753.34	31.00	314.62	6.48	2,039.79
1982	8,967.81	31.00	289.28	7.14	2,064.65
1983	28,118.00	31.00	907.03	7.82	7,089.12
1984	28,651.13	31.00	924.23	8.52	7,871.03
1985	14,557.41	31.00	469.59	9.24	4,338.90
1986	31,006.41	31.00	1,000.21	9.99	9,989.04

Montana-Dakota Utilities Company
Gas Division

390.00 STRUCTURES & IMPROVEMENTS

Original Cost Of Utility Plant In Service

And Development Of Composite Remaining Life as of December 31, 2008

Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 31

Survivor Curve: R4

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1987	4,480.33	31.00	144.53	10.76	1,555.22
1988	8,981.21	31.00	289.72	11.56	3,348.31
1989	10,215.66	31.00	329.54	12.38	4,078.77
1990	2,983.04	31.00	96.23	13.22	1,272.13
1991	12,219.54	31.00	394.18	14.09	5,552.28
1992	1,293.73	31.00	41.73	14.97	624.76
1993	40,602.70	31.00	1,309.77	15.87	20,789.76
1994	22,290.25	31.00	719.04	16.79	12,074.07
1996	12,566.18	31.00	405.36	18.67	7,569.09
1997	73,670.57	31.00	2,376.47	19.63	46,649.16
1998	38,971.09	31.00	1,257.13	20.60	25,891.68
1999	44,495.93	31.00	1,435.36	21.57	30,960.05
2000	48,371.18	31.00	1,560.36	22.55	35,186.10
2001	17,143.29	31.00	553.01	23.53	13,015.08
2002	4,235,573.43	31.00	136,631.69	24.52	3,350,737.45
2003	22,039.97	31.00	710.97	25.52	18,140.94
2004	17,309.87	31.00	558.38	26.51	14,802.80
2005	54,381.59	31.00	1,754.25	27.51	48,252.66
2006	33,862.46	31.00	1,092.34	28.50	31,135.42
2007	33,755.29	31.00	1,088.88	29.50	32,123.75
2008	43,730.30	31.00	1,410.66	30.50	43,025.57
Total	5,835,295.31	19.01	173,941.25	21.96	3,820,407.96

Composite Average Remaining Life ... 21.9 Years

Montana-Dakota Utilities Company
Gas Division

392.10 TRANSPORTATION EQUIPMENT - TRAILERS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2008
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 8

Survivor Curve: R0.5

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1992	3,830.17	0.00	0.00	0.00	0.00
1993	8,158.20	8.01	1,019.09	0.50	509.54
1994	6,417.08	8.01	801.59	0.80	639.49
1995	4,489.00	8.01	560.75	1.19	666.67
1996	153.66	8.01	19.19	1.57	30.21
1997	12,759.71	8.01	1,593.89	1.96	3,126.97
1998	5,899.85	8.01	736.98	2.36	1,741.82
2000	88,044.58	8.01	10,998.16	3.23	35,571.73
2001	12,265.67	8.01	1,532.18	3.71	5,686.11
2002	7,212.24	8.01	900.92	4.22	3,799.66
2003	14,077.17	8.01	1,758.46	4.75	8,356.55
2005	27,546.32	8.01	3,440.97	5.89	20,272.21
2006	159.26	8.01	19.89	6.48	128.99
2007	63,852.30	8.01	7,976.16	7.09	56,513.82
2008	142,194.48	8.01	17,762.33	7.70	136,699.30
Total	397,059.69	7.47	49,120.57	5.57	273,743.07

Composite Average Remaining Life ... 5.57 Years

Montana-Dakota Utilities Company
Gas Division

392.20 TRANSPORTATION EQUIPMENT - CARS & TRUCKS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2008
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 7

Survivor Curve: R3

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1997	208.11	7.00	29.73	0.50	14.86
1998	19,547.61	7.00	2,792.38	0.51	1,429.31
1999	85,568.14	7.00	12,223.43	0.68	8,364.10
2000	447,299.73	7.00	63,896.87	0.92	58,636.06
2001	702,952.20	7.00	100,416.88	1.24	124,101.32
2002	762,449.31	7.00	108,916.06	1.69	183,751.61
2003	1,006,442.98	7.00	143,770.61	2.28	327,334.58
2004	1,565,621.54	7.00	223,649.39	2.98	666,416.24
2005	1,131,688.54	7.00	161,661.96	3.77	609,341.90
2006	1,087,712.10	7.00	155,379.92	4.63	719,464.32
2007	1,120,325.21	7.00	160,038.71	5.55	888,167.64
2008	845,278.74	7.00	120,748.26	6.51	786,082.52
Total	8,775,094.21	7.00	1,253,524.19	3.49	4,373,104.46

Composite Average Remaining Life ... 3.49 Years

**Montana-Dakota Utilities Company
Gas Division**

396.10 WORK EQUIPMENT TRAILERS

**Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2008
Based Upon Broad Group/Remaining Life Procedure and Technique**

Average Service Life: 10

Survivor Curve: R2

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1992	12,792.01	10.00	1,279.08	0.66	844.96
1993	24,440.69	10.00	2,443.85	0.91	2,222.29
1994	30,556.65	10.00	3,055.39	1.18	3,611.45
1995	23,799.02	10.00	2,379.69	1.47	3,497.63
1996	51,926.33	10.00	5,192.16	1.78	9,266.40
1997	8,761.03	10.00	876.02	2.14	1,876.78
1998	15,399.71	10.00	1,539.83	2.55	3,932.84
1999	57,867.49	10.00	5,786.22	3.03	17,504.78
2000	4,055.38	10.00	405.50	3.56	1,442.32
2001	17,109.20	10.00	1,710.76	4.15	7,094.14
2002	49,805.87	10.00	4,980.13	4.79	23,859.60
2004	44,652.90	10.00	4,464.88	6.22	27,788.10
2005	47,478.42	10.00	4,747.41	7.00	33,248.34
2006	74,339.18	10.00	7,433.24	7.82	58,130.04
2007	32,993.92	10.00	3,299.09	8.67	28,604.92
2008	34,598.05	10.00	3,459.49	9.55	33,040.47
Total	530,575.85	10.00	53,052.76	4.82	255,965.07

Composite Average Remaining Life ... 4.82 Years

**Montana-Dakota Utilities Company
Gas Division**

396.20 POWER OPERATED EQUIPMENT

Original Cost Of Utility Plant In Service

And Development Of Composite Remaining Life as of December 31, 2008

Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 4

Survivor Curve: L1

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1996	0.07	4.00	0.02	0.50	0.01
1997	104.77	4.00	26.17	0.50	13.12
1998	792.42	4.00	197.96	0.56	111.35
1999	9,084.88	4.00	2,269.53	0.69	1,557.18
2000	9,562.03	4.00	2,388.73	0.85	2,021.46
2001	75,021.49	4.00	18,741.43	1.03	19,344.11
2002	34,348.06	4.00	8,580.63	1.24	10,676.56
2003	339,180.78	4.00	84,732.17	1.48	125,689.17
2004	528,180.47	4.00	131,946.98	1.75	231,505.09
2005	776,136.08	4.00	193,889.80	2.06	400,017.86
2006	1,140,275.87	4.00	284,857.09	2.42	688,554.48
2007	1,717,899.05	4.00	429,155.56	2.86	1,227,158.17
2008	1,511,648.10	4.00	377,631.14	3.55	1,342,000.37
Total	6,142,234.07	4.00	1,534,417.22	2.64	4,048,648.93

Composite Average Remaining Life ... 2.64 Years