

Montana-Dakota Utilities Company

Common Plant

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: 35

Survivor Curve: R1

<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>
1952	12,250.98	35.00	350.02	4.38	1,533.29
1953	3,494.96	35.00	99.85	4.70	469.42
1954	863.89	35.00	24.68	5.02	124.01
1955	18,414.07	35.00	526.10	5.35	2,817.23
1956	24,602.68	35.00	702.91	5.69	4,001.24
1957	11,218.58	35.00	320.52	6.04	1,934.95
1958	1,338.02	35.00	38.23	6.39	244.22
1959	413.04	35.00	11.80	6.75	79.63
1960	2,078.30	35.00	59.38	7.11	422.45
1961	1,232.59	35.00	35.22	7.49	263.69
1962	9,611.94	35.00	274.62	7.87	2,160.94
1963	5,458.13	35.00	155.94	8.26	1,287.74
1964	18,983.94	35.00	542.38	8.65	4,694.21
1965	3,850.31	35.00	110.01	9.06	996.64
1966	152,339.84	35.00	4,352.43	9.47	41,232.40
1967	161,052.17	35.00	4,601.35	9.90	45,531.99
1968	1,009,471.80	35.00	28,841.17	10.33	297,810.33
1969	74,566.26	35.00	2,130.40	10.77	22,934.31
1970	5,744.59	35.00	164.13	11.21	1,840.46
1971	18,619.63	35.00	531.97	11.67	6,208.80
1972	423,317.91	35.00	12,094.43	12.14	146,804.23
1973	75,575.41	35.00	2,159.23	12.61	27,237.70
1974	16,413.39	35.00	468.94	13.10	6,143.12
1976	41,609.38	35.00	1,188.80	14.10	16,763.85
1977	300,253.37	35.00	8,578.41	14.62	125,390.21
1978	8,332.24	35.00	238.06	15.14	3,604.75
1979	528,255.41	35.00	15,092.55	15.68	236,618.69

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(1)	(2)	(3)	(4)	(5)	(6)
1980	243,249.46	35.00	6,949.77	16.22	112,747.85
1981	186,300.70	35.00	5,322.71	16.78	89,304.05
1982	1,752,465.62	35.00	50,068.92	17.34	868,363.59
1983	494,701.29	35.00	14,133.89	17.92	253,259.33
1984	3,123,696.11	35.00	89,245.74	18.50	1,651,350.17
1985	538,049.67	35.00	15,372.38	19.10	293,576.29
1986	465,886.01	35.00	13,310.62	19.70	262,233.62
1988	4,844.35	35.00	138.41	20.93	2,897.34
1989	26,601.63	35.00	760.02	21.56	16,388.46
1990	3,459.76	35.00	98.85	22.20	2,194.44
1991	70,702.10	35.00	2,020.00	22.84	46,146.64
1992	163,560.50	35.00	4,673.01	23.50	109,798.78
1993	301,888.43	35.00	8,625.12	24.15	208,333.09
1994	2,292,791.36	35.00	65,506.33	24.82	1,625,737.03
1995	1,242,406.73	35.00	35,496.25	25.49	904,684.44
1996	328,408.43	35.00	9,382.81	26.16	245,465.52
1997	650,004.48	35.00	18,570.99	26.84	498,449.30
1998	261,211.63	35.00	7,462.96	27.52	205,407.21
1999	261,325.27	35.00	7,466.21	28.21	210,630.00
2000	720,315.20	35.00	20,579.81	28.90	594,818.76
2001	267,033.58	35.00	7,629.30	29.60	225,824.35
2002	433,470.02	35.00	12,384.48	30.30	375,258.43
2003	267,482.71	35.00	7,642.13	31.01	236,964.59
2004	1,262,380.59	35.00	36,066.92	31.72	1,144,047.68
2005	3,529,351.33	35.00	100,835.54	32.44	3,270,942.84
2006	43,081.84	35.00	1,230.87	33.16	40,819.00
2007	4,703,481.21	35.00	134,381.08	33.89	4,554,604.15

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Survivor Curve: R1

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(1)	(2)	(3)	(4)	(5)	(6)
2008	298,058.63	35.00	8,515.70	34.63	294,900.52
Total	26,865,571.47	35.00	767,564.36	25.20	19,344,297.98

Composite Average Remaining Life ... 25.2 Years

Montana-Dakota Utilities Company

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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: 24

Survivor Curve: L1

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1963	190.43	24.00	7.93	5.69	45.18
1964	120.22	24.00	5.01	5.91	29.59
1965	216.05	24.00	9.00	6.13	55.14
1966	700.52	24.00	29.19	6.35	185.28
1969	249.14	24.00	10.38	7.04	73.04
1971	228.46	24.00	9.52	7.51	71.52
1973	286.33	24.00	11.93	8.01	95.54
1974	675.88	24.00	28.16	8.26	232.68
1975	1,315.30	24.00	54.80	8.52	467.00
1976	269.34	24.00	11.22	8.78	98.58
1978	863.28	24.00	35.97	9.33	335.47
1979	5,829.36	24.00	242.87	9.61	2,333.05
1980	214.61	24.00	8.94	9.89	88.44
1981	1,222.60	24.00	50.94	10.18	518.60
1982	2,519.67	24.00	104.98	10.48	1,099.82
1983	653.10	24.00	27.21	10.78	293.30
1984	13,420.97	24.00	559.17	11.09	6,199.77
1987	910.82	24.00	37.95	12.05	457.41
1988	13,891.67	24.00	578.78	12.39	7,170.63
1989	19,014.78	24.00	792.23	12.73	10,087.28
1990	2,233.43	24.00	93.05	13.08	1,217.52
1991	26,255.64	24.00	1,093.91	13.44	14,705.87
1992	6,257.81	24.00	260.72	13.81	3,600.85
1993	6,531.90	24.00	272.14	14.19	3,860.92
1994	403.98	24.00	16.83	14.57	245.26
1995	2,752.84	24.00	114.69	14.97	1,716.64
1997	359.93	24.00	15.00	15.82	237.24

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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: 24

Survivor Curve: L1

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
2001	6,026.26	24.00	251.08	17.97	4,512.45
Total	113,614.32	24.00	4,733.60	12.68	60,034.05

Composite Average Remaining Life ... 12.6 Years

Montana-Dakota Utilities Company
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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: 8

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)
1987	360.89	0.00	0.00	0.00	0.00
1988	761.50	0.00	0.00	0.00	0.00
1989	12,311.07	0.00	0.00	0.00	0.00
1990	9,081.62	0.00	0.00	0.00	0.00
1991	147,448.78	0.00	0.00	0.00	0.00
1992	24,702.24	0.00	0.00	0.00	0.00
1993	109,061.69	0.00	0.00	0.00	0.00
1994	3,734.47	8.00	466.74	0.50	233.37
1995	4,977.50	8.00	622.10	0.52	325.14
1997	129,288.10	8.00	16,158.77	1.00	16,095.53
1998	88,234.73	8.00	11,027.81	1.28	14,150.68
1999	214,078.24	8.00	26,756.06	1.61	43,178.01
2000	357,825.85	8.00	44,722.01	2.01	89,797.96
2001	338,098.40	8.00	42,256.42	2.48	104,647.79
2002	611,564.36	8.00	76,434.91	3.02	230,929.28
2003	442,388.14	8.00	55,290.83	3.64	201,112.07
2004	559,521.89	8.00	69,930.51	4.32	301,987.36
2005	211,753.79	8.00	26,465.54	5.06	133,822.17
2006	793,562.01	8.00	99,181.46	5.85	579,759.83
2007	927,917.46	8.00	115,973.55	6.68	774,581.13
2008	339,959.69	8.00	42,489.05	7.55	320,865.91
Total	5,326,632.42	5.33	627,775.77	4.48	2,811,486.23

Composite Average Remaining Life ... 4.48 Years

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396.20 POWER OPERATED EQUIPMENT

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Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 10

Survivor Curve: R2

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1992	981.61	10.00	98.15	0.66	64.84
2000	344.94	10.00	34.49	3.56	122.68
2001	590.20	10.00	59.01	4.15	244.72
2002	51,515.72	10.00	5,151.10	4.79	24,678.71
Total	53,432.47	10.00	5,342.76	4.70	25,110.95

Composite Average Remaining Life ... 4.70 Years