

**MONTANA-DAKOTA UTILITIES CO.
 DETAILED COST OF PLANT
 GAS UTILITY
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014**

Acct. No.	Account	Balance @ 1/1/2014	Additions	Retirements	Transfers	Balance @ 12/31/2014
<u>Distribution Plant</u>						
374.1	Land	\$253,954	\$829,420		(27,863)	1,055,511
374.2	Rights of Way	968,954	(553,970)		15,568	430,552
375	Structures & Improvements	749,822	55,690	(1,847)		803,665
376	Mains	151,145,132	16,165,584	(1,433,242)	22,460,839	188,338,313
378	Meas. & Reg. Equip.-General	4,051,990	(946,988)	(17,276)		3,087,726
379	Meas. & Reg. Equip.-City Gate	5,194,963	(270,141)	(17,714)	78,566	4,985,674
380	Services	79,564,242	8,958,533	(286,052)	(150,000)	88,086,723
381	Positive Meters	63,503,244	3,607,769	(370,910)		66,740,103
383	Service Regulators	7,784,199	804,425	(27,584)		8,561,040
385	Ind. Meas. & Reg. Station Eqpt.	786,503	187,494			973,997
386.1	Misc. Property on Customer Premise	1,680				1,680
386.2	Other Property on Cust. Premise	261,880				261,880
387.1	Cathodic Protection Equip.	2,842,711	78,642	(14,981)		2,906,372
387.2	Other Distribution Equip.	587,151				587,151
	Total Distribution Plant	\$317,696,425	\$28,916,458	(\$2,169,606)	\$22,377,110	\$366,820,387
<u>General Plant</u>						
389	Land	\$1,519,439				\$1,519,439
390	Structures and Improvements	8,999,051	40,535	(25,386)	(10,417)	9,003,783
391.1	Furniture and Fixtures	297,348		(4,270)		293,078
391.3	Computer Equip. - PC	201,021		(20,500)	185,070	365,591
392.1	Trans. Equip., Non-Unitized	475,389		(18,787)		456,602
392.2	Trans. Equip., Unitized	8,181,614	537,601	(293,262)	(135,511)	8,290,442
393	Stores Equipment	63,605		(6,422)		57,183
394.1	Miscellaneous Tools - Utilized	2,477,817	225,226	(26,525)		2,676,518
394.3	Vehicle Maintenance Equipment	5,923				5,923
394.4	Vehicle Refueling Equipment	12,444		(12,444)		0
395	Laboratory Equipment	217,351	24,300	(41,115)	3,827	204,363
396.1	Work Equipment Trailers	669,410	151,715		(7,181)	813,944

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397.3	General Telephone Comm. Equipment	51,238		(3,610)		47,628
397.8	Network Equipment	22,598		(16,852)		5,746
398	Miscellaneous Equipment	62,966		(28,844)	11,343	45,465
	Total General Plant	<u>\$32,529,763</u>	<u>\$4,423,423</u>	<u>(\$4,112,193)</u>	<u>\$350,314</u>	<u>\$33,191,307</u>
303	Intangible Plant - General	3,864,647	81,946			3,946,593
	Common Plant - Gas 1/	24,993,129				22,279,596
	Common Intangible Plant 2/	29,108,174				9,990,926
	Acquisition Adjustment	97,266				97,266
	Total Gas Plant in Service	<u>\$408,289,404</u>	<u>\$33,421,827</u>	<u>(\$6,281,799)</u>	<u>\$22,727,424</u>	<u>\$436,326,075</u>

- 1/ Common plant is either directly assigned or allocated to gas and electric plant. Total common plant additions, retirements, transfers and adjustments for the twelve months ended December 31, 2014 are \$12,294,289, (\$1,817,766) and (\$718,345) respectively.
- 2/ Common intangible plant is either directly assigned or allocated to gas and electric plant. Total common intangible plant additions, retirements, transfers and adjustments for the twelve months ended December 31, 2014 are \$1,136,356, (\$3,813,824) and \$9,883 respectively.