

**MONTANA-DAKOTA UTILITIES CO.
BOOK CHANGES IN GAS PLANT IN SERVICE
TWELVE MONTHS ENDING DECEMBER 31, 2014**

Work Order #	Description	Location	Construction Period	Date Placed In Service	Beginning Balance	Major Additions	Major Retirements	Major Transfers	Ending Balance
					\$354,090,836				
FP-101667	Install 10" Gas Main to Heskett III Gas Turbine	ND	1/1/12-8/5/14	8/5/2014				\$22,377,110	
FP-200816	Install 12" Gas Loop Line in Williston	ND	3/15/13-12/31/14	12/31/2014		3,935,196			
FP-302681	Install 12" Gas Loop Line in Williston	ND	4/1/14-12/30/14	12/30/2014		1,496,097			
FP-308660	Sale of 12" Gas Main in Dickinson	ND	11/3/14-11/15/14	11/15/2014			(909,000)		
FP-300176	Install 6" Gas Loop Line in Watford City	ND	7/16/12-12/31/14	12/31/2014		350,251			
FP-303360	Install 2" & 4" Main in Alexander	ND	9/4/13-9/2/14	9/2/2014		349,351			
	Major Projects Subtotal				<u>354,090,836</u>	6,130,895	(909,000)	22,377,110	
	Miscellaneous Projects					27,290,932	(5,372,799)	350,314	
	Subtotal				<u>\$354,090,836</u>	<u>\$33,421,827</u>	<u>(\$6,281,799)</u>	<u>\$22,727,424</u>	<u>\$403,958,288</u>
	Common Plant Allocated to Gas				54,101,302				59,645,711
	Total Gas Plant				<u>\$408,192,138</u>				<u>\$463,603,999</u>

MONTANA-DAKOTA UTILITIES CO.
PLANT ADDITIONS SUMMARY
GAS UTILITY - SOUTH DAKOTA
PRO FORMA

	<u>Total</u>
Distribution	\$2,666,633
General	
Other	1,550,514
Structures & Improvements	44,611
Transportation	<u>629,188</u>
Total General Plant	2,224,313
General Intangible	300,847
Common	
Other	145,781
Structures & Improvements	36,694
Computer Equipment	130,584
Transportation	<u>114,144</u>
Total Common Plant	427,203
Intangible Plant Common	398,660
Total Additions	<u><u>\$6,017,656</u></u>

MONTANA-DAKOTA UTILITIES CO.
 2015 PLANT ADDITIONS
 GAS UTILITY - SOUTH DAKOTA

Project No.	Acct.	Description	Region	South Dakota
<u>Distribution</u>				
100536	376	Replace Mt. Rushore Road	Black Hills	\$60,155
100845	376	Replace Mains	Dakota Heartland	672
100952	376	Replace Mains	Black Hills	896,858
300171	376	Main Replacement - Deadwood Hwy 85	Black Hills	126,067
		Total Acct. 376		<u>1,083,752</u>
100858	378	Measuring and Regulating Equipment	Dakota Heartland	41,542
100860	378	Measuring and Regulating Equipment	Black Hills	67,433
		Total Acct. 378		<u>108,975</u>
100867	380	Service Lines	Dakota Heartland	157,344
100905	380	Service Lines	Black Hills	696,810
		Total Acct. 380		<u>854,154</u>
100911	381	Meters	General Office	452,043
306966	381	Install Gas Meter Read ERTs	General Office	25,025
		Total Acct. 381		<u>477,068</u>
100913	383	Regulators	General Office	103,463
100917	387.1	Cathodic Protection	Black Hills	39,221
		Total Distribution		<u>\$2,666,633</u>
<u>General</u>				
307562	390	Replace carpet - Rapid City office	Black Hills	10,162
307563	390	Replace gate - Rapid City office	Black Hills	6,097
307564	390	Install gas to construction yard - Spearfish	Black Hills	6,097
307900	390	Upgrade lighting - Rapid City office	Black Hills	13,851
309120	390	Upgrade weld shop ventilation - Rapid City office	Black Hills	8,404
		Total Acct. 390		<u>44,611</u>
100960	392.2	Gas Vehicles	General Office	629,188
100950	394.1	Minor Work Equipment	Dakota Heartland	10,162
100971	394.1	Minor Work Equipment	Black Hills	53,859
		Total Acct. 394.1		<u>64,021</u>
100980	396.2	Gas Work Equipment	General Office	1,277,465
100994	397.1	Communication Equipment	Black Hills	25,405
307973	397.1	Install RTU at border stations		183,623
		Total Acct. 397.1		<u>209,028</u>
		Total General		<u>\$2,224,313</u>
<u>General Intangible</u>				
100558	303	Purchase GMS software	General Office	298,272
307080	303	Develop large volume customer website	General Office	2,575
		Total Acct. 303		<u>\$300,847</u>

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 2015 PLANT ADDITIONS
 GAS UTILITY - SOUTH DAKOTA

<u>Project No.</u>	<u>Acct.</u>	<u>Description</u>	<u>Region</u>	<u>South Dakota</u>
<u>Common</u>				
306916	390	Replace roof on Annex building	General Office	\$9,893
306931	390	Replace boilers in general office	General Office	24,195
309063	390	Purchase water fountains in general office and annex	General Office	2,606
		Total Acct. 390		<u>36,694</u>
100755	391.1	Office Equipment	General Office	9,169
307063	391.1	Purchase furniture for GIS staff	General Office	3,475
307210	391.1	Purchase furniture for general office staff	General Office	33,782
309203	391.1	Purchase workstation	General Office	608
		Total Acct. 391.1		<u>47,034</u>
100756	391.3	Personal Computers	General Office	14,478
307540	391.3	Replace data center networking eqpt.	General Office	27,184
307541	391.3	Exadata infrastructure expansion	General Office	73,334
		Total Acct. 391.3		<u>114,996</u>
307267	391.5	Purchase UPS batteries	General Office	483
307360	391.5	Replace scanner in Payment Processing	General Office	9,652
308982	391.5	Pruchase Kyocera multi-function copiers	General Office	1,400
		Total Acct. 391.5		<u>11,535</u>
100719	392.2	Vehicles	General Office	114,144
309281	394.1	Purchase Quantifit test system	General Office	917
100727	397.1	Communication Equipment	Dakota Heartland	6,714
100744	397.1	Communication Equipment	General Office	65,628
		Total Acct. 397.1		<u>72,342</u>
200710	397.3	Purchase Call Record System - Credit Center	General Office	3,618
302563	397.3	Purchase VOIP	General Office	8,839
307441	397.3	Upgrade VOIP	General Office	4,633
307584	397.3	Replace Avaya switch	General Office	5,309
		Total Acct. 397.3		<u>22,399</u>
308063	397.8	Replace WAN routers	General Office	1,930
308067	397.8	Purchase wirelesss access points	General Office	2,123
		Total Acct. 397.8		<u>4,053</u>
307466	398	Purchase offset envelop press	General Office	3,089
		Total Common		<u>\$427,203</u>

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<u>Project No.</u>	<u>Acct.</u>	<u>Description</u>	<u>Region</u>	<u>South Dakota</u>
<u>Common - Intangible</u>				
100256	303	Replace mobile workforce software	General Office	\$22,858
101673	303	Replace customer information system	General Office	233,407
200902	303	Upgrade Endpoint Link Pro	General Office	9,203
301563	303	GIS data conversion	General Office	100,950
302625	303	Upgrade ECM software	General Office	8,455
307224	303	Purchase additional CC&B licenses	General Office	17,001
307421	303	Implement PowerPlan CPI Tax	General Office	2,554
307530	303	Purchase CC&B migration manager	General Office	4,232
		Total Common Intangible		<u>\$398,660</u>
Total Plant Additions				<u>\$6,017,656</u>