

**MONTANA-DAKOTA UTILITIES CO.
BOOK CHANGES IN GAS PLANT IN SERVICE
TWELVE MONTHS ENDING DECEMBER 31, 2010**

Work Order #	Description	Location	Construction Period	Date Placed In Service	Beginning Balance	Major Additions	Major Retirements	Transfers	Ending Balance
					\$262,081,751				
J159744	Develop gas production in Billings Landfill	MT	8/31/08-12/7/10	12/7/2010		\$10,280,260			
J177364	Purchase Office/Service Center in Minot	ND	7/1/10-10/01/10	10/1/2010		1,283,437			
J169744	Install 6" Main Loop Line in Sheridan	WY	10/01/09-11/15/10	11/15/2010		739,726			
J164061	Replace 2" Main and Services in Bismarck	ND	5/11/09-12/09/09	12/9/2009		374,200			
J159819	Install gas ERT's meters in Montana	MT	4/1/10-9/30/10	9/30/2010		341,395			
J169743	Replace 19 Ground Beds in Wyoming	WY	10/1/09-12/1/10	12/1/2010		227,709			
	Major Projects Subtotal				<u>262,081,751</u>	<u>13,246,727</u>			
	Miscellaneous Projects					12,439,122	(4,017,561)	(160,014)	
	Subtotal				<u>\$262,081,751</u>	<u>\$25,685,849</u>	<u>(\$4,017,561)</u>	<u>(\$160,014)</u>	<u>\$283,590,025</u>
	Common Plant Allocated to Gas				30,314,365				30,367,215
	Total Gas Plant				<u><u>\$292,396,116</u></u>				<u><u>\$313,957,240</u></u>

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					\$283,590,025				
J183900	Install main extension to Craven grain elevator	SD	5/23/11-10/7/11	10/7/2011		1,637,602			
J155901	Install main and purchase 2 laterals from WBI in Rapid City	SD	4/1/11-11/30/11	11/30/2011		1,353,325			
J169750	Upgrade main in downtown Buffalo	WY	10/15/09-9/2/11	9/2/2011		\$589,651			
J159744	Develop gas production in Billings Landfill	MT	8/31/08-12/7/10	12/7/2010		497,907			
J176840	Intall gas ERT's meters	1/	4/1/11-9/9/11	9/9/2011		493,844			
J185517	Replace main by Highway 83 bypass in Minot	ND	8/1/11-10/1/11	10/1/2011		468,102			
	Major Projects Subtotal				<u>283,590,025</u>	<u>5,040,430</u>			
	Miscellaneous Projects Subtotal				<u>283,590,025</u>	<u>16,246,036</u>	<u>(4,987,513)</u>	<u>(51,708)</u>	<u>299,837,272</u>
	Common Plant Allocated to Gas				30,367,215				30,960,604
	Total Gas Plant				<u><u>\$313,957,240</u></u>				<u><u>\$330,797,876</u></u>

1/ Located in various locations.

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Work Order #	Description	Location	Construction Period	Date Placed In Service	Beginning Balance	Major Additions	Major Retirements	Transfers	Ending Balance
					\$299,837,272				
J190228	Install 12" Main Loop Line in Williston	ND	2/20/12-11/12/12	11/12/2012		3,230,140			
J190615	Install Town Border Stations in ND	ND	3/2/12-12/31/12	12/31/2012		838,823			
J177164	Replace Loop Line in Lovell	WY	6/1/12-12/7/12	12/7/2012		778,072			
J188086	Install 8" Main in Williston	ND	11/21/11-5/1/12	5/1/2012		560,544			
J190248	Install Border Station in Dickinson	ND	2/17/12-12/21/12	12/21/2012		544,385			
J190233	Install Border Station in Williston	ND	2/20/12-12/21/12	12/21/2012		382,958			
	Major Projects Subtotal				<u>299,837,272</u>	6,334,922	-		
	Miscellaneous Projects					23,619,103	(5,235,408)	206,361	
	Subtotal				<u>299,837,272</u>	<u>29,954,025</u>	<u>(5,235,408)</u>	<u>206,361</u>	<u>324,762,250</u>
	Common Plant Allocated to Gas				30,960,604				34,599,606
	Total Gas Plant				<u><u>\$330,797,876</u></u>				<u><u>\$359,361,856</u></u>

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Work Order #	Description	Location	Construction Period	Date Placed In Service	Beginning Balance	Major Additions	Major Retirements	Transfers	Ending Balance
					324,762,250				
FP-100679	Install main loop line in west Dickinson	ND	2/17/12-12/22/12	12/22/2012		5,852,654			
FP-100440	Install and upgrade town border stations in western ND	ND	3/2/12-10/31/13	10/31/2013		3,803,836			
FP-300176	Install main loop line in Watford City	ND	7/16/12-12/19/13	12/19/2013		2,196,768			
FP-300492	Install main and regulator station in Fairmount	ND	9/1/12-12/31/12	12/31/2012		1,105,781			
FP-100482	Extend main in NW Minot	ND	5/1/12-12/20/12	12/20/2012		721,362			
FP-300175	Replace main near Rimrock Road in Billings	MT	2/4/13-9/15/13	9/15/2013		657,021			
	Major Projects Subtotal				<u>324,762,250</u>	<u>14,337,422</u>			
	Miscellaneous Projects Subtotal				<u>324,762,250</u>	<u>27,448,577</u>	<u>(1,611,565)</u>	<u>(10,845,848)</u>	<u>354,090,836</u>
	Common Plant Allocated to Gas				34,599,606				54,101,302
	Total Gas Plant				<u>\$359,361,856</u>				<u>\$408,192,138</u>