

**MONTANA-DAKOTA UTILITIES CO.
SIGNIFICANT CHANGES IN
INTANGIBLE PLANT**

There have been significant changes in Common intangible plant during the five year period ending December 31, 2014. These changes are all due to computer software additions and upgrades as summarized below:

- Customer Care and Billing software upgraded 2013-2014 (\$27.2M)
- PowerPlan accounting software installed 2013-2014 (\$2.2M)
- Utilities International forecasting software retired 2014 (-\$3.3M)
- Mobile Workforce Management software upgraded 2012-2014 (\$2.0M)
- Mobile Workforce Management software retired 2014 (-\$3.3M)
- GIS system software upgraded 2010-2014 (\$1.6M)

There have been significant changes in Gas intangible plant during the five year period ending December 31, 2014. There were gas border station upgrades in December 2012 in Dickinson, Watford City, and Tioga, North Dakota for which WBI Energy Transmission required a contribution from Montana-Dakota. The three contributions amounted to \$1.3 million.