

**MONTANA-DAKOTA UTILITIES CO.
 SUMMARY OF PLANT IN SERVICE
 GAS UTILITY - SOUTH DAKOTA
 TWELVE MONTHS ENDED DECEMBER 31, 2014**

| Function | Balance @ | | Average | Pro Forma Adjustments 1/ | Average |
|--------------------|---------------------|----------------------|-----------------------|-----------------------------|-----------------------|
| | 12/31/13 | 12/31/14 | Balance @ 12/31/14 | | Balance @ 12/31/15 |
| Distribution | 75,712,659 | 78,030,744 | 76,871,702 | 2,492,359 | 79,364,061 |
| General | 13,195,275 | 13,093,282 | 13,144,278 | 1,061,160 | 14,205,438 |
| General Intangible | 148,578 | 145,023 | 146,801 | 148,646 | 295,447 |
| Common | 3,124,375 | 2,869,203 | 2,996,789 | 86,015 | 3,082,804 |
| Common Intangible | 6,879,033 | 6,424,762 | 6,651,897 | (27,805) | 6,624,092 |
| Total | <u>\$99,059,920</u> | <u>\$100,563,014</u> | <u>\$99,811,467</u> | <u>\$3,760,375</u> | <u>\$103,571,842</u> |

1/ See Rule 20:10:13.54, Statement D, page 2.

**MONTANA-DAKOTA UTILITIES CO.
PLANT IN SERVICE
GAS UTILITY - SOUTH DAKOTA
TWELVE MONTHS ENDED DECEMBER 31, 2014**

| Function | Balance @ | | Average | Additions to Plant 1/ | Pro Forma | Average | Pro Forma Adjustment |
|--------------------|---------------------|----------------------|-----------------------|--------------------------|-----------------------|-----------------------|-------------------------|
| | 12/31/13 | 12/31/14 | Balance @ 12/31/14 | | Balance @ 12/31/15 | Balance @ 12/31/15 | |
| Distribution | \$75,712,659 | \$78,030,744 | \$76,871,702 | \$2,666,633 | \$80,697,377 | \$79,364,061 | \$2,492,359 |
| General | 13,195,275 | 13,093,282 | 13,144,278 | 2,224,313 | 15,317,595 | 14,205,438 | 1,061,160 |
| General Intangible | 148,578 | 145,023 | 146,801 | 300,847 | 445,870 | 295,447 | 148,646 |
| Common | 3,124,375 | 2,869,203 | 2,996,789 | 427,203 | 3,296,406 | 3,082,804 | 86,015 |
| Common Intangible | 6,879,033 | 6,424,762 | 6,651,897 | 398,660 | 6,823,422 | 6,624,092 | (27,805) |
| Total | <u>\$99,059,920</u> | <u>\$100,563,014</u> | <u>\$99,811,467</u> | <u>\$6,017,656</u> | <u>\$106,580,670</u> | <u>\$103,571,842</u> | <u>\$3,760,375</u> |

1/ See Rule 20:10:13.56, Statement D, Schedule D-2, pages 3 through 5.

MONTANA-DAKOTA UTILITIES CO.
 PLANT IN SERVICE
 GAS UTILITY - SOUTH DAKOTA
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014
 ADJUSTMENT A

| Acct. No. | Account | Balance @ | | Average | Pro Forma | | Adjustment |
|--------------|---------------------------------|--------------|--------------|-----------------------|-----------------------|-----------------------|--------------|
| | | 12/31/13 | 12/31/14 | Balance @ 12/31/14 | Plant Additions 1/ | Balance @ 12/31/15 | |
| | <u>Distribution Plant</u> | | | | | | |
| 374.1 | Land | \$76,905 | \$76,905 | \$76,905 | | \$76,905 | \$76,905 |
| 374.2 | Rights of Way | 124,291 | 127,139 | 125,715 | | 127,139 | 127,139 |
| 375 | Structures & Improvements | 181,849 | 180,003 | 180,926 | | 180,003 | 180,003 |
| 376 | Mains | 41,272,362 | 42,191,793 | 41,732,078 | \$1,083,752 | 43,275,545 | 42,733,669 |
| 378 | Meas. & Reg. Equip.-General | 800,788 | 827,038 | 813,913 | 108,975 | 936,013 | 881,526 |
| 379 | Meas. & Reg. Equip.-City Gate | 1,286,868 | 1,281,566 | 1,284,217 | | 1,281,566 | 1,281,566 |
| 380 | Services | 15,432,664 | 16,421,820 | 15,927,242 | 854,154 | 17,275,974 | 16,848,897 |
| 381 | Positive Meters | 14,394,077 | 14,619,152 | 14,506,614 | 477,068 | 15,096,220 | 14,857,686 |
| 383 | Service Regulators | 1,722,596 | 1,883,673 | 1,803,135 | 103,463 | 1,987,136 | 1,935,404 |
| 385 | Ind. Meas. & Reg. Station Eqpt. | 63,497 | 64,894 | 64,195 | | 64,894 | 64,894 |
| 387.1 | Cathodic Protection Equip. | 264,382 | 264,382 | 264,382 | 39,221 | 303,603 | 283,993 |
| 387.2 | Other Distribution Equip. | 92,380 | 92,379 | 92,380 | | 92,379 | 92,379 |
| | Total Distribution Plant | \$75,712,659 | \$78,030,744 | \$76,871,702 | \$2,666,633 | \$80,697,377 | \$79,364,061 |
| | <u>General Plant</u> | | | | | | |
| 389 | Land | \$1,236,277 | \$1,236,781 | \$1,236,529 | | \$1,236,781 | \$1,236,781 |
| 390 | Structures and Improvements | 6,133,986 | 6,149,566 | 6,141,776 | \$44,611 | 6,194,177 | 6,171,872 |
| 391.1 | Furniture and Fixtures | 201,158 | 199,169 | 200,164 | | 199,169 | 199,169 |
| 391.3 | Computer Equip. - PC | 35,927 | 122,022 | 78,974 | | 122,022 | 122,022 |
| 392.1 | Trans. Equip., Non-Unitized | 128,312 | 118,065 | 123,189 | | 118,065 | 118,065 |
| 392.2 | Trans. Equip., Unitized | 2,016,884 | 2,105,540 | 2,061,212 | 629,188 | 2,734,728 | 2,420,134 |
| 393 | Stores Equipment | 43,328 | 36,907 | 40,117 | | 36,907 | 36,907 |
| 394.1 | Tools, Shop & Gar. Eq.-Non-Un. | 581,453 | 639,752 | 610,603 | 64,021 | 703,773 | 671,762 |
| 395 | Laboratory Equipment | 30,400 | 19,218 | 24,809 | | 19,218 | 19,218 |
| 396.1 | Work Equipment Trailers | 197,503 | 190,213 | 193,858 | | 190,213 | 190,213 |

**MONTANA-DAKOTA UTILITIES CO.
PLANT IN SERVICE
GAS UTILITY - SOUTH DAKOTA
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014
ADJUSTMENT A**

| Acct. No. | Account | Pro Forma | | | | | | |
|--------------|-----------------------------|---------------------|---------------------|-----------------------|-----------------------|-----------------------|-----------------------|--------------------|
| | | Balance @ | | Average | Plant Additions 1/ | Average | | Adjustment |
| | | 12/31/13 | 12/31/14 | Balance @ 12/31/14 | | Balance @ 12/31/15 | Balance @ 12/31/15 | |
| 396.2 | Power Operated Equip. | 2,299,847 | 1,894,981 | 2,097,414 | 1,277,465 | 3,172,446 | 2,533,713 | 436,299 |
| 397.1 | Radio Comm. Equip.-Fixed | 93,870 | 187,788 | 140,829 | 209,028 | 396,816 | 292,302 | 151,473 |
| 397.2 | Radio Comm. Equip.-Mobile | 132,291 | 135,062 | 133,676 | | 135,062 | 135,062 | 1,386 |
| 397.3 | General Tele. Comm. Equip. | 40,389 | 40,389 | 40,389 | | 40,389 | 40,389 | |
| 397.8 | Network Equipment | 8,486 | 5,746 | 7,116 | | 5,746 | 5,746 | (1,370) |
| 398 | Miscellaneous Equipment | 15,164 | 12,083 | 13,623 | | 12,083 | 12,083 | (1,540) |
| | Total General Plant | \$13,195,275 | \$13,093,282 | 13,144,278 | \$2,224,313 | \$15,317,595 | \$14,205,438 | \$1,061,160 |
| 303 | Intangible Plant - General | \$148,578 | \$145,023 | \$146,801 | \$300,847 | \$445,870 | \$295,447 | \$148,646 |
| | <u>Common Plant</u> | | | | | | | |
| 389 | Land | \$88,511 | \$82,212 | \$85,362 | | \$82,212 | \$82,212 | (\$3,150) |
| 390 | Structures and Improvements | 1,457,634 | 1,357,566 | 1,407,600 | \$36,694 | 1,394,260 | 1,375,913 | (31,687) |
| 391.1 | Furniture and Fixtures | 204,388 | 131,128 | 167,758 | 47,034 | 178,162 | 154,645 | (13,113) |
| 391.3 | Computer Equip. - PC | 155,842 | 118,764 | 137,303 | 114,996 | 233,760 | 176,262 | 38,959 |
| 391.5 | Computer Equip. - Other | 207,718 | 197,871 | 202,794 | 11,535 | 209,406 | 203,638 | 844 |
| 392.1 | Trans. Equip., Non-Unitized | 255 | 236 | 246 | | 236 | 236 | (10) |
| 392.2 | Trans. Equip., Unitized | 253,266 | 287,754 | 270,510 | 114,144 | 401,898 | 344,826 | 74,316 |
| 392.3 | Aircraft | 445,672 | 411,635 | 428,653 | | 411,635 | 411,635 | (17,018) |
| 393 | Stores Equipment | 377 | 351 | 364 | | 351 | 351 | (13) |
| 394.1 | Tools, Shop & Gar. Equip. | 12,721 | 8,766 | 10,744 | 917 | 9,683 | 9,224 | (1,520) |
| 394.3 | Vehicle Maint. Equip. | 5,899 | 5,449 | 5,674 | | 5,449 | 5,449 | (225) |
| 394.4 | Vehicle Refueling Equip. | 1,102 | 1,018 | 1,060 | | 1,018 | 1,018 | (42) |
| 397.1 | Radio Comm. Equip.-Fixed | 79,024 | 74,008 | 76,516 | 72,342 | 146,350 | 110,179 | 33,663 |
| 397.2 | Radio Comm. Equip.-Mobile | 21,178 | 31,625 | 26,401 | | 31,625 | 31,625 | 5,224 |
| 397.3 | General Tele. Comm. Equip. | 39,917 | 27,006 | 33,462 | 22,399 | 49,405 | 38,205 | 4,743 |

**MONTANA-DAKOTA UTILITIES CO.
PLANT IN SERVICE
GAS UTILITY - SOUTH DAKOTA
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014
ADJUSTMENT A**

| Acct. No. | Account | Balance @ | | Average Balance @ 12/31/14 | Plant Additions 1/ | Pro Forma | | Adjustment |
|--------------|----------------------------|--------------|---------------|----------------------------------|-----------------------|-----------------------|----------------------------------|-------------|
| | | 12/31/13 | 12/31/14 | | | Balance @ 12/31/15 | Average Balance @ 12/31/15 | |
| 397.5 | Supervisory & Tele. Equip. | 1,562 | 2,538 | 2,050 | | 2,538 | 2,538 | 488 |
| 397.8 | Network Equipment | 18,933 | 23,558 | 21,245 | 4,053 | 27,611 | 25,585 | 4,340 |
| 398 | Miscellaneous Equipment | 130,376 | 107,718 | 119,047 | 3,089 | 110,807 | 109,263 | (9,784) |
| | Total Common Plant | \$3,124,375 | \$2,869,203 | \$2,996,789 | \$427,203 | \$3,296,406 | \$3,082,804 | \$86,015 |
| 303 | Intangible Plant - Common | \$6,879,033 | \$6,424,762 | \$6,651,897 | \$398,660 | \$6,823,422 | \$6,624,092 | (\$27,805) |
| | Total Gas Plant in Service | \$99,059,920 | \$100,563,014 | \$99,811,467 | \$6,017,656 | \$106,580,670 | \$103,571,842 | \$3,760,375 |

1/ See Rule 20:10:13.56, Statement D, pages 2 through 5.