

**MONTANA-DAKOTA UTILITIES CO.  
BOOK CHANGES IN ACCUMULATED PROVISION FOR  
DEPRECIATION AND AMORTIZATION - GAS UTILITY  
TWELVE MONTHS ENDING DECEMBER 31, 2014**

<u>Gas Utility</u>	Beginning Balance 1/1/2014	Annual Provision	Retirements (Original Cost)	Salvage	Removal Costs	Reclass/ Transfers	Ending Balance 12/31/2014
Account 111 - Intangible	\$831,806	\$104,825					\$936,631
Account 108							
Distribution	163,337,152	11,328,354	\$2,169,606	\$762,575	\$714,531		172,543,944
General	13,851,878	731,574	4,112,193	2,145,382	34,981	(18,569)	12,600,229
Total Account 108	177,189,030	12,059,928	6,281,799	2,907,957	749,512	(18,569)	185,144,173
Total	<u>\$178,020,836</u>	<u>\$12,164,753</u>	<u>\$6,281,799</u>	<u>\$2,907,957</u>	<u>\$749,512</u>	<u>(\$18,569)</u>	<u>\$186,080,804</u>
Common 1/	\$18,671,613						\$17,829,354

1/ Common Plant is assigned by state on an actual site and use basis when applicable, and the remainder is allocated by state to gas and electric on a plant in service basis. Total common changes for the twelve months ended December 31, 2014 are:

<u>Common Utility</u>	Beginning Balance 1/1/2014	Annual Provision	Retirements (Original Cost)	Salvage	Removal Costs	Reclass/ Transfers	Ending Balance 12/31/2014
Account 111	\$22,181,053	\$2,891,726	\$6,738,206				\$18,334,573
Account 108	25,348,036	2,568,866	2,942,644	\$1,504,069	\$32,210	\$1,282,218	25,163,899
Total Accounts 111 and 108	<u>\$47,529,089</u>	<u>\$5,460,592</u>	<u>\$9,680,850</u>	<u>\$1,504,069</u>	<u>\$32,210</u>	<u>\$1,282,218</u>	<u>\$43,498,472</u>