

**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, 2022. These changes are all due to computer software additions, upgrades, and retirements as summarized below:

- CC&B Software Retired 2021 (\$5.9 M)
 - Upgraded Computer Information System's billing system due to the historical package being retired.
- Geographic Information System Data Conversion completion 2013-2019 (\$2.4 M)
 - Costs of Scanning activities, consulting, mapping of Gas and Electric assets (Services, Mains, Valves, Reg, etc.) starting in South Dakota.
- Geographic Information System Landbase software replacement 2018-2021 (\$1.1 M)
 - Cost to enhance and replace obsolete system.
- Maximo implementation 2019-2021 (\$5.1 M)
 - Cost of Implementation for the following: Maximo Equipment Calibration, Electric Patrol & Inspection & Electric Maintenance Tasks, Gas Patrol & Valves, High Pressure Service Set, Large Meters & Farms Taps, Gas Regulation Stations, Odorizer, Odorometer Reads & Sniff Tests, and Corrosion.
- CC&B software upgrade 2018-2020 (\$1.5 M)
 - The Company's billing system was converted to accommodate code for the next Oracle software package and reconfigure rates.

There have not been any significant changes in Gas Intangible plant during the five-year period ending December 31, 2022.