

**MONTANA-DAKOTA UTILITIES CO.
PLANT IN SERVICE
GAS UTILITY - SOUTH DAKOTA
TWELVE MONTHS ENDED DECEMBER 31, 2022**

<u>Function</u>	Balance @ 12/31/22	Additions to Plant 1/	Pro Forma Balance @ 12/31/23	Pro Forma Adjustment
Distribution	<u>\$113,247,887</u>	<u>\$8,750,173</u>	\$121,998,060	<u>\$8,750,173</u>
General	16,527,297	1,076,284	17,603,581	1,076,284
General Intangible	689,966	182,037	872,003	182,037
Common	3,778,945	156,819	3,935,764	156,819
Common Intangible	<u>8,122,435</u>	<u>137,554</u>	<u>8,259,989</u>	<u>137,554</u>
Total	<u><u>\$142,366,530</u></u>	<u><u>\$10,302,867</u></u>	<u><u>\$152,669,397</u></u>	<u><u>\$10,302,867</u></u>

1/ See Rule 20:10:13.56, Statement D, Schedule D-2, pages 3 through 4.

**MONTANA-DAKOTA UTILITIES CO.
PLANT IN SERVICE
GAS UTILITY - SOUTH DAKOTA
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022
ADJUSTMENT A**

Acct. No.	Account	Balance @ 12/31/22	Pro Forma		Adjustment
			Plant Additions 1/	Balance @ 12/31/23	
<u>Distribution Plant</u>					
374.1	Land	\$87,780	\$0	\$87,780	\$0
374.2	Rights of Way	129,244	0	129,244	0
375	Structures & Improvements	375,234	0	375,234	0
376	Mains	56,724,156	2,640,901	59,365,057	2,640,901
378	Meas. & Reg. Equip.- General	1,459,139	1,340,068	2,799,207	1,340,068
379	Meas. & Reg. Equip.- City Gate	1,810,870	1,432,790	3,243,660	1,432,790
380	Services	29,365,191	1,887,026	31,252,217	1,887,026
381	Meters	20,134,131	1,135,371	21,269,502	1,135,371
383	Service Regulators	2,948,353	314,017	3,262,370	314,017
385	Industrial Meas. & Reg. Station Equipment	110,213	0	110,213	0
387.2	Other Distribution Equipment	103,576	0	103,576	0
	Total Distribution Plant	\$113,247,887	\$8,750,173	\$121,998,060	\$8,750,173
<u>General Plant</u>					
389	Land & Rights of Way	\$1,236,781	\$0	\$1,236,781	\$0
390	Structures & Improvements	6,402,543	7,568	6,410,111	7,568
391.1	Office Furniture & Fixtures	28,904	0	28,904	0
391.3	Computer Equipment - PC	3,117	0	3,117	0
392.1	Transportation Equip. - Non-Unitized	99,767	0	99,767	0
392.2	Transportation Equip. - Unitized	3,369,541	563,000	3,932,541	563,000
393	Stores Equipment	49,955	0	49,955	0
394.1	Tools, Shop & Garage Equipment	1,820,118	196,880	2,016,998	196,880
395	Laboratory Equipment	59,016	623	59,639	623
396.1	Trailers - Work Equipment	225,944	0	225,944	0
396.2	Power Operated Equipment	2,768,812	303,000	3,071,812	303,000
397.1	Radio Communication Equip.- Fixed	233,417	2,146	235,563	2,146
397.2	Radio Communication Equip.- Mobile	132,425	0	132,425	0
397.3	Telephone Communication Equip.	55,305	0	55,305	0

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ADJUSTMENT A**

Acct. No.	Account	Balance @ 12/31/22	Plant Additions 1/	Pro Forma	
				Balance @ 12/31/23	Adjustment
397.8	Network Equipment	12,243	3,067	15,310	3,067
398	Miscellaneous Equipment	29,409	0	29,409	0
	Total General Plant	\$16,527,297	\$1,076,284	\$17,603,581	\$1,076,284
303	Intangible Plant - General	\$689,966	\$182,037	\$872,003	\$182,037
	<u>Common Plant</u>				
389	Land & Rights of Way	\$141,210	\$0	\$141,210	\$0
390	Structures & Improvements	2,072,235	0	2,072,235	0
391.1	Office Furniture & Fixtures	82,370	31,995	114,365	31,995
391.3	Computer Equipment - PC	267,116	36,576	303,692	36,576
391.5	Computer Equipment - Other	137,973	7,644	145,617	7,644
392.1	Transportation Equip. - Non-Unitized	192	0	192	0
392.2	Transportation Equip. - Unitized	327,870	32,687	360,557	32,687
392.3	Transportation Equip. - Aircraft	395,315	0	395,315	0
393	Stores Equipment	2,676	0	2,676	0
394.1	Tools, Shop & Garage Equipment	10,915	5,158	16,073	5,158
394.3	Vehicle Maintenance Equipment	3,608	0	3,608	0
397.1	Radio Communication Equip.- Fixed	90,813	16,828	107,641	16,828
397.2	Radio Communication Equip.- Mobile	28,857	0	28,857	0
397.3	Telephone Communication Equip.	48,414	0	48,414	0
397.5	Supervisory & Telephone Equip.	2,199	0	2,199	0
397.8	Network Equipment	28,040	25,931	53,971	25,931
398	Miscellaneous Equipment	139,142	0	139,142	0
	Total Common Plant	\$3,778,945	\$156,819	\$3,935,764	\$156,819
303	Intangible Plant - Common	\$8,122,435	\$137,554	\$8,259,989	\$137,554
	Total Gas Plant in Service	\$142,366,530	\$10,302,867	\$152,669,397	\$10,302,867

1/ See Rule 20:10:13.56, Statement D, Schedule D-2, pages 3 through 4.