MONTANA-DAKOTA UTILITIES CO. WORKPAPERS INDEX ELECTRIC UTILITY - SOUTH DAKOTA

Statement	Description	Work Paper References
D	Plant In Service	
	Plant Additions	Pages 1-29
F	Working Conital	
Г	Working Capital Deferred Generation Costs	Pages 1-5
		Page 6
	Decommissioning of Retired Power Plants	Fage 0
н	Operation and Maintenance Expenses	
	Electric O&M Detail	
	Per Books by Resource and Jurisdiction	Pages 1-3
	Per Books by Resource and Function - SD	Pages 4-6
	Per Books by Resource and Function	Pages 7-9
	Per Books by FERC Account and Jurisdiction	Pages 10-12
	Per Books by FERC Account and Resource - SD	Pages 13-30
		Deces 24,40
	Fuel and Purchased Power	Pages 31-40
	Labor	Pages 41-45
	Benefits	Pages 46-53
	Incremental Labor & Benefits	Pages 54-56
	Thunder Spirit Wind Farm	Page 57
	Subcontract Labor	Pages 58-69
	Big Stone and Coyote Generation Stations	Pages 70-77
	Materials	Pages 78-79
	Reagent	Pages 80-83
	Vehicles & Work Equipment	Pages 84-86
	Communications	Pages 87-97
	Company Consumption	Pages 98-102
	Postage	Pages 103-105
	Uncollectible Accounts	Page 106
	Advertising	Pages 107-133
	Insurance	Pages 134-145
	Software Maintenance	Pages 146-149
	Industry Dues	Pages 150-190
	Rents	Pages 191-193
	Annual Easements	Pages 194-195
	Regulatory Commission Expense	Pages 196-204
	Regional Market Expense	Page 205
	Operating Revenues	
I	Operating Revenues	Page 1
	Summary of Revenue and Margin	Page 1
	Calculation of Days Billed	Pages 2-4
	Calculation of Sales Revenues	Pages 5-6
	Other Revenue	Pages 7-13

MONTANA-DAKOTA UTILITIES CO. WORKPAPERS INDEX ELECTRIC UTILITY - SOUTH DAKOTA

Statement	Description	Work Paper References
J	Depreciation Expense	Pages 1-37
к	Income Taxes Income Tax Rate	Page 1
L	Taxes Other than Income	Pages 1-15
М	Overall Cost of Service Average Rate Base	Page 1
N	Class Cost of Service Study	Pages 1-26
	Cost Allocation Manual	