

**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 been significant changes in Electric Intangible plant during the five-year period ending December 31, 2022.

- The Company purchased and integrated Landworks software from 2016-2019 for a total cost of \$3.1 million.
  - Acquired right of way software that integrates with the Geographic Information System.
- From 2016-2021 a Geographic Information System Field Verification Project was implemented for a total cost of \$2.5 million.
  - Davey Resource Group, a contractor, verified our Electric Distribution assets in the field to what is in the Geographic Information System Database.