

**MONTANA-DAKOTA UTILITIES CO.
SUMMARY OF PLANT IN SERVICE
GAS UTILITY - SOUTH DAKOTA
FOR THE TWELVE MONTHS ENDED JUNE 30, 2012**

<u>Function</u>	<u>Balance @ 6/30/11</u>	<u>Balance @ 6/30/12</u>	<u>Average Balance @ 6/30/12</u>	<u>Pro Forma Adjustment 1/</u>	<u>Average Balance @ 6/30/13</u>
Production	\$2,167,901	\$2,108,573	\$2,138,237	(\$29,664)	\$2,108,573
Distribution	64,308,683	70,434,816	67,371,749	3,531,453	70,903,202
General	12,973,471	12,900,360	12,936,915	393,013	13,329,928
General Intangible	149,936	150,636	150,286	350	150,636
Common	2,808,644	2,936,850	2,872,747	266,339	3,139,086
Common Intangible	<u>2,561,536</u>	<u>2,717,401</u>	<u>2,639,469</u>	<u>2,068,219</u>	<u>4,707,688</u>
Subtotal	84,970,171	91,248,636	88,109,403	6,229,710	94,339,113
Construction Work in Progress (CWIP) in Service not yet Classified 2/	<u>524,213</u>	<u>1,618,134</u>	<u>1,618,134</u>		<u>1,618,134</u>
Total	<u>\$85,494,384</u>	<u>\$92,866,770</u>	<u>\$89,727,537</u>	<u>\$6,229,710</u>	<u>\$95,957,247</u>

1/ See Rule 20:10:13.54, Statement D, page 2.

2/ CWIP in Service is reflected at the year end balance. See Rule 20:10:13:56, Statement D, Schedule D-2, page 2.

**MONTANA-DAKOTA UTILITIES CO.
PLANT IN SERVICE
GAS UTILITY - SOUTH DAKOTA
FOR THE TWELVE MONTHS ENDED JUNE 30, 2012**

<u>Function</u>	<u>Balance @ 6/30/11</u>	<u>Balance @ 6/30/12</u>	<u>Average Balance @ 6/30/12</u>	<u>Additions to Plant 1/</u>	<u>Pro Forma Balance @ 6/30/13</u>	<u>Average Balance @ 6/30/13</u>	<u>Pro Forma Adjustment</u>
Production	\$2,167,901	\$2,108,573	\$2,138,237	\$0	\$2,108,573	\$2,108,573	(\$29,664)
Distribution	64,308,683	70,434,816	67,371,749	936,770	71,371,586	70,903,202	3,531,453
General	12,973,471	12,900,360	12,936,915	859,137	13,759,497	13,329,928	393,013
General Intangible	149,936	150,636	150,286	0	150,636	150,636	350
Common	2,808,644	2,936,850	2,872,747	404,471	3,341,321	3,139,086	266,339
Common Intangible	<u>2,561,536</u>	<u>2,717,401</u>	<u>2,639,469</u>	<u>3,980,574</u>	<u>6,697,975</u>	<u>4,707,688</u>	<u>2,068,219</u>
Subtotal	84,970,171	91,248,636	88,109,403	6,180,952	97,429,588	94,339,113	6,229,710
Construction Work in Progress (CWIP) in Service not yet Classified 2/	<u>524,213</u>	<u>1,618,134</u>	<u>1,618,134</u>		<u>1,618,134</u>	<u>1,618,134</u>	
Total	<u>\$85,494,384</u>	<u>\$92,866,770</u>	<u>\$89,727,537</u>	<u>\$6,180,952</u>	<u>\$99,047,722</u>	<u>\$95,957,247</u>	<u>\$6,229,710</u>

1/ See Rule 20:10:13.56, Statement D, Schedule D-2, pages 4 through 6.

2/ CWIP in Service is reflected at the year end balance. See Rule 20:10:13.56, Statement D, Schedule D-2, page 2.

**MONTANA-DAKOTA UTILITIES CO.
PLANT IN SERVICE
GAS UTILITY - SOUTH DAKOTA
FOR THE TWELVE MONTHS ENDED JUNE 30, 2012**

Function	Balance @ 6/30/11 1/			Balance @ 6/30/12 1/			Average Balance @ 6/30/12
	Black Hills	East River	South Dakota	Black Hills	East River	South Dakota	
Production	\$1,902,130	\$265,771	\$2,167,901	\$1,844,626	\$263,947	\$2,108,573	\$2,138,237
Distribution	50,938,624	13,370,059	64,308,683	54,561,764	15,873,052	70,434,816	67,371,749
General	12,302,598	670,873	12,973,471	12,154,696	745,664	12,900,360	12,936,915
General Intangible	140,750	9,186	149,936	140,392	10,244	150,636	150,286
Common	2,043,137	765,507	2,808,644	2,070,476	866,374	2,936,850	2,872,747
Common Intangible	2,097,078	464,458	2,561,536	2,175,416	541,985	2,717,401	2,639,469
Subtotal	69,424,317	15,545,854	84,970,171	72,947,370	18,301,266	91,248,636	88,109,403
Construction Work in Progress (CWIP) in Service not yet Classified 2/	338,872	185,341	524,213	1,462,407	155,727	1,618,134	1,618,134
Total	<u>\$69,763,189</u>	<u>\$15,731,195</u>	<u>\$85,494,384</u>	<u>\$74,409,777</u>	<u>\$18,456,993</u>	<u>\$92,866,770</u>	<u>\$89,727,537</u>

1/ See Rule 20:10:13.54, Statement D, pages 4 through 6.

2/ CWIP in Service is reflected at the year end balance. See Rule 20:10:13:56, Statement D, Schedule D-2, page 2.

**MONTANA-DAKOTA UTILITIES CO.
PLANT IN SERVICE
GAS UTILITY - SOUTH DAKOTA
FOR THE TWELVE MONTHS ENDED JUNE 30, 2012**

Acct. No.	Account	Balance @ 6/30/11			Balance @ 6/30/12		
		Black Hills	East River	South Dakota	Black Hills	East River	South Dakota
	<u>Production Plant</u>						
333	Other Gas Production Equipment	\$1,902,130	\$265,771	\$2,167,901	\$1,844,626	\$263,947	\$2,108,573
	<u>Distribution Plant</u>						
374.1	Land	\$51,689	\$16,686	\$68,375	\$51,690	\$16,685	\$68,375
374.2	Rights of Way	81,308	2,251	83,559	112,500	2,251	114,751
375	Structures & Improvements	37,833	84,351	122,184	37,832	84,351	122,183
376	Mains	28,013,057	7,567,614	35,580,671	29,851,111	9,175,302	39,026,413
378	Meas. & Reg. Equip.-General	496,361	11,246	507,607	496,361	11,246	507,607
379	Meas. & Reg. Equip.-City Gate	73,929	713,249	787,178	213,881	1,054,509	1,268,390
380	Services	9,660,872	3,036,470	12,697,342	10,306,650	3,322,174	13,628,824
381	Positive Meters	10,981,111	1,756,419	12,737,530	11,809,489	1,999,509	13,808,998
383	Service Regulators	1,200,073	168,273	1,368,346	1,339,859	193,525	1,533,384
385	Ind. Meas. & Reg. Station Eqpt.	63,429		63,429	63,429		63,429
387.1	Cathodic Protection Equip.	192,620	7,462	200,082	192,620	7,462	200,082
387.2	Other Distribution Equip.	86,342	6,038	92,380	86,342	6,038	92,380
	Total Distribution Plant	\$50,938,624	\$13,370,059	\$64,308,683	\$54,561,764	\$15,873,052	\$70,434,816
	<u>General Plant</u>						
389	Land	\$1,149,438		\$1,149,438	\$1,149,454	\$86,874	\$1,236,328
390	Structures and Improvements	5,778,221	2,754	5,780,975	5,778,320	2,754	5,781,074
391.1	Furniture and Fixtures	272,483	7,064	279,547	256,756	2,448	259,204
391.3	Computer Equip. - PC	134,175	11,355	145,530	151,062	11,362	162,424
391.5	Computer Equip. - Other	26,447		26,447	26,448		26,448
392.1	Trans. Equip., Non-Unitized	89,740	18,884	108,624	99,171	29,296	128,467
392.2	Trans. Equip., Unitized	1,904,957	249,832	2,154,789	1,914,336	250,508	2,164,844

**MONTANA-DAKOTA UTILITIES CO.
PLANT IN SERVICE
GAS UTILITY - SOUTH DAKOTA
FOR THE TWELVE MONTHS ENDED JUNE 30, 2012**

Acct. No.	Account	Balance @ 6/30/11			Balance @ 6/30/12		
		Black Hills	East River	South Dakota	Black Hills	East River	South Dakota
393	Stores Equipment	45,724		45,724	43,328		43,328
394.1	Tools, Shop & Gar. Eq.-Non-Un.	455,163	63,688	518,851	423,267	73,754	497,021
394.3	Vehicle Maintenance Equip.	7,627		7,627	7,627		7,627
395	Laboratory Equipment	31,200	2,527	33,727	28,412	2,167	30,579
396.1	Power Operated Equip.	144,876	10,839	155,715	153,561	19,913	173,474
396.2	Work Equipment Trailers	1,849,059	235,367	2,084,426	1,796,092	227,248	2,023,340
397.1	Radio Comm. Equip.-Fixed	75,262	25,627	100,889	88,560	25,627	114,187
397.2	Radio Comm. Equip.-Mobile	205,042	8,788	213,830	105,120	8,788	113,908
397.3	General Tele. Comm. Equip.	51,916		51,916	51,916		51,916
397.8	Network Equipment	68,278	31,968	100,246	68,278	2,740	71,018
398	Miscellaneous Equipment	12,990	2,180	15,170	12,988	2,185	15,173
	Total General Plant	\$12,302,598	\$670,873	\$12,973,471	\$12,154,696	\$745,664	12,900,360
303	Intangible Plant - General	\$140,750	\$9,186	\$149,936	\$140,392	\$10,244	\$150,636
	<u>Common Plant</u>						
389	Land	\$68,159	\$20,495	\$88,654	\$70,131	\$23,152	\$93,283
390	Structures and Improvements	1,060,841	340,031	1,400,872	1,096,839	393,386	1,490,225
391.1	Furniture and Fixtures	149,312	54,082	203,394	158,998	52,349	211,347
391.3	Computer Equip. - PC	81,621	38,471	120,092	100,104	53,308	153,412
391.5	Computer Equip. - Other	75,659	17,089	92,748	9,177	2,771	11,948
392.1	Trans. Equip., Non-Unitized	1,477	4,033	5,510	1,520	3,685	5,205
392.2	Trans. Equip., Unitized	75,952	137,610	213,562	90,532	158,971	249,503
392.3	Aircraft	362,018	80,179	442,197	372,533	92,812	465,345
393	Stores Equipment	321	277	598	330	301	631
394.1	Tools, Shop & Gar. Equip.	5,424	7,907	13,331	6,412	6,607	13,019

**MONTANA-DAKOTA UTILITIES CO.
PLANT IN SERVICE
GAS UTILITY - SOUTH DAKOTA
FOR THE TWELVE MONTHS ENDED JUNE 30, 2012**

Acct. No.	Account	Balance @ 6/30/11			Balance @ 6/30/12		
		Black Hills	East River	South Dakota	Black Hills	East River	South Dakota
394.3	Vehicle Maint. Equip.	11,237	2,782	14,019	11,555	3,197	14,752
394.4	Vehicle Refueling Equip.	8,347	1,849	10,196	1,019	254	1,273
396.2	Work Equipment Trailers	246	54	300			
397.1	Radio Comm. Equip.-Fixed	6,058	22,148	28,206	11,860	30,475	42,335
397.2	Radio Comm. Equip.-Mobile	29,535	12,630	42,165	10,160	8,554	18,714
397.3	General Tele. Comm. Equip.	4,022	891	4,913	4,138	1,031	5,169
397.5	Supervisory & Tele. Equip.	350	77	427	172	43	215
397.8	Network Equipment	33,593	8,460	42,053	28,169	10,167	38,336
398	Miscellaneous Equipment	68,965	16,442	85,407	96,827	25,311	122,138
	Total Common Plant	<u>\$2,043,137</u>	<u>\$765,507</u>	<u>\$2,808,644</u>	<u>\$2,070,476</u>	<u>\$866,374</u>	<u>\$2,936,850</u>
303	Intangible Plant - Common	<u>\$2,097,078</u>	<u>\$464,458</u>	<u>\$2,561,536</u>	<u>\$2,175,416</u>	<u>\$541,985</u>	<u>\$2,717,401</u>
	Total Gas Plant in Service	<u><u>\$69,424,317</u></u>	<u><u>\$15,545,854</u></u>	<u><u>\$84,970,171</u></u>	<u><u>\$72,947,370</u></u>	<u><u>\$18,301,266</u></u>	<u><u>\$91,248,636</u></u>

**MONTANA-DAKOTA UTILITIES CO.
PLANT IN SERVICE
GAS UTILITY - SOUTH DAKOTA
FOR THE TWELVE MONTHS ENDED JUNE 30, 2012
ADJUSTMENT A**

Acct. No.	Account	Balance @ 6/30/11	Balance @ 6/30/12	Average Balance @ 6/30/12	Pro Forma		Adjustment	
					Plant Additions 1/	Average Balance @ 6/30/13		
	<u>Production Plant</u>							
333	Other Gas Production Equipment	\$2,167,901 ✓	\$2,108,573	\$2,138,237		\$2,108,573	\$2,108,573	(\$29,664)
	<u>Distribution Plant</u>							
374.1	Land	\$68,375	\$68,375	\$68,375		\$68,375	\$68,375	
374.2	Rights of Way	83,559	114,751	99,155		114,751	114,751	\$15,596
375	Structures & Improvements	122,184	122,183	122,183		122,183	122,183	
376	Mains	35,580,671	39,026,413	37,303,542	\$584,200	39,610,613	39,318,513	\$2,014,971
378	Meas. & Reg. Equip.-General	507,607	507,607	507,607	20,222	527,829	517,718	10,111
379	Meas. & Reg. Equip.-City Gate	787,178	1,268,390	1,027,784		1,268,390	1,268,390	240,606
380	Services	12,697,342	13,628,824	13,163,083	138,796	13,767,620	13,698,222	535,139
381	Positive Meters	12,737,530	13,808,998	13,273,264	118,966	13,927,964	13,868,482	595,218
383	Service Regulators	1,368,346	1,533,384	1,450,865	15,578	1,548,962	1,541,173	90,308
385	Ind. Meas. & Reg. Station Eqpt.	63,429	63,429	63,429		63,429	63,429	
387.1	Cathodic Protection Equip.	200,082	200,082	200,082	59,008	259,090	229,586	29,504
387.2	Other Distribution Equip.	92,380	92,380	92,380		92,380	92,380	
	Total Distribution Plant	\$64,308,683 ✓	\$70,434,816	\$67,371,749	\$936,770	\$71,371,586	\$70,903,202	\$3,531,453
	<u>General Plant</u>							
389	Land	\$1,149,438	\$1,236,328	\$1,192,883		\$1,236,328	\$1,236,328	\$43,445
390	Structures and Improvements	5,780,975	5,781,074	5,781,024	\$315,125	6,096,199	5,938,636	\$157,612
391.1	Furniture and Fixtures	279,547	259,204	269,375		259,204	259,204	(10,171)
391.3	Computer Equip. - PC	145,530	162,424	153,977		162,424	162,424	8,447

**MONTANA-DAKOTA UTILITIES CO.
PLANT IN SERVICE
GAS UTILITY - SOUTH DAKOTA
FOR THE TWELVE MONTHS ENDED JUNE 30, 2012
ADJUSTMENT A**

Acct. No.	Account	Balance @ 6/30/11	Balance @ 6/30/12	Average Balance @ 6/30/12	Pro Forma		Adjustment	
					Plant Additions 1/	Average Balance @ 6/30/13		
391.5	Computer Equip. - Other	26,447	26,448	26,448		26,448		
392.1	Trans. Equip., Non-Unitized	108,624	128,467	118,546		128,467	9,921	
392.2	Trans. Equip., Unitized	2,154,789	2,164,844	2,159,816	135,204	2,300,048	72,630	
393	Stores Equipment	45,724	43,328	44,526		43,328	(1,198)	
394.1	Tools, Shop & Gar. Eq.-Non-Un.	518,851	497,021	507,936	40,523	537,544	9,346	
394.3	Vehicle Maintenance Equip.	7,627	7,627	7,627		7,627		
395	Laboratory Equipment	33,727	30,579	32,153		30,579	(1,574)	
396.1	Power Operated Equip.	155,715	173,474	164,594		173,474	8,880	
396.2	Work Equipment Trailers	2,084,426	2,023,340	2,053,883	338,727	2,362,067	138,821	
397.1	Radio Comm. Equip.-Fixed	100,889	114,187	107,538	29,558	143,745	21,428	
397.2	Radio Comm. Equip.-Mobile	213,830	113,908	163,869		113,908	(49,961)	
397.3	General Tele. Comm. Equip.	51,916	51,916	51,916		51,916		
397.8	Network Equipment	100,246	71,018	85,632		71,018	(14,614)	
398	Miscellaneous Equipment	15,170	15,173	15,172		15,173	1	
	Total General Plant	\$12,973,471	\$12,900,360	12,936,915	\$859,137	\$13,759,497	\$13,329,928	\$393,013
303	Intangible Plant - General	\$149,936	\$150,636	\$150,286		\$150,636	\$150,636	\$350
	<u>Common Plant</u>							
389	Land	\$88,654	\$93,283	\$90,969		\$93,283	\$93,283	\$2,314
390	Structures and Improvements	1,400,872	1,490,225	1,445,548	\$30,542	1,520,767	1,505,496	59,948
391.1	Furniture and Fixtures	203,394	211,347	207,370	92,428	303,775	257,561	50,191
391.3	Computer Equip. - PC	120,092	153,412	136,752	153,487	306,899	230,155	93,403

**MONTANA-DAKOTA UTILITIES CO.
PLANT IN SERVICE
GAS UTILITY - SOUTH DAKOTA
FOR THE TWELVE MONTHS ENDED JUNE 30, 2012
ADJUSTMENT A**

Acct. No.	Account	Balance @ 6/30/11	Balance @ 6/30/12	Average Balance @ 6/30/12	Pro Forma			Adjustment
					Plant Additions 1/	Balance @ 6/30/13	Average Balance @ 6/30/13	
391.5	Computer Equip. - Other	92,748	11,948	52,348		11,948	11,948	(40,400)
392.1	Trans. Equip., Non-Unitized	5,510	5,205	5,358		5,205	5,205	(153)
392.2	Trans. Equip., Unitized	213,562	249,503	231,532	27,793	277,296	263,399	31,867
392.3	Aircraft	442,197	465,345	453,771		465,345	465,345	11,574
393	Stores Equipment	598	631	615		631	631	16
394.1	Tools, Shop & Gar. Equip.	13,331	13,019	13,175	3,120	16,139	14,579	1,404
394.3	Vehicle Maint. Equip.	14,019	14,752	14,385		14,752	14,752	367
394.4	Vehicle Refueling Equip.	10,196	1,273	5,734		1,273	1,273	(4,461)
396.2	Work Equipment Trailers	300		150				(150)
397.1	Radio Comm. Equip.-Fixed	28,206	42,335	35,271	9,602	51,937	47,136	11,865
397.2	Radio Comm. Equip.-Mobile	42,165	18,714	30,440		18,714	18,714	(11,726)
397.3	General Tele. Comm. Equip.	4,913	5,169	5,041	62,059	67,228	36,199	31,158
397.5	Supervisory & Tele. Equip.	427	215	321		215	215	(106)
397.8	Network Equipment	42,053	38,336	40,195	8,157	46,493	42,415	2,220
398	Miscellaneous Equipment	85,407	122,138	103,772	17,283	139,421	130,780	27,008
	Total Common Plant	\$2,808,644	\$2,936,850	\$2,872,747	\$404,471	\$3,341,321	\$3,139,086	\$266,339
303	Intangible Plant - Common	\$2,561,536	\$2,717,401	\$2,639,469	\$3,980,574	\$6,697,975	\$4,707,688	\$2,068,219
	Total Gas Plant in Service	<u>\$84,970,171</u>	<u>\$91,248,636</u>	<u>\$88,109,403</u>	<u>\$6,180,952</u>	<u>\$97,429,588</u>	<u>\$94,339,113</u>	<u>\$6,229,710</u>

1/ See Rule 20:10:13.56, Statement D, pages 3 through 6.