

MONTANA-DAKOTA UTILITIES CO. COST ALLOCATION MANUAL

Description of Process.....	Page 1
Account Number Handbook.....	Appendix A
Report of Allocations Locations.....	Appendix B
Allocation Factors.....	Appendix C

Montana-Dakota Utilities Co. Cost Allocation Manual

Montana-Dakota Utilities utilizes an allocation process each month to direct the income statement and rate base account activity to the proper jurisdiction for regulatory purposes. For revenue and O&M costs the primary driver of the allocation is the Business Unit component of the general ledger account; however the business segment and FERC account associated with the charge is also used to determine the proper allocation method. For work in progress and plant in service, reserve and depreciation, the allocation is based on the location, FERC and business segment attributes of the work order or the asset. A journal entry for these allocations is recorded to the JD Edwards "U" book ledgers established by state and business segment.

The allocation methodology is as follows:

Operation and Maintenance (O&M) accounts:

As costs are incurred they are assigned a Business Unit in the general ledger account string, which is a location such as Operating Region, Operating District, Region/State, generating facility, transmission line, transmission substation, distribution substation, gas regulator station or office building. Costs are also assigned to a business segment (electric or gas) and FERC account.

It is the combination of the location (Business Unit), business segment and FERC that drive the allocation factor used. Locations are assigned a factor based on the geographic area for which they serve and the FERC function assigned.

For example, Business Unit 200 represents the geographic location of the Minot, North Dakota District. The business segment for Minot is all gas and is allocated all to North Dakota regardless of the FERC account assigned.

Location allocation table for Minot North Dakota District-Business Unit 200

*Location	*Obj Acct	*FERC Sub 1	*FERC Sub 2	*Start Date	Stop Date	Description	Utility Alloc Code	Utility 01	Allocation Code 01
200		28120	28120	199705	201512	Minot ND District	00002	2	00003
200		2870	29359999	199501	201512		00002	2	00003
200		41712	41712999	200403	201512	ND	00002	2	00003
200		4261000	42619999	199501	201512	Gas	00002	2	00003
200		4262	42659999	200512	201512		00002	2	00003

Another example would be the Heskett Unit 1 generating facility – Business Unit 810001. The business segment for Heskett is all electric and the jurisdictional allocation is based on the FERC number of the charge. Most costs for Heskett are allocated to a jurisdiction on a factor calculated on integrated system 12 month peak demand. This factor allocates costs to Montana, North Dakota and South Dakota.

Location allocation table for Heskett Generating Station Unit 1- Business Unit 810001

*Location	*Obj Acct	*FERC Sub 1	*FERC Sub 2	*Start Date	Stop Date	Description	Utility Alloc Code	Utility 01	Allocation Code 01
810001		1500	15009999	199605	201512	Electric	00001	1	00015
810001		1501	15019999	199605	201512		00001	1	00016
810001		1502	15029999	199605	201512		00001	1	00015
810001		1505	15149999	199605	201512	Integrated Syst 12 mo peak demand	00001	1	00015
810001		1562	15629999	200012	201512		00001	1	00015
810001		1570	15709999	199906	201512		00001	1	00015

Jurisdictional State Allocation Table

Juris Alloc Code	Juris Start Date	Juris Stop Date	Description 10	State 01	Percent 01	State 02	Percent 02	State 03	Percent 03
00015	201403	201412	INTEGRATED SYSTEM 12 MONTH PEAK DEMAND	MT	22.428695	ND	72.227925	SD	5.343380

Revenue Accounts:

As revenue is recorded to the general ledger the business unit is usually a combination of a region and state or to a district location as well as the applicable FERC account and in the case of utility billed revenue, the business segment.

It is the combination of the business unit, business segment and FERC that drive the allocation factor use.

An example of an allocation for revenues is revenue received in the Dakota Heartland Region in North Dakota – location 12ND.

Location allocation table for Dakota Heartland ND- Business Unit 12ND

*Location	*Obj Acct	*FERC Sub 1	*FERC Sub 2	*Start Date	Stop Date	Description	Utility Alloc Code	Utility 01	Allocation Code 01
12ND	4001	4400	4499	199906	201512	Dakota Heartland ND	00001	1	00003
12ND	4002	4800	4899	199906	201512	Dakota Heartland ND	00002	2	00003
12ND	4170			200001	201512	Dakota Heartland ND	00002	2	00003
12ND	4190	100	10199	199907	201512	Dakota Heartland ND	00001	1	00003
12ND	4190	200	20199	199907	201512	Dakota Heartland ND	00002	2	00003
12ND	4310	102	102	199512	201512	..	00001	1	00003
12ND	4310	202	202	199512	201512	..	00002	2	00003
12ND	4510	020	029	199703	201512	Dakota Heartland ND	00001	1	00003
12ND	4540	001	009	199703	201512	Dakota Heartland ND	00001	1	00003
12ND	4560	010	019	199703	201512	NORTH DAKOTA	00001	1	00003
12ND	4880		99999	199706	201512	..	00002	2	00003

Work in Progress accounts:

Work in progress accounts are allocated in the PowerPlan software based on attributes associated with the work order. Every work order will have a location, business segment and FERC account.

Work Order Information			
Description*	Asbestos abatement for 2014 Heskett Work Order 209392		
Company	00801-Montana Dakota Util	Funding Project	FP-100032
Bus Segment	Electric (E)	Last Approved Rev	1
Budget	FP-100032	Status	open Wb Id 17155179
Department*	010 - 010 : Heskett Station	W.O.Type	MDU-Electric Generation- Steam Prod
Long Description*	Asbestos abatement for 2014. This includes re-insulating abated equipment.		
Major Location*	Heskett Station	Asset Location*	Heskett Station - Unit #2
Asset Loc Det	Heskett Station - Unit #2		
Notes			
Reason*	Capital Replace/Relocate -	Approval Group	<none>
Est Start Date*	03/01/2014	Late Charge Wait	3 Months
Est Complete*	12/31/2014	In Service Date	
Est In Service*	12/31/2014	Completion Date	
Est Annual Rev	\$0.00	First CPR Month	
Project Owner	Jeingang, duane - active	Close Date	
Date Suspended		Date Initiated	02/27/2014

Details

Accounts

Contacts

Class Codes

Authorizations

Overheads

User Comment

Audits

Delete WO

Cancel WO

Suspend WO

Estimates

Update

Print

Cancel

Record 1 of 1

Work Order Information			
Title: Asbestos abatement for 2014 Heskett			
Work Order Number: 209392			
Classification	Value:		
Blanket/Specific	Specific	Page Up	
Budget/Non-Budget*	Budget	Page Down	
ES/GA*	M - Max	Rows 1 to 11 of 20	
FERC*	3110-Structures & Improvements	Top	
Major Environmental Expenditures		Bottom	
O&M Business Unit			
Organization Group*	01-Heskett Station		
Project Ranking			
Reimbursement*	A-Not a Reimbursable Project		
Situs State*	ND		
Tax Bonus Depr	Yes		

Indicates Display Only - (d)

Details

Accounts

Contacts

Class Codes

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Overheads

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Audits

Delete WO

Cancel WO

Suspend WO

Estimates

Update

Print

Cancel

Record 1 of 1

The JDE allocation tables are interfaced into the PowerPlan software and then normalized into one PowerPlan table for the allocation process. For the work order identified above the process for allocation is illustrated below:

JDE location table for Heskett Station Unit #2

*Location	*Obj Acct	*FERC Sub 1	*FERC Sub 2	*Start Date	Stop Date	Description	Utility Alloc Code	Utility Code 01	Allocation Code 01
810002	1011	310	316810	200805	201512	Heskett Station - Unit #2	00001	1	00015

Location 810002 will be allocated on utility code 00001 and state allocation code 00015.

Utility Allocation table

Juris Utility Code	Utility Start Date	Utility Stop Date	Description	Electric	Utility 01	Percent 01
00001	199501	201512	ELECTRIC ONLY		1	100.0000

Utility code 00001 allocates 100% to the Electric segment.

State Allocation table

Juris Alloc Code	Juris Start Date	Juris Stop Date	Description 10	State 01	Percent 01	State 02	Percent 02	State 03	Percent 03
00015	201403	201412	INTEGRATED SYSTEM 12 MONTH PEAK DEMAND	MT	22.428695	ND	72.227925	SD	5.343380

The above JDE tables are normalized and reflected in the PowerPlan table as follows:

Util Alloc Code	Juris Alloc Code	Bus Segment	Location	Object Acct	Ferc1	Ferc2	State	Start Dt	End Dt	Util Alloc Rate	Juris Alloc Rate	Ubook
00001	00015	1	810002	1011	310	316810	SD	201403	201412	1	0.0534338	UG
00001	00015	1	810002	1011	310	316810	MT	201403	201412	1	0.22428695	UA
00001	00015	1	810002	1011	310	316810	ND	201403	201412	1	0.72227925	UD

In the above scenario 5.34338 % will be allocated to the state of SD into the UG JDE book.

Costs after allocation in PowerPlan

Cost Repository - CR - Summary							
CR_COST_REPOSITORY SV							
Cost Center	Object	Subledger	Subledger Type	AA	UA	UD	UG
1	0200	209392	W	\$64,686.14	\$14,508.26	\$46,721.46	\$3,456.42
1	0994	209392	W	\$102.79	\$23.05	\$74.24	\$5.50
1	0995	209392	W	\$52.14	\$11.69	\$37.66	\$2.79
				\$64,841.07	\$14,543.00	\$46,833.36	\$3,464.71

Total Charges for the month of August 2014 for work order 209392 for object account 0200 was 64,686.14. When the factor of 5.34338 % is multiplied the result is 3,456.42 being assigned to the UG (South Dakota) book.

The results of the allocations are summarized and a JE recorded in JD Edwards.

Plant in Service/Reserve/Depreciation Accounts:

Each asset in the fixed assets subsidiary ledger is assigned a depreciation group. It is at the depreciation group level that assets, reserve and depreciation are allocated to a jurisdictional ledger and not at the asset level. The factors used to perform the allocation are the same factors as O&M and originate in JD Edwards and are interfaced into PowerPlan.

Asset Detail information

CPR Ledger Detail			
Detail Class Codes		Set of Books AA-Financial	
Asset ID 112043		Related Asset(s) No	
Description	[1 Ton Each Of Girders/Wind Brac		Work Order 10237
Long Description	[1 Ton Each Of Girders/Wind Brace And Hardware		
Property Group	312-Boiler Plt Equip-Non Pollut	Subledger None	
Retirement Unit	GIRDERS/WIND BRACE&HDWE(/TON)		
Unit of Measure	EA	Retire Method	Specific
Asset Location	Heskett Station - Unit #2		
Loc Detail			
Utility Account	312-E-Boiler	In Service Year	Aug-1997
Sub Account	<none>	Eng. In Service Year	Aug-1997
Business Segment	Electric [E]	Accumulated Quantity	9.00
GL Account	1011 Electric Plant	Accum Cost(USD)	154,575.85
Company	00001-Montana Dakota Utilities Co		
Functional Class	Electric Steam Production		
Serial/Unit No	Depreciation Group 312-E-00015-Boiler Hes		

Depreciation Group Information

Depreciation Group Rate Maintenance

Depreciation Group	312-E-00015-Boiler Heskett Plan	Status	Valid	ID	524460	Update
Company	00001-Montana Dakota Utilities Co	ARO				New Group
Business Segment	Electric [E]	Functional Class	Electric Steam Production			Previous
Depr. Summary	312-E-Boiler	External Code				Next
Depr. Summary 2	00015	JE By Asset	☐			Combined DG
Depreciation Method	MDU-312-E-Boiler Heskett Plan-00	Combined Group				Audits
Depreciable Subledger	None					Method
Mid-Period Method	Monthly	Est. Net Adds	0.00			Controls
Mid-Period Convention	0.00	Late Close				Cancel
Represents the allocation factor for allocating to jurisdictions						See Accts
New Rates	UseP Details	Depreciation Rate Maintenance				Blend Books

Effective Date	Set of Books	Life Rate (Annual)	COB Rate (Annual)	Salvage Rate (Annual)	Net / Gross	Over Depr. Check	Salvage Percent	Cost Of Removal Percent	End Of Life (YYYY/MM)	Rate Use Code
MAR/2014AA-Financial		3.460000%	0.000000%	0.000000%	Gross	No	0.000000%	0.000000%	0000/00	Blend Ra
UA-Montana		3.460000%	0.000000%	0.000000%	Gross	No	0.000000%	0.000000%	0000/00	Used

Other Balance Sheet / Income Statement Accounts:

The general ledger account string for other balance sheet/income statement accounts identifies the FERC and in some cases the state assignment for allocation purposes. If the account is to be allocated to multiple states, the subsidiary account (which is a further breakdown of the account) is used as the identifier for allocating. An example of this type of account is shown below:

Account Master Table

Business Unit	Object Account	Subsidiary	Account Description
	1 2820		Acc. Def. Inc. Tx-Oth. Pro
	1 2820	1	Federal
	1 2820	1201	Liberalized Depreciation
	1 2820	120100	Common
	1 2820	120110	Electric
	1 2820	120120	Gas-MDU
	1 2820	120121	Gas-GPNG
	1 2820	120132	Montana
	1 2820	120133	North Dakota

Location allocation table

*Location	*Obj Acct	*FERC Sub 1	*FERC Sub 2	*Start Date	Stop Date	Description	Utility Alloc Code	Utility 01	Allocation Code 01	Utility 02	Allocation Code 02
	1 2820	120100	120100	200001	201512	DIT'S - COMMON PL...	00026	1	00220	2	00221
	1 2820	120110	120110	199801	201512	ELECTRIC TRANS, ...	00001	1	00222	99	
	1 2820	120120	120120	199801	201512	GAS DISTRIBUTION...	00002	2	00223	99	
	1 2820	120121	120121	200901	201512	..	00002	2	00234	99	
	1 2820	120132	120132	200001	201512	..	00002	2	00002	99	
	1 2820	120133	120133	200001	201512	..	00002	2	00003	99	

The allocation process uses the same tables as previously discussed.

The factors are computed annually by the Accounting and Regulatory Affairs Departments and assigned to the proper Business unit (location).

Appendix A

ACCOUNT NUMBER HANDBOOK



MONTANA-DAKOTA
UTILITIES CO.

A Division of MDU Resources Group, Inc.

In the Community to Serve®

1/30/15

TABLE OF CONTENTS

Account Code Structure and Speed Code	1
O&M Expense	2
Directly Chargeable Expense Work Orders	3
Capital Expenditures	
Specific Work Orders	4
PCAD Blanket Work Orders	5
Jobbing Expense Work Orders	6
Transportation and Work Equipment.	7
Cost Centers	8
Capital, Auto/Work Equipment, and	
Jobbing Resource Codes	11
Expense Resource Codes	13
Electric O&M FERC Accounts and Activities	
Power Production – Steam	16
Power Production – Other.	19
Other Power Supply Expenses	19
Transmission Expenses.	19
Distribution Operation Expenses.	21
Distribution Maintenance Expenses	22
Customer Accounts, Service & Information	22
Sales Expense	23
Administrative and General Expenses	23
Natural Gas O&M FERC Accounts and Activities	
Natural Gas Production.	24
Other Gas Supply Expenses.	24
Distribution Operations Expenses.	24
Distribution Maintenance Expenses	25
Customer Accounts, Service & Information	25
Sales Expense	26
Administrative and General Expenses	26
Service and Repair & Non-Utility Service	27

ACCOUNT CODE STRUCTURE

This handbook is designed to help understand the current account code structure. The enclosed information will be useful in determining the proper account distribution for daily activities.

The basic account structure consists of the following:

- Cost Center (Business Unit)
- Object (Resource Code)
- Subsidiary (Activity)
- Subledger (Work Order) - When applicable
- Subledger Type (Work Order Type)

SPEED CODE

Capital

①

②

\XXXXXX.0300

O&M/Non-Utility

①

②

③

\XXXXXX.5300.15940

① Subledger:

- Work Order Number
- Precede the Work Order Number with a \ (back slash)

② Object:

Choose a 4-digit code from pages 11 -15.

③ Subsidiary:

For O&M/Non-Utility Work Orders, choose a 5-6 digit number from pages 16-27. Not used for capital work orders.

For further accounting information, please refer to the Accounting Department homepage on the MDU Intranet SharePoint site.

O&M EXPENSE

The Cost Center can be a region, district, transmission line, General Office dept., power production facility, or transmission substation number. The Object is the resource code and the Subsidiary is the business segment and FERC Activity.

Examples:

- Regions: ① ② ③
 12.5300.15940.
- Power Prod.: 820000.5300.151491.
 ① ② ③

① Cost Center:

Choose a 6-digit facility number, a 3-digit district number, a 2-digit region number, etc. from the Cost Centers listing. Use a 6-digit facility number if the charge applies to a specific facility, a 3-digit district number if the charge applies to all towns within a district, or a region number if charge applies to all districts within a region.

- Regions: 12 - Dakota Heartland Region
- Districts: 120 - Bismarck District
- Power Prod.: 820000 - Lewis & Clark Station

② Object:

Choose a 4-digit code from the Expense Resource Codes listing. (All O&M resource codes start with a "5")

- 5300 – Materials

③ Subsidiary:

Choose a 5-6 digit number from the O&M FERC Accounts and Activities listing.

- Regions: 15940 - Underground line maintenance
- Regions: 28741 - Locating gas mains
- Power Prod.: 151491 - Maint. of misc. steam plant

The 1st digit of the subsidiary indicates if the charge is service & repair, electric, or natural gas:

- 0 - service & repair
- 1 - electric
- 2 - natural gas

The 2nd through 4th digits are the FERC account (594) and the last 1-2 digits (0) are the activity associated with the FERC account.

Subledger

Not required for O&M expenditures; however, can be specified to accumulate costs for large O&M projects.

DIRECTLY CHARGEABLE EXPENSE WORK ORDERS

These work orders are used to capture charges directed to FERC account numbers and activities. They have a Cost Center that is the accounting location number and they have Subsidiaries that are the FERC number and activity. These can be billable or nonbillable.

Example:

•Regions:	①	②	③	④
	120.5300.28782			31541 W
•Power Prod.:				
	820000.5300.151472			34521 W
	①	②	③	④

① Cost Center:

- 120 - Bismarck District
- 820000 - Lewis & Clark Station

② Object:

- 5300 - Resource code for material from the Expense
Resource Codes listing

③ Subsidiary:

- Regions: 28782
 - 2 - Gas
 - 878 - FERC account
 - 2 - Exchanging meters and regulators
- Power Prod.: 151472
 - 1 - Electric
 - 514 - FERC account
 - 72 - Environmental monitoring maintenance

④ Subledger and Subledger Type

- Next number work order
- W - Identifies type of subledger

CAPITAL EXPENDITURES

(Specific Work Orders)

The Project Cost Center is the Company number, the Object is the resource code, the Subsidiary is not used (see exception below), and the Subledger is the work order number.

Example: ① ② ③ ④
 1.0200 10464 W

① Project Cost Center:

Capital projects use the Company number.

② Object:

Choose a 4-digit code from the listing on pages 11 & 12.
(All capital resource codes begin with "0")

- 0200 - Contract Services/Consulting

③ Subsidiary:

Not used (except for purchases of meters, transformers, and regulators).

④ Subledger and Subledger Type:

- Next number work order
- W - Identifies type of subledger

For additional Capital Expenditure
account information, reference the
Fixed Asset Accounting Links section on the
Accounting Department home page.

CAPITAL EXPENDITURES

(PCAD Blanket Work Orders)

The Project Cost Center is the Company number. The Object is the resource code, the Subsidiary is not used, and the Subledger is the work order number.

Example: ① ② ③
 1.0110 2430101 W

① **Project Cost Center**

② **Object**

③ **PCAD Blanket Work Order Number**

XXY = XX - Two digit district number
 Y - One digit state number

- **ELECTRIC:**

XXY0101 - E-Service Line Install

XXY0200 - E-Service Line Replace/Retire

XXY0400 - E-Yard Light Install/Replace/Retire

XXY0600 - E-Street Light Install/Replace/Retire

XXY0800 - EC-OH/UG Line Extension-Growth

XXY0900 - EC-OH/UG Line Replace/Retire

- **NATURAL GAS**

XXY1101 - G-Main Growth

XXY1102 - G-Service Line Install

XXY1201 - G-Main Replace/Retire

XXY1202 - G-Service Line Replace/Retire

JOBGING EXPENSE WORK ORDERS

These work orders are used to accumulate charges by subledger and total charges may be cleared to multiple accounts. They also cover some situations where our standard expense accounts do not fit. Jobbing expense work orders have a cost center of 1, the Object is the resource code, and the Subsidiary is not used. These may cover projects not on our system.

Example: ① ② ③ ④
 1.0300 43030 W

① **Cost Center:**

The jobbing cost center is the Company number.

② **Object:**

- 0300 -Resource code for material from the Capital Resource Codes listing

③ **Subsidiary:**

Not used.

④ **Subledger**

- Next number work order
- W - Identifies type of subledger

TRANSPORTATION AND WORK EQUIPMENT

Example: ① ② ③ ④
18400.0300.100 Unit #5856 W

① Cost Center:

- 18400 - Automobile and work equipment clearing account
(18400 is the Cost Center in all cases)

② Object:

- 0015 - Gasoline
- 0016 - Diesel
- 0200 - Labor/Service
- 0300 - Materials

③ Subsidiary:

Identifies the type of vehicle expense

- 100 - Repairs and Maintenance: Repair of engines, transmissions, carburetors, starters, batteries, water pumps, alternators, oil changes, car washes, etc.
- 130 - Tires/Wheels: Tires, tubes, and tire balancing
- 140 - Autobody: Body damage, windshields, upholstery
- 150 - Hydraulic: Hoses, pumps, and valves to repair hydraulic systems
- 161 - Gasoline (*Requires Quantity Purchased*)
- 162 - Natural Gas (*Requires Quantity Purchased*)
- 163 - Propane Gas (*Requires Quantity Purchased*)
- 164 - Diesel (*Requires Quantity Purchased*)
- 170 - Permits & Licenses
- 190 - Overhead Costs (*No Subledger Required*)
- 192 - CNG Station Operations
- 193 - CNG Station Maintenance

④ Subledger and Subledger Type

- Unit number for auto and work equipment
- W - Identifies type of subledger

COST CENTERS

Badlands Region:

- 15 - Expenses to be allocated to the entire region
- 150 - Dickinson District
- 160 - Glendive District
- 240 - Williston District
- 250 - Wolf Point District

Black Hills Region:

- 13 - Expenses to be allocated to the entire region
- 130 - Rapid City District
- 300 - Spearfish District

Dakota Heartland Region:

- 12 - Expenses to be allocated to the entire region
- 120 - Bismarck District
- 200 - Minot District
- 210 - Mobridge District
- 260 - Minot AFB District
- 280 - Jamestown District

Rocky Mountain Region:

- 11 - Expenses to be allocated to the entire region
- 110 - Billings District
- 230 - Sheridan District

General Office Departments:

X - Jurisdictional Allocation Code

- 0 - Allocated to all applicable jurisdictions***
- 2 - Montana Only***
- 3 - North Dakota***
- 4 - South Dakota***
- 5 - Wyoming***
- 6 - Minnesota***
- 7 - Great Plains (North Dakota)***

Cost Centers (Cont.)

General Office Departments (Cont.)

1290X - UG Credit & Collections
7100X - Business Development/Energy Prog/Marketing
7110X - UG Director Customer Service
7120X - UG Meridian Customer Service Center
7130X - UG Customer Programs/Support Service
7210X - UG Technology Compliance
7230X - UG Information Tech. & Communications
7510X - Legal - MDU Only
7520X - Treasury Services - MDU Only
8810X - Generation
8830X - Electric System Operations & Planning
8840X - Electric Transmission Engineering
8870X - Distribution Engineering
8880X - UG Technology & Communications
8900X - Electric Supply
9010X - Safety and Training
9180X - UG Gas Supply/Bus Dev/Customer Relations
9190X - UG Operational Support
9200X - UG Office Services
9250X - Regulatory Affairs
9260X - UG Management Information Systems
9310X - UG Gas Supply
9410X - Accounting
9510X - GIS
9600X - Region Operations
9610X - UG Administrative Services
9620X - UG Building and Grounds
9630X - Human Resources
9640X - UG Field Automation
9850X - President & CEO

Cost Centers (Cont.)

Power Production:

80 - Power Production Division

Power Generation Facilities:

810000 - Heskett Station
810001 - Heskett Station, Unit I
810002 - Heskett Station, Unit II
810003 - Heskett Station, Unit III
820000 - Lewis & Clark Station
851000 - Glendive Turbine (Both Units 1 and 2)
851001 - Glendive Turbine Unit 1
851002 - Glendive Turbine Unit 2
852000 - Miles City Turbine
855000 - Portable Generators
856000 - Diamond Willow Wind Farm
857000 - Ormat Generation Facility
858000 - Cedar Hills Wind Farm

Transmission:

(Only if specific transmission line is not assignable)

60 - Expenses to be alloc. to Integrated Trans. Sys.
60MT - Transmission expenses allocated direct to MT
60ND - Transmission expenses allocated direct to ND
60SD - Transmission expenses allocated direct to SD
60WY - Transmission expenses allocated direct to WY

CAPITAL, AUTO/WORK EQUIPMENT, AND JOBBING RESOURCE CODES

(Partial list of valid capital resource codes)

Fuel

- 0011 - Natural Gas
- 0013 - Propane Gas
- 0015 - Gasoline
- 0016 - Diesel

Labor

- 0110 - Straight Time
- 0120 - Overtime
- 0140 - Moving Allowance
- 0150 - Taxable Meals
(No overnight stay)

Contract Services

- 0200 - Contract Services/Consulting

Materials

- 0300 - Material, land and land rights including meter,
transformer, regulator purchase
- 03PU - Property Unit quantities only

Company Vehicles & Work Equipment

- 0400 - Usage cost by miles/hours;
Rental of work equipment

Reimbursable Expense

- 0500 - Other Reimbursable Expense
*(Airfare, personal vehicle use, hotels,
rental cars, taxi, etc.)*
- 0521 - Meals & Entertainment
(Overnight stay or business discussion required)

CAPITAL, AUTO/WORK EQUIPMENT, AND JOBGING RESOURCE CODES (Cont.)

Office Expenses

- 0600 - Other Office Expenses
(Office supplies, postage, express mail, etc.)
- 0641 - Company Consumption–Electric
- 0642 - Company Consumption–Gas

Miscellaneous Employee Expense

- 0800 - Employee Benefit/Training Cost

Miscellaneous Other Expense & Credits

- 0900 - Other Miscellaneous Expenses
*(Permits, fees & licenses, rent, freight, joint
trenching, damage payments, inventory
shrinkage, etc.)*
- 0941 - Billing–Jobbing, Joint Trench, Interco
- 0944 - Cash Salvage
- 0945 - Trade-In Salvage
- 0946 - Contribution in Aid of Construction–Taxable
- 0947 - Contribution in Aid of Construction–Non-Taxable

EXPENSE RESOURCE CODES

(Partial list of valid expense resource codes)

Labor

- 5110 - Straight Time
- 5120 - Overtime
- 5140 - Moving Allowance
- 5150 - Taxable Meals
(No overnight stay)

Contract Services

- 5211 - Subcontract Labor
- 5212 - WBI Subcontract Labor
- 5221 - Consulting Fees
- 5222 - Legal Fees
- 5223 - External Auditing
- 5292 - Custodial Services
- 5293 - Collection Agency Fees

Materials

- 5300 - Materials
- 5331 - Sand (Fluidized Bed)
- 5332 - Reagent (Scrubber)

Company Vehicles & Work Equipment

- 5400 - Company Vehicle & Work Equipment Usage
- 5422 - Rental of Work Equipment

Travel & Entertainment Expenses

- 5511 - Commercial Air Service
- 5512 - Corporate Air Service
- 5514 - Personal Vehicle Use
- 5521 - Meals & Entertainment
(Overnight stay or business discussion required)
- 5522 - Other Reimbursable Expense
(Lodging, telephone charges, car rentals, airport parking fees, etc.)

EXPENSE RESOURCE CODES (Cont.)

Office Expenses

- 5610 - Telephone
- 5611 - Cell Phone
- 5612 - Network Circuit Charges
- 5613 - SCADA/ANS Circuit Charges
- 5614 - Other Circuit Charges
- 5620 - Photocopier
- 5630 - Office Supplies
- 5640 - Utilities
- 5651 - Postage
- 5652 - Express Mail
- 5661 - Rental of Office Equipment

Marketing & Public Information

- 5711 - Radio Advertising (Utility)
- 5712 - Newspaper Advertising (Utility)
- 5713 - Television Advertising (Utility)
- 5714 - Co-op Advertising (Utility)
- 5715 - Other Utility Advertising (Utility)
- 5731 - Marketing Incentives
- 5732 - Economic Development
- 5733 - Miscellaneous Load Building
- 5740 - Public Information Meetings *(Can include meals)*

Miscellaneous Employee Expense

- 5811 - Professional Organ. Dues
- 5812 - College Tuition & Books
- 5813 - Miscellaneous Employee Benefits
(Cost of company-sponsored activities (company picnics and Christmas parties), retiree or retirement functions/activities, service and retirement gifts, non-meal gift cards)
- 5820 - Moving Expense

EXPENSE RESOURCE CODES (Cont.)

Miscellaneous Employee Expense (Cont.)

- 5830 - Employee Meetings
- 5840 - Service Club Dues
- 5851 - Seminars & Meeting Registration
- 5852 - Executive Training
- 5853 - Safety Training Materials & Expense
(*Safety meeting expenses, safety awards, etc.*)
- 5854 - Other Employee Training
- 5891 - Uniforms

Miscellaneous Other Expense & Credits

- 5911 - Software Maintenance
- 5912 - Company Organizational Dues
- 5913 - Permits, Filing Fees & Licenses
- 5931 - Building & Sign Rental
- 5932 - Annual Easements
- 5934 - Computer Rental
- 5935 - Facility Charge/Demurrage
- 5941 - Reimbursements & Warranty Credits
- 5950 - Freight
- 5970 - Miscellaneous Merchandise Expense
- 5981 - Cash Donations to Charitable Organization
- 5982 - Reference Materials
- 5984 - Damage Payments
- 5988 - Cathodic Protection

ELECTRIC O&M FERC ACCOUNTS AND ACTIVITIES

(Partial list of valid accounts and activities)

• POWER PRODUCTION - STEAM:

500 — Operation Supervision and Engineering

150000 - Operation Supervision and Engineering

501 — Fuel

150113 - Fuel Receive/Convey to Silos

150138 - Inactive Coal Stockpile

150153 - Fuel Sampling and Testing

150167 - Bottom ash Disposal from Pond

150175 - Fly Ash Disposal from Silo

150179 - Scrubber Sludge Disposal

502 — Steam Expenses

150218 - Coal Handling Silo to Burner

150224 - Fluid. Bed Mat'l to Boiler

150235 - Boiler Operating Expenses

150249 - Sootblower Oper. Expenses

150251 - Boiler Makeup Water

150256 - Boiler Water

150267 - Bottom Ash to Pond/Thru Silo

150275 - Fly Ash Handling thru Silo

150278 - Scrubber Operating Expenses

150282 - Particulate Collection Oper.

150285 - CEMS Operating Expenses

505 — Electric Expenses

150525 - Turbine-Generator Operation

150580 - River Water Supply Operating Expense

150584 - Cooling Tower Operating Expense

150595 - Access. Electric and Switching

ELECTRIC O&M FERC ACCOUNTS AND ACTIVITIES

(Partial list of valid accounts and activities)

506 — Miscellaneous Steam Power Expenses

- 150604 - Communication Services
- 150620 - Clerical Expenses
- 150633 - Training Expenses
- 150660 - Safety Expenses
- 150669 - Grounds Upkeep Oper. Expense
- 150672 - Environmental Monitoring Op.
- 150686 - Mobile Equipment Operating Expense
- 150691 - Miscellaneous Operating Expense

507 — Rent

- 150700 - Rent

510 — Maintenance Supervision and Engineering

- 151000 - Maintenance Supervision and Engineering

511 — Maintenance of Structures

- 151107 - Building Maintenance
- 151154 - Sewage/Storm/Waste Water Maintenance
- 151169 - Plant Site Maintenance
- 151190 - Water Pipeline Maintenance

512 — Maintenance of Boiler Plant

- 151213 - Fuel Handling Maintenance to Silos
- 151218 - Fuel Cond., Silos to Burners
- 151221 - Burner/Cyclone/Stoker/Grate Maintenance
- 151224 - Fluid. Bed Mat'l. Handl. Maintenance
- 151229 - Boiler Structure Maintenance
- 151232 - Boiler Water Cycle Maintenance
- 151237 - Boiler Steam Cycle Maintenance
- 151243 - Steam Piping Maintenance
- 151249 - Sootblower Maintenance

ELECTRIC O&M FERC ACCOUNTS AND ACTIVITIES

(Partial list of valid accounts and activities)

512 — Maintenance of Boiler Plant (Cont.)

- 151251 - Boiler Makeup Water Equipment
- 151256 - Boiler Water Equipment Maintenance
- 151261 - Boiler Feed Water Equipment Maintenance
- 151264 - Condensate Equipment Maintenance
- 151267 - Air and Draft Equipment Maintenance
- 151275 - Bottom Ash Handling Maintenance
- 151278 - Fly Ash Handling Maintenance
- 151282 - Scrubber Maintenance Expense
- 151285 - Particulate Collection Maintenance
- 151298 - CEMS Maintenance Expenses

513 — Maintenance of Electric Plant

- 151314 - Turbine Maintenance Expenses
- 151329 - Generator Maintenance Expenses
- 151336 - Exciter Maintenance Expenses
- 151341 - T-G Control Maintenance Expenses
- 151352 - T-G Apparatus Maintenance
- 151363 - Condenser Maintenance Expenses
- 151377 - Circulating Water Maintenance
- 151380 - River Water Maintenance Expense
- 151384 - Cooling Tower Maintenance
- 151395 - Access. Electric Equipment Maintenance

514 — Maintenance of Miscellaneous Steam Plant

- 151426 - Service Air Maintenance Expense
- 151430 - Instrument Air Maintenance
- 151441 - Distributed Control System Maintenance
- 151447 - Performance Monitoring Maintenance
- 151450 - Closed Cooling Water System Maintenance
- 151472 - Environmental Monitoring Maintenance
- 151482 - Mobile Equipment Maintenance
- 151491 - Miscellaneous Maintenance

ELECTRIC O&M FERC ACCOUNTS AND ACTIVITIES

(Partial list of valid accounts and activities)

• POWER PRODUCTION - OTHER:

Operation

15460 - Operation Supervision and Engineering

15480 - Generation Expenses

15490 - Misc. Other Power Generation Expenses

Maintenance

15510 - Maintenance Supervision and Engineering

15520 - Maintenance of Structures

15530 - Maintenance of Generating & Electric Plant

15540 - Maint. of Misc. Other Power Generating Plant

• OTHER POWER SUPPLY EXPENSES:

556 — System Control and Load Dispatching

15560 - System Control & Load Dispatch

15561 - Steam Plant Dispatching

557 — Other Expenses

15570 - Other Expenses

• TRANSMISSION EXPENSES:

560 — Trans. Operation Supervision & Engineering

15600 - Operation Supervision and Engineering

15601 - Transmission Substations

15602 - Transmission Lines

561 — Transmission Load Dispatching

15610 - Load Dispatching

ELECTRIC O&M FERC ACCOUNTS AND ACTIVITIES

(Partial list of valid accounts and activities)

562 — Transmission Substation Operation Expense

All expenses associated with the normal **operation** and monitoring of a substation. Includes engineering and supervision charges incurred for normal operation.

15620 - General Transmission Substation Operation Exp.

15621 - Routine Switching

15622 - Breaker/Switcher Testing or Non-Repair Work

15623 - Transformer/Regulator Testing or Non-Repair Work

15624 - Switchboard/Relay Testing or Non-Repair Work

15628 - Periodic Station Checks, Cleaning, etc.

15629 - Snow Removal

563 — Overhead Transmission Line Operation Exp.

15630 - Expenses for routine line patrols and inspections, switching for other than maintenance as in house moves or nearby activity

566 — Miscellaneous Transmission Expense

15660 - Miscellaneous Transmission Expense

568 — Transmission Maint. Supervision & Engineering

15680 - Operation Supervision and Engineering Maint.

15681 - Transmission Substations Maintenance

15682 - Transmission Lines Maintenance

570 — Transmission Substation Maintenance

All expenses associated with the **repair** of a substation. (Supervision/engineering should be charged to this account only if **direct** or **on-site**.)

15700 - General Transmission Substation Repair

15702 - Breaker/Switcher Repair

15703 - Transformer/Regulator Repair

15704 - Switchboard/Relay Repair

ELECTRIC

O&M FERC ACCOUNTS AND ACTIVITIES

(Partial list of valid accounts and activities)

571 — Overhead Transmission Line Maintenance

All expenses associated with the **repair** of a line.

(Supervision/engineering should be charged to this account only if **direct** or **on-site**.)

15710 - General Transmission Line Maintenance

15713 - Forced Maintenance prompted by a line outage

15714 - Tree Trimming

15715 - Groundline Inspection and Treating

15716 - Pole Spraying

572 — Underground Transmission Line Maintenance

All expenses associated with the **repair** of a line.

(Supervision/engineering should be charged to this account only if **direct** or **on-site**.)

15720 - Maintenance of Underground Lines

• DISTRIBUTION OPERATION EXPENSES:

15800 - General Dist. Operation Supervision & Engineering

15820 - General Distribution Substation Operation Exp.

15828 - Periodic Station Checks, Cleaning, etc.

15830 - Routine Overhead (OH) Line Expense

15832 - OH Transformer Installation & Replacement

15840 - Routine Underground (UG) Line Expense

15841 - Line Locating

15842 - UG Transformer Installation & Replacement

15850 - Routine Street Lighting Expense

15854 - Annual Street Light Bulb Replacement Program

15860 - Routine Meter Expense

15861 - Inspecting & Testing Meters

15870 - Routine Customer Installation Expense

15871 - Inadequate Service Complaint Inspection

15880 - General Miscellaneous Expenses

15884 - Yard and Flood Light Bulb Replacement

15890 - Distribution Rents

ELECTRIC O&M FERC ACCOUNTS AND ACTIVITIES

(Partial list of valid accounts and activities)

• DISTRIBUTION MAINTENANCE EXPENSES:

- 15900 - Engineering & supervision charges incurred
for non-specific normal ***maintenance*** and
monitoring of lines and substations in general
- 15920 - General Distribution Substation Repair
- 15930 - Routine Overhead Line Maintenance
- 15934 - Tree Trimming
- 15940 - Routine Underground Line Maintenance
- 15941 - Underground Fault Locating
- 15950 - Routine Line Transformer Maintenance
- 15960 - Routine Street Lighting Maintenance
- 15970 - Routine Meter Maintenance
- 15980 - Routine Miscellaneous Maintenance

• CUSTOMER ACCOUNTS EXPENSE:

- 19010 - Customer Accounting Supervision
- 19020 - Routine Meter Reading Expense
- 19030 - Routine Billing/Collection Expense
- 19031 - Deliver Delinquent Notices,
Disconnect/Reconnect Expense
- 19050 - Routine General Clerical & Stenographic Exp.

• CUSTOMER SERVICE & INFORMATION EXPENSE:

- 19070 - Routine Customer Service Supervision
- 19080 - Routine Customer Assistance Expense
- 19090 - Informational & Instructional Advertising Exp.
- 19100 - Misc. Customer Service & Informational Exp.

ELECTRIC O&M FERC ACCOUNTS AND ACTIVITIES

(Partial list of valid accounts and activities)

• SALES EXPENSES:

- 19110 - Supervision
- 19120 - Routine Demonstrating and Selling Expense
- 19130 - Promotional Advertising
- 19160 - Miscellaneous Sales Expenses

• ADMINISTRATIVE AND GENERAL EXPENSES:

- 19210 - Office Supplies and Expenses
- 19230 - Outside Services
- 19250 - Injuries and Damages
- 19260 - Employee Pension and Benefits
- 19280 - Regulatory Commission Expenses
- 19301 - Institutional Advertising
- 19310 - Rents
- 19350 - Maintenance of Office and Service Centers

NATURAL GAS O&M FERC ACCOUNTS AND ACTIVITIES

(Partial list of valid accounts and activities)

- **NATURAL GAS PRODUCTION:**

27540 - Field Compressor Station Operations Expense

27650 - Maintenance of Field Compressor Station

- **OTHER GAS SUPPLY EXPENSES:**

28130 - Other Gas Supply Expenses

- **DISTRIBUTION OPERATIONS EXPENSES:**

28700 - Operation Supervision and Engineering

28710 - Distribution Load Dispatching

28740 - Routine Main/Service Operation Expense

28741 - Locating Mains & Services

28742 - Routine Main & Services Leak Surveys

28750 - Measuring and Regulating Expenses – General
(Distribution Stations)

28760 - Measuring and Regulating Expenses – Industrial
(Including large commercial)

28770 - Measuring and Regulating Expenses – City Gate
(MDU Owned Border Stations Only)

28780 - Routine Meter and House Regulator Expense

28781 - Cut-in and Cut-out Expense

28782 - Exchanging Meters and Regulators

28790 - Routine Customer Installation Expenses

28800 - Distribution Maps/Records & Misc. Supplies

28801 - Other Expenses – WBICO Border Stations

28810 - Rents

NATURAL GAS O&M FERC ACCOUNTS AND ACTIVITIES

(Partial list of valid accounts and activities)

• DISTRIBUTION MAINTENANCE EXPENSES:

- 28850 - Maintenance Supervision and Engineering
- 28860 - Maintenance of Structures and Improvements
- 28870 - Routine Maintenance of Mains
- 28890 - Maintenance of Measuring & Regulating Station –
General (District)
- 28900 - Maintenance of Measuring & Regulating Station –
Industrial & Large Commercial
- 28910 - Maint. of Meas. & Reg. Station Eq. - City Gate
(MDU Owned Border Stations Only)
- 28920 - Maintenance of Services
- 28930 - Meter/Regulator Maintenance (On-premise)
- 28931 - Meter/Regulator Maintenance (Meter Shop Only)
- 28940 - Maintenance of Other Equipment

• CUSTOMER ACCOUNT ACTIVITIES:

- 29010 - Customer Accounting Supervision
- 29020 - Meter Reading Expense
- 29030 - Customer Collection Expense (Office)
- 29031 - Delinquent Notice Delivery, Disconnect/
Reconnect for Non-Payment Expense
- 29050 - Routine Clerical/Secretarial Expense

• CUSTOMER SERVICE AND INFORMATIONAL EXPENSE ACTIVITIES:

- 29070 - Customer Service Supervision
- 29080 - Routine Customer Assistance Expense
- 29090 - Informational & Instructional Advertising Exp.
- 29100 - Misc. Customer Service & Information Exp.

NATURAL GAS O&M FERC ACCOUNTS AND ACTIVITIES

(Partial list of valid accounts and activities)

- **SALES EXPENSE ACTIVITIES:**

- 29110 - Supervision
- 29120 - Demonstrating and Selling Expense
- 29130 - Promotional Advertising
- 29160 - Miscellaneous Sales Expenses

- **ADMINISTRATIVE AND GENERAL EXPENSES:**

- 29210 - Office Supplies and Expenses
- 29230 - Outside Services
- 29250 - Injuries and Damages
- 29260 - Employee Pensions and Benefits
- 29280 - Regulatory Commission Expenses
- 29301 - Institutional Advertising
- 29310 - Rents
- 29350 - Maintenance of Office and Service Centers

SERVICE AND REPAIR O&M ACCOUNT AND ACTIVITY

(Partial list of valid accounts and activities)

- **Cost of Service and Repair:**

0430 - Service and Repair Expenses

NON-UTILITY SERVICES ACCOUNTS AND ACTIVITIES

(Partial list of valid accounts and activities)

**Services provided that are non-utility or for
customer-owned facilities.**

4171000 - Natural Gas Agency
4171100 - Fiber Optics
4171101 - Electric Engineering
4171120 - Electric Construction
4171130 - Electric Street Lighting
4171200 - Gas Pipeline O&M
4171201 - Gas Engineering
4171220 - Gas Construction
4171240 - Billings Landfill

**MONTANA-DAKOTA UTILITIES CO.
PLANT LOCATIONS APPLICABLE TO
SOUTH DAKOTA ELECTRIC**

<u>Location</u>	<u>Description</u>
13SD	Black Hills Region - SD
15SD	Dickinson District-SD
15SD400	Dickinson-Farm Lines
21SD	Mobridge District (SD)
21SD400	Mobridge-Farm Lines (SD)
301000	Akaska
301DS1	Akaska SW 32-122-76
309000	Artas
309DS2	Artas, SD Distrib. Sub.
30SD	Northern Hills District-SD
329000	Bowdle
329DS3	Bowdle Main & Carpenter
329TS1	Bowdle 115/46KV SE 16-123-73
329TS2	Bowdle Jct. Transm Sub No 2
345000	Camp Crook
385000	Eureka
385DS1	Eureka 6th St & Ave C
397000	Frederick
397DS2	Frederick NE 10-127-64
406000	Gettysburg
406701	Whitlock Sub (REC)
406801	Gettysburg SD, Base Mob Radio
406DS0	Gettysburg Spare
406DS2	Gettysburg NW 12-118-76
406DS3	Gettysburg Custer Av & Kansas
410000	Glenham
410DS1	Glenham 2nd Ave & Lowry St
410TS1	Glenham REA Mtg NE 26-124-78
410TS2	Glenham 230/115/46KV
414000	Greenway
414DS1	Greenway SW 19-128-73
420001	Hague Jct. Land NW26-128-76
431000	Herreid
431DS1	Herried 7th Av & E City Limits
433000	Hillsview
433DS2	Hillsview SE 2-125-73
436000	Hosmer
436DS2	Hosmer SE 2-124-72
437000	Hoven
437DS1	Hoven 4-120-74 (Rgltrs)
437DS2	Hoven 41.6KV/12.47KV Substatn
446000	Ipswich
446DS2	Ipswich 4th St. & Euclid Ave
446TS1	Ipswich Sub 422-000-446
450000	Java
450DS1	Java Outlt 5-53-123-75
450DS2	Java Sub. No. 2
456DS1	Keldron 4th St Between Main

**MONTANA-DAKOTA UTILITIES CO.
PLANT LOCATIONS APPLICABLE TO
SOUTH DAKOTA ELECTRIC**

<u>Location</u>	<u>Description</u>
468000	Lebanon
468DS1	Lebanon NW 10-118-74
472001	Lemmon SD
472DS0	Lemmon Spare
472DS1	Lemmon 5th St. & 5th Ave E
472DS4	Lemmon Reno Hts Add
473000	Leola
473DS1	Leola SW 16-126-67
473TS1	Leola Sub SW 16-126-67
487000	McIntosh
487801	McIntosh, SD Base Radio Sta.
487DS1	McIntosh 3rd St & 3rd Ave E
487TS1	McIntosh 115/46KV NE 25-23-22
506000	Mobridge
506801	Mobridge SD, Base Mobile Radio
506DS0	Mobridge Spare
506DS2	Mobridge NE 19-124-79 (N Loop)
506DS6	Mobridge SW 18-124-79
506DS7	East Mobridge Sub
509001	Morristown, SD
509DS2	Morristown Lt 14 Blk 27
511000	Mound City
511DS1	Mound City Regulators Only
535000	Onaka
546000	Pollock
546DS2	Pollock NW 9-127-77
546DS3	Pollock, SD Regulator Station
566000	Roscoe
566DS2	Roscoe, SD Sub
580000	Selby
580DS1	Selby Scrntn St 1 Blk E of Lin
580TS1	Selby Jct Switch Station
582000	Seneca
582DS1	Seneca NW 10-118-73
615000	Thunderhawk
615DS1	Thunderhawk NE 26-23-17
618000	Tolstoy
618DS1	Tolstoy NW 10-120-73
631000	Watauga
631DS2	Watauga Sub NWNE 32-23-21
635000	Wetonka
635DS1	Wetonka SW 14-126-66
861000	Big Stone Station
861DS1	Big Stone SE 12-121-47-861DS1
861DS2	Big Stone SE 12-121-47-861DS2
861TS1	Big Stone Generating SW
TL012-2	Jct. HL TL012-1-Lemmon NW Sub
TL034-1	Mobridge-Bowdle

**MONTANA-DAKOTA UTILITIES CO.
PLANT LOCATIONS APPLICABLE TO
SOUTH DAKOTA ELECTRIC**

<u>Location</u>	<u>Description</u>
TL036-1	Selby-Gettysburg
TL036-2	Jct. Line TL036-1-Gettys Rada-TL036-2
TL061-1	Hague Jct. -Jct Line TL424-1
TL067-1	Glenham-Bowdle
TL070-1	Glenham-McIntosh
TL075-1	Hague Jct. -Herried
TL100-1	Jct. Ln TL419-1 & TL430-1 Ipsw
TL114-1	Big Stone-Hankinson
TL115-1	Glenham-Herried
TL118-1	Big Stone Plant Intake
TL147-1	Hoven 46KV Tap Line
TL212-1	Hettinger-Lemmon-SD
TL412-1	Lemmon-McIntosh
TL413-1	McIntosh-Jct. HL TL070-1
TL416-1	Bowdle Jct. -Bowdle
TL417-1	Bowdle-Gettysburg
TL418-1	Bowdle Jct. -1 Mile East
TL419-1	Jct. Line TL036-1-Gettys Rada-TL419-1
TL420-1	Barnard-Frederick
TL421-1	Frederick-State Line
TL424-1	State Line-Bowdle
TL424-2	Jct. Ln TL424-1-to Hosmer Sub
TL424-3	Jct. HL TL424-1 to Eureka Sub
TL430-1	Leola-Ipswich
TL536-1	Barnard-Leola
SD	State of South Dakota
90	MDU Company (90)
900000	General Office-Utility Main
900001	General Office-Utility Annex
900002	General Office-Vehicle Maint.
900003	General Office-Airport
900005	Call Centr/Mobile Services
900006	General Office-MDU CIS Sys
900007	Gen Off-MDU Joint Own Cor Camp
900008	Gen Off-MDU Owned at Corp Camp
900014	MDU Customer Care & Billing
900015	Gen Off Vault Building

Appendix B

MONTANA-DAKOTA UTILITIES CO.
REPORT OF ACCOUNT LOCATIONS - SOUTH DAKOTA ELECTRIC
As of 04/24/2015

Company Number	Business Unit	FERC Major	Sub Acct		Start Date	Stop Date	Utility Alloc Code	UT 01	Juris Alloc	UT 02	Juris Alloc
			Beg of Range	End of Range							
00001	1	1655	01	01	201305	201512	00185	1	00026	2	00027
00001	1	1655	02	02	201305	201512	00186	1	00026	2	00027
00001	1	1655	03	03	201401	201512	00028	1	00026	2	00027
00001	1	1655	04	04	200601	201512	00185	1	00035	2	00037
00001	1	1655	05	05	200901	201512	00185	1	00035	2	00037
00001	1	1655	06	06	200901	201512	00185	1	00035	2	00037
00001	1	1655	08	08	199501	201512	00001	1	00035	99	
00001	1	1655	830	830	199501	201512	00001	1	00015	99	
00001	1	1655	848	848	199501	201512	00001	1	00015	99	
00001	1	1655	849	849	199501	201512	00001	1	00015	99	
00001	1	1655	861	861	199501	201512	00001	1	00015	99	
00001	1	1890	952	952	201001	201512	00025	1	00036	2	00038
00001	1	1890	953	999	201001	201512	00025	1	00036	2	00038
00001	1	1900	110814	110814	200312	201512	00001	1	00004	99	
00001	1	1900	96301104	96301104	201304	201512	00001	1	00004	99	
00001	1	1900	96305104	96305104	201501	201512	00001	1	00004	99	
00001	1	2540	145	145	201501	201512	00001	1	00004	99	
00001	1	2820	96301104	96301104	201304	201512	00001	1	00004	99	
00001	1	2820	96302104	96302104	201304	201512	00001	1	00004	99	
00001	1	2820	96304104	96304104	201304	201512	00001	1	00004	99	
00001	1	2820	96305104	96305104	201304	201512	00001	1	00004	99	
00001	1	2830	96301104	96301104	201304	201512	00001	1	00004	99	
00001	1	4051	145	145	201202	201512	00001	1	00004	99	
00001	1	4081	1MT11	1MT11	199611	201512	00001	1	00015	99	
00001	1	4081	1MT12	1MT12	199611	201512	00001	1	00015	99	
00001	1	4081	1MT17	1MT17	199611	201512	00001	1	00058	99	
00001	1	4081	1MT19	1MT19	199611	201512	00001	1	00061	99	
00001	1	4081	1ND01	1ND01	200001	201512	00028	1	00039	2	00040
00001	1	4081	1ND09	1ND09	200001	201512	00180	1	00066	2	00068
00001	1	4081	1ND11	1ND11	199611	201512	00001	1	00035	99	
00001	1	4081	1ND12	1ND12	199611	201512	00001	1	00015	99	
00001	1	4081	1ND17	1ND17	199611	201512	00001	1	00059	99	
00001	1	4081	1ND19	1ND19	199611	201512	00001	1	00062	99	
00001	1	4081	1SD09	1SD09	201501	201512	00183	1	00004	2	00004
00001	1	4081	1SD11	1SD11	199611	201512	00001	1	00035	99	
00001	1	4081	1SD12	1SD12	199611	201512	00001	1	00015	99	
00001	1	4081	1SD17	1SD17	199611	201512	00001	1	00060	99	
00001	1	4081	1SD18	1SD18	199611	201512	00001	1	00004	99	
00001	1	4081	1SD19	1SD19	199611	201512	00001	1	00004	99	
00001	1	4081	299	299	200001	201512	00028	1	00024	2	00025
00001	1	4081	3401	3401	199501	201512	00001	1	00004	99	
00001	1	4081	520	520	200003	201512	00001	1	00016	99	
00001	1	4081	521	521	199605	201512	00001	1	00016	99	
00001	1	4081	611	611	199501	201512	00001	1	00033	99	
00001	1	4081	63	63	201101	201502	00018	1	00122	2	00119
00001	1	4081	63	63	201503	201512	00024	1	00122	2	00119
00001	1	4081	7	79999999	200202	201512	00001	1	00016	99	
00001	1	4081	9	9	200001	201512	00028	1	00024	2	00025
00001	1	4082	010	010	200002	201512	00028	1	00036	2	00038
00001	1	4082	611	611	199509	201512	00001	1	00033	99	
00001	1	4092	114	114	199501	201512	00001	1	00004	99	
00001	1	4111	110114	110114	199609	201512	00001	1	00004	99	

MONTANA-DAKOTA UTILITIES CO.
REPORT OF ACCOUNT LOCATIONS - SOUTH DAKOTA ELECTRIC
As of 04/24/2015

Company Number	Business Unit	FERC Major	Sub Acct		Start Date	Stop Date	Utility		Juris Alloc	UT 02	Juris Alloc
			Beg of Range	End of Range			Alloc Code	UT 01			
00001	1	4111	110214	110214	199501	201512	00001	1	00004	99	
00001	1	4111	110314	110314	199501	201512	00001	1	00004	99	
00001	1	4111	110414	110414	199501	201512	00001	1	00004	99	
00001	1	4111	110514	110514	199501	201512	00001	1	00004	99	
00001	1	4111	110614	110614	199501	201512	00001	1	00004	99	
00001	1	4111	110714	110714	199501	201512	00001	1	00004	99	
00001	1	4111	110914	110914	199501	201512	00001	1	00004	99	
00001	1	4111	111014	111014	199512	201512	00001	1	00004	99	
00001	1	4111	111114	111114	199501	201512	00001	1	00004	99	
00001	1	4111	111814	111814	199501	201512	00001	1	00004	99	
00001	1	4111	112214	112214	199501	201512	00001	1	00004	99	
00001	1	4111	112614	112614	199501	201512	00001	1	00004	99	
00001	1	4111	112714	112714	199501	201512	00001	1	00004	99	
00001	1	4111	112914	112914	199512	201512	00001	1	00004	99	
00001	1	4111	113014	113014	199609	201512	00001	1	00004	99	
00001	1	4111	113114	113114	199609	201512	00001	1	00004	99	
00001	1	4111	113214	113214	199612	201512	00001	1	00004	99	
00001	1	4111	1201014	1201014	199501	201512	00001	1	00004	99	
00001	1	4111	120114	120114	199501	201512	00001	1	00004	99	
00001	1	4111	120514	120514	199501	201512	00001	1	00004	99	
00001	1	4111	120614	120614	199501	201512	00001	1	00004	99	
00001	1	4111	120714	120714	199501	201512	00001	1	00004	99	
00001	1	4111	130414	130414	199501	201512	00001	1	00004	99	
00001	1	4111	130514	130514	199501	201512	00001	1	00004	99	
00001	1	4111	130814	130814	199501	201512	00001	1	00004	99	
00001	1	4111	131114	131114	199512	201512	00001	1	00004	99	
00001	1	4190	143	143	199612	201512	00001	1	00004	99	
00001	1	4192	1	2	200001	201512	00100	1	00116	2	00117
00001	1	4200	11014	11014	199501	201512	00001	1	00004	99	
00001	1	4200	1114	1114	199501	201512	00001	1	00004	99	
00001	1	4200	1314	1314	199501	201512	00001	1	00004	99	
00001	1	4200	1414	1414	199501	201512	00001	1	00004	99	
00001	1	4210	0	099	200804	201512	00100	1	00116	2	00117
00001	1	4210	11	11	200210	201512	00001	1	00015	99	
00001	1	4271			200001	201512	00100	1	00116	2	00117
00001	1	4279		99999999	201311	201512	00100	1	00116	2	00117
00001	1	4280			200001	201512	00100	1	00116	2	00117
00001	1	4281			200001	201512	00100	1	00116	2	00117
00001	1	4370			200001	201512	00100	1	00116	2	00117
00001	1	4371			200001	201512	00100	1	00116	2	00117
00001	1	4372			200001	201512	00100	1	00116	2	00117
00001	1	4470	1	2	200701	201512	00001	1	00016	99	
00001	12		1560	15709999	199611	201512	00001	1	00018	99	
00001	12		1580	15989999	199501	201512	00001	1	00164	99	
00001	12		1901	19169999	199501	201512	00001	1	00102	99	
00001	12		1920	19359999	199501	201512	00001	1	00165	99	
00001	12		4261	42619999	199701	201512	00064	1	00102	2	00012
00001	12	4560	015	015	199701	201512	00001	1	00102	99	
00001	13		1560	15689999	199501	201512	00001	1	00018	99	
00001	13		1580	15989999	199501	201512	00001	1	00004	99	
00001	13		1901	19169999	199501	201512	00001	1	00004	99	
00001	13		1920	19359999	199501	201512	00001	1	00004	99	

MONTANA-DAKOTA UTILITIES CO.
REPORT OF ACCOUNT LOCATIONS - SOUTH DAKOTA ELECTRIC
As of 04/24/2015

Company Number	Business Unit	FERC Major	Sub Acct		Start Date	Stop Date	Utility		UT 01	Juris Alloc	UT 02	Juris Alloc
			Beg of Range	End of Range			Alloc Code					
00001	15		1560	15689999	199501	201512	00001		1	00018	99	
00001	15		1580	15989999	199501	201512	00001		1	00153	99	
00001	15		1901	19169999	199501	201512	00001		1	00105	99	
00001	15		1920	19359999	199501	201512	00001		1	00154	99	
00001	15	4560	015	017	199706	201512	00001		1	00105	99	
00001	60		1562	15679999	199501	201512	00001		1	00015	99	
00001	60		1570	15749999	199501	201512	00001		1	00015	99	
00001	60	4510	024	024	199512	201512	00001		1	00015	99	
00001	60	4540	008	008	199501	201512	00001		1	00015	99	
00001	60	4560	017	017	200412	201512	00001		1	00015	99	
00001	60	4560	018	018	199501	201512	00001		1	00015	99	
00001	80		1500	15009999	200406	201512	00001		1	00015	99	
00001	80		1501	15019999	200406	201512	00001		1	00016	99	
00001	80		1502	15469999	200406	201512	00001		1	00015	99	
00001	80		1547	15479999	200406	201512	00001		1	00016	99	
00001	80		1548	15499999	200406	201512	00001		1	00015	99	
00001	80		1921	19269999	199501	201512	00001		1	00015	99	
00001	80	4560	010	019	199501	201512	00001		1	00015	99	
00001	81	1510	1	1	199501	201512	00001		1	00016	99	
00001	81	1510	10	11	199605	201512	00001		1	00016	99	
00001	81	1510	5	5	199501	201512	00001		1	00016	99	
00001	82	1510	1	1	199501	201512	00001		1	00016	99	
00001	82	1510	11	11	200306	201512	00001		1	00016	99	
00001	83	1510	1	2	199501	201512	00001		1	00016	99	
00001	83	1510	3	3	199501	201512	00001		1	00015	99	
00001	83	1540	140	140	199501	201512	00001		1	00016	99	
00001	83	4081	73	73	199501	201512	00001		1	00016	99	
00001	85	1510	8512	8522	199501	201512	00001		1	00016	99	
00001	85	1510	8552	8552	200311	201512	00001		1	00016	99	
00001	86	1510	1	2	199501	201512	00001		1	00016	99	
00001	86	1510	5	6	199501	201512	00001		1	00016	99	
00001	86	1510	7	7	199608	201512	00001		1	00016	99	
00001	90	1010	303	30399999	200007	201512	00028		1	00039	2	00240
00001	90	1010	390	39899999	200805	201512	00028		1	00039	2	00240
00001	90	1011	350	35029999	201211	201512	00001		1	00039	99	
00001	90	1011	353	37099999	201405	201512	00001		1	00114	99	
00001	90	1011	389	39999999	199708	201512	00001		1	00039	99	
00001	90	2520	0	0	200001	201512	00028		1	00039	2	00040
00001	90	4170	100	100	200401	201512	00001		1	00116	99	
00001	90	4190	0	019	200001	201512	00100		1	00116	2	00117
00001	90	4190	102	102	199501	201512	00001		1	00015	99	
00001	90	4190	105	105	199605	201512	00001		1	00033	99	
00001	90	4190	4	40999999	200001	201512	00100		1	00116	2	00117
00001	90	4190	41	4220	200001	201512	00100		1	00116	2	00117
00001	90	4310	0	010	200801	201512	00100		1	00116	2	00117
00001	90	4310	011	011	201406	201512	00100		1	00116	2	00117
00001	90	4310	012	019	200801	201512	00100		1	00116	2	00117
00001	90	4510	001	099	200105	201512	00001		1	00033	99	
00001	90	4540	001	009	199501	201512	00001		1	00033	99	
00001	90	4540	020	020	201106	201512	00001		1	00015	99	
00001	90	4560	010	017	199910	201512	00001		1	00033	99	
00001	90	4560	018	019	199910	201512	00001		1	00016	99	

MONTANA-DAKOTA UTILITIES CO.
REPORT OF ACCOUNT LOCATIONS - SOUTH DAKOTA ELECTRIC
As of 04/24/2015

Company Number	Business Unit	FERC Major	Sub Acct		Start Date	Stop Date	Utility		Juris Alloc	UT 02	Juris Alloc
			Beg of Range	End of Range			Alloc Code	UT 01			
00001	90	4560	020	020	201104	201512	00001	1	00273	99	
00001	90	4560	021	021	201212	201512	00001	1	00015	99	
00001	SD	1010	397	39729999	200805	201512	00016	1	00004	2	00149
00001	SD	1011	353	353	199706	201512	00001	1	00004	99	
00001	SD	4008	4400	4480	199501	201512	00001	1	00004	99	
00001	100		1560	15989999	200101	201512	00001	1	00085	99	
00001	100		1901	19169999	200101	201512	00001	1	00085	99	
00001	100		1920	19359999	200101	201512	00001	1	00085	99	
00001	120		15560	15569999	199612	201512	00001	1	00015	99	
00001	120		1560	15609999	199501	201512	00001	1	00018	99	
00001	120		1566	15669999	199501	201512	00001	1	00018	99	
00001	120		1568	15689999	199501	201512	00001	1	00018	99	
00001	120		1570	15709999	199703	201512	00001	1	00018	99	
00001	121		16	16	201108	201512	00001	1	10001	99	
00001	122		16	16	201108	201512	00253	1	10001	2	10074
00001	125		16	16	201108	201512	00064	1	10001	2	10074
00001	126		16	16	201108	201512	00064	1	10001	2	10074
00001	129		05	05	201008	201512	00001	1	00118	99	
00001	150		1560	15689999	199501	201512	00001	1	00018	99	
00001	150		1580	15989999	199501	201512	00001	1	00161	99	
00001	150		1901	19169999	199501	201512	00001	1	00162	99	
00001	150		1920	19359999	199501	201512	00001	1	00163	99	
00001	150		41711	41711999	200403	201512	00001	1	00162	99	
00001	150		4261000	42619999	200001	201512	00088	1	00162	2	00003
00001	150		4264	42649999	200704	201512	00088	1	00162	2	00003
00001	150	4170	1	19999999	200403	201512	00001	1	00162	99	
00001	151		16	16	201108	201512	00001	1	10007	99	
00001	155		16	16	201108	201512	00256	1	10007	2	10028
00001	156		16	16	201108	201512	00065	1	10007	2	10028
00001	160		1560	15609999	199501	201512	00001	1	00018	99	
00001	160		1566	15669999	199501	201512	00001	1	00018	99	
00001	160		1568	15689999	199501	201512	00001	1	00018	99	
00001	210		1560	15689999	199501	201512	00001	1	00018	99	
00001	210		1580	15989999	199501	201512	00001	1	00155	99	
00001	210		1901	19169999	199501	201512	00001	1	00156	99	
00001	210		1920	19359999	199501	201512	00001	1	00157	99	
00001	210		41711	41711999	200403	201512	00001	1	00156	99	
00001	210		4261000	42619999	199701	201512	00014	1	00156	2	00159
00001	210	4170	1	19999999	200403	201512	00001	1	00156	99	
00001	210	4560	010	01999999	199712	201512	00001	1	00155	99	
00001	211		16	16	201108	201512	00001	1	10035	99	
00001	213		16	16	201108	201512	00265	1	10035	2	10037
00001	215		16	16	201108	201512	00265	1	10035	2	10037
00001	240		1560	15609999	199501	201512	00001	1	00018	99	
00001	240		1566	15669999	199501	201512	00001	1	00018	99	
00001	240		1568	15689999	199501	201512	00001	1	00018	99	
00001	240		1571	15719999	199702	201512	00001	1	00018	99	
00001	250		1560	15609999	199501	201512	00001	1	00018	99	
00001	250		1566	15669999	199501	201512	00001	1	00018	99	
00001	250		1568	15689999	199501	201512	00001	1	00018	99	
00001	250		1570	15709999	199703	201512	00001	1	00018	99	
00001	300		1580	19359999	199501	201512	00001	1	00004	99	

MONTANA-DAKOTA UTILITIES CO.
REPORT OF ACCOUNT LOCATIONS - SOUTH DAKOTA ELECTRIC
As of 04/24/2015

Company Number	Business Unit	FERC Major	Sub Acct		Start Date	Stop Date	Utility		Juris Alloc	UT 02	Juris Alloc
			Beg of Range	End of Range			Alloc Code	UT 01			
00001	710		19	19	201008	201512	10000	1	00026	2	00027
00001	713		15	15	201209	201512	00275	1	00085	2	00086
00001	720		16	16	201108	201512	00028	1	00026	2	00027
00001	722		16	16	201108	201512	00064	1	10001	2	10023
00001	810		16	16	201108	201512	00001	1	00015	99	
00001	855		03	03	201209	201512	00001	1	00015	99	
00001	858		04	04	201108	201512	00001	1	00018	99	
00001	858		16	16	201008	201512	00001	1	00015	99	
00001	884		04	04	201108	201512	00001	1	00018	99	
00001	888		14	14	201008	201512	00275	1	00085	2	00086
00001	900		1560	15739999	199501	201512	00001	1	00018	99	
00001	900		1570	15739999	199501	201512	00001	1	00018	99	
00001	928		16	16	201108	201512	00028	1	00026	2	00027
00001	942		16	16	201108	201512	00028	1	00026	2	00027
00001	951		04	04	201008	201512	00001	1	00018	99	
00001	ESD	4091	0	99999999	199701	201512	00001	1	00004	99	
00001	ESD	4092	0	99999999	199701	201512	00001	1	00004	99	
00001	ESD	4101	0	99999999	199701	201512	00001	1	00004	99	
00001	ESD	4102	0	99999999	199701	201512	00001	1	00004	99	
00001	ESD	4111	0	99999999	199701	201512	00001	1	00004	99	
00001	ESD	4112	0	99999999	199701	201512	00001	1	00004	99	
00001	ESD	4200	0	99999999	199701	201512	00001	1	00004	99	
00001	12SD		19040	19040	199501	201512	00001	1	00004	99	
00001	12SD	4001	4400	4499	199909	201512	00001	1	00004	99	
00001	12SD	4190	100	10199	199910	201512	00001	1	00004	99	
00001	12SD	4310	102	102	199512	201512	00001	1	00004	99	
00001	12SD	4500	0	99999999	201301	201512	00001	1	00004	99	
00001	12SD	4510	020	029	199909	201512	00001	1	00004	99	
00001	12SD	4540	001	009	199910	201512	00001	1	00004	99	
00001	12SD	4560	010	019	199910	201512	00001	1	00004	99	
00001	12SD	4560	021	021	201302	201512	00001	1	00004	99	
00001	13SD		19040	19040	199501	201512	00001	1	00004	99	
00001	13SD	1011	363	39999999	199601	201512	00001	1	00004	99	
00001	13SD	4001	4400	4499	199907	201512	00001	1	00004	99	
00001	13SD	4190	100	10199	199907	201512	00001	1	00004	99	
00001	13SD	4500	0	99999999	201301	201512	00001	1	00004	99	
00001	13SD	4510	020	029	200104	201512	00001	1	00004	99	
00001	13SD	4540	001	009	199907	201512	00001	1	00004	99	
00001	13SD	4560	010	019	201305	201512	00001	1	00004	99	
00001	15SD		15841	15841	199501	201512	00001	1	00004	99	
00001	15SD		19040	19049999	199501	201512	00001	1	00004	99	
00001	15SD	1011	350	39999999	201405	201512	00001	1	00004	99	
00001	15SD	4001	4400	4499	199910	201512	00001	1	00004	99	
00001	15SD	4190	100	10199	199910	201512	00001	1	00004	99	
00001	15SD	4310	102	102	199512	201512	00001	1	00004	99	
00001	15SD	4500	0	99999999	201301	201512	00001	1	00004	99	
00001	15SD	4510	020	029	199912	201512	00001	1	00004	99	
00001	15SD	4540	001	009	199910	201512	00001	1	00004	99	
00001	15SD	4560	010	019	200002	201512	00001	1	00004	99	
00001	15SD	4560	021	021	201302	201512	00001	1	00004	99	
00001	21SD	1010	389	39999999	200301	201512	00016	1	00004	2	00009
00001	21SD	1011	350	39999999	201405	201512	00001	1	00004	99	

MONTANA-DAKOTA UTILITIES CO.
REPORT OF ACCOUNT LOCATIONS - SOUTH DAKOTA ELECTRIC
As of 04/24/2015

Company Number	Business Unit	FERC Major	Sub Acct		Start Date	Stop Date	Utility		Juris Alloc	UT 02	Juris Alloc
			Beg of Range	End of Range			Alloc Code	UT 01			
00001	30SD	1011	360	39999999	201405	201512	00001	1	00004	99	
00001	60SD		1562	15679999	199501	201512	00001	1	00004	99	
00001	60SD		1568	15689999	201102	201512	00001	1	00004	99	
00001	60SD		1570	15749999	199501	201512	00001	1	00004	99	
00001	81SD	6012	150110	150110	200005	201512	00001	1	00004	99	
00001	8300	1540	14	14	199501	201512	00001	1	00015	99	
00001	8300	1542	1000	1499	199703	201512	00001	1	00018	99	
00001	8300	1543	14	14	199501	201512	00001	1	00015	99	
00001	8300	1544	14	14	199501	201512	00001	1	00015	99	
00001	848C		1500	15009999	199501	201512	00001	1	00015	99	
00001	848C		1501	15019999	199501	201512	00001	1	00016	99	
00001	848C		1502	15029999	199501	201512	00001	1	00015	99	
00001	848C		1505	15149999	199501	201512	00001	1	00015	99	
00001	848C		1556	15569999	199501	201512	00001	1	00015	99	
00001	848C		1562	15629999	199501	201512	00001	1	00015	99	
00001	848C		1566	15679999	199508	201512	00001	1	00015	99	
00001	848C		1570	15709999	199501	201512	00001	1	00015	99	
00001	848C		1571	15719999	199706	201512	00001	1	00015	99	
00001	848C		1926	19269999	199501	201512	00001	1	00015	99	
00001	848C	1510	1	2	199501	201512	00001	1	00016	99	
00001	848C	1510	3	3	199501	201512	00001	1	00015	99	
00001	848C	1540	14	14	199501	201512	00001	1	00015	99	
00001	848C	1540	140	140	199501	201512	00001	1	00016	99	
00001	848C	1542	1000	1499	199703	201512	00001	1	00018	99	
00001	848C	1543	14	14	199512	201512	00001	1	00015	99	
00001	848C	1544	14	14	199512	201512	00001	1	00015	99	
00001	848C	4081	73	73	199501	201512	00001	1	00016	99	
00001	848C	4190	102	102	199501	201512	00001	1	00015	99	
00001	848C	4540	001	009	199501	201512	00001	1	00015	99	
00001	848C	4560	010	019	199501	201512	00001	1	00016	99	
00001	848C	6032	150278	150278	199501	201512	00001	1	00016	99	
00001	849C		1500	15009999	199501	201512	00001	1	00015	99	
00001	849C		1501	15019999	199501	201512	00001	1	00016	99	
00001	849C		1502	15029999	199501	201512	00001	1	00015	99	
00001	849C		1505	15149999	199501	201512	00001	1	00015	99	
00001	849C		1556	15569999	199501	201512	00001	1	00015	99	
00001	849C		1562	15629999	199501	201512	00001	1	00015	99	
00001	849C		1566	15679999	199508	201512	00001	1	00015	99	
00001	849C		1570	15709999	199501	201512	00001	1	00015	99	
00001	849C		1571	15719999	199706	201512	00001	1	00015	99	
00001	849C		1926	19269999	199501	201512	00001	1	00015	99	
00001	849C		4261	42619999	200708	201512	00001	1	00015	99	
00001	849C	1510	1	2	199501	201512	00001	1	00016	99	
00001	849C	1510	3	3	199501	201512	00001	1	00015	99	
00001	849C	1540	14	14	199501	201512	00001	1	00015	99	
00001	849C	1540	140	140	199501	201512	00001	1	00016	99	
00001	849C	1542	1000	1499	199703	201512	00001	1	00018	99	
00001	849C	1543	14	14	199512	201512	00001	1	00015	99	
00001	849C	1544	14	14	199512	201512	00001	1	00015	99	
00001	849C	4081	73	73	199501	201512	00001	1	00016	99	
00001	849C	4190	102	102	199501	201512	00001	1	00015	99	
00001	849C	4540	001	009	199501	201512	00001	1	00015	99	

MONTANA-DAKOTA UTILITIES CO.
REPORT OF ACCOUNT LOCATIONS - SOUTH DAKOTA ELECTRIC
As of 04/24/2015

Company Number	Business Unit	FERC Major	Sub Acct		Start Date	Stop Date	Utility		Juris Alloc	UT 02	Juris Alloc
			Beg of Range	End of Range			Alloc Code	UT 01			
00001	849C	4560	010	019	199501	201512	00001	1	00016	99	
00001	849C	6032	150278	150278	199501	201512	00001	1	00016	99	
00001	9001	1540	13	13	201411	201512	00001	1	00018	99	
00001	90SD		1555	19359999	199501	201512	00001	1	00004	99	
00001	90SD		4261000	42649999	199501	201512	00029	1	00004	2	00004
00001	90SD		4265005	4265005	199604	201512	00029	1	00004	2	00004
00001	90SD	4008			199501	201512	00001	1	00004	99	
00001	90SD	4170	300	300	201301	201512	00001	1	00004	99	
00001	90SD	4560	001	999	201110	201512	00001	1	00004	99	
00001	12000	1540	13	13	199701	201512	00001	1	00018	99	
00001	12000	1542	1013	1013	199701	201512	00001	1	00018	99	
00001	12000	1542	1113	1113	199701	201512	00001	1	00018	99	
00001	12000	1542	1413	1413	199701	201512	00001	1	00018	99	
00001	12000	1543	13	13	199701	201512	00001	1	00018	99	
00001	12000	1544	13	13	199712	201512	00001	1	00018	99	
00001	12900		1580	15989999	200910	201512	00001	1	00118	99	
00001	12900		1901	19169999	200501	201512	00001	1	00085	99	
00001	12900		1920	19359999	200501	201512	00001	1	00026	99	
00001	12900		4261	42659999	201105	201512	00028	1	00036	2	00038
00001	12904		1555	19359999	201003	201512	00001	1	00004	99	
00001	15000	1540	11	12	199501	201512	00001	1	00163	99	
00001	15000	1540	13	13	199701	201512	00001	1	00018	99	
00001	15000	1540	8	9	199501	201512	00012	1	00163	2	00003
00001	15000	1542	1011	1012	199701	201512	00001	1	00163	99	
00001	15000	1542	1013	1013	199701	201512	00001	1	00018	99	
00001	15000	1542	1111	1112	199701	201512	00001	1	00163	99	
00001	15000	1542	1113	1113	199701	201512	00001	1	00018	99	
00001	15000	1542	1411	1412	199701	201512	00001	1	00163	99	
00001	15000	1542	1413	1413	199701	201512	00001	1	00018	99	
00001	15000	1543	11	12	199501	201512	00001	1	00163	99	
00001	15000	1543	13	13	199701	201512	00001	1	00018	99	
00001	15000	1544	11	12	199509	201512	00001	1	00163	99	
00001	15000	1544	13	13	200012	201512	00001	1	00018	99	
00001	16000	1540	13	13	199701	201512	00001	1	00018	99	
00001	16000	1542	1013	1013	199701	201512	00001	1	00018	99	
00001	16000	1542	1113	1113	199701	201512	00001	1	00018	99	
00001	16000	1542	1413	1413	199701	201512	00001	1	00018	99	
00001	16000	1544	13	13	200106	201512	00001	1	00018	99	
00001	21000	1540	11	12	199501	201512	00001	1	00157	99	
00001	21000	1540	13	13	199701	201512	00001	1	00018	99	
00001	21000	1542	1011	1012	199701	201512	00001	1	00157	99	
00001	21000	1542	1013	1013	199701	201512	00001	1	00018	99	
00001	21000	1542	1111	1112	199701	201512	00001	1	00157	99	
00001	21000	1542	1113	1113	199701	201512	00001	1	00018	99	
00001	21000	1542	1411	1412	199701	201512	00001	1	00157	99	
00001	21000	1542	1413	1413	199701	201512	00001	1	00018	99	
00001	21000	1543	11	12	199501	201512	00001	1	00157	99	
00001	21000	1544	11	12	199510	201512	00001	1	00157	99	
00001	21000	1544	13	13	200308	201512	00001	1	00018	99	
00001	24000	1540	13	13	199701	201512	00001	1	00018	99	
00001	24000	1542	1013	1013	199701	201512	00001	1	00018	99	
00001	24000	1542	1113	1113	199701	201512	00001	1	00018	99	

MONTANA-DAKOTA UTILITIES CO.
REPORT OF ACCOUNT LOCATIONS - SOUTH DAKOTA ELECTRIC
As of 04/24/2015

Company Number	Business Unit	FERC Major	Sub Acct		Start Date	Stop Date	Utility		Juris Alloc	UT 02	Juris Alloc
			Beg of Range	End of Range			Alloc Code	UT 01			
00001	24000	1542	1413	1413	199701	201512	00001	1	00018	99	
00001	24000	1543	13	13	199701	201512	00001	1	00018	99	
00001	24000	1544	13	13	199701	201512	00001	1	00018	99	
00001	25000	1540	13	13	199701	201512	00001	1	00018	99	
00001	25000	1542	1013	1013	199701	201512	00001	1	00018	99	
00001	25000	1542	1113	1113	199701	201512	00001	1	00018	99	
00001	25000	1542	1413	1413	199701	201512	00001	1	00018	99	
00001	71000		1580	15989999	200801	201512	00001	1	00118	99	
00001	71000		1901	19169999	200801	201512	00001	1	00085	99	
00001	71000		1920	19359999	200801	201512	00001	1	00026	99	
00001	71004		19010	19359999	200807	201512	00001	1	00004	99	
00001	71100		1901	19169999	200912	201512	00001	1	00085	99	
00001	71100		1920	19359999	201002	201512	00001	1	00026	99	
00001	71100		4261	42659999	201109	201512	00028	1	00036	2	00038
00001	71200		1901	19169999	200912	201512	00001	1	00085	99	
00001	71200		1920	19359999	201004	201512	00001	1	00026	99	
00001	71300		1901	19169999	200912	201512	00001	1	00085	99	
00001	71300		1920	19359999	201011	201512	00001	1	00026	99	
00001	71304		1901	19359999	201311	201512	00001	1	00004	99	
00001	71400		1901	19169999	201301	201512	00001	1	00085	99	
00001	72000		1580	15989999	200503	201512	00001	1	00118	99	
00001	72000		1901	19169999	200501	201512	00001	1	00085	99	
00001	72000		1920	19359999	200501	201512	00001	1	00026	99	
00001	72100		1580	15989999	201402	201512	00001	1	00118	99	
00001	72100		1901	19169999	201305	201512	00001	1	00085	99	
00001	72100		1920	19359999	201104	201512	00001	1	00026	99	
00001	72300		1901	19169999	200912	201512	00001	1	00085	99	
00001	72300		1920	19359999	200912	201512	00001	1	00026	99	
00001	73000		1580	15989999	200603	201512	00001	1	00118	99	
00001	73000		1901	19169999	200501	201512	00001	1	00085	99	
00001	73000		1920	19359999	200501	201512	00001	1	00026	99	
00001	73004		1555	19359999	200501	201512	00001	1	00004	99	
00001	73100		1901	19169999	200501	201512	00001	1	00085	99	
00001	73100		1920	19359999	200807	201512	00001	1	00026	99	
00001	73104		1555	19359999	200511	201512	00001	1	00004	99	
00001	75100		1920	19359999	200501	201512	00001	1	00026	99	
00001	75100		4261	42659999	200501	201512	00028	1	00036	2	00038
00001	75104		1555	19359999	200501	201512	00001	1	00004	99	
00001	75200		1901	19169999	200501	201512	00001	1	00085	99	
00001	75200		1920	19359999	200501	201512	00001	1	00026	99	
00001	861MN	1011	310861	316861	199601	201512	00001	1	00015	99	
00001	861MN	1081	310861	316861	199601	201512	00001	1	00015	99	
00001	861SD	1011	310	316861	201401	201512	00001	1	00004	99	
00001	88100		1500	15009999	200501	201512	00001	1	00015	99	
00001	88100		1502	15469999	200501	201512	00001	1	00015	99	
00001	88100		1547	15479999	200805	201512	00001	1	00016	99	
00001	88100		1548	15549999	200606	201512	00001	1	00015	99	
00001	88100		15560	15579999	200501	201512	00001	1	00015	99	
00001	88100		1560	15739999	200501	201512	00001	1	00018	99	
00001	88100		1580	15989999	200501	201512	00001	1	00118	99	
00001	88100		1920	19359999	200501	201512	00001	1	00026	99	
00001	88100		4261	42659999	200505	201512	00028	1	00036	2	00038

MONTANA-DAKOTA UTILITIES CO.
REPORT OF ACCOUNT LOCATIONS - SOUTH DAKOTA ELECTRIC
As of 04/24/2015

Company Number	Business Unit	FERC Major	Sub Acct		Start Date	Stop Date	Utility		Juris Alloc	UT 02	Juris Alloc
			Beg of Range	End of Range			Alloc Code	UT 01			
00001	88104		1555	1935999	201412	201512	00001	1	00004	99	
00001	88300		1500	15009999	200606	201512	00001	1	00015	99	
00001	88300		15551	15555	200501	201512	00001	1	00016	99	
00001	88300		15556	15556	200501	201512	00001	1	00015	99	
00001	88300		15557	15557	200601	201512	00001	1	00015	99	
00001	88300		15560	15579999	200501	201512	00001	1	00015	99	
00001	88300		1560	15739999	200501	201512	00001	1	00018	99	
00001	88300		1575	15759999	201311	201512	00001	1	00016	99	
00001	88300		1580	15989999	200501	201512	00001	1	00118	99	
00001	88300		1920	19359999	200501	201512	00001	1	00026	99	
00001	88300		42610	42610999	201009	201512	00028	1	00036	2	00038
00001	88300		42631	42631999	201009	201512	00001	1	00033	99	
00001	88300		42640	42640999	201009	201512	00028	1	00036	2	00038
00001	88300	4170	100	19999999	200508	201512	00001	1	00116	99	
00001	88304		155	19359999	201206	201512	00001	1	00004	99	
00001	88400		15560	15579999	200501	201512	00001	1	00015	99	
00001	88400		1560	15739999	200501	201512	00001	1	00018	99	
00001	88400		1580	15989999	200501	201512	00001	1	00118	99	
00001	88400		1920	19359999	200501	201512	00001	1	00026	99	
00001	88400		41711	41711999	200504	201512	00001	1	00116	99	
00001	88400		4261	42619999	201305	201512	00028	1	00036	2	00038
00001	88400		4263100	4263199	201007	201512	00001	1	00018	99	
00001	88404		1560	15739999	200703	201512	00001	1	00004	99	
00001	88500		1560	15739999	200501	201512	00001	1	00018	99	
00001	88500		1580	15989999	200501	201512	00001	1	00118	99	
00001	88600		1560	15739999	200501	201512	00001	1	00018	99	
00001	88700		1560	15739999	200601	201512	00001	1	00018	99	
00001	88700		1580	15989999	200501	201512	00001	1	00118	99	
00001	88700		1920	19359999	200504	201512	00001	1	00026	99	
00001	88700		4261	42659999	200602	201512	00028	1	00036	2	00038
00001	88800		15560	15579999	200501	201512	00001	1	00015	99	
00001	88800		1560	15739999	200501	201512	00001	1	00018	99	
00001	88800		1580	15989999	200501	201512	00001	1	00118	99	
00001	88800		1901	19169999	200801	201512	00001	1	00085	99	
00001	88800		1920	19359999	200501	201512	00001	1	00026	99	
00001	88800		4171100	4171100	200501	201512	00001	1	00116	99	
00001	88800		4261	42659999	200708	201512	00028	1	00036	2	00038
00001	88800	4170	100	19999999	200503	201512	00001	1	00116	99	
00001	88804		1555	19359999	200501	201512	00001	1	00004	99	
00001	89000		1500	15009999	200605	201512	00001	1	00015	99	
00001	89000		1502	15469999	200504	201512	00001	1	00015	99	
00001	89000		15560	15579999	200511	201512	00001	1	00015	99	
00001	89000		1560	15739999	200501	201512	00001	1	00018	99	
00001	89000		1580	15989999	200501	201512	00001	1	00118	99	
00001	89000		1901	19169999	200501	201512	00001	1	00085	99	
00001	89000		1920	19359999	200501	201512	00001	1	00026	99	
00001	89000		4261	42659999	200512	201512	00028	1	00036	2	00038
00001	89004		1555	19359999	201412	201512	00001	1	00004	99	
00001	90100		1502	1546999	201501	201512	00001	1	00015	99	
00001	90100		15490	15499	201502	201512	00001	1	00015	99	
00001	90100		1901	19169999	200501	201512	00001	1	00085	99	
00001	90100		1920	19359999	200501	201512	00001	1	00026	99	

MONTANA-DAKOTA UTILITIES CO.
REPORT OF ACCOUNT LOCATIONS - SOUTH DAKOTA ELECTRIC
As of 04/24/2015

Company Number	Business Unit	FERC Major	Sub Acct		Start Date	Stop Date	Utility		Juris Alloc	UT 02	Juris Alloc
			Beg of Range	End of Range			Alloc Code	UT 01			
00001	90100		4261	42659999	200708	201512	00028	1	00036	2	00038
00001	91800		1920	19359999	200501	201512	00001	1	00026	99	
00001	91800		4261	42659999	200502	201512	00028	1	00036	2	00038
00001	91804		19010	19359999	200903	201512	00001	1	00004	99	
00001	91900		1920	19359999	200912	201512	00001	1	00026	99	
00001	91904		1901	19359999	201502	201512	00001	1	00004	99	
00001	92000		1901	19169999	200501	201512	00001	1	00085	99	
00001	92000		1920	19359999	200501	201512	00001	1	00026	99	
00001	92000		4261	42659999	200501	201512	00028	1	00036	2	00038
00001	92300		1580	15989999	200505	201512	00001	1	00118	99	
00001	92300		1901	19169999	200501	201512	00001	1	00085	99	
00001	92300		1920	19359999	200501	201512	00001	1	00026	99	
00001	92500		1920	19359999	200501	201512	00001	1	00026	99	
00001	92500		4261	42659999	200701	201512	00028	1	00036	2	00038
00001	92504		1555	19359999	200501	201512	00001	1	00004	99	
00001	92600		1560	15739999	200601	201512	00001	1	00018	99	
00001	92600		1580	15989999	200601	201512	00001	1	00118	99	
00001	92600		1901	19169999	200501	201512	00001	1	00085	99	
00001	92600		1920	19359999	200501	201512	00001	1	00026	99	
00001	92600		4261	42659999	200706	201512	00028	1	00036	2	00038
00001	92700		1920	19359999	200501	201512	00001	1	00026	99	
00001	92800		1580	15989999	200503	201512	00001	1	00118	99	
00001	92800		1901	19169999	200501	201512	00001	1	00085	99	
00001	92800		1920	19359999	200501	201512	00001	1	00026	99	
00001	93100		1580	15989999	200601	201512	00001	1	00118	99	
00001	93100		1920	19359999	200501	201512	00001	1	00026	99	
00001	93100		4261	42659999	200708	201512	00028	1	00036	2	00038
00001	93600		1901	19169999	200501	201512	00001	1	00085	99	
00001	93600		1920	19359999	200501	201512	00001	1	00026	99	
00001	94000		1920	19359999	200501	201512	00001	1	00026	99	
00001	94000		4261	42659999	200703	201512	00028	1	00036	2	00038
00001	94100		1901	19169999	200501	201512	00001	1	00085	99	
00001	94100		1920	19359999	200501	201512	00001	1	00026	99	
00001	94100		4261	42659999	200708	201512	00028	1	00036	2	00038
00001	94104		1901	19359999	201208	201512	00001	1	00004	99	
00001	94200		1920	19359999	200607	201512	00001	1	00026	99	
00001	94200		4261	42659999	200607	201512	00028	1	00036	2	00038
00001	95100		1560	15739999	200908	201512	00001	1	00018	99	
00001	95100		1580	15989999	200501	201512	00001	1	00118	99	
00001	95100		1920	19359999	200807	201512	00001	1	00026	99	
00001	95300		1901	19169999	200501	201512	00001	1	00085	99	
00001	95300		4261	42659999	200504	201512	00028	1	00036	2	00038
00001	95304		1555	19359999	200501	201512	00001	1	00004	99	
00001	96000		1580	15989999	200502	201512	00001	1	00118	99	
00001	96000		1901	19169999	200501	201512	00001	1	00085	99	
00001	96000		1920	19359999	200501	201512	00001	1	00026	99	
00001	96000		4261	42659999	200503	201512	00028	1	00036	2	00038
00001	96004		1555	19359999	200512	201512	00001	1	00004	99	
00001	96100		1556	15579999	200904	201512	00001	1	00015	99	
00001	96100		1560	15739999	200904	201512	00001	1	00018	99	
00001	96100		1580	15989999	200903	201512	00001	1	00118	99	
00001	96100		1920	19359999	200501	201512	00001	1	00026	99	

MONTANA-DAKOTA UTILITIES CO.
REPORT OF ACCOUNT LOCATIONS - SOUTH DAKOTA ELECTRIC
As of 04/24/2015

Company Number	Business Unit	FERC Major	Sub Acct		Start Date	Stop Date	Utility		Juris Alloc	UT 02	Juris Alloc
			Beg of Range	End of Range			Alloc Code	UT 01			
00001	96100		4261	42659999	200711	201512	00028	1	00036	2	00038
00001	96200		1920	19359999	200501	201512	00001	1	00026	99	
00001	96300		1502	15469999	201108	201512	00001	1	00015	99	
00001	96300		1548	15499999	201108	201512	00001	1	00015	99	
00001	96300		1580	15989999	200501	201512	00001	1	00118	99	
00001	96300		1901	19169999	200503	201512	00001	1	00085	99	
00001	96300		1920	19359999	200501	201512	00001	1	00026	99	
00001	96300		4261	42659999	200501	201512	00028	1	00036	2	00038
00001	96304		1555	19359999	200501	201512	00001	1	00004	99	
00001	96400		1580	15989999	200501	201512	00001	1	00118	99	
00001	96400		1901	19169999	200501	201512	00001	1	00085	99	
00001	96400		1920	19359999	200602	201512	00001	1	00026	99	
00001	96400		4261	42659999	200504	201512	00028	1	00036	2	00038
00001	96404		1555	19359999	201501	201512	00001	1	00004	99	
00001	98500		1920	19359999	200501	201512	00001	1	00026	99	
00001	98500		4261	42659999	200501	201512	00028	1	00036	2	00038
00001	98504		1555	19359999	200501	201512	00001	1	00004	99	
00001	98504		4261000	42649999	201501	201512	00028	1	00004	2	00004
00001	98800		1920	19359999	200501	201512	00001	1	00026	99	
00001	99400		1920	19359999	200501	201512	00001	1	00026	99	
00001	99400		4261	42659999	200501	201512	00028	1	00036	2	00038
00001	99700		1500	15009999	200612	201512	00001	1	00015	99	
00001	99700		1502	15469999	200612	201512	00001	1	00015	99	
00001	99700		1548	15549999	200612	201512	00001	1	00015	99	
00001	99700		15560	15579999	200512	201512	00001	1	00015	99	
00001	99700		1560	15739999	200512	201512	00001	1	00018	99	
00001	99700		1580	15989999	200512	201512	00001	1	00118	99	
00001	99700		1901	19169999	200502	201512	00001	1	00085	99	
00001	99700		1920	19359999	200512	201512	00001	1	00026	99	
00001	99700		4261	42659999	200612	201512	00028	1	00036	2	00038
00001	301000	1011	360	39999999	201405	201512	00001	1	00004	99	
00001	301DS1	1011	360	39999999	201405	201512	00001	1	00004	99	
00001	309000	1011	360	39999999	201405	201512	00001	1	00004	99	
00001	309DS0	1011	362	36299999	199501	201512	00001	1	00004	99	
00001	309DS1	1011	362	36299999	199501	201512	00001	1	00004	99	
00001	309DS2	1011	360	36299999	201405	201512	00001	1	00004	99	
00001	316TS0	1011	353	35399999	199712	201512	00001	1	00042	99	
00001	316TS1		1562	15629999	199501	201512	00001	1	00042	99	
00001	316TS1		1570	15709999	199501	201512	00001	1	00042	99	
00001	316TS1	1011	350	39999999	201405	201512	00001	1	00042	99	
00001	316TS1	4540	008	008	199501	201512	00001	1	00042	99	
00001	316TS2		1562	15629999	200806	201512	00001	1	00261	99	
00001	316TS2		1570	15709999	200806	201512	00001	1	00261	99	
00001	316TS2	1011	350	39999999	201405	201512	00001	1	00261	99	
00001	316TS4	1011	3978	39789999	201209	201512	00001	1	00042	99	
00001	324TS5		1562	15629999	199501	201512	00001	1	00051	99	
00001	324TS5		1570	15709999	199501	201512	00001	1	00051	99	
00001	324TS5	1011	350	39999999	201405	201512	00001	1	00051	99	
00001	324TS5	4540	008	008	199501	201512	00001	1	00051	99	
00001	327000	1010	389	39899999	200805	201502	00018	1	00165	2	00030
00001	327000	1010	389	39899999	201503	201512	00024	1	00165	2	00030
00001	327502	1010	389	39999999	200304	201512	00001	1	00039	99	

MONTANA-DAKOTA UTILITIES CO.
REPORT OF ACCOUNT LOCATIONS - SOUTH DAKOTA ELECTRIC
As of 04/24/2015

Company Number	Business Unit	FERC Major	Sub Acct		Start Date	Stop Date	Utility		Juris Alloc	UT 02	Juris Alloc
			Beg of Range	End of Range			Alloc Code	UT 01			
00001	327502	1011	389	39999999	199911	201512	00001	1	00039	99	
00001	327503	1010	391	39899999	200805	201512	00028	1	00039	2	00040
00001	327TS1		1562	15629999	199501	201512	00001	1	00052	99	
00001	327TS1		1570	15709999	199501	201512	00001	1	00052	99	
00001	327TS1	1011	350	39999999	201405	201512	00001	1	00052	99	
00001	327TS1	4540	008	008	199501	201512	00001	1	00052	99	
00001	327TS5		1562	15629999	199501	201512	00001	1	00015	99	
00001	327TS5		1570	15709999	199501	201512	00001	1	00015	99	
00001	327TS5	1011	353	35399999	199501	201512	00001	1	00015	99	
00001	327TS5	4540	008	008	199501	201512	00001	1	00015	99	
00001	329000	1010	389	39999999	199501	201512	00016	1	00004	2	00009
00001	329000	1011	350	39999999	201405	201512	00001	1	00004	99	
00001	329DS3	1011	360	36299999	201405	201512	00001	1	00004	99	
00001	329TS0		1562	15629999	199501	201512	00001	1	00004	99	
00001	329TS0		1570	15709999	199501	201512	00001	1	00004	99	
00001	329TS0	1011	353	35399999	199501	201512	00001	1	00004	99	
00001	329TS0	4540	008	008	199501	201512	00001	1	00004	99	
00001	329TS1		1562	15629999	199501	201512	00001	1	00004	99	
00001	329TS1		1570	15709999	199501	201512	00001	1	00004	99	
00001	329TS1	1011	350	39999999	201405	201512	00001	1	00004	99	
00001	329TS1	4540	008	008	199501	201512	00001	1	00004	99	
00001	329TS2	1011	350	35399999	201405	201512	00001	1	00004	99	
00001	345000	1011	360	39999999	201405	201512	00001	1	00004	99	
00001	350002		15560	15569999	199501	201512	00001	1	00015	99	
00001	365701	1011	3976	39769999	199712	201512	00001	1	00015	99	
00001	369000	1010	389	39899999	200001	201502	00018	1	00154	2	00152
00001	369000	1010	389	39899999	201503	201512	00024	1	00154	2	00152
00001	369500	1010	389	39199999	200001	201502	00018	1	00154	2	00152
00001	369500	1010	389	39199999	201503	201512	00024	1	00154	2	00152
00001	369TS8	1011	353	35399999	201307	201512	00001	1	00015	99	
00001	382TS3		1562	15629999	199501	201512	00001	1	00053	99	
00001	382TS3		1570	15709999	199501	201512	00001	1	00053	99	
00001	382TS3	1011	350	39999999	201405	201512	00001	1	00053	99	
00001	382TS3	4540	008	008	199501	201512	00001	1	00053	99	
00001	382TS3	4560	010	010	201205	201512	00001	1	00053	99	
00001	382TS4		1562	15629999	200902	201512	00001	1	00015	99	
00001	382TS4		1570	15709999	200902	201512	00001	1	00015	99	
00001	382TS4	1011	3501	39999999	201405	201512	00001	1	00015	99	
00001	382TS5	1011	350	35399999	200904	201512	00001	1	00053	99	
00001	382TS6		1562	15629999	201302	201512	00001	1	00015	99	
00001	382TS6		1570	15709999	201302	201512	00001	1	00015	99	
00001	382TS6	1011	350	39999999	201406	201512	00001	1	00015	99	
00001	382TS7	1011	350	35399999	201405	201512	00001	1	00015	99	
00001	382TS8		1562	15629999	201208	201512	00001	1	00053	99	
00001	382TS8		1570	15709999	201208	201512	00001	1	00053	99	
00001	382TS8	1011	350	39999999	201405	201512	00001	1	00053	99	
00001	382TS8	4540	008	008	201208	201512	00001	1	00053	99	
00001	382TS8	4560	010	010	201208	201512	00001	1	00053	99	
00001	385000	1011	350	39999999	201405	201512	00001	1	00004	99	
00001	385DS1	1011	362	36299999	199501	201512	00001	1	00004	99	
00001	385DS3	1011	362	36299999	199501	201512	00001	1	00004	99	
00001	385TS1	1011	353	35399999	201108	201512	00001	1	00015	99	

MONTANA-DAKOTA UTILITIES CO.
REPORT OF ACCOUNT LOCATIONS - SOUTH DAKOTA ELECTRIC
As of 04/24/2015

Company Number	Business Unit	FERC Major	Sub Acct		Start Date	Stop Date	Utility		Juris Alloc	UT 02	Juris Alloc
			Beg of Range	End of Range			Alloc Code	UT 01			
00001	397000	1011	360	39999999	201405	201512	00001	1	00004	99	
00001	397DS2	1011	362	36299999	199501	201512	00001	1	00004	99	
00001	400001	1011	3972	3972	199601	201512	00001	1	00004	99	
00001	405000	1831	311849	311849	200102	201512	00001	1	00015	99	
00001	405000	1831	344849	344849	200308	201512	00001	1	00015	99	
00001	406000	1010	389	39999999	199501	201512	00016	1	00004	2	00009
00001	406000	1011	360	39999999	201405	201512	00001	1	00004	99	
00001	406701	1011	397	39999999	201405	201512	00001	1	00004	99	
00001	406801	1010	397	39719999	200805	201512	00016	1	00004	2	00009
00001	406801	1011	397	39799999	200805	201512	00001	1	00004	99	
00001	406DS0	1011	362	36299999	199601	201512	00001	1	00004	99	
00001	406DS2	1011	362	36299999	199501	201512	00001	1	00004	99	
00001	406DS3	1011	362	36299999	199501	201512	00001	1	00004	99	
00001	409701	1011	3975	3975	199601	201512	00001	1	00015	99	
00001	409TS1		1562	15629999	199501	201512	00001	1	00043	99	
00001	409TS1		1570	15709999	199501	201512	00001	1	00043	99	
00001	409TS1	1011	353	39999999	201405	201512	00001	1	00043	99	
00001	409TS1	4540	008	008	199501	201512	00001	1	00043	99	
00001	409TS2		1562	15629999	199501	201512	00001	1	00015	99	
00001	409TS2		1570	15709999	199501	201512	00001	1	00015	99	
00001	409TS2	1011	350	39999999	201405	201512	00001	1	00015	99	
00001	409TS2	4540	008	008	199501	201512	00001	1	00015	99	
00001	409TS3		1562	15629999	199501	201512	00001	1	00044	99	
00001	409TS3		1570	15709999	199501	201512	00001	1	00044	99	
00001	409TS3	1011	353	39999999	201405	201512	00001	1	00044	99	
00001	409TS3	4540	008	008	199501	201512	00001	1	00044	99	
00001	409TS4	1011	353	35399999	200003	201512	00001	1	00015	99	
00001	410000	1010	389	39999999	201411	201512	00016	1	00004	2	00009
00001	410000	1011	350	39999999	201405	201512	00001	1	00004	99	
00001	410DS1	1011	362	36299999	199501	201512	00001	1	00004	99	
00001	410TS1		1562	15629999	199501	201512	00001	1	00004	99	
00001	410TS1		1570	15709999	199501	201512	00001	1	00004	99	
00001	410TS1	1011	350	39999999	201407	201512	00001	1	00004	99	
00001	410TS1	4540	008	008	199501	201512	00001	1	00004	99	
00001	410TS2		1562	15629999	199501	201512	00001	1	00004	99	
00001	410TS2		1570	15709999	199501	201512	00001	1	00004	99	
00001	410TS2	1011	353	39999999	201407	201512	00001	1	00004	99	
00001	410TS2	4540	008	008	199501	201512	00001	1	00004	99	
00001	410TS2	4560	010	019	199511	201512	00001	1	00004	99	
00001	411TS2	1011	350	39999999	201405	201512	00001	1	00266	99	
00001	411TS3		1562	15629999	200907	201512	00001	1	00015	99	
00001	411TS3		1570	15709999	200907	201512	00001	1	00015	99	
00001	411TS3	1011	350	39999999	201405	201512	00001	1	00015	99	
00001	414000	1011	360	39999999	201405	201512	00001	1	00004	99	
00001	414DS1	1011	362	36299999	199601	201512	00001	1	00004	99	
00001	420001	1011	360	36199999	199604	201512	00001	1	00004	99	
00001	431000	1011	360	39999999	201405	201512	00001	1	00004	99	
00001	431DS1	1011	362	36299999	199601	201512	00001	1	00004	99	
00001	431TS1	1011	353	35399999	201407	201512	00001	1	00004	99	
00001	432TS2		1562	15629999	199501	201512	00001	1	00054	99	
00001	432TS2		1570	15709999	199501	201512	00001	1	00054	99	
00001	432TS2	1011	350	39999999	201407	201512	00001	1	00054	99	

MONTANA-DAKOTA UTILITIES CO.
REPORT OF ACCOUNT LOCATIONS - SOUTH DAKOTA ELECTRIC
As of 04/24/2015

Company Number	Business Unit	FERC Major	Sub Acct		Start Date	Stop Date	Utility		Juris Alloc	UT 02	Juris Alloc
			Beg of Range	End of Range			Alloc Code	UT 01			
00001	432TS2	4540	008	008	199501	201512	00001	1	00054	99	
00001	433000	1011	360	39999999	201405	201512	00001	1	00004	99	
00001	433DS2	1011	360	36299999	201407	201512	00001	1	00004	99	
00001	436000	1011	360	39999999	201405	201512	00001	1	00004	99	
00001	436DS1	1011	362	36299999	199501	201512	00001	1	00004	99	
00001	436DS2	1011	362	36299999	199501	201512	00001	1	00004	99	
00001	437000	1011	350	39999999	201405	201512	00001	1	00004	99	
00001	437DS1	1011	362	36299999	199501	201512	00001	1	00004	99	
00001	437DS2	1011	360	36299999	201407	201512	00001	1	00004	99	
00001	446000	1010	389	39999999	199501	201512	00016	1	00004	2	00009
00001	446000	1011	360	39999999	201405	201512	00001	1	00004	99	
00001	446DS2	1011	362	36299999	199501	201512	00001	1	00004	99	
00001	446TS1		1562	15629999	199501	201512	00001	1	00004	99	
00001	446TS1		1570	15709999	199501	201512	00001	1	00004	99	
00001	446TS1	1011	350	39999999	201407	201512	00001	1	00004	99	
00001	446TS1	4540	008	008	199501	201512	00001	1	00004	99	
00001	450000	1011	360	39999999	201405	201512	00001	1	00004	99	
00001	450DS1	1011	360	36299999	201407	201512	00001	1	00004	99	
00001	450DS2	1011	360	36299999	201407	201512	00001	1	00004	99	
00001	456000	1011	360	39999999	201405	201512	00001	1	00004	99	
00001	456DS1	1011	362	36299999	199601	201512	00001	1	00004	99	
00001	468000	1011	360	39999999	201405	201512	00001	1	00004	99	
00001	468DS1	1011	362	36299999	199501	201512	00001	1	00004	99	
00001	468TS1	1011	353	35399999	201406	201512	00001	1	00004	99	
00001	472001	1011	360	39999999	201405	201512	00001	1	00004	99	
00001	472DS0	1011	362	36299999	199501	201512	00001	1	00004	99	
00001	472DS1	1011	362	36299999	199501	201512	00001	1	00004	99	
00001	472DS4	1011	360	36299999	201407	201512	00001	1	00004	99	
00001	473000	1011	360	39999999	201405	201512	00001	1	00004	99	
00001	473DS1	1011	360	36299999	201407	201512	00001	1	00004	99	
00001	473TS1		1562	15629999	199501	201512	00001	1	00004	99	
00001	473TS1		1570	15709999	199501	201512	00001	1	00004	99	
00001	473TS1	1011	353	35399999	199501	201512	00001	1	00004	99	
00001	473TS1	4540	008	008	199501	201512	00001	1	00004	99	
00001	487000	1011	350	39999999	201405	201512	00001	1	00004	99	
00001	487801	1011	397	39799999	200806	201512	00001	1	00004	99	
00001	487DS1	1011	362	36299999	199501	201512	00001	1	00004	99	
00001	487TS1		1562	15629999	199501	201512	00001	1	00004	99	
00001	487TS1		1570	15709999	199501	201512	00001	1	00004	99	
00001	487TS1	1011	3501	39999999	201407	201512	00001	1	00004	99	
00001	487TS1	4540	008	008	199501	201512	00001	1	00004	99	
00001	489DS1	1011	362	36299999	199501	201512	00001	1	00004	99	
00001	498500	1010	391	39899999	200808	201512	00028	1	00039	2	00040
00001	498500	1011	389	39999999	201411	201512	00001	1	00039	99	
00001	498TS1		1562	15629999	199501	201512	00001	1	00055	99	
00001	498TS1		1570	15709999	199501	201512	00001	1	00055	99	
00001	498TS1	1011	350	39999999	201407	201512	00001	1	00055	99	
00001	498TS1	4540	008	008	199501	201512	00001	1	00055	99	
00001	498TS2		1562	15629999	201201	201512	00001	1	00275	99	
00001	498TS2		1570	15709999	201201	201512	00001	1	00275	99	
00001	498TS2	1011	350	39999999	201405	201512	00001	1	00275	99	
00001	504TS2		1562	15629999	199501	201512	00001	1	00046	99	

MONTANA-DAKOTA UTILITIES CO.
REPORT OF ACCOUNT LOCATIONS - SOUTH DAKOTA ELECTRIC
As of 04/24/2015

Company Number	Business Unit	FERC Major	Sub Acct		Start Date	Stop Date	Utility		Juris Alloc	UT 02	Juris Alloc
			Beg of Range	End of Range			Alloc Code	UT 01			
00001	504TS2		1570	15709999	199501	201512	00001	1	00046	99	
00001	504TS2	1011	353	39999999	201405	201512	00001	1	00046	99	
00001	504TS2	4540	008	008	199501	201512	00001	1	00046	99	
00001	504TS3		1562	15629999	199501	201512	00001	1	00015	99	
00001	504TS3		1570	15709999	199501	201512	00001	1	00015	99	
00001	504TS3	1011	353	39999999	201407	201512	00001	1	00015	99	
00001	504TS3	4540	008	008	199501	201512	00001	1	00015	99	
00001	506000	1010	389	39999999	199501	201512	00016	1	00157	2	00160
00001	506000	1011	350	39999999	201407	201512	00001	1	00004	99	
00001	506801	1010	397	39789999	200805	201512	00016	1	00004	2	00009
00001	506801	1011	397	39799999	200806	201512	00001	1	00004	99	
00001	506DS0	1011	362	36299999	199501	201512	00001	1	00004	99	
00001	506DS2	1011	360	36299999	201407	201512	00001	1	00004	99	
00001	506DS4	1011	362	36299999	199501	201512	00001	1	00004	99	
00001	506DS6	1011	360	39999999	201407	201512	00001	1	00004	99	
00001	506DS7	1011	360	36299999	201407	201512	00001	1	00004	99	
00001	506TS1		1562	15629999	199501	201512	00001	1	00004	99	
00001	506TS1		1570	15709999	199501	201512	00001	1	00004	99	
00001	506TS1	1011	353	35399999	199501	201512	00001	1	00004	99	
00001	506TS1	4540	008	008	199501	201512	00001	1	00004	99	
00001	509001	1011	360	39999999	201407	201512	00001	1	00004	99	
00001	509DS2	1011	362	36299999	199501	201512	00001	1	00004	99	
00001	511000	1011	360	39999999	201407	201512	00001	1	00004	99	
00001	511DS1	1011	362	36299999	199501	201512	00001	1	00004	99	
00001	535000	1011	360	39999999	201407	201512	00001	1	00004	99	
00001	546000	1011	360	39999999	201407	201512	00001	1	00004	99	
00001	546DS2	1011	362	36299999	199501	201512	00001	1	00004	99	
00001	546DS3	1011	362	36299999	199501	201512	00001	1	00004	99	
00001	566000	1011	360	39999999	201407	201512	00001	1	00004	99	
00001	566DS1	1011	362	36299999	199501	201512	00001	1	00004	99	
00001	566DS2	1011	360	36219999	199601	201512	00001	1	00004	99	
00001	566DS2	1011	362	36299999	199501	201512	00001	1	00004	99	
00001	580000	1010	389	39999999	199501	201512	00016	1	00004	2	00009
00001	580000	1011	350	39999999	201407	201512	00001	1	00004	99	
00001	580DS1	1011	362	36299999	199501	201512	00001	1	00004	99	
00001	580TS1		1562	15629999	199501	201512	00001	1	00004	99	
00001	580TS1		1570	15709999	199501	201512	00001	1	00004	99	
00001	580TS1	1011	350	39999999	201407	201512	00001	1	00004	99	
00001	580TS1	4540	008	008	199501	201512	00001	1	00004	99	
00001	582000	1011	360	39999999	201407	201512	00001	1	00004	99	
00001	582DS1	1011	360	36299999	201407	201512	00001	1	00004	99	
00001	586TS1		1562	15629999	199501	201512	00001	1	00045	99	
00001	586TS1		1570	15709999	199501	201512	00001	1	00045	99	
00001	586TS1	1011	353	39999999	201405	201512	00001	1	00045	99	
00001	586TS1	4540	008	008	199501	201512	00001	1	00045	99	
00001	592TS1		1562	15629999	199501	201512	00001	1	00015	99	
00001	592TS1		1570	15709999	199501	201512	00001	1	00015	99	
00001	592TS1	1011	353	35399999	199501	201512	00001	1	00015	99	
00001	592TS1	4540	008	008	199501	201512	00001	1	00015	99	
00001	615000	1011	360	39999999	201407	201512	00001	1	00004	99	
00001	615DS1	1011	362	36299999	199501	201512	00001	1	00004	99	
00001	616TS2		1562	15629999	199501	201512	00001	1	00015	99	

MONTANA-DAKOTA UTILITIES CO.
REPORT OF ACCOUNT LOCATIONS - SOUTH DAKOTA ELECTRIC
As of 04/24/2015

Company Number	Business Unit	FERC Major	Sub Acct		Start Date	Stop Date	Utility		Juris Alloc	UT 02	Juris Alloc
			Beg of Range	End of Range			Alloc Code	UT 01			
00001	616TS2		1570	15709999	199501	201512	00001	1	00015	99	
00001	616TS2	1011	3501	35019999	200204	201512	00001	1	00015	99	
00001	616TS2	1011	353	35399999	199501	201512	00001	1	00015	99	
00001	616TS2	1011	397	39799999	200806	201512	00001	1	00015	99	
00001	616TS2	4540	008	008	199501	201512	00001	1	00015	99	
00001	618000	1011	350	39999999	201407	201512	00001	1	00004	99	
00001	618DS1	1011	3601	3601	199509	201512	00001	1	00004	99	
00001	618DS1	1011	362	36299999	199501	201512	00001	1	00004	99	
00001	618TS1	1011	353	35399999	201407	201512	00001	1	00004	99	
00001	631000	1011	360	39999999	201407	201512	00001	1	00004	99	
00001	631DS1	1011	362	36299999	199501	201512	00001	1	00004	99	
00001	631DS2	1011	360	36199999	199601	201512	00001	1	00004	99	
00001	631DS2	1011	362	36299999	199501	201512	00001	1	00004	99	
00001	635000	1011	360	39999999	201407	201512	00001	1	00004	99	
00001	635DS1	1011	362	36299999	199501	201512	00001	1	00004	99	
00001	642703	1011	3975	3975	199601	201512	00001	1	00015	99	
00001	642TS1		1562	15629999	199501	201512	00001	1	00056	99	
00001	642TS1		1570	15709999	199501	201512	00001	1	00056	99	
00001	642TS1	1011	353	35399999	199501	201512	00001	1	00056	99	
00001	642TS1	1011	397	39799999	200806	201512	00001	1	00056	99	
00001	642TS2		1562	15629999	199501	201512	00001	1	00015	99	
00001	642TS2		1570	15709999	199501	201512	00001	1	00015	99	
00001	642TS2	1011	353	35399999	199501	201512	00001	1	00015	99	
00001	642TS2	1011	397	39799999	200806	201512	00001	1	00015	99	
00001	642TS2	4540	008	008	199501	201512	00001	1	00015	99	
00001	642TS3		1562	15629999	199501	201512	00001	1	00015	99	
00001	642TS3		1570	15709999	199501	201512	00001	1	00015	99	
00001	642TS3	1011	350	39999999	201407	201512	00001	1	00015	99	
00001	642TS3	4540	007	007	199501	201512	00001	1	00015	99	
00001	642TS3	4540	008	008	199501	201512	00001	1	00015	99	
00001	642TS4		1562	15629999	201502	201512	00001	1	00015	99	
00001	642TS4		1570	15709999	201502	201512	00001	1	00015	99	
00001	642TS4	1011	350	35099999	201412	201512	00001	1	00015	99	
00001	642TS4	1011	353	35399999	201204	201512	00001	1	00015	99	
00001	644TS3		1562	15629999	199501	201512	00001	1	00057	99	
00001	644TS3		1567	15679999	199501	201512	00001	1	00057	99	
00001	644TS3		1570	15709999	199501	201512	00001	1	00057	99	
00001	644TS3	1011	350	39999999	201405	201512	00001	1	00057	99	
00001	644TS3	4540	008	008	199501	201512	00001	1	00057	99	
00001	644TS4		1562	15629999	199501	201512	00001	1	00057	99	
00001	644TS4		1570	15709999	199501	201512	00001	1	00057	99	
00001	644TS4	1011	353	35399999	199501	201512	00001	1	00057	99	
00001	644TS4	4540	008	008	199501	201512	00001	1	00057	99	
00001	804000	1011	310	316804	200805	201512	00001	1	00015	99	
00001	804000	1081	310804	31680499	199512	201512	00001	1	00192	99	
00001	805000	1011	310	316805	200805	201512	00001	1	00015	99	
00001	805000	1081	310805	31680599	199512	201512	00001	1	00192	99	
00001	806000	1011	340	346806	200805	201512	00001	1	00015	99	
00001	807000	1011	310	316807	200805	201512	00001	1	00015	99	
00001	807000	1011	3974	3976	200901	201512	00001	1	00015	99	
00001	807000	1081	310807	31680799	199512	201512	00001	1	00192	99	
00001	810000		1500	15009999	199501	201512	00001	1	00015	99	

MONTANA-DAKOTA UTILITIES CO.
REPORT OF ACCOUNT LOCATIONS - SOUTH DAKOTA ELECTRIC
As of 04/24/2015

Company Number	Business Unit	FERC Major	Sub Acct		Start Date	Stop Date	Utility Alloc Code	UT 01	Juris Alloc	UT 02	Juris Alloc
			Beg of Range	End of Range							
00001	810000		1501	15019999	199501	201512	00001	1	00016	99	
00001	810000		1502	15029999	199501	201512	00001	1	00015	99	
00001	810000		1505	15149999	199501	201512	00001	1	00015	99	
00001	810000		1562	15629999	199509	201512	00001	1	00055	99	
00001	810000		1570	15709999	199509	201512	00001	1	00055	99	
00001	810000		19260	19260	199510	201512	00001	1	00015	99	
00001	810000		1930	19309999	201106	201512	00001	1	00015	99	
00001	810000	1010	397	39719999	200805	201512	00012	1	00015	2	00003
00001	810000	1011	310	316810	200805	201512	00001	1	00015	99	
00001	810000	1011	391	39899999	200805	201512	00001	1	00015	99	
00001	810000	1831	310810	316810	199501	201512	00001	1	00015	99	
00001	810000	4540	001	009	199501	201512	00001	1	00015	99	
00001	810000	4560	010	017	199501	201512	00001	1	00016	99	
00001	810000	6031	150224	150224	199501	201512	00001	1	00016	99	
00001	810001		1500	15009999	199605	201512	00001	1	00015	99	
00001	810001		1501	15019999	199605	201512	00001	1	00016	99	
00001	810001		1502	15029999	199605	201512	00001	1	00015	99	
00001	810001		1505	15149999	199605	201512	00001	1	00015	99	
00001	810001		1562	15629999	200012	201512	00001	1	00015	99	
00001	810001		1570	15709999	199906	201512	00001	1	00015	99	
00001	810001	1011	310	316810	200805	201512	00001	1	00015	99	
00001	810001	1831	310810	316810	201106	201512	00001	1	00015	99	
00001	810002		1500	15009999	199605	201512	00001	1	00015	99	
00001	810002		1501	15019999	199605	201512	00001	1	00016	99	
00001	810002		1502	15029999	199605	201512	00001	1	00015	99	
00001	810002		1505	15149999	199605	201512	00001	1	00015	99	
00001	810002		1570	15709999	200610	201512	00001	1	00015	99	
00001	810002	1011	310	316810	200805	201512	00001	1	00015	99	
00001	810003		15470	15470	201408	201512	00001	1	00016	99	
00001	810003		15471	15471	201408	201512	00001	1	00015	99	
00001	810003		1548	15549999	201501	201512	00001	1	00015	99	
00001	810003	1011	310	316810	200805	201512	00001	1	00015	99	
00001	810003	1011	340	34699999	201207	201512	00001	1	00015	99	
00001	810003	1011	397	39799999	201207	201512	00001	1	00015	99	
00001	810003	1831	3440	3440	201207	201512	00001	1	00015	99	
00001	814000	1011	310	310814	200805	201512	00001	1	00192	99	
00001	814000	1011	311	31199999	200901	201512	00001	1	00192	99	
00001	814000	1011	340	346814	200805	201512	00001	1	00015	99	
00001	814000	1081	310814	316814	199501	201512	00001	1	00192	99	
00001	817000	1011	310	310817	200805	201512	00001	1	00015	99	
00001	817000	1011	311	31199999	200901	201512	00001	1	00015	99	
00001	817000	1081	310817	31681799	199512	201512	00001	1	00192	99	
00001	818TS1		1562	15629999	199501	201512	00001	1	00015	99	
00001	818TS1		1570	15709999	199501	201512	00001	1	00015	99	
00001	818TS1	1011	353	35399999	199501	201512	00001	1	00015	99	
00001	818TS1	4540	008	008	199501	201512	00001	1	00015	99	
00001	820000		1500	15009999	199501	201512	00001	1	00015	99	
00001	820000		1501	15019999	199501	201512	00001	1	00016	99	
00001	820000		1502	15029999	199501	201512	00001	1	00015	99	
00001	820000		1505	15149999	199501	201512	00001	1	00015	99	
00001	820000		1562	15629999	199704	201512	00001	1	00015	99	
00001	820000		1570	15709999	199704	201512	00001	1	00015	99	

MONTANA-DAKOTA UTILITIES CO.
REPORT OF ACCOUNT LOCATIONS - SOUTH DAKOTA ELECTRIC
As of 04/24/2015

Company Number	Business Unit	FERC Major	Sub Acct		Start Date	Stop Date	Utility		Juris Alloc	UT 02	Juris Alloc
			Beg of Range	End of Range			Alloc Code	UT 01			
00001	820000		1926	19269999	199501	201512	00001	1	00015	99	
00001	820000		1930	19309999	201106	201512	00001	1	00015	99	
00001	820000		4261	42619999	199712	201512	00001	1	00015	99	
00001	820000	1010	397	39719999	200805	201512	00011	1	00015	2	00002
00001	820000	1011	303	303	199512	201512	00001	1	00015	99	
00001	820000	1011	310	316820	200805	201512	00001	1	00015	99	
00001	820000	1011	391	39899999	200805	201512	00001	1	00015	99	
00001	820000	1831	310820	316820	199501	201512	00001	1	00015	99	
00001	820000	4540	001	009	201111	201512	00001	1	00016	99	
00001	820000	4560	010	017	199501	201512	00001	1	00016	99	
00001	820000	6032	150278	150278	199501	201512	00001	1	00016	99	
00001	820001	1011	310	316820	201504	201512	00001	1	00015	99	
00001	820002	1011	340	34699999	201410	201512	00001	1	00015	99	
00001	830000		1500	15009999	199501	201512	00001	1	00015	99	
00001	830000		1501	15019999	199501	201512	00001	1	00016	99	
00001	830000		1502	15029999	199501	201512	00001	1	00015	99	
00001	830000		1505	15149999	199501	201512	00001	1	00015	99	
00001	830000		1556	15569999	199501	201512	00001	1	00015	99	
00001	830000		1562	15629999	199501	201512	00001	1	00015	99	
00001	830000		1566	15679999	199508	201512	00001	1	00015	99	
00001	830000		1570	15709999	199501	201512	00001	1	00015	99	
00001	830000		1571	15719999	199706	201512	00001	1	00015	99	
00001	830000		1926	19269999	199501	201512	00001	1	00015	99	
00001	830000	1011	303	303	199609	201512	00001	1	00015	99	
00001	830000	1011	310	316830	200805	201512	00001	1	00015	99	
00001	830000	1011	389	39899999	200805	201512	00001	1	00015	99	
00001	830000	1141	31	31	199601	201512	00001	1	00015	99	
00001	830000	1540	140	140	199501	201512	00001	1	00016	99	
00001	830000	1831	310830	316830	199501	201512	00001	1	00015	99	
00001	830000	4081	73	73	199501	201512	00001	1	00016	99	
00001	830000	4190	102	102	199501	201512	00001	1	00015	99	
00001	830000	4540	001	007	199501	201512	00001	1	00015	99	
00001	830000	4560	010	019	199501	201512	00001	1	00016	99	
00001	830000	6032	150278	150278	199501	201512	00001	1	00016	99	
00001	830DS1	1011	362	36299999	199601	201512	00001	1	00015	99	
00001	830TS1		1562	15629999	199501	201512	00001	1	00015	99	
00001	830TS1		1570	15709999	199501	201512	00001	1	00015	99	
00001	830TS1	1011	353	35399999	199501	201512	00001	1	00015	99	
00001	830TS1	1011	397	39799999	200805	201512	00001	1	00015	99	
00001	830TS1	4540	008	008	199501	201512	00001	1	00015	99	
00001	851000		1546	15469999	199501	201512	00001	1	00015	99	
00001	851000		1547	15479999	199501	201512	00001	1	00016	99	
00001	851000		1548	15549999	199501	201512	00001	1	00015	99	
00001	851000		1925	19259999	201309	201512	00001	1	00015	99	
00001	851000		1930	19309999	201503	201512	00001	1	00015	99	
00001	851000	1010	397	39719999	200805	201512	00011	1	00015	2	00002
00001	851000	1011	310	316851	201008	201512	00001	1	00015	99	
00001	851000	1011	340	346851	200805	201512	00001	1	00015	99	
00001	851000	1011	391	39899999	201101	201512	00001	1	00015	99	
00001	851000	1831	340851	346851	199501	201512	00001	1	00015	99	
00001	851001		1546	15469999	200305	201512	00001	1	00015	99	
00001	851001		1547	15479999	200305	201512	00001	1	00016	99	

MONTANA-DAKOTA UTILITIES CO.
REPORT OF ACCOUNT LOCATIONS - SOUTH DAKOTA ELECTRIC
As of 04/24/2015

Company Number	Business Unit	FERC Major	Sub Acct		Start Date	Stop Date	Utility		Juris Alloc	UT 02	Juris Alloc
			Beg of Range	End of Range			Alloc Code	UT 01			
00001	851001		1548	15549999	200305	201512	00001	1	00015	99	
00001	851001	1011	340	346851	200805	201512	00001	1	00015	99	
00001	851002		1546	15469999	200305	201512	00001	1	00015	99	
00001	851002		1547	15479999	200305	201512	00001	1	00016	99	
00001	851002		1548	15549999	200305	201512	00001	1	00015	99	
00001	851002	1011	340	346851	200805	201512	00001	1	00015	99	
00001	852000		1546	15469999	199501	201512	00001	1	00015	99	
00001	852000		1547	15479999	199501	201512	00001	1	00016	99	
00001	852000		1548	15549999	199501	201512	00001	1	00015	99	
00001	852000		1925	19259999	201309	201512	00001	1	00015	99	
00001	852000		1930	19309999	201503	201512	00001	1	00015	99	
00001	852000	1010	397	39719999	200805	201512	00011	1	00015	2	00002
00001	852000	1011	340	346852	200805	201512	00001	1	00015	99	
00001	852000	1011	392	39229999	200805	201512	00001	1	00015	99	
00001	852000	1011	3978	39789999	201111	201512	00001	1	00015	99	
00001	852000	1831	340	346852	201108	201512	00001	1	00015	99	
00001	852000	4540	007	007	199508	201512	00001	1	00015	99	
00001	853000		1546	15469999	199501	201512	00001	1	00015	99	
00001	853000		1547	15479999	199501	201512	00001	1	00016	99	
00001	853000		1548	15549999	199501	201512	00001	1	00015	99	
00001	853000	1011	340	346853	200805	201512	00001	1	00015	99	
00001	853000	1831	340853	346853	199501	201512	00001	1	00015	99	
00001	855000		1546	15469999	200312	201512	00001	1	00015	99	
00001	855000		1547	15479999	200312	201512	00001	1	00016	99	
00001	855000		1548	15549999	200312	201512	00001	1	00015	99	
00001	855000	1011	340	346855	200805	201512	00001	1	00015	99	
00001	855000	1011	353	35399999	200508	201512	00001	1	00015	99	
00001	856000		1546	15469999	200801	201512	00001	1	00015	99	
00001	856000		1547	15479999	200801	201512	00001	1	00016	99	
00001	856000		1548	15549999	200801	201512	00001	1	00015	99	
00001	856000		1925	19259999	201111	201512	00001	1	00015	99	
00001	856000	1011	341	34699999	201101	201512	00001	1	00271	99	
00001	856000	1011	392	39229999	201101	201512	00001	1	00271	99	
00001	856000	4560	017	017	201211	201512	00001	1	00015	99	
00001	856TS1		1562	15629999	200802	201512	00001	1	00015	99	
00001	856TS1		1570	15709999	200802	201512	00001	1	00015	99	
00001	856TS1	1011	350	35019999	200808	201512	00001	1	00015	99	
00001	856TS1	1011	353	35399999	200806	201512	00001	1	00015	99	
00001	856TS1	1011	397	39799999	201007	201512	00001	1	00015	99	
00001	857000		1546	15469999	200911	201512	00001	1	00015	99	
00001	857000		1547	15479999	200907	201512	00001	1	00016	99	
00001	857000		1548	15549999	200908	201512	00001	1	00015	99	
00001	857000	1011	340	34699999	200804	201512	00001	1	00015	99	
00001	857TS1		1562	15629999	200907	201512	00001	1	00015	99	
00001	857TS1		1570	15709999	200907	201512	00001	1	00015	99	
00001	857TS1	1011	353	35399999	200805	201512	00001	1	00015	99	
00001	857TS1	1011	3971	39719999	200908	201512	00001	1	00015	99	
00001	858000		1546	15469999	201007	201512	00001	1	00015	99	
00001	858000		1547	15479999	201007	201512	00001	1	00016	99	
00001	858000		1548	15549999	201007	201512	00001	1	00015	99	
00001	858000		1925	19259999	201112	201512	00001	1	00015	99	
00001	858000	1011	341	34699999	201101	201512	00001	1	00271	99	

MONTANA-DAKOTA UTILITIES CO.
REPORT OF ACCOUNT LOCATIONS - SOUTH DAKOTA ELECTRIC
As of 04/24/2015

Company Number	Business Unit	FERC Major	Sub Acct		Start Date	Stop Date	Utility		Juris Alloc	UT 02	Juris Alloc
			Beg of Range	End of Range			Alloc Code	UT 01			
00001	858000	1011	3922	3922	201101	201512	00001	1	00271	99	
00001	858000	4560	017	017	201211	201512	00001	1	00015	99	
00001	858TS1		1562	15629999	201101	201512	00001	1	00272	99	
00001	858TS1		1570	15709999	201101	201512	00001	1	00272	99	
00001	858TS1	1011	350	39999999	201405	201512	00001	1	00272	99	
00001	859000	1011	340	34699999	201411	201512	00001	1	00271	99	
00001	861000		1500	15009999	199501	201512	00001	1	00015	99	
00001	861000		1501	15019999	199501	201512	00001	1	00016	99	
00001	861000		1502	15029999	199501	201512	00001	1	00015	99	
00001	861000		1505	15149999	199501	201512	00001	1	00015	99	
00001	861000		1556	15569999	200706	201512	00001	1	00015	99	
00001	861000		1560	15739999	200508	201512	00001	1	00018	99	
00001	861000		4261000	42619999	200309	201512	00001	1	00015	99	
00001	861000	1011	310	316861	200805	201512	00001	1	00015	99	
00001	861000	1141	31	31	199601	201512	00001	1	00015	99	
00001	861000	1540	14	14	199501	201512	00001	1	00015	99	
00001	861000	1831	310861	316861	199501	201512	00001	1	00015	99	
00001	861000	4540	001	009	199501	201512	00001	1	00015	99	
00001	861000	4560	010	019	199501	201512	00001	1	00016	99	
00001	861DS1	1011	362	36299999	199501	201512	00001	1	00004	99	
00001	861DS2	1011	362	36299999	199501	201512	00001	1	00004	99	
00001	861TS1		1562	15629999	199501	201512	00001	1	00015	99	
00001	861TS1		1570	15709999	199501	201512	00001	1	00015	99	
00001	861TS1	1011	353	35399999	199501	201512	00001	1	00015	99	
00001	861TS1	4540	008	008	199501	201512	00001	1	00015	99	
00001	870000	1011	344	34499999	201202	201512	00001	1	00015	99	
00001	870000	1831	311870	311870	200310	201512	00001	1	00015	99	
00001	870000	1831	344	34499999	201212	201512	00001	1	00015	99	
00001	900000		1921	19359999	199501	201512	00001	1	00026	99	
00001	900000	1010	303	30399999	200806	201512	00028	1	00039	2	00040
00001	900000	1010	389	39999999	200001	201512	00028	1	00039	2	00040
00001	900000	1011	303	30399999	200808	201512	00001	1	00039	99	
00001	900000	1011	389	39999999	199501	201512	00001	1	00039	99	
00001	900000	1830	303	303	200001	201512	00028	1	00039	2	00040
00001	900000	1830	3030	3030	200808	201512	00028	1	00039	2	00040
00001	900000	1831	303	30399999	200808	201512	00001	1	00039	99	
00001	900000	1831	312849	312849	200407	201512	00001	1	00015	99	
00001	900000	1831	355	35599999	201111	201512	00001	1	00039	99	
00001	900001	1010	303	30399999	200001	201512	00028	1	00039	2	00040
00001	900001	1010	389	39999999	200001	201512	00028	1	00039	2	00040
00001	900001	1011	303	303	199607	201512	00001	1	00039	99	
00001	900001	1011	391	39899999	200805	201512	00001	1	00039	99	
00001	900002	1010	303	30399999	201301	201512	00028	1	00039	2	00040
00001	900002	1010	389	39899999	201301	201512	00028	1	00039	2	00040
00001	900002	1011	389	39999999	199511	201512	00001	1	00039	99	
00001	900003	1010	390	39099999	200809	201512	00028	1	00039	2	00040
00001	900003	1010	391	39119999	200805	201512	00028	1	00039	2	00040
00001	900003	1010	392	39239999	200805	201512	00028	1	00039	2	00040
00001	900003	1010	398	398	200109	201512	00028	1	00039	2	00040
00001	900004		19200	19200	199509	201512	00001	1	00085	99	
00001	900004		1921	19359999	199501	201512	00001	1	00085	99	
00001	900004	1010	303	30399999	200101	201512	00028	1	00039	2	00040

MONTANA-DAKOTA UTILITIES CO.
REPORT OF ACCOUNT LOCATIONS - SOUTH DAKOTA ELECTRIC
As of 04/24/2015

Company Number	Business Unit	FERC Major	Sub Acct		Start Date	Stop Date	Utility		UT 01	Juris Alloc	UT 02	Juris Alloc
			Beg of Range	End of Range			Alloc Code					
00001	900004	1010	389	39999999	200001	201512	00028		1	00039	2	00040
00001	900005	1010	303	30399999	200811	201512	00028		1	00039	2	00040
00001	900005	1010	389	39999999	200007	201512	00028		1	00039	2	00040
00001	900006	1010	303	39999999	200102	201512	00028		1	00039	2	00240
00001	900007	1010	389	39899999	200805	201512	00028		1	00039	2	00040
00001	900008	1010	303	303	200707	201512	00028		1	00039	2	00040
00001	900008	1010	389	39899999	200512	201512	00028		1	00039	2	00040
00001	900009	1010	3972	39729999	201111	201512	00028		1	00039	2	00040
00001	900009	1011	303	30399999	200808	201512	00001		1	00015	99	
00001	900009	1011	391	39899999	200805	201512	00001		1	00015	99	
00001	900010	1010	389	39899999	201110	201512	00028		1	00039	2	00040
00001	900011	1010	389	39899999	201004	201512	00028		1	00039	2	00040
00001	900012	1010	391	39899999	201006	201512	00028		1	00039	2	00040
00001	900013	1010	391	39899999	201006	201512	00028		1	00039	2	00040
00001	900014	1010	303	30399999	201301	201512	00275		1	00085	2	00086
00001	900015	1010	389	39899999	201411	201512	00028		1	00039	2	00040
00001	900016	1010	389	39899999	201412	201512	00028		1	00039	2	00040
00001	BUDGET	1010	389	39999999	200001	201512	00028		1	00039	2	00040
00001	BUDGET	1011	310	31699999	199509	201512	00001		1	00015	99	
00001	BUDGET	1011	340	34699999	199509	201512	00001		1	00015	99	
00001	BUDGET	1011	350	35999999	199509	201512	00001		1	00017	99	
00001	BUDGET	1011	360	36299999	199801	201512	00001		1	00118	99	
00001	BUDGET	1011	363	38899999	199509	201512	00001		1	00118	99	
00001	BUDGET	1011	389	39999999	199509	201512	00001		1	00039	99	
00001	BUDGET	1831	310	31699999	200301	201512	00001		1	00015	99	
00001	15SD400	1011	364	371	199601	201512	00001		1	00004	99	
00001	21SD400	1011	360	36199999	199601	201512	00001		1	00004	99	
00001	21SD400	1011	364	373	199601	201512	00001		1	00004	99	
00001	90ALLSD		4261000	42649999	201501	201512	00029		1	00004	2	00004
00001	TL003-1		1563	15679999	199501	201512	00001		1	00041	99	
00001	TL003-1		1568	15689999	201303	201512	00001		1	00041	99	
00001	TL003-1		1571	15799999	199501	201512	00001		1	00041	99	
00001	TL003-1	1011	350	39999999	201405	201512	00001		1	00041	99	
00001	TL003-5		1563	15679999	199501	201512	00001		1	00015	99	
00001	TL003-5		1571	15799999	199501	201512	00001		1	00015	99	
00001	TL003-5	1011	350	35999999	201405	201512	00001		1	00015	99	
00001	TL012-1		1563	15679999	199501	201512	00001		1	00047	99	
00001	TL012-1		1571	15749999	199501	201512	00001		1	00047	99	
00001	TL012-1	1011	350	35999999	201405	201512	00001		1	00047	99	
00001	TL012-1	4540	008	008	199501	201512	00001		1	00047	99	
00001	TL012-2		1563	15679999	199501	201512	00001		1	00004	99	
00001	TL012-2		1571	15749999	199501	201512	00001		1	00004	99	
00001	TL012-2	1011	350	35999999	201401	201512	00001		1	00004	99	
00001	TL026-1		1560	15609999	199501	201512	00001		1	00015	99	
00001	TL026-1		1563	15679999	199501	201512	00001		1	00015	99	
00001	TL026-1		1568	15689999	199501	201512	00001		1	00015	99	
00001	TL026-1		1571	15749999	199501	201512	00001		1	00015	99	
00001	TL026-1	1011	350	35999999	201405	201512	00001		1	00015	99	
00001	TL032-1		1563	15679999	199501	201512	00001		1	00004	99	
00001	TL032-1		1571	15749999	199501	201512	00001		1	00004	99	
00001	TL032-1	1011	350	35999999	201401	201512	00001		1	00004	99	
00001	TL034-1		1563	15679999	199501	201512	00001		1	00004	99	

MONTANA-DAKOTA UTILITIES CO.
REPORT OF ACCOUNT LOCATIONS - SOUTH DAKOTA ELECTRIC
As of 04/24/2015

Company Number	Business Unit	FERC Major	Sub Acct		Start Date	Stop Date	Utility		Juris Alloc	UT 02	Juris Alloc
			Beg of Range	End of Range			Alloc Code	UT 01			
00001	TL034-1		1568	15689999	201408	201512	00001	1	00004	99	
00001	TL034-1		1571	15749999	199501	201512	00001	1	00004	99	
00001	TL034-1	1011	350	35999999	201401	201512	00001	1	00004	99	
00001	TL036-1		1563	15679999	199501	201512	00001	1	00004	99	
00001	TL036-1		1571	15749999	199501	201512	00001	1	00004	99	
00001	TL036-1	1011	350	35999999	201401	201512	00001	1	00004	99	
00001	TL036-2		1563	15679999	199501	201512	00001	1	00004	99	
00001	TL036-2		1571	15749999	199501	201512	00001	1	00004	99	
00001	TL036-2	1011	350	35999999	201401	201512	00001	1	00004	99	
00001	TL039-1		1563	15679999	199501	201512	00001	1	00015	99	
00001	TL039-1		1568	15689999	200409	201512	00001	1	00015	99	
00001	TL039-1		1571	15749999	199501	201512	00001	1	00015	99	
00001	TL039-1	1011	350	35999999	201405	201512	00001	1	00015	99	
00001	TL039-2		1563	15679999	199501	201512	00001	1	00015	99	
00001	TL039-2		1571	15749999	199501	201512	00001	1	00015	99	
00001	TL039-2	1011	350	35999999	201405	201512	00001	1	00015	99	
00001	TL039-3		1563	15679999	199501	201512	00001	1	00015	99	
00001	TL039-3		1571	15749999	199501	201512	00001	1	00015	99	
00001	TL039-3	1011	350	35999999	201405	201512	00001	1	00015	99	
00001	TL039-4	1011	350	35999999	201307	201512	00001	1	00015	99	
00001	TL040-1		1563	15679999	199501	201512	00001	1	00015	99	
00001	TL040-1		1571	15749999	199501	201512	00001	1	00015	99	
00001	TL040-1	1011	350	35999999	201405	201512	00001	1	00015	99	
00001	TL046-1	1011	350	39999999	201405	201512	00001	1	00270	99	
00001	TL053-1		1563	15679999	199501	201512	00001	1	00015	99	
00001	TL053-1		1571	15749999	199501	201512	00001	1	00015	99	
00001	TL053-1	1011	350	35999999	201405	201512	00001	1	00015	99	
00001	TL059-1		1563	15679999	199501	201512	00001	1	00015	99	
00001	TL059-1		1571	15749999	199501	201512	00001	1	00015	99	
00001	TL059-1	1011	350	35999999	201405	201512	00001	1	00015	99	
00001	TL059-1	4540	008	008	199501	201512	00001	1	00015	99	
00001	TL059-2		1563	15679999	199501	201512	00001	1	00015	99	
00001	TL059-2		1571	15749999	199501	201512	00001	1	00015	99	
00001	TL059-2	1011	350	35999999	201405	201512	00001	1	00015	99	
00001	TL061-1		1563	15679999	199501	201512	00001	1	00004	99	
00001	TL061-1		1571	15749999	199501	201512	00001	1	00004	99	
00001	TL061-1	1011	350	35999999	201401	201512	00001	1	00004	99	
00001	TL067-1		1563	15679999	199501	201512	00001	1	00004	99	
00001	TL067-1		1571	15749999	199501	201512	00001	1	00004	99	
00001	TL067-1	1011	350	35999999	201401	201512	00001	1	00004	99	
00001	TL069-1		1563	15679999	199501	201512	00001	1	00015	99	
00001	TL069-1		1571	15749999	199501	201512	00001	1	00015	99	
00001	TL069-1	1011	350	35999999	201405	201512	00001	1	00015	99	
00001	TL069-2	1011	350	35999999	201412	201512	00001	1	00015	99	
00001	TL070-1		1563	15679999	199501	201512	00001	1	00004	99	
00001	TL070-1		1571	15749999	199501	201512	00001	1	00004	99	
00001	TL070-1	1011	350	35999999	201405	201512	00001	1	00004	99	
00001	TL071-1		1563	15679999	199501	201512	00001	1	00048	99	
00001	TL071-1		1571	15749999	199501	201512	00001	1	00048	99	
00001	TL071-1	1011	350	35999999	201405	201512	00001	1	00048	99	
00001	TL071-1	4540	008	008	199501	201512	00001	1	00048	99	
00001	TL073-1		1563	15679999	199501	201512	00001	1	00004	99	

MONTANA-DAKOTA UTILITIES CO.
REPORT OF ACCOUNT LOCATIONS - SOUTH DAKOTA ELECTRIC
As of 04/24/2015

Company Number	Business Unit	FERC Major	Sub Acct		Start Date	Stop Date	Utility		UT 01	Juris Alloc	UT 02	Juris Alloc
			Beg of Range	End of Range			Alloc Code					
00001	TL073-1		1571	15749999	199501	201512	00001		1	00004	99	
00001	TL073-1	1011	350	35999999	201401	201512	00001		1	00004	99	
00001	TL074-1		1563	15679999	199501	201512	00001		1	00004	99	
00001	TL074-1		1571	15749999	199501	201512	00001		1	00004	99	
00001	TL074-1	1011	350	35999999	201401	201512	00001		1	00004	99	
00001	TL075-1		1563	15679999	199501	201512	00001		1	00004	99	
00001	TL075-1		1571	15749999	199501	201512	00001		1	00004	99	
00001	TL075-1	1011	350	35999999	201401	201512	00001		1	00004	99	
00001	TL077-1		1563	15679999	199501	201512	00001		1	00004	99	
00001	TL077-1		1571	15749999	199501	201512	00001		1	00004	99	
00001	TL077-1	1011	350	35999999	201401	201512	00001		1	00004	99	
00001	TL080-1		1563	15679999	199501	201512	00001		1	00049	99	
00001	TL080-1		1571	15749999	199501	201512	00001		1	00049	99	
00001	TL080-1	1011	350	35999999	201405	201512	00001		1	00049	99	
00001	TL084-1		1563	15679999	199501	201512	00001		1	00015	99	
00001	TL084-1		1571	15749999	199501	201512	00001		1	00015	99	
00001	TL084-1	1011	350	35999999	201405	201512	00001		1	00015	99	
00001	TL085-1		1563	15679999	199501	201512	00001		1	00015	99	
00001	TL085-1		1571	15749999	199501	201512	00001		1	00015	99	
00001	TL085-1	1011	350	35999999	201405	201512	00001		1	00015	99	
00001	TL087-1		1563	15679999	200901	201512	00001		1	00264	99	
00001	TL087-1		1571	15749999	200901	201512	00001		1	00264	99	
00001	TL087-1	1011	350	35999999	201405	201512	00001		1	00264	99	
00001	TL087-2	1011	350	35999999	201405	201512	00001		1	00015	99	
00001	TL088-1		1563	15679999	199501	201512	00001		1	00015	99	
00001	TL088-1		1571	15749999	199501	201512	00001		1	00015	99	
00001	TL088-1	1011	350	35999999	201405	201512	00001		1	00015	99	
00001	TL089-1		1563	15679999	199501	201512	00001		1	00015	99	
00001	TL089-1		1571	15749999	199501	201512	00001		1	00015	99	
00001	TL089-1	1011	350	35999999	201405	201512	00001		1	00015	99	
00001	TL091-1		1563	15679999	199501	201512	00001		1	00015	99	
00001	TL091-1		1571	15749999	199501	201512	00001		1	00015	99	
00001	TL091-1	1011	350	35999999	201405	201512	00001		1	00015	99	
00001	TL092-1		1563	15679999	199501	201512	00001		1	00015	99	
00001	TL092-1		1571	15749999	199501	201512	00001		1	00015	99	
00001	TL092-1	1011	350	35999999	201405	201512	00001		1	00015	99	
00001	TL100-1		1563	15679999	199501	201512	00001		1	00004	99	
00001	TL100-1		1571	15749999	199501	201512	00001		1	00004	99	
00001	TL100-1	1011	350	35999999	201401	201512	00001		1	00004	99	
00001	TL104-1		1563	15679999	199501	201512	00001		1	00015	99	
00001	TL104-1		1571	15749999	199501	201512	00001		1	00015	99	
00001	TL104-1	1011	350	35999999	201405	201512	00001		1	00015	99	
00001	TL105-1		1563	15679999	199501	201512	00001		1	00015	99	
00001	TL105-1		1571	15749999	199501	201512	00001		1	00015	99	
00001	TL105-1	1011	350	35999999	201405	201512	00001		1	00015	99	
00001	TL107-1		1563	15679999	199501	201512	00001		1	00015	99	
00001	TL107-1		1571	15749999	199501	201512	00001		1	00015	99	
00001	TL107-1	1011	350	35999999	201405	201512	00001		1	00015	99	
00001	TL109-1		1563	15679999	199501	201512	00001		1	00004	99	
00001	TL109-1		1571	15749999	199501	201512	00001		1	00004	99	
00001	TL109-1	1011	350	35999999	201401	201512	00001		1	00004	99	
00001	TL109-1	4540	008	008	199501	201512	00001		1	00004	99	

MONTANA-DAKOTA UTILITIES CO.
REPORT OF ACCOUNT LOCATIONS - SOUTH DAKOTA ELECTRIC
As of 04/24/2015

Company Number	Business Unit	FERC Major	Sub Acct		Start Date	Stop Date	Utility		Juris Alloc	UT 02	Juris Alloc
			Beg of Range	End of Range			Alloc Code	UT 01			
00001	TL114-1		1563	15679999	199501	201512	00001	1	00015	99	
00001	TL114-1		1571	15749999	199501	201512	00001	1	00015	99	
00001	TL114-1	1011	350	35999999	201405	201512	00001	1	00015	99	
00001	TL115-1		1563	15679999	199501	201512	00001	1	00004	99	
00001	TL115-1		1571	15749999	199501	201512	00001	1	00004	99	
00001	TL115-1	1011	350	35999999	201401	201512	00001	1	00004	99	
00001	TL115-1	4540	008	008	199501	201512	00001	1	00004	99	
00001	TL116-1		1563	15679999	199501	201512	00001	1	00015	99	
00001	TL116-1		1571	15749999	199501	201512	00001	1	00015	99	
00001	TL116-1	1011	350	35999999	201405	201512	00001	1	00015	99	
00001	TL117-1		1563	15679999	199501	201512	00001	1	00015	99	
00001	TL117-1		1571	15749999	199501	201512	00001	1	00015	99	
00001	TL117-1	1011	350	35999999	201405	201512	00001	1	00015	99	
00001	TL118-1		1563	15679999	199501	201512	00001	1	00015	99	
00001	TL118-1		1571	15749999	199501	201512	00001	1	00015	99	
00001	TL118-1	1011	350	35999999	201405	201512	00001	1	00015	99	
00001	TL124-1		1563	15679999	199501	201512	00001	1	00015	99	
00001	TL124-1		1571	15749999	199501	201512	00001	1	00015	99	
00001	TL124-1	1011	350	35999999	201405	201512	00001	1	00015	99	
00001	TL124-2		1563	15679999	200105	201512	00001	1	00015	99	
00001	TL124-2		1571	15749999	200105	201512	00001	1	00015	99	
00001	TL124-2	1011	354	35999999	200105	201512	00001	1	00015	99	
00001	TL126-1		1563	15679999	199501	201512	00001	1	00015	99	
00001	TL126-1		1571	15749999	199501	201512	00001	1	00015	99	
00001	TL126-1	1011	303	39999999	201405	201512	00001	1	00015	99	
00001	TL129-1		1563	15679999	199501	201512	00001	1	00015	99	
00001	TL129-1		1571	15749999	199501	201512	00001	1	00015	99	
00001	TL129-1	1011	350	35999999	201405	201512	00001	1	00015	99	
00001	TL132-1		1563	15679999	199501	201512	00001	1	00015	99	
00001	TL132-1		1571	15749999	199501	201512	00001	1	00015	99	
00001	TL132-1	1011	350	35999999	201405	201512	00001	1	00015	99	
00001	TL136-1		1563	15679999	199501	201512	00001	1	00015	99	
00001	TL136-1		1571	15749999	199501	201512	00001	1	00015	99	
00001	TL136-1	1011	350	35999999	201405	201512	00001	1	00015	99	
00001	TL138-1		1563	15679999	199501	201512	00001	1	00015	99	
00001	TL138-1		1571	15749999	199501	201512	00001	1	00015	99	
00001	TL138-1	1011	350	35999999	201405	201512	00001	1	00015	99	
00001	TL138-1	1831	354	35999999	199501	201512	00001	1	00015	99	
00001	TL139-1		1563	15679999	199501	201512	00001	1	00015	99	
00001	TL139-1		1571	15749999	199501	201512	00001	1	00015	99	
00001	TL139-1	1011	350	35999999	201405	201512	00001	1	00015	99	
00001	TL147-1		1563	15749999	200008	201512	00001	1	00004	99	
00001	TL147-1	1011	350	35999999	201401	201512	00001	1	00004	99	
00001	TL149-1		1563	15639999	201102	201512	00001	1	00049	99	
00001	TL149-1		1571	15749999	200807	201512	00001	1	00049	99	
00001	TL149-1	1011	350	35999999	201405	201512	00001	1	00049	99	
00001	TL151-1		1563	15679999	201206	201512	00001	1	00015	99	
00001	TL151-1		1571	15749999	201206	201512	00001	1	00015	99	
00001	TL151-1	1011	350	35999999	201405	201512	00001	1	00015	99	
00001	TL154-1	1011	350	35999999	201405	201512	00001	1	00015	99	
00001	TL157-1		1563	15679999	201208	201512	00001	1	00015	99	
00001	TL157-1		1571	15749999	201208	201512	00001	1	00015	99	

MONTANA-DAKOTA UTILITIES CO.
REPORT OF ACCOUNT LOCATIONS - SOUTH DAKOTA ELECTRIC
As of 04/24/2015

Company Number	Business Unit	FERC Major	Sub Acct		Start Date	Stop Date	Utility		Juris Alloc	UT 02	Juris Alloc
			Beg of Range	End of Range			Alloc Code	UT 01			
00001	TL157-1	1011	350	35999999	201405	201512	00001	1	00015	99	
00001	TL158-1		1563	15679999	201502	201512	00001	1	00015	99	
00001	TL158-1		1571	15749999	201502	201512	00001	1	00015	99	
00001	TL158-1	1011	350	35999999	201308	201512	00001	1	00015	99	
00001	TL212-1		1563	15679999	199501	201512	00001	1	00047	99	
00001	TL212-1		1571	15749999	199501	201512	00001	1	00047	99	
00001	TL212-1	1011	350	35999999	201405	201512	00001	1	00047	99	
00001	TL405-1	1011	350	35999999	201405	201512	00001	1	00267	99	
00001	TL407-1	1011	350	35999999	201405	201512	00001	1	00268	99	
00001	TL409-1	1011	350	35999999	201405	201512	00001	1	00269	99	
00001	TL412-1		1563	15679999	199501	201512	00001	1	00004	99	
00001	TL412-1		1571	15749999	199501	201512	00001	1	00004	99	
00001	TL412-1	1011	350	35999999	201401	201512	00001	1	00004	99	
00001	TL413-1		1563	15679999	199501	201512	00001	1	00004	99	
00001	TL413-1		1571	15749999	199501	201512	00001	1	00004	99	
00001	TL413-1	1011	350	35999999	201401	201512	00001	1	00004	99	
00001	TL416-1		1563	15679999	199501	201512	00001	1	00004	99	
00001	TL416-1		1571	15749999	199501	201512	00001	1	00004	99	
00001	TL416-1	1011	350	35999999	201401	201512	00001	1	00004	99	
00001	TL417-1		1563	15679999	199501	201512	00001	1	00004	99	
00001	TL417-1		1571	15749999	199501	201512	00001	1	00004	99	
00001	TL417-1	1011	350	35999999	201401	201512	00001	1	00004	99	
00001	TL418-1		1563	15679999	199501	201512	00001	1	00004	99	
00001	TL418-1		1571	15749999	199501	201512	00001	1	00004	99	
00001	TL418-1	1011	350	35999999	201401	201512	00001	1	00004	99	
00001	TL418-1	4540	008	008	199501	201512	00001	1	00004	99	
00001	TL419-1		1563	15679999	199501	201512	00001	1	00004	99	
00001	TL419-1		1571	15749999	199501	201512	00001	1	00004	99	
00001	TL419-1	1011	350	35999999	201401	201512	00001	1	00004	99	
00001	TL420-1		1563	15679999	199501	201512	00001	1	00004	99	
00001	TL420-1		1571	15749999	199501	201512	00001	1	00004	99	
00001	TL420-1	1011	350	35999999	201401	201512	00001	1	00004	99	
00001	TL421-1		1563	15679999	199501	201512	00001	1	00004	99	
00001	TL421-1		1571	15749999	199501	201512	00001	1	00004	99	
00001	TL421-1	1011	350	35999999	201401	201512	00001	1	00004	99	
00001	TL422-1		1563	15679999	199501	201512	00001	1	00004	99	
00001	TL422-1		1571	15749999	199501	201512	00001	1	00004	99	
00001	TL422-1	1011	350	35999999	201401	201512	00001	1	00004	99	
00001	TL422-1	4540	008	008	199501	201512	00001	1	00004	99	
00001	TL424-1		1563	15679999	199501	201512	00001	1	00004	99	
00001	TL424-1		1571	15749999	199501	201512	00001	1	00004	99	
00001	TL424-1	1011	350	35999999	201401	201512	00001	1	00004	99	
00001	TL424-2		1563	15679999	199501	201512	00001	1	00004	99	
00001	TL424-2		1571	15749999	199501	201512	00001	1	00004	99	
00001	TL424-2	1011	350	35999999	201401	201512	00001	1	00004	99	
00001	TL424-3		1563	15679999	199501	201512	00001	1	00004	99	
00001	TL424-3		1571	15749999	199501	201512	00001	1	00004	99	
00001	TL424-3	1011	350	35999999	201401	201512	00001	1	00004	99	
00001	TL430-1		1563	15679999	199501	201512	00001	1	00004	99	
00001	TL430-1		1571	15749999	199501	201512	00001	1	00004	99	
00001	TL430-1	1011	350	35999999	201401	201512	00001	1	00004	99	
00001	TL536-1		1563	15679999	199501	201512	00001	1	00004	99	

MONTANA-DAKOTA UTILITIES CO.
 REPORT OF ACCOUNT LOCATIONS - SOUTH DAKOTA ELECTRIC
 As of 04/24/2015

Company Number	Business Unit	FERC Major	Sub Acct		Start Date	Stop Date	Utility		UT 01	Juris Alloc	UT 02	Juris Alloc
			Beg of Range	End of Range			Alloc Code					
00001	TL536-1		1571	15749999	199501	201512	00001		1	00004	99	
00001	TL536-1	1011	350	35999999	201401	201512	00001		1	00004	99	
00001	BUDGETMT	1011	350	35999999	199509	201512	00001		1	00017	99	
00001	BUDGETND	1011	350	35999999	199509	201512	00001		1	00017	99	
00001	BUDGETSD	1010	389	39999999	199509	201512	00016		1	00004	2	00004
00001	BUDGETSD	1011	350	35999999	199509	201512	00001		1	00017	99	
00001	BUDGETSD	1011	360	39999999	199509	201512	00001		1	00004	99	
00001	BUDGETWY	1011	350	35999999	199509	201512	00001		1	00017	99	

Appendix C

MONTANA-DAKOTA UTILITIES CO.
REPORT OF UTILITY ALLOCATION FACTORS - SOUTH DAKOTA ELECTRIC
EFFECTIVE THROUGH DECEMBER 2015

Juris Code	Utility Stop Date	Description	Utilities and Allocation Percents			
00001	202012	ELECTRIC ONLY	1	100.00000	99	
00002	202012	NATURAL GAS ONLY	2	100.00000	99	
00011	201512	Montana Transmission & Distribution Plant	1	52.99945	2	47.00055
00012	201512	North Dakota Trans. & Distribution Plt.	1	71.953567	2	28.046433
00013	201512	Wyoming Transmission & Distribution Plant	1	66.23114	2	33.76886
00014	201512	Mobridge District	1	59.588541	2	40.411459
00015	201512	State of North Dakota	1	45.798188	2	54.201812
00016	201512	South Dakota Trans & Dist Plant Excl. Black Hills	1	64.484816	2	35.515184
00017	201502	ROCKY MOUNTAIN REGION TRANS. & DIST. PLANT	1	0.000001	2	99.999999
00018	201502	TRANSMISSION & DISTRIBUTION PL. - TOTAL UTILITY	1	71.99777	2	28.00223
00024	201512	Gross Plant in Service 1/	1	71.99777	2	28.00223
00025	201512	Net Plant in Service including Total CWIP	1	75.909398	2	24.090602
00026	201512	Common Plant 1/	1	52.781799	2	47.218201
00027	201512	NUMBER OF EMPLOYEES	1	42.8	2	57.2
00028	201512	CORPORATE OVERHEAD	1	57.3	2	42.7
00063	201512	Sheridan District	1	45.978833	2	54.021167
00064	201512	Dakota Heartland Region	1	38.865984	2	61.134016
00065	201512	Badlands Region	1	58.847808	2	41.152192
00066	201512	Badlands Region, MT	1	54.452975	2	45.547025
00068	201512	Wolf Point District, MT	1	50.570257	2	49.429743
00069	201512	Williston District, ND	1	64.698594	2	35.301406
00086	201512	Bismarck District	1	51.758521	2	48.241479
00087	201512	Dakota Heartland Region, SD	1	48.307975	2	51.692025
00088	201512	Badlands Region, ND	1	61.274069	2	38.725931
00100	201501	AVERAGE RATE BASE - CHANGES MONTHLY	1	75.07967	2	24.92033
00100	201502	AVERAGE RATE BASE - CHANGES MONTHLY	1	75.963683	2	24.036317
00100	201503	AVERAGE RATE BASE - CHANGES MONTHLY	1	76.912764	2	23.087236
00100	201504	AVERAGE RATE BASE - CHANGES MONTHLY	1	77.29735	2	22.70265
00100	201505	AVERAGE RATE BASE - CHANGES MONTHLY	1	78.476572	2	21.523428
00100	201506	AVERAGE RATE BASE - CHANGES MONTHLY	1	78.079588	2	21.920412
00179	201512	Montana Common Plant	1	23.535713	2	76.464287
00180	201512	North Dakota Common Plant	1	65.043539	2	34.956461
00183	201512	South Dakota Common Plant	1	58.480753	2	41.519247
00184	201512	Wyoming Common Plant	1	66.435075	2	33.564925
00185	201512	CORPORATE OVERHEAD	1	57.3	2	42.7

MONTANA-DAKOTA UTILITIES CO.
REPORT OF UTILITY ALLOCATION FACTORS - SOUTH DAKOTA ELECTRIC
EFFECTIVE THROUGH DECEMBER 2015

Juris Code	Utility Stop Date	Description	Utilities and Allocation Percents			
00186	201512	NUMBER OF EMPLOYEES (INCLUDING MERCHANDISE)	1	42.8	2	57.2
00190	201512	Rocky Mountain Region	1	16.382423	2	83.617577
00204	201512	Montana Trans & Dist Plant Excl. Billings	1	82.819209	2	17.180791
00275	201512	Total Customers	1	32.620812	2	67.379188
00276	201512	ROCKY MOUNTAIN OFFICE - COMMON PLANT	1	0.000001	2	99.999999

MONTANA-DAKOTA UTILITIES CO.
REPORT OF JURISDICTIONAL ALLOCATION FACTORS - SOUTH DAKOTA ELECTRIC
EFFECTIVE THROUGH DECEMBER 2015

<u>Juris Code</u>	<u>Jurisdictional Stop Date</u>	<u>Description</u>	<u>States and Allocation Percents</u>									
00004	202012	SOUTH DAKOTA ONLY	SD	100.00000								
00015	201512	Integrated Sys 12 Month Peak Demand	MT	22.64279	ND	72.196505	SD	5.160705				
00016	201512	Integrated Sys. Kwh Sales	MT	26.537673	ND	68.336137	SD	5.12619				
00017	201512	Electric Transmission Plt	MT	17.834377	ND	74.228117	SD	6.54882	WY	1.388686		
00018	201512	Interconnected System Trans Plt	MT	18.085528	ND	75.273428	SD	6.641044				
00024	201512	O&M Excl Fuel & Purchased Power	MT	19.408847	ND	65.861267	SD	6.555995	WY	8.173891		
00026	201512	O&M Excl Fuel, Purchased Power & A&G	MT	19.068283	ND	66.429124	SD	6.350924	WY	8.151669		
00029	201502	Black Hills Composite	SD	99.999999	WY	0.000001						
00033	201512	Electric Sales Revenue	MT	20.996319	ND	64.385025	SD	5.13676	WY	9.481896		
00035	201512	Electric Gross Plant in Service	MT	18.937275	ND	66.5279	SD	4.956548	WY	9.578277		
00036	201512	Electric Net Plant in Service	MT	15.901334	ND	68.153489	SD	4.109156	WY	11.836021		
00039	201512	Electric Plant Excl Common GO	MT	18.9402	ND	66.547655	SD	4.945226	WY	9.566919		
00041	201512	Fairview Glendive Trans. Line	MT	37.572731	ND	58.26258	SD	4.164689				
00042	201512	Baker Junction Sub	MT	35.790834	ND	59.967144	SD	4.242022				
00043	201512	Glendive 57KV Sub	MT	82.137756	ND	16.670606	SD	1.191638				
00044	201512	Glendive Turbine Sub	MT	58.62774	ND	38.612207	SD	2.760053				
00045	201512	Lewis & Clark Plant Sub	MT	23.893965	ND	71.028799	SD	5.077236				
00046	201512	Miles City Turbine Sub	MT	60.839924	ND	36.547603	SD	2.612473				
00047	201512	Hettinger-Lemmon Trans. Line	ND	2.5	SD	97.5						
00048	201512	Tioga - Kenmare Line	MT	1.222711	ND	98.498611	SD	0.278678				
00049	201512	Bismarck Jct. 39.1-Jct. USBR Tie Line	MT	7.547589	ND	90.732178	SD	1.720233				
00050	201512	Wishek - Ellendale Trans. Line	ND	96.46	SD	3.54						
00051	201512	Beulah Junction Sub	MT	9.145536	ND	88.770029	SD	2.084435				
00052	201512	E. Bismarck 115KV Sub	MT	12.791093	ND	84.293583	SD	2.915324				
00053	201512	Ellendale Jct. 230/115KV Sub	MT	20.93618	ND	72.519182	SD	6.544638				
00054	201512	Hettinger 115/46/69KV Sub	MT	18.115907	ND	77.016547	SD	4.867546				
00055	201512	Heskett Station Sub	MT	11.896703	ND	85.391821	SD	2.711476				
00056	201512	Williston Plant 57KV Sub	MT	19.958374	ND	75.492748	SD	4.548878				
00057	201512	Wishek 230/115/41.6KV Sub	MT	15.220687	ND	81.310241	SD	3.469072				
00058	201512	MT Elec. Transmission plant	MT	64.406424	ND	33.204478	SD	2.389098				
00059	201512	ND Elec. Transmission plant	MT	9.618311	ND	87.962132	SD	2.419557				
00060	201512	SD Elec. Transmission plant	MT	5.145009	ND	16.404854	SD	78.450137				
00061	201512	MT Elec. General plant	MT	93.885311	ND	5.705535	SD	0.409154				
00062	201512	ND Elec. General plant	MT	6.521203	ND	89.579682	SD	1.638317	WY	2.260798		
00066	201512	North Dakota Common Elec. Plant	MT	11.20403	ND	79.753649	SD	3.124671	WY	5.91765		
00076	201512	Interconnected Plt. Excl Gen & Com	MT	21.097837	ND	73.400676	SD	5.501487				
00085	201512	Total Co Electric Customers	MT	18.537959	ND	64.230171	SD	6.158919	WY	11.072951		
00102	201512	Dak Hrtlnd Reg Electric Customers	ND	86.778907	SD	13.221093						

MONTANA-DAKOTA UTILITIES CO.
REPORT OF JURISDICTIONAL ALLOCATION FACTORS - SOUTH DAKOTA ELECTRIC
EFFECTIVE THROUGH DECEMBER 2015

Juris Code	Jurisdictional Stop Date	Description	States and Allocation Percents						
00105	201512	Badlands Reg Electric Customers	MT	38.01698	ND	60.332226	SD	1.650794	
00114	201512	Electric Meters	MT	18.384476	ND	63.782298	SD	6.37539	WY 11.457836
00116	201501	AVERAGE ELECTRIC RATE BASE - INCLUDING ADJUSTMENTS	MT	17.424054	ND	69.061292	SD	4.094182	WY 9.420472
00116	201502	AVERAGE ELECTRIC RATE BASE - INCLUDING ADJUSTMENTS	MT	17.505922	ND	68.809789	SD	4.262724	WY 9.421565
00116	201503	AVERAGE ELECTRIC RATE BASE - INCLUDING ADJUSTMENTS	MT	17.512334	ND	68.842487	SD	4.266381	WY 9.378798
00116	201504	AVERAGE ELECTRIC RATE BASE - INCLUDING ADJUSTMENTS	MT	17.544455	ND	68.939507	SD	4.250129	WY 9.265909
00116	201505	AVERAGE ELECTRIC RATE BASE - INCLUDING ADJUSTMENTS	MT	18.097374	ND	69.032338	SD	4.309261	WY 8.561027
00116	201506	AVERAGE ELECTRIC RATE BASE - INCLUDING ADJUSTMENTS	MT	18.094285	ND	69.118475	SD	4.309325	WY 8.477915
00118	201512	Electric Distribution Plant	MT	16.635018	ND	64.985749	SD	4.556869	WY 13.822364
00122	201512	Electric Plant Excl Prod & Acq Adj	MT	17.181397	ND	68.793794	SD	5.274824	WY 8.749985
00153	201512	Badlands Region Electric Distrib Plant	MT	30.592407	ND	68.644617	SD	0.762976	
00154	201512	Badlands Region Electric Composite	MT	34.304694	ND	64.488421	SD	1.206885	
00155	201512	Mobridge District Elec Distribution Plt	ND	43.668764	SD	56.331236			
00156	201512	Mobridge District Electric Customers	ND	39.879203	SD	60.120797			
00157	201512	Mobridge District Electric Composite	ND	41.773983	SD	58.226017			
00161	201512	Dickinson District Electric Dist Plant	ND	96.975334	SD	3.024666			
00162	201512	Dickinson Dist Electric Customers	ND	94.391492	SD	5.608508			
00163	201512	Dickinson District Electric Composite	ND	95.683413	SD	4.316587			
00164	201512	Dakota Heartland Reg Electric Distrib Plt	ND	88.680472	SD	11.319528			
00165	201512	Dakota Heartland Reg Elec Composite	ND	87.72969	SD	12.27031			
00192	201512	RETIRED POWER GENERATION PLANTS	MT	28.676068	ND	64.444339	SD	6.879593	
00220	201512	Electric Common Plant	MT	15.69679	ND	71.842644	SD	3.832379	WY 8.628187
00222	201512	Electric Transmission, Distrib & Gen Plt	MT	17.345906	ND	68.455951	SD	5.434662	WY 8.763481
00261	201512	NW Baker (Cabin Creek Substation)	MT	76.724685	ND	21.722557	SD	1.552758	
00264	201512	Baker - Little Beaver 57kV Line (TL087-1)	MT	68.360901	ND	29.528371	SD	2.110728	
00266	201512	Glen Ullin 46KV Switching Station (411TS2)	MT	3.060467	ND	96.241997	SD	0.697536	
00267	201512	Heskett -Glen Ullin 41.6kV (TL405-1)	MT	2.852991	ND	96.49676	SD	0.650249	
00268	201512	Glen Ullin - Dickinson 41.6kV (TL407-1)	MT	2.852991	ND	96.49676	SD	0.650249	
00269	201512	Glen Ullin - Elgin 41.6kV (TL409-1)	MT	3.32849	ND	95.912886	SD	0.758624	
00270	201512	Elgin-DeVaul 69kV (TL046-1)	MT	1.267996	ND	98.443004	SD	0.289	
00271	201512	Integrated Peak and Energy	MT	25.758696	ND	69.108211	SD	5.133093	
00272	201512	Cedar Hills Sub	MT	11.608075	ND	85.746232	SD	2.645693	
00273	201512	ND & SD KWH Sales	ND	91.644616	SD	8.355384			
00275	201512	Mandan 230 kV Junction	MT	10.557065	ND	87.036787	SD	2.406148	