

**MONTANA-DAKOTA UTILITIES CO.
BOOK CHANGES IN GAS PLANT IN SERVICE
TWELVE MONTHS ENDING JUNE 30, 2011**

Work Order #	Description	Location	Construction Period	Date Placed In Service	Beginning Balance	Major Additions	Major Retirements	Transfers	Ending Balance
					\$264,541,030				
J159744	Construct landfill gas production facility in Billings	MT	08/31/08-12/7/10	12/7/2010		10,589,718			
J177364	Purchase service center building in Minot	ND	10/01/10-10/01/10	10/1/2010		1,283,437			
J169744	Construct 6" gas main in Sheridan	WY	09/03/09-11/15/10	11/15/2010		780,510			
J164061	Replace 2" gas main in Bismarck	ND	05/01/09-11/29/10	11/29/2010		374,200			
J159819	Install gas ERT's meters - MT	MT	03/08/10-09/30/10	9/30/2010		344,325			
J169743	Replace 19 ground beds in WY	WY	09/03/09-12/01/10	12/31/2010		231,968			
Major Projects Subtotal					<u>264,541,030</u>	<u>13,604,158</u>			
Miscellaneous Projects						<u>12,554,362</u>	<u>(4,671,208)</u>	<u>(29,427)</u>	
Subtotal					<u>264,541,030</u>	<u>26,158,520</u>	<u>(4,671,208)</u>	<u>(29,427)</u>	<u>285,998,915</u>
Common Plant Allocated to Gas					<u>29,214,185</u>				<u>31,256,936</u>
Total Gas Plant					<u>\$293,755,215</u>				<u>\$317,255,851</u>

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					\$259,914,785				
J155904	Relocate 4" & 10" gas main in Rapid City	SD	08/19/09-12/29/09	12/29/2009		299,270			
J158038	Construct new service center in Spearfish	SD	08/22/07-06/01/09	6/1/2009		224,145			
J159736	Relocate 2" gas main in Buffalo	WY	07/21/09-12/29/09	12/29/2009		170,495			
J155873	Relocate 2"-4" gas main in Rapid City	SD	03/16/10-11/26/10	11/26/2010		130,708			
J160345	Install 4" gas main in South Heart	ND	11/17/08-12/31/09	12/31/2009		118,903			
J157829	Install 6" gas pipeline near Hankinson (reimbursement)	ND	06/06/07-06/23/08	6/23/2008		(378,626)			
Major Projects Subtotal					259,914,785	564,895			
Miscellaneous Projects						9,000,626	(4,672,386)	(266,890)	
Subtotal					259,914,785	9,565,521	(4,672,386)	(266,890)	264,541,030
Common Plant Allocated to Gas					29,725,202				29,214,185
Total Gas Plant					<u>\$289,639,987</u>				<u>\$293,755,215</u>

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Work Order #	Description	Location	Construction Period	Date Placed In Service	Beginning Balance	Major Additions	Major Retirements	Transfers	Ending Balance
					\$245,458,489				
J157282	Install gas ERT's meters-companywide	ND, SD, WY, MT	04/18/07-07/31/08	7/31/2008		2,129,775			
J158038	Construct new service center in Spearfish	SD	08/22/07-06/01/09	6/1/2009		1,252,949			
J157432	Purchase Minot AFB gas distribution system	ND	05/01/07-09/23/08	9/23/2008		519,941			
J156050	Replace 8" gas main in Mandan	ND	04/29/08-10/10/08	10/10/2008		377,696			
J158799	Install 4" & 8" gas main in Billings	MT	12/18/07-05/01/08	5/1/2008		294,151			
J155776	Replace 6" gas main in Sheridan	WY	12/17/07-10/31/08	10/31/2008		237,171			
Major Projects Subtotal					245,458,489	4,811,683			
Miscellaneous Projects						13,330,943	(3,406,435)	(279,895)	
Subtotal					245,458,489	18,142,626	(3,406,435)	(279,895)	259,914,785
Common Plant Allocated to Gas					28,319,389				29,725,202
Total Gas Plant					<u>\$273,777,878</u>				<u>\$289,639,987</u>

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					\$220,015,592				
J157282	Install gas ERT's meters-companywide	ND, SD, WY, MT	04/18/07-07/31/08	7/31/2008		10,350,032			
J157829	Install 6" gas pipeline near Hankinson	ND	06/06/07-06/23/08	6/23/2008		4,972,259			
J158038	Construct new service center in Spearfish	SD	08/22/07-06/01/09	6/1/2009		486,488			
J155773	Install 6" gas main in Billings	MT	02/28/07-09/05/07	9/5/2007		247,479			
J159218	Replace plow in Rapid City	SD	04/01/08-04/14/08	4/14/2008		230,354			
J155417	Install 4" gas main in Sturgis	SD	10/08/07-12/10/07	12/10/2007		172,262			
	Major Projects Subtotal				<u>220,015,592</u>	<u>16,458,874</u>			
	Miscellaneous Projects					<u>15,291,246</u>	<u>(6,345,325)</u>	<u>38,102</u>	
	Subtotal				<u>220,015,592</u>	<u>31,750,120</u>	<u>(6,345,325)</u>	<u>38,102</u>	<u>245,458,489</u>
	Common Plant Allocated to Gas				<u>24,997,414</u>				<u>28,319,389</u>
	Total Gas Plant				<u>\$245,013,006</u>				<u>\$273,777,878</u>