

# ANNUAL REPORT

OF THE

NAME ..... **THE MONTANA POWER COMPANY CONSOLIDATED** .....

LOCATION ..... **40 EAST BROADWAY, BUTTE, MONTANA 59701** .....

TO THE

## **Public Service Commission of Montana**

FOR THE YEAR ENDING ..... **DECEMBER 31, 1990** .....

**DO NOT ROLL OR FOLD**

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RECEIVED  
MONTANA  
PUBLIC SERVICE  
COMMISSION  
BUTTE  
MONTANA  
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THE MONTANA POWER COMPANY  
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FOR THE YEAR 1990

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THE MONTANA POWER COMPANY  
CERTIFICATION AND FILING OF SUPPLEMENTARY REPORTS

This report has been prepared on the basis of records maintained for reporting to the Federal Energy Regulatory Commission (FERC) and in conformity with the Uniform System of Accounts, regulatory accounting releases and generally accepted accounting principles. A reconciliation between the FERC accounts presented in the financial statements contained in this report and Montana Public Service Commission accounts is presented on pages 7 and 12.

This filing will be supplemented by the following reports which, taken together with this report, constitute the annual filing of The Montana Power Company to the Commission:

Report to Shareholders 1990

SEC Form 10-K

FERC Form No. 1

FERC Form No. 2A

Uniform Statistical Report

THE MONTANA POWER COMPANY  
FOR THE YEAR 1990  
GENERAL INFORMATION

Name of utility:	The Montana Power Company
Municipal or private:	Private
Period covered by this report:	Janurary 1, 1990 to December 31, 1990 (both dates inclusive)
Location of principal office:	40 East Broadway Butte, Montana 59701
Date when utility first sold electricity:	December 12, 1912
Date when utility first sold gas:	January 1, 1933
Names of corporations owned, controlled or operated, if any:	See Report to Shareholders 1990
List of directors:	See Report to Shareholders 1990
List of officers:	See Report to Shareholders 1990

**CONSOLIDATED  
FINANCIAL INFORMATION**

THE MONTANA POWER COMPANY AND SUBSIDIARIES  
CONSOLIDATING BALANCE SHEET  
DECEMBER 31, 1990

	Montana Power Company (Unconsolidated)	Canadian-Montana Gas Company	Canadian-Montana Pipe Line Company	Glacier Gas Company	Colstrip Community Services	Total Utility & Other (Before Eliminations)	Total Entech	Independent Power Group	Consolidating Eliminations	Total Consolidated
<b>Assets</b>										
Plant and Property in Service and Under Construction:										
Utility Plant:										
Electric	\$1,218,915,442					\$1,218,915,442				\$1,218,915,442
Natural gas	319,859,385	\$37,064,046	\$1,303,177	\$2,349,159		360,575,767				360,575,767
Common utility	63,817,438					63,817,438		\$16,854		63,834,292
Plant under construction	12,205,896	6,708				12,212,604		105,423		12,318,027
Independent power group						0		66,384,897		66,384,897
Entech and other nonutility	1,762,627					1,762,627	\$403,168,645			404,931,272
Less - accumulated depreciation and depletion	1,616,560,788	37,070,756	1,303,177	2,349,159	\$0	1,657,283,878	403,168,645	66,507,174	\$0	2,126,959,697
	446,504,627	18,417,744	1,123,516	2,154,693		448,200,580	124,309,361	10,583,010		603,092,951
	1,170,056,161	18,653,010	179,661	194,466	0	1,189,083,298	278,859,284	55,924,164	0	1,523,866,746
Investment in subsidiaries	245,845,846					245,845,846			(245,845,846)(A)	0
Miscellaneous investments (at cost):										
Miscellaneous special funds	1,694					1,694				35,754,361
Investment in cogeneration projects	8,266,685					8,266,685	27,199,774			19,520,000
Other	254,114,225	0	0	0	0	254,114,225	27,199,774	56,345,943	(245,845,846)	36,538,041
Current Assets:										
Cash and temporary cash investments	4,002,294	147,484	8,637	113	79,958	4,238,486	4,286,179			8,524,665
Accounts receivable, less allowance of \$627,553:										
Unrelated parties	88,476,524	38,452			310,738	88,825,714	42,068,902	5,188,073		136,082,689
Related parties	23,999,735	4,385,257	3,204,661	438,119	32,251	32,060,023	5,242,336	(3,278,500)		0
Notes receivable:										
Unrelated parties	3,205,108					3,205,108	515,300			3,720,408
Related parties	7,345,210					7,345,210			(7,345,210)(B)	0
Revenue receivable - utility rate moderation plan	32,494,380					32,494,380				32,494,380
Materials and supplies	19,233,525	302,125			2,094	19,537,744	11,792,357	2,933,926		34,264,027
Prepayments and other assets	27,844,720	213,121	12,382	22,196	52,724	28,145,143	6,522,940	161,597		34,829,680
	206,601,496	5,086,439	3,225,680	460,428	477,765	215,851,808	70,428,014	5,005,096	(41,369,069)	249,915,849
Deferred Revenues:										
Accrued revenue - utility rate moderation plan	11,997,822					11,997,822	14,290,231			11,997,822
Advanced coal royalties	67,021,716					67,021,716				14,290,231
Costs deferred to future periods	18,319,032					18,319,032	6,761,754	1,417,030		67,021,716
Other deferred charges	97,338,570	0	0	0	0	97,338,570	21,051,985	1,417,030	0	26,497,816
	\$1,728,110,452	\$23,739,449	\$3,405,341	\$654,894	\$477,765	\$1,756,387,901	\$397,539,057	\$118,692,233	(\$287,214,915)	\$1,985,404,276

For elimination entry descriptions, see page 6.

THE MONTANA POWER COMPANY AND SUBSIDIARIES  
CONSOLIDATING BALANCE SHEET  
DECEMBER 31, 1990

	Montana Power Company (Unconsolidated)	Canadian-Montana Gas Company	Canadian-Montana Pipe Line Company	Glacier Gas Company	Colstrip Community Services	Total Utility & Other (Before Eliminations)	Total Entech	Independent Power Group	Consolidating Eliminations	Total Consolidated
<b>Capitalization:</b>										
Common shareholders' equity										
Common Stock	\$435,589,748	\$9,594,148	\$148,109	\$351,882	\$10,000	\$445,693,887	\$34,430,817	\$145,326,147	(\$44,534,956)(A)	\$581,115,895
Retained earnings	353,766,835	13,105,988	611,939	152,905	1,297	367,638,964	187,438,876	(107,462,890)	(201,311,005)(A)	246,303,945
Unallocated stock held by Trustee for Deferred Savings and Employee Stock Ownership Plan	(39,030,650)					(39,030,650)				(39,030,650)
	750,325,933	22,700,136	760,048	504,787	11,297	774,302,201	221,869,693	38,063,257	(245,845,961)	788,389,190
Preferred stock	51,983,500					51,983,500				51,983,500
Long-term debt	549,446,247					549,446,247	8,144,868	42,379,526		599,970,641
	1,351,755,680	22,700,136	760,048	504,787	11,297	1,375,751,948	230,014,561	80,442,783	(245,845,961)	1,440,343,331
<b>Current Liabilities:</b>	63,500,000					63,500,000				63,500,000
Short-term borrowing										
Long-term debt portion due within one year	2,681,776					2,681,776	5,045,816		(102,480)(B)	7,625,112
Dividends payable	18,185,979					18,185,979	6,870,455	1,249,173	(6,870,455)(B)	19,435,152
Income taxes	8,725,508	146,993	(4,055)	25,941	255	8,894,642	4,976,010	(10,429,768)		3,440,884
Other taxes	19,660,757	(1,666)		13,103		19,672,194	13,314,456			32,986,650
Accounts payable:										
Unrelated parties	15,127,728	767,002	921,572	90,376	381,622	17,197,924	21,646,400	130,555	(26,241,737)(B)	38,974,879
Related parties	11,102,896	76,234	1,727,776	84,596	84,596	13,081,878	1,017,833	12,142,026		0
Notes payable:										
Related parties	13,482,755					13,482,755	385,653	2,229,419	(7,067,050)(B)	0
Interest accrued	40,941,698	30,750				40,992,448	20,184,045	174,818	(1,087,232)(B)	60,264,079
Other current liabilities	193,409,097	1,039,313	2,645,293	129,420	466,473	197,689,596	80,507,718	5,496,223	(41,368,954)	242,324,583
<b>Deferred Credits:</b>										
Deferred income taxes	114,370,381			20,687	(5)	114,391,063	21,291,622	110,860		135,793,545
Investment tax credit	59,230,663					59,230,663	65,725,156			59,230,663
Accrued mining reclamation costs								32,642,367		65,725,156
Other deferred credits	9,344,631					9,344,631				41,986,998
	182,945,675	0	0	20,687	(5)	182,966,357	87,016,778	32,753,227	0	302,736,362
	\$1,728,110,452	\$23,739,449	\$3,405,341	\$654,894	\$477,765	\$1,756,367,901	\$397,539,057	\$118,692,233	(\$287,214,915)	\$1,985,404,276

For elimination entry descriptions, see page 6.

THE MONTANA POWER COMPANY AND SUBSIDIARIES  
CONSOLIDATING BALANCE SHEET ELIMINATIONS

DECEMBER 31, 1990

- A) To eliminate the investment against the subsidiaries' equity.
- B) To eliminate intercompany accounts receivable and payable and dividends payable.



THE MONTANA POWER COMPANY  
 FERC - MPSC BALANCE SHEET DIFFERENCES  
 DECEMBER 31, 1990

Total electric utility plant - FERC basis	\$1,218,915,442
Plus: Electric plant adjustments	4,798,620
Electric plant acquisition adjustments	5,918,512
	-----
Total electric utility plant - MPSC basis	\$1,229,632,574
Total electric utility depreciation and depletion - FERC basis	\$327,899,999
Plus: Amortization of electric plant acquisition adjustment	3,748,243
	-----
Total electric utility depreciation and depletion - MPSC basis	\$331,648,242
Total capitalization - FERC basis	\$1,351,755,680
Plus: Discount on capital stock	500,000
Capital surplus	16,205,180
Retained earnings	(9,736,291)
	-----
Total capitalization - MPSC basis	\$1,358,724,569

THE MONTANA POWER COMPANY AND SUBSIDIARIES  
CONSOLIDATING STATEMENT OF INCOME  
FOR THE YEAR ENDED DECEMBER 31, 1990

	The Montana Power Company		Canadian-Montana Gas Company		Canadian-Montana Pipe Line Company		Glacier Gas Company		Consolidating Gas Eliminations		Entech and Nonallocated		Independent Power Group		Total Consolidated	
	Electric	Gas	Gas	Company	Company	Company	Company	Company	Company	Company	Company	Company	Company	Company	Company	Company
Operating Revenues	\$450,666,867	\$341,688,271	\$108,978,596	\$13,805,153	\$16,445,250	\$391,954	(\$30,130,675)	\$109,490,278								\$451,178,549
Operating Expenses:																
Production	170,867,884	122,477,099	48,390,785	8,709,322	15,971,803	185,932	(30,130,675)	43,127,167								165,604,266
Transmission	11,459,029	9,237,357	2,221,672	36,336		14,733		2,272,741								11,510,098
Distribution	20,967,892	15,780,895	5,186,997	3,155				5,190,152								20,971,047
Customer accounting & sales promotion	13,610,068	10,004,324	3,605,744	3,561				3,609,305								13,613,629
Administrative & general	41,016,847	36,252,169	4,762,678	427,556	110,540	73,444		5,374,218								41,626,387
Subtotal Operating Expenses	257,919,720	193,751,844	64,167,876	9,143,594	16,118,679	274,109	(30,130,675)	59,573,583								253,325,427
Depreciation & depletion	38,747,363	30,978,210	7,769,153	750,254	13,168	24,786		8,557,361								39,535,571
Taxes - income & other (Note 4)	62,265,557	45,621,794	16,643,763	911,410	160,887	69,538		17,785,398								63,407,192
Total Operating Expenses	358,932,640	270,351,848	88,580,792	10,805,258	16,292,734	368,233	(30,130,675)	85,916,342								356,268,190
Operating Income	91,734,227	71,336,423	20,397,804	2,999,895	152,516	23,721	0	23,573,936								94,910,359
Other Income & Expense:																
Independent Power Group:																
Operating revenues																
Operating expenses (Note 10)																
Non-operating income (a)	660,175	1,745,335	(230,220)	(85,441)	1,061	(488)		(315,088)								71,813,274
Equity in earnings of subsidiaries	49,950,431							0								(71,122,153)
Total Other Income	50,610,606	1,745,335	(230,220)	(85,441)	1,061	(488)	0	(315,088)								4,519,293
Gross Income	142,344,833	73,081,758	20,167,584	2,914,454	153,577	23,233	0	23,258,848								146,633,297
Interest Charges:																
Interest on long-term debt	44,890,692	36,140,052	8,750,640					8,750,640								49,180,154
Other Interest	2,474,014	2,126,200	347,814	(1,204)		206		346,816								2,473,016
Total Interest	47,364,706	38,266,252	9,098,454	(1,204)		206		9,097,456								51,653,170
Net Income	94,980,127	34,815,506	11,069,130	2,915,658	153,577	23,027	0	14,161,392								94,980,127
Dividends on preferred stock	3,789,540	3,294,703	494,837					494,837								3,789,540
Net Income Available From Common Stock	\$91,190,587	\$31,520,803	\$10,574,293	\$2,915,658	\$153,577	\$23,027	\$0	\$13,666,555								\$91,190,587

For footnote references, see Notes to Consolidated Financial Statements - Report to Shareholders 1990.

For elimination entry descriptions, see page 9.

(a) Montana Power International Finance N. V. and Colstrip Community Services are included in Montana Power Company's "total" column.

THE MONTANA POWER COMPANY AND SUBSIDIARIES  
CONSOLIDATING INCOME STATEMENT ELIMINATIONS  
FOR THE YEAR ENDED DECEMBER 31, 1990

- A) To eliminate intercompany revenues and expenses.
- B) To eliminate the equity in net income from subsidiaries in 1990.

THE MONTANA POWER COMPANY

METHODS OF ALLOCATION

FOR THE YEAR 1990

Administrative and General Expenses

All administrative and general expenses are either charged directly to the respective electric or natural gas utility or, are allocated based upon percentages developed through annual studies. The allocation percentages for all accounts except salaries, supplies and expenses, and employee welfare expenses are calculated by giving equal weights to each of these factors:

- 1) Electric and gas plant
- 2) Electric and gas customers
- 3) Direct labor cost charged to expense
- 4) Electric and gas operation and maintenance

Salaries, office supplies and expenses, and employee welfare expense utilize the same four factors but include electric plant managed for others and direct labor cost of the Company employees charged to other Colstrip owners.

Interest on Long-term Debt

Utility long-term debt is allocated to each utility based on average net utility plant, plus construction work in progress in excess of short-term debt. Cost of identifiable debt is incorporated in determining each utility's debt cost.

Other Interest

Interest on customer deposits is allocated on a revenue basis. Other interest expense is allocated first to the electric and gas utility department on the basis of average construction work in progress. Interest associated with debt in excess of construction work in progress is allocated on an average plant basis.

THE MONTANA POWER COMPANY

METHODS OF ALLOCATION

FOR THE YEAR 1990

Non-Operating Income

Allocations in this section are based on direct assignment to the appropriate utility. The remaining items in non-operating income are not allocated.

Common Utility

Common utility plant, depreciation reserve and expenses are allocated to the respective electric and gas utility using the same allocation percentages determined under administrative and general expenses.

THE MONTANA POWER COMPANY  
FERC - MPSC INCOME STATEMENT DIFFERENCES  
FOR THE YEAR ENDED DECEMBER 31, 1990

Total electric depreciation (FERC basis)	\$30,978,210 *
Plus:	
Amortization of electric plant acquisition adjustment:	
MPSC Order No. 4220C (July, 1978)	296,964
MPSC Order No. 4833 (August, 1981)	1,161,223
	-----
Total electric depreciation and amortization -MPSC basis	\$32,436,397 =====

\* Includes \$972,696 of common depreciation appropriation allocated to the electric utility.

THE MONTANA POWER COMPANY  
CONSOLIDATED STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 1990

Net Cash Flows from Operating Activities:	
Net income	\$94,980,127
Non-cash charges (credits) to net income:	
Depreciation and depletion	60,038,916
Mining reclamation costs expensed	15,359,457
Loss (Amortization) on long-term sale of power	(18,550,000)
Deferred income taxes	(2,338,575)
Accrued revenue from utility rate-moderation plans	37,161,814
Other-net	2,932,069
Changes in other assets and liabilities	
Accounts receivable	(19,662,695)
Materials and supplies	(931,575)
Accounts payable	7,849,729
Payment of mining reclamation costs	(9,389,590)
	<hr/>
Net Cash Flows from Operating Activities	164,856,891
	<hr/>
Net Cash Flows from Investing Activities:	
Miscellaneous special funds	8,999,743
Gross additions to property and plant	(107,013,195)
Additional investments	(3,119,256)
	<hr/>
Net Cash Flows from Investing Activities	(101,132,708)
	<hr/>
Net Cash Flows from Financing Activities:	
Sales of common stock	13,332,149
Issuance of long-term debt	35,445,316
Retirement of long-term debt	(46,014,311)
Short-term debt	7,494,000
Dividends on common and preferred stock	(74,168,945)
	<hr/>
Net Cash Flows from Financing Activities	(63,911,791)
	<hr/>
Change in Cash Flows	(\$187,608)
	<hr/>
Cash and cash equivalents at beginning of year	\$8,712,273
Cash and cash equivalents at end of year	8,524,665
Supplemental Disclosures of Cash Flow Information:	
Cash Paid During Year For:	
Income Taxes	\$51,104,564
Interest	53,208,135

THE MONTANA POWER COMPANY  
CONSOLIDATED STATEMENT OF COMMON SHAREHOLDERS' EQUITY  
AS OF DECEMBER 31, 1990

	Common Stock		Retained Earnings And Other	Unallocated Stock Held By ESOP	Total Amount
	Shares	Amount			
Balance December 31, 1989	49,273,592	\$567,783,746	\$226,562,204	\$0	\$794,345,950
Sales of common stock:					
Dividend Reinvestment Plan	463,922	9,124,482	(15,362)		9,109,120
Customer Stock Purchase Plan	116,152	2,284,890	(31,151)		2,253,739
Employee Stock Option Plan	29,499	428,645			428,645
Deferred Savings Plan	10,805	224,675			224,675
Employee Stock Ownership Plan	64,180	1,269,457			1,269,457
Consolidated net income			94,980,127		94,980,127
Translation adjustment			(37,152)		(37,152)
Dividends:					
Preferred stock			(3,789,540)		(3,789,540)
Common stock (\$1.435 per share)			(71,365,181)		(71,365,181)
Unallocated Stock held for Deferred Savings and ESOP				(39,030,650)	(39,030,650)
Balance December 31, 1990	49,958,150	\$581,115,895	\$246,303,945	(\$39,030,650)	\$788,389,190



THE MONTANA POWER COMPANY CONSOLIDATED  
STATEMENT OF TAXES  
FOR THE YEAR 1990

	ELECTRIC				GAS				INDEPENDENT POWER GROUP		
	MONTANA		OUTSIDE MONTANA		MONTANA		OUTSIDE MONTANA			CONSOLIDATED UTILITY	OTHER
	TOTAL		TOTAL		TOTAL		TOTAL				
<b>INCOME AND DEFERRED TAXES</b>											
U.S. Federal Income Taxes	\$22,770,141	99,063	22,869,204	\$3,327,991	\$77,095	\$3,405,086				(\$3,379,673)	(\$7,311,751)
Corporation License Tax	4,835,735	10,023	4,845,758	1,791,099	3,500	1,794,599				777,602	(1,799,762)
Canadian Federal Income Tax					1,055,929	1,055,929					
Province of Alberta Tax					(489,557)	(489,557)					
Deferred Income Taxes	(13,073,256)	(2,396)	(13,075,652)	1,040,708	1,765	1,042,473				3,454,752	7,520,724
CMG Canadian Income Tax				468,444		468,444					
<b>Total Current and Deferred Inc. Taxes</b>	14,532,620	106,690	14,639,310	6,628,242	648,732	7,276,974				852,681	(1,590,789)
<b>TAXES OTHER THAN INCOME</b>											
<b>Federal</b>											
Old Age Benefits	3,416,159		3,416,159	1,140,743	9,899	1,150,642					196,195
Unemployment	70,568		70,568	23,598	17,260	40,858					4,161
Excise-Telephone	1,923		1,923	607		607					
Environmental Tax	72,734		72,734	19,162	0	19,162					
<b>Subtotal Federal</b>	3,561,384	0	3,561,384	1,184,110	27,159	1,211,269					200,356
<b>State</b>											
Personal Property-Real Estate	24,191,595	55	24,191,650	6,783,182	402,751	7,185,933					422,196
3 and 4 Beneficial Use	177,290		177,290								177,290
Unemployment	116,254	262	116,516	41,615		41,615					15,528
Colstrip 4 Trans. - Prop.	585,016		585,016								585,016
Natural Gas Conservation				17,680	374	18,054					
Natural Gas Production Severance				1,486,372	26,071	1,512,443					
Net Proceeds				89,391	0	89,391					
Energy Producers License	1,527,095		1,527,095								315,551
Consumer Counsel	281,642		281,642	95,805		95,805					
Resource Indemnity				57,937		57,937					
City License	5,769		5,769	1,818	50	1,868					
Natural Gas Gross Proceeds				96,075		96,075					
Vehicle License				0		0					
Alberta Freehold Mineral				24,942		24,942					
Public Service Commission	531,717		531,717	159,682		159,682					
Privilege				415		415					
Liquid Petroleum Gas											
Natural Gas Production	40		40	13		13					
Independ. Procured Ins. Prem.											
Franchise				4,365		4,365					
<b>Subtotal State</b>	27,416,418	4,682	27,421,100	8,829,985	467,170	9,297,155					1,515,581
<b>Total Taxes Other than Income</b>	30,977,802	4,682	30,982,484	10,014,095	494,329	10,508,424				42,033	1,715,937
<b>Total Taxes-Income and Other</b>	\$45,510,422	\$111,372	\$45,621,794	\$16,642,337	\$1,143,061	\$17,785,398	\$63,407,192	\$894,714			\$125,148

THE MONTANA POWER COMPANY CONSOLIDATED  
ACCUMULATED PROVISION FOR DEPRECIATION AND DEPLETION  
AS OF DECEMBER 31, 1990

	ELECTRIC				NATURAL GAS			TOTAL			
	MONTANA		OUTSIDE MONTANA		MONTANA	OUTSIDE MONTANA	COMMON	UTILITY RESERVE*	NONUTILITY RESERVE**	INDEPENDENT POWER GROUP	TOTAL
Balance December 31, 1989	\$302,957,298	\$2,079,182	\$101,334,776	\$21,277,228	\$13,355,626	441,004,110	\$106,642,679	\$8,789,662	556,436,451		
1990 Appropriation	27,227,091	152,124	7,714,074	788,208	(66,953)	35,814,544	20,770,078	1,770,183	58,354,805		
Transportation Expense - Clearing	1,133,553		333,784	14,691	0	1,482,028	149,421		1,631,449		
	331,317,942	2,231,306	109,382,634	22,080,127	13,288,673	478,300,682	127,562,178	10,559,845	616,422,705		
Net Charges for Plant Retired:											
Book Cost of Plant Retired	5,989,011	59,074	4,452,123	392,202	481,360	11,373,770	5,356,474	13,503	16,743,747		
Cost of Removal	2,702,247	(721)	472,479	37,271	55,569	3,266,845	51,727	446	3,319,018		
Salvage	1,137,174	583	355,666	45,300	15,281	1,554,004	1,016,347	25,042	2,595,393		
	(7,554,084)	(57,770)	(4,568,936)	(384,173)	(521,648)	(13,086,611)	(4,391,854)	11,093	(17,467,372)		
Other Debit or Credit Items	1,974,892	(6,792)	1,063,420		47,806	3,079,326	1,106,100		4,185,426		
Transfers	(35,665)	30,170	947		(55,332)	(59,880)		12,072	(47,808)		
Balance December 31, 1990	\$325,703,085	\$2,196,914	\$105,878,065	\$21,695,954	\$12,759,499	\$468,233,517	\$124,276,424	\$10,583,010	\$603,092,951		

\* Depreciation and depletion amount per the Consolidating Statement of Income differs from the utility reserve appropriation amount because of an adjustment to reflect reduced depreciation rates for 1990 and 1989.

\*\* Includes \$32,937 Debit reserve balance applicable to nonutility property of the Montana Power Company recorded in the utility section of the Consolidating Balance Sheet.

**ELECTRIC INFORMATION**

THE MONTANA POWER COMPANY  
ELECTRIC UTILITY  
CROSS REFERENCE FILE

As presented in Previous  
MPSC Report Page No. or  
Description  
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Reference to Report Filed  
as Supplementary Information  
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Table V (Supplement) -  
Rural Electric Coopera-  
tives

FERC Form 1, pages 310-311B

Table VI - Generating  
Stations

FERC Form 1, pages 402-410

THE MONTANA POWER COMPANY  
TOWNS SERVED WITH ELECTRICITY  
AT DECEMBER 31, 1990

	Population Including Rural	Number of Customers		Population Including Rural	Number of Customers
1 Absarokee	882	472	53 East Missoula	included w/	Missoula
2 Absher	included w/	Musselshell	54 Eden	included w/	Giffen
3 Alberton	631	382	55 Edgar	729	319
4 Alder	included w/	Laurin	56 Elliston	326	197
5 Alhambra	included w/	Clancy	57 Ennis	2,280	1,410
6 Amsterdam	1,216	640	58 Fairfield	795	505
7 Anaconda	9,934	4,730	59 Florence	675	282
8 Augusta	312	275	60 Floweree	328	155
9 Avon	205	129	61 Fort Benton	1,849	1,065
10 Bannack	9	10	62 Fromberg	617	339
11 Barber	154	57	63 Gallatin Gateway	3,626	1,760
12 Basin	437	188	64 Geraldine	577	383
13 Bear Creek	100	61	65 Gardiner	786	731
14 Belfry	522	242	66 Garrison	208	97
15 Belgrade	7,669	3,053	67 Geyser	107	88
16 Belt	1,423	702	68 Giffen	202	123
17 Benchland	21	12	69 Gildford	179	158
18 Big Sandy	872	509	70 Glasgow	5,905	2,544
19 Big Sky	1,805	1,040	71 Grantsdale	included w/	Hamilton
20 Big Timber	2,065	1,272	72 Great Falls	67,401	28,259
21 Billings	98,741	40,964	73 Grey Cliff	280	128
22 Bonner	included w/	Missoula	74 Hall	included w/	Drummond
23 Boulder	1,655	761	75 Hamilton	12,628	4,077
24 Box Elder	426	191	76 Hardin	3,208	1,688
25 Bozeman	36,459	14,123	77 Harlem	2,245	1,125
26 Brady	314	139	78 Harlowtown	1,461	923
27 Bridger	709	454	79 Harrison	241	174
28 Broadview	544	319	80 Haugan	336	171
29 Butte	35,551	15,985	81 Havre	14,136	5,997
30 Carter	410	186	82 Helena	43,395	18,359
31 Cascade	1,943	935	83 Hingham	243	184
32 Chester	1,145	812	84 Hinsdale	325	203
33 Chinook	1,892	1,066	85 Hobson	251	195
34 Choteau	2,148	1,214	86 Hughesville	included w/	Monarch
35 Clancy	2,641	950	87 Inverness	148	80
36 Clinton	204	87	88 Jardine	93	45
37 Coffee Creek	198	82	89 Jeffers	included w/	Ennis
38 Colstrip	3,315	1,246	90 Jefferson City	304	113
39 Columbus	1,982	1,052	91 Joliet	610	367
40 Conrad	3,822	1,669	92 Joplin	222	164
41 Corbin	included w/	Jefferson	93 Judith Gap	227	131
42 Corvallis	1,443	583	94 Kremlin	259	118
43 Craig	included w/	Cascade	95 Laurel	7,030	2,992
44 Darby	2,164	1,134	96 Laurin	473	314
45 DeBorgia	included w/	Haugan	97 Lavina	294	243
46 Deer Lodge	5,459	2,353	98 Lennap	118	94
47 Denton	403	264	99 Lewistown	9,951	3,868
48 Dillon	6,069	2,292	100 Lincoln	2,039	964
49 Dodson	250	185	101 Livingston	10,199	4,466
50 Drummond	1,245	831	102 Logan	153	67
51 Dutton	468	344	103 Lohman	204	86
52 East Helena	6,988	3,183	104 Lolo	2,792	992

THE MONTANA POWER COMPANY  
TOWNS SERVED WITH ELECTRICITY  
AT DECEMBER 31, 1990

	Population Including Rural	Number of Customers		Population Including Rural	Number of Customers
	-----	-----		-----	-----
105 Loma	264	124	156 Stevensville	3,505	1,397
106 Lothair	included w/	Chester	157 Stockett	248	101
107 Malta	4,201	1,729	158 Superior	1,603	895
108 Mammoth, WY	429	232	159 Thompson Falls	1,759	937
109 Manhattan	1,559	800	160 Three Forks	1,686	1,063
110 Martinsdale	368	277	161 Toston	included w/	Radersburg
111 Marysville	486	223	162 Townsend	2,631	1,012
112 Melstone	362	429	163 Tracy	include w/	Sand Coulee
113 Milltown	included w/	Missoula	164 Trident	138	68
114 Missoula	70,907	29,020	165 Twin Bridges	623	410
115 Moccasin	168	70	166 Ulm	583	433
116 Monarch	762	324	167 Valier	796	503
117 Moore	217	127	168 Vaughn	2,481	922
118 Muir	241	99	169 Victor	1,140	577
119 Musselshell	163	97	170 Virginia City	199	186
120 Nausha	426	269	171 Wagner	164	77
121 Neihart	439	196	172 Walkerville	included w/	Butte
122 Norris	145	73	173 Washoe	included w/	Bear Creek
123 Opportunity	included w/	Anaconda	174 West River & Pine Grove	included w/	Missoula
124 Paradise	406	171	175 White Sulphur Springs	1,656	889
125 Park City	885	362	176 Whitehall	2,773	1,022
126 Phillipsburg	1,657	904	177 Wickes	64	42
127 Piltzville	included w/	Missoula	178 Williams	included w/	Valier
128 Plains	2,793	1,171	179 Willow Creek	285	154
129 Pondera	50	139	180 Windham	156	72
130 Pony	273	112	181 Winston	168	73
131 Power	171	111	182 Wolf Creek	480	461
132 Radersburg	314	161	183 Woodside	included w/	Missoula
133 Ramsey	included w/	Butte	184 Yellowstone Park		154
134 Raynesford	195	86	185 Zurich	445	177
135 Red Lodge	3,416	1,673		-----	-----
136 Reed Point	270	122	Subtotal	572,263	249,884
137 Ringling	included w/	Lennep			=====
138 Rocker	included w/	Butte			
139 Roundup	2,877	1,576	REA Organizations	88,467	
140 Ruby	included w/	Laurin		-----	
141 Rudyard	363	237	Total	660,730	
142 Ryegate	273	195		=====	
143 Saco	398	314			
144 Saltese	96	46			
145 Sand Coulee	627	384			
146 Sapphire	139	53			
147 Savoy	included w/	Harlem			
148 Shawmut	139	65			
149 Sheridan	1,229	698			
150 Silesia	included w/	Edgar			
151 Southern Cross	1,692	603			
152 Springdale	126	62			
153 Square Butte	196	80			
154 St. Regis	910	415			
155 Stanford	748	509			

THE MONTANA POWER COMPANY  
ELECTRIC OPERATING REVENUES  
FOR THE YEAR 1990

	OPERATING REVENUES		MEGAWATT HOURS SOLD		AVG NUMBER OF CUSTOMERS	
	CURRENT YEAR	PREVIOUS YEAR	CURRENT YEAR	PREVIOUS YEAR	CURRENT YEAR	PREVIOUS YEAR
<b>SALES OF ELECTRIC ENERGY</b>						
<b>MONTANA</b>						
Residential	\$94,732,584	\$97,279,881	1,812,199	1,866,053	206,819	205,682
Commercial	84,599,199	83,735,956	1,928,558	1,927,082	36,284	35,540
Industrial	92,363,200	88,663,072	2,918,151	2,837,895	2,238	2,206
Government and Municipal	7,302,496	7,516,428	102,443	108,383	2,938	2,879
Sales to Other Utilities	46,889,969	52,904,385	1,966,340	2,285,293	75	75
Sales to Colstrip 4	1,724,192	358,824	100,244	15,792		
Interdepartmental	700,196	739,116	15,174	16,987	203	204
Subtotal Montana	328,251,836	331,197,661	8,843,109	9,057,485	248,557	246,586
<b>OUTSIDE MONTANA</b>						
Residential	99,656	99,335	1,673	1,753	159	159
Commercial	1,427,810	1,332,522	14,498	12,238	109	105
Government and Municipal	572,011	555,795	4,913	5,006	106	91
Subtotal Outside Montana	2,099,477	1,987,652	21,084	18,997	374	355
<b>OTHER ELECTRIC REVENUES</b>						
Sales of Water and Water Power	2,237,816	2,428,844				
Rent from Property	1,695,996	1,226,741				
Miscellaneous	7,403,146	7,093,121				
Subtotal Other Electric Revenues	11,336,958	10,748,706				
<b>Total Electric Utility</b>	<b>\$341,688,271</b>	<b>\$343,934,019</b>	<b>8,864,193</b>	<b>9,076,482</b>	<b>248,931</b>	<b>246,941</b>
<b>INDEPENDENT POWER GROUP</b>						
Sales to Outside Parties	65,368,006	30,910,571	1,405,622	979,261		
Sales to Montana Power	1,629,368	22,535,827	102,678	847,211		
Rent from Property	4,814,131	4,797,447				
Miscellaneous	1,769	501				
<b>Total Independent Power Group</b>	<b>\$71,813,274</b>	<b>\$58,244,346</b>	<b>1,508,300</b>	<b>1,826,472</b>		

THE MONTANA POWER COMPANY  
ELECTRIC OPERATING EXPENSES  
FOR THE YEAR 1990

	MONTANA	OUTSIDE MONTANA	TOTAL ELECTRIC	INDEPENDENT POWER GROUP	TOTAL
<b>PRODUCTION EXPENSES</b>					
Electric Generation- Steam Power Operation	\$39,487,185	\$460,299	\$39,947,484	\$51,163,532	\$91,111,016
- Steam Power Maintenance	13,961,640		13,961,640	3,471,051	17,432,691
- Hydro Power Operation	14,374,539		14,374,539		14,374,539
- Hydro Power Maintenance	2,020,422		2,020,422		2,020,422
- Internal Combustion Operation		18,647	18,647		18,647
- Internal Combustion Maintenance		14,383	14,383		14,383
- Amortization - Kerr	24,459		24,459		24,459
<b>Other Production Expenses</b>					
Purchased Power - Outside	51,838,921	949,418	52,788,339	197,048	52,985,387
Purchased Power - Montana Power				1,724,192	1,724,192
Purchased Power - Colstrip Unit 4	1,629,368		1,629,368		1,629,368
Interchange Power-Net	(3,100,426)		(3,100,426)		(3,100,426)
Other Production Exp., Credits	798,244		798,244	98,456	896,700
<b>Total Production Expenses</b>	<b>121,034,352</b>	<b>1,442,747</b>	<b>122,477,099</b>	<b>56,654,279</b>	<b>179,131,378</b>
<b>TRANSMISSION EXPENSES</b>					
Transmission Operation	5,351,087	13,658	5,364,745	9,464,063	14,828,808
Transmission Maintenance	3,756,630	21,068	3,777,698	69,665	3,847,363
Amortization - Milwaukee	94,914		94,914		94,914
<b>Total Transmission Expenses</b>	<b>9,202,631</b>	<b>34,726</b>	<b>9,237,357</b>	<b>9,533,728</b>	<b>18,771,085</b>
<b>DISTRIBUTION EXPENSES</b>					
Distribution Operation	7,924,086	119,669	8,043,755		8,043,755
Distribution Maintenance	7,673,647	63,493	7,737,140		7,737,140
<b>Total Distribution Expenses</b>	<b>15,597,733</b>	<b>183,162</b>	<b>15,780,895</b>	<b>0</b>	<b>15,780,895</b>
<b>CUSTOMER ACCOUNTING AND SALES EXPENSES</b>					
Customer Accounting and Collecting	7,401,876	10,137	7,412,013		7,412,013
Customer Service Information	1,403,490		1,403,490	1,210	1,404,700
Sales Expenses	1,188,821		1,188,821	129	1,188,950
<b>Total Cust. Accounting and Sales Expenses</b>	<b>9,994,187</b>	<b>10,137</b>	<b>10,004,324</b>	<b>1,339</b>	<b>10,005,663</b>
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>					
Administrative and General Operation	34,105,492	203,444	34,308,936	1,446,531	35,755,467
Administrative and General Maintenance	1,936,312	6,921	1,943,233	156	1,943,389
<b>Total Administrative and General Expenses</b>	<b>36,041,804</b>	<b>210,365</b>	<b>36,252,169</b>	<b>1,446,687</b>	<b>37,698,856</b>
<b>TOTAL ELECTRIC OPERATING EXPENSES</b>	<b>\$191,870,707</b>	<b>\$1,881,137</b>	<b>\$193,751,844</b>	<b>\$67,636,033</b>	<b>\$261,387,877</b>

NOTE: For additional information see MPCo Financial and Operating Report - December 1990, pages 13, 14, 13.1, 14.1, 13.2 and 14.2.

\* Amount per Consolidating Statement of Income equals \$71,122,153. The difference is Taxes -- Other than Income Taxes and Depreciation.



THE MONTANA POWER COMPANY  
ELECTRIC UTILITY PLANT  
AS OF DECEMBER 31, 1990

ACCOUNT NUMBER	ITEM	MONTANA				OUTSIDE MONTANA				TOTAL MONTANA POWER				INDEPENDENT POWER GROUP			
		COST BEGINNING OF YEAR	COST END OF YEAR	TOTAL NET ADDITIONS	COST BEGINNING OF YEAR	COST END OF YEAR	TOTAL NET ADDITIONS	COST BEGINNING OF YEAR	COST END OF YEAR	TOTAL NET ADDITIONS	COST BEGINNING OF YEAR	COST END OF YEAR	TOTAL NET ADDITIONS	COST BEGINNING OF YEAR	COST END OF YEAR	TOTAL NET ADDITIONS	
301	Organization	\$19,995	\$0	\$0	\$19,995	\$0	\$0	\$0	\$19,995	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
302	Franchises and Consents	2,004	2,004	0	2,004	0	0	0	2,004	0	0	0	0	0	0	0	
303	Misc. Intangible Plant	1,297,102	1,298,882	1,780	1,298,882	0	0	1,297,102	1,780	1,780	1,780	1,761	1,761	870	2,631		
	Total Intangible Plant	1,319,101	1,320,881	1,780	1,320,881	0	0	1,319,101	1,780	1,780	1,780	1,761	1,761	870	2,631		
310	Land and Land Rights	2,746,922	2,565,926	(180,996)	2,746,922	0	0	2,746,922	(180,996)	(180,996)	400,315	79,846	400,315	79,846	480,161		
311	Structures and Improvements	111,428,032	111,651,135	223,103	111,428,032	0	0	111,428,032	223,103	223,103	24,742,808	14,478	24,742,808	14,478	24,757,286		
312	Boiler Plant Equipment	270,881,372	272,263,272	1,381,900	270,881,372	0	0	270,881,372	1,381,900	1,381,900	4,925,040	339,455	4,925,040	339,455	5,264,495		
313	Engines and Engine Driven Generators	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
314	Turbine Generator Units	57,294,088	57,652,590	358,502	57,294,088	0	0	57,294,088	358,502	358,502	279,625	26,563	279,625	26,563	306,188		
315	Accessory Electric Equipment	27,954,833	28,616,091	661,258	27,954,833	0	0	27,954,833	661,258	661,258	643,242	1,876	643,242	1,876	645,118		
316	Misc. Power Plant Equipment	7,523,275	8,173,819	650,544	7,523,275	0	0	7,523,275	650,544	650,544	1,046,641	(62,955)	1,046,641	(62,955)	983,686		
	Total Steam Production	477,828,522	480,922,833	3,094,311	477,828,522	0	0	477,828,522	3,094,311	3,094,311	32,037,871	399,263	32,037,871	399,263	32,436,934		
330	Land and Land Rights	6,157,859	6,157,841	(18)	6,157,859	0	0	6,157,859	(18)	(18)	0	0	0	0	0		
331	Structures and Improvements	11,283,038	11,631,956	348,918	11,283,038	0	0	11,283,038	348,918	348,918	11,631,956	0	11,631,956	0	0		
332	Reservoirs, Dams and Waterways	62,110,477	66,290,573	4,180,096	62,110,477	0	0	62,110,477	4,180,096	4,180,096	66,290,573	0	66,290,573	0	0		
333	Waterwheels, Turbines and Generators	18,956,492	19,404,329	447,837	18,956,492	0	0	18,956,492	447,837	447,837	19,404,329	0	19,404,329	0	0		
334	Accessory Electric Equipment	5,719,859	6,739,302	1,019,443	5,719,859	0	0	5,719,859	1,019,443	1,019,443	6,739,302	0	6,739,302	0	0		
335	Misc. Power Plant Equipment	1,769,245	1,998,929	229,684	1,769,245	0	0	1,769,245	229,684	229,684	1,998,929	0	1,998,929	0	0		
336	Roads, Railroads and Bridges	1,262,519	1,784,139	541,620	1,262,519	0	0	1,262,519	541,620	541,620	1,784,139	0	1,784,139	0	0		
	Total Hydraulic Production	107,239,489	114,007,069	6,767,580	107,239,489	0	0	107,239,489	6,767,580	6,767,580	114,007,069	0	114,007,069	0	0		
340	Land and Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
341	Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
342	Fuel Holders, Producers and Access.	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
343	Generators	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
344	Accessory Electric Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
345	Misc. Power Plant Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Total Other Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
350	Land and Land Rights	9,905,854	10,649,319	743,465	9,905,854	894	894	9,906,748	743,465	743,465	643,610	0	643,610	0	0		
351	Clearing Land and Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
352	Structures and Improvements	1,971,181	2,009,064	37,883	1,971,181	0	0	1,971,181	37,883	37,883	2,009,064	2,810	2,009,064	2,810	2,810		
353	Station Equipment	88,022,528	90,154,460	2,131,932	88,022,528	0	0	88,022,528	2,131,932	2,131,932	90,154,460	9,428,542	9,428,542	9,432,363			
354	Towers and Fixtures	17,103,981	17,116,545	12,564	17,103,981	456	456	17,104,437	12,564	12,564	17,117,001	10,259,047	10,259,047	10,259,047			
355	Poles and Fixtures	56,544,913	64,136,189	7,591,276	56,544,913	659,418	659,418	57,174,331	7,565,805	7,565,805	64,740,136	61,028	64,740,136	61,028			
356	Overhead Conductors and Devices	68,445,762	72,760,209	4,314,447	68,445,762	571,060	571,060	69,016,822	4,301,023	4,301,023	11,740,889	8,019	11,740,889	8,019			
357	Underground Conductors and Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
358	Underground Conductors and Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
359	Roads and Trails	1,085,349	1,357,340	271,991	1,085,349	47,024	47,024	1,132,373	269,872	269,872	1,402,245	88,947	1,402,245	88,947	88,947		
	Total Transmission Plant	243,079,568	258,183,126	15,103,558	243,079,568	1,248,852	1,248,852	244,328,420	15,062,544	15,062,544	32,222,873	13,696	32,222,873	13,696	32,236,569		

THE MONTANA POWER COMPANY  
ELECTRIC UTILITY PLANT  
AS OF DECEMBER 31, 1990

ACCOUNT NUMBER	ITEM	MONTANA				OUTSIDE MONTANA				TOTAL MONTANA POWER				INDEPENDENT POWER GROUP			
		COST BEGINNING OF YEAR	COST END OF YEAR	TOTAL NET ADDITIONS	COST BEGINNING OF YEAR	COST END OF YEAR	TOTAL NET ADDITIONS	COST BEGINNING OF YEAR	COST END OF YEAR	TOTAL NET ADDITIONS	COST BEGINNING OF YEAR	COST END OF YEAR	TOTAL NET ADDITIONS	COST BEGINNING OF YEAR	COST END OF YEAR	TOTAL NET ADDITIONS	
360	Land and Land Rights	2,501,914	2,664,660	601	601	2,502,515	162,746	2,665,261	0	0	0	0	0	0	0		
361	Structures and Improvements	901,112	1,096,753	16,661	16,661	917,773	194,947	1,112,720	0	0	0	0	0	0	0		
362	Station Equipment	48,471,812	50,869,756	852,315	852,315	49,324,127	2,398,614	51,722,741	0	0	0	0	0	0	0		
363	Storage Battery Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
364	Poles, Towers and Fixtures	48,668,154	53,413,905	199,334	199,334	48,867,488	4,733,495	53,600,983	0	0	0	0	0	0	0		
365	Overhead Conductors and Devices	36,410,588	39,068,441	302,158	302,158	36,712,746	2,650,063	39,362,809	0	0	0	0	0	0	0		
366	Underground Conduit	4,775,314	5,385,931	70,264	70,264	4,845,578	615,272	5,460,850	0	0	0	0	0	0	0		
367	Underground Conductors and Devices	18,082,810	20,166,272	1,609,557	1,609,557	19,692,367	2,323,670	22,016,037	0	0	0	0	0	0	0		
368	Line Transformers	67,051,705	71,230,651	586,705	586,705	67,638,410	4,188,777	71,827,187	0	0	0	0	0	0	0		
369	Services	24,728,099	26,304,506	123,751	123,751	24,851,850	1,587,890	26,439,740	0	0	0	0	0	0	0		
370	Meters	16,221,202	17,398,327	54,175	54,175	16,275,377	1,175,735	17,451,112	0	0	0	0	0	0	0		
371	Install. on Customers Premises	352,090	0	638	638	352,728	(3,638)	349,090	0	0	0	0	0	0	0		
372	Leased Property on Customers Prem.	3,820	0	0	0	3,820	(3,820)	0	0	0	0	0	0	0	0		
373	Street Lighting and Signal Systems	23,034,549	24,307,402	19,623	19,623	23,054,172	1,273,399	24,327,571	0	0	0	0	0	0	0		
	Total Distribution Plant	291,203,169	311,906,784	3,835,782	3,835,782	295,039,951	20,948,060	315,987,011	0	0	0	0	0	0	0		
389	Land and Land Rights	398,378	379,121	250	250	398,628	(19,257)	379,371	169,711	379,371	169,711	169,711	169,711	169,711	169,711		
390	Structures and Improvements	4,403,161	3,540,831	84,207	84,207	4,487,368	(862,330)	3,625,038	195,687	3,625,038	195,687	195,687	195,687	195,687	195,687		
391	Office Furniture and Equipment	816,479	835,447	0	0	816,479	18,968	835,447	6,536	835,447	6,536	6,536	6,536	6,536	6,536		
392	Transportation Equipment	13,519,472	14,282,154	43,708	43,708	13,563,180	762,682	14,325,862	0	0	0	0	0	0	0		
393	Stores Equipment	391,237	384,099	0	0	391,237	(7,138)	384,099	0	0	0	0	0	0	0		
394	Shop Tools and Work Equipment	3,378,127	240,844	3,618,971	52,408	4,665	4,665	57,073	0	0	0	0	0	0	0		
395	Laboratory Equipment	2,679,622	2,914,659	6,273	6,273	2,685,895	235,037	2,920,932	0	0	0	0	0	0	0		
396	Power Operated Equipment	1,561,038	1,669,709	0	0	1,561,038	108,671	1,669,709	0	0	0	0	0	0	0		
397	Communication Equipment	9,848,622	10,093,256	67,104	67,104	9,915,726	244,634	10,160,360	1,336,742	1,336,742	1,336,742	1,336,742	1,336,742	1,336,742	1,336,742		
398	Miscellaneous Equipment	74,125	76,308	123,466	123,466	197,591	2,183	199,774	0	0	0	0	0	0	0		
	Total General Plant	37,070,261	37,794,555	377,416	377,416	37,447,677	728,959	38,176,636	1,708,678	1,708,678	1,708,678	1,708,678	1,708,678	1,708,678	1,708,678		
399	Other Tangible Property	783,203	786,928	0	0	783,203	3,725	786,928	0	0	0	0	0	0	0		
	Electric Plant Acquisition Adjustments	3,106,285	3,106,285	0	0	3,106,285	0	3,106,285	0	0	0	0	0	0	0		
	Electric Plant Held for Future Use	4,472,220	4,235,721	0	0	4,472,220	(216,499)	4,255,721	0	0	0	0	0	0	0		
	Subtotal	1,166,101,810	1,212,284,182	6,317,643	6,317,643	1,172,419,461	46,495,981	1,218,915,442	65,970,983	65,970,983	65,970,983	65,970,983	65,970,983	65,970,983	65,970,983		
	Electric Construction Work in Progress	13,827,514	(3,287,066)	10,540,448	0	13,857,006	(3,211,135)	10,645,871	29,492	29,492	29,492	29,492	29,492	29,492	29,492		
	TOTAL ELECTRIC UTILITY PLANT	\$1,179,929,332	\$42,895,298	\$1,222,824,630	\$6,317,643	\$1,186,276,467	\$43,284,846	\$1,229,561,313	\$66,000,475	\$66,000,475	\$66,000,475	\$66,000,475	\$66,000,475	\$66,000,475	\$66,000,475		

THE MONTANA POWER COMPANY  
DEPRECIATION APPROPRIATION BY FUNCTION  
ELECTRIC UTILITY 1990

	Total		Montana		Outside Montana		Independent Power Group	
	Accrual	Appropriation %	Accrual	Appropriation %	Accrual	Appropriation %	Accrual	Appropriation %
Intangible	\$25,194	2.000	\$25,194	2.000				
Production (steam)	14,634,079	2.888	13,379,135	2.816			\$1,254,944	3.967
Production (hydro)	2,628,351	2.600	2,628,351	2.600				
Production (other)	36,667	4.286			\$36,667	4.286		
Transmission	4,305,496	1.566	3,784,614	1.568	20,214	1.619	500,668	1.554
Distribution	8,687,042	2.955	8,592,532	2.961	94,510	2.464		
General (Excl. transportation and power operated equipment)	747,408	3.185	680,076	3.150	8,937	2.680	58,395	3.794
<b>Total Electric</b>	<b>31,064,237</b>	<b>2.584</b>	<b>29,089,902</b>	<b>2.573</b>	<b>160,328</b>	<b>2.556</b>	<b>1,814,007</b>	<b>2.774</b>
Trailers and all terrain vehicles	84,045		78,800		5,245			
Common utility appropriation allocated to electric	972,696		972,696					
<b>Total Per Income Account</b>	<b>32,120,978</b>		<b>30,141,398</b>		<b>165,573</b>		<b>1,814,007</b>	
Depreciation adjustment due to rate changes	627,415		684,688		(13,449)		(43,824)	
	\$32,748,393		\$30,826,086		\$152,124		\$1,770,183	
	=====		=====		=====		=====	

**GAS INFORMATION**

THE MONTANA POWER COMPANY

GAS UTILITY

CROSS REFERENCE FILE

As presented in Previous  
MPSC Report Page No. or  
Description  
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Reference to Report Filed  
as Supplementary Information  
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Table V - Sales of Gas to  
Other Utilities

Uniform Statistical Report,  
page G-16

Table XXVII - Transmission  
and Tap Lines, Field Distri-  
bution, Gathering Lines and  
Low Pressure Street Mains

Uniform Statistical Report,  
page G-22 thru G-22(C)

THE MONTANA POWER COMPANY  
TOWNS SERVED WITH GAS  
AT DECEMBER 31, 1990

	Population Including Rural	Number of Customers		Population Including Rural	Number of Customers
1 Absarokee	785	400	48 Hamilton	9,296	2,843
2 Alhambra	included w/	Clancy	49 Harlem	1,623	750
3 Amsterdam	435	221	50 Harlowton	975	584
4 Anaconda	8,011	3,620	51 Havre	11,357	4,979
5 Augusta	233	191	52 Helena	31,634	12,913
6 Belfry	14	5	53 Hingham	180	124
7 Belgrade	2,873	1,155	54 Hungry Horse	225	164
8 Big Sandy	623	349	55 Inverness	122	53
9 Big Timber	1,470	834	56 Jefferson City	140	48
10 Bonner	included w/	Missoula	57 Joplin	208	134
11 Boulder	1,096	477	58 Judith Gap	162	82
12 Bozeman	22,843	8,851	59 Kalispell	13,907	7,342
13 Browning	2,887	1,120	60 Kremlin	205	77
14 Butte	30,704	13,292	61 Lewistown	8,136	2,939
15 Cardwell	included w/	Whitehall	62 Livingston	8,430	3,436
16 Carter	71	31	63 Logan	111	40
17 Cascade	7	4	64 Lohman	7	3
18 Chester	800	518	65 Lolo	2,426	819
19 Chinook	1,621	836	66 Loma	89	49
20 Choteau	1,800	935	67 Manhattan	992	471
21 Churchill	included w/	Amsterdam	68 Martin City	269	92
22 Clancy	1,402	477	69 Maxville	included w/	Drummond
23 Clinton	574	194	70 Muir	84	34
24 Columbia Falls	4,544	1,955	71 Missoula	56,458	22,114
25 Columbus	1,759	850	72 Opportunity	included w/	Anaconda
26 Conrad	3,344	1,343	73 Phillipsburg	796	410
27 Coram	224	84	74 Piltzville	included w/	Missoula
28 Corbin	included w/	Jefferson	75 Pine Grove	included w/	Missoula
29 Corvallis	900	361	76 Pondera	50	21
30 Deer Lodge	4,174	1,686	77 Ramsay	included w/	Butte
31 Dillon	4,785	1,720	78 Red Lodge	2,455	1,176
32 Drummond	544	320	79 Reed Point	99	39
33 East Glacier	396	144	80 Roberts	185	113
34 East Helena	2,398	1,077	81 Rocker	included w/	Butte
35 East Missoula	included w/	Missoula	82 Rudyard	305	173
36 Elliston	150	79	83 Shawmut	64	26
37 Fairfield	653	390	84 Sheridan	595	325
38 Floweree	109	40	85 Silver Star	included w/	Whitehall
39 Fort Benton	1,093	608	86 Simms	369	135
40 Fort Shaw	251	92	87 Springdale	5	3
41 Gallatin Gateway	725	366	88 Stevensville	1,895	711
42 Garrison	59	23	89 Sun River	219	85
43 Gildford	166	110	90 Three Forks	1,065	567
44 Grantsdale	included w/	Hamilton	91 Townsend	3	1
45 Great Falls	410	159	92 Trident	21	9
46 Grey Cliff	157	60	93 Twin Bridges	356	232
47 Hall	included w/	Drummond	94 Valier	677	351

THE MONTANA POWER COMPANY  
TOWNS SERVED WITH GAS  
AT DECEMBER 31, 1990

	Population Including Rural	Number of Customers		Population Including Rural	Number of Customers
	-----	-----		-----	-----
95 Vaughn	2,093	709	100 Whitefish	4,080	2,203
96 Victor	506	247	101 Whitehall	1,932	677
97 Walkerville	included w/	Butte	102 Willow Creek	195	76
98 West Glacier	167	135	103 Wolf Creek	52	68
99 West Riverside	included w/	Missoula	104 Manyberries, Alberta	189	56
			Total	270,499	113,615
				=====	=====

Delivered to City Gate Stations

-----  
 Cut Bank            Sweet Grass  
 Great Falls        Kevin  
 Shelby

Delivered at Canadian Border for Resale

-----  
 Milk River, Canada        Coutts, Canada

THE MONTANA POWER COMPANY  
CONSOLIDATED GAS OPERATING REVENUES  
FOR THE YEAR 1990

	OPERATING REVENUES		MCF's SOLD		AVG NUMBER OF CUSTOMERS	
	CURRENT YEAR	PREVIOUS YEAR	CURRENT YEAR	PREVIOUS YEAR	CURRENT YEAR	PREVIOUS YEAR
<b>SALES OF GAS</b>						
-----						
<b>MONTANA</b>						
Residential	\$43,260,645	\$40,836,158	11,016,151	11,621,919	97,621	95,128
Commercial	26,101,976	26,371,645	7,099,816	7,469,332	14,174	13,693
Firm Industrial	2,974,696	3,735,294	895,964	1,060,142	415	407
Interruptible Industrial	16,426,163	16,738,065	5,209,822	6,048,413	14	10
Government and Municipal	2,787,843	2,943,129	805,370	835,766	24	23
*Sales to Other Utilities	14,324,761	15,524,670	4,321,749	4,544,485	7	7
Interdepartmental	140,513	143,453	41,444	42,076	32	29
	-----		-----		-----	
Subtotal Montana	106,016,597	106,292,414	29,390,316	31,622,133	112,287	109,296
<b>OUTSIDE MONTANA</b>						
Residential	7,818	12,048	20,847	31,674	59	89
Commercial	1,107	3,337	3,377	7,725	1	8
Government and Municipal	103,974	83,212	75,688	60,480	1	1
Other Utilities	374,366	370,600	275,670	323,245	0	0
	-----		-----		-----	
Subtotal Outside Montana	487,265	469,197	375,582	423,124	61	98
	-----		-----		-----	
<b>TOTAL SALES OF GAS</b>	<b>106,503,862</b>	<b>106,761,611</b>	<b>29,765,898</b>	<b>32,045,257</b>	<b>112,348</b>	<b>109,394</b>
=====						
<b>OTHER GAS REVENUES</b>						
-----						
<b>MONTANA</b>						
Rent from Gas Properties	24,727	23,771				
Miscellaneous	334,090	13,755				
By-Product Revenues	2,603,181	2,009,209				
	-----		-----		-----	
Subtotal Montana	2,961,998	2,046,735				
<b>OUTSIDE MONTANA</b>						
Miscellaneous	24,418	14,324				
	-----		-----		-----	
Subtotal Outside Montana	24,418	14,324				
	-----		-----		-----	
Total Other Gas Revenues	2,986,416	2,061,059				
	-----		-----		-----	
<b>TOTAL GAS OPERATING REVENUES</b>	<b>\$109,490,278</b>	<b>\$108,822,670</b>				
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Note: For additional information, see MPCo Financial and Operating Report for December, 1990, Pages 15, 16, 15.1, 16.1, 36 and 37.



THE MONTANA POWER COMPANY  
CONSOLIDATED GAS OPERATING EXPENSES  
FOR THE YEAR 1990

	MONTANA	OUTSIDE MONTANA	ELIMINATIONS	TOTAL
<b>PRODUCTION EXPENSES</b>				
Production Operation	\$5,908,533	\$1,402,353		\$7,310,886
Production Maintenance	1,418,075	705,046		2,123,121
Purchased Gas	40,966,046	22,759,658	(\$30,130,675)	33,595,029
Gas Withdrawn from Storage	7,430,564			7,430,564
Gas Delivered to Storage	(6,455,679)			(6,455,679)
Deferred Gas Accounting	(876,754)			(876,754)
<b>Total Production Expenses</b>	<b>48,390,785</b>	<b>24,867,057</b>	<b>(30,130,675)</b>	<b>43,127,167</b>
<b>TRANSMISSION EXPENSES</b>				
Transmission Operation	1,234,035	38,924		1,272,959
Transmission Maintenance	987,637	12,145		999,782
<b>Total Transmission Expenses</b>	<b>2,221,672</b>	<b>51,069</b>	<b>0</b>	<b>2,272,741</b>
<b>DISTRIBUTION EXPENSES</b>				
Distribution Operation	3,669,675	2,664		3,672,339
Distribution Maintenance	1,517,322	491		1,517,813
<b>Total Distribution Expenses</b>	<b>5,186,997</b>	<b>3,155</b>	<b>0</b>	<b>5,190,152</b>
<b>CUSTOMER ACCOUNTING AND SALES EXPENSES</b>				
Customer Accounting and Collecting	2,210,964	3,561		2,214,525
Customer Service Information	543,860			543,860
Sales Expenses	850,920			850,920
<b>Total Cust. Acct. and Sales Expenses</b>	<b>3,605,744</b>	<b>3,561</b>	<b>0</b>	<b>3,609,305</b>
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>				
Administrative and General Operation	3,860,796	610,199		4,470,995
Administrative and General Maintenance	901,882	1,341		903,223
<b>Total Administrative and General Expenses</b>	<b>4,762,678</b>	<b>611,540</b>	<b>0</b>	<b>5,374,218</b>
<b>TOTAL GAS OPERATING EXPENSES</b>	<b>\$64,167,876</b>	<b>\$25,536,382</b>	<b>(\$30,130,675)</b>	<b>\$59,573,583</b>

NOTE: For additional information see MPCo  
Financial and Operating Report, December,  
1990 Pages 17, 18, 17.1 and 18.1.

THE MONTANA POWER COMPANY CONSOLIDATED  
GAS UTILITY PLANT  
AS OF DECEMBER 31, 1990

ACCOUNT NUMBER	ITEM	MONTANA				OUTSIDE MONTANA				TOTAL			
		COST BEGINNING OF YEAR	COST END OF YEAR	TOTAL NET ADDITIONS	COST BEGINNING OF YEAR	COST END OF YEAR	TOTAL NET ADDITIONS	COST BEGINNING OF YEAR	COST END OF YEAR	TOTAL NET ADDITIONS	COST BEGINNING OF YEAR	COST END OF YEAR	TOTAL NET ADDITIONS
2301	Organization	\$164,227	\$164,227	\$24,035	\$24,035	\$0	\$188,262	\$0	\$188,262	\$0	\$188,262	\$0	
2302	Franchises and Consents	40,469	40,469	217,759	217,759	0	258,228	0	258,228	0	258,228	0	
2303	Misc. Intangible Plant	15,696	15,318	(378)	28,529	(378)	44,225	(378)	43,847	(378)	43,847	(378)	
	Total Intangible Plant	220,392	220,014	(378)	270,782	0	490,715	(378)	490,337	(378)	490,337	(378)	
2325	Land and Land Rights	25,329,821	25,172,361	(157,460)	12,486,614	128	37,816,435	(157,332)	37,659,103	(157,332)	37,659,103	(157,332)	
2326-29	Structures and Improvements	3,053,364	2,943,559	(109,805)	1,225,250	2,628	4,276,614	(107,177)	4,169,437	(107,177)	4,169,437	(107,177)	
2330-31	Producing Gas Wells	23,002,005	22,730,781	(271,224)	9,531,908	15,858	32,533,913	(255,366)	32,278,547	(255,366)	32,278,547	(255,366)	
2332-34	Field Lines and Equipment	29,046,497	29,685,261	638,764	11,280,939	147,077	40,327,436	785,841	41,113,277	785,841	41,113,277	785,841	
2335	Drilling and Cleaning Equipment	5,274	5,274		1,425	26,549	6,699	26,549	33,248		33,248		
2336	Purification Equipment	788,136	810,757	22,621	565,978	30,322	1,354,114	52,943	1,407,057	52,943	1,407,057	52,943	
2337	Other Production Equipment	112,145	112,145		59,639		171,784	0	171,784	0	171,784	0	
2340	Land and Land Rights	7,382	7,382		0		7,382	0	7,382	0	7,382	0	
2341	Structures and Improvements	343,996	343,996		0		343,996	0	343,996	0	343,996	0	
2342	Extraction and Refinement Equipment	3,473,228	3,516,502	43,274	0		3,473,228	43,274	3,516,502	43,274	3,516,502	43,274	
2343	Pipe Lines	15,249	15,249		0		15,249	0	15,249	0	15,249	0	
2344	Extracted Products Storage Equipment	677,362	677,362		0		677,362	0	677,362	0	677,362	0	
2345	Compressor Equipment	156,917	156,917		0		156,917	0	156,917	0	156,917	0	
2346	Gas Measuring & Regulating Equipment	25,120	25,120		0		25,120	0	25,120	0	25,120	0	
2347	Other Equipment	81,404	81,020	(384)	0		81,404	(384)	81,020	(384)	81,020	(384)	
	Total Production Plant	86,117,898	86,283,684	165,786	35,149,753	222,562	121,267,651	388,348	121,655,999	388,348	121,655,999	388,348	
2350	Land and Land Rights	944,041	1,797,759	853,718	0		944,041	853,718	1,797,759	853,718	1,797,759	853,718	
2351	Structures and Improvements	619,202	621,345	2,143	0		619,202	2,143	621,345	2,143	621,345	2,143	
2352	Well Construction and Equipment	2,437,637	2,585,271	147,634	0		2,437,637	147,634	2,585,271	147,634	2,585,271	147,634	
2353-54	Lines and Compressor Station Equipment	6,314,971	6,353,524	38,553	0		6,314,971	38,553	6,353,524	38,553	6,353,524	38,553	
2355-56	Measur., Regula. and Purifica. Equipment	745,881	844,139	98,258	0		745,881	98,258	844,139	98,258	844,139	98,258	
2357	Other Equipment	6,760	6,760		0		6,760	0	6,760	0	6,760	0	
	Total Underground Storage	11,068,492	12,208,798	1,140,306	0	0	11,068,492	1,140,306	12,208,798	1,140,306	12,208,798	1,140,306	
2365	Land and Land Rights	2,104,484	2,105,621	1,137	8,256		2,112,740	1,137	2,113,877	1,137	2,113,877	1,137	
2366	Structures and Improvements	2,914,395	3,433,290	518,895	15,908		2,930,303	518,895	3,449,198	518,895	3,449,198	518,895	
2367	Mains	80,025,215	78,012,509	(2,012,706)	1,321,326	10,341	81,346,541	(2,012,706)	79,333,835	(2,012,706)	79,333,835	(2,012,706)	
2368-69	Pumping and Regulating Equipment	10,768,034	10,293,722	(474,312)	17,538		10,785,572	(474,312)	10,311,260	(474,312)	10,311,260	(474,312)	
2371	Scrubbing and Cleaning Equipment	53,631	48,475	(5,156)	0		53,631	(5,156)	48,475	(5,156)	48,475	(5,156)	
	Total Transmission	95,865,759	93,893,617	(1,972,142)	1,363,028	10,341	97,228,787	(1,961,801)	95,266,986	(1,961,801)	95,266,986	(1,961,801)	

THE MONTANA POWER COMPANY CONSOLIDATED  
 GAS UTILITY PLANT  
 AS OF DECEMBER 31, 1990

ACCOUNT NUMBER	ITEM	MONTANA				OUTSIDE MONTANA				TOTAL			
		COST BEGINNING OF YEAR	TOTAL NET ADDITIONS	COST END OF YEAR	COST BEGINNING OF YEAR	TOTAL NET ADDITIONS	COST END OF YEAR	COST BEGINNING OF YEAR	TOTAL NET ADDITIONS	COST END OF YEAR			
2374	Land and Land Rights	382,165	36,995	419,160	0	0	0	382,165	36,995	419,160			
2375	Structures and Improvements	763,647	12,298	775,945	1	1	763,648	12,298	775,946				
2376	Main	25,270,730	3,536,496	28,807,226	1	1	25,270,731	3,536,496	28,807,227				
2377-79	Pumping and Regulating Equipment	3,868,214	77,992	3,946,206	4,881	4,881	3,873,095	77,992	3,951,087				
2380	Services	18,194,251	2,258,366	20,452,617	704	704	18,194,955	2,258,366	20,453,321				
2381-82	Meters and Regulators	12,207,349	685,648	12,892,997	9,046	9,046	12,216,395	685,648	12,902,043				
2385	Industrial Meas. and Regula. Equipment	72,595	0	72,595	0	0	72,595	0	72,595				
2386	Other Property on Customers' Premises	102,429	0	102,429	0	0	102,429	0	102,429				
2387-88	Other Distribution Systems Equipment	11,101	(7,332)	3,769	0	0	11,101	(7,332)	3,769				
	Total Distribution	60,872,481	6,600,463	67,472,944	14,633	0	60,887,114	6,600,463	67,487,577				
2389	Land and Land Rights	112,830	613	112,830	613	613	113,443	0	113,443				
2390	Structures and Improvements	646,327	(11,067)	635,260	24,783	24,783	671,110	(11,067)	660,043				
2391	Office Furniture and Equipment	423,809	115,834	539,643	19,430	5,711	443,239	121,565	564,784				
2392	Transportation Equipment	3,570,164	445,002	4,015,166	520,720	(27,559)	4,090,884	417,443	4,508,327				
2393	Stores Equipment	6,677	6,032	12,709	561	561	7,238	6,032	13,270				
2394	Tools, Shop and Garage Equipment	1,913,242	144,051	2,057,293	137,889	42,562	2,051,151	186,613	2,237,744				
2395	Laboratory Equipment	259,772	26,024	285,796	9,931	9,931	269,703	26,024	295,727				
2396	Power Operated Equipment	1,282,445	174,486	1,456,931	100,061	100,061	1,382,506	174,486	1,556,992				
2397	Communication Equipment	1,382,844	136,393	1,519,237	184,051	29,116	1,566,895	165,509	1,732,404				
2398	Miscellaneous Equipment	89,085	2,872	91,957	45,118	10,085	134,203	12,957	147,160				
2399	Other Tangible Property	66,535	1,257	67,792	0	0	66,535	1,257	67,792				
	Total General	9,753,730	1,040,884	10,794,614	1,043,157	59,915	10,796,887	1,100,799	11,897,686				
2358	Gas in Underground Storage	47,395,563	(974,885)	46,420,678	0	0	47,395,563	(974,885)	46,420,678				
8325-74	Gas Plant Held for Future Use	2,765,318	(200,283)	2,565,035	2,574,803	7,867	5,340,121	(192,416)	5,147,705				
	Subtotal	314,059,634	5,799,751	319,859,385	40,415,927	300,685	354,475,331	6,100,436	360,575,767				
	Gas Construction Work in Progress	489,505	710,510	1,200,015	0	6,708	489,505	717,218	1,206,723				
	TOTAL GAS UTILITY PLANT	\$314,549,139	6,510,261	\$321,059,400	\$40,415,927	\$307,393	\$354,964,836	\$6,817,654	\$361,782,490				

DEPRECIATION AND DEPLETION APPROPRIATION BY FUNCTION  
GAS UTILITY 1990

THE MONTANA POWER COMPANY

	Accrual	Appropriation %
Production	\$2,759,529	3.393
Products extraction	221,089	4.625
Storage	368,973	3.334
Transmission	2,054,670	2.143
Distribution	1,692,346	2.780
General (Excl. transportation and power operated equipment)	142,639	2.910
Subtotal	7,239,246	2.797
Trailers and All terrain vehicles	22,640	
Subtotal	7,261,886	
Common utility appropriation allo- cated to gas	372,116	
Total Per Income Account	7,634,002	
Depreciation adjustment due to rate changes	135,151	
	\$7,769,153	

CANADIAN-MONTANA GAS COMPANY LIMITED

Production	\$660,104	2.150
Distribution	166	1.312
General (Excl. transportation and power operated equipment)	6,052	1.810
Subtotal	666,322	2.146
Trailers	4,090	
Total Per Income Account	670,412	
Depreciation adjustment due to rate changes	79,842	
	\$750,254	

DEPRECIATION AND DEPLETION APPROPRIATION BY FUNCTION  
GAS UTILITY 1990

CANADIAN-MONTANA PIPE LINE COMPANY

	Accrual	Appropriation %
Production	\$1,008	1.838
Transmission	12,391	1.492
General	2,537	3.170
	15,936	1.650
Total Per Income Account		
Depreciation adjustment due to rate changes	(2,768)	
	\$13,168	

GLACIER GAS COMPANY

Production	\$22,604	1.193
Transmission	2,180	.490
Distribution	2	2.955
	\$24,786	1.059
Total Per Income Account		
Total Depreciation	\$8,557,361	

THE MONTANA POWER COMPANY  
CONSOLIDATED EXPLORATION AND DEVELOPMENT EXPENSES  
FOR THE YEAR 1990

Account No.	Description	Actual Basis	Accrual Basis
2795	Delay Rentals	\$427,868	\$427,868
*	2796 Dry Hole/Development/Expense	296,626	289,567
2797	Abandoned Leases	609,996	609,996
*	2798 Field Exploration Costs	46,980	46,980
TOTAL		<u>\$1,381,470</u>	<u>\$1,374,411</u>

\* Exploration and development expenditures incurred by The Montana Power Company but not yet classified as capital or expense, amount to \$682,353. All exploration and development expenditures incurred by the Canadian Montana Gas Company have been classified as capital or expense.

THE MONTANA POWER COMPANY  
GAS SUPPLY AND DISPOSITION  
FOR THE YEAR 1990

	Volumes @14.9 Psia Mcf	% of Total
Total produced gas	11,419,207	32.49%
Total purchased gas	17,381,085	49.45%
Gas withdrawn from storage	6,293,644	17.91%
Total input from gas banks	52,686	0.15%
	35,146,622	100.00%
Gas delivered to storage	5,520,916	16.16%
Total sales - city gate basis	27,049,359	79.15%
Gas used by Company	1,604,120	4.69%
	34,174,395	100.00%
Gas unaccounted for	859,222	2.44%

**COMMON INFORMATION**



THE MONTANA POWER COMPANY

COMMON UTILITY

CROSS REFERENCE FILE

As presented in Previous  
MPSC Report Page No. or  
Description  
-----

Reference to Report Filed  
as Supplementary Information  
-----

Page 1, Common Utility  
Plant

FERC Form 1, page 356A

Page 2, Common Utility  
Depreciation Reserve

FERC Form 1, page 356B

Page 4A and 4B, Common  
Utility Expenses

FERC Form 1, pages 356C  
and 356D

THE MONTANA POWER COMPANY  
COMMON UTILITY EXPENSES  
FOR THE YEAR 1990

	TOTAL	ELECTRIC	GAS
	-----	-----	-----
<b>PRODUCTION EXPENSES:</b>			
Steam Power Operation	\$2,970	\$2,970	
Steam Power Maintenance	0		
Hydro Power Operation	5,718	5,718	
Production and Gathering-Operation	19,340		\$19,340
Purchased Power	19,436	19,436	
Purchase Gas	858		858
	-----	-----	-----
Total Production Expenses	48,322	28,124	20,198
<b>TRANSMISSION EXPENSES</b>			
Operation	21,496	16,158	5,338
Maintenance	525		525
	-----	-----	-----
Total Transmission Expenses	22,021	16,158	5,863
<b>DISTRIBUTION EXPENSES</b>			
Operation	166,329	114,621	51,708
Maintenance	199		199
	-----	-----	-----
Total Distribution Expenses	166,528	114,621	51,907
<b>ADMINISTRATIVE AND GENERAL (includes customer accounting and sales promotion)</b>			
Operation	1,373,357	1,070,384	302,973
Maintenance, Inc. Microwave	982,459	602,334	380,125
	-----	-----	-----
Total Administrative and General	2,355,816	1,672,718	683,098
DEPRECIATION	1,344,812	972,696	372,116
TAXES	1,919,850	1,426,234	493,616
DEF. INC. TAXES & INVEST. TAX. CREDITS	856,348	625,134	231,214
	-----	-----	-----
Subtotal Operating Expenses	6,713,697	4,855,685	1,858,012
<b>Deductions from Gross Income:</b>			
Interest on Long-Term Debt	1,902,998	1,380,802	522,196
Other Interest Charges	119,136	86,433	32,703
	-----	-----	-----
Total Deductions	2,022,134	1,467,235	554,899
	-----	-----	-----
Total Common Utility Expenses	\$8,735,831	\$6,322,920	\$2,412,911
	=====	=====	=====

NOTE: COMMON EXPENSES ARE ALLOCATED TO THE ELECTRIC AND GAS UTILITIES IN THIS REPORT.

STATE OF MONTANA )  
 ) ss.  
COUNTY OF Silver Bow )

We, the undersigned W.P. Schmechel, Chairman of the Board and Chief Executive Officer and J.P. Pederson, Vice President - Corporate Finance of the Montana Power Company,

a utility, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said utility; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said utility in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts, and figures contained in the foregoing return embrace all of the financial operations of said utility during the period for which said return is made.

/s/ W. P. Schmechel  
Chairman of the Board and  
Chief Executive Officer  
(or other chief officer)

/s/ J. P. Pederson  
Vice President - Corporate  
Finance  
(or other officer in charge  
of the accounts)

Subscribed and sworn to before me this

12th day of March, 19 91

/s/ Patricia L. duToit  
Notary Public for the State of Montana  
Residing at Butte, Montana

August 1, 1992  
My Commission expires

MONTANA PUBLIC SERVICE COMMISSION

ANNUAL REPORT - SUPPLEMENTAL SCHEDULE

SALE, TRANSFER, OR RETIREMENT OF ASSETS

For each sale, transfer or retirement of utility plant with a total combined value (higher of original book cost or selling price) of \$50,000 or more assigned/allocated to Montana list the following information: plant description; plant account number; work order number; item ever rate based (y=yes, n=no); transaction date; transaction type (s=sale, t=transfer, r=retirement); affiliate transaction (y=yes, n=no); mortgage release required (y=yes, n=no); transaction amount indexed with a (c) for original book cost or a (p) for selling price; and gain/(loss) resulting from the transaction. Each plant item which requires a mortgage release must be reported regardless of its value. Use additional pages as needed. The schedules must be numbered in the lower right corner in the blank provided - SS \_\_\_\_\_.

	Plant Description	Plant Account Number	Work Order Number	Item Ever Rate Based (Y,N)	Transaction Date	Transaction Type (S,T,R)	Affiliate Transaction (Y,N)	Mortgage Release (Y,N)	Transaction Amount (000)	Gain/(Loss) (000)
1	Please see attached.									
2										
3										
4										
5										
6										
7										
8										
9										
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11										
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13										
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17										
18										
19										

03/13/91

PLANT DESCRIPTION	PLANT ACCOUNT	W.O. NUMBER	SUB ACCT	SUB	DETAIL	RATE BASED	TRANSACTION DATE	AFFILIATE TYPE	MORTGAGE RELEASE	SUB ACCOUNT AMOUNT	TOTAL AMOUNT	GAIN/LOSS (see note A)
RETIRE 5000kva TRANSFORMER AND A 3 PHASE REGULATOR.	362.00	1-16585	75		0.91	Y	11/90	R	N	(50,515.37)		RESERVE
										(\$50,515.37)		
RETIRE NON-RELIABLE TRANSMISSION POLE PLANT.	397.20	1-16691	51		0.91	Y	11/90	R	N	(50,210.30)		RESERVE
	397.20	1-16691	52		0.91	Y	11/90	R	N	(27,715.99)		RESERVE
	397.20	1-16691	53		0.91	Y	11/90	R	N	(15,670.73)		RESERVE
										(\$93,597.02)		
RETIREMENT OF THE GREAT FALLS OLD NORTHEAST SUBSTATION	362.00	2-18646	71		0.91	Y	12/90	R	N	22,298.83		RESERVE
	362.00	2-18646	74		0.91	Y	12/90	R	N	(32,900.96)		RESERVE
	362.00	2-18646	75		0.91	Y	12/90	R	N	(73,729.29)		RESERVE
	362.00	2-18646	76		0.91	Y	12/90	R	N	(13,744.46)		RESERVE
	362.00	2-18646	77		0.91	Y	12/90	R	N	(19,321.90)		RESERVE
										(\$117,397.78)		
TRANSFER OF SUBSTATION EQUIPMENT TO THE NEW GREAT FALLS NORTHEAST SUB. FROM THE OLD GREAT FALLS NORTHEAST SUSTATION.	361.00	2-18646	21		0.92	Y	12/90	T	N	17,433.42		RESERVE
	362.00	2-18646	24		0.92	Y	12/90	T	N	21,447.04		RESERVE
	362.00	2-18646	25		0.92	Y	12/90	T	N	234,906.82		RESERVE
	362.00	2-18646	26		0.92	Y	12/90	T	N	1,838.90		RESERVE
	362.00	2-18646	27		0.92	Y	12/90	T	N	24,597.53		RESERVE
										\$300,223.71		
TRANSFER OF SUBSTATION EQUIPMENT TO THE NEW GREAT FALLS NORTHEAST SUB. FROM THE OLD GREAT FALLS NORTHEAST SUSTATION.	362.00	2-18646	71		0.92	Y	12/90	T	N	(17,433.42)		RESERVE
	362.00	2-18646	74		0.92	Y	12/90	T	N	(21,447.04)		RESERVE
	362.00	2-18646	75		0.92	Y	12/90	T	N	(234,906.82)		RESERVE
	362.00	2-18646	76		0.92	Y	12/90	T	N	(1,838.90)		RESERVE
	362.00	2-18646	77		0.92	Y	12/90	T	N	(24,597.53)		RESERVE
										(\$300,223.71)		

NOTE: A charge to .91 or .92 represents a charge to Balance Sheet Account 101 and a charge to .94 represents a charge to Balance Sheet Account 108.

PLANT DESCRIPTION	PLANT ACCOUNT	W.O. NUMBER	SUB ACCT	SUB	RATE BASED	TRANSACTION DATE	AFFILIATE TYPE	MORTGAGE RELEASE	SUB ACCOUNT AMOUNT	TOTAL AMOUNT	C OR P	GAIN/LOSS (see note A)
RETIRE INSTALLATION COSTS ON A TRANSFORMER TRANSFERRED TO COLSTRIP SHYD.	353.00	3-16106	75		0.91	Y	5/90	R	N	(105,434.93)	C	RESERVE
TRANSFER A 230/115kv AUTO TRANSFORMER TO THE COLSTRIP SHYD FROM HARDIN AUTO.	353.00	3-16106	25		0.92	Y	5/90	T	N	345,905.87	C	
TRANSFER A 230/115kv AUTO TRANSFORMER TO THE COLSTRIP SHYD FROM HARDIN AUTO.	353.00	3-16106	75		0.92	Y	5/90	T	N	(345,905.87)	C	
RETIRE TRANSMISSION & DISTRIBUTION POLES AND CONDUCTOR IN CONNECTION WITH THE COLSTRIP AIRPORT REROUTE.	355.10	3-16108	64		1.91	Y	12/90	R	N	(15,378.62)	C	RESERVE
	355.10	3-16108	64		2.91	Y	12/90	R	N	(25,738.03)	C	RESERVE
	356.00	3-16108	65		1.91	Y	12/90	R	N	(11,183.57)	C	RESERVE
	356.00	3-16108	65		2.91	Y	12/90	R	N	(10,691.83)	C	RESERVE
	365.00	3-16108	82		0.91	Y	12/90	R	N	(4,294.39)	C	RESERVE
										(\$67,286.44)		
RETIRE DITCHWITCH MODEL R40 TRENCHER, MODEL 140 BACKHOE, VERMEER TRENCHER AND BACKHOE, AND DITCHWITCH MODEL 1420 TRENCHER.	396.00	3-16120	51		0.91	Y	4/90	R	N	(24,498.30)	C	RESERVE
	396.00	3-16120	52		0.91	Y	4/90	R	N	(39,108.49)	C	RESERVE
	396.00	3-16120	53		0.91	Y	4/90	R	N	(10,175.75)	C	RESERVE
										(\$73,782.54)		
TRANSFER A 230/115kv TRANSFORMER TO HARDIN AUTO FROM THE COLSTRIP SHYD.	353.00	3-16165	25		0.92	Y	11/90	T	N	150,244.09	C	
TRANSFER A 230/115kv TRANSFORMER TO HARDIN AUTO FROM THE COLSTRIP SHYD.	353.00	3-16165	75		0.92	Y	11/90	T	N	(150,244.09)	C	
										\$150,244.09		

NOTE: A charge to .91 or .92 represents a charge to Balance Sheet Account 101 and a charge to .94 represents a charge to Balance Sheet Account 108.

03/13/91

PLANT DESCRIPTION	PLANT ACCOUNT	W.O. NUMBER	SUB ACCT	SUB DETAIL	RATE BASED	TRANSACTION DATE	AFFILIATE TYPE	MORTGAGE RELEASE	SUB ACCOUNT	TOTAL AMOUNT	C OR P	GAIN/LOSS (see note A)
RETIRE BILLINGS ELECTRIC BUILDING	390.10	3-16177	51	0.91	Y	12/90	R	N	(870,625.57)		C	RESERVE
	389.10	3-16177	52	0.91	Y	12/90	R	Y	(20,958.72)		C	RESERVE
	4390.10	3-16177	53	0.91	Y	12/90	R	N	(7,706.29)		C	RESERVE
									-----	(\$899,290.58)		
SALVAGE BILLINGS ELECTRIC BUILDING	390.10	3-16177	51	0.94	Y	12/90	S	N	(154,071.34)		P	RESERVE
	389.10	3-16177	52	0.94	Y	12/90	S	Y	(43,725.00)		P	\$22,766.28
	4390.10	3-16177	53	0.94	Y	12/90	S	N	(2,203.66)		P	RESERVE
									-----	(\$200,000.00)		
RETIRE A 11500/166500x13200 VOLT TRANSFORMER AT KERR SWITCHYARD	353.00	9-16215	75	0.91	Y	4/90	R	N	(55,610.20)		C	RESERVE
									-----	(\$55,610.20)		
RETIRE FEEDWATER HEATER TUBES COLSTRIP 1 & 2	312.00	10-50784	51	0.91	Y	7/90	R	N	(54,609.16)		C	RESERVE
									-----	(\$54,609.16)		
RETIRE 3801' OF PIPE AND A 5 TON UTILITY HOIST AT MYSTIC.	336.00	19-18260	51	0.91	Y	12/90	R	N	(378,359.94)		C	RESERVE
	335.10	19-18260	52	0.91	Y	12/90	R	N	(319.86)		C	RESERVE
									-----	(\$378,679.80)		
RETIRE NON-RELIABLE TRANSFORMERS AND REGULATORS AT MONTANA ST. WAREHOUSE.	368.10	19-18920	51	0.91	Y	12/90	R	N	(259,082.95)		C	RESERVE
	368.10	19-18920	52	0.91	Y	12/90	R	N	(5,721.53)		C	RESERVE
	368.10	19-18920	53	0.91	Y	12/90	R	N	(22,431.00)		C	RESERVE
									-----	(\$287,235.48)		

NOTE: A charge to .91 or .92 represents a charge to Balance Sheet Account 101 and a charge to .94 represents a charge to Balance Sheet Account 108.

PLANT DESCRIPTION	PLANT ACCOUNT	W.O. NUMBER	SUB ACCT	SUB	RATE BASED	TRANSACTION DATE	TRANSACTION TYPE	AFFILIATE TRANS	MORTGAGE RELEASE	SUB ACCOUNT AMOUNT	TOTAL AMOUNT	C OR P	GAIN/LOSS (see note A)
TRANSFER TRANSFORMERS AND REGULATORS FROM ALL DIVISIONS TO MONTANA STREET WAREHOUSE FOR POSSIBLE REPAIR WORK.	368.10	19-18920	1	0.92	Y	12/90	T	N	N	272,427.68		C	
	368.10	19-18920	2	0.92	Y	12/90	T	N	N	34,563.89		C	
	368.10	19-18920	3	0.92	Y	12/90	T	N	N	39,407.07		C	
	368.10	19-18920	4	0.92	Y	12/90	T	N	N	155.11		C	
	373.10	19-18920	5	0.92	Y	12/90	T	N	N	9,217.89		C	
											\$355,771.64		
TRANSFER 10,000kva 3 PHASE TRANSFORMER TO STILLWATER MINE SUBSTATION.	362.00	19-19146	25	0.92	Y	12/90	T	N	N	80,405.32		C	
											\$80,405.32		
TRANSFER 10,000kva 3 PHASE TRANSFORMER TO STILLWATER MINE SUBSTATION.	362.00	19-19146	75	0.92	Y	12/90	T	N	N	(80,405.32)		C	
											(\$80,405.32)		
RETIRE NON-RELIABLE AND OBSOLETE TELEPHONE EQUIPMENT FROM THE MPC SYSTEM.	4397.30	19-19195	51	0.91	Y	12/90	R	N	N	(2,426.77)		C	RESERVE
	4397.30	19-19195	53	0.91	Y	12/90	R	N	N	(77,710.72)		C	RESERVE
	4397.30	19-19195	54	0.91	Y	12/90	R	N	N	(1,555.25)		C	RESERVE
	4397.30	19-19195	55	0.91	Y	12/90	R	N	N	(23,186.16)		C	RESERVE
											(\$104,878.90)		
MPC SYSTEM STREET LIGHTS THAT HAVE BEEN CONVERTED TO HIGH PRESSURE SODIUM VAPOR.	373.10	19-19224	51	3.91	Y	12/90	R	N	N	(4,432.64)		C	RESERVE
	373.10	19-19224	51	11.91	Y	12/90	R	N	N	(3,166.52)		C	RESERVE
	373.10	19-19224	51	24.91	Y	12/90	R	N	N	(1,554.26)		C	RESERVE
	373.10	19-19224	52	6.91	Y	12/90	R	N	N	(37.32)		C	RESERVE
	373.10	19-19224	52	22.91	Y	12/90	R	N	N	(53.45)		C	RESERVE
	373.10	19-19224	52	41.91	Y	12/90	R	N	N	(8,927.80)		C	RESERVE
	373.10	19-19224	53	1.91	Y	12/90	R	N	N	(7,921.75)		C	RESERVE
	373.10	19-19224	53	6.91	Y	12/90	R	N	N	(647.60)		C	RESERVE
	373.10	19-19224	53	8.91	Y	12/90	R	N	N	(54,231.16)		C	RESERVE
	373.10	19-19224	53	11.91	Y	12/90	R	N	N	(2,396.12)		C	RESERVE

NOTE: A charge to .91 or .92 represents a charge to Balance Sheet Account 101 and a charge to .94 represents a charge to Balance Sheet Account 108.





PLANT DESCRIPTION	PLANT ACCOUNT	W.O. NUMBER	SUB ACCT	SUB	DETAIL	RATE BASED	TRANSACTION DATE	TRANSACTION TYPE	AFFILIATE TRANS	MORTGAGE RELEASE	SUB ACCOUNT AMOUNT	TOTAL AMOUNT	C OR P	GAIN/LOSS (see note A)
TRANSFER THE LAND COST OF BUFFALO RAPIDS #2 & #4 FROM FUTURE USE TO NON-UTILITY PLANT.	6330.10	19-19268	1		0.92	N	2/90	T	N	N	38,426.93		C	
	6330.10	19-19268	2		0.92	N	2/90	T	N	N	32,405.72		C	
											\$70,832.65			
TRANSFER THE LAND COST OF BUFFALO RAPIDS #2 & #4 FROM FUTURE USE TO NON-UTILITY PLANT.	7330.10	19-19268	51		0.92	N	2/90	T	N	N	(38,426.93)		C	
	7330.10	19-19268	52		0.92	N	2/90	T	N	N	(32,405.72)		C	
											(\$70,832.65)			
RETIRE IBM PAYMENTS TRANSACTION PROCESSOR.	4391.20	19-19272	51		0.91	Y	8/90	R	N	N	(88,672.00)		C	RESERVE
											(\$88,672.00)			
TRANSFER OVANDO SWITCHYARD EQUIPMENT FROM SUBSTATION EQUIPMENT TO TRANS-MISSION LINE EQUIPMENT.	350.10	19-19288	11		0.92	Y	6/90	T	N	N	9,142.73		C	
	352.00	19-19288	12		0.92	Y	6/90	T	N	N	27,076.36		C	
	354.10	19-19288	13		0.92	Y	6/90	T	N	N	7,831.79		C	
	356.00	19-19288	14		0.92	Y	6/90	T	N	N	32,057.79		C	
	397.20	19-19288	15		0.92	Y	6/90	T	N	N	29,615.15		C	
											\$105,723.82			
TRANSFER OVANDO SWITCHYARD EQUIPMENT FROM SUBSTATION EQUIPMENT TO TRANS-MISSION LINE EQUIPMENT.	350.10	19-19288	51		0.92	Y	6/90	T	N	N	(9,142.73)		C	
	352.00	19-19288	52		0.92	Y	6/90	T	N	N	(27,076.36)		C	
	353.00	19-19288	53		0.92	Y	6/90	T	N	N	(39,889.58)		C	
	397.20	19-19288	54		0.92	Y	6/90	T	N	N	(29,615.15)		C	
											(\$105,723.82)			
RETIRE 120 ROOF BOILER TUBES AT THE JE CORETTE PLANT.	312.00	33-12014	51		0.91	Y	12/90	R	N	N	(100,800.00)		C	RESERVE
											(\$100,800.00)			

NOTE: A charge to .91 or .92 represents a charge to Balance Sheet Account 101 and a charge to .94 represents a charge to Balance Sheet Account 108.

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PLANT DESCRIPTION	PLANT ACCOUNT	W.O. NUMBER	SUB ACCT	SUB	DETAIL	RATE BASED	TRANSACTION DATE	AFFILIATE TYPE	MORTGAGE RELEASE	SUB ACCOUNT AMOUNT	TOTAL AMOUNT	C OR P	GAIN/LOSS (see note A)
RETIRE 2 HOUSES AND 4.5 MILES OF THE PLASTIC WATER SYSTEM AT BIG COULEE	2329.20	38-30233	51		0.91	Y	6/90	R	N	(96,787.28)		C	RESERVE
	2329.20	38-30233	52		0.91	Y	6/90	R	N	(8,058.69)		C	RESERVE
											-----		
											(\$104,845.97)		
RETIRE 55.5 MILES OF THE 20" PIPELINE FROM MAINLINE #3 TO SILVER CITY.	2369.10	38-30315	53		0.91	Y	11/90	R	N	(26,904.59)		C	RESERVE
	2366.20	38-30315	55		0.91	Y	11/90	R	N	(1,347.36)		C	RESERVE
	2366.40	38-30315	56		0.91	Y	11/90	R	N	(39,049.51)		C	RESERVE
	2369.20	38-30315	57		0.91	Y	11/90	R	N	(1,409.64)		C	RESERVE
	2371.00	38-30315	58		0.91	Y	11/90	R	N	(6,030.10)		C	RESERVE
	2381.00	38-30315	61		0.91	Y	11/90	R	N	(2,646.94)		C	RESERVE
	2367.10	38-30315	63		0.91	Y	11/90	R	N	(1,626,838.47)		C	RESERVE
	2394.00	38-30315	64		0.91	Y	11/90	R	N	(12,016.13)		C	RESERVE
	2395.00	38-30315	65		0.91	Y	11/90	R	N	(313.24)		C	RESERVE
	2397.20	38-30315	66		0.91	Y	11/90	R	N	(12,511.01)		C	RESERVE
	2398.00	38-30315	67		0.91	Y	11/90	R	N	(928.48)		C	RESERVE
	2367.20	38-30315	68		0.91	Y	11/90	R	N	(99,909.94)		C	RESERVE
	2399.00	38-30315	69		0.91	Y	11/90	R	N	1,257.43		C	RESERVE
	4390.60	38-30315	70		0.91	Y	11/90	R	N	(1,846.59)		C	RESERVE
	4389.60	38-30315	71		0.91	Y	11/90	R	N	(0.72)		C	RESERVE (\$0.72)
	4397.30	38-30315	72		0.91	Y	11/90	R	N	(69.15)		C	RESERVE
	4397.10	38-30315	73		0.91	Y	11/90	R	N	(4,507.02)		C	RESERVE
	397.20	38-30315	74		0.91	Y	11/90	R	N	(374.09)		C	RESERVE
	2378.00	38-30315	75		0.91	Y	11/90	R	N	(10,661.04)		C	RESERVE
	2378.00	38-30315	76		0.91	Y	11/90	R	N	(342.07)		C	RESERVE
	2378.00	38-30315	77		0.91	Y	11/90	R	N	(436.47)		C	RESERVE
	2378.00	38-30315	78		0.91	Y	11/90	R	N	(9,557.14)		C	RESERVE
											-----		
											(\$1,856,442.27)		
TRANSFER COSTS ORIGINALLY ASSOCIATED WITH THE 20" PIPELINE TO THE LOCATIONS THE COSTS ARE NOW ASSOCIATED WITH.	2367.20	38-30315	1		0.92	Y	11/90	T	N	79,783.00		C	
	2365.20	38-30315	2		0.92	Y	11/90	T	N	2,205.79		C	
	2365.20	38-30315	3		0.92	Y	11/90	T	N	4,011.60		C	

NOTE: A charge to .91 or .92 represents a charge to Balance Sheet Account 101 and a charge to .94 represents a charge to Balance Sheet Account 108. SS: 7

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PLANT DESCRIPTION	PLANT ACCOUNT	W.O. NUMBER	SUB ACCT	SUB DETAIL	RATE BASED	TRANSACTION DATE	AFFILIATE TYPE	MORTGAGE RELEASE	SUB ACCOUNT AMOUNT	TOTAL AMOUNT	C OR P	GAIN/LOSS (see note A)
	2365.10	38-30315	4	0.92	Y	11/90	T	N	202.00		C	
	2365.20	38-30315	5	0.92	Y	11/90	T	N	9,271.93		C	
	2365.10	38-30315	6	0.92	Y	11/90	T	N	517.48		C	
	2365.20	38-30315	7	0.92	Y	11/90	T	N	146.11		C	
	2367.10	38-30315	14	0.92	Y	11/90	T	N	163,723.13		C	
	2367.10	38-30315	15	0.92	Y	11/90	T	N	354,088.08		C	
	2367.10	38-30315	16	0.92	Y	11/90	T	N	1,149,218.34		C	
	2367.10	38-30315	17	0.92	Y	11/90	T	N	47,770.78		C	
	2367.20	38-30315	18	0.92	Y	11/90	T	N	4,261.78		C	
	2367.20	38-30315	19	0.92	Y	11/90	T	N	7,425.96		C	
	2367.20	38-30315	20	0.92	Y	11/90	T	N	31,785.16		C	
	2366.20	38-30315	24	0.92	Y	11/90	T	N	324.63		C	
	2369.10	38-30315	25	0.92	Y	11/90	T	N	10,757.90		C	
	2369.10	38-30315	26	0.92	Y	11/90	T	N	1,621.96		C	
	2366.20	38-30315	27	0.92	Y	11/90	T	N	2,495.43		C	
	2366.40	38-30315	28	0.92	Y	11/90	T	N	2,514.18		C	
	2380.00	38-30315	29	0.92	Y	11/90	T	N	472.90		C	
	2380.00	38-30315	30	0.92	Y	11/90	T	N	425.61		C	
										\$1,873,023.75		
TRANSFER COSTS ORIGINALLY ASSOCIATED WITH THE 20" PIPELINE TO THE LOCATIONS THE COSTS ARE NOW ASSOCIATED WITH.	2365.20	38-30315	51	0.92	Y	11/90	T	N	(15,635.43)		C	
	2365.10	38-30315	52	0.92	Y	11/90	T	N	(719.48)		C	
	2369.10	38-30315	53	0.92	Y	11/90	T	N	(12,379.86)		C	
	2366.20	38-30315	55	0.92	Y	11/90	T	N	(2,820.06)		C	
	2366.40	38-30315	56	0.92	Y	11/90	T	N	(2,514.18)		C	
	2367.10	38-30315	63	0.92	Y	11/90	T	N	(1,714,800.33)		C	
	2367.20	38-30315	68	0.92	Y	11/90	T	N	(123,255.90)		C	
	2380.00	38-30315	79	0.92	Y	11/90	T	N	(898.51)		C	
										(\$1,873,023.75)		
RETIRE 4 OBSOLETE COMPRESSORS	2368.10	38-30355	51	0.91	Y	11/90	R	N	(612,158.53)		C	RESERVE

NOTE: A charge to .91 or .92 represents a charge to Balance Sheet Account 101 and a charge to .94 represents a charge to Balance Sheet Account 108.

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PLANT DESCRIPTION	PLANT ACCOUNT	W.O. NUMBER	SUB ACCT	DETAIL	RATE BASED	TRANSACTION DATE	AFFILIATE TYPE	MORTGAGE RELEASE	SUB ACCOUNT	TOTAL AMOUNT	C OR P	GAIN/LOSS (see note A)
SALVAGE 4 OBSOLETE COMPRESSORS	2368.10	38-30355	51	0.94	Y	11/90	S	N	(180,000.00)		P	RESERVE
										(\$612,158.53)		
RETIRE SURRENDERED LEASES AT VARIOUS LOCATIONS.	2325.20	38-38096	51	0.91	Y	12/90	R	N	(1,081.37)		C	RESERVE
	2325.20	38-38096	52	0.91	Y	12/90	R	N	(1,351.72)		C	RESERVE
	2325.20	38-38096	53	0.91	Y	12/90	R	N	(3,474.73)		C	RESERVE
	2325.20	38-38096	54	0.91	Y	12/90	R	N	(2,888.75)		C	RESERVE
	2325.20	38-38096	55	0.91	Y	12/90	R	N	(3,641.93)		C	RESERVE
	8325.20	38-38096	56	0.91	Y	12/90	R	N	(194.77)		C	RESERVE
	8325.20	38-38096	57	0.91	Y	12/90	R	N	(194.77)		C	RESERVE
	8325.20	38-38096	58	0.91	Y	12/90	R	N	(325.52)		C	RESERVE
	8325.20	38-38096	59	0.91	Y	12/90	R	N	(325.51)		C	RESERVE
	8325.20	38-38096	60	0.91	Y	12/90	R	N	(194.76)		C	RESERVE
	8325.20	38-38096	61	0.91	Y	12/90	R	N	(194.76)		C	RESERVE
	8325.20	38-38096	62	0.91	Y	12/90	R	N	(173.02)		C	RESERVE
	8325.20	38-38096	63	0.91	Y	12/90	R	N	(533.11)		C	RESERVE
	8325.20	38-38096	64	0.91	Y	12/90	R	N	(534.01)		C	RESERVE
	8325.20	38-38096	65	0.91	Y	12/90	R	N	(291.94)		C	RESERVE
	8325.20	38-38096	66	0.91	Y	12/90	R	N	(767.71)		C	RESERVE
	8325.20	38-38096	67	0.91	Y	12/90	R	N	(529.24)		C	RESERVE
	8325.20	38-38096	68	0.91	Y	12/90	R	N	(382.51)		C	RESERVE
	8325.20	38-38096	69	0.91	Y	12/90	R	N	(477.13)		C	RESERVE
	8325.20	38-38096	70	0.91	Y	12/90	R	N	(671.24)		C	RESERVE
	8325.20	38-38096	71	0.91	Y	12/90	R	N	(579.04)		C	RESERVE
	8325.20	38-38096	72	0.91	Y	12/90	R	N	(429.68)		C	RESERVE
	8325.20	38-38096	73	0.91	Y	12/90	R	N	(429.68)		C	RESERVE
	8325.20	38-38096	74	0.91	Y	12/90	R	N	(718.69)		C	RESERVE
	8325.20	38-38096	75	0.91	Y	12/90	R	N	(674.04)		C	RESERVE
	8325.20	38-38096	76	0.91	Y	12/90	R	N	(627.86)		C	RESERVE
										(\$180,000.00)		

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PLANT DESCRIPTION	PLANT ACCOUNT	W.O. NUMBER	SUB ACCT	SUB DETAIL	RATE BASED	TRANSACTION DATE	AFFILIATE TYPE	TRANS	MORTGAGE RELEASE	SUB ACCOUNT AMOUNT	TOTAL AMOUNT	C OR P	GAIN/LOSS (see note A)
	8325.20	38-38096	77	0.91	Y	12/90	R	N	N	(627.86)		C	RESERVE
	8325.20	38-38096	78	0.91	Y	12/90	R	N	N	(817.31)		C	RESERVE
	8325.20	38-38096	79	0.91	Y	12/90	R	N	N	(253.19)		C	RESERVE
	8325.20	38-38096	80	0.91	Y	12/90	R	N	N	(253.19)		C	RESERVE
	8325.20	38-38096	81	0.91	Y	12/90	R	N	N	(623.70)		C	RESERVE
	8325.20	38-38096	82	0.91	Y	12/90	R	N	N	(1,814.45)		C	RESERVE
	8325.20	38-38096	83	0.91	Y	12/90	R	N	N	(1,933.11)		C	RESERVE
	8325.20	38-38096	84	0.91	Y	12/90	R	N	N	(6,276.51)		C	RESERVE
	8325.20	38-38096	85	0.91	Y	12/90	R	N	N	(1,690.63)		C	RESERVE
	8325.20	38-38096	86	0.91	Y	12/90	R	N	N	(15,812.24)		C	RESERVE
	8325.20	38-38096	87	0.91	Y	12/90	R	N	N	(5,646.60)		C	RESERVE
	8325.20	38-38096	88	0.91	Y	12/90	R	N	N	(3,063.88)		C	RESERVE
	8325.20	38-38096	89	0.91	Y	12/90	R	N	N	(4,855.52)		C	RESERVE
	8325.20	38-38096	90	0.91	Y	12/90	R	N	N	(2,388.06)		C	RESERVE
	8325.20	38-38096	91	0.91	Y	12/90	R	N	N	(2,383.06)		C	RESERVE
	8325.20	38-38096	92	0.91	Y	12/90	R	N	N	(2,383.06)		C	RESERVE
	8325.20	38-38096	93	0.91	Y	12/90	R	N	N	(2,383.06)		C	RESERVE
	8325.20	38-38096	94	0.91	Y	12/90	R	N	N	(2,383.06)		C	RESERVE
	8325.20	38-38096	95	0.91	Y	12/90	R	N	N	(1,460.21)		C	RESERVE
	8325.20	38-38096	96	0.91	Y	12/90	R	N	N	(7,838.65)		C	RESERVE
	8325.20	38-38096	97	0.91	Y	12/90	R	N	N	(7,586.37)		C	RESERVE
	8325.20	38-38096	98	0.91	Y	12/90	R	N	N	(1,416.54)		C	RESERVE
	8325.20	38-38096	99	0.91	Y	12/90	R	N	N	(2,828.52)		C	RESERVE
											(\$98,406.27)		
RETIRE SURRENDERED LEASES AT VARIOUS LOCATIONS.	8325.20	38-38097	51	0.91	Y	12/90	R	N	N	(1,316.80)		C	RESERVE
	8325.20	38-38097	52	0.91	Y	12/90	R	N	N	(23,957.50)		C	RESERVE
	8325.20	38-38097	53	0.91	Y	12/90	R	N	N	(392.49)		C	RESERVE
	8325.20	38-38097	54	0.91	Y	12/90	R	N	N	(1,139.63)		C	RESERVE
	8325.20	38-38097	55	0.91	Y	12/90	R	N	N	(1,167.49)		C	RESERVE
	8325.20	38-38097	56	0.91	Y	12/90	R	N	N	(1,167.50)		C	RESERVE
	8325.20	38-38097	57	0.91	Y	12/90	R	N	N	(307.50)		C	RESERVE

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1990 MPSC SUPPLEMENT TO THE ANNUAL REPORT

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PLANT DESCRIPTION		PLANT ACCOUNT	W.O. NUMBER	SUB ACCT	DETAIL	RATE BASED	TRANSACTION DATE	AFFILIATE TYPE	TRANS	MORTGAGE RELEASE	SUB ACCOUNT AMOUNT	TOTAL AMOUNT	C OR P	GAIN/LOSS (see note A)
		8325.20	38-38097	58	0.91	Y	12/90	R	N	N	(328.75)		C	RESERVE
		8325.20	38-38097	59	0.91	Y	12/90	R	N	N	(328.28)		C	RESERVE
		8325.20	38-38097	60	0.91	Y	12/90	R	N	N	(514.27)		C	RESERVE
		8325.20	38-38097	61	0.91	Y	12/90	R	N	N	(307.50)		C	RESERVE
		8325.20	38-38097	62	0.91	Y	12/90	R	N	N	(1,393.77)		C	RESERVE
		8325.20	38-38097	63	0.91	Y	12/90	R	N	N	(1,192.84)		C	RESERVE
		8325.20	38-38097	64	0.91	Y	12/90	R	N	N	(2,048.16)		C	RESERVE
		8325.20	38-38097	65	0.91	Y	12/90	R	N	N	(382.24)		C	RESERVE
		8325.20	38-38097	66	0.91	Y	12/90	R	N	N	(307.50)		C	RESERVE
		8325.20	38-38097	67	0.91	Y	12/90	R	N	N	(5,488.01)		C	RESERVE
		8325.20	38-38097	68	0.91	Y	12/90	R	N	N	(17,511.11)		C	RESERVE
		8325.20	38-38097	69	0.91	Y	12/90	R	N	N	(13,331.20)		C	RESERVE
		8325.20	38-38097	70	0.91	Y	12/90	R	N	N	(5,738.50)		C	RESERVE
		8325.20	38-38097	71	0.91	Y	12/90	R	N	N	(2,461.98)		C	RESERVE
		8325.20	38-38097	72	0.91	Y	12/90	R	N	N	(2,461.98)		C	RESERVE
		8325.20	38-38097	73	0.91	Y	12/90	R	N	N	(3,248.84)		C	RESERVE
		8325.20	38-38097	74	0.91	Y	12/90	R	N	N	(845.23)		C	RESERVE
		8325.20	38-38097	75	0.91	Y	12/90	R	N	N	(1,668.95)		C	RESERVE
		8325.20	38-38097	76	0.91	Y	12/90	R	N	N	(1,634.46)		C	RESERVE
		8325.20	38-38097	77	0.91	Y	12/90	R	N	N	(20,377.01)		C	RESERVE
		8325.20	38-38097	78	0.91	Y	12/90	R	N	N	(1,538.06)		C	RESERVE
		8325.20	38-38097	79	0.91	Y	12/90	R	N	N	(6,872.69)		C	RESERVE
		8325.20	38-38097	80	0.91	Y	12/90	R	N	N	(924.62)		C	RESERVE
		8325.20	38-38097	81	0.91	Y	12/90	R	N	N	(924.62)		C	RESERVE
		8325.20	38-38097	82	0.91	Y	12/90	R	N	N	(1,946.59)		C	RESERVE
		8325.20	38-38097	83	0.91	Y	12/90	R	N	N	(709.45)		C	RESERVE
		8325.20	38-38097	84	0.91	Y	12/90	R	N	N	(3,204.27)		C	RESERVE
		8325.20	38-38097	85	0.91	Y	12/90	R	N	N	(4,353.61)		C	RESERVE
		8325.20	38-38097	86	0.91	Y	12/90	R	N	N	(6,607.96)		C	RESERVE
		8325.20	38-38097	87	0.91	Y	12/90	R	N	N	(12,710.47)		C	RESERVE
		8325.20	38-38097	88	0.91	Y	12/90	R	N	N	(4,803.86)		C	RESERVE
		8325.20	38-38097	89	0.91	Y	12/90	R	N	N	(8,409.79)		C	RESERVE
		8325.20	38-38097	90	0.91	Y	12/90	R	N	N	(9,028.26)		C	RESERVE

NOTE: A charge to .91 or .92 represents a charge to Balance Sheet Account 101 and a charge to .94 represents a charge to Balance Sheet Account 108.

PLANT DESCRIPTION	PLANT ACCOUNT	W.O. NUMBER	SUB ACCT	SUB	RATE BASED	TRANSACTION DATE	AFFILIATE TYPE	MORTGAGE RELEASE	SUB ACCOUNT AMOUNT	TOTAL AMOUNT	C OR P	GAIN/LOSS (see note A)
	8325.20	38-38097	91		Y	12/90	R	N	(9,028.26)		C	RESERVE
	8325.20	38-38097	92		Y	12/90	R	N	(2,163.60)		C	RESERVE
	8325.20	38-38097	93		Y	12/90	R	N	(4,783.79)		C	RESERVE
	8325.20	38-38097	94		Y	12/90	R	N	(9,028.26)		C	RESERVE
	8325.20	38-38097	95		Y	12/90	R	N	(3,525.90)		C	RESERVE
	8325.20	38-38097	96		Y	12/90	R	N	(3,525.89)		C	RESERVE
	8325.20	38-38097	97		Y	12/90	R	N	(2,661.40)		C	RESERVE
	8325.20	38-38097	98		Y	12/90	R	N	(5,980.64)		C	RESERVE
	8325.20	38-38097	99		Y	12/90	R	N	(46,917.58)		C	RESERVE
										-----		
										(\$260,669.06)		
RETIRE SURRENDERED LEASES AT VARIOUS LOCATIONS.	8325.20	38-38098	51		Y	12/90	R	N	(29,869.59)		C	RESERVE
	8325.20	38-38098	52		Y	12/90	R	N	(518.51)		C	RESERVE
	8325.20	38-38098	53		Y	12/90	R	N	(518.51)		C	RESERVE
	8325.20	38-38098	54		Y	12/90	R	N	(53,306.89)		C	RESERVE
	8325.20	38-38098	55		Y	12/90	R	N	(9,004.03)		C	RESERVE
	8325.20	38-38098	56		Y	12/90	R	N	(1,531.62)		C	RESERVE
	8325.20	38-38098	57		Y	12/90	R	N	(1,387.62)		C	RESERVE
	8325.20	38-38098	58		Y	12/90	R	N	(376.02)		C	RESERVE
	8325.20	38-38098	59		Y	12/90	R	N	(1,539.46)		C	RESERVE
	8325.20	38-38098	60		Y	12/90	R	N	(834.58)		C	RESERVE
	8325.20	38-38098	61		Y	12/90	R	N	(1,543.27)		C	RESERVE
	8325.20	38-38098	62		Y	12/90	R	N	(1,759.09)		C	RESERVE
	8325.20	38-38098	63		Y	12/90	R	N	(659.45)		C	RESERVE
	8325.20	38-38098	64		Y	12/90	R	N	(1,476.12)		C	RESERVE
	8325.20	38-38098	65		Y	12/90	R	N	(1,492.28)		C	RESERVE
	8325.20	38-38098	66		Y	12/90	R	N	(403.35)		C	RESERVE
	8325.20	38-38098	67		Y	12/90	R	N	(145.28)		C	RESERVE
	8325.20	38-38098	68		Y	12/90	R	N	(248.59)		C	RESERVE
	8325.20	38-38098	69		Y	12/90	R	N	(4,417.65)		C	RESERVE
	8325.20	38-38098	70		Y	12/90	R	N	(3,914.06)		C	RESERVE
	8325.20	38-38098	71		Y	12/90	R	N	(2,800.84)		C	RESERVE

NOTE: A charge to .91 or .92 represents a charge to Balance Sheet Account 101 and a charge to .94 represents a charge to Balance Sheet Account 108.



PLANT DESCRIPTION	PLANT ACCOUNT	W.O. NUMBER	SUB ACCT	SUB	DETAIL	RATE BASED	TRANSACTION DATE	AFFILIATE TYPE	TRANS	MORTGAGE RELEASE	SUB ACCOUNT AMOUNT	TOTAL AMOUNT	C OR P	GAIN/LOSS (see note A)
	8325.20	38-38098	72		0.91	Y	12/90	R	N	N	(274.36)		C	RESERVE
	8325.20	38-38098	73		0.91	Y	12/90	R	N	N	(274.21)		C	RESERVE
	8325.20	38-38098	74		0.91	Y	12/90	R	N	N	(532.70)		C	RESERVE
	8325.20	38-38098	75		0.91	Y	12/90	R	N	N	(1,590.04)		C	RESERVE
	8325.20	38-38098	76		0.91	Y	12/90	R	N	N	(815.20)		C	RESERVE
	8325.20	38-38098	77		0.91	Y	12/90	R	N	N	(318.95)		C	RESERVE
	8325.20	38-38098	78		0.91	Y	12/90	R	N	N	(1,590.04)		C	RESERVE
	8325.20	38-38098	79		0.91	Y	12/90	R	N	N	(1,519.74)		C	RESERVE
											-----	(\$124,662.05)		
TRANSFER LEASES TO FUTURE USE	8325.20	38-38099	1		0.92	Y	12/90	T	N	N	183,510.71		C	
											-----	\$183,510.71		
TRANSFER LEASES TO FUTURE USE	2325.20	38-38099	51		0.92	Y	12/90	T	N	N	(183,510.71)		C	
											-----	(\$183,510.71)		
RETIRE PLUGGED AND ABANDONED WELL	2330.00	38-39144	53		0.91	Y	12/90	R	N	N	(274,305.59)		C	RESERVE
	2331.00	38-39144	54		0.91	Y	12/90	R	N	N	(49,868.73)		C	RESERVE
	2334.10	38-39144	55		0.91	Y	12/90	R	N	N	(13,960.47)		C	RESERVE
											-----	(\$338,134.79)		
RETIRE PLUGGED AND ABANDONED WELL	2330.00	38-39150	53		0.91	Y	10/90	R	N	N	(48,235.86)		C	RESERVE
	2331.00	38-39150	54		0.91	Y	10/90	R	N	N	(17,850.14)		C	RESERVE
											-----	(\$66,086.00)		
											=====	(\$7,999,248.99)		

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NOTE: A charge to .91 or .92 represents a charge to Balance Sheet Account 101 and a charge to .94 represents a charge to Balance Sheet Account 108. SS: 13

PLANT DESCRIPTION	PLANT ACCOUNT	W.O. NUMBER	SUB ACCT	DETAIL	RATE BASED	TRANSACTION DATE	AFFILIATE TYPE	MORTGAGE RELEASE	SUB ACCOUNT AMOUNT	TOTAL AMOUNT	C OR P	GAIN/LOSS (see note A)
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03/13/91

MORTGAGE RELEASES LESS THAN \$50,000.00  
 -----  
 NONE

NOTES:

- (A) Gains and losses are reported on land transactions per FERC Plant Instruction #7, Land and Land Rights, unless a reserve has been authorized and provided.
- (B) Of the 428 acres of crop land included on a buy/sell agreement to Prairie Properties, 120 acres of the sale consisted of Future Use Lands. These 120 acres were transferred from Future Use to Non-Utility accounts for inclusion in the sale to Prairie Properties.