

July 6, 2010

Executive Secretary
North Dakota Public Service Commission
State Capitol Building
Bismarck, ND 58505-0480

Re: Application and Notice of Change
in General Electric Rates
Case No. PU-10-124

Montana-Dakota Utilities Co. (Montana-Dakota), a Division of MDU Resources Group, Inc., herewith submits an Update and Amendment to its Application to increase its rates for electric service in North Dakota filed on April 19, 2010 and designated as Case No. PU-10-124.

This update and amendment, filed in accordance with N.D.C.C §49-05-04.1(3) , is necessary to reflect a material change in the 2010 test year costs underlying the increase in rates originally proposed. Montana-Dakota herewith amends its Application to eliminate the Big Stone II generation development costs that have been addressed in Case No. PU-09-733 where the Commission authorized recovery of the Big Stone II project in its Order Adopting Settlement issued on June 25, 2010.

Attached hereto are the Amended testimonies of Ms. Rita A. Mulkern and Ms. Tamie A. Aberle along with Amended Exhibits and Statements reflecting the changes in the electric revenue requirement and proposed rates as a result of the elimination of the Big Stone II project costs.

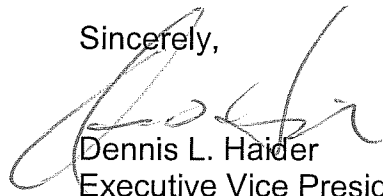
Montana-Dakota proposes an amended total annual increase of \$13,300,123 or 12 percent, based on a 2010 future test year excluding the Big Stone II project costs. The proposed change in rates will affect customer classes as follows:

Customer Class	Revenue Increase	
	\$	%
Residential Service	\$5,593,260	12.2%
Small General Service	1,102,208	12.8%
General Service	6,190,929	11.7%
Municipal Lighting	168,726	11.9%
Municipal Pumping	182,240	10.7%
Outdoor Lighting Service	62,760	12.7%
Total North Dakota Electric	<u>\$13,300,123</u>	<u>12.0%</u>

The original and seven (7) copies of this Letter of Transmittal, Amended Testimony and Exhibits, and Statements are hereby filed with the North Dakota Public Service Commission.

Please acknowledge receipt by stamping or initialing the duplicate copy of this letter attached hereto and returning the same in the enclosed self-addressed, stamped envelope.

Sincerely,



Dennis L. Haider
Executive Vice President – Regulatory,
Gas Supply and Business Development

Attachments

MONTANA-DAKOTA UTILITIES CO.
A Division of MDU Resources Group, Inc.

Before the Public Service Commission of North Dakota

Case No. PU-10-124

Amended Testimony
of
Rita A. Mulkern

1 **Q. Would you please state your name and business address?**

2 A. Yes. My name is Rita A. Mulkern and my business address is 400
3 North Fourth Street, Bismarck, North Dakota 58501.

4 **Q. What is your position with Montana-Dakota Utilities Co.?**

5 A. I am the Regulatory Analysis Manager of Montana-Dakota Utilities
6 Co. (Montana-Dakota), a Division of MDU Resources Group, Inc.

7 **Q. Are you the same Rita A. Mulkern who filed direct testimony earlier in**
8 **this proceeding?**

9 A. Yes, I am

10 **Q. What is the purpose of your amended testimony?**

11 A. The purpose of my testimony is to present the Company's per
12 books cost of service for the twelve months ended December 31, 2009,
13 the projected cost of service for 2010 and the calculation of the revenue
14 deficiency as amended to exclude the deferred generation costs
15 associated with the Big Stone II plant. On June 25, 2010, the Commission
16 approved a Settlement Agreement between Montana-Dakota and the
17 North Dakota Commission Advocacy Staff whereby Montana-Dakota is
18 recovering the costs of the Big Stone II plant over a three year period.

1 Q. **What amended statements and are you sponsoring?**

2 A. I am sponsoring:

- 3 • Statement L, Amended page 3
- 4 • Statement M, Amended pages 1, 7, 8, 9, 42 and 43
- 5 • Statement N, Amended pages 1, 14 and 19.

6 Q. **What changes did you make to the statements to remove the cost of**
7 **Big Stone II?**

8 A. The deferred generation costs associated with Big Stone II were
9 included in Statement N, page 19. Amended page 19 reflects only the
10 deferred generation costs in the amount of \$2.478 million for the Lignite
11 Vision 21 and Milton R. Young III projects. Of this total, \$1.719 million is
12 allocated to North Dakota to be amortized over ten years.

13 The rate base as amended is summarized on Statement N,
14 Amended page 1 and the projected North Dakota rate base as amended
15 is \$276,685,000, a reduction of \$8,666,000 from the filing, which
16 represents the balance net of one year of amortization.

17 The amortization of deferred generation costs excluding the Big
18 Stone II costs is shown on Statement M, Amended page 9.

19 The reduction in rate base reduces the interest expense, which is
20 shown on Statement M, Amended page 43. The income tax calculation
21 that includes the change in interest expense as well as the change in the
22 amortization of deferred generation costs is shown on Statement M.
23 Amended page 42.

1 The summary of the income statement and rate base is set forth on
2 Statement M, Amended page 1.

3 The amended revenue requirement is calculated on Statement L,
4 Amended page 3. The additional revenue requirement excluding all Big
5 Stone II costs is \$13,300,000.

6 **Q. Does this complete your amended direct testimony?**

7 **A. Yes, it does.**

MONTANA-DAKOTA UTILITIES CO.
A Division of MDU Resources Group, Inc.

Before the Public Service Commission of North Dakota

Case No. PU-10-124

Amended Direct Testimony
of
Tamie A. Aberle

1 **Q. Would you please state your name and business address?**

2 A. Yes. My name is Tamie A. Aberle, and my business address is 400
3 North Fourth Street, Bismarck, North Dakota 58501.

4 **Q. What is your position with Montana-Dakota Utilities Co.?**

5 A. I am the Pricing & Tariff Manager in the Regulatory Affairs
6 Department of Montana-Dakota Utilities Co. (Montana-Dakota), a Division
7 of MDU Resources Group, Inc.

8 **Q. Are you the same Tamie A. Aberle who filed direct, supplemental and
9 rebuttal testimony in this proceeding?**

10 A. Yes, I am.

11 **Q. What is the purpose of this testimony?**

12 A. The purpose of this testimony is to present the amended class cost
13 of service study, revenue allocation and rate design necessary to reflect
14 the amended proposed revenue requirement, as identified by Ms. Mulkern
15 in her amended testimony.

16 **Q. What amended statements and exhibits are you sponsoring?**

17 A. I am sponsoring the following statements and exhibits amended to
18 reflect the revenue requirement as a result of excluding the deferred
19 generation costs associated with the Big Stone II plant:

20 • Amended Statement O- Embedded Class Cost of Service Study,

- 1 • Amended Statement P- Allocation of Revenues and Rate Design
- 2 calculations,
- 3 • Amended Exhibit No. ____ (TAA-1) – Summary of Revenue Allocations
- 4 by Customer Class and
- 5 • Amended Exhibit No.____(TAA-2) – Bill Comparisons.

6 **Q. What is the total revenue effect of the proposed amended electric**
 7 **rate changes?**

8 A. The amended proposed rates will produce additional revenues of
 9 \$13,300,123 or an increase of 12% annually based on projected 2010
 10 electric consumption. Amended Exhibit No. ____ (TAA-1) provides a
 11 summary by rate classification of the proposed final revenue increase.

12 **Q. What were the results of the amended embedded cost of service**
 13 **study provided in Amended Statement O?**

14 A. The overall North Dakota electric rate of return based on the
 15 projected 2010 test period presented by Ms. Mulkern in her amended
 16 testimony is 6.166%. The returns by customer class are as shown below:

Customer Class	ROR
Residential Service	3.634%
Small General Service	7.696%
Irrigation Service	-6.250%
General Service - Primary	6.103%
General Service – Secondary	9.126%
Time of Day Large General Service	8.134%
Space Heating Service	8.335%
Small Municipal Service	2.664%
Municipal Lighting Service – Primary	13.876%
Municipal Lighting Service – Secondary	12.653%
Municipal Pumping Service - Primary	1.558%
Municipal Pumping Service - Secondary	3.238%
Outdoor Lighting	14.010%
Interruptible Power Service	6.068%
Interruptible Demand Response Service	10.174%

1 **Q. Would you please explain how the amended proposed rate increase**
2 **was apportioned among the customer classes?**

3 A. The amended proposed rate increase was allocated to the rate
4 classes in the same fashion as described in my direct testimony. The rate
5 design calculations are presented in Amended Statement P with a
6 summary of the proposed rate components necessary to produce the total
7 required revenues provided on page 3 of Amended Statement P.
8 Amended Exhibit No. ____ (TAA-2) provides the distribution of customers
9 falling into the various annual bill impact ranges by dollar and percentage
10 change from current bills for the residential and small general service
11 classes.

12 **Q. What is the proposed increase by class of customer?**

13 A. As shown on Amended Exhibit No. ____ (TAA-1), the resulting
14 proposed percentage increase to each of the classes is as follows:

Customer Class	Revenue Increase	
	\$	%
Residential Service	\$5,593,260	12.2%
Small General Service	1,102,208	12.8%
General Service	6,190,929	11.7%
Municipal Lighting	168,726	11.9%
Municipal Pumping	182,240	10.7%
Outdoor Lighting Service	62,760	12.7%
Total North Dakota Electric	<u>\$13,300,123</u>	<u>12.0%</u>

1 Q. Does this conclude your amended direct testimony?

2 A. Yes, it does.

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA**

**Allocation of Revenues
Projected 2010**

Projected 2010 Billing Determinants and Revenues

Customer Class	Customers	Kwh	KW	Base Rate	Energy	Demand	Fuel Rev	Total	Revenue Increase	
									\$	%
Residential Service	62,489	621,493,423		\$4,154,798	\$28,719,034	\$0	\$12,927,064	\$45,800,896	\$5,593,260	12.2%
Small General Service	8,942	102,645,326	16,689.6	2,201,261	4,223,313	54,143	2,135,023	8,613,740	1,102,208	12.8%
General Service	3,053	797,132,225	2,378,794.5	1,382,808	15,885,892	19,080,562	16,554,501	52,903,763	6,190,929	11.7%
Municipal Lighting	480	20,178,381			993,511		419,710	1,413,221	168,726	11.9%
Municipal Pumping	306	30,362,442	114,276.6	38,153	646,642	382,794	631,539	1,699,128	182,240	10.7%
Outdoor Lighting Service	488	6,041,428			368,824		125,662	494,486	62,760	12.7%
Total North Dakota Electric	75,758	1,577,853,225	\$2,509,761	\$7,777,020	\$50,837,216	\$19,517,499	\$32,793,499	\$110,925,234	\$13,300,123	12.0%

**MONTANA-DAKOTA UTILITIES CO.
 ELECTRIC UTILITY - NORTH DAKOTA
 Bill Comparison Annual Effects
 Residential Rate 10**

Overall Annual Effect in Dollars				Overall Annual Effect by Percent			
Range	Customers	Total Customers	Average Use	Range	Customers	Total Customers	Average Use
< than -\$0	0	0		< than 0%	0	0	
\$1 to \$25	12,057	12,057	696	1% to 5%	1	1	12,227
\$26 to \$50	9,486	21,543	2,801	6% to 10%	27,853	27,854	14,375
\$51 to \$75	37,270	58,813	5,892	11% to 25%	36,224	64,078	5,217
\$76 to \$100	11,928	70,741	13,361	26% to 50%	8,897	72,975	1,018
\$101 to \$200	6,752	77,493	23,171	51% to 75%	3,192	76,167	185
\$201 to \$300	462	77,955	46,311	76% to 100%	1,857	78,024	30
\$301 to \$400	33	77,988	75,692	> than 100%	0	78,024	
\$401 to \$500	21	78,009	99,566				
\$501 to \$600	5	78,014	129,743				
\$601 to \$700	2	78,016	169,910				
\$701 to \$800	1	78,017	201,640				
> than \$801	7	78,024	215,940				

Current Rate 10

Base Rate	\$5.50 per month
Energy Charge	
Summer	\$0.05527 per Kwh
Winter	
First 750	0.05527
Over 750	0.02128
Fuel Charge	0.02179

Amended Rate 10

Base Rate	\$0.35 per day
Energy Charge	
Summer	\$0.05689 per Kwh
Winter	
First 750	0.05689
Over 750	0.02689
Fuel Charge	0.02087

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Bill Comparison Annual Effects
Small General Rate 20

Overall Annual Effect in Dollars				Overall Annual Effect by Percent			
Range	Customers	Total Customers	Average Use	Range	Customers	Total Customers	Average Use
< than -\$0	0	0		< than 0%	0	0	
\$1 to \$25	2,174	2,174	390	1% to 5%	0	0	
\$26 to \$50	1,717	3,891	2,194	6% to 10%	3,149	3,149	900
\$51 to \$75	1,287	5,178	4,591	11% to 25%	6,464	9,613	14,156
\$76 to \$100	1,015	6,193	7,284	26% to 50%	0	9,613	
\$101 to \$200	2,176	8,369	14,462	51% to 75%	0	9,613	
\$201 to \$300	840	9,209	28,709	76% to 100%	0	9,613	
\$301 to \$400	287	9,496	42,347	> than 100%	0	9,613	
\$401 to \$500	67	9,563	58,399				
\$501 to \$600	22	9,585	71,639				
\$601 to \$700	13	9,598	87,684				
\$701 to \$800	5	9,603	96,089				
> than \$801	10	9,613	157,520				

Current Rate 20

Base Rate	\$20.00 per month
Energy Charge	
Summer	\$0.05486 per Kwh
Winter	
First 750	0.05486
Over 750	0.02128
Fuel Charge	0.02179

Amended Rate 20

Base Rate	\$0.70 per day
Energy Charge	
Summer	\$0.06660 per Kwh
Winter	
First 750	0.06660
Over 750	0.02689
Fuel Charge	0.02087

STATEMENT L

MONTANA-DAKOTA UTILITIES CO.
PROJECTED OPERATING INCOME AND RATE OF RETURN
REFLECTING ADDITIONAL REVENUE REQUIREMENTS
ELECTRIC UTILITY - NORTH DAKOTA
PROJECTED 2010
(000s)

	Before Additional Revenue Requirements 1/	Additional Revenue Requirements	Reflecting Additional Revenue Requirements
Operating Revenues			
Sales	\$110,925	\$13,300	\$124,225
Sales for Resale	0		
Other	5,075		5,075
Total Revenues	<u>116,000</u>	<u>13,300</u>	<u>129,300</u>
Operating Expenses			
Operation and Maintenance			
Cost of Fuel & Purchased Power	33,267		33,267
Other O&M	40,485		40,485
Total O&M	<u>73,752</u>		<u>73,752</u>
Depreciation	18,757		18,757
Taxes Other Than Income	4,636		4,636
Current Income Taxes	1,794	5,208 2/	7,002
Deferred Income Taxes	0		0
Total Expenses	<u>98,939</u>	<u>5,208</u>	<u>104,147</u>
Operating Income	<u>\$17,061</u>	<u>\$8,092</u>	<u>\$25,153</u>
Rate Base	<u>\$276,685</u>		<u>\$276,685</u>
Rate of Return	6.166%		9.091%

1/ Statement M, Amended Page 1.

2/ Reflects state and federal taxes at 39.16%.

STATEMENT M

**MONTANA-DAKOTA UTILITIES CO.
INCOME STATEMENT
ELECTRIC UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDED DECEMBER 31, 2009
PROJECTED 2010
(000s)**

	<u>Per Books</u>	<u>Projected 2010</u>
Operating Revenues		
Sales	\$105,442	\$110,925
Sales for Resale	4,698	0
Other	4,684	5,075
Total Revenues	<u>114,824</u>	<u>116,000</u>
 Operating Expenses		
Operation and Maintenance		
Cost of Fuel & Purchased Power	32,069	33,267
Other O&M	39,364	40,485
Total O&M	<u>71,433</u>	<u>73,752</u>
Depreciation and Amortization	15,705	18,757
Taxes Other Than Income	4,338	4,636
Current Income Taxes	(3,811)	1,794
Deferred Income Taxes	8,806	0
Total Expenses	<u>96,471</u>	<u>98,939</u>
 Operating Income	<u>\$18,353</u>	<u>\$17,061</u>
 Rate Base	<u>\$210,903</u>	<u>\$276,685</u>
 Rate of Return	<u>8.702%</u>	<u>6.166%</u>

MONTANA-DAKOTA UTILITIES CO.
 OPERATION & MAINTENANCE EXPENSE
 ELECTRIC UTILITY - NORTH DAKOTA
 PROJECTED 2010
 (000s)

Function	Total	Fuel & Purchased Power	Labor	Benefits	Cedar Hills/ Diamond Willow	Glen Ullin Station	Big Stone/ Coyote	Materials
Cost of Fuel & Purchased Power	\$33,267	\$32,813	\$362					\$6
Production	15,650		4,833		\$308	\$167	\$5,624	1,486
Transmission	5,305		2,054					149
Distribution	5,966		4,260					412
Customer Accounting	2,123		1,362					4
Customer Service & Information	292		130					
Sales	113		92					
Administrative and General	11,036		3,462	\$3,482				39
Total Other O&M	40,485	0	16,193	3,482	308	167	5,624	2,090
Total O&M	\$73,752	\$32,813	\$16,555	\$3,482	\$308	\$167	\$5,624	\$2,096
Page No.		10	11	12	13	14	15	16

**MONTANA-DAKOTA UTILITIES CO.
OPERATION & MAINTENANCE EXPENSE
ELECTRIC UTILITY - NORTH DAKOTA
PROJECTED 2010
(000s)**

<u>Function</u>	<u>Vehicles And Work Equipment</u>	<u>Company Consumption</u>	<u>Postage</u>	<u>Demand-Side Management</u>	<u>Uncollectible Accounts</u>	<u>Advertising</u>	<u>Insurance</u>
Cost of Fuel & Purchased Power							
Production	\$32	\$24	\$2				
Transmission	111	15					
Distribution	514	90	8				
Customer Accounting	103	40	225		\$105		
Customer Service & Information	1			\$135		\$25	
Sales	2	6	1				
Administrative and General	15	85	116			35	\$1,020
Total Other O&M	<u>778</u>	<u>260</u>	<u>352</u>	<u>135</u>	<u>105</u>	<u>60</u>	<u>1,020</u>
 Total O&M	<u><u>\$778</u></u>	<u><u>\$260</u></u>	<u><u>\$352</u></u>	<u><u>\$135</u></u>	<u><u>\$105</u></u>	<u><u>\$60</u></u>	<u><u>\$1,020</u></u>
 Page No.	17	18	19	20	21	22	23

**MONTANA-DAKOTA UTILITIES CO.
OPERATION & MAINTENANCE EXPENSE
ELECTRIC UTILITY - NORTH DAKOTA
PROJECTED 2010
(000s)**

<u>Function</u>	<u>Utility Discounts</u>	<u>Industry Dues</u>	<u>Regulatory Commission</u>	<u>Deferred Generation</u>	<u>Decommissioning on Retired Plants</u>	<u>Subcontract Labor</u>	<u>Software Maintenance</u>	<u>All Other O&M 13/</u>
Cost of Fuel & Purchased Power						\$78		\$8
Production				\$172	(\$39)	1,973	\$56	1,012
Transmission						1,691	145	1,140
Distribution						735	31	(84)
Customer Accounting						82	50	152
Customer Service & Information								1
Sales						1		11
Administrative and General	\$84	\$105	\$166			405	225	1,797
Total Other O&M	<u>84</u>	<u>105</u>	<u>166</u>	<u>172</u>	<u>(39)</u>	<u>4,887</u>	<u>507</u>	<u>4,029</u>
 Total O&M	<u><u>\$84</u></u>	<u><u>\$105</u></u>	<u><u>\$166</u></u>	<u><u>\$172</u></u>	<u><u>(\$39)</u></u>	<u><u>\$4,965</u></u>	<u><u>\$507</u></u>	<u><u>\$4,037</u></u>

Page No.	24	25-26	27	Statement N Amended Page 19	Statement N Page 20		28
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**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
CALCULATION OF INCOME TAXES
PROJECTED 2010
(000s)**

	Projected 2010
Operating Revenues	
Sales Revenues	\$110,925
Sales for Resale	
Other Revenues	5,075
Total Operating Revenues	<u>116,000</u>
Operating Expenses	
Operation and Maintenance	
Cost of Fuel & Purchased Power	33,267
Other O&M	40,485
Total O&M	<u>73,752</u>
Depreciation and Amortization Expense	18,757
Taxes other Than Income	4,636
Total Operating Expenses	<u>97,145</u>
Gross Adjustments to Operating Income	18,855
Deductions and Adjustments to Book Income:	
Interest 1/	8,218
Total Adjustments to Taxable Income	<u>8,218</u>
Taxable Income	10,637
Federal & State Income Taxes	4,165
Production Tax Credit 2/	(2,237)
Full Normalization	(134)
Total Income Taxes	<u><u>\$1,794</u></u>

1/ Amended Page 43.

2/ Page 44.

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY -NORTH DAKOTA
INTEREST EXPENSE
PROJECTED 2010**

	Projected 2010
Rate Base 1/	<u>\$276,685</u>
Weighted Cost of Debt	2.970%
Interest Expense	<u><u>\$8,218</u></u>

1/ Statement N, Amended Page 1.

STATEMENT N

MONTANA-DAKOTA UTILITIES CO.
RATE BASE
ELECTRIC UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDED DECEMBER 31, 2009
PROJECTED 2010
(000s)

	Per Books	Projected 2010	
Electric Plant in Service	\$534,847	\$615,223	1/
Accumulated Reserve for Depreciation	288,104	302,493	
Net Electric Plant in Service	<u>\$246,743</u>	<u>\$312,730</u>	
CWIP in Service Pending Reclassification	1,477	0	
Total Electric Plant in Service	<u>\$248,220</u>	<u>312,730</u>	
Additions			
Materials and Supplies	4,782	5,077	
Fuel Stocks	2,944	2,955	
Prepayments	102	373	
Unamortized Loss on Debt	5,015	4,556	
Deferred Generation Costs	0	1,547	
Decommission of Retired Plant	0	(353)	
Total Additions	<u>12,843</u>	<u>14,155</u>	
Total Before Deductions	\$261,063	\$326,885	
Deductions			
Accumulated Deferred Income Taxes	\$49,902	\$49,973	
Accumulated Investment Tax Credits	94	0	
Customer Advances	164	227	
Total Deductions	<u>50,160</u>	<u>50,200</u>	
Total Rate Base	<u><u>\$210,903</u></u>	<u><u>\$276,685</u></u>	

1/ Includes CWIP in Service by function.

**MONTANA-DAKOTA UTILITIES CO.
SUMMARY OF WORKING CAPITAL AND
CUSTOMER ADVANCES FOR CONSTRUCTION
ELECTRIC UTILITY - NORTH DAKOTA
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2009
PROJECTED 2010**

<u>Working Capital</u>	<u>Per Books</u>	<u>Projected 2010</u>
Materials and Supplies	\$4,782	\$5,077
Fuel Stocks	2,943	2,955
Prepaid Insurance	102	373
Unamortized Loss on Debt	5,015	4,556
Deferred Generation Costs	0	1,547
Decommissioning on Retired Plant	0	(353)
Total Working Capital	<u>\$12,842</u>	<u>\$14,155</u>
Customer Advances for Construction	<u>\$164</u>	<u>\$227</u>

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
DEFERRED GENERATION COSTS
PROJECTED 2010
(000s)**

	Total Company	North Dakota
Deferred Generation Costs 1/	<u>\$2,478</u>	<u>\$1,719</u>
Amortization 2/		172
Balance		<u><u>\$1,547</u></u>

1/ Costs incurred in the acquisition of generation, excluding the Big Stone II costs.

2/ Amortized over ten years.

STATEMENT P

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA**

**Allocation of Revenues
Projected 2010**

Projected 2010 Billing Determinants and Revenues

Rate Class	Bill							
	Determinants	Kwh	KW	Base Rate	Energy	Demand	Fuel Rev	Total
Residential Service								
Rate 10	62,930	621,251,041		\$4,153,286	\$28,711,156		12,922,022	\$45,786,464
Rate 16	12	242,382		1,512	7,878		5,042	14,432
Total Residential	62,942	621,493,423		4,154,798	28,719,034		12,927,064	45,800,896
Small General Service								
Rate 20	8,857	97,452,603		2,127,143	4,098,593		2,027,014	8,252,750
Rate 26	4	115,059		1,056	2,702		2,393	6,151
Subtotal	8,861	97,567,662		2,128,199	4,101,295		2,029,407	8,258,901
Rate 25	36	772,957	5,972.7	4,320	16,449	8,046	16,078	44,893
Rate 40	347	4,304,707	10,716.9	68,742	105,569	46,097	89,538	309,946
Total Small General	9,244	102,645,326	16,689.6	2,201,261	4,223,313	54,143	2,135,023	8,613,740
Large General Service								
Rate 30 Primary	27	93,081,145	236,785.0	29,160	1,816,944	1,496,230	1,936,088	5,278,422
Rate 30 Secondary	3,047	580,503,947	1,755,628.6	1,279,740	11,801,645	16,262,422	12,074,482	41,418,289
Rate 31	32	7,917,529	52,690.2	14,208	217,433	140,419	164,685	536,745
Rate 32	320	37,962,671	167,766.6	38,400	771,776	254,084	789,623	1,853,883
Subtotal	3,426	719,465,292	2,212,870	1,361,508	14,607,798	18,153,155	14,964,878	49,087,339
Rate 30 Contract Rates	3	55,840,133	111,377.8	2,340	890,290	678,410	1,161,475	2,732,515
Rate 38	2	17,883,900	43,683.3	15,360	324,836	224,555	346,136	910,887
Rate 39	1	3,942,900	10,863.0	3,600	62,968	24,442	82,012	173,022
Total Large General	3,432	797,132,225	2,378,794.5	1,382,808	15,885,892	19,080,562	16,554,501	52,903,763
Municipal Lighting								
Rate 41 Primary	50	1,808,185			73,629		37,610	111,239
Rate 41 Secondary	832	18,370,196			919,882		382,100	1,301,982
Total Municipal Lighting	882	20,178,381	0.0	0	993,511	0	419,710	1,413,221
Municipal Pumping								
Rate 48 Primary	3	8,692,767	26,187.9	389	182,548	54,398	180,810	418,145
Rate 48 Secondary	325	21,669,675	88,088.7	37,764	464,094	328,396	450,729	1,280,983
Total Municipal Pumping	328	30,362,442	114,276.6	38,153	646,642	382,794	631,539	1,699,128
Outdoor Lighting Service								
Rate 52 Primary	2	16,191			923		337	1,260
Rate 52 Secondary	2,801	6,025,237			367,901		125,325	493,226
Total Outdoor Lighting	2,803	6,041,428	0.0	0	368,824	0	125,662	494,486
Total North Dakota Electric	79,631	1,577,853,225	2,509,760.7	\$7,777,020	\$50,837,216	\$19,517,499	\$32,793,499	\$110,925,234

Total Pro Forma Revenues	\$110,925,234
Requested Revenue Increase	13,300,000
% Increase	
Overall ROR	9.091%
Inverse of Tax Rate	60.84%

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA**

**Allocation of Revenues
Projected 2010**

Rate Class	Embedded						Base Fuel Reallocation 1/	Allocation Of Non-Fuel At Overall Increase 2/	Rate Design Results		
	Rate Base (000)'s	Op Inc	ROR	COS	Increase	% Incr			Revenue Increase		ROR
								\$	%		
Residential Service											
Rate 10					\$11,786,389	25.7%	\$12,965,509	\$5,588,656	\$5,591,664	12.2%	
Rate 16					3,715	25.7%	5,059	1,596	1,596	11.1%	
Total Residential	\$131,567	\$4,781	3.63%	57,591,000	\$11,790,104	25.7%	12,970,568	\$5,590,252	5,593,260	12.2%	6.2%
Small General Service											
Rate 20					462,754	5.6%	2,033,836	1,058,939	1,059,092	12.8%	
Rate 26					345	5.6%	2,401	639	764	12.4%	
Subtotal	20,218	1,556	7.70%	8,722,000	463,099	5.6%	2,036,237	1,059,578	1,059,856	12.8%	10.9%
Rate 25	320	(20)	-6.25%	127,000	82,107	182.9%	16,132	4,897	4,894	10.9%	-5.3%
Rate 40	976	26	2.66%	414,000	104,054	33.6%	89,839	37,479	37,458	12.1%	5.0%
Total Small General	21,514	1,562	7.26%	9,263,000	649,260	7.5%	2,142,208	1,101,954	1,102,208	12.8%	10.4%
Large General Service											
Rate 30 Primary	13,011	794	6.10%	5,916,000	637,578	12.1%	1,883,962	577,999			
Rate 30 Secondary	93,226	8,508	9.13%	41,366,000	(52,289)	-0.1%	12,115,117	4,989,659			
Rate 31	1,254	102	8.13%	557,000	20,255	3.8%	165,239	63,259			
Rate 32	3,971	331	8.34%	1,906,000	52,117	2.8%	792,277	180,767			
Subtotal	111,462	9,735	8.73%	49,745,000	657,661	1.3%	14,956,595	5,811,684	5,809,129	11.8%	11.9%
Rate 30 Contract Rates							1,130,204	272,837	272,436	10.0%	
Rate 38	1,838	187	10.17%	880,000	(30,887)	-3.4%	361,971	93,468	93,503	10.3%	13.3%
Rate 39	412	25	6.07%	197,000	23,978	13.9%	79,804	15,873	15,861	9.2%	8.4%
Total Large General	113,712	9,947	8.75%	50,822,000	650,752	1.2%	16,528,574	6,193,862	6,190,929	11.7%	12.1%
Municipal Lighting											
Rate 41 Primary	209	29	13.88%	95,000	(16,239)	-14.6%					
Rate 41 Secondary	3,596	455	12.65%	1,090,000	(211,982)	-16.3%					
Total Municipal Lighting	3,805	484	12.72%	1,185,000	(228,221)	-16.1%	419,984	169,125	168,726	11.9%	15.4%
Municipal Pumping											
Rate 48 Primary	1,284	20	1.56%	579,000	160,855	38.5%					
Rate 48 Secondary	3,768	122	3.24%	1,643,000	362,017	28.3%					
Total Municipal Pumping	5,052	142	2.81%	2,222,000	522,872	30.8%	628,188	182,357	182,240	10.7%	5.0%
Outdoor Lighting Service											
Rate 52 Primary											
Rate 52 Secondary											
Total Outdoor Lighting	1,035	145	14.01%	410,000	(84,486)	-17.1%	126,075	62,732	62,760	12.7%	17.7%
Total North Dakota Electric	\$276,685	\$17,061	6.17%	\$121,493,000	\$13,300,281	12.0%	\$32,815,597	\$13,300,282	\$13,300,123	12.0%	9.1%

1/ Base Fuel based on primary/secondary fuel charges

2/ Remainder of increase based on percentage change in non-fuel revenues 17.027708%

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Summary of Proposed Charges - Amended Application

Rate Class	Base Rate	Energy Charges		Base Fuel	Total Energy		Demand Charges			
		Summer	Winter		Summer	Winter	0-10 Kw		> 10 Kw	
							Summer	Winter	Summer	Winter
Residential										
Rate 10	\$0.35									
1st 750		\$0.05689	\$0.05689	\$0.02087	\$0.07776	\$0.07776				
Over 750		0.05689	0.02689	0.02087	0.07776	0.04776				
TOD Rate 16	0.45									
Off Peak		0.02689	0.02689	0.02087	0.04776	0.04776				
On Peak		0.10264	0.07264	0.02087	0.12351	0.09351				
Small General Service										
Rate 20	0.70									
1st 750		0.06660	0.06660	0.02087	0.08747	0.08747				
Over 750		0.06660	0.02689	0.02087	0.08747	0.04776				
Irrigation Rate 25	0.65	0.01479	0.01479	0.02087	0.03566	0.03566	2.75	1.25	2.75	1.25
TOD Rate 26	0.80									
Off Peak		0.02689	0.02689	0.02087	0.04776	0.04776				
On Peak		0.11770	0.07770	0.02087	0.13857	0.09857				
Municipal Rate 40										
Non- Demand	0.65									
1st 750		0.04240	0.04240	0.02087	0.06327	0.06327				
Over 750		0.04240	0.03174	0.02087	0.06327	0.05261				
Demand	0.75						8.25	0.00	8.25	6.25
1st 750		0.01674	0.01674	0.02087	0.03761	0.03761				
Over 750		0.01674	0.01674	0.02087	0.03761	0.03761				
Large General Service										
Rate 30 Primary Service	95.00	0.02641	0.02641	0.02024	0.04665	0.04665	9.25	6.25	9.25	6.25
Rate 30 Secondary Service	45.00	0.02721	0.02721	0.02087	0.04808	0.04808	11.25	8.25	11.25	8.25
TOD Rate 31										
Primary Service	97.00									
Off Peak		0.01134	0.01134	0.02024	0.03158	0.03158	0.00	0.00	0.00	0.00
On Peak		0.04134	0.03134	0.02024	0.06158	0.05158	10.50	7.50	10.50	7.50
Secondary Service	47.00									
Off Peak		0.01134	0.01134	0.02087	0.03221	0.03221	0.00	0.00	0.00	0.00
On Peak		0.04134	0.03134	0.02087	0.06221	0.05221	13.50	9.50	13.50	9.50
Space Heating Rate 32										
Primary Service	15.00	0.03141	0.03141	0.02024	0.05165	0.05165	9.25	0.00	9.25	0.00
Secondary Service	15.00	0.03221	0.03221	0.02087	0.05308	0.05308	11.25	0.00	11.25	0.00
Demand Resp Rate 38	Contract	0.02366	0.02366	0.02024	0.04390	0.04390	6.25	3.25	6.25	3.25
Municipal Lighting - Rate 41										
Primary Service		0.05370	0.05370	0.02024	0.07394	0.07394				
Secondary Service		0.05870	0.05870	0.02087	0.07957	0.07957				
Municipal Pumping - Rate 48										
Primary Service	12.00	0.02344	0.02344	0.02024	0.04368	0.04368	5.50	3.00	5.50	3.00
Secondary Service	10.00	0.02449	0.02449	0.02087	0.04536	0.04536	7.00	5.00	7.00	5.00
Outdoor Lighting - Rate 52										
Primary Service		0.06732	0.06732	0.02024	0.08756	0.08756				
Secondary Service		0.07138	0.07138	0.02087	0.09225	0.09225				

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA**

Case No. _____
Statement P
Amended Page 4 of 21

**Derivation of Rate and Reconciliation
Residential Electric Service Rate 10
Projected 2010**

Residential Service	Billing Determinants	Projected @ Current Rates		Proposed Rates	
		Rate	Revenue	Rate	Revenue
Base Rate - Rate 10	62,928	\$5.50 per month	\$4,153,248	\$10.64 per month 0.35 per day	\$8,034,647
Rate 95	2	1.60 per month	38	1.60 per month	38
Energy					
Summer	180,678,441	\$0.05527 per Kwh	9,986,097	\$0.05689 per Kwh	10,278,797
Winter					
First 750	275,071,323	\$0.05527 per Kwh	15,203,192	0.05689 per Kwh	15,648,808
Over 750	165,501,277	0.02128 per Kwh	3,521,867	0.02689 per Kwh	4,450,329
Subtotal	<u>440,572,600</u>		<u>18,725,059</u>		<u>20,099,137</u>
Total Energy	621,251,041		28,711,156		30,377,934
Base Fuel	621,251,041	\$0.02080 per Kwh	12,922,022	\$0.02087 per Kwh	12,965,509
 Total Rate 10			<u><u>\$45,786,464</u></u>		<u><u>\$51,378,128</u></u>
 Total Revenues Per Design					\$51,378,128
Target Revenues					<u>51,375,120</u>
Difference					<u><u>\$3,008</u></u>

Derivation of Rate:

Pro Forma Revenues	<u>Projected</u>
Pro Forma Revenue Increase	\$45,786,464
Total Revenue Requirement	<u>5,588,656</u>
	\$51,375,120
Less:	
Proposed Base Rate Revenues	8,034,685
Projected Base Fuel	12,965,509
Winter Rate >750 differential (\$0.03000) 165,501,277 Kwh	<u>(4,965,038)</u>
Subtotal	16,035,156
Net to be Collected Through Energy	\$35,339,964
Total Kwh	621,251,041
Summer Rate per Kwh	\$0.05689
Winter Rate Per Kwh - 1st 750 Kwh	\$0.05689
Winter Rate - Over 750 Kwh	\$0.02689

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA**

**Derivation of Rate and Reconciliation
Residential Electric TOD Service Rate 16
Projected 2010**

Residential Service	Billing Determinants	Projected @ Current Rates		Proposed Rates	
		Rate	Revenue	Rate	Revenue
Base Rate	12	\$10.50 per month	\$1,512	\$13.68 per month \$0.45 per day	\$1,970
Energy					
Summer					
On-Peak Kwh	8,818	\$0.11017 per Kwh	971	\$0.10264 per Kwh	905
Off Peak Kwh	29,910	0.02128 per Kwh	636	0.02689 per Kwh	804
Subtotal	38,728		1,607		1,709
Winter					
On-Peak Kwh	39,627	\$0.07017 per Kwh	2,781	\$0.07264 per Kwh	2,879
Off Peak Kwh	164,027	0.02128 per Kwh	3,490	0.02689 per Kwh	4,411
Subtotal	203,654		6,271		7,290
Total Energy	242,382		7,878		8,999
Base Fuel	242,382	\$0.02080 per Kwh	5,042	\$0.02087 per Kwh	5,059
Total Rate 16 Revenues			<u>\$14,432</u>		<u>\$16,028</u>
Total Revenues Per Design					\$16,028
Target Revenues					<u>16,028</u>
Difference					<u>\$0</u>

Derivation of Rate:

	<u>Projected</u>
Pro Forma Revenues	\$14,432
Pro Forma Revenue Increase	1,596
Total Revenue Requirement	<u>\$16,028</u>
Less:	
Proposed Base Rate Revenues	1,970
Projected Base Fuel	5,059
Off Peak set equal to Rate 10 Winter Off-Peak	5,215
Summer On-Peak Differential \$0.03000 8,818 Kwh	265
	<u>12,509</u>
Net to be Collected Through Energy	\$3,519
Total On-Peak Kwh	48,445
Winter On-Peak Rate	\$0.07264
Summer On-Peak	\$0.10264

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA

Derivation of Rate and Reconciliation
Small General Electric Service Rate 20
Projected 2010

Small General Service	Billing Determinants	Projected @ Current Rates		Proposed Rates	
		Rate	Revenue	Rate	Revenue
Base Rate	8,850	\$20.00 per month	\$2,124,000	\$21.28 per month	\$2,259,936
Non-Metered Charges	7		3,143		3,143
				\$0.70 per day	
Energy					
Summer	28,285,618	\$0.05486 per Kwh	1,551,749	\$0.06660 per Kwh	1,883,822
Winter					
First 750 Kwh	32,012,206	\$0.05486 per Kwh	1,756,190	0.06660 per Kwh	2,132,013
Over 750 Kwh	37,154,779	0.02128 per Kwh	790,654	0.02689 per Kwh	999,092
Subtotal	69,166,985		2,546,844		3,131,105
Total Energy	97,452,603				
Base Fuel	97,452,603	\$0.02080 per Kwh	2,027,014	\$0.02087 per Kwh	2,033,836
Total Rate 20 Revenues	97,452,603		<u>\$8,252,750</u>		<u>\$9,311,842</u>
Total Revenues Per Design					\$9,311,842
Target Revenues					9,311,689
Difference					<u>\$153</u>

Derivation of Rate:

	Projected
Pro Forma Revenues	\$8,252,750
Pro Forma Revenue Increase	1,058,939
Total Revenue Requirement	<u>\$9,311,689</u>
Less:	
Proposed Base Rate Revenues	2,263,079
Projected Base Fuel	2,033,836
Winter Rate > 750 - set equal to Rate 10	<u>999,092</u>
Subtotal	5,296,007
Net to be Collected Through Energy	\$4,015,682
Total Kwh less Winter > 750 Kwh	60,297,824
Summer Rate per Kwh	\$0.06660
Winter Rate Per Kwh - 1st 750 Kwh	\$0.06660

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA**

**Derivation of Rate and Reconciliation
Irrigation Power Service Rate 25
Projected 2010**

Irrigation Power Service	Billing Determinants	Projected @ Current Rates		Proposed Rates	
		Rate	Revenue	Rate	Revenue
Base Rate	36	\$10.00 per month	\$4,320	\$19.76 per month \$0.65 per day	\$8,536
Energy	772,957	\$0.02128 per Kwh	16,449	\$0.01479 per Kwh	11,432
Demand					
Summer	4,147.3	\$1.50 per KW	6,221	\$2.75 per KW	11,405
Winter	1,825.4	1.00 per KW	1,825	1.25 per KW	2,282
Total Demand			8,046		13,687
Base Fuel	772,957	\$0.02080 per Kwh	\$16,078	\$0.02087 per Kwh	\$16,132
Total Revenue			<u>\$44,893</u>		<u>\$49,787</u>
Total Revenues Per Design					\$49,787
Target Revenues					<u>49,790</u>
Difference					<u>\$3</u>

Derivation of Rate:

Pro Forma Revenues	\$44,893
Pro Forma Revenue Increase	4,897
Total Revenue Requirement	<u>\$49,790</u>
Less:	
Proposed Base Rate Revenues	8,536
Proposed Demand Charge Revenues	13,687
Projected Base Fuel	16,132
Subtotal	<u>38,355</u>
Net to be Collected Through Energy	11,435
Total Kwh Sales	772,957
Proposed Energy Charge	\$0.01479

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA**

Case No. _____
Statement P
Amended Page 8 of 21

**Derivation of Rate and Reconciliation
Small General Optional Time-of-Day Electric Service Rate 26
Projected 2010**

Small General Optional TOD Service	Billing Determinants	Projected @ Current Rates		Proposed Rates	
		Rate	Revenue	Rate	Revenue
Base Rate	4	\$22.00 per month	\$1,056	\$24.32 per month \$0.80 per day	\$1,167
Energy					
Summer					
On-Peak Kwh	972	\$0.11209 per Kwh	109	\$0.11770 per Kwh	114
Off Peak Kwh	44,093	0.02128 per Kwh	938	\$0.02689 per Kwh	1,186
Subtotal	45,065		1,047		1,300
Winter					
On-Peak Kwh	3,261	\$0.07209 per Kwh	235	\$0.07770 per Kwh	253
Off Peak Kwh	66,733	0.02128 per Kwh	1,420	\$0.02689 per Kwh	1,794
Subtotal	69,994		1,655		2,047
Total Energy	115,059		2,702		3,347
Base Fuel	115,059	0.02080 per Kwh	2,393	0.02087 per Kwh	2,401
 Total Rate 26 Revenues			 \$6,151		 \$6,915
 Total Revenues Per Design					\$6,915
Target Revenues					6,790
Difference					\$125

Derivation of Rate:

Pro Forma Revenues	\$6,151
Pro Forma Revenue Increase	639
Total Revenue Requirement	\$6,790
 Off-Peak set equal to Rate 20 > 750 Kwh	 \$0.02689
Winter On-Peak Differential	0.05081
Summer On-Peak Differential	0.09081

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA

Derivation of Rate and Reconciliation
Municipal Service Rate 40
Projected 2010

Small Municipal Service	Billing Determinants	Projected @ Current Rates		Proposed Rates	
		Rate	Revenue	Rate	Revenue
Base Rate					
Non-Demand	312	\$15.50 per month	\$58,032	\$19.76 per month	\$73,981
Demand	35	25.50 per month	10,710	22.80 per month	9,576
Total Base Rate	347		68,742		83,557
Energy					
Non-Demand Service				\$0.65 per day	
Summer	467,233	\$0.03194 per Kwh	14,923	0.75 per day	
Winter					
First 750 Kwh	842,905	\$0.03194 per Kwh	26,922	0.04240 per Kwh	35,739
Over 750 Kwh	650,140	0.02128 per Kwh	13,835	0.03174 per Kwh	20,635
Subtotal	1,493,045		40,757		56,374
Demand Service	2,344,429	0.02128 per Kwh	49,889	\$0.01674 per Kwh	39,246
Total Energy	4,304,707		105,569		115,431
Demand					
Summer	3,948.6	\$7.224 per Kw	28,525	\$8.250 per Kw	32,576
Winter					
1st 10 Kw	2,608.2	0.000 per Kw	0	0.000 per Kw	0
Over 10 Kw	4,160.1	4.224 per Kw	17,572	6.250 per Kw	26,001
	6,768.3		17,572		26,001
Total Demand	10,716.9		46,097		58,577
Base Fuel					
Non-Demand Service	1,960,278	\$0.02080 per Kwh	40,774	\$0.02087 per Kwh	40,911
Demand Service	2,344,429	\$0.02080 per Kwh	48,764	0.02087 per Kwh	48,928
Total Base Fuel	4,304,707		89,538		89,839
Total Rate 40 Revenue	4,304,707		\$309,946		\$347,404
Total Revenues Per Design					
Non-Demand Service					\$191,077
Demand Service					156,327
Total					347,404
Target Revenues					347,425
Difference					(\$21)

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA**

**Derivation of Rate and Reconciliation
Municipal Service Rate 40
Projected 2010**

Derivation of Rate:

Pro Forma Revenues			\$309,946
Pro Forma Revenue Increase			<u>37,479</u>
Total Revenue Requirement			\$347,425
Less:			
Proposed Base Rate Revenues			83,557
Proposed Demand Revenues			58,577
Summer- 1st 750 Winter Differential	\$0.01066	1,310,138 Kwh	13,966
Non-Demand Energy Differential	\$0.01500	1,960,278 Kwh	29,404
Projected Base Fuel			<u>89,839</u>
Subtotal			275,343
Net to be Collected Through Energy			<u>\$72,082</u>
Total Kwh Sales			4,304,707
Proposed Energy Charges:			
Demand Service			\$0.01674
Non-Demand Rate:			
Winter - Over 750			\$0.03174
Winter - 1st 750			0.04240
Summer			\$0.04240

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA**

**Derivation of Rate and Reconciliation
Large General Electric Service Rate 30
Projected 2010**

Large General Service 30 & 32	Billing Determinants	Projected @ Current Rates		Proposed Rates	
		Rate	Revenue	Rate	Revenue
Base Rate					
Primary Service Rate 30	27	\$90.00 per month	\$29,160	\$95.00 per month	\$30,780
Secondary Service Rate 30	3,047	35.00 per month	1,279,740	45.00 per month	1,645,380
Primary Service Rate 32	1	10.00 per month	\$120	15.00 per month	180
Secondary Service Rate 32	319	10.00 per month	38,280	15.00 per month	57,420
Total Base Rate	3,074		1,347,300		1,733,760
Energy					
Primary Service - Rate 30	93,081,145	\$0.01952 per Kwh	1,816,944	\$0.02641 per Kwh	2,458,273
Primary Service - Rate 32	6,222	0.01952 per Kwh	121	\$0.03141 per Kwh	195
Subtotal	93,087,367		1,817,065		2,458,468
Secondary Service - Rate 30	580,503,947	\$0.02033 per Kwh	11,801,645	\$0.02721 per Kwh	15,795,512
Secondary Service - Rate 32	37,956,449	0.02033 per Kwh	771,655	\$0.03221 per Kwh	1,222,577
Subtotal	618,460,396		12,573,300		17,018,089
Total Energy	711,547,763		14,390,365		19,476,557
Demand					
Primary Service - Summer	84,053.9	\$8.254 per Kw	693,781	\$9.25 per Kw	777,499
Primary Service - Winter	152,731.1	5.254 per Kw	802,449	6.25 per Kw	954,569
Primary Service W-Rate 32	43.4	0.000 per Kw	0	0.00 per Kw	0
Subtotal	236,828.4		1,496,230		1,732,068
Secondary Service - Summer	630,682.0	\$11.224 per Kw	7,078,775	\$11.25 per Kw	7,095,173
Secondary Service - Winter	1,147,584.2	8.224 per Kw	9,437,732	8.25 per Kw	9,467,570
Secondary Service W-Rate 32	145,085.6	0.000 per Kw	0	0.00 per Kw	0
Subtotal	1,923,351.8		16,516,507		16,562,743
Total Demand	2,160,180.2		18,012,737		18,294,811
Base Fuel					
Primary Service- Rate 30	93,081,145	\$0.02080 per Kwh	1,936,088	\$0.02024 per Kwh	1,883,962
Primary Service- Rate 32	6,222	0.02080 per Kwh	129	0.02024 per Kwh	126
Secondary Service- Rate 30	580,503,947	0.02080 per Kwh	12,074,482	0.02087 per Kwh	12,115,117
Secondary Service- Rate 32	37,956,449	0.02080 per Kwh	789,494	0.02087 per Kwh	792,151
Total Base Fuel	711,547,763		14,800,193		14,791,356
Total Rate 30/32 Revenue			<u>\$48,550,595</u>		<u>\$54,296,484</u>
Total Revenues Per Design					
Primary- Rate 30					\$6,105,083
Secondary - Rate 30					46,118,752
Rate 32					2,072,649
Total					54,296,484
Target Revenues					54,299,019
Difference					<u>(\$2,535)</u>

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Derivation of Rate and Reconciliation
Large General Electric Service Rate 30
Projected 2010

Derivation of Rate:

Pro Forma Revenues (Rates 30 and 32)				\$48,550,594
Pro Forma Revenue Increase (Rates 30 and 32)				5,748,425
Total Revenue Requirement				<u>\$54,299,019</u>
Less:				
Proposed Base Rate Revenues				1,733,760
Proposed Demand Revenues				18,294,811
Secondary Energy Differential	\$0.00080	618,460,396	Kwh	494,768
Rate 32 Energy Differential	\$0.00500	37,962,671	Kwh	189,813
Projected Base Fuel				<u>14,791,356</u>
Subtotal				<u>35,504,508</u>
Net to be Collected Through Energy				<u>\$18,794,511</u>
Total Kwh Sales				711,547,763
Proposed Energy Charges:				
Rate 30- Primary				\$0.02641
Rate 30- Secondary				\$0.02721
Rate 32- Primary				\$0.03141
Rate 32- Secondary				\$0.03221

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA**

**Derivation of Rate and Reconciliation
Large Time-of-Day Electric Service Rate 31
Projected 2010**

Large General TOD Service (Rate 31)	Billing Determinants	Projected @ Current Rates		Proposed Rates	
		Rate	Revenue	Rate	Revenue
Base Rate					
Primary Service	0	\$92.00 per month	\$0	\$97.00 per month	\$0
Secondary Service	32	37.00 per month	14,208	47.00 per month	18,048
Total Base Rate	32		14,208		18,048
Energy					
Summer Secondary Service					
Off-Peak	2,055,786	\$0.02537 per Kwh	52,155	\$0.01134 per Kwh	23,313
On-Peak	828,263	0.04537 per Kwh	37,578	\$0.04134 per Kwh	34,240
Total Summer	2,884,049		89,733		57,553
Winter Secondary Service					
Off-Peak	3,654,573	\$0.02537 per Kwh	92,717	\$0.01134 per Kwh	41,443
On-Peak	1,378,907	0.02537 per Kwh	34,983	\$0.03134 per Kwh	43,215
Total Winter	5,033,480		127,700		84,658
Total Energy	7,917,529		217,433		142,211
Demand					
Summer Secondary Service					
Off-Peak	10,731.6	\$0.00 per KW	0	\$0.00 per KW	0
On-Peak	9,408.1	7.50 per KW	70,561	13.50 per KW	127,009
Total Summer Demand	20,139.7		70,561		127,009
Winter Secondary Service					
Off-Peak	17,026.6	\$0.00 per KW	0	\$0.00 per KW	0
On-Peak	15,523.9	4.50 per KW	69,858	9.50 per KW	147,477
	32,550.5		69,858		147,477
Total Demand	52,690.2		140,419		274,486
Base Fuel	7,917,529	\$0.02080 per Kwh	164,685	0.02087 per Kwh	165,239
Total Rate 31 Revenue			<u>\$536,745</u>		<u>\$599,984</u>
Total Revenues Per Design					\$599,984
Target Revenues					600,004
Difference					<u>(\$20)</u>

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA**

**Derivation of Rate and Reconciliation
Large Time-of-Day Electric Service Rate 31
Projected 2010**

Derivation of Rate:

Pro Forma Revenues				\$536,745
Pro Forma Revenue Increase				63,259
Total Revenue Requirement				<u>\$600,004</u>
Less:				
Proposed Base Rate Revenues				18,048
Proposed Demand Revenues				274,486
Secondary Energy Differential	\$0.00000	0	Kwh	0
On-Peak Summer Energy Differential	0.03000	828,263	Kwh	24,848
On-Peak Winter Energy	0.02000	1,378,907	Kwh	27,578
Projected Base Fuel				<u>165,239</u>
Subtotal				510,199
Net to be Collected Through Energy				\$89,805
Total Kwh Sales				7,917,529
Proposed Energy Charges:				
Winter Secondary Off-Peak				\$0.01134
Winter Secondary On-Peak				0.03134
Summer Secondary Off-Peak				\$0.01134
Summer Secondary On-Peak				0.04134

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA**

**Derivation of Rate and Reconciliation
Contract Rate 304
Projected 2010**

Contract Rate 304	Billing Determinants	Projected @ Current Rates		Proposed Rates	
		Rate	Revenue	Rate	Revenue
Base Rate	1	\$15.00 per month	\$180	\$15.00 per month	\$180
Energy	12,080,240	\$0.01687 per Kwh	203,794	\$0.02119 per Kwh	255,980
Demand	33,035.1	5.25 per KW	173,434	5.77 per KW	190,613
Base Fuel	12,080,240	0.02080 per Kwh	<u>251,269</u>	0.02024 per Kwh	<u>244,504</u>
Total Contract Revenues			<u>\$628,677</u>		<u>\$691,277</u>
Calculation of Energy Charge:					<u>\$62,600</u>
Energy		Rate 304			
Current		\$0.03767			
Proposed		\$0.04143			
Net Increase to Contracts		10.0%			

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA**

Case No. _____
Statement P
Amended Page 16 of 21

**Derivation of Rate and Reconciliation
Contract Rate 303 & 30T
Projected 2010**

<u>Contract Rate 303 & 30T</u>	<u>Billing Determinants</u>	<u>Projected @ Current Rates</u>		<u>Proposed Rates</u>	
		<u>Rate</u>	<u>Revenue</u>	<u>Rate</u>	<u>Revenue</u>
Base Rate	2	\$90.00 per month	\$2,160	\$95.00 per month	\$2,280
Energy					
First 1.5 Million Kwh	18,000,000	\$0.01952 per Kwh	351,360	\$0.02410 per Kwh	433,800
Over 1.5 Million Kwh	17,527,893	0.01301 per Kwh	228,038	0.01694 per Kwh	296,923
Rate 303 T - All Kwh	<u>8,232,000</u>	0.01301 per Kwh	<u>107,098</u>	0.01694 per Kwh	<u>139,450</u>
Total Energy	43,759,893		686,496		870,173
Demand					
Summer	31,121.1	8.254 per KW	256,874	9.08 per KW	282,580
Winter	<u>47,221.6</u>	5.254 per KW	<u>248,102</u>	5.78 per KW	<u>272,941</u>
Total Demand	78,342.7		504,976		555,521
Base Fuel	43,759,893	0.02080 per Kwh	<u>910,206</u>	0.02024 per Kwh	<u>885,700</u>
Total Contract Revenues			<u>\$2,103,838</u>		<u>\$2,313,674</u>
Increase in Revenue					<u>\$209,836</u>

Calculation of Energy Charge:	<u>Rate 303/303T</u>	
	<u>Current</u>	<u>Proposed</u>
First 1.5 Million Kwh	\$0.04032	\$0.04434
Over 1.5 Million Kwh	\$0.03381	0.03718
Rate 303 T - All Kwh	\$0.03381	0.03718
Net Increase to Contracts	10.0%	

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA**

**Derivation of Rate and Reconciliation
Interruptible Large Power Demand Response Rate 38
Projected 2010**

Large Demand Response	Billing Determinants	Projected @ Current Rates		Proposed Rates	
		Rate	Revenue	Rate	Revenue
Base Rate					
Customer 1- Discounted		Per Contract	\$11,892	Per Contract	\$11,892
Customer 2		Per Contract	4,657	Per Contract	4,657
Total Base Rate			16,549		16,549
Energy					
Customer 1- Discounted	12,427,200	\$0.01952 per Kwh	242,579	\$0.02366 per Kwh	294,028
Customer 2	5,456,700	\$0.01952 per Kwh	106,515	\$0.02366 per Kwh	129,106
Total Energy	17,883,900		349,094		423,134
Demand					
Summer					
Customer 1 - Discounted	10,880.2	\$8.254 per KW	89,805	\$9.25 per KW	100,642
Customer 2	4,808.0	\$5.754 per KW	27,665	6.25 per KW	30,050
Winter					
Customer 1 - Discounted	19,734.2	\$5.254 per KW	103,683	\$6.25 per KW	123,339
Customer 2	8,260.9	\$2.754 per KW	22,751	3.25 per KW	26,848
Total Demand	43,683.3		243,904		280,879
Base Fuel					
Customer 1 - Discounted	12,427,200	\$0.02080 per Kwh	258,486	\$0.02024 per Kwh	251,527
Customer 2	5,456,700	\$0.02080 per Kwh	113,499	\$0.02024 per Kwh	110,444
Total Base Fuel	17,883,900		371,985		361,971
Less: 10% Discount Applicable to Customer 1			(70,645)		(78,143)
Total Rate 38 Revenue			<u>\$910,887</u>		<u>\$1,004,390</u>
Total Revenues Per Design					
Target Revenues					
Difference					
					<u>\$35</u>

Derivation of Rate:

Pro Forma Revenues	\$910,887
Pro Forma Revenue Increase	93,468
Total Revenue Requirement	<u>\$1,004,355</u>
Less:	
Proposed Base Rate Revenues	15,360
Proposed Demand Revenues	258,481
Projected Base Fuel	<u>336,818</u>
Subtotal	610,659
Net to be Collected Through Energy	\$393,696
Total Kwh Sales	16,641,180
Proposed Energy Charge:	\$0.02366

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA

Case No. _____
Statement P
Amended Page 18 of 21

Derivation of Rate and Reconciliation
Municipal Lighting Service Rate 41
Projected 2010

Municipal Lighting Service	Billing Determinants	Projected @ Current Rates		Proposed Rates		
		Rate	Revenue	Rate	Revenue	
Base Rate						
Primary	0	\$0.00 per month	\$0	per month	\$0	
Secondary	0	\$0.00 per month	0	per month	0	
Energy						
Primary	1,808,185	\$0.04525 per Kwh	81,820	\$0.05370 per Kwh	97,100	
Secondary	18,370,196	0.05025 per Kwh	923,102	0.05870 per Kwh	1,078,331	
Total Energy	20,178,381		1,004,922		1,175,431	
Base Fuel						
Primary	1,808,185	\$0.02080 per Kwh	37,610	\$0.02024 per Kwh	36,598	
Secondary	18,370,196	0.02080 per Kwh	382,100	\$0.02087 per Kwh	383,386	
Total Base Fuel	20,178,381		419,710		419,984	
Discount @ 10% - Excluding Base Fuel						
Primary	1,808,185		(8,182)		(9,710)	
Secondary	640,201		(3,217)		(3,758)	
Total Discount	2,448,386		(11,399)		(13,468)	
Total Rate 41 Revenue			<u>\$1,413,233</u>	<u>\$1,581,947</u>		
Total Revenues Per Design					\$1,581,947	
Target Revenues					<u>1,582,346</u>	
Difference					<u>(\$399)</u>	

Derivation of Rate:

Pro Forma Revenues		\$1,413,221
Pro Forma Revenue Increase		169,125
Total Revenue Requirement		<u>\$1,582,346</u>
Less:		
Proposed Base Rate Revenues		0
Primary/Secondary Differential	\$0.0050 18,370,196 Kwh	91,851
Projected Base Fuel		<u>419,984</u>
Subtotal		511,835
Net to be Collected Through Energy		\$1,070,511
Total Kwh Sales (Discounted at 90% of actual)		19,933,542
Proposed Energy Charges:		
Primary		\$0.05370
Secondary		0.05870

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA**

Case No. _____
Statement P
Amended Page 19 of 21

**Derivation of Rate and Reconciliation
Municipal Pumping Service Rate 48
Projected 2010**

<u>Municipal Pumping Service</u>	<u>Billing Determinants</u>	<u>Projected @ Current Rates</u>		<u>Proposed Rates</u>	
		<u>Rate</u>	<u>Revenue</u>	<u>Rate</u>	<u>Revenue</u>
Base Rate					
Primary	3	\$12.00 per month	\$432	\$12.00 per month	\$432
Secondary	325	10.00 per month	39,000	10.00 per month	39,000
Excess Facilities Charge	1		<u>2,328</u>		<u>2,328</u>
Total Basic Service Charge			41,760		41,760
Energy					
Primary	8,692,767	\$0.02333 per Kwh	202,802	\$0.02344 per Kwh	203,758
Secondary	21,669,675	0.02356 per Kwh	510,538	0.02449 per Kwh	530,690
Total Energy	<u>30,362,442</u>		713,340		734,448
Demand					
Summer					
Primary	10,108.8	\$4.150 per KW	41,952	\$5.500 per KW	55,598
Secondary	30,627.4	6.060 per KW	185,602	7.000 per KW	214,392
Subtotal	<u>40,736.2</u>		227,554		269,990
Winter					
Primary	16,079.1	\$1.150 per KW	18,491	\$3.000 per KW	48,237
Secondary	57,461.3	3.060 per KW	175,832	5.000 per KW	287,307
Subtotal	<u>73,540.4</u>		194,323		335,544
Total Demand	114,276.6		421,877		605,534
Base Fuel					
Primary	8,692,767	\$0.02080 per Kwh	180,810	\$0.02024 per Kwh	175,942
Secondary	21,669,675	0.02080 per Kwh	450,729	0.02087 per Kwh	452,246
Subtotal	<u>30,362,442</u>		631,539		628,188
Primary Discounted (all accounts)			(26,368)		(30,803)
Secondary Discounted					
Bills	297		(3,564)		(3,564)
Energy	19,679,532		(46,365)		(48,195)
Demand - Summer	27,514.0		(16,673)		(19,260)
Demand - Winter	53,480.0		(16,365)		(26,740)
Total Discounted			<u>(109,335)</u>		<u>(128,562)</u>
Total Rate 48 Revenue			<u>\$1,699,181</u>		<u>\$1,881,368</u>
Total Revenues Per Design					
Primary					\$483,967
Secondary					1,397,401
					<u>\$1,881,368</u>
Target Revenues					
					1,881,485
Difference					<u>(\$117)</u>

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA

Derivation of Rate and Reconciliation
Municipal Pumping Service Rate 48
Projected 2010

Derivation of Rate:

Pro Forma Revenues				\$1,699,128
Pro Forma Revenue Increase				182,357
Total Revenue Requirement				<u>\$1,881,485</u>
Less:				
Proposed Base Rate Revenues				38,153
Proposed Demand Revenues				549,151
Secondary Differential	\$0.00105	19,701,722	Kwh	20,687
Projected Base Fuel				<u>628,188</u>
Subtotal				1,236,179
Net to be Collected Through Energy				645,306
Total Kwh Sales				27,525,212
Primary Energy Rate				\$0.02344
Secondary Energy Rate				\$0.02449

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA**

**Derivation of Rate and Reconciliation
Outdoor Lighting Service Rate 52
Projected 2010**

<u>Outdoor Lighting</u>	<u>Billing Determinants</u>	<u>Rates Before Interim</u>		<u>Proposed Settlement Rates</u>	
		<u>Rate</u>	<u>Revenue</u>	<u>Rate</u>	<u>Revenue</u>
Base Rate	0	\$0.00 per month	\$0	per month	\$0
Energy					
Primary Service	16,191	\$0.05700 per Kwh	923	\$0.06732 per Kwh	1,090
Secondary Service	6,025,237	\$0.06106 per Kwh	367,901	\$0.07138 per Kwh	430,081
Total Energy	<u>6,041,428</u>		<u>368,824</u>		<u>431,171</u>
Base Fuel					
Primary Service	16,191	\$0.02080 per Kwh	337	\$0.02024 per Kwh	328
Secondary Service	6,025,237	\$0.02080 per Kwh	125,325	\$0.02087 per Kwh	125,747
Total Base Fuel	<u>6,041,428</u>		<u>125,662</u>		<u>126,075</u>
Total Revenue			<u>\$494,486</u>		<u>\$557,246</u>
Total Revenues Per Design					\$557,246
Target Revenues					<u>557,218</u>
Difference					<u>\$28</u>

Derivation of Rate:

Pro Forma Revenues		\$494,486
Pro Forma Revenue Increase		<u>62,732</u>
Total Revenue Requirement		\$557,218
Less:		
Secondary Energy Differential	\$0.00406	6,025,237 Kwh
Projected Base Fuel		<u>24,462</u>
		<u>126,075</u>
Subtotal		150,537
Net to be Collected Through Energy		406,681
Total Kwh Sales		6,041,428
Proposed Energy Charge		
Primary		\$0.06732
Secondary		\$0.07138

STATEMENT O

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY
NORTH DAKOTA
Embedded Class Cost of Service Study
Cost of Service by Component
Projected 2010
(000's)

	Total North Dakota	Residential Rate 10			Total Residential Rate 10	
		Demand Prod. & Trans.	Demand Distribution	Energy		Customer
Rate Base	276,685	88,589	12,153	1,207	29,618	131,567
Operating Income for Proposed Return	25,153	8,049	1,105	110	2,693	11,957
Current Operating Income	17,061	(10,443)	(1,041)	18,626	(2,361)	4,781
Increase in Operating Income	8,092	18,492	2,146	(18,516)	5,054	7,176
Related Taxes for Increase						
State & Federal Income Taxes	5,208	11,897	1,381	(11,918)	3,253	4,613
Total Increase in Revenue	13,300	30,389	3,527	(30,434)	8,307	11,789
Total Revenue Before Increase	116,000	2,111	164	42,122	4,790	49,187
Total Cost of Service Required from Rates	129,300	32,500	3,691	11,688	13,097	60,976
Less: Other Operating Revenues (Incl Contract Revenue)	7,807	2,111	164	475	635	3,385
Revenue Required from Rates	121,493	30,389	3,527	11,213	12,462	57,591
Projected Rate of Return Before Increase						3.634%
Projected Billing Units						
Kwh	1,522,013,092	621,493,423	621,493,423	621,493,423		
Kw Demand	2,370,625					
Bills	911,316				755,304	
Unit Cost of Service						
\$ per Kwh		0.049	0.006	0.018		
\$ per Kw Demand						
\$ per Customer Per Month					16.50	

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY
NORTH DAKOTA
Embedded Class Cost of Service Study
Cost of Service by Component
Projected 2010
(000's)

	Total North Dakota	Small General Rate 20			Total Small General Rate 20	
		Demand Prod. & Trans.	Demand Distribution	Energy		Customer
Rate Base	276,685	12,514	1,570	190	5,944	20,218
Operating Income for Proposed Return	25,153	1,138	143	17	540	1,838
Current Operating Income	17,061	(1,434)	(134)	2,676	448	1,556
Increase in Operating Income	8,092	2,572	277	(2,659)	92	282
Related Taxes for Increase						
State & Federal Income Taxes	5,208	1,655	178	(1,711)	59	181
Total Increase in Revenue	13,300	4,227	455	(4,370)	151	463
Total Revenue Before Increase	116,000	291	21	6,205	2,239	8,756
Total Cost of Service Required from Rates	129,300	4,518	476	1,835	2,390	9,219
Less: Other Operating Revenues (Incl Contract Revenue)	7,807	291	21	74	111	497
Revenue Required from Rates	121,493	4,227	455	1,761	2,279	8,722
Projected Rate of Return Before Increase						7.696%
Projected Billing Units						
Kwh	1,522,013,092	97,567,662	97,567,662	97,567,662		
Kw Demand	2,370,625					
Bills	911,316				106,332	
Unit Cost of Service						
\$ per Kwh		0.043	0.005	0.018		
\$ per Kw Demand						
\$ per Customer Per Month					21.43	

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY
NORTH DAKOTA
Embedded Class Cost of Service Study
Cost of Service by Component
Projected 2010
(000's)

	Total North Dakota	Irrigation Rate 25				Total Irrigation Rate 25
		Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Rate Base	276,685	204	41	2	73	320
Operating Income for Proposed Return	25,153	19	4	0	7	30
Current Operating Income	17,061	(27)	2	12	(7)	(20)
Increase in Operating Income	8,092	46	2	(12)	14	50
Related Taxes for Increase						
State & Federal Income Taxes	5,208	30	1	(8)	9	32
Total Increase in Revenue	13,300	76	3	(20)	23	82
Total Revenue Before Increase	116,000	4	8	34	4	50
Total Cost of Service Required from Rates	129,300	80	11	14	27	132
Less: Other Operating Revenues (Incl Contract Revenue)	7,807	4	0	1	0	5
Revenue Required from Rates	121,493	76	11	13	27	127
Projected Rate of Return Before Increase						(6.250%)
Projected Billing Units						
Kwh	1,522,013,092			772,957		
Kw Demand	2,370,625	5,973	5,973			
Bills	911,316				432	
Unit Cost of Service						
\$ per Kwh				0.017		
\$ per Kw Demand		12.72	1.84			
\$ per Customer Per Month					62.50	

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY
NORTH DAKOTA
Embedded Class Cost of Service Study
Cost of Service by Component
Projected 2010
(000's)**

	Total North Dakota	Large General Primary Rate 30			Customer	Total LG Primary Rate 30
		Demand Prod. & Trans.	Demand Distribution	Energy		
Rate Base	276,685	11,519	1,200	179	113	13,011
Operating Income for Proposed Return	25,153	1,047	109	16	10	1,182
Current Operating Income	17,061	(1,312)	808	1,289	9	794
Increase in Operating Income	8,092	2,359	(699)	(1,273)	1	388
Related Taxes for Increase						
State & Federal Income Taxes	5,208	1,518	(450)	(819)	1	250
Total Increase in Revenue	13,300	3,877	(1,149)	(2,092)	2	638
Total Revenue Before Increase	116,000	266	1,512	3,823	30	5,631
Total Cost of Service Required from Rates	129,300	4,143	363	1,731	32	6,269
Less: Other Operating Revenues (Incl Contract Revenue)	7,807	266	16	70	1	353
Revenue Required from Rates	121,493	3,877	347	1,661	31	5,916
Projected Rate of Return Before Increase						6.103%
Projected Billing Units						
Kwh	1,522,013,092			93,081,145		
Kw Demand	2,370,625	236,785	236,785			
Bills	911,316				324	
Unit Cost of Service						
\$ per Kwh				0.018		
\$ per Kw Demand		16.37	1.47			
\$ per Customer Per Month					95.68	

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY
NORTH DAKOTA
Embedded Class Cost of Service Study
Cost of Service by Component
Projected 2010
(000's)

	Total North Dakota	Large General Secondary Rate 30			Customer	Total LG Secondary Rate 30
		Demand Prod. & Trans.	Demand Distribution	Energy		
Rate Base	276,685	77,445	10,025	1,128	4,628	93,226
Operating Income for Proposed Return	25,153	7,041	911	103	421	8,476
Current Operating Income	17,061	(8,976)	9,037	8,257	190	8,508
Increase in Operating Income	8,092	16,017	(8,126)	(8,154)	231	(32)
Related Taxes for Increase						
State & Federal Income Taxes	5,208	10,309	(5,230)	(5,248)	149	(20)
Total Increase in Revenue	13,300	26,326	(13,356)	(13,402)	380	(52)
Total Revenue Before Increase	116,000	1,814	16,399	24,319	1,354	43,886
Total Cost of Service Required from Rates	129,300	28,140	3,043	10,917	1,734	43,834
Less: Other Operating Revenues (Incl Contract Revenue)	7,807	1,814	137	443	74	2,468
Revenue Required from Rates	121,493	26,326	2,906	10,474	1,660	41,366
Projected Rate of Return Before Increase						9.126%
Projected Billing Units						
Kwh	1,522,013,092			580,503,947		
Kw Demand	2,370,625	1,755,628	1,755,628			
Bills	911,316				36,564	
Unit Cost of Service						
\$ per Kwh				0.018		
\$ per Kw Demand		15.00	1.66			
\$ per Customer Per Month					45.40	

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY
NORTH DAKOTA
Embedded Class Cost of Service Study
Cost of Service by Component
Projected 2010
(000's)

	Total North Dakota	TOD Large General Rate 31				Total TOD LG Rate 31
		Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Rate Base	276,685	1,051	135	15	53	1,254
Operating Income for Proposed Return	25,153	96	12	1	5	114
Current Operating Income	17,061	(121)	74	148	1	102
Increase in Operating Income	8,092	217	(62)	(147)	4	12
Related Taxes for Increase						
State & Federal Income Taxes	5,208	140	(40)	(95)	3	8
Total Increase in Revenue	13,300	357	(102)	(242)	7	20
Total Revenue Before Increase	116,000	24	141	389	14	568
Total Cost of Service Required from Rates	129,300	381	39	147	21	588
Less: Other Operating Revenues (Incl Contract Revenue)	7,807	24	1	6	0	31
Revenue Required from Rates	121,493	357	38	141	21	557
Projected Rate of Return Before Increase						8.134%
Projected Billing Units						
Kwh	1,522,013,092			7,917,529		
Kw Demand	2,370,625	24,932	24,932			
Bills	911,316				384	
Unit Cost of Service						
\$ per Kwh				0.018		
\$ per Kw Demand		14.32	1.52			
\$ per Customer Per Month					54.69	

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY
NORTH DAKOTA
Embedded Class Cost of Service Study
Cost of Service by Component
Projected 2010
(000's)

	Total North Dakota	Space Heating Rate 32			Customer	Total Space Heating Rate 32
		Demand Prod. & Trans.	Demand Distribution	Energy		
Rate Base	276,685	3,043	689	74	165	3,971
Operating Income for Proposed Return	25,153	277	63	7	15	362
Current Operating Income	17,061	(289)	95	541	(17)	331
Increase in Operating Income	8,092	566	(32)	(534)	32	31
Related Taxes for Increase						
State & Federal Income Taxes	5,208	364	(21)	(344)	21	21
Total Increase in Revenue	13,300	930	(53)	(878)	53	52
Total Revenue Before Increase	116,000	60	263	1,591	41	1,955
Total Cost of Service Required from Rates	129,300	990	210	713	94	2,007
Less: Other Operating Revenues (Incl Contract Revenue)	7,807	60	9	29	3	101
Revenue Required from Rates	121,493	930	201	684	91	1,906
Projected Rate of Return Before Increase						8.335%
Projected Billing Units						
Kwh	1,522,013,092			37,962,671		
Kw Demand	2,370,625	167,767	167,767			
Bills	911,316				3,840	
Unit Cost of Service						
\$ per Kwh				0.018		
\$ per Kw Demand		5.54	1.20			
\$ per Customer Per Month					23.70	

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY
NORTH DAKOTA
Embedded Class Cost of Service Study
Cost of Service by Component
Projected 2010
(000's)

	Total North Dakota	Small Municipal Rate 40				Total Sm Municipal Rate 40
		Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Rate Base	276,685	619	85	8	264	976
Operating Income for Proposed Return	25,153	56	8	1	24	89
Current Operating Income	17,061	(73)	21	72	6	26
Increase in Operating Income	8,092	129	(13)	(71)	18	63
Related Taxes for Increase						
State & Federal Income Taxes	5,208	83	(8)	(46)	12	41
Total Increase in Revenue	13,300	212	(21)	(117)	30	104
Total Revenue Before Increase	116,000	15	46	198	73	332
Total Cost of Service Required from Rates	129,300	227	25	81	103	436
Less: Other Operating Revenues (Incl Contract Revenue)	7,807	15	0	3	4	22
Revenue Required from Rates	121,493	212	25	78	99	414
Projected Rate of Return Before Increase						2.664%
Projected Billing Units						
Kwh	1,522,013,092			4,304,707		
Kw Demand	2,370,625	10,717	10,717			
Bills	911,316				4,164	
Unit Cost of Service						
\$ per Kwh				0.018		
\$ per Kw Demand		19.78	2.33			
\$ per Customer Per Month					23.78	

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY
NORTH DAKOTA
Embedded Class Cost of Service Study
Cost of Service by Component
Projected 2010
(000's)

	Total North Dakota	Municipal Lighting Primary Rate 41			Customer	Total Mun Lighting Pri Rate 41
		Demand Prod. & Trans.	Demand Distribution	Energy		
Rate Base	276,685	161	27	3	18	209
Operating Income for Proposed Return	25,153	15	2	0	2	19
Current Operating Income	17,061	(15)	(2)	48	(2)	29
Increase in Operating Income	8,092	30	4	(48)	4	(10)
Related Taxes for Increase						
State & Federal Income Taxes	5,208	19	3	(31)	3	(6)
Total Increase in Revenue	13,300	49	7	(79)	7	(16)
Total Revenue Before Increase	116,000	4	0	112	0	116
Total Cost of Service Required from Rates	129,300	53	7	33	7	100
Less: Other Operating Revenues (Incl Contract Revenue)	7,807	4	0	1	0	5
Revenue Required from Rates	121,493	49	7	32	7	95
Projected Rate of Return Before Increase						13.876%
Projected Billing Units						
Kwh	1,522,013,092	1,808,185	1,808,185	1,808,185		
Kw Demand	2,370,625					
Bills	911,316					
Unit Cost of Service						
\$ per Kwh		0.027	0.004	0.018		
\$ per Kw Demand						
\$ per Customer Per Month						

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY
NORTH DAKOTA
Embedded Class Cost of Service Study
Cost of Service by Component
Projected 2010
(000's)

	Total North Dakota	Municipal Lighting Secondary Rate 41			Customer	Total Mun Lighting Sec Rate 41
		Demand Prod. & Trans.	Demand Distribution	Energy		
Rate Base	276,685	1,641	343	36	1,576	3,596
Operating Income for Proposed Return	25,153	149	31	3	143	326
Current Operating Income	17,061	(164)	(29)	593	55	455
Increase in Operating Income	8,092	313	60	(590)	88	(129)
Related Taxes for Increase						
State & Federal Income Taxes	5,208	201	39	(380)	57	(83)
Total Increase in Revenue	13,300	514	99	(970)	145	(212)
Total Revenue Before Increase	116,000	34	5	1,316	497	1,852
Total Cost of Service Required from Rates	129,300	548	104	346	642	1,640
Less: Other Operating Revenues (Incl Contract Revenue)	7,807	34	5	14	497	550
Revenue Required from Rates	121,493	514	99	332	145	1,090
Projected Rate of Return Before Increase						12.653%
Projected Billing Units						
Kwh	1,522,013,092	18,370,196	18,370,196	18,370,196		
Kw Demand	2,370,625					
Bills	911,316					
Unit Cost of Service						
\$ per Kwh		0.028	0.005	0.018		
\$ per Kw Demand						
\$ per Customer Per Month						

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY
NORTH DAKOTA
Embedded Class Cost of Service Study
Cost of Service by Component
Projected 2010
(000's)

	Total North Dakota	Municipal Pumping Primary Rate 48				Total Mun Pumping Pri Rate 48
		Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Rate Base	276,685	1,132	123	17	12	1,284
Operating Income for Proposed Return	25,153	103	11	2	1	117
Current Operating Income	17,061	(131)	22	129	(1)	20
Increase in Operating Income	8,092	234	(11)	(127)	2	97
Related Taxes for Increase						
State & Federal Income Taxes	5,208	151	(7)	(82)	1	64
Total Increase in Revenue	13,300	385	(18)	(209)	3	161
Total Revenue Before Increase	116,000	26	55	371	0	452
Total Cost of Service Required from Rates	129,300	411	37	162	3	613
Less: Other Operating Revenues (Incl Contract Revenue)	7,807	26	1	7	0	34
Revenue Required from Rates	121,493	385	36	155	3	579
Projected Rate of Return Before Increase						1.558%
Projected Billing Units						
Kwh	1,522,013,092			8,692,767		
Kw Demand	2,370,625	26,188	26,188			
Bills	911,316				36	
Unit Cost of Service						
\$ per Kwh				0.018		
\$ per Kw Demand		14.70	1.37			
\$ per Customer Per Month					83.33	

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY
NORTH DAKOTA
Embedded Class Cost of Service Study
Cost of Service by Component
Projected 2010
(000's)

	Total North Dakota	Municipal Pumping Secondary Rate 48			Customer	Total Mun Pumping Sec Rate 48
		Demand Prod. & Trans.	Demand Distribution	Energy		
Rate Base	276,685	2,874	372	42	480	3,768
Operating Income for Proposed Return	25,153	261	34	4	44	343
Current Operating Income	17,061	(333)	168	323	(35)	122
Increase in Operating Income	8,092	594	(134)	(319)	79	221
Related Taxes for Increase						
State & Federal Income Taxes	5,208	382	(86)	(205)	51	141
Total Increase in Revenue	13,300	976	(220)	(524)	130	362
Total Revenue Before Increase	116,000	68	333	932	45	1,378
Total Cost of Service Required from Rates	129,300	1,044	113	408	175	1,740
Less: Other Operating Revenues (Incl Contract Revenue)	7,807	68	5	17	7	97
Revenue Required from Rates	121,493	976	108	391	168	1,643
Projected Rate of Return Before Increase						3.238%
Projected Billing Units						
Kwh	1,522,013,092			21,669,675		
Kw Demand	2,370,625	88,089	88,089			
Bills	911,316				3,900	
Unit Cost of Service						
\$ per Kwh				0.018		
\$ per Kw Demand		11.08	1.23			
\$ per Customer Per Month					43.08	

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY
NORTH DAKOTA
Embedded Class Cost of Service Study
Cost of Service by Component
Projected 2010
(000's)

	Total North Dakota	Outdoor Lighting Rate 52			Total Outdoor Lighting Rate 52	
		Demand Prod. & Trans.	Demand Distribution	Energy		Customer
Rate Base	276,685	539	93	12	391	1,035
Operating Income for Proposed Return	25,153	49	8	1	36	94
Current Operating Income	17,061	(55)	(8)	236	(28)	145
Increase in Operating Income	8,092	104	16	(235)	64	(51)
Related Taxes for Increase						
State & Federal Income Taxes	5,208	67	10	(151)	41	(33)
Total Increase in Revenue	13,300	171	26	(386)	105	(84)
Total Revenue Before Increase	116,000	11	1	499	183	694
Total Cost of Service Required from Rates	129,300	182	27	113	288	610
Less: Other Operating Revenues (Incl Contract Revenue)	7,807	11	1	5	183	200
Revenue Required from Rates	121,493	171	26	108	105	410
Projected Rate of Return Before Increase						14.010%
Projected Billing Units						
Kwh	1,522,013,092	6,041,428	6,041,428	6,041,428		
Kw Demand	2,370,625					
Bills	911,316					
Unit Cost of Service						
\$ per Kwh		0.028	0.004	0.018		
\$ per Kw Demand						
\$ per Customer Per Month						

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY
NORTH DAKOTA
Embedded Class Cost of Service Study
Cost of Service by Component
Projected 2010
(000's)

	Total North Dakota	Interruptible Power Rate 39				Total Interruptible Rate 39
		Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Rate Base	276,685	348	50	8	6	412
Operating Income for Proposed Return	25,153	32	5	1	1	39
Current Operating Income	17,061	(34)	9	46	3	25
Increase in Operating Income	8,092	66	(4)	(45)	(2)	14
Related Taxes for Increase						
State & Federal Income Taxes	5,208	42	(3)	(29)	(1)	10
Total Increase in Revenue	13,300	108	(7)	(74)	(3)	24
Total Revenue Before Increase	116,000	8	24	148	4	184
Total Cost of Service Required from Rates	129,300	116	17	74	1	208
Less: Other Operating Revenues (Incl Contract Revenue)	7,807	8	0	3	0	11
Revenue Required from Rates	121,493	108	17	71	1	197
Projected Rate of Return Before Increase						6.068%
Projected Billing Units						
Kwh	1,522,013,092			3,942,900		
Kw Demand	2,370,625	10,863	10,863			
Bills	911,316				12	
Unit Cost of Service						
\$ per Kwh				0.018		
\$ per Kw Demand		9.94	1.56			
\$ per Customer Per Month					83.33	

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY
NORTH DAKOTA
Embedded Class Cost of Service Study
Cost of Service by Component
Projected 2010
(000's)

	Total North Dakota	Interruptible Demand Response Rate 38			Total IT Demand Response Rate 38	
		Demand Prod. & Trans.	Demand Distribution	Energy Customer		
Rate Base	276,685	1,578	217	34	9	1,838
Operating Income for Proposed Return	25,153	143	20	3	1	167
Current Operating Income	17,061	(157)	129	204	10	187
Increase in Operating Income	8,092	300	(109)	(201)	(9)	(20)
Related Taxes for Increase						
State & Federal Income Taxes	5,208	193	(70)	(129)	(6)	(11)
Total Increase in Revenue	13,300	493	(179)	(330)	(15)	(31)
Total Revenue Before Increase	116,000	33	246	663	17	959
Total Cost of Service Required from Rates	129,300	526	67	333	2	928
Less: Other Operating Revenues (Incl Contract Revenue)	7,807	33	2	13	0	48
Revenue Required from Rates	121,493	493	65	320	2	880
Projected Rate of Return Before Increase						10.174%
Projected Billing Units						
Kwh	1,522,013,092			17,883,900		
Kw Demand	2,370,625	43,683	43,683			
Bills	911,316				24	
Unit Cost of Service						
\$ per Kwh				0.018		
\$ per Kw Demand		11.29	1.49			
\$ per Customer Per Month					83.33	

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY
NORTH DAKOTA
Embedded Class Cost of Service Study
Summary Sheet-Projected 2010
(000's)

	Total North Dakota	Total Residential	Total Small General	Total Large General	Total Lighting	Total Municipal Pumping
Operating Revenues						
Sales Revenues	110,925	47,028	8,814	51,377	1,955	1,751
Other Revenues	5,075	2,159	324	1,806	707	79
Total Operating Revenues	116,000	49,187	9,138	53,183	2,662	1,830
Operating Expense						
Cost of Fuel and Purchased Power	33,267	13,650	2,241	16,152	562	662
Other O&M Expense	40,485	20,482	3,186	15,364	764	689
Total O&M Expense	73,752	34,132	5,427	31,516	1,326	1,351
Depreciation Expense	18,757	8,999	1,445	7,609	366	338
Taxes Other Than Income Taxes	4,636	2,335	374	1,752	95	80
Current Income Taxes - Fed. & State	1,794	(1,060)	330	2,359	246	(81)
Total Operating Expenses	98,939	44,406	7,576	43,236	2,033	1,688
Projected Operating Income	17,061	4,781	1,562	9,947	629	142
Rate Base	276,685	131,567	21,514	113,712	4,840	5,052
Projected Rate of Return	6.166%	3.634%	7.260%	8.748%	12.996%	2.811%

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Residential Rate 10			Total Residential Rate 10
			Demand Prod. & Trans.	Demand Distribution	Energy	
Rate Base						
Electric Plant in Service						
Production Plant	2	240,264	106,923	0	0	106,923
Wind Production Plant	3	71,938	29,926	0	0	29,926
Total Production Plant		312,202	136,849	0	0	136,849
Transmission Plant	2	109,050	48,529	0	0	48,529
Distribution Plant						
Land & Rights of Way	4	1,029	0	458	0	458
Station Equipment	4	30,341	0	13,457	0	13,457
Poles, OH & UG Conductors & Conduit						
Customer Related 83%	7	47,376	0	0	39,332	39,332
Demand Related 17%	4	9,704	0	4,303	0	4,303
Line Transformers						
Customer Related 76%	11	21,791	0	0	11,542	11,542
Demand Related 24%	5	6,882	0	3,279	0	3,279
Services	10	12,445	0	0	9,160	9,160
Meters	8	9,445	0	0	6,042	6,042
Installation on Customer Premise	Direct	915	0	0	0	0
Street Light & Signal System	Direct	3,299	0	0	0	0
Total Distribution Plant		143,227	0	21,497	0	66,076
General, Common & Intangible Plant	13	43,582	14,308	1,660	0	5,102
Acquisition Adjustment	29	7,162	3,140	0	0	3,140
Total Electric Plant in Service		615,223	202,826	23,157	0	71,178

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)

	Allocation Factor	Total North Dakota	Residential Rate 10			Total Residential Rate 10
			Demand Prod. & Trans.	Demand Distribution	Energy	
Less: Accumulated Depreciation						
Production Plant	2	144,735	64,409	0	0	64,409
Wind Production Plant	3	4,737	1,970	0	0	1,970
Total Production Plant		149,472	66,379	0	0	66,379
Transmission Plant	2	53,529	23,822	0	0	23,822
Distribution Plant						
Rights of Way	4	110	0	50	0	50
Station Equipment	4	11,323	0	5,022	0	5,022
Poles, OH & UG Conductors & Conduit	15	28,025	0	2,113	0	19,314
Line Transformers	19	11,662	0	1,334	0	4,696
Services	10	12,061	0	0	0	8,879
Meters	8	1,623	0	0	0	1,037
Installation on Customer Premise	Direct	502	0	0	0	0
Street Light & Signal System	Direct	1,958	0	0	0	0
Total Distribution Plant		67,264	0	8,519	0	33,926
General, Common & Intangible Plant	13	25,545	8,388	973	0	2,990
Acquisition Adjustment	29	6,683	2,928	0	0	2,928
Less: Total Accumulated Reserve for Depreciation		302,493	101,517	9,492	0	36,916
Net Electric Plant in Service		312,730	101,309	13,665	0	34,262
Additions						
Materials & Supplies	13	5,077	1,672	193	0	594
Prepayments	26	373	125	14	0	43

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Residential Rate 10				Total Residential Rate 10
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Fuel Stocks	1	2,955	0	0	1,207	0	1,207
Unamortized Loss on Debt	26	4,556	1,506	171	0	527	2,204
Deferred Generation Costs	2	1,547	688	0	0	0	688
Decommission of Retired Plant	2	(353)	(158)	0	0	0	(158)
Total Additions		14,155	3,833	378	1,207	1,164	6,582
Total Before Deductions		326,885	105,142	14,043	1,207	35,426	155,818
Deductions							
Accumulated Deferred Income Tax	26	49,973	16,475	1,881	0	5,782	24,138
Accumulated Investment Tax Credit	26	0	0	0	0	0	0
Customer Advances For Construction	26	227	78	9	0	26	113
Total Deductions		50,200	16,553	1,890	0	5,808	24,251
Total Rate Base		276,685	88,589	12,153	1,207	29,618	131,567
Rate of Return - Per Books		6.166%					3.634%
Electric Operating Revenues							
Retail Sales							
Residential	Direct	45,802	0	0	41,647	4,155	45,802
Small General Electric Service	Direct	8,259	0	0	0	0	0
Irrigation	Direct	45	0	0	0	0	0
Large General Service - Primary	Direct	5,278	0	0	0	0	0
Large General Service - Secondary	Direct	41,418	0	0	0	0	0
TOD Large General Service	Direct	537	0	0	0	0	0

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)

	Allocation Factor	Total North Dakota	Residential Rate 10				Total Residential Rate 10
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Space Heating - Secondary	Direct	1,854	0	0	0	0	0
Small Municipal Electric Service	Direct	310	0	0	0	0	0
Municipal Lighting - Primary	Direct	111	0	0	0	0	0
Municipal Lighting - Secondary	Direct	1,302	0	0	0	0	0
Municipal Pumping - Primary	Direct	418	0	0	0	0	0
Municipal Pumping - Secondary	Direct	1,281	0	0	0	0	0
Outdoor Lighting	Direct	494	0	0	0	0	0
Interruptible Power Service	Direct	173	0	0	0	0	0
Interruptible Demand Response Contracts	Direct	911	0	0	0	0	0
	1 & 27	2,732	510	69	475	172	1,226
Total Electric Retail Sales Revenues		110,925	510	69	42,122	4,327	47,028
Other Revenue							
Miscellaneous							
Reconnect Fees	7	9	0	0	0	8	8
NSF Check Fees	7	49	0	0	0	41	41
Other Miscellaneous Service Revenue	27	458	147	20	0	50	217
Rent from Electric Property							
Pole Attachments	15	128	0	10	0	90	100
Street Lights	Direct	472	0	0	0	0	0
Yard Lights	Direct	173	0	0	0	0	0
Joint Use Facilities	30	850	377	0	0	0	377
Miscellaneous	27	548	181	24	0	60	265
Other Electric Revenues							
Sales of Construction & Sundry Junk Material	14	23	0	3	0	13	16
Patronage Dividends	23	3	2	0	0	0	2

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)

	Allocation Factor	Total North Dakota	Residential Rate 10				Total Residential Rate 10
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Joint Use Agreements	30	40	20	0	0	0	20
Wheeling Fees	30	1,059	472	0	0	0	472
Miscellaneous	23	1,263	402	38	0	201	641
Total Other Revenues		5,075	1,601	95	0	463	2,159
Total Operating Revenues		116,000	2,111	164	42,122	4,790	49,187
Operation & Maintenance Expenses							
Production Expense							
Fuel	1	28,055	0	0	11,468	0	11,468
Purchased Power - Energy	1	3,774	0	0	1,542	0	1,542
Purchased Power - Capacity	2	1,438	640	0	0	0	640
Other Production	2	15,650	6,964	0	0	0	6,964
Total Production Expense		48,917	7,604	0	13,010	0	20,614
Transmission Expense	2	5,305	2,361	0	0	0	2,361
Distribution Expense	14	5,966	0	895	0	2,754	3,649
Customer Accounts Expense	12	2,123	0	0	0	1,606	1,606
Customer Service & Info. Expense	12	292	0	0	0	223	223
Sales Expense	7	113	0	0	0	95	95
Administrative & General Expenses	24	11,036	3,496	335	0	1,753	5,584
Total Electric O&M Expenses		73,752	13,461	1,230	13,010	6,431	34,132
Total Operating Expenses							
Cost of Fuel & Purchased Power		33,267	640	0	13,010	0	13,650
Other O&M Expenses		40,485	12,821	1,230	0	6,431	20,482
Total Operation & Maintenance Expenses		73,752	13,461	1,230	13,010	6,431	34,132

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Residential Rate 10			Total Residential Rate 10	
			Demand Prod. & Trans.	Demand Distribution	Energy Customer		
Depreciation Expense							
Production Plant	2	7,131	3,173	0	0	3,173	
Wind Production Plant	3	3,565	1,484	0	0	1,484	
Total Production Plant		10,696	4,657	0	0	4,657	
Transmission Plant	2	2,105	935	0	0	935	
Distribution Plant							
Rights of Way	4	5	0	3	0	3	
Station Equipment	4	899	0	400	0	400	
Poles, OH & UG Conductors & Conduit	15	1,644	0	124	1,134	1,258	
Line Transformers	19	826	0	94	333	427	
Services	10	358	0	0	264	264	
Meters	8	272	0	0	174	174	
Installation on Cust. Premises	Direct	26	0	0	0	0	
Street Light & Signal Systems	Direct	95	0	0	0	0	
Total Distribution Plant		4,125	0	621	1,905	2,526	
General, Common & Intangible Plant	13	1,673	550	64	196	810	
Acquisition Adjustment	29	158	71	0	0	71	
Total Depreciation Expense		18,757	6,213	685	0	2,101	8,999
Taxes Other Than Income							
Ad Valorem Taxes							
Production Plant	29	908	397	0	0	397	
Transmission Plant	30	650	290	0	0	290	

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Residential Rate 10				Total Residential Rate 10
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Distribution Plant	14	867	0	130	0	401	531
General, Common & Intangible Plant	13	211	71	8	0	25	104
Total Ad Valorem Taxes		2,636	758	138	0	426	1,322
Other Taxes							
Other Taxes - Payroll, Franchise, Other	23	2,000	634	61	0	318	1,013
Total Taxes Other Than Income Taxes		4,636	1,392	199	0	744	2,335
Total Operating Expense		97,145	21,066	2,114	13,010	9,276	45,466
Income Taxes							
Interest Expense	27	8,218	2,664	359	0	900	3,923
Taxable Income		10,637	(21,619)	(2,309)	29,112	(5,386)	(202)
Less: State Income Tax	44	681	(1,384)	(148)	1,861	(345)	(16)
Federal Taxable Income		9,956	(20,235)	(2,161)	27,251	(5,041)	(186)
Federal Income Tax							
@ Current Rate of 35%	35.00%	3,484	(7,082)	(756)	9,538	(1,764)	(64)
State Income Taxes	44	681	(1,384)	(148)	1,861	(345)	(16)
Credits and Adjustments							
Production Tax Credit	1	(2,237)	0	0	(913)	0	(913)
Full Normalization	26	(134)	(46)	(5)	0	(16)	(67)
Federal and State Income Taxes		1,794	(8,512)	(909)	10,486	(2,125)	(1,060)
Total Operating Expenses		98,939	12,554	1,205	23,496	7,151	44,406
Total Operating Income		17,061	(10,443)	(1,041)	18,626	(2,361)	4,781

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Small General Rate 20				Total Small General Rate 20
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Rate Base							
Electric Plant in Service							
Production Plant	2	240,264	14,579	0	0	0	14,579
Wind Production Plant	3	71,938	4,566	0	0	0	4,566
Total Production Plant		312,202	19,145	0	0	0	19,145
Transmission Plant	2	109,050	6,617	0	0	0	6,617
Distribution Plant							
Land & Rights of Way	4	1,029	0	59	0	0	59
Station Equipment	4	30,341	0	1,738	0	0	1,738
Poles, OH & UG Conductors & Conduit							
Customer Related 83%	7	47,376	0	0	0	5,398	5,398
Demand Related 17%	4	9,704	0	556	0	0	556
Line Transformers							
Customer Related 76%	11	21,791	0	0	0	4,674	4,674
Demand Related 24%	5	6,882	0	424	0	0	424
Services	10	12,445	0	0	0	1,536	1,536
Meters	8	9,445	0	0	0	1,039	1,039
Installation on Customer Premise	Direct	915	0	0	0	0	0
Street Light & Signal System	Direct	3,299	0	0	0	0	0
Total Distribution Plant		143,227	0	2,777	0	12,647	15,424
General, Common & Intangible Plant	13	43,582	1,989	214	0	976	3,179
Acquisition Adjustment	29	7,162	439	0	0	0	439
Total Electric Plant in Service		615,223	28,190	2,991	0	13,623	44,804

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)

	Allocation Factor	Total North Dakota	Small General Rate 20				Total Small General Rate 20
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Less: Accumulated Depreciation							
Production Plant	2	144,735	8,782	0	0	0	8,782
Wind Production Plant	3	4,737	301	0	0	0	301
Total Production Plant		149,472	9,083	0	0	0	9,083
Transmission Plant	2	53,529	3,248	0	0	0	3,248
Distribution Plant							
Rights of Way	4	110	0	6	0	0	6
Station Equipment	4	11,323	0	649	0	0	649
Poles, OH & UG Conductors & Conduit	15	28,025	0	273	0	2,650	2,923
Line Transformers	19	11,662	0	172	0	1,901	2,073
Services	10	12,061	0	0	0	1,488	1,488
Meters	8	1,623	0	0	0	179	179
Installation on Customer Premise	Direct	502	0	0	0	0	0
Street Light & Signal System	Direct	1,958	0	0	0	0	0
Total Distribution Plant		67,264	0	1,100	0	6,218	7,318
General, Common & Intangible Plant	13	25,545	1,166	126	0	572	1,864
Acquisition Adjustment	29	6,683	410	0	0	0	410
Less: Total Accumulated Reserve for Depreciation		302,493	13,907	1,226	0	6,790	21,923
Net Electric Plant in Service		312,730	14,283	1,765	0	6,833	22,881
Additions							
Materials & Supplies	13	5,077	232	25	0	114	371
Prepayments	26	373	17	2	0	8	27

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Small General Rate 20				Total Small General Rate 20
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Fuel Stocks	1	2,955	0	0	190	0	190
Unamortized Loss on Debt	26	4,556	209	22	0	101	332
Deferred Generation Costs	2	1,547	94	0	0	0	94
Decommission of Retired Plant	2	(353)	(21)	0	0	0	(21)
Total Additions		14,155	531	49	190	223	993
Total Before Deductions		326,885	14,814	1,814	190	7,056	23,874
Deductions							
Accumulated Deferred Income Tax	26	49,973	2,290	243	0	1,107	3,640
Accumulated Investment Tax Credit	26	0	0	0	0	0	0
Customer Advances For Construction	26	227	10	1	0	5	16
Total Deductions		50,200	2,300	244	0	1,112	3,656
Total Rate Base		276,685	12,514	1,570	190	5,944	20,218
Rate of Return - Per Books		6.166%					7.70%
Electric Operating Revenues							
Retail Sales							
Residential	Direct	45,802	0	0	0	0	0
Small General Electric Service	Direct	8,259	0	0	6,131	2,128	8,259
Irrigation	Direct	45	0	0	0	0	0
Large General Service - Primary	Direct	5,278	0	0	0	0	0
Large General Service - Secondary	Direct	41,418	0	0	0	0	0
TOD Large General Service	Direct	537	0	0	0	0	0

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Small General Rate 20				Total Small General Rate 20
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Space Heating - Secondary	Direct	1,854	0	0	0	0	0
Small Municipal Electric Service	Direct	310	0	0	0	0	0
Municipal Lighting - Primary	Direct	111	0	0	0	0	0
Municipal Lighting - Secondary	Direct	1,302	0	0	0	0	0
Municipal Pumping - Primary	Direct	418	0	0	0	0	0
Municipal Pumping - Secondary	Direct	1,281	0	0	0	0	0
Outdoor Lighting	Direct	494	0	0	0	0	0
Interruptible Power Service	Direct	173	0	0	0	0	0
Interruptible Demand Response Contracts	Direct 1 & 27	911 2,732	0 72	0 9	0 74	0 34	0 189
Total Electric Retail Sales Revenues		110,925	72	9	6,205	2,162	8,448
Other Revenue							
Miscellaneous							
Reconnect Fees	7	9	0	0	0	1	1
NSF Check Fees	7	49	0	0	0	6	6
Other Miscellaneous Service Revenue	27	458	21	3	0	10	34
Rent from Electric Property							
Pole Attachments	15	128	0	1	0	12	13
Street Lights	Direct	472	0	0	0	0	0
Yard Lights	Direct	173	0	0	0	0	0
Joint Use Facilities	30	850	52	0	0	0	52
Miscellaneous	27	548	25	3	0	12	40
Other Electric Revenues							
Sales of Construction & Sundry Junk Material	14	23	0	0	0	2	2
Patronage Dividends	23	3	0	0	0	0	0

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Small General Rate 20				Total Small General Rate 20
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Joint Use Agreements	30	40	2	0	0	0	2
Wheeling Fees	30	1,059	64	0	0	0	64
Miscellaneous	23	1,263	55	5	0	34	94
Total Other Revenues		5,075	219	12	0	77	308
Total Operating Revenues		116,000	291	21	6,205	2,239	8,756
Operation & Maintenance Expenses							
Production Expense							
Fuel	1	28,055	0	0	1,800	0	1,800
Purchased Power - Energy	1	3,774	0	0	242	0	242
Purchased Power - Capacity	2	1,438	87	0	0	0	87
Other Production	2	15,650	950	0	0	0	950
Total Production Expense		48,917	1,037	0	2,042	0	3,079
Transmission Expense	2	5,305	322	0	0	0	322
Distribution Expense	14	5,966	0	116	0	527	643
Customer Accounts Expense	12	2,123	0	0	0	220	220
Customer Service & Info. Expense	12	292	0	0	0	30	30
Sales Expense	7	113	0	0	0	13	13
Administrative & General Expenses	24	11,036	477	43	0	296	816
Total Electric O&M Expenses		73,752	1,836	159	2,042	1,086	5,123
Total Operating Expenses							
Cost of Fuel & Purchased Power		33,267	87	0	2,042	0	2,129
Other O&M Expenses		40,485	1,749	159	0	1,086	2,994
Total Operation & Maintenance Expenses		73,752	1,836	159	2,042	1,086	5,123

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Small General Rate 20				Total Small General Rate 20
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Depreciation Expense							
Production Plant	2	7,131	433	0	0	0	433
Wind Production Plant	3	3,565	226	0	0	0	226
Total Production Plant		10,696	659	0	0	0	659
Transmission Plant	2	2,105	128	0	0	0	128
Distribution Plant							
Rights of Way	4	5	0	0	0	0	0
Station Equipment	4	899	0	51	0	0	51
Poles, OH & UG Conductors & Conduit	15	1,644	0	16	0	155	171
Line Transformers	19	826	0	12	0	135	147
Services	10	358	0	0	0	44	44
Meters	8	272	0	0	0	30	30
Installation on Cust. Premises	Direct	26	0	0	0	0	0
Street Light & Signal Systems	Direct	95	0	0	0	0	0
Total Distribution Plant		4,125	0	79	0	364	443
General, Common & Intangible Plant	13	1,673	76	8	0	37	121
Acquisition Adjustment	29	158	10	0	0	0	10
Total Depreciation Expense		18,757	873	87	0	401	1,361
Taxes Other Than Income							
Ad Valorem Taxes							
Production Plant	29	908	56	0	0	0	56
Transmission Plant	30	650	39	0	0	0	39

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Small General Rate 20				Total Small General Rate 20
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Distribution Plant	14	867	0	17	0	77	94
General, Common & Intangible Plant	13	211	10	1	0	5	16
Total Ad Valorem Taxes		2,636	105	18	0	82	205
Other Taxes							
Other Taxes - Payroll, Franchise, Other	23	2,000	86	8	0	54	148
Total Taxes Other Than Income Taxes		4,636	191	26	0	136	353
Total Operating Expense		97,145	2,900	272	2,042	1,623	6,837
Income Taxes							
Interest Expense	27	8,218	375	46	0	180	601
Taxable Income		10,637	(2,984)	(297)	4,163	436	1,318
Less: State Income Tax	44	681	(191)	(19)	267	28	85
Federal Taxable Income		9,956	(2,793)	(278)	3,896	408	1,233
Federal Income Tax							
@ Current Rate of 35%	35.00%	3,484	(978)	(97)	1,364	143	432
State Income Taxes	44	681	(191)	(19)	267	28	85
Credits and Adjustments							
Production Tax Credit	1	(2,237)	0	0	(144)	0	(144)
Full Normalization	26	(134)	(6)	(1)	0	(3)	(10)
Federal and State Income Taxes		1,794	(1,175)	(117)	1,487	168	363
Total Operating Expenses		98,939	1,725	155	3,529	1,791	7,200
Total Operating Income		17,061	(1,434)	(134)	2,676	448	1,556

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)

	Allocation Factor	Total North Dakota	Irrigation Rate 25				Total Irrigation Rate 25
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Rate Base							
Electric Plant in Service							
Production Plant	2	240,264	282	0	0	0	282
Wind Production Plant	3	71,938	46	0	0	0	46
Total Production Plant		312,202	328	0	0	0	328
Transmission Plant	2	109,050	128	0	0	0	128
Distribution Plant							
Land & Rights of Way	4	1,029	0	1	0	0	1
Station Equipment	4	30,341	0	44	0	0	44
Poles, OH & UG Conductors & Conduit							
Customer Related 83%	7	47,376	0	0	0	21	21
Demand Related 17%	4	9,704	0	14	0	0	14
Line Transformers							
Customer Related 76%	11	21,791	0	0	0	91	91
Demand Related 24%	5	6,882	0	11	0	0	11
Services	10	12,445	0	0	0	12	12
Meters	8	9,445	0	0	0	14	14
Installation on Customer Premise	Direct	915	0	0	0	0	0
Street Light & Signal System	Direct	3,299	0	0	0	0	0
Total Distribution Plant		143,227	0	70	0	138	208
General, Common & Intangible Plant	13	43,582	35	5	0	11	51
Acquisition Adjustment	29	7,162	8	0	0	0	8
Total Electric Plant in Service		615,223	499	75	0	149	723

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Irrigation Rate 25				Total Irrigation Rate 25
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Less: Accumulated Depreciation							
Production Plant	2	144,735	170	0	0	0	170
Wind Production Plant	3	4,737	3	0	0	0	3
Total Production Plant		149,472	173	0	0	0	173
Transmission Plant	2	53,529	63	0	0	0	63
Distribution Plant							
Rights of Way	4	110	0	0	0	0	0
Station Equipment	4	11,323	0	16	0	0	16
Poles, OH & UG Conductors & Conduit	15	28,025	0	7	0	10	17
Line Transformers	19	11,662	0	4	0	37	41
Services	10	12,061	0	0	0	11	11
Meters	8	1,623	0	0	0	2	2
Installation on Customer Premise	Direct	502	0	0	0	0	0
Street Light & Signal System	Direct	1,958	0	0	0	0	0
Total Distribution Plant		67,264	0	27	0	60	87
General, Common & Intangible Plant	13	25,545	21	3	0	6	30
Acquisition Adjustment	29	6,683	7	0	0	0	7
Less: Total Accumulated Reserve for Depreciation		302,493	264	30	0	66	360
Net Electric Plant in Service		312,730	235	45	0	83	363
Additions							
Materials & Supplies	13	5,077	4	1	0	1	6
Prepayments	26	373	0	0	0	0	0

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)

	Allocation Factor	Total North Dakota	Irrigation Rate 25				Total Irrigation Rate 25
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Fuel Stocks	1	2,955	0	0	2	0	2
Unamortized Loss on Debt	26	4,556	4	1	0	1	6
Deferred Generation Costs	2	1,547	2	0	0	0	2
Decommission of Retired Plant	2	(353)	0	0	0	0	0
Total Additions		14,155	10	2	2	2	16
Total Before Deductions		326,885	245	47	2	85	379
Deductions							
Accumulated Deferred Income Tax	26	49,973	41	6	0	12	59
Accumulated Investment Tax Credit	26	0	0	0	0	0	0
Customer Advances For Construction	26	227	0	0	0	0	0
Total Deductions		50,200	41	6	0	12	59
Total Rate Base		276,685	204	41	2	73	320
Rate of Return - Per Books		6.166%					(6.25%)
 Electric Operating Revenues							
Retail Sales							
Residential	Direct	45,802	0	0	0	0	0
Small General Electric Service	Direct	8,259	0	0	0	0	0
Irrigation	Direct	45	0	8	33	4	45
Large General Service - Primary	Direct	5,278	0	0	0	0	0
Large General Service - Secondary	Direct	41,418	0	0	0	0	0
TOD Large General Service	Direct	537	0	0	0	0	0

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)

	Allocation Factor	Total North Dakota	Irrigation Rate 25				Total Irrigation Rate 25
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Space Heating - Secondary	Direct	1,854	0	0	0	0	0
Small Municipal Electric Service	Direct	310	0	0	0	0	0
Municipal Lighting - Primary	Direct	111	0	0	0	0	0
Municipal Lighting - Secondary	Direct	1,302	0	0	0	0	0
Municipal Pumping - Primary	Direct	418	0	0	0	0	0
Municipal Pumping - Secondary	Direct	1,281	0	0	0	0	0
Outdoor Lighting	Direct	494	0	0	0	0	0
Interruptible Power Service	Direct	173	0	0	0	0	0
Interruptible Demand Response	Direct	911	0	0	0	0	0
Contracts	1 & 27	2,732	1	0	1	0	2
Total Electric Retail Sales Revenues		110,925	1	8	34	4	47
Other Revenue							
Miscellaneous							
Reconnect Fees	7	9	0	0	0	0	0
NSF Check Fees	7	49	0	0	0	0	0
Other Miscellaneous Service Revenue	27	458	0	0	0	0	0
Rent from Electric Property							
Pole Attachments	15	128	0	0	0	0	0
Street Lights	Direct	472	0	0	0	0	0
Yard Lights	Direct	173	0	0	0	0	0
Joint Use Facilities	30	850	1	0	0	0	1
Miscellaneous	27	548	0	0	0	0	0
Other Electric Revenues							
Sales of Construction & Sundry Junk Material	14	23	0	0	0	0	0
Patronage Dividends	23	3	0	0	0	0	0

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Irrigation Rate 25				Total Irrigation Rate 25
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Joint Use Agreements	30	40	0	0	0	0	0
Wheeling Fees	30	1,059	1	0	0	0	1
Miscellaneous	23	1,263	1	0	0	0	1
Total Other Revenues		5,075	3	0	0	0	3
Total Operating Revenues		116,000	4	8	34	4	50
Operation & Maintenance Expenses							
Production Expense							
Fuel	1	28,055	0	0	14	0	14
Purchased Power - Energy	1	3,774	0	0	2	0	2
Purchased Power - Capacity	2	1,438	2	0	0	0	2
Other Production	2	15,650	18	0	0	0	18
Total Production Expense		48,917	20	0	16	0	36
Transmission Expense	2	5,305	6	0	0	0	6
Distribution Expense	14	5,966	0	3	0	6	9
Customer Accounts Expense	12	2,123	0	0	0	2	2
Customer Service & Info. Expense	12	292	0	0	0	0	0
Sales Expense	7	113	0	0	0	0	0
Administrative & General Expenses	24	11,036	9	1	0	3	13
Total Electric O&M Expenses		73,752	35	4	16	11	66
Total Operating Expenses							
Cost of Fuel & Purchased Power		33,267	2	0	16	0	18
Other O&M Expenses		40,485	33	4	0	11	48
Total Operation & Maintenance Expenses		73,752	35	4	16	11	66

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Irrigation Rate 25				Total Irrigation Rate 25
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Depreciation Expense							
Production Plant	2	7,131	8	0	0	0	8
Wind Production Plant	3	3,565	2	0	0	0	2
Total Production Plant		10,696	10	0	0	0	10
Transmission Plant	2	2,105	2	0	0	0	2
Distribution Plant							
Rights of Way	4	5	0	0	0	0	0
Station Equipment	4	899	0	1	0	0	1
Poles, OH & UG Conductors & Conduit	15	1,644	0	0	0	1	1
Line Transformers	19	826	0	0	0	3	3
Services	10	358	0	0	0	0	0
Meters	8	272	0	0	0	0	0
Installation on Cust. Premises	Direct	26	0	0	0	0	0
Street Light & Signal Systems	Direct	95	0	0	0	0	0
Total Distribution Plant		4,125	0	1	0	4	5
General, Common & Intangible Plant	13	1,673	1	0	0	0	1
Acquisition Adjustment	29	158	0	0	0	0	0
Total Depreciation Expense		18,757	13	1	0	4	18
Taxes Other Than Income							
Ad Valorem Taxes							
Production Plant	29	908	1	0	0	0	1
Transmission Plant	30	650	1	0	0	0	1

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Irrigation Rate 25				Total Irrigation Rate 25
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Distribution Plant	14	867	0	0	0	1	1
General, Common & Intangible Plant	13	211	0	0	0	0	0
Total Ad Valorem Taxes		2,636	2	0	0	1	3
Other Taxes							
Other Taxes - Payroll, Franchise, Other	23	2,000	2	0	0	1	3
Total Taxes Other Than Income Taxes		4,636	4	0	0	2	6
Total Operating Expense		97,145	52	5	16	17	90
Income Taxes							
Interest Expense	27	8,218	6	1	0	2	9
Taxable Income		10,637	(54)	2	18	(15)	(49)
Less: State Income Tax	44	681	(3)	0	1	(1)	(3)
Federal Taxable Income		9,956	(51)	2	17	(14)	(46)
Federal Income Tax							
@ Current Rate of 35%	35.00%	3,484	(18)	1	6	(5)	(16)
State Income Taxes	44	681	(3)	0	1	(1)	(3)
Credits and Adjustments							
Production Tax Credit	1	(2,237)	0	0	(1)	0	(1)
Full Normalization	26	(134)	0	0	0	0	0
Federal and State Income Taxes		1,794	(21)	1	6	(6)	(20)
Total Operating Expenses		98,939	31	6	22	11	70
Total Operating Income		17,061	(27)	2	12	(7)	(20)

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Large General Primary Rate 30				Total LG Primary Rate 30
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Rate Base							
Electric Plant in Service							
Production Plant	2	240,264	13,304	0	0	0	13,304
Wind Production Plant	3	71,938	4,280	0	0	0	4,280
Total Production Plant		312,202	17,584	0	0	0	17,584
Transmission Plant	2	109,050	6,038	0	0	0	6,038
Distribution Plant							
Land & Rights of Way	4	1,029	0	53	0	0	53
Station Equipment	4	30,341	0	1,563	0	0	1,563
Poles, OH & UG Conductors & Conduit							
Customer Related 83%	7	47,376	0	0	0	17	17
Demand Related 17%	4	9,704	0	500	0	0	500
Line Transformers							
Customer Related 76%	11	21,791	0	0	0	0	0
Demand Related 24%	5	6,882	0	0	0	0	0
Services	10	12,445	0	0	0	0	0
Meters	8	9,445	0	0	0	133	133
Installation on Customer Premise	Direct	915	0	0	0	0	0
Street Light & Signal System	Direct	3,299	0	0	0	0	0
Total Distribution Plant		143,227	0	2,116	0	150	2,266
General, Common & Intangible Plant	13	43,582	1,824	163	0	12	1,999
Acquisition Adjustment	29	7,162	403	0	0	0	403
Total Electric Plant in Service		615,223	25,849	2,279	0	162	28,290

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)

	Allocation Factor	Total North Dakota	Large General Primary Rate 30				Total LG Primary Rate 30
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Less: Accumulated Depreciation							
Production Plant	2	144,735	8,014	0	0	0	8,014
Wind Production Plant	3	4,737	282	0	0	0	282
Total Production Plant		149,472	8,296	0	0	0	8,296
Transmission Plant	2	53,529	2,964	0	0	0	2,964
Distribution Plant							
Rights of Way	4	110	0	6	0	0	6
Station Equipment	4	11,323	0	583	0	0	583
Poles, OH & UG Conductors & Conduit	15	28,025	0	245	0	8	253
Line Transformers	19	11,662	0	0	0	0	0
Services	10	12,061	0	0	0	0	0
Meters	8	1,623	0	0	0	23	23
Installation on Customer Premise	Direct	502	0	0	0	0	0
Street Light & Signal System	Direct	1,958	0	0	0	0	0
Total Distribution Plant		67,264	0	834	0	31	865
General, Common & Intangible Plant	13	25,545	1,069	96	0	7	1,172
Acquisition Adjustment	29	6,683	376	0	0	0	376
Less: Total Accumulated Reserve for Depreciation		302,493	12,705	930	0	38	13,673
Net Electric Plant in Service		312,730	13,144	1,349	0	124	14,617
Additions							
Materials & Supplies	13	5,077	212	19	0	1	232
Prepayments	26	373	16	1	0	0	17

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Large General Primary Rate 30				Total LG Primary Rate 30
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Fuel Stocks	1	2,955	0	0	179	0	179
Unamortized Loss on Debt	26	4,556	191	17	0	1	209
Deferred Generation Costs	2	1,547	86	0	0	0	86
Decommission of Retired Plant	2	(353)	(20)	0	0	0	(20)
Total Additions		14,155	485	37	179	2	703
Total Before Deductions		326,885	13,629	1,386	179	126	15,320
Deductions							
Accumulated Deferred Income Tax	26	49,973	2,100	185	0	13	2,298
Accumulated Investment Tax Credit	26	0	0	0	0	0	0
Customer Advances For Construction	26	227	10	1	0	0	11
Total Deductions		50,200	2,110	186	0	13	2,309
Total Rate Base		276,685	11,519	1,200	179	113	13,011
Rate of Return - Per Books		6.166%					6.10%
 Electric Operating Revenues							
Retail Sales							
Residential	Direct	45,802	0	0	0	0	0
Small General Electric Service	Direct	8,259	0	0	0	0	0
Irrigation	Direct	45	0	0	0	0	0
Large General Service - Primary	Direct	5,278	0	1,496	3,753	29	5,278
Large General Service - Secondary	Direct	41,418	0	0	0	0	0
TOD Large General Service	Direct	537	0	0	0	0	0

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)

	Allocation Factor	Total North Dakota	Large General Primary Rate 30				Total LG Primary Rate 30
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Space Heating - Secondary	Direct	1,854	0	0	0	0	0
Small Municipal Electric Service	Direct	310	0	0	0	0	0
Municipal Lighting - Primary	Direct	111	0	0	0	0	0
Municipal Lighting - Secondary	Direct	1,302	0	0	0	0	0
Municipal Pumping - Primary	Direct	418	0	0	0	0	0
Municipal Pumping - Secondary	Direct	1,281	0	0	0	0	0
Outdoor Lighting	Direct	494	0	0	0	0	0
Interruptible Power Service	Direct	173	0	0	0	0	0
Interruptible Demand Response	Direct	911	0	0	0	0	0
Contracts	1 & 27	2,732	66	7	70	1	144
Total Electric Retail Sales Revenues		110,925	66	1,503	3,823	30	5,422
Other Revenue							
Miscellaneous							
Reconnect Fees	7	9	0	0	0	0	0
NSF Check Fees	7	49	0	0	0	0	0
Other Miscellaneous Service Revenue	27	458	19	2	0	0	21
Rent from Electric Property							
Pole Attachments	15	128	0	1	0	0	1
Street Lights	Direct	472	0	0	0	0	0
Yard Lights	Direct	173	0	0	0	0	0
Joint Use Facilities	30	850	47	0	0	0	47
Miscellaneous	27	548	23	2	0	0	25
Other Electric Revenues							
Sales of Construction & Sundry Junk Material	14	23	0	0	0	0	0
Patronage Dividends	23	3	0	0	0	0	0

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)

	Allocation Factor	Total North Dakota	Large General Primary Rate 30				Total LG Primary Rate 30
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Joint Use Agreements	30	40	2	0	0	0	2
Wheeling Fees	30	1,059	59	0	0	0	59
Miscellaneous	23	1,263	50	4	0	0	54
Total Other Revenues		5,075	200	9	0	0	209
Total Operating Revenues		116,000	266	1,512	3,823	30	5,631
Operation & Maintenance Expenses							
Production Expense							
Fuel	1	28,055	0	0	1,698	0	1,698
Purchased Power - Energy	1	3,774	0	0	228	0	228
Purchased Power - Capacity	2	1,438	80	0	0	0	80
Other Production	2	15,650	867	0	0	0	867
Total Production Expense		48,917	947	0	1,926	0	2,873
Transmission Expense	2	5,305	294	0	0	0	294
Distribution Expense	14	5,966	0	88	0	6	94
Customer Accounts Expense	12	2,123	0	0	0	2	2
Customer Service & Info. Expense	12	292	0	0	0	0	0
Sales Expense	7	113	0	0	0	0	0
Administrative & General Expenses	24	11,036	435	33	0	3	471
Total Electric O&M Expenses		73,752	1,676	121	1,926	11	3,734
Total Operating Expenses							
Cost of Fuel & Purchased Power		33,267	80	0	1,926	0	2,006
Other O&M Expenses		40,485	1,596	121	0	11	1,728
Total Operation & Maintenance Expenses		73,752	1,676	121	1,926	11	3,734

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)

	Allocation Factor	Total North Dakota	Large General Primary Rate 30				Total LG Primary Rate 30
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Depreciation Expense							
Production Plant	2	7,131	395	0	0	0	395
Wind Production Plant	3	3,565	212	0	0	0	212
Total Production Plant		10,696	607	0	0	0	607
Transmission Plant	2	2,105	117	0	0	0	117
Distribution Plant							
Rights of Way	4	5	0	0	0	0	0
Station Equipment	4	899	0	46	0	0	46
Poles, OH & UG Conductors & Conduit	15	1,644	0	14	0	0	14
Line Transformers	19	826	0	0	0	0	0
Services	10	358	0	0	0	0	0
Meters	8	272	0	0	0	4	4
Installation on Cust. Premises	Direct	26	0	0	0	0	0
Street Light & Signal Systems	Direct	95	0	0	0	0	0
Total Distribution Plant		4,125	0	60	0	4	64
General, Common & Intangible Plant	13	1,673	70	6	0	0	76
Acquisition Adjustment	29	158	9	0	0	0	9
Total Depreciation Expense		18,757	803	66	0	4	873
Taxes Other Than Income							
Ad Valorem Taxes							
Production Plant	29	908	51	0	0	0	51
Transmission Plant	30	650	36	0	0	0	36

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Large General Primary Rate 30				Total LG Primary Rate 30
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Distribution Plant	14	867	0	13	0	1	14
General, Common & Intangible Plant	13	211	9	1	0	0	10
Total Ad Valorem Taxes		2,636	96	14	0	1	111
Other Taxes							
Other Taxes - Payroll, Franchise, Other	23	2,000	79	6	0	1	86
Total Taxes Other Than Income Taxes		4,636	175	20	0	2	197
Total Operating Expense		97,145	2,654	207	1,926	17	4,804
Income Taxes							
Interest Expense	27	8,218	345	35	0	3	383
Taxable Income		10,637	(2,733)	1,270	1,897	10	444
Less: State Income Tax	44	681	(175)	81	121	1	28
Federal Taxable Income		9,956	(2,558)	1,189	1,776	9	416
Federal Income Tax							
@ Current Rate of 35%	35.00%	3,484	(895)	416	622	3	146
State Income Taxes	44	681	(175)	81	121	1	28
Credits and Adjustments							
Production Tax Credit	1	(2,237)	0	0	(135)	0	(135)
Full Normalization	26	(134)	(6)	0	0	0	(6)
Federal and State Income Taxes		1,794	(1,076)	497	608	4	33
Total Operating Expenses		98,939	1,578	704	2,534	21	4,837
Total Operating Income		17,061	(1,312)	808	1,289	9	794

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Large General Secondary Rate 30			Total LG Secondary Rate 30
			Demand Prod. & Trans.	Demand Distribution	Energy Customer	
Rate Base						
Electric Plant in Service						
Production Plant	2	240,264	91,487	0	0	91,487
Wind Production Plant	3	71,938	27,449	0	0	27,449
Total Production Plant		312,202	118,936	0	0	118,936
Transmission Plant	2	109,050	41,524	0	0	41,524
Distribution Plant						
Land & Rights of Way	4	1,029	0	376	0	376
Station Equipment	4	30,341	0	11,098	0	11,098
Poles, OH & UG Conductors & Conduit						
Customer Related 83%	7	47,376	0	0	1,801	1,801
Demand Related 17%	4	9,704	0	3,549	0	3,549
Line Transformers						
Customer Related 76%	11	21,791	0	0	4,297	4,297
Demand Related 24%	5	6,882	0	2,705	0	2,705
Services	10	12,445	0	0	831	831
Meters	8	9,445	0	0	1,775	1,775
Installation on Customer Premise	Direct	915	0	0	0	0
Street Light & Signal System	Direct	3,299	0	0	0	0
Total Distribution Plant		143,227	0	17,728	8,704	26,432
General, Common & Intangible Plant	13	43,582	12,389	1,369	672	14,430
Acquisition Adjustment	29	7,162	2,728	0	0	2,728
Total Electric Plant in Service		615,223	175,577	19,097	9,376	204,050

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Large General Secondary Rate 30				Total LG Secondary Rate 30
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Less: Accumulated Depreciation							
Production Plant	2	144,735	55,112	0	0	0	55,112
Wind Production Plant	3	4,737	1,807	0	0	0	1,807
Total Production Plant		149,472	56,919	0	0	0	56,919
Transmission Plant	2	53,529	20,383	0	0	0	20,383
Distribution Plant							
Rights of Way	4	110	0	40	0	0	40
Station Equipment	4	11,323	0	4,142	0	0	4,142
Poles, OH & UG Conductors & Conduit	15	28,025	0	1,742	0	884	2,626
Line Transformers	19	11,662	0	1,100	0	1,748	2,848
Services	10	12,061	0	0	0	805	805
Meters	8	1,623	0	0	0	305	305
Installation on Customer Premise	Direct	502	0	0	0	0	0
Street Light & Signal System	Direct	1,958	0	0	0	0	0
Total Distribution Plant		67,264	0	7,024	0	3,742	10,766
General, Common & Intangible Plant	13	25,545	7,261	802	0	394	8,457
Acquisition Adjustment	29	6,683	2,546	0	0	0	2,546
Less: Total Accumulated Reserve for Depreciation		302,493	87,109	7,826	0	4,136	99,071
Net Electric Plant in Service		312,730	88,468	11,271	0	5,240	104,979
Additions							
Materials & Supplies	13	5,077	1,443	159	0	78	1,680
Prepayments	26	373	106	12	0	6	124

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)

	Allocation Factor	Total North Dakota	Large General Secondary Rate 30				Total LG Secondary Rate 30
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Fuel Stocks	1	2,955	0	0	1,128	0	1,128
Unamortized Loss on Debt	26	4,556	1,300	141	0	69	1,510
Deferred Generation Costs	2	1,547	589	0	0	0	589
Decommission of Retired Plant	2	(353)	(134)	0	0	0	(134)
Total Additions		14,155	3,304	312	1,128	153	4,897
Total Before Deductions		326,885	91,772	11,583	1,128	5,393	109,876
Deductions							
Accumulated Deferred Income Tax	26	49,973	14,262	1,551	0	762	16,575
Accumulated Investment Tax Credit	26	0	0	0	0	0	0
Customer Advances For Construction	26	227	65	7	0	3	75
Total Deductions		50,200	14,327	1,558	0	765	16,650
Total Rate Base		276,685	77,445	10,025	1,128	4,628	93,226
Rate of Return - Per Books		6.166%					9.13%
Electric Operating Revenues							
Retail Sales							
Residential	Direct	45,802	0	0	0	0	0
Small General Electric Service	Direct	8,259	0	0	0	0	0
Irrigation	Direct	45	0	0	0	0	0
Large General Service - Primary	Direct	5,278	0	0	0	0	0
Large General Service - Secondary	Direct	41,418	0	16,262	23,876	1,280	41,418
TOD Large General Service	Direct	537	0	0	0	0	0

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Large General Secondary Rate 30				Total LG Secondary Rate 30
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Space Heating - Secondary	Direct	1,854	0	0	0	0	0
Small Municipal Electric Service	Direct	310	0	0	0	0	0
Municipal Lighting - Primary	Direct	111	0	0	0	0	0
Municipal Lighting - Secondary	Direct	1,302	0	0	0	0	0
Municipal Pumping - Primary	Direct	418	0	0	0	0	0
Municipal Pumping - Secondary	Direct	1,281	0	0	0	0	0
Outdoor Lighting	Direct	494	0	0	0	0	0
Interruptible Power Service	Direct	173	0	0	0	0	0
Interruptible Demand Response	Direct	911	0	0	0	0	0
Contracts	1 & 27	2,732	444	57	443	26	970
Total Electric Retail Sales Revenues		110,925	444	16,319	24,319	1,306	42,388
Other Revenue							
Miscellaneous							
Reconnect Fees	7	9	0	0	0	0	0
NSF Check Fees	7	49	0	0	0	2	2
Other Miscellaneous Service Revenue	27	458	130	17	0	8	155
Rent from Electric Property							
Pole Attachments	15	128	0	8	0	4	12
Street Lights	Direct	472	0	0	0	0	0
Yard Lights	Direct	173	0	0	0	0	0
Joint Use Facilities	30	850	324	0	0	0	324
Miscellaneous	27	548	155	20	0	9	184
Other Electric Revenues							
Sales of Construction & Sundry Junk Material	14	23	0	3	0	1	4
Patronage Dividends	23	3	1	0	0	0	1

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)

	Allocation Factor	Total North Dakota	Large General Secondary Rate 30				Total LG Secondary Rate 30
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Joint Use Agreements	30	40	15	0	0	0	15
Wheeling Fees	30	1,059	403	0	0	0	403
Miscellaneous	23	1,263	342	32	0	24	398
Total Other Revenues		5,075	1,370	80	0	48	1,498
Total Operating Revenues		116,000	1,814	16,399	24,319	1,354	43,886
Operation & Maintenance Expenses							
Production Expense							
Fuel	1	28,055	0	0	10,710	0	10,710
Purchased Power - Energy	1	3,774	0	0	1,441	0	1,441
Purchased Power - Capacity	2	1,438	548	0	0	0	548
Other Production	2	15,650	5,959	0	0	0	5,959
Total Production Expense		48,917	6,507	0	12,151	0	18,658
Transmission Expense	2	5,305	2,020	0	0	0	2,020
Distribution Expense	14	5,966	0	738	0	363	1,101
Customer Accounts Expense	12	2,123	0	0	0	165	165
Customer Service & Info. Expense	12	292	0	0	0	23	23
Sales Expense	7	113	0	0	0	4	4
Administrative & General Expenses	24	11,036	2,990	277	0	208	3,475
Total Electric O&M Expenses		73,752	11,517	1,015	12,151	763	25,446
Total Operating Expenses							
Cost of Fuel & Purchased Power		33,267	548	0	12,151	0	12,699
Other O&M Expenses		40,485	10,969	1,015	0	763	12,747
Total Operation & Maintenance Expenses		73,752	11,517	1,015	12,151	763	25,446

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Large General Secondary Rate 30				Total LG Secondary Rate 30
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Depreciation Expense							
Production Plant	2	7,131	2,715	0	0	0	2,715
Wind Production Plant	3	3,565	1,360	0	0	0	1,360
Total Production Plant		10,696	4,075	0	0	0	4,075
Transmission Plant	2	2,105	802	0	0	0	802
Distribution Plant							
Rights of Way	4	5	0	2	0	0	2
Station Equipment	4	899	0	329	0	0	329
Poles, OH & UG Conductors & Conduit	15	1,644	0	102	0	52	154
Line Transformers	19	826	0	78	0	124	202
Services	10	358	0	0	0	24	24
Meters	8	272	0	0	0	51	51
Installation on Cust. Premises	Direct	26	0	0	0	0	0
Street Light & Signal Systems	Direct	95	0	0	0	0	0
Total Distribution Plant		4,125	0	511	0	251	762
General, Common & Intangible Plant	13	1,673	476	53	0	26	555
Acquisition Adjustment	29	158	60	0	0	0	60
Total Depreciation Expense		18,757	5,413	564	0	277	6,254
Taxes Other Than Income							
Ad Valorem Taxes							
Production Plant	29	908	346	0	0	0	346
Transmission Plant	30	650	248	0	0	0	248

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Large General Secondary Rate 30				Total LG Secondary Rate 30
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Distribution Plant	14	867	0	107	0	53	160
General, Common & Intangible Plant	13	211	60	7	0	3	70
Total Ad Valorem Taxes		2,636	654	114	0	56	824
Other Taxes							
Other Taxes - Payroll, Franchise, Other	23	2,000	542	50	0	38	630
Total Taxes Other Than Income Taxes		4,636	1,196	164	0	94	1,454
Total Operating Expense		97,145	18,126	1,743	12,151	1,134	33,154
Income Taxes							
Interest Expense	27	8,218	2,325	296	0	138	2,759
Taxable Income		10,637	(18,637)	14,360	12,168	82	7,973
Less: State Income Tax	44	681	(1,193)	919	779	5	510
Federal Taxable Income		9,956	(17,444)	13,441	11,389	77	7,463
Federal Income Tax							
@ Current Rate of 35%	35.00%	3,484	(6,105)	4,704	3,986	27	2,612
State Income Taxes	44	681	(1,193)	919	779	5	510
Credits and Adjustments							
Production Tax Credit	1	(2,237)	0	0	(854)	0	(854)
Full Normalization	26	(134)	(38)	(4)	0	(2)	(44)
Federal and State Income Taxes		1,794	(7,336)	5,619	3,911	30	2,224
Total Operating Expenses		98,939	10,790	7,362	16,062	1,164	35,378
Total Operating Income		17,061	(8,976)	9,037	8,257	190	8,508

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	TOD Large General Rate 31				Total TOD LG Rate 31
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Rate Base							
Electric Plant in Service							
Production Plant	2	240,264	1,240	0	0	0	1,240
Wind Production Plant	3	71,938	374	0	0	0	374
Total Production Plant		312,202	1,614	0	0	0	1,614
Transmission Plant	2	109,050	563	0	0	0	563
Distribution Plant							
Land & Rights of Way	4	1,029	0	5	0	0	5
Station Equipment	4	30,341	0	150	0	0	150
Poles, OH & UG Conductors & Conduit							
Customer Related 83%	7	47,376	0	0	0	21	21
Demand Related 17%	4	9,704	0	48	0	0	48
Line Transformers							
Customer Related 76%	11	21,791	0	0	0	50	50
Demand Related 24%	5	6,882	0	37	0	0	37
Services	10	12,445	0	0	0	9	9
Meters	8	9,445	0	0	0	18	18
Installation on Customer Premise	Direct	915	0	0	0	0	0
Street Light & Signal System	Direct	3,299	0	0	0	0	0
Total Distribution Plant		143,227	0	240	0	98	338
General, Common & Intangible Plant	13	43,582	168	19	0	8	195
Acquisition Adjustment	29	7,162	37	0	0	0	37
Total Electric Plant in Service		615,223	2,382	259	0	106	2,747

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)

	Allocation Factor	Total North Dakota	TOD Large General Rate 31				Total TOD LG Rate 31
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Less: Accumulated Depreciation							
Production Plant	2	144,735	747	0	0	0	747
Wind Production Plant	3	4,737	25	0	0	0	25
Total Production Plant		149,472	772	0	0	0	772
Transmission Plant	2	53,529	276	0	0	0	276
Distribution Plant							
Rights of Way	4	110	0	1	0	0	1
Station Equipment	4	11,323	0	56	0	0	56
Poles, OH & UG Conductors & Conduit	15	28,025	0	24	0	10	34
Line Transformers	19	11,662	0	15	0	20	35
Services	10	12,061	0	0	0	9	9
Meters	8	1,623	0	0	0	3	3
Installation on Customer Premise	Direct	502	0	0	0	0	0
Street Light & Signal System	Direct	1,958	0	0	0	0	0
Total Distribution Plant		67,264	0	96	0	42	138
General, Common & Intangible Plant	13	25,545	99	11	0	4	114
Acquisition Adjustment	29	6,683	35	0	0	0	35
Less: Total Accumulated Reserve for Depreciation		302,493	1,182	107	0	46	1,335
Net Electric Plant in Service		312,730	1,200	152	0	60	1,412
Additions							
Materials & Supplies	13	5,077	20	2	0	1	23
Prepayments	26	373	1	0	0	0	1

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	TOD Large General Rate 31				Total TOD LG Rate 31
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Fuel Stocks	1	2,955	0	0	15	0	15
Unamortized Loss on Debt	26	4,556	18	2	0	1	21
Deferred Generation Costs	2	1,547	8	0	0	0	8
Decommission of Retired Plant	2	(353)	(2)	0	0	0	(2)
Total Additions		14,155	45	4	15	2	66
Total Before Deductions		326,885	1,245	156	15	62	1,478
Deductions							
Accumulated Deferred Income Tax	26	49,973	193	21	0	9	223
Accumulated Investment Tax Credit	26	0	0	0	0	0	0
Customer Advances For Construction	26	227	1	0	0	0	1
Total Deductions		50,200	194	21	0	9	224
Total Rate Base		276,685	1,051	135	15	53	1,254
Rate of Return - Per Books		6.166%					8.13%
 Electric Operating Revenues							
Retail Sales							
Residential	Direct	45,802	0	0	0	0	0
Small General Electric Service	Direct	8,259	0	0	0	0	0
Irrigation	Direct	45	0	0	0	0	0
Large General Service - Primary	Direct	5,278	0	0	0	0	0
Large General Service - Secondary	Direct	41,418	0	0	0	0	0
TOD Large General Service	Direct	537	0	140	383	14	537

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	TOD Large General Rate 31				Total TOD LG Rate 31
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Space Heating - Secondary	Direct	1,854	0	0	0	0	0
Small Municipal Electric Service	Direct	310	0	0	0	0	0
Municipal Lighting - Primary	Direct	111	0	0	0	0	0
Municipal Lighting - Secondary	Direct	1,302	0	0	0	0	0
Municipal Pumping - Primary	Direct	418	0	0	0	0	0
Municipal Pumping - Secondary	Direct	1,281	0	0	0	0	0
Outdoor Lighting	Direct	494	0	0	0	0	0
Interruptible Power Service	Direct	173	0	0	0	0	0
Interruptible Demand Response	Direct	911	0	0	0	0	0
Contracts	1 & 27	2,732	6	1	6	0	13
Total Electric Retail Sales Revenues		110,925	6	141	389	14	550
Other Revenue							
Miscellaneous							
Reconnect Fees	7	9	0	0	0	0	0
NSF Check Fees	7	49	0	0	0	0	0
Other Miscellaneous Service Revenue	27	458	2	0	0	0	2
Rent from Electric Property							
Pole Attachments	15	128	0	0	0	0	0
Street Lights	Direct	472	0	0	0	0	0
Yard Lights	Direct	173	0	0	0	0	0
Joint Use Facilities	30	850	4	0	0	0	4
Miscellaneous	27	548	2	0	0	0	2
Other Electric Revenues							
Sales of Construction & Sundry Junk Material	14	23	0	0	0	0	0
Patronage Dividends	23	3	0	0	0	0	0

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	TOD Large General Rate 31				Total TOD LG Rate 31
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Joint Use Agreements	30	40	0	0	0	0	0
Wheeling Fees	30	1,059	5	0	0	0	5
Miscellaneous	23	1,263	5	0	0	0	5
Total Other Revenues		5,075	18	0	0	0	18
Total Operating Revenues		116,000	24	141	389	14	568
Operation & Maintenance Expenses							
Production Expense							
Fuel	1	28,055	0	0	146	0	146
Purchased Power - Energy	1	3,774	0	0	20	0	20
Purchased Power - Capacity	2	1,438	7	0	0	0	7
Other Production	2	15,650	81	0	0	0	81
Total Production Expense		48,917	88	0	166	0	254
Transmission Expense	2	5,305	27	0	0	0	27
Distribution Expense	14	5,966	0	10	0	4	14
Customer Accounts Expense	12	2,123	0	0	0	3	3
Customer Service & Info. Expense	12	292	0	0	0	0	0
Sales Expense	7	113	0	0	0	0	0
Administrative & General Expenses	24	11,036	40	4	0	3	47
Total Electric O&M Expenses		73,752	155	14	166	10	345
Total Operating Expenses							
Cost of Fuel & Purchased Power		33,267	7	0	166	0	173
Other O&M Expenses		40,485	148	14	0	10	172
Total Operation & Maintenance Expenses		73,752	155	14	166	10	345

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)

	Allocation Factor	Total North Dakota	TOD Large General Rate 31				Total TOD LG Rate 31
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Depreciation Expense							
Production Plant	2	7,131	37	0	0	0	37
Wind Production Plant	3	3,565	19	0	0	0	19
Total Production Plant		10,696	56	0	0	0	56
Transmission Plant	2	2,105	11	0	0	0	11
Distribution Plant							
Rights of Way	4	5	0	0	0	0	0
Station Equipment	4	899	0	4	0	0	4
Poles, OH & UG Conductors & Conduit	15	1,644	0	1	0	1	2
Line Transformers	19	826	0	1	0	1	2
Services	10	358	0	0	0	0	0
Meters	8	272	0	0	0	1	1
Installation on Cust. Premises	Direct	26	0	0	0	0	0
Street Light & Signal Systems	Direct	95	0	0	0	0	0
Total Distribution Plant		4,125	0	6	0	3	9
General, Common & Intangible Plant	13	1,673	6	1	0	0	7
Acquisition Adjustment	29	158	1	0	0	0	1
Total Depreciation Expense		18,757	74	7	0	3	84
Taxes Other Than Income							
Ad Valorem Taxes							
Production Plant	29	908	5	0	0	0	5
Transmission Plant	30	650	3	0	0	0	3

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)

	Allocation Factor	Total North Dakota	TOD Large General Rate 31				Total TOD LG Rate 31
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Distribution Plant	14	867	0	1	0	1	2
General, Common & Intangible Plant	13	211	1	0	0	0	1
Total Ad Valorem Taxes		2,636	9	1	0	1	11
Other Taxes							
Other Taxes - Payroll, Franchise, Other	23	2,000	7	1	0	0	8
Total Taxes Other Than Income Taxes		4,636	16	2	0	1	19
Total Operating Expense		97,145	245	23	166	14	448
Income Taxes							
Interest Expense	27	8,218	32	4	0	2	38
Taxable Income		10,637	(253)	114	223	(2)	82
Less: State Income Tax	44	681	(16)	7	14	0	5
Federal Taxable Income		9,956	(237)	107	209	(2)	77
Federal Income Tax							
@ Current Rate of 35%	35.00%	3,484	(83)	37	73	(1)	26
State Income Taxes	44	681	(16)	7	14	0	5
Credits and Adjustments							
Production Tax Credit	1	(2,237)	0	0	(12)	0	(12)
Full Normalization	26	(134)	(1)	0	0	0	(1)
Federal and State Income Taxes		1,794	(100)	44	75	(1)	18
Total Operating Expenses		98,939	145	67	241	13	466
Total Operating Income		17,061	(121)	74	148	1	102

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Space Heating Rate 32				Total Space Heating Rate 32
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Rate Base							
Electric Plant in Service							
Production Plant	2	240,264	2,781	0	0	0	2,781
Wind Production Plant	3	71,938	1,603	0	0	0	1,603
Total Production Plant		312,202	4,384	0	0	0	4,384
Transmission Plant	2	109,050	1,262	0	0	0	1,262
Distribution Plant							
Land & Rights of Way	4	1,029	0	26	0	0	26
Station Equipment	4	30,341	0	762	0	0	762
Poles, OH & UG Conductors & Conduit							
Customer Related 83%	7	47,376	0	0	0	81	81
Demand Related 17%	4	9,704	0	244	0	0	244
Line Transformers							
Customer Related 76%	11	21,791	0	0	0	0	0
Demand Related 24%	5	6,882	0	186	0	0	186
Services	10	12,445	0	0	0	0	0
Meters	8	9,445	0	0	0	161	161
Installation on Customer Premise	Direct	915	0	0	0	0	0
Street Light & Signal System	Direct	3,299	0	0	0	0	0
Total Distribution Plant		143,227	0	1,218	0	242	1,460
General, Common & Intangible Plant	13	43,582	436	94	0	19	549
Acquisition Adjustment	29	7,162	101	0	0	0	101
Total Electric Plant in Service		615,223	6,183	1,312	0	261	7,756

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Space Heating Rate 32				Total Space Heating Rate 32
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Less: Accumulated Depreciation							
Production Plant	2	144,735	1,675	0	0	0	1,675
Wind Production Plant	3	4,737	106	0	0	0	106
Total Production Plant		149,472	1,781	0	0	0	1,781
Transmission Plant	2	53,529	620	0	0	0	620
Distribution Plant							
Rights of Way	4	110	0	3	0	0	3
Station Equipment	4	11,323	0	284	0	0	284
Poles, OH & UG Conductors & Conduit	15	28,025	0	120	0	40	160
Line Transformers	19	11,662	0	76	0	0	76
Services	10	12,061	0	0	0	0	0
Meters	8	1,623	0	0	0	28	28
Installation on Customer Premise	Direct	502	0	0	0	0	0
Street Light & Signal System	Direct	1,958	0	0	0	0	0
Total Distribution Plant		67,264	0	483	0	68	551
General, Common & Intangible Plant	13	25,545	256	55	0	11	322
Acquisition Adjustment	29	6,683	94	0	0	0	94
Less: Total Accumulated Reserve for Depreciation		302,493	2,751	538	0	79	3,368
Net Electric Plant in Service		312,730	3,432	774	0	182	4,388
Additions							
Materials & Supplies	13	5,077	51	11	0	2	64
Prepayments	26	373	4	1	0	0	5

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)

	Allocation Factor	Total North Dakota	Space Heating Rate 32				Total Space Heating Rate 32
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Fuel Stocks	1	2,955	0	0	74	0	74
Unamortized Loss on Debt	26	4,556	46	10	0	2	58
Deferred Generation Costs	2	1,547	18	0	0	0	18
Decommission of Retired Plant	2	(353)	(4)	0	0	0	(4)
Total Additions		14,155	115	22	74	4	215
Total Before Deductions		326,885	3,547	796	74	186	4,603
Deductions							
Accumulated Deferred Income Tax	26	49,973	502	107	0	21	630
Accumulated Investment Tax Credit	26	0	0	0	0	0	0
Customer Advances For Construction	26	227	2	0	0	0	2
Total Deductions		50,200	504	107	0	21	632
Total Rate Base		276,685	3,043	689	74	165	3,971
Rate of Return - Per Books		6.166%					8.34%
Electric Operating Revenues							
Retail Sales							
Residential	Direct	45,802	0	0	0	0	0
Small General Electric Service	Direct	8,259	0	0	0	0	0
Irrigation	Direct	45	0	0	0	0	0
Large General Service - Primary	Direct	5,278	0	0	0	0	0
Large General Service - Secondary	Direct	41,418	0	0	0	0	0
TOD Large General Service	Direct	537	0	0	0	0	0

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)

	Allocation Factor	Total North Dakota	Space Heating Rate 32				Total Space Heating Rate 32
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Space Heating - Secondary	Direct	1,854	0	254	1,562	38	1,854
Small Municipal Electric Service	Direct	310	0	0	0	0	0
Municipal Lighting - Primary	Direct	111	0	0	0	0	0
Municipal Lighting - Secondary	Direct	1,302	0	0	0	0	0
Municipal Pumping - Primary	Direct	418	0	0	0	0	0
Municipal Pumping - Secondary	Direct	1,281	0	0	0	0	0
Outdoor Lighting	Direct	494	0	0	0	0	0
Interruptible Power Service	Direct	173	0	0	0	0	0
Interruptible Demand Response	Direct	911	0	0	0	0	0
Contracts	1 & 27	2,732	17	4	29	1	51
Total Electric Retail Sales Revenues		110,925	17	258	1,591	39	1,905
Other Revenue							
Miscellaneous							
Reconnect Fees	7	9	0	0	0	0	0
NSF Check Fees	7	49	0	0	0	0	0
Other Miscellaneous Service Revenue	27	458	5	1	0	0	6
Rent from Electric Property							
Pole Attachments	15	128	0	1	0	0	1
Street Lights	Direct	472	0	0	0	0	0
Yard Lights	Direct	173	0	0	0	0	0
Joint Use Facilities	30	850	10	0	0	0	10
Miscellaneous	27	548	6	1	0	0	7
Other Electric Revenues							
Sales of Construction & Sundry Junk Material	14	23	0	0	0	0	0
Patronage Dividends	23	3	0	0	0	0	0

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Space Heating Rate 32				Total Space Heating Rate 32
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Joint Use Agreements	30	40	0	0	0	0	0
Wheeling Fees	30	1,059	12	0	0	0	12
Miscellaneous	23	1,263	10	2	0	2	14
Total Other Revenues		5,075	43	5	0	2	50
Total Operating Revenues		116,000	60	263	1,591	41	1,955
Operation & Maintenance Expenses							
Production Expense							
Fuel	1	28,055	0	0	700	0	700
Purchased Power - Energy	1	3,774	0	0	94	0	94
Purchased Power - Capacity	2	1,438	17	0	0	0	17
Other Production	2	15,650	181	0	0	0	181
Total Production Expense		48,917	198	0	794	0	992
Transmission Expense	2	5,305	61	0	0	0	61
Distribution Expense	14	5,966	0	51	0	10	61
Customer Accounts Expense	12	2,123	0	0	0	30	30
Customer Service & Info. Expense	12	292	0	0	0	4	4
Sales Expense	7	113	0	0	0	0	0
Administrative & General Expenses	24	11,036	91	19	0	16	126
Total Electric O&M Expenses		73,752	350	70	794	60	1,274
Total Operating Expenses							
Cost of Fuel & Purchased Power		33,267	17	0	794	0	811
Other O&M Expenses		40,485	333	70	0	60	463
Total Operation & Maintenance Expenses		73,752	350	70	794	60	1,274

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)

	Allocation Factor	Total North Dakota	Space Heating Rate 32				Total Space Heating Rate 32
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Depreciation Expense							
Production Plant	2	7,131	83	0	0	0	83
Wind Production Plant	3	3,565	79	0	0	0	79
Total Production Plant		10,696	162	0	0	0	162
Transmission Plant	2	2,105	24	0	0	0	24
Distribution Plant							
Rights of Way	4	5	0	0	0	0	0
Station Equipment	4	899	0	23	0	0	23
Poles, OH & UG Conductors & Conduit	15	1,644	0	7	0	2	9
Line Transformers	19	826	0	5	0	0	5
Services	10	358	0	0	0	0	0
Meters	8	272	0	0	0	5	5
Installation on Cust. Premises	Direct	26	0	0	0	0	0
Street Light & Signal Systems	Direct	95	0	0	0	0	0
Total Distribution Plant		4,125	0	35	0	7	42
General, Common & Intangible Plant	13	1,673	17	4	0	1	22
Acquisition Adjustment	29	158	2	0	0	0	2
Total Depreciation Expense		18,757	205	39	0	8	252
Taxes Other Than Income							
Ad Valorem Taxes							
Production Plant	29	908	13	0	0	0	13
Transmission Plant	30	650	8	0	0	0	8

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Space Heating Rate 32			Total Space Heating Rate 32	
			Demand Prod. & Trans.	Demand Distribution	Energy		Customer
Distribution Plant	14	867	0	7	0	1	8
General, Common & Intangible Plant	13	211	2	0	0	0	2
Total Ad Valorem Taxes		2,636	23	7	0	1	31
Other Taxes							
Other Taxes - Payroll, Franchise, Other	23	2,000	16	3	0	3	22
Total Taxes Other Than Income Taxes		4,636	39	10	0	4	53
Total Operating Expense		97,145	594	119	794	72	1,579
Income Taxes							
Interest Expense	27	8,218	90	20	0	5	115
Taxable Income		10,637	(624)	124	797	(36)	261
Less: State Income Tax	44	681	(40)	8	51	(2)	17
Federal Taxable Income		9,956	(584)	116	746	(34)	244
Federal Income Tax							
@ Current Rate of 35%	35.00%	3,484	(204)	41	261	(12)	85
State Income Taxes	44	681	(40)	8	51	(2)	17
Credits and Adjustments							
Production Tax Credit	1	(2,237)	0	0	(56)	0	(56)
Full Normalization	26	(134)	(1)	0	0	0	(1)
Federal and State Income Taxes		1,794	(245)	49	256	(14)	45
Total Operating Expenses		98,939	349	168	1,050	58	1,624
Total Operating Income		17,061	(289)	95	541	(17)	331

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Small Municipal Rate 40				Total Sm Municipal Rate 40
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Rate Base							
Electric Plant in Service							
Production Plant	2	240,264	751	0	0	0	751
Wind Production Plant	3	71,938	208	0	0	0	208
Total Production Plant		312,202	959	0	0	0	959
Transmission Plant	2	109,050	341	0	0	0	341
Distribution Plant							
Land & Rights of Way	4	1,029	0	3	0	0	3
Station Equipment	4	30,341	0	94	0	0	94
Poles, OH & UG Conductors & Conduit							
Customer Related 83%	7	47,376	0	0	0	208	208
Demand Related 17%	4	9,704	0	30	0	0	30
Line Transformers							
Customer Related 76%	11	21,791	0	0	0	222	222
Demand Related 24%	5	6,882	0	23	0	0	23
Services	10	12,445	0	0	0	62	62
Meters	8	9,445	0	0	0	56	56
Installation on Customer Premise	Direct	915	0	0	0	0	0
Street Light & Signal System	Direct	3,299	0	0	0	0	0
Total Distribution Plant		143,227	0	150	0	548	698
General, Common & Intangible Plant	13	43,582	100	12	0	42	154
Acquisition Adjustment	29	7,162	22	0	0	0	22
Total Electric Plant in Service		615,223	1,422	162	0	590	2,174

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Small Municipal Rate 40				Total Sm Municipal Rate 40
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Less: Accumulated Depreciation							
Production Plant	2	144,735	453	0	0	0	453
Wind Production Plant	3	4,737	14	0	0	0	14
Total Production Plant		149,472	467	0	0	0	467
Transmission Plant	2	53,529	167	0	0	0	167
Distribution Plant							
Rights of Way	4	110	0	0	0	0	0
Station Equipment	4	11,323	0	35	0	0	35
Poles, OH & UG Conductors & Conduit	15	28,025	0	15	0	102	117
Line Transformers	19	11,662	0	9	0	90	99
Services	10	12,061	0	0	0	60	60
Meters	8	1,623	0	0	0	10	10
Installation on Customer Premise	Direct	502	0	0	0	0	0
Street Light & Signal System	Direct	1,958	0	0	0	0	0
Total Distribution Plant		67,264	0	59	0	262	321
General, Common & Intangible Plant	13	25,545	59	7	0	25	91
Acquisition Adjustment	29	6,683	21	0	0	0	21
Less: Total Accumulated Reserve for Depreciation		302,493	714	66	0	287	1,067
Net Electric Plant in Service		312,730	708	96	0	303	1,107
Additions							
Materials & Supplies	13	5,077	12	1	0	5	18
Prepayments	26	373	1	0	0	0	1

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)

	Allocation Factor	Total North Dakota	Small Municipal Rate 40				Total Sm Municipal Rate 40
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Fuel Stocks	1	2,955	0	0	8	0	8
Unamortized Loss on Debt	26	4,556	11	1	0	4	16
Deferred Generation Costs	2	1,547	5	0	0	0	5
Decommission of Retired Plant	2	(353)	(1)	0	0	0	(1)
Total Additions		14,155	28	2	8	9	47
Total Before Deductions		326,885	736	98	8	312	1,154
Deductions							
Accumulated Deferred Income Tax	26	49,973	116	13	0	48	177
Accumulated Investment Tax Credit	26	0	0	0	0	0	0
Customer Advances For Construction	26	227	1	0	0	0	1
Total Deductions		50,200	117	13	0	48	178
Total Rate Base		276,685	619	85	8	264	976
Rate of Return - Per Books		6.166%					2.66%
Electric Operating Revenues							
Retail Sales							
Residential	Direct	45,802	0	0	0	0	0
Small General Electric Service	Direct	8,259	0	0	0	0	0
Irrigation	Direct	45	0	0	0	0	0
Large General Service - Primary	Direct	5,278	0	0	0	0	0
Large General Service - Secondary	Direct	41,418	0	0	0	0	0
TOD Large General Service	Direct	537	0	0	0	0	0

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Small Municipal Rate 40				Total Sm Municipal Rate 40
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Space Heating - Secondary	Direct	1,854	0	0	0	0	0
Small Municipal Electric Service	Direct	310	0	46	195	69	310
Municipal Lighting - Primary	Direct	111	0	0	0	0	0
Municipal Lighting - Secondary	Direct	1,302	0	0	0	0	0
Municipal Pumping - Primary	Direct	418	0	0	0	0	0
Municipal Pumping - Secondary	Direct	1,281	0	0	0	0	0
Outdoor Lighting	Direct	494	0	0	0	0	0
Interruptible Power Service	Direct	173	0	0	0	0	0
Interruptible Demand Response	Direct	911	0	0	0	0	0
Contracts	1 & 27	2,732	4	0	3	2	9
Total Electric Retail Sales Revenues		110,925	4	46	198	71	319
Other Revenue							
Miscellaneous							
Reconnect Fees	7	9	0	0	0	0	0
NSF Check Fees	7	49	0	0	0	0	0
Other Miscellaneous Service Revenue	27	458	1	0	0	0	1
Rent from Electric Property							
Pole Attachments	15	128	0	0	0	0	0
Street Lights	Direct	472	0	0	0	0	0
Yard Lights	Direct	173	0	0	0	0	0
Joint Use Facilities	30	850	3	0	0	0	3
Miscellaneous	27	548	1	0	0	1	2
Other Electric Revenues							
Sales of Construction & Sundry Junk Material	14	23	0	0	0	0	0
Patronage Dividends	23	3	0	0	0	0	0

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Small Municipal Rate 40				Total Sm Municipal Rate 40
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Joint Use Agreements	30	40	0	0	0	0	0
Wheeling Fees	30	1,059	3	0	0	0	3
Miscellaneous	23	1,263	3	0	0	1	4
Total Other Revenues		5,075	11	0	0	2	13
Total Operating Revenues		116,000	15	46	198	73	332
Operation & Maintenance Expenses							
Production Expense							
Fuel	1	28,055	0	0	79	0	79
Purchased Power - Energy	1	3,774	0	0	11	0	11
Purchased Power - Capacity	2	1,438	4	0	0	0	4
Other Production	2	15,650	49	0	0	0	49
Total Production Expense		48,917	53	0	90	0	143
Transmission Expense	2	5,305	17	0	0	0	17
Distribution Expense	14	5,966	0	6	0	23	29
Customer Accounts Expense	12	2,123	0	0	0	9	9
Customer Service & Info. Expense	12	292	0	0	0	1	1
Sales Expense	7	113	0	0	0	0	0
Administrative & General Expenses	24	11,036	25	2	0	12	39
Total Electric O&M Expenses		73,752	95	8	90	45	238
Total Operating Expenses							
Cost of Fuel & Purchased Power		33,267	4	0	90	0	94
Other O&M Expenses		40,485	91	8	0	45	144
Total Operation & Maintenance Expenses		73,752	95	8	90	45	238

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)

	Allocation Factor	Total North Dakota	Small Municipal Rate 40				Total Sm Municipal Rate 40
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Depreciation Expense							
Production Plant	2	7,131	22	0	0	0	22
Wind Production Plant	3	3,565	10	0	0	0	10
Total Production Plant		10,696	32	0	0	0	32
Transmission Plant	2	2,105	7	0	0	0	7
Distribution Plant							
Rights of Way	4	5	0	0	0	0	0
Station Equipment	4	899	0	3	0	0	3
Poles, OH & UG Conductors & Conduit	15	1,644	0	1	0	6	7
Line Transformers	19	826	0	1	0	6	7
Services	10	358	0	0	0	2	2
Meters	8	272	0	0	0	2	2
Installation on Cust. Premises	Direct	26	0	0	0	0	0
Street Light & Signal Systems	Direct	95	0	0	0	0	0
Total Distribution Plant		4,125	0	5	0	16	21
General, Common & Intangible Plant	13	1,673	4	0	0	2	6
Acquisition Adjustment	29	158	0	0	0	0	0
Total Depreciation Expense		18,757	43	5	0	18	66
Taxes Other Than Income							
Ad Valorem Taxes							
Production Plant	29	908	3	0	0	0	3
Transmission Plant	30	650	2	0	0	0	2

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Small Municipal Rate 40				Total Sm Municipal Rate 40
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Distribution Plant	14	867	0	1	0	3	4
General, Common & Intangible Plant	13	211	0	0	0	0	0
Total Ad Valorem Taxes		2,636	5	1	0	3	9
Other Taxes							
Other Taxes - Payroll, Franchise, Other	23	2,000	4	0	0	2	6
Total Taxes Other Than Income Taxes		4,636	9	1	0	5	15
Total Operating Expense		97,145	147	14	90	68	319
Income Taxes							
Interest Expense	27	8,218	19	3	0	8	30
Taxable Income		10,637	(151)	29	108	(3)	(17)
Less: State Income Tax	44	681	(10)	2	7	0	(1)
Federal Taxable Income		9,956	(141)	27	101	(3)	(16)
Federal Income Tax							
@ Current Rate of 35%	35.00%	3,484	(49)	9	35	(1)	(6)
State Income Taxes	44	681	(10)	2	7	0	(1)
Credits and Adjustments							
Production Tax Credit	1	(2,237)	0	0	(6)	0	(6)
Full Normalization	26	(134)	0	0	0	0	0
Federal and State Income Taxes		1,794	(59)	11	36	(1)	(13)
Total Operating Expenses		98,939	88	25	126	67	306
Total Operating Income		17,061	(73)	21	72	6	26

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Municipal Lighting Primary Rate 41				Total Mun Lighting Pri Rate 41
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Rate Base							
Electric Plant in Service							
Production Plant	2	240,264	158	0	0	0	158
Wind Production Plant	3	71,938	77	0	0	0	77
Total Production Plant		312,202	235	0	0	0	235
Transmission Plant	2	109,050	72	0	0	0	72
Distribution Plant							
Land & Rights of Way	4	1,029	0	1	0	0	1
Station Equipment	4	30,341	0	36	0	0	36
Poles, OH & UG Conductors & Conduit							
Customer Related 83%	7	47,376	0	0	0	31	31
Demand Related 17%	4	9,704	0	12	0	0	12
Line Transformers							
Customer Related 76%	11	21,791	0	0	0	0	0
Demand Related 24%	5	6,882	0	0	0	0	0
Services	10	12,445	0	0	0	0	0
Meters	8	9,445	0	0	0	5	5
Installation on Customer Premise	Direct	915	0	0	0	0	0
Street Light & Signal System	Direct	3,299	0	0	0	0	0
Total Distribution Plant		143,227	0	49	0	36	85
General, Common & Intangible Plant	13	43,582	24	4	0	3	31
Acquisition Adjustment	29	7,162	5	0	0	0	5
Total Electric Plant in Service		615,223	336	53	0	39	428

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)

	Allocation Factor	Total North Dakota	Municipal Lighting Primary Rate 41				Total Mun Lighting Pri Rate 41
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Less: Accumulated Depreciation							
Production Plant	2	144,735	95	0	0	0	95
Wind Production Plant	3	4,737	5	0	0	0	5
Total Production Plant		149,472	100	0	0	0	100
Transmission Plant	2	53,529	35	0	0	0	35
Distribution Plant							
Rights of Way	4	110	0	0	0	0	0
Station Equipment	4	11,323	0	14	0	0	14
Poles, OH & UG Conductors & Conduit	15	28,025	0	6	0	15	21
Line Transformers	19	11,662	0	0	0	0	0
Services	10	12,061	0	0	0	0	0
Meters	8	1,623	0	0	0	1	1
Installation on Customer Premise	Direct	502	0	0	0	0	0
Street Light & Signal System	Direct	1,958	0	0	0	0	0
Total Distribution Plant		67,264	0	20	0	16	36
General, Common & Intangible Plant	13	25,545	14	2	0	2	18
Acquisition Adjustment	29	6,683	5	0	0	0	5
Less: Total Accumulated Reserve for Depreciation		302,493	154	22	0	18	194
Net Electric Plant in Service		312,730	182	31	0	21	234
Additions							
Materials & Supplies	13	5,077	3	0	0	0	3
Prepayments	26	373	0	0	0	0	0

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Municipal Lighting Primary Rate 41				Total Mun Lighting Pri Rate 41
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Fuel Stocks	1	2,955	0	0	3	0	3
Unamortized Loss on Debt	26	4,556	2	0	0	0	2
Deferred Generation Costs	2	1,547	1	0	0	0	1
Decommission of Retired Plant	2	(353)	0	0	0	0	0
Total Additions		14,155	6	0	3	0	9
Total Before Deductions		326,885	188	31	3	21	243
Deductions							
Accumulated Deferred Income Tax	26	49,973	27	4	0	3	34
Accumulated Investment Tax Credit	26	0	0	0	0	0	0
Customer Advances For Construction	26	227	0	0	0	0	0
Total Deductions		50,200	27	4	0	3	34
Total Rate Base		276,685	161	27	3	18	209
Rate of Return - Per Books		6.166%					13.88%
 Electric Operating Revenues							
Retail Sales							
Residential	Direct	45,802	0	0	0	0	0
Small General Electric Service	Direct	8,259	0	0	0	0	0
Irrigation	Direct	45	0	0	0	0	0
Large General Service - Primary	Direct	5,278	0	0	0	0	0
Large General Service - Secondary	Direct	41,418	0	0	0	0	0
TOD Large General Service	Direct	537	0	0	0	0	0

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)

	Allocation Factor	Total North Dakota	Municipal Lighting Primary Rate 41				Total Mun Lighting Pri Rate 41
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Space Heating - Secondary	Direct	1,854	0	0	0	0	0
Small Municipal Electric Service	Direct	310	0	0	0	0	0
Municipal Lighting - Primary	Direct	111	0	0	111	0	111
Municipal Lighting - Secondary	Direct	1,302	0	0	0	0	0
Municipal Pumping - Primary	Direct	418	0	0	0	0	0
Municipal Pumping - Secondary	Direct	1,281	0	0	0	0	0
Outdoor Lighting	Direct	494	0	0	0	0	0
Interruptible Power Service	Direct	173	0	0	0	0	0
Interruptible Demand Response	Direct	911	0	0	0	0	0
Contracts	1 & 27	2,732	1	0	1	0	2
Total Electric Retail Sales Revenues		110,925	1	0	112	0	113
Other Revenue							
Miscellaneous							
Reconnect Fees	7	9	0	0	0	0	0
NSF Check Fees	7	49	0	0	0	0	0
Other Miscellaneous Service Revenue	27	458	0	0	0	0	0
Rent from Electric Property							
Pole Attachments	15	128	0	0	0	0	0
Street Lights	Direct	472	0	0	0	0	0
Yard Lights	Direct	173	0	0	0	0	0
Joint Use Facilities	30	850	1	0	0	0	1
Miscellaneous	27	548	0	0	0	0	0
Other Electric Revenues							
Sales of Construction & Sundry Junk Material	14	23	0	0	0	0	0
Patronage Dividends	23	3	0	0	0	0	0

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Municipal Lighting Primary Rate 41				Total Mun Lighting Pri Rate 41
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Joint Use Agreements	30	40	0	0	0	0	0
Wheeling Fees	30	1,059	1	0	0	0	1
Miscellaneous	23	1,263	1	0	0	0	1
Total Other Revenues		5,075	3	0	0	0	3
Total Operating Revenues		116,000	4	0	112	0	116
Operation & Maintenance Expenses							
Production Expense							
Fuel	1	28,055	0	0	33	0	33
Purchased Power - Energy	1	3,774	0	0	4	0	4
Purchased Power - Capacity	2	1,438	1	0	0	0	1
Other Production	2	15,650	10	0	0	0	10
Total Production Expense		48,917	11	0	37	0	48
Transmission Expense	2	5,305	3	0	0	0	3
Distribution Expense	14	5,966	0	2	0	1	3
Customer Accounts Expense	12	2,123	0	0	0	1	1
Customer Service & Info. Expense	12	292	0	0	0	0	0
Sales Expense	7	113	0	0	0	0	0
Administrative & General Expenses	24	11,036	5	1	0	1	7
Total Electric O&M Expenses		73,752	19	3	37	3	62
Total Operating Expenses							
Cost of Fuel & Purchased Power		33,267	1	0	37	0	38
Other O&M Expenses		40,485	18	3	0	3	24
Total Operation & Maintenance Expenses		73,752	19	3	37	3	62

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Municipal Lighting Primary Rate 41				Total Mun Lighting Pri Rate 41
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Depreciation Expense							
Production Plant	2	7,131	5	0	0	0	5
Wind Production Plant	3	3,565	4	0	0	0	4
Total Production Plant		10,696	9	0	0	0	9
Transmission Plant	2	2,105	1	0	0	0	1
Distribution Plant							
Rights of Way	4	5	0	0	0	0	0
Station Equipment	4	899	0	1	0	0	1
Poles, OH & UG Conductors & Conduit	15	1,644	0	0	0	1	1
Line Transformers	19	826	0	0	0	0	0
Services	10	358	0	0	0	0	0
Meters	8	272	0	0	0	0	0
Installation on Cust. Premises	Direct	26	0	0	0	0	0
Street Light & Signal Systems	Direct	95	0	0	0	0	0
Total Distribution Plant		4,125	0	1	0	1	2
General, Common & Intangible Plant	13	1,673	1	0	0	0	1
Acquisition Adjustment	29	158	0	0	0	0	0
Total Depreciation Expense		18,757	11	1	0	1	13
Taxes Other Than Income							
Ad Valorem Taxes							
Production Plant	29	908	1	0	0	0	1
Transmission Plant	30	650	0	0	0	0	0

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)

	Allocation Factor	Total North Dakota	Municipal Lighting Primary Rate 41				Total Mun Lighting Pri Rate 41
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Distribution Plant	14	867	0	0	0	0	0
General, Common & Intangible Plant	13	211	0	0	0	0	0
Total Ad Valorem Taxes		2,636	1	0	0	0	1
Other Taxes							
Other Taxes - Payroll, Franchise, Other	23	2,000	1	0	0	0	1
Total Taxes Other Than Income Taxes		4,636	2	0	0	0	2
Total Operating Expense		97,145	32	4	37	4	77
Income Taxes							
Interest Expense	27	8,218	5	1	0	1	7
Taxable Income		10,637	(33)	(5)	75	(5)	32
Less: State Income Tax	44	681	(2)	0	5	0	3
Federal Taxable Income		9,956	(31)	(5)	70	(5)	29
Federal Income Tax							
@ Current Rate of 35%	35.00%	3,484	(11)	(2)	25	(2)	10
State Income Taxes	44	681	(2)	0	5	0	3
Credits and Adjustments							
Production Tax Credit	1	(2,237)	0	0	(3)	0	(3)
Full Normalization	26	(134)	0	0	0	0	0
Federal and State Income Taxes		1,794	(13)	(2)	27	(2)	10
Total Operating Expenses		98,939	19	2	64	2	87
Total Operating Income		17,061	(15)	(2)	48	(2)	29

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Municipal Lighting Secondary Rate 41				Total Mun Lighting Sec Rate 41
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Rate Base							
Electric Plant in Service							
Production Plant	2	240,264	1,615	0	0	0	1,615
Wind Production Plant	3	71,938	792	0	0	0	792
Total Production Plant		312,202	2,407	0	0	0	2,407
Transmission Plant	2	109,050	733	0	0	0	733
Distribution Plant							
Land & Rights of Way	4	1,029	0	13	0	0	13
Station Equipment	4	30,341	0	378	0	0	378
Poles, OH & UG Conductors & Conduit							
Customer Related 83%	7	47,376	0	0	0	271	271
Demand Related 17%	4	9,704	0	121	0	0	121
Line Transformers							
Customer Related 76%	11	21,791	0	0	0	382	382
Demand Related 24%	5	6,882	0	92	0	0	92
Services	10	12,445	0	0	0	177	177
Meters	8	9,445	0	0	0	30	30
Installation on Customer Premise	Direct	915	0	0	0	0	0
Street Light & Signal System	Direct	3,299	0	0	0	3,299	3,299
Total Distribution Plant		143,227	0	604	0	4,159	4,763
General, Common & Intangible Plant	13	43,582	242	47	0	321	610
Acquisition Adjustment	29	7,162	55	0	0	0	55
Total Electric Plant in Service		615,223	3,437	651	0	4,480	8,568

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Municipal Lighting Secondary Rate 41				Total Mun Lighting Sec Rate 41
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Less: Accumulated Depreciation							
Production Plant	2	144,735	973	0	0	0	973
Wind Production Plant	3	4,737	52	0	0	0	52
Total Production Plant		149,472	1,025	0	0	0	1,025
Transmission Plant	2	53,529	360	0	0	0	360
Distribution Plant							
Rights of Way	4	110	0	1	0	0	1
Station Equipment	4	11,323	0	141	0	0	141
Poles, OH & UG Conductors & Conduit	15	28,025	0	59	0	133	192
Line Transformers	19	11,662	0	37	0	155	192
Services	10	12,061	0	0	0	172	172
Meters	8	1,623	0	0	0	5	5
Installation on Customer Premise	Direct	502	0	0	0	0	0
Street Light & Signal System	Direct	1,958	0	0	0	1,958	1,958
Total Distribution Plant		67,264	0	238	0	2,423	2,661
General, Common & Intangible Plant	13	25,545	142	27	0	188	357
Acquisition Adjustment	29	6,683	52	0	0	0	52
Less: Total Accumulated Reserve for Depreciation		302,493	1,579	265	0	2,611	4,455
Net Electric Plant in Service		312,730	1,858	386	0	1,869	4,113
Additions							
Materials & Supplies	13	5,077	28	5	0	37	70
Prepayments	26	373	2	0	0	3	5

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Municipal Lighting Secondary Rate 41				Total Mun Lighting Sec Rate 41
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Fuel Stocks	1	2,955	0	0	36	0	36
Unamortized Loss on Debt	26	4,556	25	5	0	33	63
Deferred Generation Costs	2	1,547	10	0	0	0	10
Decommission of Retired Plant	2	(353)	(2)	0	0	0	(2)
Total Additions		14,155	63	10	36	73	182
Total Before Deductions		326,885	1,921	396	36	1,942	4,295
Deductions							
Accumulated Deferred Income Tax	26	49,973	279	53	0	364	696
Accumulated Investment Tax Credit	26	0	0	0	0	0	0
Customer Advances For Construction	26	227	1	0	0	2	3
Total Deductions		50,200	280	53	0	366	699
Total Rate Base		276,685	1,641	343	36	1,576	3,596
Rate of Return - Per Books		6.166%					12.65%
 Electric Operating Revenues							
Retail Sales							
Residential	Direct	45,802	0	0	0	0	0
Small General Electric Service	Direct	8,259	0	0	0	0	0
Irrigation	Direct	45	0	0	0	0	0
Large General Service - Primary	Direct	5,278	0	0	0	0	0
Large General Service - Secondary	Direct	41,418	0	0	0	0	0
TOD Large General Service	Direct	537	0	0	0	0	0

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)

	Allocation Factor	Total North Dakota	Municipal Lighting Secondary Rate 41				Total Mun Lighting Sec Rate 41
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Space Heating - Secondary	Direct	1,854	0	0	0	0	0
Small Municipal Electric Service	Direct	310	0	0	0	0	0
Municipal Lighting - Primary	Direct	111	0	0	0	0	0
Municipal Lighting - Secondary	Direct	1,302	0	0	1,302	0	1,302
Municipal Pumping - Primary	Direct	418	0	0	0	0	0
Municipal Pumping - Secondary	Direct	1,281	0	0	0	0	0
Outdoor Lighting	Direct	494	0	0	0	0	0
Interruptible Power Service	Direct	173	0	0	0	0	0
Interruptible Demand Response	Direct	911	0	0	0	0	0
Contracts	1 & 27	2,732	9	2	14	9	34
Total Electric Retail Sales Revenues		110,925	9	2	1,316	9	1,336
Other Revenue							
Miscellaneous							
Reconnect Fees	7	9	0	0	0	0	0
NSF Check Fees	7	49	0	0	0	0	0
Other Miscellaneous Service Revenue	27	458	3	1	0	3	7
Rent from Electric Property							
Pole Attachments	15	128	0	0	0	1	1
Street Lights	Direct	472	0	0	0	472	472
Yard Lights	Direct	173	0	0	0	0	0
Joint Use Facilities	30	850	6	0	0	0	6
Miscellaneous	27	548	3	1	0	3	7
Other Electric Revenues							
Sales of Construction & Sundry Junk Material	14	23	0	0	0	1	1
Patronage Dividends	23	3	0	0	0	0	0

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Municipal Lighting Secondary Rate 41				Total Mun Lighting Sec Rate 41
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Joint Use Agreements	30	40	0	0	0	0	0
Wheeling Fees	30	1,059	7	0	0	0	7
Miscellaneous	23	1,263	6	1	0	8	15
Total Other Revenues		5,075	25	3	0	488	516
Total Operating Revenues		116,000	34	5	1,316	497	1,852
Operation & Maintenance Expenses							
Production Expense							
Fuel	1	28,055	0	0	339	0	339
Purchased Power - Energy	1	3,774	0	0	46	0	46
Purchased Power - Capacity	2	1,438	10	0	0	0	10
Other Production	2	15,650	105	0	0	0	105
Total Production Expense		48,917	115	0	385	0	500
Transmission Expense	2	5,305	36	0	0	0	36
Distribution Expense	14	5,966	0	25	0	173	198
Customer Accounts Expense	12	2,123	0	0	0	18	18
Customer Service & Info. Expense	12	292	0	0	0	2	2
Sales Expense	7	113	0	0	0	1	1
Administrative & General Expenses	24	11,036	53	9	0	73	135
Total Electric O&M Expenses		73,752	204	34	385	267	890
Total Operating Expenses							
Cost of Fuel & Purchased Power		33,267	10	0	385	0	395
Other O&M Expenses		40,485	194	34	0	267	495
Total Operation & Maintenance Expenses		73,752	204	34	385	267	890

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Municipal Lighting Secondary Rate 41				Total Mun Lighting Sec Rate 41
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Depreciation Expense							
Production Plant	2	7,131	48	0	0	0	48
Wind Production Plant	3	3,565	39	0	0	0	39
Total Production Plant		10,696	87	0	0	0	87
Transmission Plant	2	2,105	14	0	0	0	14
Distribution Plant							
Rights of Way	4	5	0	0	0	0	0
Station Equipment	4	899	0	11	0	0	11
Poles, OH & UG Conductors & Conduit	15	1,644	0	3	0	8	11
Line Transformers	19	826	0	3	0	11	14
Services	10	358	0	0	0	5	5
Meters	8	272	0	0	0	1	1
Installation on Cust. Premises	Direct	26	0	0	0	0	0
Street Light & Signal Systems	Direct	95	0	0	0	95	95
Total Distribution Plant		4,125	0	17	0	120	137
General, Common & Intangible Plant	13	1,673	9	2	0	12	23
Acquisition Adjustment	29	158	1	0	0	0	1
Total Depreciation Expense		18,757	111	19	0	132	262
Taxes Other Than Income							
Ad Valorem Taxes							
Production Plant	29	908	7	0	0	0	7
Transmission Plant	30	650	4	0	0	0	4

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)

	Allocation Factor	Total North Dakota	Municipal Lighting Secondary Rate 41				Total Mun Lighting Sec Rate 41
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Distribution Plant	14	867	0	4	0	25	29
General, Common & Intangible Plant	13	211	1	0	0	2	3
Total Ad Valorem Taxes		2,636	12	4	0	27	43
Other Taxes							
Other Taxes - Payroll, Franchise, Other	23	2,000	10	2	0	13	25
Total Taxes Other Than Income Taxes		4,636	22	6	0	40	68
Total Operating Expense		97,145	337	59	385	439	1,220
Income Taxes							
Interest Expense	27	8,218	49	10	0	49	108
Taxable Income		10,637	(352)	(64)	931	9	524
Less: State Income Tax	44	681	(23)	(4)	60	1	34
Federal Taxable Income		9,956	(329)	(60)	871	8	490
Federal Income Tax							
@ Current Rate of 35%	35.00%	3,484	(115)	(21)	305	3	172
State Income Taxes	44	681	(23)	(4)	60	1	34
Credits and Adjustments							
Production Tax Credit	1	(2,237)	0	0	(27)	0	(27)
Full Normalization	26	(134)	(1)	0	0	(1)	(2)
Federal and State Income Taxes		1,794	(139)	(25)	338	3	177
Total Operating Expenses		98,939	198	34	723	442	1,397
Total Operating Income		17,061	(164)	(29)	593	55	455

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)

	Allocation Factor	Total North Dakota	Municipal Pumping Primary Rate 48				Total Mun Pumping Pri Rate 48
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Rate Base							
Electric Plant in Service							
Production Plant	2	240,264	1,331	0	0	0	1,331
Wind Production Plant	3	71,938	405	0	0	0	405
Total Production Plant		312,202	1,736	0	0	0	1,736
Transmission Plant							
Distribution Plant	2	109,050	604	0	0	0	604
Land & Rights of Way	4	1,029	0	5	0	0	5
Station Equipment	4	30,341	0	161	0	0	161
Poles, OH & UG Conductors & Conduit							
Customer Related 83%	7	47,376	0	0	0	2	2
Demand Related 17%	4	9,704	0	51	0	0	51
Line Transformers							
Customer Related 76%	11	21,791	0	0	0	0	0
Demand Related 24%	5	6,882	0	0	0	0	0
Services	10	12,445	0	0	0	0	0
Meters	8	9,445	0	0	0	15	15
Installation on Customer Premise	Direct	915	0	0	0	0	0
Street Light & Signal System	Direct	3,299	0	0	0	0	0
Total Distribution Plant		143,227	0	217	0	17	234
General, Common & Intangible Plant	13	43,582	181	17	0	1	199
Acquisition Adjustment	29	7,162	40	0	0	0	40
Total Electric Plant in Service		615,223	2,561	234	0	18	2,813

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Municipal Pumping Primary Rate 48				Total Mun Pumping Pri Rate 48
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Less: Accumulated Depreciation							
Production Plant	2	144,735	802	0	0	0	802
Wind Production Plant	3	4,737	27	0	0	0	27
Total Production Plant		149,472	829	0	0	0	829
Transmission Plant	2	53,529	297	0	0	0	297
Distribution Plant							
Rights of Way	4	110	0	1	0	0	1
Station Equipment	4	11,323	0	60	0	0	60
Poles, OH & UG Conductors & Conduit	15	28,025	0	25	0	1	26
Line Transformers	19	11,662	0	0	0	0	0
Services	10	12,061	0	0	0	0	0
Meters	8	1,623	0	0	0	3	3
Installation on Customer Premise	Direct	502	0	0	0	0	0
Street Light & Signal System	Direct	1,958	0	0	0	0	0
Total Distribution Plant		67,264	0	86	0	4	90
General, Common & Intangible Plant	13	25,545	106	10	0	1	117
Acquisition Adjustment	29	6,683	37	0	0	0	37
Less: Total Accumulated Reserve for Depreciation							
		302,493	1,269	96	0	5	1,370
Net Electric Plant in Service							
		312,730	1,292	138	0	13	1,443
Additions							
Materials & Supplies	13	5,077	21	2	0	0	23
Prepayments	26	373	2	0	0	0	2

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Municipal Pumping Primary Rate 48				Total Mun Pumping Pri Rate 48
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Fuel Stocks	1	2,955	0	0	17	0	17
Unamortized Loss on Debt	26	4,556	19	2	0	0	21
Deferred Generation Costs	2	1,547	9	0	0	0	9
Decommission of Retired Plant	2	(353)	(2)	0	0	0	(2)
Total Additions		14,155	49	4	17	0	70
Total Before Deductions		326,885	1,341	142	17	13	1,513
Deductions							
Accumulated Deferred Income Tax	26	49,973	208	19	0	1	228
Accumulated Investment Tax Credit	26	0	0	0	0	0	0
Customer Advances For Construction	26	227	1	0	0	0	1
Total Deductions		50,200	209	19	0	1	229
Total Rate Base		276,685	1,132	123	17	12	1,284
Rate of Return - Per Books		6.166%					1.56%
 Electric Operating Revenues							
Retail Sales							
Residential	Direct	45,802	0	0	0	0	0
Small General Electric Service	Direct	8,259	0	0	0	0	0
Irrigation	Direct	45	0	0	0	0	0
Large General Service - Primary	Direct	5,278	0	0	0	0	0
Large General Service - Secondary	Direct	41,418	0	0	0	0	0
TOD Large General Service	Direct	537	0	0	0	0	0

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Municipal Pumping Primary Rate 48				Total Mun Pumping Pri Rate 48
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Space Heating - Secondary	Direct	1,854	0	0	0	0	0
Small Municipal Electric Service	Direct	310	0	0	0	0	0
Municipal Lighting - Primary	Direct	111	0	0	0	0	0
Municipal Lighting - Secondary	Direct	1,302	0	0	0	0	0
Municipal Pumping - Primary	Direct	418	0	54	364	0	418
Municipal Pumping - Secondary	Direct	1,281	0	0	0	0	0
Outdoor Lighting	Direct	494	0	0	0	0	0
Interruptible Power Service	Direct	173	0	0	0	0	0
Interruptible Demand Response	Direct	911	0	0	0	0	0
Contracts	1 & 27	2,732	6	1	7	0	14
Total Electric Retail Sales Revenues		110,925	6	55	371	0	432
Other Revenue							
Miscellaneous							
Reconnect Fees	7	9	0	0	0	0	0
NSF Check Fees	7	49	0	0	0	0	0
Other Miscellaneous Service Revenue	27	458	2	0	0	0	2
Rent from Electric Property							
Pole Attachments	15	128	0	0	0	0	0
Street Lights	Direct	472	0	0	0	0	0
Yard Lights	Direct	173	0	0	0	0	0
Joint Use Facilities	30	850	5	0	0	0	5
Miscellaneous	27	548	2	0	0	0	2
Other Electric Revenues							
Sales of Construction & Sundry Junk Material	14	23	0	0	0	0	0
Patronage Dividends	23	3	0	0	0	0	0

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Municipal Pumping Primary Rate 48				Total Mun Pumping Pri Rate 48
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Joint Use Agreements	30	40	0	0	0	0	0
Wheeling Fees	30	1,059	6	0	0	0	6
Miscellaneous	23	1,263	5	0	0	0	5
Total Other Revenues		5,075	20	0	0	0	20
Total Operating Revenues		116,000	26	55	371	0	452
Operation & Maintenance Expenses							
Production Expense							
Fuel	1	28,055	0	0	159	0	159
Purchased Power - Energy	1	3,774	0	0	21	0	21
Purchased Power - Capacity	2	1,438	8	0	0	0	8
Other Production	2	15,650	87	0	0	0	87
Total Production Expense		48,917	95	0	180	0	275
Transmission Expense	2	5,305	29	0	0	0	29
Distribution Expense	14	5,966	0	9	0	1	10
Customer Accounts Expense	12	2,123	0	0	0	0	0
Customer Service & Info. Expense	12	292	0	0	0	0	0
Sales Expense	7	113	0	0	0	0	0
Administrative & General Expenses	24	11,036	43	3	0	0	46
Total Electric O&M Expenses		73,752	167	12	180	1	360
Total Operating Expenses							
Cost of Fuel & Purchased Power		33,267	8	0	180	0	188
Other O&M Expenses		40,485	159	12	0	1	172
Total Operation & Maintenance Expenses		73,752	167	12	180	1	360

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)

	Allocation Factor	Total North Dakota	Municipal Pumping Primary Rate 48				Total Mun Pumping Pri Rate 48
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Depreciation Expense							
Production Plant	2	7,131	40	0	0	0	40
Wind Production Plant	3	3,565	20	0	0	0	20
Total Production Plant		10,696	60	0	0	0	60
Transmission Plant	2	2,105	12	0	0	0	12
Distribution Plant							
Rights of Way	4	5	0	0	0	0	0
Station Equipment	4	899	0	5	0	0	5
Poles, OH & UG Conductors & Conduit	15	1,644	0	1	0	0	1
Line Transformers	19	826	0	0	0	0	0
Services	10	358	0	0	0	0	0
Meters	8	272	0	0	0	0	0
Installation on Cust. Premises	Direct	26	0	0	0	0	0
Street Light & Signal Systems	Direct	95	0	0	0	0	0
Total Distribution Plant		4,125	0	6	0	0	6
General, Common & Intangible Plant	13	1,673	7	1	0	0	8
Acquisition Adjustment	29	158	1	0	0	0	1
Total Depreciation Expense		18,757	80	7	0	0	87
Taxes Other Than Income							
Ad Valorem Taxes							
Production Plant	29	908	5	0	0	0	5
Transmission Plant	30	650	4	0	0	0	4

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Municipal Pumping Primary Rate 48				Total Mun Pumping Pri Rate 48
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Distribution Plant	14	867	0	1	0	0	1
General, Common & Intangible Plant	13	211	1	0	0	0	1
Total Ad Valorem Taxes		2,636	10	1	0	0	11
Other Taxes							
Other Taxes - Payroll, Franchise, Other	23	2,000	8	1	0	0	9
Total Taxes Other Than Income Taxes		4,636	18	2	0	0	20
Total Operating Expense		97,145	265	21	180	1	467
Income Taxes							
Interest Expense	27	8,218	34	4	0	0	38
Taxable Income		10,637	(273)	30	191	(1)	(53)
Less: State Income Tax	44	681	(17)	2	12	0	(3)
Federal Taxable Income		9,956	(256)	28	179	(1)	(50)
Federal Income Tax							
@ Current Rate of 35%	35.00%	3,484	(90)	10	63	0	(18)
State Income Taxes	44	681	(17)	2	12	0	(3)
Credits and Adjustments							
Production Tax Credit	1	(2,237)	0	0	(13)	0	(13)
Full Normalization	26	(134)	(1)	0	0	0	(1)
Federal and State Income Taxes		1,794	(108)	12	62	0	(35)
Total Operating Expenses		98,939	157	33	242	1	432
Total Operating Income		17,061	(131)	22	129	(1)	20

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)

	Allocation Factor	Total North Dakota	Municipal Pumping Secondary Rate 48				Total Mun Pumping Sec Rate 48
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Rate Base							
Electric Plant in Service							
Production Plant	2	240,264	3,386	0	0	0	3,386
Wind Production Plant	3	71,938	1,023	0	0	0	1,023
Total Production Plant		312,202	4,409	0	0	0	4,409
Transmission Plant	2	109,050	1,537	0	0	0	1,537
Distribution Plant							
Land & Rights of Way	4	1,029	0	14	0	0	14
Station Equipment	4	30,341	0	411	0	0	411
Poles, OH & UG Conductors & Conduit							
Customer Related 83%	7	47,376	0	0	0	191	191
Demand Related 17%	4	9,704	0	131	0	0	131
Line Transformers							
Customer Related 76%	11	21,791	0	0	0	533	533
Demand Related 24%	5	6,882	0	100	0	0	100
Services	10	12,445	0	0	0	72	72
Meters	8	9,445	0	0	0	118	118
Installation on Customer Premise	Direct	915	0	0	0	0	0
Street Light & Signal System	Direct	3,299	0	0	0	0	0
Total Distribution Plant		143,227	0	656	0	914	1,570
General, Common & Intangible Plant	13	43,582	459	51	0	71	581
Acquisition Adjustment	29	7,162	101	0	0	0	101
Total Electric Plant in Service		615,223	6,506	707	0	985	8,198

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Municipal Pumping Secondary Rate 48				Total Mun Pumping Sec Rate 48
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Less: Accumulated Depreciation							
Production Plant	2	144,735	2,040	0	0	0	2,040
Wind Production Plant	3	4,737	67	0	0	0	67
Total Production Plant		149,472	2,107	0	0	0	2,107
Transmission Plant	2	53,529	754	0	0	0	754
Distribution Plant							
Rights of Way	4	110	0	1	0	0	1
Station Equipment	4	11,323	0	153	0	0	153
Poles, OH & UG Conductors & Conduit	15	28,025	0	64	0	94	158
Line Transformers	19	11,662	0	41	0	217	258
Services	10	12,061	0	0	0	69	69
Meters	8	1,623	0	0	0	20	20
Installation on Customer Premise	Direct	502	0	0	0	0	0
Street Light & Signal System	Direct	1,958	0	0	0	0	0
Total Distribution Plant		67,264	0	259	0	400	659
General, Common & Intangible Plant	13	25,545	269	30	0	41	340
Acquisition Adjustment	29	6,683	94	0	0	0	94
Less: Total Accumulated Reserve for Depreciation		302,493	3,224	289	0	441	3,954
Net Electric Plant in Service		312,730	3,282	418	0	544	4,244
Additions							
Materials & Supplies	13	5,077	53	6	0	8	67
Prepayments	26	373	4	0	0	1	5

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Municipal Pumping Secondary Rate 48				Total Mun Pumping Sec Rate 48
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Fuel Stocks	1	2,955	0	0	42	0	42
Unamortized Loss on Debt	26	4,556	48	5	0	7	60
Deferred Generation Costs	2	1,547	22	0	0	0	22
Decommission of Retired Plant	2	(353)	(5)	0	0	0	(5)
Total Additions		14,155	122	11	42	16	191
Total Before Deductions		326,885	3,404	429	42	560	4,435
Deductions							
Accumulated Deferred Income Tax	26	49,973	528	57	0	80	665
Accumulated Investment Tax Credit	26	0	0	0	0	0	0
Customer Advances For Construction	26	227	2	0	0	0	2
Total Deductions		50,200	530	57	0	80	667
Total Rate Base		276,685	2,874	372	42	480	3,768
Rate of Return - Per Books		6.166%					3.24%
Electric Operating Revenues							
Retail Sales							
Residential	Direct	45,802	0	0	0	0	0
Small General Electric Service	Direct	8,259	0	0	0	0	0
Irrigation	Direct	45	0	0	0	0	0
Large General Service - Primary	Direct	5,278	0	0	0	0	0
Large General Service - Secondary	Direct	41,418	0	0	0	0	0
TOD Large General Service	Direct	537	0	0	0	0	0

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Municipal Pumping Secondary Rate 48				Total Mun Pumping Sec Rate 48
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Space Heating - Secondary	Direct	1,854	0	0	0	0	0
Small Municipal Electric Service	Direct	310	0	0	0	0	0
Municipal Lighting - Primary	Direct	111	0	0	0	0	0
Municipal Lighting - Secondary	Direct	1,302	0	0	0	0	0
Municipal Pumping - Primary	Direct	418	0	0	0	0	0
Municipal Pumping - Secondary	Direct	1,281	0	328	915	38	1,281
Outdoor Lighting	Direct	494	0	0	0	0	0
Interruptible Power Service	Direct	173	0	0	0	0	0
Interruptible Demand Response	Direct	911	0	0	0	0	0
Contracts	1 & 27	2,732	16	2	17	3	38
Total Electric Retail Sales Revenues		110,925	16	330	932	41	1,319
Other Revenue							
Miscellaneous							
Reconnect Fees	7	9	0	0	0	0	0
NSF Check Fees	7	49	0	0	0	0	0
Other Miscellaneous Service Revenue	27	458	5	1	0	1	7
Rent from Electric Property							
Pole Attachments	15	128	0	0	0	0	0
Street Lights	Direct	472	0	0	0	0	0
Yard Lights	Direct	173	0	0	0	0	0
Joint Use Facilities	30	850	12	0	0	0	12
Miscellaneous	27	548	6	1	0	1	8
Other Electric Revenues							
Sales of Construction & Sundry Junk Material	14	23	0	0	0	0	0
Patronage Dividends	23	3	0	0	0	0	0

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)

	Allocation Factor	Total North Dakota	Municipal Pumping Secondary Rate 48				Total Mun Pumping Sec Rate 48
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Joint Use Agreements	30	40	1	0	0	0	1
Wheeling Fees	30	1,059	15	0	0	0	15
Miscellaneous	23	1,263	13	1	0	2	16
Total Other Revenues		5,075	52	3	0	4	59
Total Operating Revenues		116,000	68	333	932	45	1,378
Operation & Maintenance Expenses							
Production Expense							
Fuel	1	28,055	0	0	400	0	400
Purchased Power - Energy	1	3,774	0	0	54	0	54
Purchased Power - Capacity	2	1,438	20	0	0	0	20
Other Production	2	15,650	221	0	0	0	221
Total Production Expense		48,917	241	0	454	0	695
Transmission Expense	2	5,305	75	0	0	0	75
Distribution Expense	14	5,966	0	27	0	38	65
Customer Accounts Expense	12	2,123	0	0	0	13	13
Customer Service & Info. Expense	12	292	0	0	0	2	2
Sales Expense	7	113	0	0	0	0	0
Administrative & General Expenses	24	11,036	111	10	0	20	141
Total Electric O&M Expenses		73,752	427	37	454	73	991
Total Operating Expenses							
Cost of Fuel & Purchased Power		33,267	20	0	454	0	474
Other O&M Expenses		40,485	407	37	0	73	517
Total Operation & Maintenance Expenses		73,752	427	37	454	73	991

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Municipal Pumping Secondary Rate 48				Total Mun Pumping Sec Rate 48
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Depreciation Expense							
Production Plant	2	7,131	100	0	0	0	100
Wind Production Plant	3	3,565	51	0	0	0	51
Total Production Plant		10,696	151	0	0	0	151
Transmission Plant	2	2,105	30	0	0	0	30
Distribution Plant							
Rights of Way	4	5	0	0	0	0	0
Station Equipment	4	899	0	12	0	0	12
Poles, OH & UG Conductors & Conduit	15	1,644	0	4	0	6	10
Line Transformers	19	826	0	3	0	15	18
Services	10	358	0	0	0	2	2
Meters	8	272	0	0	0	3	3
Installation on Cust. Premises	Direct	26	0	0	0	0	0
Street Light & Signal Systems	Direct	95	0	0	0	0	0
Total Distribution Plant		4,125	0	19	0	26	45
General, Common & Intangible Plant	13	1,673	18	2	0	3	23
Acquisition Adjustment	29	158	2	0	0	0	2
Total Depreciation Expense		18,757	201	21	0	29	251
Taxes Other Than Income							
Ad Valorem Taxes							
Production Plant	29	908	13	0	0	0	13
Transmission Plant	30	650	9	0	0	0	9

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)

	Allocation Factor	Total North Dakota	Municipal Pumping Secondary Rate 48				Total Mun Pumping Sec Rate 48
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Distribution Plant	14	867	0	4	0	6	10
General, Common & Intangible Plant	13	211	2	0	0	0	2
Total Ad Valorem Taxes		2,636	24	4	0	6	34
Other Taxes							
Other Taxes - Payroll, Franchise, Other	23	2,000	20	2	0	4	26
Total Taxes Other Than Income Taxes		4,636	44	6	0	10	60
Total Operating Expense		97,145	672	64	454	112	1,302
Income Taxes							
Interest Expense	27	8,218	86	11	0	14	111
Taxable Income		10,637	(690)	258	478	(81)	(35)
Less: State Income Tax	44	681	(44)	17	31	(5)	(1)
Federal Taxable Income		9,956	(646)	241	447	(76)	(34)
Federal Income Tax							
@ Current Rate of 35%	35.00%	3,484	(226)	84	156	(27)	(12)
State Income Taxes	44	681	(44)	17	31	(5)	(1)
Credits and Adjustments							
Production Tax Credit	1	(2,237)	0	0	(32)	0	(32)
Full Normalization	26	(134)	(1)	0	0	0	(1)
Federal and State Income Taxes		1,794	(271)	101	155	(32)	(46)
Total Operating Expenses		98,939	401	165	609	80	1,256
Total Operating Income		17,061	(333)	168	323	(35)	122

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Outdoor Lighting Rate 52				Total Outdoor Lighting Rate 52
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Rate Base							
Electric Plant in Service							
Production Plant	2	240,264	531	0	0	0	531
Wind Production Plant	3	71,938	260	0	0	0	260
Total Production Plant		312,202	791	0	0	0	791
Transmission Plant	2	109,050	241	0	0	0	241
Distribution Plant							
Land & Rights of Way	4	1,029	0	3	0	0	3
Station Equipment	4	30,341	0	102	0	0	102
Poles, OH & UG Conductors & Conduit							
Customer Related 83%	7	47,376	0	0	0	0	0
Demand Related 17%	4	9,704	0	33	0	0	33
Line Transformers							
Customer Related 76%	11	21,791	0	0	0	0	0
Demand Related 24%	5	6,882	0	25	0	0	25
Services	10	12,445	0	0	0	586	586
Meters	8	9,445	0	0	0	22	22
Installation on Customer Premise	Direct	915	0	0	0	915	915
Street Light & Signal System	Direct	3,299	0	0	0	0	0
Total Distribution Plant		143,227	0	163	0	1,523	1,686
General, Common & Intangible Plant	13	43,582	80	13	0	118	211
Acquisition Adjustment	29	7,162	18	0	0	0	18
Total Electric Plant in Service		615,223	1,130	176	0	1,641	2,947

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Outdoor Lighting Rate 52			Total Outdoor Lighting Rate 52
			Demand Prod. & Trans.	Demand Distribution	Energy Customer	
Less: Accumulated Depreciation						
Production Plant	2	144,735	320	0	0	320
Wind Production Plant	3	4,737	17	0	0	17
Total Production Plant		149,472	337	0	0	337
Transmission Plant	2	53,529	118	0	0	118
Distribution Plant						
Rights of Way	4	110	0	0	0	0
Station Equipment	4	11,323	0	38	0	38
Poles, OH & UG Conductors & Conduit	15	28,025	0	16	0	16
Line Transformers	19	11,662	0	10	0	10
Services	10	12,061	0	0	0	568
Meters	8	1,623	0	0	0	4
Installation on Customer Premise	Direct	502	0	0	0	502
Street Light & Signal System	Direct	1,958	0	0	0	0
Total Distribution Plant		67,264	0	64	0	1,074
General, Common & Intangible Plant	13	25,545	47	7	0	69
Acquisition Adjustment	29	6,683	17	0	0	17
Less: Total Accumulated Reserve for Depreciation		302,493	519	71	0	1,143
Net Electric Plant in Service		312,730	611	105	0	498
Additions						
Materials & Supplies	13	5,077	9	1	0	14
Prepayments	26	373	1	0	0	1

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Outdoor Lighting Rate 52				Total Outdoor Lighting Rate 52
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Fuel Stocks	1	2,955	0	0	12	0	12
Unamortized Loss on Debt	26	4,556	8	1	0	12	21
Deferred Generation Costs	2	1,547	3	0	0	0	3
Decommission of Retired Plant	2	(353)	(1)	0	0	0	(1)
Total Additions		14,155	20	2	12	27	61
Total Before Deductions		326,885	631	107	12	525	1,275
Deductions							
Accumulated Deferred Income Tax	26	49,973	92	14	0	133	239
Accumulated Investment Tax Credit	26	0	0	0	0	0	0
Customer Advances For Construction	26	227	0	0	0	1	1
Total Deductions		50,200	92	14	0	134	240
Total Rate Base		276,685	539	93	12	391	1,035
Rate of Return - Per Books		6.166%					14.01%
Electric Operating Revenues							
Retail Sales							
Residential	Direct	45,802	0	0	0	0	0
Small General Electric Service	Direct	8,259	0	0	0	0	0
Irrigation	Direct	45	0	0	0	0	0
Large General Service - Primary	Direct	5,278	0	0	0	0	0
Large General Service - Secondary	Direct	41,418	0	0	0	0	0
TOD Large General Service	Direct	537	0	0	0	0	0

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Outdoor Lighting Rate 52				Total Outdoor Lighting Rate 52
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Space Heating - Secondary	Direct	1,854	0	0	0	0	0
Small Municipal Electric Service	Direct	310	0	0	0	0	0
Municipal Lighting - Primary	Direct	111	0	0	0	0	0
Municipal Lighting - Secondary	Direct	1,302	0	0	0	0	0
Municipal Pumping - Primary	Direct	418	0	0	0	0	0
Municipal Pumping - Secondary	Direct	1,281	0	0	0	0	0
Outdoor Lighting	Direct	494	0	0	494	0	494
Interruptible Power Service	Direct	173	0	0	0	0	0
Interruptible Demand Response Contracts	Direct 1 & 27	911 2,732	0 3	0 1	0 5	0 3	0 12
Total Electric Retail Sales Revenues		110,925	3	1	499	3	506
Other Revenue							
Miscellaneous							
Reconnect Fees	7	9	0	0	0	0	0
NSF Check Fees	7	49	0	0	0	0	0
Other Miscellaneous Service Revenue	27	458	1	0	0	1	2
Rent from Electric Property							
Pole Attachments	15	128	0	0	0	0	0
Street Lights	Direct	472	0	0	0	0	0
Yard Lights	Direct	173	0	0	0	173	173
Joint Use Facilities	30	850	2	0	0	0	2
Miscellaneous	27	548	1	0	0	1	2
Other Electric Revenues							
Sales of Construction & Sundry Junk Material	14	23	0	0	0	0	0
Patronage Dividends	23	3	0	0	0	0	0

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Outdoor Lighting Rate 52				Total Outdoor Lighting Rate 52
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Joint Use Agreements	30	40	0	0	0	0	0
Wheeling Fees	30	1,059	2	0	0	0	2
Miscellaneous	23	1,263	2	0	0	5	7
Total Other Revenues		5,075	8	0	0	180	188
Total Operating Revenues		116,000	11	1	499	183	694
Operation & Maintenance Expenses							
Production Expense							
Fuel	1	28,055	0	0	111	0	111
Purchased Power - Energy	1	3,774	0	0	15	0	15
Purchased Power - Capacity	2	1,438	3	0	0	0	3
Other Production	2	15,650	35	0	0	0	35
Total Production Expense		48,917	38	0	126	0	164
Transmission Expense	2	5,305	12	0	0	0	12
Distribution Expense	14	5,966	0	7	0	63	70
Customer Accounts Expense	12	2,123	0	0	0	54	54
Customer Service & Info. Expense	12	292	0	0	0	7	7
Sales Expense	7	113	0	0	0	0	0
Administrative & General Expenses	24	11,036	18	3	0	46	67
Total Electric O&M Expenses		73,752	68	10	126	170	374
Total Operating Expenses							
Cost of Fuel & Purchased Power		33,267	3	0	126	0	129
Other O&M Expenses		40,485	65	10	0	170	245
Total Operation & Maintenance Expenses		73,752	68	10	126	170	374

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Outdoor Lighting Rate 52			Total Outdoor Lighting Rate 52
			Demand Prod. & Trans.	Demand Distribution	Energy Customer	
Depreciation Expense						
Production Plant	2	7,131	16	0	0	16
Wind Production Plant	3	3,565	13	0	0	13
Total Production Plant		10,696	29	0	0	29
Transmission Plant	2	2,105	5	0	0	5
Distribution Plant						
Rights of Way	4	5	0	0	0	0
Station Equipment	4	899	0	3	0	3
Poles, OH & UG Conductors & Conduit	15	1,644	0	1	0	1
Line Transformers	19	826	0	1	0	1
Services	10	358	0	0	17	17
Meters	8	272	0	0	1	1
Installation on Cust. Premises	Direct	26	0	0	26	26
Street Light & Signal Systems	Direct	95	0	0	0	0
Total Distribution Plant		4,125	0	5	44	49
General, Common & Intangible Plant	13	1,673	3	0	5	8
Acquisition Adjustment	29	158	0	0	0	0
Total Depreciation Expense		18,757	37	5	49	91
Taxes Other Than Income						
Ad Valorem Taxes						
Production Plant	29	908	2	0	0	2
Transmission Plant	30	650	1	0	0	1

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Outdoor Lighting Rate 52				Total Outdoor Lighting Rate 52
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Distribution Plant	14	867	0	1	0	9	10
General, Common & Intangible Plant	13	211	0	0	0	1	1
Total Ad Valorem Taxes		2,636	3	1	0	10	14
Other Taxes							
Other Taxes - Payroll, Franchise, Other	23	2,000	3	0	0	8	11
Total Taxes Other Than Income Taxes		4,636	6	1	0	18	25
Total Operating Expense		97,145	111	16	126	237	490
Income Taxes							
Interest Expense	27	8,218	16	3	0	13	32
Taxable Income		10,637	(116)	(18)	373	(67)	172
Less: State Income Tax	44	681	(7)	(1)	24	(4)	12
Federal Taxable Income		9,956	(109)	(17)	349	(63)	160
Federal Income Tax							
@ Current Rate of 35%	35.00%	3,484	(38)	(6)	122	(22)	56
State Income Taxes	44	681	(7)	(1)	24	(4)	12
Credits and Adjustments							
Production Tax Credit	1	(2,237)	0	0	(9)	0	(9)
Full Normalization	26	(134)	0	0	0	0	0
Federal and State Income Taxes		1,794	(45)	(7)	137	(26)	59
Total Operating Expenses		98,939	66	9	263	211	549
Total Operating Income		17,061	(55)	(8)	236	(28)	145

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)

	Allocation Factor	Total North Dakota	Interruptible Power Rate 39				Total Interruptible Rate 39
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Rate Base							
Electric Plant in Service							
Production Plant	2	240,264	343	0	0	0	343
Wind Production Plant	3	71,938	168	0	0	0	168
Total Production Plant		312,202	511	0	0	0	511
Transmission Plant	2	109,050	156	0	0	0	156
Distribution Plant							
Land & Rights of Way	4	1,029	0	2	0	0	2
Station Equipment	4	30,341	0	64	0	0	64
Poles, OH & UG Conductors & Conduit							
Customer Related 83%	7	47,376	0	0	0	1	1
Demand Related 17%	4	9,704	0	21	0	0	21
Line Transformers							
Customer Related 76%	11	21,791	0	0	0	0	0
Demand Related 24%	5	6,882	0	0	0	0	0
Services	10	12,445	0	0	0	0	0
Meters	8	9,445	0	0	0	6	6
Installation on Customer Premise	Direct	915	0	0	0	0	0
Street Light & Signal System	Direct	3,299	0	0	0	0	0
Total Distribution Plant		143,227	0	87	0	7	94
General, Common & Intangible Plant	13	43,582	51	7	0	1	59
Acquisition Adjustment	29	7,162	12	0	0	0	12
Total Electric Plant in Service		615,223	730	94	0	8	832

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Interruptible Power Rate 39			Total Interruptible Rate 39
			Demand Prod. & Trans.	Demand Distribution	Energy Customer	
Less: Accumulated Depreciation						
Production Plant	2	144,735	207	0	0	207
Wind Production Plant	3	4,737	11	0	0	11
Total Production Plant		149,472	218	0	0	218
Transmission Plant	2	53,529	76	0	0	76
Distribution Plant						
Rights of Way	4	110	0	0	0	0
Station Equipment	4	11,323	0	24	0	24
Poles, OH & UG Conductors & Conduit	15	28,025	0	10	0	10
Line Transformers	19	11,662	0	0	0	0
Services	10	12,061	0	0	0	0
Meters	8	1,623	0	0	1	1
Installation on Customer Premise	Direct	502	0	0	0	0
Street Light & Signal System	Direct	1,958	0	0	0	0
Total Distribution Plant		67,264	0	34	1	35
General, Common & Intangible Plant	13	25,545	30	4	0	34
Acquisition Adjustment	29	6,683	11	0	0	11
Less: Total Accumulated Reserve for Depreciation		302,493	335	38	0	374
Net Electric Plant in Service		312,730	395	56	0	458
Additions						
Materials & Supplies	13	5,077	6	1	0	7
Prepayments	26	373	0	0	0	0

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Interruptible Power Rate 39				Total Interruptible Rate 39
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Fuel Stocks	1	2,955	0	0	8	0	8
Unamortized Loss on Debt	26	4,556	5	1	0	0	6
Deferred Generation Costs	2	1,547	2	0	0	0	2
Decommission of Retired Plant	2	(353)	(1)	0	0	0	(1)
Total Additions		14,155	12	2	8	0	22
Total Before Deductions		326,885	407	58	8	7	480
Deductions							
Accumulated Deferred Income Tax	26	49,973	59	8	0	1	68
Accumulated Investment Tax Credit	26	0	0	0	0	0	0
Customer Advances For Construction	26	227	0	0	0	0	0
Total Deductions		50,200	59	8	0	1	68
Total Rate Base		276,685	348	50	8	6	412
Rate of Return - Per Books		6.166%					6.07%
 Electric Operating Revenues							
Retail Sales							
Residential	Direct	45,802	0	0	0	0	0
Small General Electric Service	Direct	8,259	0	0	0	0	0
Irrigation	Direct	45	0	0	0	0	0
Large General Service - Primary	Direct	5,278	0	0	0	0	0
Large General Service - Secondary	Direct	41,418	0	0	0	0	0
TOD Large General Service	Direct	537	0	0	0	0	0

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)

	Allocation Factor	Total North Dakota	Interruptible Power Rate 39				Total Interruptible Rate 39
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Space Heating - Secondary	Direct	1,854	0	0	0	0	0
Small Municipal Electric Service	Direct	310	0	0	0	0	0
Municipal Lighting - Primary	Direct	111	0	0	0	0	0
Municipal Lighting - Secondary	Direct	1,302	0	0	0	0	0
Municipal Pumping - Primary	Direct	418	0	0	0	0	0
Municipal Pumping - Secondary	Direct	1,281	0	0	0	0	0
Outdoor Lighting	Direct	494	0	0	0	0	0
Interruptible Power Service	Direct	173	0	24	145	4	173
Interruptible Demand Response	Direct	911	0	0	0	0	0
Contracts	1 & 27	2,732	2	0	3	0	5
Total Electric Retail Sales Revenues		110,925	2	24	148	4	178
Other Revenue							
Miscellaneous							
Reconnect Fees	7	9	0	0	0	0	0
NSF Check Fees	7	49	0	0	0	0	0
Other Miscellaneous Service Revenue	27	458	1	0	0	0	1
Rent from Electric Property							
Pole Attachments	15	128	0	0	0	0	0
Street Lights	Direct	472	0	0	0	0	0
Yard Lights	Direct	173	0	0	0	0	0
Joint Use Facilities	30	850	1	0	0	0	1
Miscellaneous	27	548	1	0	0	0	1
Other Electric Revenues							
Sales of Construction & Sundry Junk Material	14	23	0	0	0	0	0
Patronage Dividends	23	3	0	0	0	0	0

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)

	Allocation Factor	Total North Dakota	Interruptible Power Rate 39				Total Interruptible Rate 39
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Joint Use Agreements	30	40	0	0	0	0	0
Wheeling Fees	30	1,059	2	0	0	0	2
Miscellaneous	23	1,263	1	0	0	0	1
Total Other Revenues		5,075	6	0	0	0	6
Total Operating Revenues		116,000	8	24	148	4	184
Operation & Maintenance Expenses							
Production Expense							
Fuel	1	28,055	0	0	72	0	72
Purchased Power - Energy	1	3,774	0	0	10	0	10
Purchased Power - Capacity	2	1,438	2	0	0	0	2
Other Production	2	15,650	22	0	0	0	22
Total Production Expense		48,917	24	0	82	0	106
Transmission Expense	2	5,305	8	0	0	0	8
Distribution Expense	14	5,966	0	4	0	0	4
Customer Accounts Expense	12	2,123	0	0	0	0	0
Customer Service & Info. Expense	12	292	0	0	0	0	0
Sales Expense	7	113	0	0	0	0	0
Administrative & General Expenses	24	11,036	11	1	0	0	12
Total Electric O&M Expenses		73,752	43	5	82	0	130
Total Operating Expenses							
Cost of Fuel & Purchased Power		33,267	2	0	82	0	84
Other O&M Expenses		40,485	41	5	0	0	46
Total Operation & Maintenance Expenses		73,752	43	5	82	0	130

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Interruptible Power Rate 39			Total Interruptible Rate 39
			Demand Prod. & Trans.	Demand Distribution	Energy	
Depreciation Expense						
Production Plant	2	7,131	10	0	0	10
Wind Production Plant	3	3,565	8	0	0	8
Total Production Plant		10,696	18	0	0	18
Transmission Plant	2	2,105	3	0	0	3
Distribution Plant						
Rights of Way	4	5	0	0	0	0
Station Equipment	4	899	0	2	0	2
Poles, OH & UG Conductors & Conduit	15	1,644	0	1	0	1
Line Transformers	19	826	0	0	0	0
Services	10	358	0	0	0	0
Meters	8	272	0	0	0	0
Installation on Cust. Premises	Direct	26	0	0	0	0
Street Light & Signal Systems	Direct	95	0	0	0	0
Total Distribution Plant		4,125	0	3	0	3
General, Common & Intangible Plant	13	1,673	2	0	0	2
Acquisition Adjustment	29	158	0	0	0	0
Total Depreciation Expense		18,757	23	3	0	26
Taxes Other Than Income						
Ad Valorem Taxes						
Production Plant	29	908	1	0	0	1
Transmission Plant	30	650	1	0	0	1

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Interruptible Power Rate 39				Total Interruptible Rate 39
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Distribution Plant	14	867	0	1	0	0	1
General, Common & Intangible Plant	13	211	0	0	0	0	0
Total Ad Valorem Taxes		2,636	2	1	0	0	3
Other Taxes							
Other Taxes - Payroll, Franchise, Other	23	2,000	2	0	0	0	2
Total Taxes Other Than Income Taxes		4,636	4	1	0	0	5
Total Operating Expense		97,145	70	9	82	0	161
Income Taxes							
Interest Expense	27	8,218	10	1	0	0	11
Taxable Income		10,637	(72)	14	66	4	12
Less: State Income Tax	44	681	(5)	1	4	0	0
Federal Taxable Income		9,956	(67)	13	62	4	12
Federal Income Tax							
@ Current Rate of 35%	35.00%	3,484	(23)	5	22	1	4
State Income Taxes	44	681	(5)	1	4	0	0
Credits and Adjustments							
Production Tax Credit	1	(2,237)	0	0	(6)	0	(6)
Full Normalization	26	(134)	0	0	0	0	0
Federal and State Income Taxes		1,794	(28)	6	20	1	(2)
Total Operating Expenses		98,939	42	15	102	1	159
Total Operating Income		17,061	(34)	9	46	3	25

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)

	Allocation Factor	Total North Dakota	Interruptible Demand Response Rate 38				Total IT Demand Response Rate 38
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Rate Base							
Electric Plant in Service							
Production Plant	2	240,264	1,553	0	0	0	1,553
Wind Production Plant	3	71,938	761	0	0	0	761
Total Production Plant		312,202	2,314	0	0	0	2,314
Transmission Plant	2	109,050	705	0	0	0	705
Distribution Plant							
Land & Rights of Way	4	1,029	0	10	0	0	10
Station Equipment	4	30,341	0	283	0	0	283
Poles, OH & UG Conductors & Conduit							
Customer Related 83%	7	47,376	0	0	0	1	1
Demand Related 17%	4	9,704	0	91	0	0	91
Line Transformers							
Customer Related 76%	11	21,791	0	0	0	0	0
Demand Related 24%	5	6,882	0	0	0	0	0
Services	10	12,445	0	0	0	0	0
Meters	8	9,445	0	0	0	11	11
Installation on Customer Premise	Direct	915	0	0	0	0	0
Street Light & Signal System	Direct	3,299	0	0	0	0	0
Total Distribution Plant		143,227	0	384	0	12	396
General, Common & Intangible Plant	13	43,582	233	30	0	1	264
Acquisition Adjustment	29	7,162	53	0	0	0	53
Total Electric Plant in Service		615,223	3,305	414	0	13	3,732

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Interruptible Demand Response Rate 38				Total IT Demand Response Rate 38
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Less: Accumulated Depreciation							
Production Plant	2	144,735	936	0	0	0	936
Wind Production Plant	3	4,737	50	0	0	0	50
Total Production Plant		149,472	986	0	0	0	986
Transmission Plant	2	53,529	346	0	0	0	346
Distribution Plant							
Rights of Way	4	110	0	1	0	0	1
Station Equipment	4	11,323	0	106	0	0	106
Poles, OH & UG Conductors & Conduit	15	28,025	0	45	0	0	45
Line Transformers	19	11,662	0	0	0	0	0
Services	10	12,061	0	0	0	0	0
Meters	8	1,623	0	0	0	2	2
Installation on Customer Premise	Direct	502	0	0	0	0	0
Street Light & Signal System	Direct	1,958	0	0	0	0	0
Total Distribution Plant		67,264	0	152	0	2	154
General, Common & Intangible Plant	13	25,545	137	17	0	1	155
Acquisition Adjustment	29	6,683	50	0	0	0	50
Less: Total Accumulated Reserve for Depreciation		302,493	1,519	169	0	3	1,691
Net Electric Plant in Service		312,730	1,786	245	0	10	2,041
Additions							
Materials & Supplies	13	5,077	27	3	0	0	30
Prepayments	26	373	2	0	0	0	2

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Interruptible Demand Response Rate 38				Total IT Demand Response Rate 38
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Fuel Stocks	1	2,955	0	0	34	0	34
Unamortized Loss on Debt	26	4,556	24	3	0	0	27
Deferred Generation Costs	2	1,547	10	0	0	0	10
Decommission of Retired Plant	2	(353)	(2)	0	0	0	(2)
Total Additions		14,155	61	6	34	0	101
Total Before Deductions		326,885	1,847	251	34	10	2,142
Deductions							
Accumulated Deferred Income Tax	26	49,973	268	34	0	1	303
Accumulated Investment Tax Credit	26	0	0	0	0	0	0
Customer Advances For Construction	26	227	1	0	0	0	1
Total Deductions		50,200	269	34	0	1	304
Total Rate Base		276,685	1,578	217	34	9	1,838
Rate of Return - Per Books		6.166%					10.17%
Electric Operating Revenues							
Retail Sales							
Residential	Direct	45,802	0	0	0	0	0
Small General Electric Service	Direct	8,259	0	0	0	0	0
Irrigation	Direct	45	0	0	0	0	0
Large General Service - Primary	Direct	5,278	0	0	0	0	0
Large General Service - Secondary	Direct	41,418	0	0	0	0	0
TOD Large General Service	Direct	537	0	0	0	0	0

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Interruptible Demand Response Rate 38				Total IT Demand Response Rate 38
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Space Heating - Secondary	Direct	1,854	0	0	0	0	0
Small Municipal Electric Service	Direct	310	0	0	0	0	0
Municipal Lighting - Primary	Direct	111	0	0	0	0	0
Municipal Lighting - Secondary	Direct	1,302	0	0	0	0	0
Municipal Pumping - Primary	Direct	418	0	0	0	0	0
Municipal Pumping - Secondary	Direct	1,281	0	0	0	0	0
Outdoor Lighting	Direct	494	0	0	0	0	0
Interruptible Power Service	Direct	173	0	0	0	0	0
Interruptible Demand Response	Direct	911	0	244	650	17	911
Contracts	1 & 27	2,732	9	1	13	0	23
Total Electric Retail Sales Revenues		110,925	9	245	663	17	934
Other Revenue							
Miscellaneous							
Reconnect Fees	7	9	0	0	0	0	0
NSF Check Fees	7	49	0	0	0	0	0
Other Miscellaneous Service Revenue	27	458	3	0	0	0	3
Rent from Electric Property							
Pole Attachments	15	128	0	0	0	0	0
Street Lights	Direct	472	0	0	0	0	0
Yard Lights	Direct	173	0	0	0	0	0
Joint Use Facilities	30	850	5	0	0	0	5
Miscellaneous	27	548	3	0	0	0	3
Other Electric Revenues							
Sales of Construction & Sundry Junk Material	14	23	0	0	0	0	0
Patronage Dividends	23	3	0	0	0	0	0

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)

	Allocation Factor	Total North Dakota	Interruptible Demand Response Rate 38				Total IT Demand Response Rate 38
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Joint Use Agreements	30	40	0	0	0	0	0
Wheeling Fees	30	1,059	7	0	0	0	7
Miscellaneous	23	1,263	6	1	0	0	7
Total Other Revenues		5,075	24	1	0	0	25
Total Operating Revenues		116,000	33	246	663	17	959
Operation & Maintenance Expenses							
Production Expense							
Fuel	1	28,055	0	0	326	0	326
Purchased Power - Energy	1	3,774	0	0	44	0	44
Purchased Power - Capacity	2	1,438	9	0	0	0	9
Other Production	2	15,650	101	0	0	0	101
Total Production Expense		48,917	110	0	370	0	480
Transmission Expense	2	5,305	34	0	0	0	34
Distribution Expense	14	5,966	0	16	0	0	16
Customer Accounts Expense	12	2,123	0	0	0	0	0
Customer Service & Info. Expense	12	292	0	0	0	0	0
Sales Expense	7	113	0	0	0	0	0
Administrative & General Expenses	24	11,036	51	6	0	0	57
Total Electric O&M Expenses		73,752	195	22	370	0	587
Total Operating Expenses							
Cost of Fuel & Purchased Power		33,267	9	0	370	0	379
Other O&M Expenses		40,485	186	22	0	0	208
Total Operation & Maintenance Expenses		73,752	195	22	370	0	587

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)

	Allocation Factor	Total North Dakota	Interruptible Demand Response Rate 38				Total IT Demand Response Rate 38
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Depreciation Expense							
Production Plant	2	7,131	46	0	0	0	46
Wind Production Plant	3	3,565	38	0	0	0	38
Total Production Plant		10,696	84	0	0	0	84
Transmission Plant	2	2,105	14	0	0	0	14
Distribution Plant							
Rights of Way	4	5	0	0	0	0	0
Station Equipment	4	899	0	8	0	0	8
Poles, OH & UG Conductors & Conduit	15	1,644	0	3	0	0	3
Line Transformers	19	826	0	0	0	0	0
Services	10	358	0	0	0	0	0
Meters	8	272	0	0	0	0	0
Installation on Cust. Premises	Direct	26	0	0	0	0	0
Street Light & Signal Systems	Direct	95	0	0	0	0	0
Total Distribution Plant		4,125	0	11	0	0	11
General, Common & Intangible Plant	13	1,673	9	1	0	0	10
Acquisition Adjustment	29	158	1	0	0	0	1
Total Depreciation Expense		18,757	108	12	0	0	120
Taxes Other Than Income							
Ad Valorem Taxes							
Production Plant	29	908	7	0	0	0	7
Transmission Plant	30	650	4	0	0	0	4

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2010
(000's)**

	Allocation Factor	Total North Dakota	Interruptible Demand Response Rate 38				Total IT Demand Response Rate 38
			Demand Prod. & Trans.	Demand Distribution	Energy	Customer	
Distribution Plant	14	867	0	2	0	0	2
General, Common & Intangible Plant	13	211	1	0	0	0	1
Total Ad Valorem Taxes		2,636	12	2	0	0	14
Other Taxes							
Other Taxes - Payroll, Franchise, Other	23	2,000	9	1	0	0	10
Total Taxes Other Than Income Taxes		4,636	21	3	0	0	24
Total Operating Expense		97,145	324	37	370	0	731
Income Taxes							
Interest Expense	27	8,218	47	6	0	0	53
Taxable Income		10,637	(338)	203	293	17	175
Less: State Income Tax	44	681	(22)	13	19	1	11
Federal Taxable Income		9,956	(316)	190	274	16	164
Federal Income Tax							
@ Current Rate of 35%	35.00%	3,484	(111)	67	96	6	57
State Income Taxes	44	681	(22)	13	19	1	11
Credits and Adjustments							
Production Tax Credit	1	(2,237)	0	0	(26)	0	(26)
Full Normalization	26	(134)	(1)	0	0	0	(1)
Federal and State Income Taxes		1,794	(134)	80	89	7	41
Total Operating Expenses		98,939	190	117	459	7	772
Total Operating Income		17,061	(157)	129	204	10	187

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY
NORTH DAKOTA
EMBEDDED CLASS COST OF SERVICE STUDY
Allocation Factor Report
Projected 2010**

	Total North Dakota	Residential Rate 10				Small General Rate 20			
		Demand Prod. & Trans.	Demand Distribution	Energy	Customer	Demand Prod. & Trans.	Demand Distribution	Energy	Customer
1 Energy at Generation Level	1,643,335,617 100.000000%	0 0.000000%	0 0.000000%	671,666,944 40.872171%	0 0.000000%	0 0.000000%	0 0.000000%	105,444,355 6.416483%	0 0.000000%
2 Average & Excess Demand - AED	337,039 100.000000%	149,990 44.502269%	0 0.000000%	0 0.000000%	0 0.000000%	20,451 6.067844%	0 0.000000%	0 0.000000%	0 0.000000%
3 AED/Energy	1,314,735,899 100.000000%	537,363,553 41.598191%	0 0.000000%	0 0.000000%	0 0.000000%	84,359,574 6.346755%	0 0.000000%	0 0.000000%	0 0.000000%
4 NCP - Supply Level	509,091 100.000000%	0 0.000000%	225,821 44.357690%	0 0.000000%	0 0.000000%	0 0.000000%	29,161 5.728053%	0 0.000000%	0 0.000000%
5 NCP - Secondary Level	473,739 100.000000%	0 0.000000%	225,821 47.667809%	0 0.000000%	0 0.000000%	0 0.000000%	29,161 6.155499%	0 0.000000%	0 0.000000%
7 Total Customers less Rate 52	75,270 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	62,489 83.019794%	0 0.000000%	0 0.000000%	0 0.000000%	8,577 11.394978%
8 Weighted Customer Meters	99,679 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	63,760 63.965329%	0 0.000000%	0 0.000000%	0 0.000000%	10,964 10.999308%
10 Weighted Customer Services	86,619 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	63,760 73.609716%	0 0.000000%	0 0.000000%	0 0.000000%	10,690 12.341403%

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY
NORTH DAKOTA
EMBEDDED CLASS COST OF SERVICE STUDY
Allocation Factor Report
Projected 2010**

	Total North Dakota	Residential Rate 10			Small General Rate 20				
		Demand Prod. & Trans.	Demand Distribution	Energy	Customer	Demand Prod. & Trans.	Demand Distribution	Energy	Customer
11 Weighted Customer Transformers	117,965 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	62,489 52.972492%	0 0.000000%	0 0.000000%	0 0.000000%	25,302 21.448735%
12 Weighted Customer Accounts	82,693 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	62,489 75.567458%	0 0.000000%	0 0.000000%	0 0.000000%	8,577 10.372099%
13 Production, Transmission, & Distribution Plant	564,479 100.000000%	185,378 32.840553%	21,497 3.808290%	0 0.000000%	66,076 11.705661%	25,762 4.563854%	2,777 0.491958%	0 0.000000%	12,647 2.240473%
14 Distribution Plant	143,227 100.000000%	0 0.000000%	21,497 15.009042%	0 0.000000%	66,076 46.133761%	0 0.000000%	2,777 1.938880%	0 0.000000%	12,647 8.830039%
15 Poles, OH & UG Conductor & Conduit	57,080 100.000000%	0 0.000000%	4,303 7.538542%	0 0.000000%	39,332 68.906799%	0 0.000000%	556 0.974071%	0 0.000000%	5,398 9.456903%
19 Line Transformers	28,673 100.000000%	0 0.000000%	3,279 11.435846%	0 0.000000%	11,542 40.253896%	0 0.000000%	424 1.478743%	0 0.000000%	4,674 16.301050%
23 O & M Excluding Fuel & Purch. Power	40,485 100.000000%	12,821 31.668516%	1,230 3.038162%	0 0.000000%	6,431 15.884896%	1,749 4.320119%	159 0.392738%	0 0.000000%	1,086 2.682475%
24 O & M Excluding Fuel, Purch. Power and A&G	29,449 100.000000%	9,325 31.664910%	895 3.039152%	0 0.000000%	4,678 15.885090%	1,272 4.319332%	116 0.393901%	0 0.000000%	790 2.682604%

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY
NORTH DAKOTA
EMBEDDED CLASS COST OF SERVICE STUDY
Allocation Factor Report
Projected 2010**

	Total North Dakota	Residential Rate 10				Small General Rate 20			
		Demand Prod. & Trans.	Demand Distribution	Energy	Customer	Demand Prod. & Trans.	Demand Distribution	Energy	Customer
26 Total Electric Plant in Service	615,223 100.000000%	202,826 32.967881%	23,157 3.764001%	0 0.000000%	71,178 11.569463%	28,190 4.582078%	2,991 0.486165%	0 0.000000%	13,623 2.214319%
27 Net Electric Plant in Service	312,730 100.000000%	101,309 32.395035%	13,665 4.369584%	0 0.000000%	34,262 10.955777%	14,283 4.567199%	1,765 0.564385%	0 0.000000%	6,833 2.184952%
29 Production Plant	312,202 100.000000%	136,849 43.833479%	0 0.000000%	0 0.000000%	0 0.000000%	19,145 6.132248%	0 0.000000%	0 0.000000%	0 0.000000%
30 Transmission Plant	109,050 100.000000%	48,529 44.501604%	0 0.000000%	0 0.000000%	0 0.000000%	6,617 6.067859%	0 0.000000%	0 0.000000%	0 0.000000%
44 Taxable Income	10,637 100.000000%	(21,619) -203.243396%	(2,309) -21.707248%	29,112 273.686190%	(5,386) -50.634577%	(2,984) -28.053022%	(297) -2.792141%	4,163 39.136975%	436 4.098900%

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY
NORTH DAKOTA
EMBEDDED CLASS COST OF SERVICE STUDY
Allocation Factor Report
Projected 2010**

	Total North Dakota	Irrigation Rate 25				Large General Primary Rate 30			
		Demand Prod. & Trans.	Demand Distribution	Energy	Customer	Demand Prod. & Trans.	Demand Distribution	Energy	Customer
1 Energy at Generation Level	1,643,335,617 100.000000%	0 0.000000%	0 0.000000%	835,358 0.050833%	0 0.000000%	0 0.000000%	0 0.000000%	99,466,921 6.052745%	0 0.000000%
2 Average & Excess Demand - AED	337,039 100.000000%	395 0.117197%	0 0.000000%	0 0.000000%	0 0.000000%	18,663 5.537341%	0 0.000000%	0 0.000000%	0 0.000000%
3 AED/Energy	1,314,735,899 100.000000%	668,365 0.064106%	0 0.000000%	0 0.000000%	0 0.000000%	79,577,269 5.949664%	0 0.000000%	0 0.000000%	0 0.000000%
4 NCP - Supply Level	509,091 100.000000%	0 0.000000%	730 0.143393%	0 0.000000%	0 0.000000%	0 0.000000%	26,220 5.150356%	0 0.000000%	0 0.000000%
5 NCP - Secondary Level	473,739 100.000000%	0 0.000000%	730 0.154093%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%
7 Total Customers less Rate 52	75,270 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	34 0.045171%	0 0.000000%	0 0.000000%	0 0.000000%	27 0.035871%
8 Weighted Customer Meters	99,679 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	148 0.148477%	0 0.000000%	0 0.000000%	0 0.000000%	1,403 1.407518%
10 Weighted Customer Services	86,619 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	81 0.093513%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY
NORTH DAKOTA
EMBEDDED CLASS COST OF SERVICE STUDY
Allocation Factor Report
Projected 2010**

	Total North Dakota	Irrigation Rate 25				Large General Primary Rate 30			
		Demand Prod. & Trans.	Demand Distribution	Energy	Customer	Demand Prod. & Trans.	Demand Distribution	Energy	Customer
11 Weighted Customer Transformers	117,965 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	490 0.415377%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%
12 Weighted Customer Accounts	82,693 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	71 0.085860%	0 0.000000%	0 0.000000%	0 0.000000%	79 0.095534%
13 Production, Transmission, & Distribution Plant	564,479 100.000000%	456 0.080782%	70 0.012401%	0 0.000000%	138 0.024447%	23,622 4.184744%	2,116 0.374859%	0 0.000000%	150 0.026573%
14 Distribution Plant	143,227 100.000000%	0 0.000000%	70 0.048873%	0 0.000000%	138 0.096351%	0 0.000000%	2,116 1.477375%	0 0.000000%	150 0.104729%
15 Poles, OH & UG Conductor & Conduit	57,080 100.000000%	0 0.000000%	14 0.024527%	0 0.000000%	21 0.036790%	0 0.000000%	500 0.875964%	0 0.000000%	17 0.029783%
19 Line Transformers	28,673 100.000000%	0 0.000000%	11 0.038364%	0 0.000000%	91 0.317372%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%
23 O & M Excluding Fuel & Purch. Power	40,485 100.000000%	33 0.081512%	4 0.009880%	0 0.000000%	11 0.027171%	1,596 3.942201%	121 0.298876%	0 0.000000%	11 0.027171%
24 O & M Excluding Fuel, Purch. Power and A&G	29,449 100.000000%	24 0.081497%	3 0.010187%	0 0.000000%	8 0.027166%	1,161 3.942409%	88 0.298822%	0 0.000000%	8 0.027166%

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY
NORTH DAKOTA
EMBEDDED CLASS COST OF SERVICE STUDY
Allocation Factor Report
Projected 2010**

	Total North Dakota	Irrigation Rate 25				Large General Primary Rate 30			
		Demand Prod. & Trans.	Demand Distribution	Energy	Customer	Demand Prod. & Trans.	Demand Distribution	Energy	Customer
26 Total Electric Plant in Service	615,223 100.000000%	499 0.081109%	75 0.012191%	0 0.000000%	149 0.024219%	25,849 4.201566%	2,279 0.370435%	0 0.000000%	162 0.026332%
27 Net Electric Plant in Service	312,730 100.000000%	235 0.075145%	45 0.014389%	0 0.000000%	83 0.026540%	13,144 4.202987%	1,349 0.431363%	0 0.000000%	124 0.039651%
29 Production Plant	312,202 100.000000%	328 0.105060%	0 0.000000%	0 0.000000%	0 0.000000%	17,584 5.632251%	0 0.000000%	0 0.000000%	0 0.000000%
30 Transmission Plant	109,050 100.000000%	128 0.117377%	0 0.000000%	0 0.000000%	0 0.000000%	6,038 5.536910%	0 0.000000%	0 0.000000%	0 0.000000%
44 Taxable Income	10,637 100.000000%	(54) -0.507662%	2 0.018802%	18 0.169221%	(15) -0.141017%	(2,733) -25.693335%	1,270 11.939457%	1,897 17.833976%	10 0.094011%

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY
NORTH DAKOTA
EMBEDDED CLASS COST OF SERVICE STUDY
Allocation Factor Report
Projected 2010**

	Total North Dakota	Large General Secondary Rate 30				TOD Large General Rate 31			
		Demand Prod. & Trans.	Demand Distribution	Energy	Customer	Demand Prod. & Trans.	Demand Distribution	Energy	Customer
1 Energy at Generation Level	1,643,335,617 100.000000%	0 0.000000%	0 0.000000%	627,368,364 38.176521%	0 0.000000%	0 0.000000%	0 0.000000%	8,556,716 0.520692%	0 0.000000%
2 Average & Excess Demand - AED	337,039 100.000000%	128,337 38.077789%	0 0.000000%	0 0.000000%	0 0.000000%	1,739 0.515964%	0 0.000000%	0 0.000000%	0 0.000000%
3 AED/Energy	1,314,735,899 100.000000%	501,920,358 38.156775%	0 0.000000%	0 0.000000%	0 0.000000%	6,845,721 0.519746%	0 0.000000%	0 0.000000%	0 0.000000%
4 NCP - Supply Level	509,091 100.000000%	0 0.000000%	186,211 36.577154%	0 0.000000%	0 0.000000%	0 0.000000%	2,513 0.493625%	0 0.000000%	0 0.000000%
5 NCP - Secondary Level	473,739 100.000000%	0 0.000000%	186,211 39.306665%	0 0.000000%	0 0.000000%	0 0.000000%	2,513 0.530461%	0 0.000000%	0 0.000000%
7 Total Customers less Rate 52	75,270 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	2,861 3.800983%	0 0.000000%	0 0.000000%	0 0.000000%	33 0.043842%
8 Weighted Customer Meters	99,679 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	18,733 18.793327%	0 0.000000%	0 0.000000%	0 0.000000%	191 0.191615%
10 Weighted Customer Services	86,619 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	5,783 6.676364%	0 0.000000%	0 0.000000%	0 0.000000%	64 0.073887%

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY
NORTH DAKOTA
EMBEDDED CLASS COST OF SERVICE STUDY
Allocation Factor Report
Projected 2010**

	Total North Dakota	Large General Secondary Rate 30				TOD Large General Rate 31			
		Demand Prod. & Trans.	Demand Distribution	Energy	Customer	Demand Prod. & Trans.	Demand Distribution	Energy	Customer
11 Weighted Customer Transformers	117,965 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	23,260 19.717713%	0 0.000000%	0 0.000000%	0 0.000000%	268 0.227186%
12 Weighted Customer Accounts	82,693 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	6,409 7.750354%	0 0.000000%	0 0.000000%	0 0.000000%	132 0.159627%
13 Production, Transmission, & Distribution Plant	564,479 100.000000%	160,460 28.426212%	17,728 3.140595%	0 0.000000%	8,704 1.541953%	2,177 0.385665%	240 0.042517%	0 0.000000%	98 0.017361%
14 Distribution Plant	143,227 100.000000%	0 0.000000%	17,728 12.377555%	0 0.000000%	8,704 6.077066%	0 0.000000%	240 0.167566%	0 0.000000%	98 0.068423%
15 Poles, OH & UG Conductor & Conduit	57,080 100.000000%	0 0.000000%	3,549 6.217589%	0 0.000000%	1,801 3.155221%	0 0.000000%	48 0.084093%	0 0.000000%	21 0.036790%
19 Line Transformers	28,673 100.000000%	0 0.000000%	2,705 9.433962%	0 0.000000%	4,297 14.986224%	0 0.000000%	37 0.129041%	0 0.000000%	50 0.174380%
23 O & M Excluding Fuel & Purch. Power	40,485 100.000000%	10,969 27.093985%	1,015 2.507101%	0 0.000000%	763 1.884649%	148 0.365567%	14 0.034581%	0 0.000000%	10 0.024701%
24 O & M Excluding Fuel, Purch. Power and A&G	29,449 100.000000%	7,979 27.094299%	738 2.506027%	0 0.000000%	555 1.884614%	108 0.366736%	10 0.033957%	0 0.000000%	7 0.023770%

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY
NORTH DAKOTA
EMBEDDED CLASS COST OF SERVICE STUDY
Allocation Factor Report
Projected 2010**

	Total North Dakota	Large General Secondary Rate 30				TOD Large General Rate 31			
		Demand Prod. & Trans.	Demand Distribution	Energy	Customer	Demand Prod. & Trans.	Demand Distribution	Energy	Customer
26 Total Electric Plant in Service	615,223 100.000000%	175,577 28.538757%	19,097 3.104078%	0 0.000000%	9,376 1.524000%	2,382 0.387177%	259 0.042099%	0 0.000000%	106 0.017230%
27 Net Electric Plant in Service	312,730 100.000000%	88,468 28.288939%	11,271 3.604067%	0 0.000000%	5,240 1.675567%	1,200 0.383718%	152 0.048604%	0 0.000000%	60 0.019186%
29 Production Plant	312,202 100.000000%	118,936 38.095848%	0 0.000000%	0 0.000000%	0 0.000000%	1,614 0.516973%	0 0.000000%	0 0.000000%	0 0.000000%
30 Transmission Plant	109,050 100.000000%	41,524 38.077946%	0 0.000000%	0 0.000000%	0 0.000000%	563 0.516277%	0 0.000000%	0 0.000000%	0 0.000000%
44 Taxable Income	10,637 100.000000%	(18,637) -175.209176%	14,360 135.000470%	12,168 114.393156%	82 0.770894%	(253) -2.378490%	114 1.071731%	223 2.096456%	(2) -0.018802%

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY
NORTH DAKOTA
EMBEDDED CLASS COST OF SERVICE STUDY
Allocation Factor Report
Projected 2010

	Total North Dakota	Space Heating Rate 32				Small Municipal Rate 40			
		Demand Prod. & Trans.	Demand Distribution	Energy	Customer	Demand Prod. & Trans.	Demand Distribution	Energy	Customer
1 Energy at Generation Level	1,643,335,617 100.000000%	0 0.000000%	0 0.000000%	41,027,419 2.496594%	0 0.000000%	0 0.000000%	0 0.000000%	4,652,228 0.283097%	0 0.000000%
2 Average & Excess Demand - AED	337,039 100.000000%	3,901 1.157433%	0 0.000000%	0 0.000000%	0 0.000000%	1,054 0.312723%	0 0.000000%	0 0.000000%	0 0.000000%
3 AED/Energy	1,314,735,899 100.000000%	32,822,715 2.228762%	0 0.000000%	0 0.000000%	0 0.000000%	3,721,993 0.289022%	0 0.000000%	0 0.000000%	0 0.000000%
4 NCP - Supply Level	509,091 100.000000%	0 0.000000%	12,783 2.510946%	0 0.000000%	0 0.000000%	0 0.000000%	1,582 0.310750%	0 0.000000%	0 0.000000%
5 NCP - Secondary Level	473,739 100.000000%	0 0.000000%	12,783 2.698321%	0 0.000000%	0 0.000000%	0 0.000000%	1,582 0.333939%	0 0.000000%	0 0.000000%
7 Total Customers less Rate 52	75,270 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	129 0.171383%	0 0.000000%	0 0.000000%	0 0.000000%	331 0.439750%
8 Weighted Customer Meters	99,679 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	1,703 1.708484%	0 0.000000%	0 0.000000%	0 0.000000%	593 0.594910%
10 Weighted Customer Services	86,619 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	432 0.498736%

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY
NORTH DAKOTA
EMBEDDED CLASS COST OF SERVICE STUDY
Allocation Factor Report
Projected 2010**

	Total North Dakota	Space Heating Rate 32				Small Municipal Rate 40			
		Demand Prod. & Trans.	Demand Distribution	Energy	Customer	Demand Prod. & Trans.	Demand Distribution	Energy	Customer
11 Weighted Customer Transformers	117,965 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	1,202 1.018946%
12 Weighted Customer Accounts	82,693 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	1,187 1.435430%	0 0.000000%	0 0.000000%	0 0.000000%	367 0.443810%
13 Production, Transmission, & Distribution Plant	564,479 100.000000%	5,646 1.000214%	1,218 0.215774%	0 0.000000%	242 0.042871%	1,300 0.230301%	150 0.026573%	0 0.000000%	548 0.097081%
14 Distribution Plant	143,227 100.000000%	0 0.000000%	1,218 0.850398%	0 0.000000%	242 0.168963%	0 0.000000%	150 0.104729%	0 0.000000%	548 0.382609%
15 Poles, OH & UG Conductor & Conduit	57,080 100.000000%	0 0.000000%	244 0.427470%	0 0.000000%	81 0.141906%	0 0.000000%	30 0.052558%	0 0.000000%	208 0.364401%
19 Line Transformers	28,673 100.000000%	0 0.000000%	186 0.648694%	0 0.000000%	0 0.000000%	0 0.000000%	23 0.080215%	0 0.000000%	222 0.774248%
23 O & M Excluding Fuel & Purch. Power	40,485 100.000000%	333 0.822527%	70 0.172904%	0 0.000000%	60 0.148203%	91 0.224775%	8 0.019760%	0 0.000000%	45 0.111152%
24 O & M Excluding Fuel, Purch. Power and A&G	29,449 100.000000%	242 0.821760%	51 0.173181%	0 0.000000%	44 0.149411%	66 0.224116%	6 0.020374%	0 0.000000%	33 0.112058%

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY
NORTH DAKOTA
EMBEDDED CLASS COST OF SERVICE STUDY
Allocation Factor Report
Projected 2010**

	Total North Dakota	Space Heating Rate 32				Small Municipal Rate 40			
		Demand Prod. & Trans.	Demand Distribution	Energy	Customer	Demand Prod. & Trans.	Demand Distribution	Energy	Customer
26 Total Electric Plant in Service	615,223 100.000000%	6,183 1.005001%	1,312 0.213256%	0 0.000000%	261 0.042424%	1,422 0.231136%	162 0.026332%	0 0.000000%	590 0.095900%
27 Net Electric Plant in Service	312,730 100.000000%	3,432 1.097432%	774 0.247498%	0 0.000000%	182 0.058197%	708 0.226393%	96 0.030697%	0 0.000000%	303 0.096889%
29 Production Plant	312,202 100.000000%	4,384 1.404219%	0 0.000000%	0 0.000000%	0 0.000000%	959 0.307173%	0 0.000000%	0 0.000000%	0 0.000000%
30 Transmission Plant	109,050 100.000000%	1,262 1.157267%	0 0.000000%	0 0.000000%	0 0.000000%	341 0.312701%	0 0.000000%	0 0.000000%	0 0.000000%
44 Taxable Income	10,637 100.000000%	(624) -5.866316%	124 1.165742%	797 7.492714%	(36) -0.338441%	(151) -1.419573%	29 0.272633%	108 1.015324%	(3) -0.028203%

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY
NORTH DAKOTA
EMBEDDED CLASS COST OF SERVICE STUDY
Allocation Factor Report
Projected 2010

	Total North Dakota	Municipal Lighting Primary Rate 41				Municipal Lighting Secondary Rate 41			
		Demand Prod. & Trans.	Demand Distribution	Energy	Customer	Demand Prod. & Trans.	Demand Distribution	Energy	Customer
1 Energy at Generation Level	1,643,335,617 100.000000%	0 0.000000%	0 0.000000%	1,932,234 0.117580%	0 0.000000%	0 0.000000%	0 0.000000%	19,853,232 1.208106%	0 0.000000%
2 Average & Excess Demand - AED	337,039 100.000000%	221 0.065571%	0 0.000000%	0 0.000000%	0 0.000000%	2,266 0.672326%	0 0.000000%	0 0.000000%	0 0.000000%
3 AED/Energy	1,314,735,899 100.000000%	1,545,831 0.107178%	0 0.000000%	0 0.000000%	0 0.000000%	15,883,039 1.100950%	0 0.000000%	0 0.000000%	0 0.000000%
4 NCP - Supply Level	509,091 100.000000%	0 0.000000%	607 0.119232%	0 0.000000%	0 0.000000%	0 0.000000%	6,335 1.244375%	0 0.000000%	0 0.000000%
5 NCP - Secondary Level	473,739 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	6,335 1.337234%	0 0.000000%	0 0.000000%
7 Total Customers less Rate 52	75,270 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	50 0.066428%	0 0.000000%	0 0.000000%	0 0.000000%	430 0.571277%
8 Weighted Customer Meters	99,679 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	51 0.051164%	0 0.000000%	0 0.000000%	0 0.000000%	315 0.316014%
10 Weighted Customer Services	86,619 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	1,234 1.424630%

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY
NORTH DAKOTA
EMBEDDED CLASS COST OF SERVICE STUDY
Allocation Factor Report
Projected 2010**

	Total North Dakota	Municipal Lighting Primary Rate 41				Municipal Lighting Secondary Rate 41			
		Demand Prod. & Trans.	Demand Distribution	Energy	Customer	Demand Prod. & Trans.	Demand Distribution	Energy	Customer
11 Weighted Customer Transformers	117,965 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	2,066 1.751367%
12 Weighted Customer Accounts	82,693 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	50 0.060465%	0 0.000000%	0 0.000000%	0 0.000000%	697 0.842877%
13 Production, Transmission, & Distribution Plant	564,479 100.000000%	307 0.054386%	49 0.008681%	0 0.000000%	36 0.006378%	3,140 0.556265%	604 0.107001%	0 0.000000%	4,159 0.736786%
14 Distribution Plant	143,227 100.000000%	0 0.000000%	49 0.034211%	0 0.000000%	36 0.025135%	0 0.000000%	604 0.421708%	0 0.000000%	4,159 2.903782%
15 Poles, OH & UG Conductor & Conduit	57,080 100.000000%	0 0.000000%	12 0.021023%	0 0.000000%	31 0.054310%	0 0.000000%	121 0.211983%	0 0.000000%	271 0.474772%
19 Line Transformers	28,673 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	92 0.320859%	0 0.000000%	382 1.332264%
23 O & M Excluding Fuel & Purch. Power	40,485 100.000000%	18 0.044461%	3 0.007410%	0 0.000000%	3 0.007410%	194 0.479190%	34 0.083982%	0 0.000000%	267 0.659504%
24 O & M Excluding Fuel, Purch. Power and A&G	29,449 100.000000%	13 0.044144%	2 0.006791%	0 0.000000%	2 0.006791%	141 0.478794%	25 0.084893%	0 0.000000%	194 0.658766%

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY
NORTH DAKOTA
EMBEDDED CLASS COST OF SERVICE STUDY
Allocation Factor Report
Projected 2010**

	Total North Dakota	Municipal Lighting Primary Rate 41				Municipal Lighting Secondary Rate 41			
		Demand Prod. & Trans.	Demand Distribution	Energy	Customer	Demand Prod. & Trans.	Demand Distribution	Energy	Customer
26 Total Electric Plant in Service	615,223 100.000000%	336 0.054614%	53 0.008615%	0 0.000000%	39 0.006339%	3,437 0.558659%	651 0.105815%	0 0.000000%	4,480 0.728191%
27 Net Electric Plant in Service	312,730 100.000000%	182 0.058197%	31 0.009913%	0 0.000000%	21 0.006715%	1,858 0.594123%	386 0.123429%	0 0.000000%	1,869 0.597640%
29 Production Plant	312,202 100.000000%	235 0.075272%	0 0.000000%	0 0.000000%	0 0.000000%	2,407 0.770975%	0 0.000000%	0 0.000000%	0 0.000000%
30 Transmission Plant	109,050 100.000000%	72 0.066025%	0 0.000000%	0 0.000000%	0 0.000000%	733 0.672169%	0 0.000000%	0 0.000000%	0 0.000000%
44 Taxable Income	10,637 100.000000%	(33) -0.310238%	(5) -0.047006%	75 0.705086%	(5) -0.047006%	(352) -3.309204%	(64) -0.601673%	931 8.752468%	9 0.084610%

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY
NORTH DAKOTA
EMBEDDED CLASS COST OF SERVICE STUDY
Allocation Factor Report
Projected 2010**

	Total North Dakota	Municipal Pumping Primary Rate 48				Municipal Pumping Secondary Rate 48			
		Demand Prod. & Trans.	Demand Distribution	Energy	Customer	Demand Prod. & Trans.	Demand Distribution	Energy	Customer
1 Energy at Generation Level	1,643,335,617 100.000000%	0 0.000000%	0 0.000000%	9,289,129 0.565261%	0 0.000000%	0 0.000000%	0 0.000000%	23,419,080 1.425094%	0 0.000000%
2 Average & Excess Demand - AED	337,039 100.000000%	1,867 0.553942%	0 0.000000%	0 0.000000%	0 0.000000%	4,750 1.409332%	0 0.000000%	0 0.000000%	0 0.000000%
3 AED/Energy	1,314,735,899 100.000000%	7,431,677 0.562997%	0 0.000000%	0 0.000000%	0 0.000000%	18,736,214 1.421942%	0 0.000000%	0 0.000000%	0 0.000000%
4 NCP - Supply Level	509,091 100.000000%	0 0.000000%	2,694 0.529178%	0 0.000000%	0 0.000000%	0 0.000000%	6,894 1.354178%	0 0.000000%	0 0.000000%
5 NCP - Secondary Level	473,739 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	6,894 1.455232%	0 0.000000%	0 0.000000%
7 Total Customers less Rate 52	75,270 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	3 0.003986%	0 0.000000%	0 0.000000%	0 0.000000%	303 0.402551%
8 Weighted Customer Meters	99,679 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	154 0.154496%	0 0.000000%	0 0.000000%	0 0.000000%	1,250 1.254025%
10 Weighted Customer Services	86,619 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	499 0.576086%

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY
NORTH DAKOTA
EMBEDDED CLASS COST OF SERVICE STUDY
Allocation Factor Report
Projected 2010**

	Total North Dakota	Municipal Pumping Primary Rate 48				Municipal Pumping Secondary Rate 48			
		Demand Prod. & Trans.	Demand Distribution	Energy	Customer	Demand Prod. & Trans.	Demand Distribution	Energy	Customer
11 Weighted Customer Transformers	117,965 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	2,888 2.448184%
12 Weighted Customer Accounts	82,693 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	9 0.010884%	0 0.000000%	0 0.000000%	0 0.000000%	506 0.611902%
13 Production, Transmission, & Distribution Plant	564,479 100.000000%	2,340 0.414542%	217 0.038443%	0 0.000000%	17 0.003012%	5,946 1.053361%	656 0.116213%	0 0.000000%	914 0.161919%
14 Distribution Plant	143,227 100.000000%	0 0.000000%	217 0.151508%	0 0.000000%	17 0.011869%	0 0.000000%	656 0.458014%	0 0.000000%	914 0.638148%
15 Poles, OH & UG Conductor & Conduit	57,080 100.000000%	0 0.000000%	51 0.089348%	0 0.000000%	2 0.003504%	0 0.000000%	131 0.229502%	0 0.000000%	191 0.334618%
19 Line Transformers	28,673 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	100 0.348760%	0 0.000000%	533 1.858892%
23 O & M Excluding Fuel & Purch. Power	40,485 100.000000%	159 0.392738%	12 0.029641%	0 0.000000%	1 0.002470%	407 1.005311%	37 0.091392%	0 0.000000%	73 0.180314%
24 O & M Excluding Fuel, Purch. Power and A&G	29,449 100.000000%	116 0.393901%	9 0.030561%	0 0.000000%	1 0.003396%	296 1.005128%	27 0.091684%	0 0.000000%	53 0.179972%

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY
NORTH DAKOTA
EMBEDDED CLASS COST OF SERVICE STUDY
Allocation Factor Report
Projected 2010**

	Total North Dakota	Municipal Pumping Primary Rate 48				Municipal Pumping Secondary Rate 48			
		Demand Prod. & Trans.	Demand Distribution	Energy	Customer	Demand Prod. & Trans.	Demand Distribution	Energy	Customer
26 Total Electric Plant in Service	615,223 100.000000%	2,561 0.416272%	234 0.038035%	0 0.000000%	18 0.002926%	6,506 1.057503%	707 0.114918%	0 0.000000%	985 0.160105%
27 Net Electric Plant in Service	312,730 100.000000%	1,292 0.413136%	138 0.044128%	0 0.000000%	13 0.004157%	3,282 1.049468%	418 0.133662%	0 0.000000%	544 0.173952%
29 Production Plant	312,202 100.000000%	1,736 0.556050%	0 0.000000%	0 0.000000%	0 0.000000%	4,409 1.412227%	0 0.000000%	0 0.000000%	0 0.000000%
30 Transmission Plant	109,050 100.000000%	604 0.553874%	0 0.000000%	0 0.000000%	0 0.000000%	1,537 1.409445%	0 0.000000%	0 0.000000%	0 0.000000%
44 Taxable Income	10,637 100.000000%	(273) -2.566513%	30 0.282034%	191 1.795619%	(1) -0.009401%	(690) -6.486791%	258 2.425496%	478 4.493748%	(81) -0.761493%

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY
NORTH DAKOTA
EMBEDDED CLASS COST OF SERVICE STUDY
Allocation Factor Report
Projected 2010**

	Total North Dakota	Outdoor Lighting Rate 52				Interruptible Power Rate 39			
		Demand Prod. & Trans.	Demand Distribution	Energy	Customer	Demand Prod. & Trans.	Demand Distribution	Energy	Customer
1 Energy at Generation Level	1,643,335,617 100.000000%	0 0.000000%	0 0.000000%	6,529,156 0.397311%	0 0.000000%	0 0.000000%	0 0.000000%	4,213,400 0.256393%	0 0.000000%
2 Average & Excess Demand - AED	337,039 100.000000%	745 0.221043%	0 0.000000%	0 0.000000%	0 0.000000%	481 0.142713%	0 0.000000%	0 0.000000%	0 0.000000%
3 AED/Energy	1,314,735,899 100.000000%	5,223,474 0.362057%	0 0.000000%	0 0.000000%	0 0.000000%	3,370,816 0.233657%	0 0.000000%	0 0.000000%	0 0.000000%
4 NCP - Supply Level	509,091 100.000000%	0 0.000000%	1,709 0.335696%	0 0.000000%	0 0.000000%	0 0.000000%	1,079 0.211946%	0 0.000000%	0 0.000000%
5 NCP - Secondary Level	473,739 100.000000%	0 0.000000%	1,709 0.360747%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%
7 Total Customers less Rate 52	75,270 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	1 0.001329%
8 Weighted Customer Meters	99,679 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	237 0.237763%	0 0.000000%	0 0.000000%	0 0.000000%	59 0.059190%
10 Weighted Customer Services	86,619 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	4,076 4.705665%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY
NORTH DAKOTA
EMBEDDED CLASS COST OF SERVICE STUDY
Allocation Factor Report
Projected 2010

	Total North Dakota	Outdoor Lighting Rate 52				Interruptible Power Rate 39			
		Demand Prod. & Trans.	Demand Distribution	Energy	Customer	Demand Prod. & Trans.	Demand Distribution	Energy	Customer
11 Weighted Customer Transformers	117,965 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%
12 Weighted Customer Accounts	82,693 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	2,111 2.552816%	0 0.000000%	0 0.000000%	0 0.000000%	3 0.003628%
13 Production, Transmission, & Distribution Plant	564,479 100.000000%	1,032 0.182823%	163 0.028876%	0 0.000000%	1,523 0.269806%	667 0.118162%	87 0.015412%	0 0.000000%	7 0.001240%
14 Distribution Plant	143,227 100.000000%	0 0.000000%	163 0.113805%	0 0.000000%	1,523 1.063347%	0 0.000000%	87 0.060743%	0 0.000000%	7 0.004887%
15 Poles, OH & UG Conductor & Conduit	57,080 100.000000%	0 0.000000%	33 0.057814%	0 0.000000%	0 0.000000%	0 0.000000%	21 0.036790%	0 0.000000%	1 0.001752%
19 Line Transformers	28,673 100.000000%	0 0.000000%	25 0.087190%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%
23 O & M Excluding Fuel & Purch. Power	40,485 100.000000%	65 0.160553%	10 0.024701%	0 0.000000%	170 0.419909%	41 0.101272%	5 0.012350%	0 0.000000%	0 0.000000%
24 O & M Excluding Fuel, Purch. Power and A&G	29,449 100.000000%	47 0.159598%	7 0.023770%	0 0.000000%	124 0.421067%	30 0.101871%	4 0.013583%	0 0.000000%	0 0.000000%

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY
NORTH DAKOTA
EMBEDDED CLASS COST OF SERVICE STUDY
Allocation Factor Report
Projected 2010**

	Total North Dakota	Outdoor Lighting Rate 52				Interruptible Power Rate 39			
		Demand Prod. & Trans.	Demand Distribution	Energy	Customer	Demand Prod. & Trans.	Demand Distribution	Energy	Customer
26 Total Electric Plant in Service	615,223 100.000000%	1,130 0.183673%	176 0.028608%	0 0.000000%	1,641 0.266733%	730 0.118656%	94 0.015279%	0 0.000000%	8 0.001300%
27 Net Electric Plant in Service	312,730 100.000000%	611 0.195376%	105 0.033575%	0 0.000000%	498 0.159243%	395 0.126307%	56 0.017907%	0 0.000000%	7 0.002238%
29 Production Plant	312,202 100.000000%	791 0.253362%	0 0.000000%	0 0.000000%	0 0.000000%	511 0.163676%	0 0.000000%	0 0.000000%	0 0.000000%
30 Transmission Plant	109,050 100.000000%	241 0.221000%	0 0.000000%	0 0.000000%	0 0.000000%	156 0.143054%	0 0.000000%	0 0.000000%	0 0.000000%
44 Taxable Income	10,637 100.000000%	(116) -1.090533%	(18) -0.169221%	373 3.506628%	(67) -0.629877%	(72) -0.676883%	14 0.131616%	66 0.620476%	4 0.037605%

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY
NORTH DAKOTA
EMBEDDED CLASS COST OF SERVICE STUDY
Allocation Factor Report
Projected 2010

	Total North Dakota	Interruptible Demand Response Rate 38			
		Demand Prod. & Trans.	Demand Distribution	Energy	Customer
1 Energy at Generation Level	1,643,335,617 100.000000%	0 0.000000%	0 0.000000%	19,081,081 1.161119%	0 0.000000%
2 - AED	337,039 100.000000%	2,179 0.646513%	0 0.000000%	0 0.000000%	0 0.000000%
3 AED/Energy	1,314,735,899 100.000000%	15,265,300 1.058198%	0 0.000000%	0 0.000000%	0 0.000000%
4 NCP - Supply Level	509,091 100.000000%	0 0.000000%	4,752 0.933428%	0 0.000000%	0 0.000000%
5 NCP - Secondary Level	473,739 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%
7 Total Customers less Rate 52	75,270 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	2 0.002657%
8 Weighted Customer Meters	99,679 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	118 0.118380%
10 Weighted Customer Services	86,619 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%

MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY
NORTH DAKOTA
EMBEDDED CLASS COST OF SERVICE STUDY
Allocation Factor Report
Projected 2010

	Total North Dakota	Interruptible Demand Response Rate 38			
		Demand Prod. & Trans.	Demand Distribution	Energy	Customer
11 Weighted Customer Transformers	117,965 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%
12 Weighted Customer Accounts	82,693 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	6 0.007256%
13 Production, Transmission, & Distribution Plant	564,479 100.000000%	3,019 0.534829%	384 0.068027%	0 0.000000%	12 0.002126%
14 Distribution Plant	143,227 100.000000%	0 0.000000%	384 0.268106%	0 0.000000%	12 0.008378%
15 Poles, OH & UG Conductor & Conduit	57,080 100.000000%	0 0.000000%	91 0.159425%	0 0.000000%	1 0.001752%
19 Line Transformers	28,673 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%
23 O & M Excluding Fuel & Purch. Power	40,485 100.000000%	186 0.459429%	22 0.054341%	0 0.000000%	0 0.000000%
24 O & M Excluding Fuel, Purch. Power and A&G	29,449 100.000000%	135 0.458420%	16 0.054331%	0 0.000000%	0 0.000000%

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY
NORTH DAKOTA
EMBEDDED CLASS COST OF SERVICE STUDY
Allocation Factor Report
Projected 2010**

	Total North Dakota	Interruptible Demand Response Rate 38			
		Demand Prod. & Trans.	Demand Distribution	Energy	Customer
26 Total Electric Plant in Service	615,223 100.000000%	3,305 0.537204%	414 0.067293%	0 0.000000%	13 0.002113%
27 Net Electric Plant in Service	312,730 100.000000%	1,786 0.571100%	245 0.078342%	0 0.000000%	10 0.003198%
29 Production Plant	312,202 100.000000%	2,314 0.741187%	0 0.000000%	0 0.000000%	0 0.000000%
30 Transmission Plant	109,050 100.000000%	705 0.646492%	0 0.000000%	0 0.000000%	0 0.000000%
44 Taxable Income	10,637 100.000000%	(338) -3.177588%	203 1.908433%	293 2.754536%	17 0.159819%