

**REPORT OF INDEPENDENT
PUBLIC ACCOUNTANTS**

2012

INDEPENDENT AUDITORS' REPORT

To the Managing Committee of
Great Plains Natural Gas Co.:

We have audited the accompanying schedule of the Cost of Gas Adjustment (COG) included in the monthly filings of Great Plains Natural Gas Co. (the "Company"), a division of MDU Resources Group Inc., for the year ended December 31, 2012, based upon Chapter 69 09-01-30 of the North Dakota Administrative Code (the "Code"), North Dakota Century Code 49-05-05, and the Cost of Gas Rates (the "Tariffs") filed by the Company with the North Dakota Public Service Commission (the "Commission").

Management's Responsibility for the Schedule

Management is responsible for the preparation and fair presentation of the schedule in accordance with the financial reporting provisions of the Code and the Tariffs. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a schedule that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on this COG schedule based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the COG schedule is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the schedule in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the accompanying schedule referred to above presents fairly, in all material respects, the calculations of the COG for the year ended December 31, 2012, in accordance with the Code and Tariffs approved by the Commission.

Emphasis of Matter

We draw attention to the fact that the accompanying schedule was prepared for the purpose of complying with Chapter 69-09-01-30 of the Code and is not intended to be a complete presentation of the Company's revenues and expenses.

Restriction on Use

Our report is intended solely for the information and use of the Managing Committee of the Company and the North Dakota Public Service Commission and is not intended to be and should not be used by anyone other than these specified parties.

*Deloitte * Touche LLP*

April 10, 2013

GREAT PLAINS NATURAL GAS CO.

SCHEDULE OF 2012 AUTOMATIC ADJUSTMENT CLAUSE CALCULATIONS FOR THE COST OF GAS ADJUSTMENT

Effective for the Month of:	Adjustments per mcf	
	Firm	Interruptible
January	\$ 2.4032	\$ (2.0122)
February	1.9793	(2.4434)
March	1.6636	(2.6468)
April	1.2372	(3.1247)
May	1.0432	(3.3368)
June	2.0030	(3.1552)
July	1.7463	(3.3575)
August	2.0946	(2.9528)
September	2.0863	(3.0034)
October	2.1909	(2.9731)
November	1.0754	(1.6901)
December	1.3466	(1.4189)