MONTANA-DAKOTA UTILITIES CO.
WORKPAPERS INDEX
GAS UTILITY - NORTH DAKOTA

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MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
SUMMARY OF REVENUES - PROJECTED 2014
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

Rate Reporting Class	Projected 2014 Billing Units	Dk	Base Revenue	Fuel Revenue	Total Revenue
Sales					
Residential					
Rate 60	89,176	8,411,972	$18,805,353	$46,955,628	$65,760,981
Rate 90	273	21,374	56,143	119,310	175,453
Total Residential	89,449	8,433,346	18,861,496	47,074,938	65,936,434
Air Force					
Rate 64 - Firm	1	32,506	12,794	181,449	194,243
Rate 64 - Interruptible	2	479,120	150,671	2,096,629	2,247,300
Total Air Force	3	511,626	163,465	2,278,078	2,441,543
Firm General - Rate 70					
Small Meters	9,738	1,925,982	3,787,395	10,750,832	14,538,227
Large Meters	4,071	5,124,616	6,564,209	28,605,607	35,169,816
	13,809	7,050,598	10,351,604	39,356,439	49,708,043
Firm General - Rate 92					
Small Meters	66	13,787	26,205	76,959	103,164
Large Meters	7	15,665	16,290	87,442	103,732
	73	29,452	42,495	164,401	206,896
Optional Seasonal - Rate 72					
Small Meters	5	2,237	2,856	12,487	15,343
Large Meters	10	14,872	17,792	83,016	100,808
	15	17,109	20,648	95,503	116,151
Total Firm General	13,897	7,097,159	10,414,747	39,616,343	50,031,090

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
SUMMARY OF REVENUES - PROJECTED 2014
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

	Projected 2014				
Rate Reporting Class	Billing Units	Dk	Base Revenue	Fuel Revenue	Total Revenue 1/
Small Interruptible					
Rate 71 2/	133	760,446	648,116	3,342,921	3,991,037
Total Small Interruptible	133	760,446	648,116	3,342,921	3,991,037
Large Interruptible					
Rate 85	1	32,084	21,529	141,041	162,570
Total Large Interruptible	1	32,084	21,529	141,041	162,570
Total Sales	103,483	16,834,661	$30,109,353	$92,453,321	$122,562,674
Transportation					
Small Interruptible					
Rate 81	73	1,098,432	$686,040		$686,040
Large Interruptible					
Rate 82	7	5,257,408	1,414,439		1,414,439
Total Transportation	80	6,355,840	$2,100,479	$0	$2,100,479
Total Sales & Transportation	103,563	23,190,501	$32,209,832	$92,453,321	$124,663,153

1/ Rates effective with service rendered on and after 5/1/2014, Docket No. PU-13-803. COG effective November 2014 with average 2015 projected commodity charges.
2/ Excludes grain drying sales.

E-3

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
SUMMARY OF REVENUES - PROJECTED 2015
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

Rate Reporting Class	Projected 2015 Billing Units	Dk	Base Revenue	Fuel Revenue	Total Revenue
Sales					
Residential					
Rate 60	92,205	8,646,063	$19,427,273	$48,262,324	$67,689,597
Rate 90	273	21,374	56,143	119,310	175,453
Total Residential	92,478	8,667,437	19,483,416	48,381,634	67,865,050
Air Force					
Rate 64 - Firm	1	32,506	12,794	181,449	194,243
Rate 64 - Interruptible	2	479,120	150,671	2,096,629	2,247,300
Total Air Force	3	511,626	163,465	2,278,078	2,441,543
Firm General - Rate 70					
Small Meters	10,392	1,992,770	3,996,086	11,123,642	15,119,728
Large Meters	4,071	5,124,616	6,564,209	28,605,607	35,169,816
	14,463	7,117,386	10,560,295	39,729,249	50,289,544
Firm General - Rate 92					
Small Meters	66	13,787	26,205	76,959	103,164
Large Meters	7	15,665	16,290	87,442	103,732
	73	29,452	42,495	164,401	206,896
Optional Seasonal - Rate 72					
Small Meters	5	2,237	2,856	12,487	15,343
Large Meters	10	14,872	17,792	83,016	100,808
	15	17,109	20,648	95,503	116,151
Total Firm General	14,551	7,163,947	10,623,438	39,989,153	50,612,591

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
SUMMARY OF REVENUES - PROJECTED 2015
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

	Projected 2015				
Rate Reporting Class	Billing Units	Dk	Base Revenue	Fuel Revenue	Total Revenue 1/
Small Interruptible					
Rate 71 2/	135	920,446	729,916	4,046,281	4,776,197
Total Small Interruptible	135	920,446	729,916	4,046,281	4,776,197
Large Interruptible					
Rate 85	1	32,084	21,529	141,041	162,570
Total Large Interruptible	1	32,084	21,529	141,041	162,570
Total Sales	107,168	17,295,540	$31,021,764	$94,836,187	$125,857,951
Transportation					
Small Interruptible					
Rate 81	73	1,098,432	$686,040		$686,040
Large Interruptible					
Rate 82	6	4,307,330	1,321,302		1,321,302
Total Transportation	79	5,405,762	$2,007,342	$0	$2,007,342
Total Sales & Transportation	107,247	22,701,302	$33,029,106	$94,836,187	$127,865,293

1/ Rates effective with service rendered on and after 5/1/2014, Docket No. PU-13-803. COG effective November 2014 with average 2015 projected commodity charges.
2/ Excludes grain drying sales.

H-W

MONTANA-DAKOTA UTILITIES CO.
OTHER OPERATING REVENUE
GAS UTILITY - NORTH DAKOTA
WORKPAPER

	Per Books			Projected	Projected
	2011	2012	2013	2014	2015
Miscellaneous Service Revenue					
Seasonal Reconnect Fee	$3,285	$1,332	$3,870	$3,870	$3,870
Reconnect Fee Nonpayment	14,904	11,310	15,398	15,398	15,398
NSF Check fees	4,380	5,018	7,431	7,431	7,431
MAFB Dist. System	431,000	456,000	456,000	456,000	456,000
Non-utility corporate overhead	11,817	6,224	660	660	660
Work for others	27,306	5,037	397	397	397
Energy diversion	503	2,633	513	513	513
Natural Gas Distribution Material	(4,575)	(3,203)	(3,407)	(3,407)	(3,407)
Total	$488,620	$484,351	$480,862	$480,862	$480,862
Rent from Property					
Buildings 2/	$41,002	$94,445	$180,011	$226,017	$226,017
General Office COS	330,272	417,947	383,976	383,976	383,976
Parking Lots	658	298	422	422	422
Miscellaneous	0	3,442	3,662	3,662	3,662
Total	$371,932	$516,132	$568,071	$614,077	$614,077
Other Revenue					
Heskett Pipeline Revenue	0	0	0	$1,075,000	$2,320,500
Sale of Sundry Junk Material	$4,495	$8,292	$6,498	6,498	6,498
Sale of operating material	571	(629)	(973)	(973)	(973)
Patronage Dividends	3,499	8,776	4,453	4,453	4,453
Late Payment Revenue 1/			155,717	182,053	191,798
Miscellaneous	100,410	61,170	64,761	64,761	64,761
Transport & Sales Penalty Rev. 3/	7,200	18,073	7,973	11,082	11,082
	$116,175	$95,682	$238,429	$1,342,874	$2,598,119
Total	$976,727	$1,096,165	$1,287,362	$2,437,813	$3,693,058

1/ Late Payment Calculation

2013 Late Payment Revenue	$155,717
2013 Sales & Transportation Rev.	105,668,714
% Late Payment Revenue	0.15%

2/ Building Rent Calculation

	2014				
	Jan	Feb	March	April	May
Buildings	$17,874	$18,650	$18,291	$19,144	$18,975
	June	July	August	September	YTD
	$19,424	$19,133	$18,918	$19,104	$169,513
Annualized	$226,017				

3/ Three year average

M-5

Account Ledger Inquiry - Work With Account Ledger

Select Find Close Form Row Report Tools

Select a Query Save Query Edit Queries

Account 90ND.4930.006 *Pipeline reservation fee*

Ledger Type 1 AA *General Ledger* From Date * 01/01/2014

Thru Date * 11/30/2014

Type/Subledger

Posted Unposted All YTD 647,058.00-

Balances LT1 Balances LT2

Records 1 - 7 Customize Grid Default

Do Ty	Doc Number	G/L Date	Explanation	LT 1 Debit	LT 1 Credit	Units	P C	Sub Type	Sub-ledger
JE	1135023	08/31/2014	JAH VO50 WAPA/MISO/BHP S&P		215,686.00-		P		
JE	1138971	09/30/2014	JAH VO50 WAPA/MISO/BHP S&P		215,686.00-		P		
JE	1142811	10/31/2014	JAH VO50 WAPA/MISO/BHP S&P		215,686.00-		P		
			Column Total		**647,058.00-**				
			Ledger Total		**647,058.00-**				
			Posted Total		**647,058.00-**				
			Unposted Total						

14

215,686

X 5

1,098,430

M-6

MONTANA-DAKOTA UTILITIES CO.
HESKETT TURBINE PIPELINE
NORTH DAKOTA
2015

Projected Average 2015 Capital Structure

	Ratio	Cost	Weighted Cost
Long Term Debt	41.135%	5.949%	2.447%
Short Term Debt	8.108%	1.631%	0.132%
Preferred Stock	1.242%	4.579%	0.057%
Common Equity	49.515%	10.000%	4.952%
Total	100.000%		7.588%

Income Taxes	
Return	$1,322,225
Interest	(449,396)
AFUDC Equity	16,539
Net	889,368
Tax component	61.1461%
Income Taxes	$543,814
Rev Requirement Test	
Revenue	$2,457,003
Expenses	
O&M	20,004
Depr.	465,348
Taxes Other	105,612
	590,964
Taxable Income before interest	1,866,039
Interest	(449,396)
AFUDC equity	16,539
Total expenses	1,433,182
Income taxes	543,814
Net Income	$1,322,225
Rate Base	$17,425,208
ROR	7.588%

M-7

MONTANA-DAKOTA UTILITIES CO.
REVENUE REQUIREMENT - HESKETT TURBINE
NORTH DAKOTA
2015

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average
Plant in Service	$22,372,365	$22,372,365	$22,372,365	$22,372,365	$22,372,365	$22,372,365	$22,372,365	$22,372,365	$22,372,365	$22,372,365	$22,372,365	$22,372,365	$22,372,365
Accumulated Reserve	271,452	310,231	349,010	387,789	426,568	465,347	504,126	542,905	581,684	620,463	659,242	698,021	465,347
Net Plant	$22,100,913	$22,062,134	$22,023,355	$21,984,576	$21,945,797	$21,907,018	$21,868,239	$21,829,460	$21,790,681	$21,751,902	$21,713,123	$21,674,344	$21,907,018
Accumulated DITs	4,387,370	4,406,258	4,425,146	4,444,034	4,462,922	4,481,810	4,500,698	4,519,586	4,538,474	4,557,362	4,576,250	4,595,138	4,481,810
Net Rate Base	$17,713,543	$17,655,876	$17,598,209	$17,540,542	$17,482,875	$17,425,208	$17,367,541	$17,309,874	$17,252,207	$17,194,540	$17,136,873	$17,079,206	$17,425,208

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Operating Expenses													
O&M													
Labor	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
Other fixed costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Variable costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Pipeline expense	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	20,004
Total O&M	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	20,004
Depreciation Expense	38,779	38,779	38,779	38,779	38,779	38,779	38,779	38,779	38,779	38,779	38,779	38,779	465,348
Taxes Other Than Income													
Ad Valorem Taxes	8,801	8,801	8,801	8,801	8,801	8,801	8,801	8,801	8,801	8,801	8,801	8,801	105,612
Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes Other	8,801	8,801	8,801	8,801	8,801	8,801	8,801	8,801	8,801	8,801	8,801	8,801	105,612
AFUDC Equity	1,378	1,378	1,378	1,378	1,378	1,378	1,378	1,378	1,378	1,378	1,378	1,378	16,539

Depreciation Rate - 2.08%
Property Tax Rate - Distribution Plant - 0.4821%

	Eff. 2013
Federal tax rate	35.00%
State Income Tax rate	4.530%
Combined Federal & Sta	37.9445%
1- tax rate	62.0555%

Total AFUDC Equity $795,149 1,378 /Monthly

8-1-15

Work Order Chart

Set of Books: ALL BASES

WO Number: 192420
WO Description: Pipeline Heskett Unit Iii Ct
FP Number: FP-101667
FP Description: INS 88MW COMBUSTION TURBINE
Company: 00001-Montana Dakota Utilities Co.
Major Location: 81
Business Segment: Electric [E]
Department: 881 - 881 : Power Production

Charge	* GL Account	* Expenditure Type	* Month	* Charge Type	* Utility Account	Amount	Quantity	* Cost Element	Company Id	* Departme
0994-AFUDC-Other	1061 Ele	Additions	12/2014	AFUDC Equity		($22,103.79)	.00	0994: 0994-AFUDC-Other	00001-Montana Dakota Utilit	881 - 881 : Po
0994-AFUDC-Other	1011 Ele	Additions	09/2014	AFUDC Equity		($46,770.33)	.00	0994: 0994-AFUDC-Other	00001-Montana Dakota Utilit	881 - 881 : Po
AFUDC equity charge	1011 Ele	Additions	08/2014	AFUDC Equity		$87,386.30	.00	0994: 0994-AFUDC-Other	00001-Montana Dakota Utilit	881 - 881 : Po
AFUDC equity charge	1011 Ele	Additions	07/2014	AFUDC Equity		$86,123.12	.00	0994: 0994-AFUDC-Other	00001-Montana Dakota Utilit	881 - 881 : Po
0994-AFUDC-Other	1011 Ele	Additions	06/2014	AFUDC Equity		$126,479.37	.00	0994: 0994-AFUDC-Other	00001-Montana Dakota Utilit	881 - 881 : Po
AFUDC equity charge	1011 Ele	Additions	06/2014	AFUDC Equity		$80,501.46	.00	0994: 0994-AFUDC-Other	00001-Montana Dakota Utilit	881 - 881 : Po
AFUDC equity charge	1011 Ele	Additions	05/2014	AFUDC Equity		$53,844.08	.00	0994: 0994-AFUDC-Other	00001-Montana Dakota Utilit	881 - 881 : Po
AFUDC equity charge	1011 Ele	Additions	04/2014	AFUDC Equity		$53,354.67	.00	0994: 0994-AFUDC-Other	00001-Montana Dakota Utilit	881 - 881 : Po
AFUDC equity charge	1011 Ele	Additions	03/2014	AFUDC Equity		$53,051.47	.00	0994: 0994-AFUDC-Other	00001-Montana Dakota Utilit	881 - 881 : Po
AFUDC equity charge	1011 Ele	Additions	02/2014	AFUDC Equity		$52,583.30	.00	0994: 0994-AFUDC-Other	00001-Montana Dakota Utilit	881 - 881 : Po
AFUDC equity charge	1011 Ele	Additions	01/2014	AFUDC Equity		$52,170.87	.00	0994: 0994-AFUDC-Other	00001-Montana Dakota Utilit	881 - 881 : Po
AFUDC equity charge	1011 Ele	Additions	12/2013	AFUDC Equity		$49,869.12	.00	0994: 0994-AFUDC-Other	00001-Montana Dakota Utilit	881 - 881 : Po
0994-AFUDC-Other	1011 Ele	Additions	12/2013	AFUDC Equity		$14,487.96	.00	0994: 0994-AFUDC-Other	00001-Montana Dakota Utilit	881 - 881 : Po
AFUDC equity charge	1011 Ele	Additions	11/2013	AFUDC Equity		$30,896.15	.00	0994: 0994-AFUDC-Other	00001-Montana Dakota Utilit	881 - 881 : Po
AFUDC equity charge	1011 Ele	Additions	10/2013	AFUDC Equity		$19,659.00	.00	0994: 0994-AFUDC-Other	00001-Montana Dakota Utilit	881 - 881 : Po
AFUDC equity charge	1011 Ele	Additions	09/2013	AFUDC Equity		$23,792.90	.00	0994: 0994-AFUDC-Other	00001-Montana Dakota Utilit	881 - 881 : Po
AFUDC equity charge	1011 Ele	Additions	08/2013	AFUDC Equity		$22,885.49	.00	0994: 0994-AFUDC-Other	00001-Montana Dakota Utilit	881 - 881 : Po
AFUDC equity charge	1011 Ele	Additions	07/2013	AFUDC Equity		$13,211.18	.00	0994: 0994-AFUDC-Other	00001-Montana Dakota Utilit	881 - 881 : Po
AFUDC equity charge	1011 Ele	Additions	06/2013	AFUDC Equity		$11,910.47	.00	0994: 0994-AFUDC-Other	00001-Montana Dakota Utilit	881 - 881 : Po
0994-AFUDC-Other	1011 Ele	Additions	05/2013	AFUDC Equity		$31,816.11	.00	0994: 0994-AFUDC-Other	00001-Montana Dakota Utilit	881 - 881 : Po

Book Total $795,148.90
Grand Total $795,148.90

MONTANA-DAKOTA UTILITIES CO.
CURRENT GAS COST ADJUSTMENT - NORTH DAKOTA
RESIDENTIAL AND GENERAL SERVICE
NOVEMBER 2014 PGA WITH AVERAGE 2015 COMMODITY

Billing Determinants			Rate 1/		Amount
Demand Charges					
Transportation					
FT-1 MDDQ	157,034	dk/Month	$9.21000		$17,355,398
FTN-1 MDDQ	51,825	dk/Month	0.24274		150,960
Northern Border et. al.	137,648	dk/Month	0.35850		592,162
T-FTG-1 MDDQ	3,002	dk/Month	9.89813		356,570
Storage					
FS-1 Capacity Reservation	5,539,819	dk/Month	0.01757		1,168,015
FS-1 Deliverabilty Reservation	94,390	dk/Month	2.01507		2,282,429
Total Demand Charges					21,905,534
Commodity Charges					
Transportation Charges					
FT-1 Commodity	14,435,491	dk	0.02982		430,466
Fuel - Transp. WBI	580,675	dk	3.71400		2,156,627
Electric Power WBI	14,435,491	dk	0.01138		164,276
Fuel - Transp. NB	25,154	dk	4.31500		108,540
T-FTG-1 Commodity	547,865	dk	0.07358		40,312
Fuel - Transp. NW	22,038	dk	3.71400		81,849
SDIP	484,131	dk	2.39800		1,160,946
Source Gas	48,194	dk	1.07562		51,838
Storage Charges					
FS-1 Injection	4,197,997	dk	0.01221		51,258
FS-1 Withdrawal	4,298,256	dk	0.01221		52,482
Fuel - Storage	185,086	dk	3.71400		687,409
Electric Power WBI	8,496,253	dk	0.00661		56,160
Gas Commodity Charges					
Gas Commodity - System	14,983,356	dk	3.71400	2/	55,648,184
Total Commodity Charges					60,690,347
Return on Rate Base					
Demand Charges					105,302
Prepaid Commodity Balances					87,677
Cycle Storage Balances					474,647
Total Return					667,626
Total Gas Costs					$83,263,507
Residential and General Service dk Requirements 3/					14,983,356
Average Cost of Gas per dk					$5.557
Average Cost of Gas as Adjusted for Losses @ 99.55%					5.582

1/ WBI Energy's Twelfth Revised Sheet No. 12, Third Revised Sheet No. 15, Thirteenth Revised Sheet No. 18 and SENDOUT Model for Gas Commodity.

2/ Weighted cost of gas for 2015.

4/ Normalized dk sales for the twelve months ended July 31, 2014, adjusted for losses at .45%.

M-1D

MONTANA-DAKOTA UTILITIES CO.
CURRENT GAS COST ADJUSTMENT - NORTH DAKOTA
INTERRUPTIBLE
NOVEMBER 2014 PGA WITH AVERAGE 2015 COMMODITY

Interruptible Billing Determinants 1/			Rate 2/		Amount
Demand Charges					
Transportation					
FT-1 MDDQ	18,810	dk/Month	$9.21000		$2,078,881
FTN-1 MDDQ	6,324	dk/Month	0.24274		18,421
Northern Border et. al.	16,076	dk/Month	0.35850		69,159
T-FTG-1 MDDQ	351	dk/Month	9.89813		41,691
Storage					
FS-1 Capacity Reservation	675,959	dk/Month	0.01757		142,519
FS-1 Deliverabilty Reservation	11,517	dk/Month	2.01507		278,491
Total Demand Charges					2,629,162
Commodity Charges					
Transportation Charges					
FT-1 Commodity	6,929,608	dk	0.02982		206,641
Fuel - Transp. WBI	278,747	dk	3.71400		1,035,266
Electric Power WBI	6,929,608	dk	0.01138		78,859
Fuel - Transp. NB	2,938	dk	4.31500		12,677
T-FTG-1 Commodity	64,058	dk	0.07358		4,713
Fuel - Transp. NW	2,577	dk	3.71400		9,571
SDIP	59,073	dk	2.39800		141,657
Source Gas	22,499	dk	1.07562		24,200
Storage Charges					
FS-1 Injection	1,959,464	dk	0.01221		23,925
FS-1 Withdrawl	2,098,100	dk	0.01221		25,618
Fuel - Storage	88,392	dk	3.71400		328,288
Electric Power WBI	4,057,564	dk	0.00661		26,820
Gas Commodity Charges					
Gas Commodity	6,993,666	dk	3.71400	3/	25,974,476
Total Commodity Charges					27,892,711
Return on Rate Base					
Demand Charges					12,849
Transportation Balances					10,698
Cycle Storage Balances					57,915
Total Return					81,462
Total Gas Costs					$30,603,335
Interruptible Service dk Requirements					6,993,666
Average Cost of Gas per dk					$4.376
Average Cost of Gas as Adjusted for Losses @ 99.55%					4.396

1/ Reflects level of interruptible dk volumes included in Case No. PU-399-02-183, excluding the Air Force.
2/ WBI Energy's Twelfth Revised Sheet No. 12, Third Revised Sheet No. 15, Thirteenth Revised Sheet No. 18 and SENDOUT Model for Gas Commodity.
3/ Weighted cost of gas for 2015.

MONTANA-DAKOTA UTILITIES CO.
CURRENT GAS COST ADJUSTMENT - NORTH DAKOTA
AIR FORCE INTERRUPTIBLE
NOVEMBER 2014 PGA WITH AVERAGE 2015 COMMODITY

Air Force Billing Determinants			Rate 1/		Amount
Demand Charges					
Transportation					
FT-1 MDDQ	1,399	dk/Month	$9.21000		$154,617
FTN-1 MDDQ	470	dk/Month	0.24274		1,369
Northern Border et. al.	1,196	dk/Month	0.35850		5,145
T-FTG-1 MDDQ	26	dk/Month	9.89813		3,088
Storage					
FS-1 Capacity Reservation	50,271	dk/Month	0.01757		10,599
FS-1 Deliverabilty Reservation	857	dk/Month	2.01507		20,723
Total Demand Charges					195,541
Commodity Charges					
Transportation Charges					
FT-1 Commodity	515,464	dk	0.02982		15,371
Fuel - Trans. WBI	20,735	dk	3.71400		77,010
Electric Power WBI	515,464	dk	0.01138		5,866
Fuel - Trans. NB	219	dk	4.31500		945
T-FTG-1 Commodity	4,745	dk	0.07358		349
Fuel - Transp. NW	191	dk	3.71400		709
SDIP	4,393	dk	2.39800		10,534
Source Gas	1,674	dk	1.07562		1,801
Storage Charges					
FS-1 Injection	145,751	dk	0.01221		1,780
FS-1 Withdrawal	156,063	dk	0.01221		1,906
Fuel - Storage	6,575	dk	3.71400		24,420
Electric Power WBI	301,814	dk	0.00661		1,995
Gas Commodity Charges					
Gas Commodity	520,209	dk	3.71400	2/	1,932,056
Total Commodity Charges					2,074,742
Return on Rate Base					
Demand Charges					956
Transportation Balances					796
Cycle Storage Balances					4,307
Total Return					6,059
Total Gas Costs					$2,276,342
100% Load Factor dk Requirements					520,209
Average Cost of Gas per dk					$4.376

1/ WBI Energy's Twelfth Revised Sheet No. 12, Third Revised Sheet No. 15, Thirteenth Revised Sheet No. 18 and SENDOUT Model for Gas Commodity.

2/ Weighted cost of gas for 2015.

M-12

MONTANA-DAKOTA UTILITIES CO.
CALCULATION OF GAS COMMODITY RATE
PROJECTED 2015

	Total	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15
Supply 1/	138,969,100	12,444,110	12,790,810	16,073,740	10,469,020	10,817,980	10,469,020	10,817,980	10,817,980	10,469,020	10,817,980	11,501,440	11,480,020
Injections 2/	(33,852,416)				(59,128)	(5,278,541)	(7,216,811)	(7,122,050)	(7,355,261)	(6,033,541)	(787,084)		
Withdrawals 2/	39,050,941	11,394,740	7,637,095	1,340,034								6,136,181	12,542,891
Total	144,167,625	23,838,850	20,427,905	17,413,774	10,409,892	5,539,439	3,252,209	3,695,930	3,462,719	4,435,479	10,030,896	17,637,621	24,022,911
Total Purchases 1/	37,579,030	3,156,610	3,271,010	4,282,730	2,949,780	3,048,110	2,949,780	3,048,110	3,048,110	2,949,780	3,048,110	2,949,780	2,877,120
Injections 2/	(9,538,310)				(16,660)	(1,487,290)	(2,033,420)	(2,006,720)	(2,072,430)	(1,700,020)	(221,770)		
Withdrawals 2/	10,779,260	3,210,600	2,151,840	377,570								1,728,940	3,310,310
Total	38,819,980	6,367,210	5,422,850	4,660,300	2,933,120	1,560,820	916,360	1,041,390	975,680	1,249,760	2,826,340	4,678,720	6,187,430
Gas Commodity Rate	$3.714	$3.744	$3.767	$3.737	$3.549	$3.549	$3.549	$3.549	$3.549	$3.549	$3.549	$3.770	$3.883

1/ Sendout Report 2C
2/ Cycle Storage Balances workpaper.

Purchase	$3.6980	$3.9422	$3.9104	$3.7532	$3.5491	$3.5491	$3.5491	$3.5491	$3.5491	$3.5491	$3.5491	$3.8991	$3.9901
Injections	3.5491				3.5491	3.5491	3.5491	3.5491	3.5491	3.5491	3.5491		
Withdrawal	3.6228	3.5491	3.5491	3.5491								3.5491	3.7890

Source: Sendout and Underground Storage Balances from November 2014 PGA

M-13

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
LABOR EXPENSE
TWELVE MONTHS ENDED DECEMBER 31, 2013

	Per Books	Projected 2014		Projected 2015	
5110 Straight time	$8,048,772	8,370,791	1/	8,663,769	3/
5120 Premium time	659,569	544,379	1/	563,432	3/
5130 Bonuses & Commissions	455,280	372,965	2/	386,018	2/
5131 Incentive Comp Accrual	601,554	492,792	2/	510,040	2/
5140 Moving	5,628	5,628		5,628	
5150 Meals	3,635	3,635		3,635	
5193 Vacation	118,238	103,126	1/	106,735	3/
Total	$9,892,676	$9,893,316		$10,239,257	
% Increase		0.01%		3.50%	

	Per Books	Projected 2014	Projected 2015
Other Gas Supply	$80,852	$80,860	$83,690
Production	70,916	70,923	73,405
Distribution	6,094,551	6,095,160	6,308,491
Customer Accounting	1,620,048	1,620,210	1,676,917
Customer Service	109,740	109,751	113,592
Sales	100,573	100,583	104,103
A & G	1,815,996	1,816,178	1,879,744
Total	$9,892,676	$9,893,665	$10,239,942

1/ Ten months ending October 31, 2014 annualized.
2/ Pro Forma amount is based on a 3 year average percentage of total bonus & commissions and incentives to total straight time labor, premium labor and vacation by year applied to the projected 2014 labor.
3/ Projected 2015 labor increase for both union and non-union employees of 3.5% per Human Resources.

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY
LABOR EXPENSE
2011- PROJECTED 2014

North Dakota

	2011	2012	2013	% Change	Projected 2014	% Change
5110 Straight time	$7,201,175	$7,197,385	$8,048,772	11.83%	$8,370,791	4.00%
5120 Premium time	779,841	483,547	659,569	36.40%	544,379	-17.46%
5130 Bonuses & Commissions	242,762	331,348	455,280	37.40%	299,672	-34.18%
5131 Incentive Comp Accrual	385,356	455,979	601,554	31.93%	530,521	-11.81%
5140 Moving	18,797	28,926	5,628	-80.54%	23,908	324.80%
5150 Meals	6,945	2,356	3,635	54.29%	3,043	-16.29%
5193 Vacation	64,926	95,433	118,238	23.90%	103,126	-12.78%
Total	$8,699,802	$8,594,974	$9,892,676	15.10%	$9,875,440	-0.17%
Excluding Bonuses & Incentive	(628,118)	(787,327)	(1,056,834)	34.23%	(830,193)	-21.45%
	8,071,684	7,807,647	8,835,842	13.17%	9,045,247	2.37%

	10 Mths Ending 10/31/14	2014 Annualized
5110 Straight time	$6,975,659	$8,370,791
5120 Premium time	453,649	544,379
5130 Bonuses & Commissions	249,727	299,672
5131 Incentive Comp Accrual	442,101	530,521
5140 Moving	19,923	23,908
5150 Meals	2,536	3,043
5193 Vacation	85,938	103,126
Total	$8,229,533	$9,875,440
Excluding Bonuses & Incentive	(691,828)	(830,193)
	7,537,705	9,045,247

Gas Company

	2011	2012	% Change	2013	% Change	Projected 2014	% Change
5110 Straight time	$18,944,172	$18,795,371	-0.79%	$20,897,948	11.19%	$21,645,428	3.58%
5120 Premium time	1,541,831	1,233,105	-20.02%	1,513,921	22.77%	1,421,520	-6.10%
5130 Bonuses & Commissions	862,190	621,436	-27.92%	913,296	46.97%	532,495	-41.70%
5131 Incentive Comp Accrual	988,797	1,183,043	19.64%	1,536,366	29.87%	1,373,918	-10.57%
5140 Moving	87,204	132,775	52.26%	10,352	-92.20%	23,908	130.95%
5150 Meals	17,885	8,910	-50.18%	10,188	14.34%	9,995	-1.89%
5193 Vacation	173,549	252,510	45.50%	302,769	19.90%	266,430	-12.00%
Total	$22,615,628	$22,227,150	-1.72%	$25,184,840	13.31%	$25,273,694	0.35%
Excluding Bonuses & Incentive	(1,850,987)	(1,804,479)		(2,449,662)		(1,906,413)	
	20,764,641	20,422,671	-1.65%	22,735,178	11.32%	23,367,281	2.78%

MONTANA-DAKOTA UTILITIES CO.
LABOR EXPENSE - UTILITY
2011 - 2014

	Gas				Electric				Total			
	2011	2012	2013	Annualized 2014	2011	2012	2013	Annualized 2014	2011	2012	2013	Annualized 2014
5110	$18,944,172	$18,795,371	$20,897,948	$21,645,428	$21,657,050	$22,210,707	$23,977,158	$25,040,777	$40,601,222	$41,006,078	$44,875,106	$46,686,205
5120	1,541,831	1,233,105	1,513,921	1,421,520	2,051,931	2,030,766	2,784,679	2,559,998	3,593,762	3,263,871	4,298,600	3,981,518
5130	862,190	621,436	913,296	532,495	842,927	857,540	1,222,159	1,028,882	1,705,117	1,478,976	2,135,455	1,561,377
5131	988,797	1,183,043	1,536,366	1,373,918	1,109,292	1,428,203	1,852,065	1,572,902	2,098,089	2,611,246	3,388,431	2,946,820
5140	87,204	132,775	10,352	23,908	46,391	63,015	10,234	4,620	133,595	195,790	20,586	28,528
5150	17,885	8,910	10,188	9,995	30,162	7,232	7,215	4,343	48,047	16,142	17,403	14,338
5193	173,549	252,510	302,769	266,430	199,060	303,216	347,647	307,320	372,609	555,726	650,416	573,750
Total	22,615,628	22,227,150	25,184,840	25,273,694	25,936,813	26,900,679	30,201,157	30,518,842	48,552,441	49,127,829	55,385,997	55,792,536
Change			13.31%	0.35%			12.27%	1.05%				
Bonuses & Incentive	(1,850,987)	(1,804,479)	(2,449,662)	(1,906,413)	(1,952,219)	(2,285,743)	(3,074,224)	(2,601,784)	(3,803,206)	(4,090,222)	(5,523,886)	(4,508,197)
	20,764,641	20,422,671	22,735,178	23,367,281	23,984,594	24,614,936	27,126,933	27,917,058	44,749,235	45,037,607	49,862,111	51,284,339
3 year average restated bonus 1/									4,278,489	4,303,265	4,783,116	4,919,181
Labor with 3 year average bonus									$49,027,724	$49,340,872	$54,645,227	$56,203,520

1/ 3-year average bonus calculation

	2011	2012	2013	
Gas bonus (5130 & 5131)	$1,850,987	$1,804,479	$2,449,662	
Electric bonus (5130 & 5131)	1,952,219	2,285,743	3,074,224	
Total	$3,803,206	$4,090,222	$5,523,886	
Gas Labor (5110, 5120, & 5193)	$20,659,552	$20,280,986	$22,714,638	
Electric Labor (5110, 5120 & 5193)	23,908,041	24,544,689	27,109,484	
Total	$44,567,593	$44,825,675	$49,824,122	
3 year average bonus based on labor costs	8.5%	9.1%	11.1%	9.6%

	Gas		Electric	
	10 Mths Ending 10/31/14	2014 Annualized	10 Mths Ending 10/31/14	2014 Annualized
5110	$18,037,857	$21,645,428	$20,867,314	$25,040,777
5120	1,184,600	1,421,520	2,133,332	2,559,998
5130	443,746	532,495	857,402	1,028,882
5131	1,144,932	1,373,918	1,310,752	1,572,902
5140	19,923	23,908	3,850	4,620
5150	8,329	9,995	3,619	4,343
5193	222,025	266,430	256,100	307,320
Total	$21,061,412	$25,273,694	$25,432,369	$30,518,842
Bonuses & Incentive	(1,588,678)	(1,906,413)	(2,168,154)	(2,601,784)
	$19,472,734	$23,367,281	$23,264,215	$27,917,058

3-13-15

Erickson, Rhonda

From: Steffes, Brooke
Sent: Wednesday, October 29, 2014 10:48 AM
To: Erickson, Rhonda
Subject: RE: ND Gas Rate Case - 2015 Percentage Salary Increase

Hi Rhonda,
We are budgeting 3.5% for NBU. Our BU contract expires in May, which is when they receive wage increases. Since we don't have a current contract for then, our best estimate is 3.5% for the BU.

Thank You!

Brooke Steffes, PHR
Sr. HR Generalist
701-222-7962
701-222-7821

Human Resources Team

From: Erickson, Rhonda
Sent: Wednesday, October 29, 2014 10:31 AM
To: Steffes, Brooke
Subject: ND Gas Rate Case - 2015 Percentage Salary Increase

Brooke,

I am working on the ND Gas rate case that we hope to file in January and I was wondering if you would be able to tell me what the planned wage increase is for Montana-Dakota employees for both union and non-union for 2015?

Thanks!

Rhonda Erickson
Regulatory Analyst
Montana-Dakota Utilities Co.
400 N. 4th Street
Bismarck, ND 58501
(701) 222-7995
rhonda.erickson@mdu.com

M-17

MONTANA-DAKOTA UTILITIES CO.
BENEFITS EXPENSE - UTILITY
TWELVE MONTHS ENDING DECEMBER 31, 2013
PROJECTED 2014-2015

		2014		2015	
Medical/Dental (5194)	Per Books	Projected	% Change	% Change	
Electric	$2,570,614	$3,000,209	16.71%		
Gas	2,477,314	2,967,776	19.80%		
Total	5,047,928	5,967,985	18.23%	4.10%	Per 2015 Medical Rate Projection Assumptions provided by Jim Kaiser
Pension (5195)					
Electric	$667,058				
Gas	558,255				
Total	1,225,313	401,903	-67.20%	136.31%	actuarial estimate
Post-retirement (5196)					
Electric	($47,659)				
Gas	67,197				
Total	19,538	158,953	713.56%	713.56%	actuarial estimate
401K (5197)					
Electric	$3,282,097	$2,999,531	-8.61%		
Gas	2,840,980	2,481,413	-12.66%		
Total	6,123,077	5,480,944	-10.49%	3.50%	Based on projected increase in labor
Labor (straight & premium time, vacation)	$49,862,111	$51,284,339	2.85%		
Loading Factors					
Medical	10.12%	11.64%			
Pension	2.46%	0.78%			
Retirement	0.04%	0.31%			
401K	12.28%	10.69%			
	24.90%	23.42%			
Workers Compensation (5199)	$31,774				
North Dakota Gas Labor	9,892,676				
% Workers Comp to Labor	0.3212%				

	10 mths ending 10/31/14	2014 Annualized
Medical/Dental (5194)		
Electric	$2,500,174	$3,000,209
Gas	2,473,147	2,967,776
Total	$4,973,321	$5,967,985
401K (5197)		
Electric	$2,499,609	$2,999,531
Gas	2,067,844	2,481,413
Total	$4,567,453	$5,480,944

	Actuarial Study (in 000s)				
	Actual 2013	Actual 2014	% Change	Projected 2015	% Change
Pension (5195)					
Union	$787	280	-64.42%	635	126.79%
Non-Union	850	257	-69.76%	634	146.69%
Total	1,637	537	-67.20%	1269	136.31%
Post-retirement (5196)					
Utility	(59)	(480)	713.56%	317	-166.04%

M-18

MONTANA-DAKOTA UTILITIES CO.
BENEFITS EXPENSE - UTILITY
TWELVE MONTHS ENDING DECEMBER 31, 2013
PRODUCTION BENEFITS

North Dakota Labor			
5110 Straight time	$8,048,772		
5120 Premium time	659,569		
5130 Bonuses and Commisions	455,280		
5131 Incentive comp. accrual	601,554		
5150 Meals	5,628		
5193 Vacation	3,635		
Total	$9,774,438		
			Excluding
North Dakota Benefits		Production	Production
Medical/Dental	$897,041	6,509	890,532
Pension expense	208,045	1,510	206,535
Post-retirement	11,190	81	11,109
401-K	1,086,300	7,883	1,078,417
Workers compensation	31,774	231	31,543
Other benefits	30,916	224	30,692
Total	2,265,266	16,438	2,248,828
Benefits/Labor Ratio			
North Dakota gas benefits	$2,265,266		
North Dakota gas labor	9,774,438		
Ratio of benefits to labor	23.18%		
Production labor	$70,916		
Production benefits	16,438		

Erickson, Rhonda

From: Kaiser, Jim
Sent: Tuesday, November 18, 2014 10:42 AM
To: Jacobson, Travis; Erickson, Rhonda
Cc: Ross, Amanda; Schlafmann, Lisa; Hirning, Jackie; Jones, Anne
Subject: RE: Urgent: Regulatory Request

Travis,
I wanted to be sure that you and Rhonda know that 4.1% is the overall employer medical cost increase for 2015. These premium building sheets can be somewhat confusing because you are going to see a reference to a 5.1% cost increase but that percentage was offset by realigning the premiums for some of the plan tiers.

Let me know if you have any questions.
Thanks,
Jim

From: Kaiser, Jim
Sent: Tuesday, November 18, 2014 10:08 AM
To: Jacobson, Travis; Erickson, Rhonda
Cc: Ross, Amanda
Subject: FW: Urgent: Regulatory Request

From: Hirning, Jackie
Sent: Tuesday, November 18, 2014 9:24 AM
To: Kaiser, Jim
Cc: Schlafmann, Lisa
Subject: RE: Urgent: Regulatory Request

Jim,
Attached are 2015 premiums.

Jackie Hirning, PHR
Benefits Analyst
MDU Resources Group, Inc.
Corporate Human Resources
PO Box 5650
Bismarck, ND 58506-5650
P: 701-530-1050
F: 701-530-1739

From: Kaiser, Jim
Sent: Monday, November 17, 2014 2:20 PM
To: Schlafmann, Lisa
Cc: Jones, Anne

M-20

Subject: FW: Urgent: Regulatory Request
Importance: High

Hi Lisa,
Please see the request from Travis below. I have an email from you on August 9 that I have attached. Can you confirm if that is the latest sheet I should provide Travis or is there something different presented to the health care team.
Thank you!
Jim

From: Jacobson, Travis
Sent: Monday, November 17, 2014 2:07 PM
To: Kaiser, Jim
Cc: Erickson, Rhonda
Subject: FW: Urgent: Regulatory Request

Jim

We are working on the next case already – ND Gas.

Can you send the same type of attachment for 2015 to Rhonda and myself?

From: Kaiser, Jim
Sent: Thursday, November 13, 2014 4:43 PM
To: Jacobson, Travis
Cc: Ross, Amanda; Schlafmann, Lisa
Subject: FW: Urgent: Regulatory Request

Here are the premium building worksheets used to build the 2014 medical premiums.

M-21

MDU RESOURCES GROUP, INC.

Comparison 2015 Premiums to 2014 Premiums

Total Plan Increase: 5.1%

REVISED: Change Child Subsidy (Alt. Tier Relationships)

EMPLOYER INCREASE CONSISTENT WITH OVERALL TREND 105.1%

	2015 Medical Premiums			2014 Medical Premiums			% Change					
	EE Monthly	ER Monthly	TOTAL Monthly	EE Monthly	ER Monthly	TOTAL Monthly	EE Monthly	ER Monthly	TOTAL Monthly	EE Increase	ER Increase	Total Increase
MDUR/MDU/CNG/GPNG/IGC/WBIH/Bitter Creek/FE&P/PEMI/WBIP/CSG Corporate/Knife River Corporate												
BlueCard PPO												
Single	$79	$364	$443	$76	$346	$422	3.4%	5.1%	5.0%	$3	$18	$21
Employee + Child	$137	$617	$754	$137	$622	$759	-0.2%	-0.8%	-0.7%	$0	-$5	-$5
Employee + Children [1/]	$170	$761	$931	$162	$724	$886	4.9%	5.1%	5.1%	$8	$37	$45
Employee + Spouse [1/]	$211	$809	$1,020	$191	$770	$961	10.6%	5.1%	6.1%	$20	$39	$59
Family	$299	$1,095	$1,394	$282	$1,042	$1,324	6.0%	5.1%	5.3%	$17	$53	$70
HSA Plan												
Single	$9	$347	$356	$8	$330	$338	7.7%	5.1%	5.2%	$1	$17	$18
Employee + Child	$15	$589	$604	$15	$594	$609	2.6%	-0.8%	-0.8%	$0	-$5	-$5
Employee + Children	$21	$726	$747	$19	$691	$710	11.6%	5.1%	5.2%	$2	$35	$37
Employee + Spouse	$44	$774	$818	$35	$736	$771	25.7%	5.1%	6.1%	$9	$38	$47
Family	$72	$1,046	$1,118	$67	$995	$1,062	7.7%	5.1%	5.3%	$5	$51	$56
								4.1%				

EE-W

MDU RESOURCES GROUP, INC
2015 MEDICAL REVENUE PROJECTIONS
ACTIVE EMPLOYEES ONLY - CONSOLIDATED PLAN

						CHANGING RELATIONSHIPS	
PPO	2014 Counts	2014 Rate	2014 Monthly Revenue	2015 Rate	2015 Monthly w/ 2014 Enrollment	NEW 2015 Rate	2015 Monthly w/ 2014 Enrollment
Single	1,186	$422	$500,492	$443	$525,655	$443	$525,766
Employee + Child	184	$759	$139,656	$798	$146,793	$754	$138,668
Employee + Children	187	$886	$165,682	$931	$174,051	$931	$174,088
Employee + Spouse	699	$961	$671,739	$1,011	$706,364	$1,020	$712,710
Family	1,035	$1,324	$1,370,340	$1,392	$1,440,870	$1,394	$1,443,009
	3,291						
HSA							
Single	753	$338	$254,514	$355	$267,655	$356	$267,711
Employee + Child	126	$609	$76,734	$640	$80,616	$604	$76,154
Employee + Children	108	$710	$76,680	$746	$80,616	$747	$80,633
Employee + Spouse	366	$771	$282,186	$810	$296,617	$818	$299,282
Family	734	$1,062	$779,508	$1,116	$819,491	$1,118	$820,708
	2,087						
TOTAL							
Single	1,939	$389	$755,006	$409	$793,310	$409	$793,478
Employee + Child	310	$698	$216,390	$734	$227,410	$693	$214,821
Employee + Children	295	$822	$242,362	$863	$254,668	$863	$254,721
Employee + Spouse	1,065	$896	$953,925	$942	$1,002,981	$950	$1,011,992
Family	1,769	$1,215	$2,149,848	$1,278	$2,260,361	$1,280	$2,263,717
Monthly Total	5,378		4,317,531		4,538,730		4,538,730
			12		12		12
Annual Total			51,810,372		54,464,755		54,464,755
Annual Revenue Per EE			$9,634		$10,127		$10,127
					105.1%		105.1%

E-3

ND Gas

MDU RESOURCES GROUP, INC
2015 MEDICAL RATE PROJECTION ASSUMPTIONS
ACTIVE EMPLOYEES ONLY - CONSOLIDATED PLAN

Relative Plan Factors	Plan Relativity For Premiums	Plan Change /1
2 Years Prior - 2012		
PPO	1.000	
High Ded. Plan (W/O HRA Funding) / HSA	0.842	
Act. Value of Plan Change to 2014	0.997	
Plan Mix Change to 2014	0.944	
One Year Prior - 2013		
PPO	1.000	
HSA	0.846	
Act. Value of Plan Change to 2014	1.000	
Plan Mix Change to 2014	0.977	
Current Year - 2014		
PPO	1.000	
HSA	0.858	
Act. Value of Plan Change to 2014	1.000	
Plan Mix Change to 2014	1.000	
Pricing Year - 2015		
PPO	1.000	1.000
HSA	0.858	1.000
Act. Value of Plan Change to 2015	1.000	
Plan Mix Change	1.000	

Experience Blending For 3-Year Average	
2 Years Prior - 2012	33%
One Year Prior - 2013	33%
Current Year - 2014	33%

Rate Relativities	Original	NEW
Single	1.000	1.000
EE + Child	1.800	1.700
EE + Children	2.100	2.100
EE + Spouse	2.280	2.300
Family	3.141	3.145

Medical Trends	
2013 vs. 2012	8.0%
2014 vs. 2013	6.5%
2015 vs. 2014	6.5%

Fixed Charges	PCPY	PCPM
BCBS Admin Fees	$437.64	$36.47
BCBS Access Fees	$73.80	$6.15
Program Fees (i.e. Healthy Start)	$3.79	$0.32
Other Administrative Fees (e.g. actuarial fees)	$7.20	$0.60
	$522.43	$43.54
ACA Fees		
Transitional Reinsurance Fee	$105.60	$8.80
Comparative Assessment Fee	$5.29	$0.44
Subtotal	$110.89	$9.24
Total Fixed Charges and ACA Fees	$633.33	$52.78

/1 Actuarial value of Benefit Plan Changes from 2014 to 2015, estimated by BCBSM.

MDU RESOURCES GROUP, INC

2015 MEDICAL RATE PROJECTION

ACTIVE EMPLOYEES ONLY - CONSOLIDATED PLAN

FINAL

	Total
2012 Claims:	$42,157,887
# Employees Covered (Average for year)	5,033
Average Adjusted Claims Per EE	$8,376
Assumed Trend Factor (6.5% Annual Trend to 2014)	1.1342
Plan Design Change Factor to 2014 Plan Design	1.0000
Plan Mix Factor Relative to 2014 Plan Mix	0.9439
2012 Average Claims Per EE Projected to 2013	$8,967
2013 Claims:	$43,208,935
# Employees Covered (Average for year)	5,215
Average Adjusted Claims Per EE	$8,286
Assumed Trend Factor (6.5% Annual Trend to 2014)	1.0650
Plan Design Change Factor to 2014 Plan Design	1.0000
Plan Mix Factor Relative to 2014 Plan Mix	0.9769
2013 Average Claims Per EE Projected to 2014	$8,620
2014 Claims (based on Jan - June, 2014 Annualized):	48,083,125
# Employees Covered (Average for year - consistent with claims)	5,317
Average Adjusted Claims Per EE	$9,043
Assumed Trend Factor (2014 claims annualized above)	1.0159
Plan Design Change Factor to 2014 Plan Design	1.0000
Plan Mix Factor Relative to 2014 Plan Mix	1.0000
2014 Average Claims Per EE	$9,186
2015 COST PROJECTION:	
3-Year Average Weighted Adjusted Claims Per EE	$8,915
Claim Trend	6.5%
Impact of Plan Design Changes	1.000
Impact of Plan Mix Change (PPO and HSA)	1.000
Projected Claims Costs	$9,494
Fixed Fees	$633
2015 Projected Plan Costs	$10,127
2015 Average Total Cost per EE	$10,127

CHANGE CHILD AND SPOUSE RELATIONSHIPS; RETAIN 2013 HSA NEW BASE (FOR PRICING RELATIONSHIPS)

BlueCard PPO	2015	2015	2014	$ Change	% Change	2014 COBRA
Single	$443	$443	$422	$21	5.0%	$452
Employee + Child	$798	$754	$759	($5)	-0.7%	$768
Employee + Children	$931	$931	$886	$45	5.1%	$949
Employee + Spouse	$1,011	$1,020	$961	$59	6.1%	$1,040
Family	$1,392	$1,394	$1,324	$70	5.3%	$1,422
HSA						
Single	$355	$356	$338	$18	5.2%	$362
Employee + Child	$640	$604	$609	($5)	-0.8%	$616
Employee + Children	$746	$747	$710	$37	5.2%	$761
Employee + Spouse	$810	$818	$771	$47	6.1%	$834
Family	$1,116	$1,118	$1,062	$56	5.3%	$1,140

PRIOR

M-25

MDU Resources Group - Forecast of ASC 715 Expense (in 000s) - Set 2

Set 2

Plan/Allocation	2014	Allocation %	2014 Discount Rate	2015+ Discount Rate	2015	2016	2017	2018	2019
Qualified Plans									
MDU Bargaining	280	100.00	4.53%	3.53%	635	660	525	460	392
Utilities	257	91.84			634	631	419	310	265
Postretirement Welfare									
Utilities	(480)				317	200	23	(111)	(104)
Discount Rate for Expense	Various		See Above	See Above	Same as 2015	Same as 2015	Same as 2015	Same as 2015	Same as 2015
Expected Return on Assets - Pension	7.00%				7.00%	7.00%	7.00%	7.00%	7.00%
Actual Return on Assets (prior year) — Pension					5.00%	7.00%	7.00%	7.00%	7.00%
Expected Return on Assets - PRW	6.00%				6.00%	6.00%	6.00%	6.00%	6.00%
Actual Return on Assets (prior year) — PRW					4.00%	6.00%	6.00%	6.00%	6.00%

Commencing 12/31/2014, ASC 715 amounts are based on assumed mortality in accordance with the RP-2014 tables with generational improvement (MP-2014).

MONTANA-DAKOTA UTILITIES CO.
PROJECTED SUBCONTRACT LABOR
NORTH DAKOTA GAS

Summary by Function	Projected 2014-2015
Other Gas Supply	
813	$1,861
Distribution	
125	354,729
155	263,641
205	395,575
215	5,204
245	408,456
285	55,000
887	58,758
888	17,932
Total	1,559,295
Cust. Acct.	
125	7,601
129	9,264
711	5,368
713	19,164
926	16,997
941	2,154
964	15,993
Total	76,541
A&G	
125	31,507
155	24,901
205	17,947
245	32,498
721	9,957
752	16,234
888	13,739
920	30,271
925	14,352
926	6,509
941	974
961	4,256
962	47,459
963	11,010
988	44,876
994	39,971
Total	346,460
Total	$1,984,157

MONTANA-DAKOTA UTILITIES CO.
PROJECTED SUBCONTRACT LABOR
NORTH DAKOTA GAS

Sum of Amount			Column Labe	12 mos	Projected	
Row Labels			2013	Nov 2014	2015	
115	Billings District	5211	7,714		0	Use 14
125	Dak Heartland Region Manager	5211	280,989	393,837	393,837	use 14
129	Credit Collections	5211	7,276	9,264	9,264	Use 14
155	Badlands Manager	5211	211,696	315,442	288,542	increase of 36.3%
175	Devils Lake District Manager	5211	29,769	3,788		combined with 285
205	Minot District Manager	5211	354,719	413,522	413,522	use 14
215	Mobridge District Manager	5211	3,717	5,204	5,204	Use 14
245	Williston District	5211	264,286	440,954	440,954	Use 14
285	Jamestown District Manager	5211	24,718	95,797	55,000	use 2015 budget
711	Customer Services, Dir	5211	4,024	5,368	5,368	use 14
713	Customer Development/Programs	5211	21,533	19,164	19,164	use 14
721	IT Risk Mgt	5211	3,302	9,957	9,957	use 14
752	Treas Serv Montana-Dakota Only	5211	15,292	31,163	16,234	use 14 adjusted for correction
881	Power Production	5211		175	0	
887	Dir. of Distrib. Engineering	5211	54,022	58,758	58,758	use 14
888	Communications	5211	15,044	11,464	31,671	increase using 2015 budget
920	Office Services	5211	32,134	30,271	30,271	use 2014
925	Director Reg. Affairs	5211	8	14,352	14,352	use 2014
926	Information Systems	5211	29,852	17,991	23,506	use budget
931	Gas Supply	5211	2,558	1,663	1,861	use 2014 annualized
	VP Reg Affairs and CAO	5211	7,450	3,128	3,128	use 2014
951	GIS	5211	221		0	
960	VP Operations	5211	44		0	
961	Transportation Department	5211	4,527	4,256	4,255	use 2014
962	Buildings and Grounds	5211	40,437	30,329	47,459	adjust using 2015 budget
963	VP Human Resources	5211	10,699	11,010	11,010	use 2014
964	Mobile Services Manager	5211	7,748	15,993	15,993	use 14, reflects current level
985	Montana-Dakota President	5211	9	29	0	0
988	Corporate Airplane	5211	38,537	44,876	44,876	use 2014
994	MDUR Cross Charge to MDU	5211	38,877	39,971	39,971	use 2014
Grand Total		5211	1,511,204	2,027,726	1,984,157	

MONTANA-DAKOTA UTILITIES CO.
INCREASE IN SUBCONTRACT LABOR
2015

			2013	12 mos Nov 2014	Budget 2015
888	Communications	5211	$81,739	$48,375	$154,980
Increase in 2015					106,605
Allocate to gas - (#26)					48.520645%
Allocation to ND (#27)					39.065037%
Increase to North Dakota Gas					$20,207

Increase in 2015 due to radio tower maintenance, AMR collectors, UPS, maintenance on Mandan office. Allocable to gas and electric

962	Buildings & Grounds	5211	$228,147	$179,101	$364,555
Increase in 2015					185,454
Less: Duct cleaning and elevator rails (one-time)					(95,082)
Ongoing increase (primarily painting and records scanning)					90,372
Allocate to gas - (#26)					48.520645%
Allocation to ND (#27)					39.065037%
Increase to North Dakota Gas					$17,130

MONTANA-DAKOTA UTILITIES CO.
SUBCONTRACT LABOR

Total

Charging	Charging Responsibility Descri	Object	2013	12 mos Nov 2014	Budget 2015	Change 2014	Change 2015
125	Dak Heartland Region Manager	5211	965,371	1,360,754	975,000	395,383	(385,754)
129	Credit Collections	5211	27,184	34,698	63,840	7,514	29,142
155	Badlands Manager	5211	662,660	851,500	664,548	188,840	(186,952)
175	Devils Lake District Manager	5211	29,769	3788	0	(25,981)	(3,788)
205	Minot District Manager	5211	354,719	413,522	380,000	58,803	(33,522)
245	Williston District Manager	5211	1,443,447	1,560,411	1,543,533	116,964	(16,878)
285	Jamestown District Manager	5211	24,718	95,797	55,000	71,079	(40,797)
711	Customer Services, Dir	5211	14,821	19,303	24,000	4,482	4,697
713	Customer Development/Programs	5211	130,202	117,531	134,500	(12,671)	16,969
721	IT Risk Mgt	5211	20,043	56,766	24,000	36,723	(32,766)
752	Treas Serv Montana-Dakota Only	5211	90,113	96,342	90,113	6,229	(6,229)
887	Dir. of Distrib. Engineering	5211	205,961	219,634	445,000	13,673	225,366
888	Communications	5211	81,739	48,375	154,980	(33,364)	106,605
920	Office Services	5211	190,383	178,544	211,574	(11,839)	33,030
925	Director Reg. Affairs	5211	4,500	95,177	11,050	90,677	(84,127)
926	Information Systems	5211	129,883	72,132	144,000	(57,751)	71,868
931	Gas Supply	5211	6,471	4,158	5,300	(2,313)	1,142
941	VP Reg Affairs and CAO	5211	36,484	11,795	25,000	(24,689)	13,205
951	GIS Department	5211	2,733		18,000	(2,733)	18,000
960	VP Division Operations	5211	168	0	0	(168)	0
961	Transportation Department	5211	22,057	20,916	29,292	(1,141)	8,376
962	Buildings and Grounds	5211	228,147	179,101	364,555	(49,046)	185,454
963	VP Human Resources	5211	53,021	55,104	57,650	2,083	2,546
964	Mobile Services Manager	5211	30,134	75,413	66,700	45,279	(8,713)
985	Montana-Dakota President	5211	54	168	175	114	7
988	Corporate Airplane	5211	226,873	264,647	228,125	37,774	(36,522)
994	MDUR Cross Charge to MDU	5211	228,750	235,733	203,604	6,983	(32,129)
Grand Total			5,210,405	6,071,309	5,919,539	860,904	(151,770)

Gas

Charging	Charging Responsibility Descri	Object	2013	12 mos Nov 2014	Change 2014	
125	Dak Heartland Region Manager	5211	281,375	394,230	112,855	40.1%
129	Credit Collections	5211	18,565	23,394	4,829	26.0%
155	Badlands Manager	5211	216,702	315,905	99,203	45.8%
175	Devils Lake District Manager	5211	29,769	3,788	(25,981)	-87.3%
205	Minot District Manager	5211	354,719	413,522	58,803	16.6%
245	Williston District Manager	5211	264,286	440,954	176,668	66.8%
285	Jamestown District Manager	5211	24,718	95,797	71,079	287.6%
711	Customer Services, Dir	5211	10,266	13,557	3,291	32.1%
713	Customer Development/Programs	5211	79,456	73,686	(5,770)	-7.3%
721	IT Risk Mgt	5211	8,476	25,487	17,011	200.7%
752	Treas Serv Montana-Dakota Only	5211	39,253	79,774	40,521	103.2%
887	Dir. of Distrib. Engineering	5211	162,274	175,184	12,910	8.0%
888	Communications	5211	35,021	24,721	(10,300)	-29.4%
920	Office Services	5211	82,481	77,511	(4,970)	-6.0%
925	Director Reg. Affairs	5211	4,472	47,264	42,792	956.9%
926	Information Systems	5211	76,291	45,575	(30,716)	-40.3%
931	Gas Supply	5211	6,471	4,158	(2,313)	-35.7%
941	VP Reg Affairs and CAO	5211	19,043	7,934	(11,109)	-58.3%
951	GIS Department	5211	644	0	(644)	-100.0%
960	VP Division Operations	5211	114	0	(114)	-100.0%
961	Transportation Department	5211	11,620	10,897	(723)	-6.2%
962	Buildings and Grounds	5211	103,794	77,671	(26,123)	-25.2%
963	VP Human Resources	5211	27,463	28,194	731	2.7%
964	Mobile Services Manager	5211	19,861	40,373	20,512	103.3%
985	Montana-Dakota President	5211	23	73	50	217.4%
988	Corporate Airplane	5211	98,917	114,903	15,986	16.2%
994	MDUR Cross Charge to MDU	5211	99,791	102,311	2,520	2.5%
Grand Total			2,075,865	2,636,863	560,998	27.0%

M-30

Allocation of Responsibilty 2013
Subcontract labor

Production	7,714
Other Gas Supply	
931	2,558
Distribution	
125	253,096
155	192,802
175	18,654
205	339,169
215	3,050
245	244,776
285	24,051
887	54,022
888	8,518
951	221
964	253
	1,138,612
Cust Acct	
125	5,430
129	7,276
155	679
205	178
215	199
245	40
711	4,024
713	21,533
926	21,586
941	5,129
964	7,495
	73,570
A&G	
125	22,463
155	18,215
175	11,115
205	15,372
215	468
245	19,469
285	668
721	3,302
752	15,292
888	6,526
920	32,134
925	8
926	8,265
941	2,321
960	44
961	4,527
962	40,437
963	10,699
985	9
988	38,537
994	38,877
	288,749
Total	1,511,204

M-31

Allocation of Responsibilty 2013
Subcontract labor

125		
Dist	253,096	90.07%
Cust Acct.	5,430	1.93%
A&G	22,463	8.00%
	280,989	100.00%
155		
Dist	192,802	91.37%
A&G	18,215	8.63%
	211,017	100.00%
205		
Dist	339,169	95.66%
A&G	15,372	4.34%
	354,541	100.00%
245		
Dist	244,776	92.63%
A&G	19,469	7.37%
	264,245	100.00%
888		
Dist	8,518	56.62%
A&G	6,526	43.38%
	15,044	100.00%
926		
Cust Acct	21,586	72.31%
A&G	8,265	27.69%
	29,852	100.00%
941		
Cust Acct	5,129	68.85%
A&G	2,321	31.15%
	7,450	100.00%

North Dakota gas rate case
O&M Analysis

Subcontract Labor (5211)

Badlands
Line locating was higher in 2014 than 2013 due to increase in line locates and increase in cost. New contract for 2015 is higher rate than 2014.

In Dickinson, Midco did a fiber project beginning in July-August 2014 that resulted in a large amount of line locates and project is expected to be complete in January 2015.

Dakota Heartland – Bismarck
Increase in 2014 is due to increase in line locates and price and tree trimming. Line locates in 2015 should be around the same as 2014 as the Company was able to negotiate a contract.

Jamestown District
2014 is up due to line locates and hired contractor to do work. Plan on not using contractor for work in 2015, so use 2015 budget.

Minot District
2014 is up due to increase in line locates, line locate costs and increased use of subcontract labor. 2015 will see an increase in line locate costs and anticpated decrease in use of subcontract labor, so 2014 is a good estimate for 2015.

Buildings & Grounds
Records scanning is increasing in 2015
Painting that was not done in 2014 will be done in 2015. $68,710. Will continue in the future.

Duct cleaning in the general office will be done in 2015. Will not be done again for 7-10 years. $85,632
Elevator rails in 2015 - $9,450

Distribution Engineering
Budget for 2015 is up significantly from 2013-2014. Increase is due to electric side – ground line inspection and underground line inspection. 2014 gas will be up slightly but the large increase is for electric operations.

Treasury Services
Budget for 2015 significantly lower than 2014. Discovered that $88,000 ($38,216 gas) was recorded with the incorrect object code (resource) in October 2014.

M-33

Communications
Increase in budget of due to radio tower maintenance, AMR collectors, UPS, maintenance on Mandan office. Allocated to both gas and electric.

Information systems
Use 2015 budget as September 2013 was lower than normal.

Software Maintenance (5911)

IT-Risk Management
Included in Resp. 888 in 2013. Use 2014 and increase by 3 percent for 2015 due to increase in contracts.

Cust. Svc Center
Use 2014 as amount recorded in 5911 in 2013 is recorded in 5610 in 2014.

Communications
Most reassigned in 2014 to Resp. 721. Use 2014 amount.

Information Systems
Use 2015 budget as will see increase over 2014 levels.

Gas Supply
Use 2014 as 2013 included nonrecurring credit.

Mobile services, MDUR, GIS
Use 2014

MONTANA-DAKOTA UTILITIES CO.
INCREASE IN SUBCONTRACT LABOR
2015

		2013	12 mos Nov 2014	Budget 2015
888 Communications	5211	$81,739	$48,375	$154,980
Increase in 2015				106,605
Allocate to gas - (#26)				48.520645%
Allocation to ND (#27)				39.065037%
Increase to North Dakota Gas				$20,207

Increase in 2015 due to radio tower maintenance, AMR collectors, UPS, maintenance on Mandan office. Allocable to gas and electric

962 Buildings & Grounds	5211	$228,147	$179,101	$364,555
Increase in 2015				185,454
Less: Duct cleaning and elevator rails (one-time)				(95,082)
Ongoing increase (primarily painting and records scanning)				90,372
Allocate to gas - (#26)				48.520645%
Allocation to ND (#27)				39.065037%
Increase to North Dakota Gas				$17,130
926 Information Systems	5211	$129,883	$72,132	$144,000
Increase in 2015				14,117
Allocate to gas - (#26)				48.520645%
Allocation to ND (#27)				39.065037%
Increase to North Dakota Gas				$5,515

Do Ty	Doc Numb	G/L Date	Explanation	LT 1 Debit
PV	1704020	1/22/2013	Schneider Electric	372.6
PV	1706993	2/12/2013	Schneider Electric	372.6
PV	1710685	3/13/2013	Schneider Electric	372.6
PV	1715072	4/18/2013	Telvent DTN, LLC	372.6
PV	1718872	5/10/2013	Telvent DTN, LLC	372.6
PV	1724082	6/17/2013	Telvent DTN, LLC	372.6
PV	1728580	7/15/2013	Telvent DTN, LLC	372.6
PV	1729926	7/23/2013	NEXUS	2,000.00
PV	1733412	8/14/2013	Telvent DTN, LLC	372.6
PV	1738142	9/12/2013	Telvent DTN, LLC	372.6
PV	1744297	10/17/2013	Telvent DTN, LLC	372.6
PV	1751170	11/25/2013	Telvent DTN, LLC	372.6
PV	1755604	12/18/2013	Telvent DTN, LLC	372.6
PV	1759422	1/14/2014	Telvent DTN, LLC	372.6
PV	1765878	2/26/2014	TELVENT DTN, LLC	372.6
PV	1777037	5/15/2014	TELVENT DTN, LLC	372.6
PV	1777071	5/15/2014	TELVENT DTN, LLC	372.6
PV	1777076	5/15/2014	TELVENT DTN, LLC	372.6
PV	1786422	7/16/2014	TELVENT DTN, LLC	759.76
PV	1790840	8/12/2014	Telvent USA Coporation	387.38
PV	1797618	9/19/2014	TELVENT DTN, LLC	387.38
PV	1802499	10/17/2014	Telvent USA Coporation	387.38
PV	1810694	12/5/2014	TELVENT DTN, LLC	387.38
			Column Total	10,643.48
			Ledger Total	10,643.48
			Posted Total	10,643.48
			Unposted Total	

2014 Annual	$4,649
ND % (#123)	40.038001%
ND Amount	$1,861

MONTANA-DAKOTA UTILITIES CO.
MATIERALS

		2013	12 mos Nov. 14	Change
110	Billings District	11,212		(11,212)
12	Dakota Heartland Region	11,188		(11,188)
120	Bismarck District	111,661	173,726	62,065
15	Badlands Region	40		(40)
150	Dickinson District	66,123	83,301	17,179
170	Devils Lake District	66,882	12,964	(53,918)
200	Minot District	112,783	103,474	(9,309)
210	Mobridge District	2,196	2,616	420
240	Williston District	136,376	81,489	(54,887)
260	Minot AFB District	12,385		(12,385)
280	Jamestown District	51,798	90,095	38,297
72100	IT Risk Mgt		81	81
88700	Director of Distribution Eng.	52,952	71,701	18,749
88800	Communications	1,943	12,738	10,795
88803	Communications-North Dakota	10,624		(10,624)
92000	Office Services	1,570	1,906	336
93100	Gas Supply	108		(108)
95100	GIS Department		4	4
96200	Buildings & Grounds	4,436	6,673	2,238
96300	VP Human Resources		2	2
96400	Mobile Services Manager	69	573	504
		654,344	641,344	(13,000)

Flat in 2015 4/ and increase at inflation for 2015.

M-37

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
VEHICLE AND WORK EQUIPMENT WORKPAPER

Auto & Work Eqpt.	Per Books	Projected (000's) 2014	2015
Total Depr. Exp	$74,344	$87	$103
% of Depr. To Expense	62.84%	63.61% 1/	63.61% 1/
Amount of Depr. in O&M	$46,718	$55	$66

	Per Books				(000's) Projected 2014			Projected 2015		
	Total Expenses	% of Total	Depr. Expense	Other	Depr. Expense	Other	Total	Depr. Expense	Other	Total
Production	$1,852	0.2636%	$123	$1,729	$0	$2	$2	$0	$2	$2
Other Gas Supply	571	0.0813%	38	533	0	0	0	0	0	0
Distribution	626,823	89.2200%	41,682	585,141	50	585	635	59	585	644
Customer Accounts	52,754	7.5088%	3,508	49,246	4	49	53	5	49	54
Customer Service & Info	2,239	0.3187%	149	2,090	0	2	2	0	2	2
Sales	4,739	0.6745%	315	4,424	0	4	4	0	4	4
A&G	13,581	1.9331%	903	12,678	1	13	14	1	13	14
Total Clearing Account	$702,559	100.0000%	$46,718	$655,841	$55	$655	$710	$65	$655	$720

	(000's) 2014			2015		
	Projected Plant	Depreciation Rate	Depreciation Expense	Projected Plant	Depreciation Rate	Depreciation Expense
General						
Transportation	$3,276	0.80%	$26	$3,604	0.80%	$29
Power Op. Eqpt.	3,477	0.66%	23	4,534	0.66%	30
Total General	6,753		49	8,138		59
Common						
Transportation	929	4.11%	38	1,082	4.11%	44
	$929		$38	$1,082		$44
Total	$7,682		$87	$9,220		$103

1/ Three year average.

Montana-Dakota Utilities Co.
Auto & Work Equipment Usage-Expense/Capital
AA - Total Company
December 31, 2013

	Current Year Only			
	2013 YTD Expense Charges	2013 YTD Capital Additions	2013 YTD Expense & Capital	2013 Avg. % to Expense
Auto	3,244,160.67	1,164,841.24	4,409,001.91	73.58%
Work Equipment	563,744.61	1,087,325.42	1,651,070.03	34.14%
Total	3,807,905.28	2,252,166.66	6,060,071.94	62.84%

	Three Year Average									
	2011 YTD Expense Charges	2012 YTD Expense Charges	2013 YTD Expense Charges	2011-2013 Expense Charges	2011 YTD Capital Additions	2012 YTD Capital Additions	2013 YTD Capital Additions	2011-2013 Capital Additions	2011-2013 Expense & Capital	2011-2013 Avg. % to Expense
Auto	3,133,025.58	3,135,909.26	3,244,160.67	9,513,095.51	836,689.80	1,099,599.69	1,164,841.24	3,101,130.73	12,614,226.24	75.42%
Work Equipment	612,952.36	523,218.46	563,744.61	1,699,915.43	1,085,429.16	1,140,508.69	1,087,325.42	3,313,263.27	5,013,178.70	33.91%
Total	3,745,977.94	3,659,127.72	3,807,905.28	11,213,010.94	1,922,118.96	2,240,108.38	2,252,166.66	6,414,394.00	17,627,404.94	63.61%

	Current Year Only			
	2013 YTD Expense Charges	2013 YTD Capital Additions	2013 YTD Expense & Capital	% to Expense
Auto & Work Equipment	3,807,905.28	2,252,166.66	6,060,071.94	62.84%

	Three Year Average									
	2011 YTD Expense Charges	2012 YTD Expense Charges	2013 YTD Expense Charges	2011-2013 Expense Charges	2011 YTD Capital Additions	2012 YTD Capital Additions	2013 YTD Capital Additions	2011-2013 Capital Additions	2011-2013 Expense & Capital	2011-2013 Avg. % to Expense
Auto & Work Equipment	3,745,977.94	3,659,127.72	3,807,905.28	11,213,010.94	1,922,118.96	2,240,108.38	2,252,166.66	6,414,394.00	17,627,404.94	63.61%

2013 YTD Auto & Work Depreciation Expense

Row Labels	Sum of provision
00001-Montana Dakota Utilities Co.	**1,263,552.29**
Auto	
UA- Montana Electric	87,480.69
UB- Montana Gas	44,661.06
UD- North Dakota Electric	300,091.31
UE- North Dakota Gas	58,814.63
UG- South Dakota Electric	32,945.32
UH- South Dakota Gas	15,711.16
UI- Wyoming Electric	37,124.47
UJ- Wyoming Gas	12,311.31
UK- East River Gas	10,089.53
UM- Great Plains Gas Minnesota	17,499.43
UN- North Dakota Wahpeton	1,994.40
Work	
UA- Montana Electric	142,314.01
UB- Montana Gas	12,215.41
UD- North Dakota Electric	356,549.30
UE- North Dakota Gas	15,528.76
UG- South Dakota Electric	41,257.78
UH- South Dakota Gas	13,361.36
UI- Wyoming Electric	55,586.43
UJ- Wyoming Gas	4,927.77
UK- East River Gas	2,942.82
UM- Great Plains Gas Minnesota	240.52
UN- North Dakota Wahpeton	4.82
00040-Great Plains Natural Gas Co.	**122,629.03**
Auto	
UA- Montana Electric	-
UB- Montana Gas	-
UD- North Dakota Electric	-
UE- North Dakota Gas	-
UG- South Dakota Electric	-
UH- South Dakota Gas	-
UJ- Wyoming Gas	-
UK- East River Gas	-
UM- Great Plains Gas Minnesota	92,735.69
UN- North Dakota Wahpeton	(30.37)
Work	
UB- Montana Gas	-
UE- North Dakota Gas	-
UH- South Dakota Gas	-
UJ- Wyoming Gas	-
UK- East River Gas	-
UM- Great Plains Gas Minnesota	29,860.60
UN- North Dakota Wahpeton	63.11
(blank)	
(blank)	
(blank)	
Grand Total	**1,386,181.32**
T/B 18400.0983.180	1,386,180.95
Immaterial Difference	0.37

M-39.

MONTANA-DAKOTA UTILITIES CO.
COMPANY CONSUMPTION WORK PAPER

Gas	2013	Normalized @ Current Rates	% Change
Firm Sales Revenues	$41,126,530	$46,199,084	12.33%

M-40

MONTANA-DAKOTA UTILITIES CO.
NORTH DAKOTA GAS NET WRITE-OFFS
2009-2013

	2010	2011	2012	2013	2014
January	($2,943)	$547	($3,404)	$3,666	$3,443
February	(154)	(500)	(5,240)	(9,709)	(328)
March	4,514	4,366	10,648	(3,742)	23,556
April	7,529	20,938	17,811	13,612	22,121
May	17,191	26,713	9,601	27,495	31,269
June	11,580	34,654	24,647	24,166	66,861
July	34,079	52,035	20,006	47,244	74,636
August	12,504	23,245	21,399	72,467	117,530
September	(723)	42,711	(1,360)	52,753	61,909
October	5,864	(4,819)	(11,957)	432	9,607
November	(7,998)	(11,621)	(2,625)	21,704	(1,353)
December	6,578	(3,834)	2,388	(2,355)	(78)
Total	$88,021	$184,435	$81,914	$247,733	$409,173

	Net Write-Offs	Sales and Trans. Rev.	%
2010	$88,021	$98,888,794	0.09%
2011	184,435	105,267,261	0.18%
2012	81,914	82,000,141	0.10%
2013	247,733	105,668,715	0.23%
2014	409,173	139,081,406	0.29%
Total	$1,011,276	$530,906,317	0.19%

% of Write-offs/Revenues	0.19%

	Projected 2014	Projected 2015
Pro Forma Revenues (000s)	$124,663	$127,865
Write Offs @ average (000s)	$237	$243

MONTANA-DAKOTA UTILITIES CO.
NET WRITE-OFFS
GAS UTILITY - NORTH DAKOTA

	Net	Write-offs	Recoveries
January 2012	($3,403.59)	$6,658.65	($10,062.24)
February	(5,239.51)	9,431.90	(14,671.41)
March	10,647.81	16,058.87	(5,411.06)
April	17,810.82	28,250.52	(10,439.70)
May	9,601.00	20,577.19	(10,976.19)
June	24,647.28	34,046.18	(9,398.90)
July	20,005.31	26,445.54	(6,440.23)
August	21,398.93	29,113.98	(7,715.05)
September	(1,360.31)	7,482.42	(8,842.73)
October	(11,957.10)	8,414.38	(20,371.48)
November	(2,624.80)	6,214.65	(8,839.45)
December	2,387.70	7,596.39	(5,208.69)
Total	81,913.54	200,290.67	(118,377.13)
January 2013	3,666.30	9,154.98	(5,488.68)
February	(9,709.46)	(803.38)	(8,906.08)
March	(3,742.31)	128.87	(3,871.18)
April	13,611.58	19,015.85	(5,404.27)
May	27,494.62	32,260.53	(4,765.91)
June	24,165.84	30,531.03	(6,365.19)
July	47,243.90	52,581.36	(5,337.46)
August	72,466.73	83,356.90	(10,890.17)
September	52,753.45	71,743.97	(18,990.52)
October	432.01	26,593.91	(26,161.90)
November	21,703.50	39,109.23	(17,405.73)
December	(2,355.03)	11,548.30	(13,903.33)
Total	247,731.13	375,221.55	(127,490.42)
January 2014	3,443.34	9,616.36	(6,173.02)
February	(328.33)	9,348.36	(9,676.69)
March	23,556.46	32,875.48	(9,319.02)
April	22,120.89	28,866.02	(6,745.13)
May	31,269.26	37,245.31	(5,976.05)
June	66,860.53	73,494.02	(6,633.49)
July	74,635.66	82,866.20	(8,230.54)
August	117,530.36	134,686.94	(17,156.58)
September	61,909.30	85,742.85	(23,833.55)
October	9,606.58	41,079.80	(31,473.22)
November	(1,352.58)	26,838.36	(28,190.94)
December	(77.53)	16,790.31	(16,867.84)
Total	409,173.94	579,450.01	(170,276.07)

M-42

MONTANA-DAKOTA UTILITIES CO.
POSTAGE - UTILITY
TWELVE MONTHS ENDING DECEMBER 31, 2013
PROJECTED 2014

Postage/Express Mail (5651 & 5652)	Per Books	Projected 2014	% Change
Electric	$653,994	$694,529	6.20%
Gas	1,076,594	1,146,384	6.48%
Total	1,730,588	1,840,913	6.38%

	10 mths ending 10/31/14	Projected 2014
Electric	$578,774	$694,529
Gas	955,320	1,146,384
	1,534,094	1,840,913

Increase in rates 6.38%

Montana -Dakota Utilites Co.
Postage Analysis of Savings related to ND Ebill Customers
11/19/2014

	Month	New ND Ebill customers	No. of months to Annualize 2014	Count of Ebills for Full Year 2015 In ND	Additional 2015 Ebills	Average 2015 Postal Rate 2/	2015 Postal Savings
MDUND	Jan-14	528	12	6336			
MDUND	Feb-14	512	11	5632			
MDUND	Mar-14	480	10	4800			
MDUND	Apr-14	478	9	4302			
MDUND	May-14	461	8	3688			
MDUND	Jun-14	525	7	3675			
MDUND	Jul-14	521	6	3126			
MDUND	Aug-14	509	5	2545			
MDUND	Sep-14	547	4	2188			
MDUND	Oct-14	607	3	1821			
MDUND	Nov-14	591	2	1182			
MDUND	Dec-14	0	1	0			
Total 2014 new Ebill customers		5,759		39,295			
Annual 12 month period		12					
Annualize for 2015 # of Ebills 1/		69,108		39,295	29,813	$0.3353	$9,996

1/ Based on 2014 Ebill customers added numbers - annualized for full year for 2014

Weighted Average calculated as follows:

	Rate	Weight	Weighted Avg Rate 2014 2/
5-digit first class rate in 2014	$ 0.3810	88.00%	$ 0.3353
All other avg rate in 2014 (excl. first class)	$ 0.4318	12.00%	$ 0.0518
			$ 0.3871

2/ Per Kathy Peterson and Bill Gridley with the USPS, there are no expected price changes for 2015.

	2015	Annualized	Increase in Postage Due to Increase in Cust.	2015 Postal Savings	2015 Increase in Postage
Projected Postage Increase	3376	40512	$13,584	$9,996	$3,588

M-4H

Comparison of Current and 2014 Proposed Postage Rates

	2013 Current rate	2014 USPS rate	% inc
5 digit	0.36	0.381	5.83%
3 digit	0.384	0.406	5.73%
ADC	0.384	0.406	5.73%
Mixed ADC	0.405	0.435	7.41%
Full rate	0.46	0.48	4.35%

87.88% of our mail goes at the 5 digit first class rate.

Postage Workpaper

	2013 Current Rate	2014 USPS rate	
Average (excluding 5 digit)	0.4083	0.4318	
Average Percentage Increase:		5.76%	
	% increase	Weight	Weighted Average
5 digit postage	5.83%	88%	5.1304%
Average Percentage Increase:	5.76%	12%	0.6912%
			5.8216%

M-45

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
CALCULATION OF REVENUES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

Residential - Rate 60	Per Books at Current Rates 1/			Normalized		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Bills	85,942	$0.4935 per day	$15,480,518	85,942	$0.4935 per day	$15,480,518
Distribution Delivery Charge	8,494,252	0.326 per dk	2,769,126	8,050,764	0.326 per dk	2,624,549
Cost of Gas	8,494,252	5.582 per dk	47,414,915	8,050,764	5.582 per dk	44,939,365
Total Revenue			$65,664,559			$63,044,432

Residential - Rate 60	Projected 2014			Projected 2015		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Bills	88,829	$0.4935 per day	$16,000,546	92,205	$0.4935 per day	$16,608,566
Distribution Delivery Charge	8,329,495	0.326 per dk	2,715,415	8,646,063	0.326 per dk	2,818,617
Cost of Gas	8,329,495	5.582 per dk	46,495,241	8,646,063	5.582 per dk	48,262,324
Total Revenue			$65,211,202			$67,689,507

1/ Rates effective with service rendered on and after 5/1/2014, Docket No. PU-13-803.

9h-W

Erickson, Rhonda

From: Peterson, Kathy
Sent: Wednesday, November 19, 2014 7:42 AM
To: Erickson, Rhonda
Subject: RE: ND Rate Case

Rhonda,
As a follow up to your question, I spoke to Bill Gridley who is our contact for the USPS. Below is his response – no definite plans at this time.

I also haven't heard of any price changes for the rest of the year (2015). Although I would expect something in July or August as we have been seeing the past few years.

This may only be package pricing though. Again, this is all speculation.

Thanks,

Bill Gridley
Mailing Standards Specialist - USPS
Office: 801-974-2289 - Fax: 651-306-6450
Salt Lake City District
william.c.gridley@usps.gov

From: Peterson, Kathy
Sent: Tuesday, November 18, 2014 4:01 PM
To: Erickson, Rhonda
Subject: RE: ND Rate Case

We have not seen an announcement from the USPS on rate increase for 2015. USPS is supposed to be limited to the Consumer Price Index. We planned for an increase of 4%, but I am not sure if it will be that much.

I will check with my contact at USPS to see if they have any updates and let you know.

Thanks,
Kathy

From: Erickson, Rhonda
Sent: Tuesday, November 18, 2014 3:39 PM
To: Peterson, Kathy
Subject: ND Rate Case

Kathy,

We are working on a rate case for North Dakota that we hope to file soon. I am working on postage and I was wondering if you could tell me what you think we will see for an increase in postage for 2015? If you have any questions, let me know. Thanks!

Rhonda Erickson

M-47

Erickson, Rhonda

From: Arnold, Brent
Sent: Wednesday, December 10, 2014 10:58 AM
To: Erickson, Rhonda
Subject: RE: ND Ebil Customers

Good morning Rhonda, 591 customers enrolled on their accounts on ebill in November

Thank you

Brent

From: Erickson, Rhonda
Sent: Wednesday, December 10, 2014 8:41 AM
To: Arnold, Brent
Subject: FW: ND Ebil Customers

Brent,

Would you be able to update the November number for me on the attached file so that I can have to count for the whole month of November. I don't know if there would be a big change or not as you gave this to me on as of November 18. If you have any questions, let me know. Thanks!

Rhonda Erickson
Regulatory Analyst
Montana-Dakota Utilities Co.
400 N. 4th Street
Bismarck, ND 58501
(701) 222-7995
rhonda.erickson@mdu.com

From: Arnold, Brent
Sent: Wednesday, November 19, 2014 9:27 AM
To: Erickson, Rhonda
Cc: Kingery, Mike
Subject: RE: ND Ebil Customers

Good morning Rhonda, here is the count for ND, this count is the total through yesterday, let me know if you need anything else.

Thank you

Brent

From: Erickson, Rhonda
Sent: Wednesday, November 19, 2014 8:16 AM

M-48

To: Arnold, Brent
Subject: ND Ebil Customers

Brent,

I am working on a rate case for our North Dakota gas operations and I was wondering if you could provide me the same information regarding ebills as you provided to us for the Wyoming Gas rate case? I have attached the file that you sent for the Wyoming case. If you have any questions, let me know. Thanks!

Rhonda Erickson
Regulatory Analyst
Montana-Dakota Utilities Co.
400 N. 4th Street
Bismarck, ND 58501
(701) 222-7995
rhonda.erickson@mdu.com

M-49

	Month	Count	
MDUND	Feb-13	2	
MDUND	Mar-13	3	
MDUND	Apr-13	49	
MDUND	May-13	992	
MDUND	Jun-13	788	
MDUND	Jul-13	572	
MDUND	Aug-13	427	
MDUND	Sep-13	426	
MDUND	Oct-13	488	
MDUND	Nov-13	550	
MDUND	Dec-13	496	-4793
MDUND	Jan-14	528	
MDUND	Feb-14	512	
MDUND	Mar-14	480	
MDUND	Apr-14	478	
MDUND	May-14	461	
MDUND	Jun-14	525	
MDUND	Jul-14	521	
MDUND	Aug-14	509	
MDUND	Sep-14	547	
MDUND	Oct-14	607	
MDUND	Nov-14	395	5563
	as of 11/19/14	10,356	16%

MONTANA-DAKOTA UTILITIES CO.
SOFTWARE MAINTANANCE

			ND Gas			
Sum of Amount			Year		Projected	
Charging Responsibility			2013	2014	2015	
129	Credit Collections	5911	$1,016	$951	$951	use 2014
712	Meridian - Cust Service Center	5911	11,552	409	409	used 2014 , amount recorded in 13 in 5610 in 14
721	IT - Risk Management	5911		70,571	72,689	up 3 % for contracts
723	Information Tech, Dir	5911		13	0	
887	Dir. of Distrib. Engineering	5911	10		0	
888	Communications	5911	71,757	9,995	9,995	use 2014
918	Gas Supply & Bus Dev	5911		13		
926	Information Systems	5911	99,497	99,577	106,695	use budget
931	Gas Supply	5911	3,696	10,784	10,784	use 2014, 2013 had credits
941	VP Reg Affairs and CAO	5911	5,182	0	0	
951	GIS Department	5911	29,100	28,505	28,505	use 2014
963	VP Human Resources	5911		269	0	
964	Mobile Services Manager	5911	19,346	22,199	22,199	use 2014
994	MDUR Cross Charge to MDU	5911	19,595	28,075	28,075	use 2014
Total			$260,750	$271,361	$280,302	

712	Meridian - Cust Service Center	5911	11,118	2,235	
	2014 invoice recorded in 5610				
	Gas amount		$16,152		
	ND % (#86)		39.631149%		
	ND Gas		6,401		

926	Information Systems	5911	2,013	2,014	2015 Budget
			488,427	589,519	631,500
	Change			101,092	41,981
(#28)	Allocate to Gas (#28)				43.4%
	Allocate to ND (#27)				39.065037%
	Increase in 2015				$7,118

MONTANA-DAKOTA UTILITIES CO.
SOFTWARE MAINTANANCE
NORTH DAKOTA GAS

Summary by Function	Projected 2014	Projected 2015
Other Gas Supply		
813	$10,784	$10,784
Distribution		
926	10,874	11,651
951	28,505	28,505
964	20,507	20,507
Total	59,886	60,663
Cust Acct		
129	951	951
712	409	409
926	32,213	34,516
964	1,692	1,692
Total	35,265	37,568
A&G		
721	70,571	72,689
888	9,995	9,995
926	56,490	60,528
941	0	0
963	269	0
994	28,075	28,075
Total	165,400	171,287
Total	$271,335	$280,302

M-52

2013 Software Maintenance - North Dakota Gas

Other Gas Supply	
931	$3,696.31
Distribution	
887	9.73
926	10,863.96
951	29,099.91
964	17,871.29
	57,844.89
Cust Acct	
129	1,015.60
712	11,117.73
926	32,187.91
964	1,474.33
	45,795.57
A&G	
888	71,757.41
926	56,445.05
941	5,182.04
994	19,594.95
	152,979.45
Total	260,316.22

926		
Distribution	10,863.96	10.92%
Cust Acct	32,187.91	32.35%
A&G	56,445.05	56.73%
total	99,496.92	100.00%
964		
Distribution	17,871.29	92.38%
Cust Acct	1,474.33	7.62%
total	19,345.62	100.00%

MONTANA-DAKOTA UTILITIES CO.
SOFTWARE MAINTANANCE

Total

Charging	Charging Responsibility Descri	Object	2013	2014	Budget 2015	Change 2014	Change 2015
129	Credit Collections	5911	3,922	3,564		(358)	(3,564)
712	Meridian - Cust Service Center	5911	50,608	1,591	41,561	(49,017)	39,970
721	IT - Risk Management	5911		392,315	480,500	392,315	88,185
888	Communications	5911	634,406	291,962	349,966	(342,444)	58,004
926	Information Systems	5911	488,427	589,519	631,500	101,092	41,981
931	Gas Supply	5911	9,351	26,936	28,000	17,585	1,064
941	VP Reg Affairs and CAO	5911	30,508		15,000	(30,508)	15,000
951	GIS Department	5911	124,384	175,997	248,545	51,613	72,548
964	Mobile Services Manager	5911	89,896	88,812	113,596	(1,084)	24,784
994	MDUR Cross Charge to MDU	5911	115,237	165,959	202,240	50,722	36,281
	Total		$1,546,739	$1,736,655	$2,110,908	$189,916	$374,253

Gas

Charging	Charging Responsibility Descri	Object	2013	2014	Change 2,014	
129	Credit Collections	5911	2,591	2,399	(192)	
712	Meridian - Cust Service Center	5911	28,366	865	(27,501)	-97.0%
721	IT - Risk Management	5911		180,651	180,651	100.0%
888	Communications	5911	184,187	25,585	(158,602)	-86.1%
926	Information Systems	5911	258,680	308,753	50,073	19.4%
931	Gas Supply	5911	9,351	26,936	17,585	188.1%
941	VP Reg Affairs and CAO	5911	13,301		(13,301)	-100.0%
951	GIS Department	5911	84,836	118,411	33,575	39.6%
963	VP Human Resources	5911		688		
964	Mobile Services Manager	5911	55,863	56,557	694	1.2%
994	MDUR Cross Charge to MDU	5911	50,296	71,868	21,572	42.9%
	Total		684,880	790,314	104,746	15.3%

M-54

Mulkern, Rita [JPD900]

Sign Out

Supplier Payment Inquiry - G/L Distribution

Cancel Form Row Tools

This form has 1 Errors 0 Warnings

Issues (click each label for more information):

Account Number 71100.5610.0450 is Invalid

Please look for the highlighted fields, correct the entries, and resubmit your request.

Document No/Typ/Co	1787109	PV	00001	Batch Number

Supplier	487888	Explanation	Virtual Hold Technology, LLC
G/L Date	07/21/2014	Amt To Distribute	78,482.65

Records 1 - 4 Customiz

Account Number	Amount	Explanation -Remark-	Sub-ledger	Sub Type	Units	Account Description
71100.5610.19030	6,843.69					
71100.5610.29030	16,151.73					
71100.5610.0450	3,139.31					

recorded in Sept in 2013

Amount	26,134.73	Remaining	52,347.92

M-57

Virtual Hold Technology LLC
3875 Embassy Parkway, Suite 350
Akron, OH 44333
Voice: 330-670-2248
Fax: 330-670-2229
Email: AccountsReceivable@virtualhold.com

Sales Invoice

Invoice # : 9899R
Invoice Date : 06/23/2014
Due Date : 08/22/2014

Bill to :
MDU Resources
Attn: Donna Beck
400 North 4th St
Bismarck, ND 58501
United States

Ship to :
MDU Resources
Attn: MDU Resources Billing & Shipping
555 S. Cole Rd.
Boise, ID 83709
United States

Sales Rep : Iero, Tony
P.O. # : Recurring Mtnce

Original Document # : Sales Order-2899
Terms : Net 60

Contract Number	Description	Billed Percent	Total	Current Bill
2006-1227	Annual Renewal for contract 2006-1227 with 11 licenses for coverage 8/8/2014 to 8/7/2015 Virtual Queueing Solution Software located in Boise, ID	100	$10,308.38	$10,308.38 T
2007-2801	Annual renewal for contract 2007-2801 with 13 licenses for coverage 8/8/2014 to 8/7/2015 Virtual Queueing Solution Software located in Boise, ID	100	$12,182.63	$12,182.63 T
2010-3586	Annual Renewal for contract 2010-3586 with 38 licenses and 72 adapters for coverage dates 8/8/2014 to 8/7/2015 Virtual Queueing Solution Software located in Boise, ID	100	$44,107.35	$44,107.35 T
2005-1945	Annual Renewal for contract 2005-1945 with 10 licenses for coverage 8/8/2014 to 8/7/2015 Virtual Queueing Solution Software located in Boise, ID	100	$7,441.88	$7,441.88 T
		SUBTOTAL		$74,040.24
		TOTAL (USD)		$74,040.24

Payable Coding
712
Work Order or Business Unit
5610
Object
Model #1549
Subsidiary
Approval Dennis Hammer

Thank you for your business!

FED ID 34-1872844

PAYMENT OPTIONS

Wire to:
JPMORGAN CHASE
50 South Main
Akron, OH 44308
FBO Virtual Hold Technology LLC

Wire to:
ABA: 021000021 or
ABA: 044000037
Swift Code: CHASUS33
A/C 617782016

Mail to:
Virtual Hold Technology
3875 Embassy Suite 350
Akron, OH 44333

M-56

		2013 Actuals	2014 Actuals	2015 Budget
5211	Actuals	129,882.76	57,362.71	
	Budget	136,885.90	210,054.01	144,000.00
5911	Actuals	488,427.13	463,084.34	
	Budget	627,026.00	469,455.00	631,500.00

	5211		5911	
	2013/14 Actual	2015 Budget	2013/14 Actual	2015 Budget
2014-01	5,519.50	6,000.00	142,470.77	145,000.00
2014-02	5,718.18	6,000.00	257,625.21	260,000.00
2014-03	2,085.47	3,000.00	24,001.59	24,000.00
2014-04	2,085.47	3,000.00	16,654.37	20,000.00
2014-05	2,521.97	3,000.00	7,937.87	10,000.00
2013-06	3,929.79	4,000.00	5,321.88	6,000.00
2013-07	43,619.96	44,000.00	29,214.78	30,000.00
2013-08	10,257.65	11,000.00	27,141.20	28,000.00
2013-09	4,643.43	38,000.00	29,598.02	30,000.00
2013-10	4,692.65	5,000.00	12,764.92	13,000.00
2013-11	5,519.50	6,000.00	250.00	500.00
2013-12	14,769.50	15,000.00	64,541.49	65,000.00
	105,363.07	144,000.00	617,522.10	631,500.00

MONTANA-DAKOTA UTILITIES CO.
NORTH DAKOTA GAS BUILDING RENTAL

Sum of Amount		Year				Projected	
Charging R	Object	2013	2014	Difference			
155	5931	59,625	65,095	5,470	Dist	$88,128	Nov annualized
175	5931	9,600	800	(8,800)	Dist	0	ceased
205	5931	2,791	2,477	(314)	Dist	2,477	12 mos Nov
215	5931	584	131	(453)	Dist	131	12 mos Nov
245	5931	30,398	40,988	10,590	Dist	45,720	Nov annualized
285	5931	5,400	14,400	9,000	Dist	16,200	Nov annualized
711	5931	97,392	99,474	2,082	A&G	98,160	Nov annualized
723	5931	34,967	38,803	3,836	A&G	39,156	Nov annualized
752	5931	55,804	66,159	10,355	A&G	80,359	Nov annualized
888	5931	1,733	896	(837)	A&G	896	12 mos Nov
920	5931	1,814	2,542	728	A&G	10,581	Nov annualized. Includes rent on new GO rental
962	5931	8,291	8,307	16	A&G	8,307	12 mos Nov
Grand Total		308,398	340,072	31,674		$390,115	

Summary	
Distribtuion	$152,656
A&G	237,459
Total	$390,115

M-58

rging Responsibi	Object	Ledger Ty	Business Se	Ferc Mino	Year	Month	Amount
155	5931	UE	2	881	2014	11	$7,344.18
205	5931	UE	2	881	2014	11	$201.00
215	5931	UE	2	881	2014	11	$12.01
245	5931	UE	2	881	2014	11	$3,810.50
285	5931	UE	2	881	2014	11	$1,350.00
711	5931	UE	2	931	2014	11	$8,179.92
723	5931	UE	2	931	2014	11	$3,262.68
752	5931	UE	2	931	2014	11	$6,696.58
888	5931	UE	2	931	2014	11	$48.28
920	5931	UE	2	931	2014	11	$881.79
962	5931	UE	2	931	2014	11	$669.49

20693(2-68)
(Rev. 12/94)

PAYMENT REQUEST

Date: November 4, 2014

Company Code M

A check is requested in favor of:

RETURN CHECK

Benchmark Properties, LLC
PO Box 7188
Bismarck, ND 58507

In the amount of $ 4,850.00

Explanation:

Rental Payment on the building located 421 N 4th St, Bismarck, ND 58501

Account Distribution: Resp. 962 Object Acct 5931 < 19310 56.6%
29310 43.4%

Prepared By: [signature]

Approved By: [signature]

Please return check to me.

Kathy Petersen

7998

-Kathy is requesting W-9
Melody sent the W9 substitute/ACH form to her.

M-60

MONTANA-DAKOTA UTILITIES CO.
INFORMATIONAL, PROMOTIONAL AND
INSTITUTIONAL ADVERTISING
NORTH DAKOTA GAS 2013

Acct	Per Books	Realigned
909	$82,865	$78,197
913	61,184	42,531
930.1	33,318	49,068
Total	$177,367	$169,796

North Dakota Gas Acct 909 Informational Advertising

Resp	Resourc	Acct	Doc Numbe	G/L Date	Explanation	LT 1 Debit	MDU Gas %	ND %	MDU Gas	ND	Include/Exclu	Transfer to
150	5712	29090	1732880	8/9/2013	COUNTRY MEDIA INC	124.72	100.000000%	100.000000%	124.72	124.72	Exclude	Institutional
150	5712	29090	1737485	9/10/2013	COUNTRY MEDIA INC	124.72	100.000000%	100.000000%	124.72	124.72	Exclude	Institutional
150	5712	29090	1738768	9/17/2013	VAN HORN MEDIA	526.85	100.000000%	100.000000%	526.85	526.85	Exclude	Institutional
170	5715	29090	1750125	11/19/2013	DEVILS LAKE JOURNAL	19.00	100.000000%	100.000000%	19.00	19.00	Include	
170	5715	29090	1733005	8/12/2013	DEVILS LAKE JOURNAL	35.00	100.000000%	100.000000%	35.00	35.00	Include	
170	5715	29090	1732961	8/12/2013	COUNTRY MEDIA INC	50.00	100.000000%	100.000000%	50.00	50.00	Include	
170	5715	29090	1732496	8/8/2013	COUNTRY MEDIA INC	50.75	100.000000%	100.000000%	50.75	50.75	Include	
170	5715	29090	1705762	1/31/2013	Pocket Pros	150.00	100.000000%	100.000000%	150.00	150.00	Include	
170	5715	29090	1728765	7/16/2013	Pocket Pros	150.00	100.000000%	100.000000%	150.00	150.00	Include	
240	5712	29090	1738768	9/17/2013	VAN HORN MEDIA	338.40	100.000000%	100.000000%	338.40	338.40	Exclude	Institutional
240	5712	29090	1734941	8/23/2013	VAN HORN MEDIA	1,754.40	100.000000%	100.000000%	1,754.40	1,754.40	Exclude	Institutional
280	5715	29090	1749198	11/14/2013	JAMESTOWN FRATERNAL ORDER (	275.00	100.000000%	100.000000%	275.00	275.00	Include	
71000	5715	29090	1719507	5/16/2013	SHEPARD PRINTING CORP	198.50	100.000000%	39.194064%	198.50	77.80	Include	
71000	5715	29090	1722147	6/5/2013	PIPELINE ASSOC PUBLIC AWARENI	1,009.37	100.000000%	39.194064%	1,009.37	395.61	Include	
71000	5715	29090	1082520	5/31/2013	CC Tax Audit Entry	1,226.73	100.000000%	39.194604%	1,226.73	480.81	Exclude	
71003	5715	29090	1081836	5/31/2013	K BAERLOCHER 5-13	15.00	100.000000%	100.000000%	15.00	15.00	Include	
71003	5715	29090	1081836	5/31/2013	K BAERLOCHER 5-13	15.00	100.000000%	100.000000%	15.00	15.00	Include	
71003	5715	29090	1081836	5/31/2013	K BAERLOCHER 5-13	15.00	100.000000%	100.000000%	15.00	15.00	Include	
71003	5715	29090	1081836	5/31/2013	K BAERLOCHER 5-13	17.99	100.000000%	100.000000%	17.99	17.99	Include	
71003	5715	29090	1089096	7/31/2013	K BAERLOCHER 7-13	25.00	100.000000%	100.000000%	25.00	25.00	Include	
71003	5713	29090	1702894	1/14/2013	BEK COMMUNICATIONS COOPERAT	110.00	100.000000%	100.000000%	110.00	110.00	Include	
71003	5713	29090	1707130	2/12/2013	BEK COMMUNICATIONS COOPERAT	110.00	100.000000%	100.000000%	110.00	110.00	Include	
71003	5713	29090	1711400	3/19/2013	BEK COMMUNICATIONS COOPERAT	110.00	100.000000%	100.000000%	110.00	110.00	Include	
71003	5713	29090	1714286	4/11/2013	BEK COMMUNICATIONS COOPERAT	110.00	100.000000%	100.000000%	110.00	110.00	Include	
71003	5713	29090	1719024	5/13/2013	BEK COMMUNICATIONS COOPERAT	110.00	100.000000%	100.000000%	110.00	110.00	Include	
71003	5713	29090	1723094	6/12/2013	BEK COMMUNICATIONS COOPERAT	110.00	100.000000%	100.000000%	110.00	110.00	Include	
71003	5713	29090	1730501	7/26/2013	BEK COMMUNICATIONS COOPERAT	110.00	100.000000%	100.000000%	110.00	110.00	Include	
71003	5713	29090	1735248	8/26/2013	BEK COMMUNICATIONS COOPERAT	110.00	100.000000%	100.000000%	110.00	110.00	Include	
71003	5713	29090	1738153	9/12/2013	BEK COMMUNICATIONS COOPERAT	200.00	100.000000%	100.000000%	200.00	200.00	Include	
71003	5713	29090	1743288	10/14/2013	BEK COMMUNICATIONS COOPERAT	200.00	100.000000%	100.000000%	200.00	200.00	Include	
71003	5713	29090	1749650	11/15/2013	BEK COMMUNICATIONS COOPERAT	200.00	100.000000%	100.000000%	200.00	200.00	Include	
71003	5713	29090	1755495	12/18/2013	BEK COMMUNICATIONS COOPERAT	200.00	100.000000%	100.000000%	200.00	200.00	Include	
71003	5713	29090	1729249	7/18/2013	VAN HORN MEDIA	302.40	100.000000%	100.000000%	302.40	302.40	Include	
71003	5715	29090	1715184	4/18/2013	Crisistcare Chaplaincy	337.50	100.000000%	100.000000%	337.50	337.50	Exclude	Institutional
71003	5715	29090	1735053	8/23/2013	MANN SIGNS INC.	424.00	100.000000%	100.000000%	424.00	424.00	Include	
71003	5715	29090	1724993	6/21/2013	NORTH DAKOTA FIRE CHIEF	432.00	100.000000%	100.000000%	432.00	432.00	Include	
71003	5711	29090	1739943	9/24/2013	VIDEO ARTS STUDIOS	675.00	100.000000%	100.000000%	675.00	675.00	Exclude	Promotional
71003	5715	29090	1705270	1/29/2013	NORTH DAKOTA FIRE CHIEF	800.00	100.000000%	100.000000%	800.00	800.00	Include	
71003	5715	29090	1736356	8/31/2013	VAN HORN MEDIA	824.00	100.000000%	100.000000%	824.00	824.00	Include	
71003	5713	29090	1729249	7/18/2013	VAN HORN MEDIA	1,466.57	100.000000%	100.000000%	1,466.57	1,466.57	Include	
71003	5713	29090	1729249	7/18/2013	VAN HORN MEDIA	2,163.00	100.000000%	100.000000%	2,163.00	2,163.00	Include	
71003	5715	29090	1738959	9/18/2013	Catapult ME, Inc.	2,281.00	100.000000%	100.000000%	2,281.00	2,281.00	Include	
71003	5713	29090	1729249	7/18/2013	VAN HORN MEDIA	2,328.48	100.000000%	100.000000%	2,328.48	2,328.48	Include	
71003	5713	29090	1729249	7/18/2013	VAN HORN MEDIA	3,157.00	100.000000%	100.000000%	3,157.00	3,157.00	Include	
71003	5713	29090	1729249	7/18/2013	VAN HORN MEDIA	4,312.00	100.000000%	100.000000%	4,312.00	4,312.00	Include	

North Dakota Gas Acct 909 Informational Advertising

Resp	Resourc	Acct	Doc Numbe	G/L Date	Explanation	LT 1 Debit	MDU Gas %	ND %	MDU Gas	ND	Include/Exclu	Transfer to
71003	5711	29090	1749666	11/15/2013	VAN HORN MEDIA	4,487.76	100.000000%	100.000000%	4,487.76	4,487.76	Include	
71003	5713	29090	1749741	11/18/2013	VAN HORN MEDIA	5,342.76	100.000000%	100.000000%	5,342.76	5,342.76	Include	
71003	5711	29090	1719206	5/14/2013	VAN HORN MEDIA	5,629.57	100.000000%	100.000000%	5,629.57	5,629.57	Include	
71003	5711	29090	1743986	10/16/2013	VAN HORN MEDIA	5,689.57	100.000000%	100.000000%	5,689.57	5,689.57	Include	
71003	5713	29090	1749741	11/18/2013	VAN HORN MEDIA	9,009.00	100.000000%	100.000000%	9,009.00	9,009.00	Include	
71003	5712	29090	1736356	8/31/2013	VAN HORN MEDIA	12,013.26	100.000000%	100.000000%	12,013.26	12,013.26	Include	
71300	5715	29090	1078230	4/30/2013	A MARTIN 4-13	4.64	100.000000%	39.194064%	4.64	1.82	Include	
71300	5715	29090	1085006	6/30/2013	A MARTIN 6-13	4.64	100.000000%	39.194064%	4.64	1.82	Include	
71300	5715	29090	1085006	6/30/2013	A MARTIN 6-13	4.64	100.000000%	39.194064%	4.64	1.82	Include	
71300	5715	29090	1092116	8/31/2013	A MARTIN 8-13	4.64	100.000000%	39.194064%	4.64	1.82	Include	
71300	5715	29090	1095601	9/30/2013	A MARTIN 9-13	4.64	100.000000%	39.194064%	4.64	1.82	Include	
71300	5715	29090	1705286	1/29/2013	CENTURYLINK	4.64	100.000000%	39.194064%	4.64	1.82	Include	
71300	5715	29090	1710825	3/13/2013	CENTURYLINK	4.64	100.000000%	39.194064%	4.64	1.82	Include	
71300	5715	29090	1708074	2/20/2013	DEX MEDIA EAST LLC	6.09	100.000000%	39.194064%	6.09	2.39	Include	
71300	5715	29090	1078230	4/30/2013	A MARTIN 4-13	8.93	100.000000%	39.194064%	8.93	3.50	Include	
71300	5715	29090	1099749	10/31/2013	A MARTIN 10-13	9.28	100.000000%	39.194064%	9.28	3.64	Include	
71300	5715	29090	1106589	12/31/2013	A MARTIN 12-13	9.28	100.000000%	39.194064%	9.28	3.64	Include	
71300	5715	29090	1708082	2/20/2013	CENTURYLINK	9.28	100.000000%	39.194064%	9.28	3.64	Include	
71300	5715	29090	1085006	6/30/2013	A MARTIN 6-13	9.63	100.000000%	39.194064%	9.63	3.77	Include	
71300	5715	29090	1703253	1/16/2013	DEX MEDIA WEST INC	10.50	100.000000%	39.194064%	10.50	4.12	Include	
71300	5715	29090	1708078	2/20/2013	DEX MEDIA WEST INC	10.50	100.000000%	39.194064%	10.50	4.12	Include	
71300	5715	29090	1710259	3/8/2013	DEX MEDIA WEST INC	10.50	100.000000%	39.194064%	10.50	4.12	Include	
71300	5715	29090	1078230	4/30/2013	A MARTIN 4-13	10.62	100.000000%	39.194064%	10.62	4.16	Include	
71300	5715	29090	1703256	1/16/2013	DEX MEDIA EAST LLC	10.63	100.000000%	39.194064%	10.63	4.17	Include	
71300	5715	29090	1708076	2/20/2013	DEX MEDIA EAST LLC	10.63	100.000000%	39.194064%	10.63	4.17	Include	
71300	5715	29090	1710824	3/13/2013	DEX MEDIA EAST LLC	10.75	100.000000%	39.194064%	10.75	4.21	Include	
71300	5715	29090	1078230	4/30/2013	A MARTIN 4-13	12.75	100.000000%	39.194064%	12.75	5.00	Include	
71300	5715	29090	1708075	2/20/2013	DEX MEDIA EAST LLC	12.75	100.000000%	39.194064%	12.75	5.00	Include	
71300	5715	29090	1710823	3/13/2013	DEX MEDIA EAST LLC	12.75	100.000000%	39.194064%	12.75	5.00	Include	
71300	5715	29090	1085006	6/30/2013	A MARTIN 6-13	17.36	100.000000%	39.194064%	17.36	6.80	Include	
71300	5715	29090	1703258	1/16/2013	VALLEY TELECOMMUNICATIONS	24.00	100.000000%	39.194064%	24.00	9.41	Include	
71300	5715	29090	1078230	4/30/2013	A MARTIN 4-13	36.00	100.000000%	39.194064%	36.00	14.11	Include	
71300	5715	29090	1703251	1/16/2013	DEX MEDIA EAST LLC	36.00	100.000000%	39.194064%	36.00	14.11	Include	
71300	5715	29090	1708081	2/20/2013	DEX MEDIA EAST LLC	36.00	100.000000%	39.194064%	36.00	14.11	Include	
71300	5715	29090	1710821	3/13/2013	DEX MEDIA EAST LLC	36.00	100.000000%	39.194064%	36.00	14.11	Include	
71300	5715	29090	1710258	3/8/2013	DEX MEDIA WEST INC	39.95	100.000000%	39.194064%	39.95	15.66	Include	
71300	5715	29090	1095601	9/30/2013	A MARTIN 9-13	49.44	100.000000%	39.194064%	49.44	19.38	Include	
71300	5715	29090	1085006	6/30/2013	A MARTIN 6-13	86.00	100.000000%	39.194064%	86.00	33.71	Include	
71300	5715	29090	1710822	3/13/2013	ARVIG COMMUNICATION SYS	86.00	100.000000%	39.194064%	86.00	33.71	Include	
71300	5715	29090	1078230	4/30/2013	A MARTIN 4-13	87.31	100.000000%	39.194064%	87.31	34.22	Include	
71300	5715	29090	1708438	2/25/2013	ARVIG COMMUNICATION SYS	88.00	100.000000%	39.194064%	88.00	34.49	Include	
71300	5715	29090	1710261	3/8/2013	ARVIG COMMUNICATION SYS	88.00	100.000000%	39.194064%	88.00	34.49	Include	
71300	5715	29090	1092116	8/31/2013	A MARTIN 8-13	100.00	100.000000%	39.194064%	100.00	39.19	Include	
71300	5715	29090	1081967	5/31/2013	A MARTIN 5-13	104.85	100.000000%	39.194064%	104.85	41.09	Include	
71300	5715	29090	1078230	4/30/2013	A MARTIN 4-13	109.40	100.000000%	39.194064%	109.40	42.88	Include	

North Dakota Gas Acct 909 Informational Advertising

Resp	Resourc	Acct	Doc Numbe	G/L Date	Explanation	LT 1 Debit	MDU Gas %	ND %	MDU Gas	ND	Include/Exclu	Transfer to
71300	5715	29090	1095601	9/30/2013	A MARTIN 9-13	111.65	100.000000%	39.194064%	111.65	43.76	Include	
71300	5715	29090	1099749	10/31/2013	A MARTIN 10-13	112.00	100.000000%	39.194064%	112.00	43.90	Include	
71300	5715	29090	1705322	1/29/2013	VENTURE COMMUNICATIONS COOI	126.12	100.000000%	39.194064%	126.12	49.43	Include	
71300	5715	29090	1085006	6/30/2013	A MARTIN 6-13	155.50	100.000000%	39.194064%	155.50	60.95	Include	
71300	5715	29090	1092116	8/31/2013	A MARTIN 8-13	158.22	100.000000%	39.194064%	158.22	62.01	Include	
71300	5715	29090	1092116	8/31/2013	A MARTIN 8-13	158.22	100.000000%	39.194064%	158.22	62.01	Include	
71300	5715	29090	1081967	5/31/2013	A MARTIN 5-13	178.50	100.000000%	39.194064%	178.50	69.96	Include	
71300	5715	29090	1085006	6/30/2013	A MARTIN 6-13	198.36	100.000000%	39.194064%	198.36	77.75	Include	
71300	5715	29090	1102704	11/30/2013	A MARTIN 11-13	204.60	100.000000%	39.194064%	204.60	80.19	Include	
71300	5715	29090	1081967	5/31/2013	A MARTIN 5-13	209.70	100.000000%	39.194064%	209.70	82.19	Include	
71300	5715	29090	1708079	2/20/2013	Gold Pages Publishing Inc	296.40	100.000000%	39.194064%	296.40	116.17	Include	
71300	5715	29090	1715810	4/23/2013	Gold Pages Publishing Inc	296.40	100.000000%	39.194064%	296.40	116.17	Include	
71300	5715	29090	1106589	12/31/2013	A MARTIN 12-13	316.44	100.000000%	39.194064%	316.44	124.03	Include	
71300	5715	29090	1085006	6/30/2013	A MARTIN 6-13	321.73	100.000000%	39.194064%	321.73	126.10	Include	
71300	5715	29090	1092116	8/31/2013	A MARTIN 8-13	357.00	100.000000%	39.194064%	357.00	139.92	Include	
71300	5715	29090	1081967	5/31/2013	A MARTIN 5-13	382.56	100.000000%	39.194064%	382.56	149.94	Include	
71300	5715	29090	1078230	4/30/2013	A MARTIN 4-13	393.06	100.000000%	39.194064%	393.06	154.06	Include	
71300	5715	29090	1102704	11/30/2013	A MARTIN 11-13	396.00	100.000000%	39.194064%	396.00	155.21	Include	
71300	5715	29090	1708080	2/20/2013	Gold Pages Publishing Inc	410.40	100.000000%	39.194064%	410.40	160.85	Include	
71300	5715	29090	1705324	1/29/2013	Pinnacle Publishing	457.80	100.000000%	39.194064%	457.80	179.43	Include	
71300	5715	29090	1099749	10/31/2013	A MARTIN 10-13	471.00	100.000000%	39.194064%	471.00	184.60	Include	
71300	5715	29090	1092116	8/31/2013	A MARTIN 8-13	498.00	100.000000%	39.194064%	498.00	195.19	Include	
71300	5715	29090	1099749	10/31/2013	A MARTIN 10-13	528.00	100.000000%	39.194064%	528.00	206.94	Include	
71300	5715	29090	1099749	10/31/2013	A MARTIN 10-13	542.00	100.000000%	39.194064%	542.00	212.43	Include	
71300	5715	29090	1703252	1/16/2013	DEX MEDIA EAST LLC	574.00	100.000000%	39.194064%	574.00	224.97	Include	
71300	5715	29090	1710260	3/8/2013	DEX MEDIA EAST LLC	580.59	100.000000%	39.194064%	580.59	227.56	Include	
71300	5715	29090	1081967	5/31/2013	A MARTIN 5-13	596.76	100.000000%	39.194064%	596.76	233.89	Include	
71300	5715	29090	1703254	1/16/2013	DEX MEDIA WEST INC	647.63	100.000000%	39.194064%	647.63	253.83	Include	
71300	5715	29090	1106589	12/31/2013	A MARTIN 12-13	673.32	100.000000%	39.194064%	673.32	263.90	Include	
71300	5715	29090	1078230	4/30/2013	A MARTIN 4-13	691.17	100.000000%	39.194064%	691.17	270.90	Include	
71300	5715	29090	1092116	8/31/2013	A MARTIN 8-13	750.00	100.000000%	39.194064%	750.00	293.96	Include	
71300	5715	29090	1092116	8/31/2013	A MARTIN 8-13	764.35	100.000000%	39.194064%	764.35	299.58	Include	
71300	5715	29090	1106589	12/31/2013	A MARTIN 12-13	777.00	100.000000%	39.194064%	777.00	304.54	Include	
71300	5715	29090	1099749	10/31/2013	A MARTIN 10-13	780.00	100.000000%	39.194064%	780.00	305.71	Include	
71300	5715	29090	1714095	4/10/2013	Pinnacle Publishing	799.20	100.000000%	39.194064%	799.20	313.24	Include	
71300	5715	29090	1085006	6/30/2013	A MARTIN 6-13	1,014.00	100.000000%	39.194064%	1,014.00	397.43	Include	
71300	5715	29090	1744018	10/16/2013	NDP	1,045.52	100.000000%	39.194064%	1,045.52	409.78	Include	
71300	5715	29090	1708077	2/20/2013	DEX MEDIA WEST INC	1,054.39	100.000000%	39.194064%	1,054.39	413.26	Include	
71300	5715	29090	1744020	10/16/2013	CLASSIFIED DIRECTORIES	1,068.00	100.000000%	39.194064%	1,068.00	418.59	Include	
71300	5715	29090	1705323	1/29/2013	Pinnacle Publishing	1,153.80	100.000000%	39.194064%	1,153.80	452.22	Include	
71300	5715	29090	1099749	10/31/2013	A MARTIN 10-13	1,388.76	100.000000%	39.194064%	1,388.76	544.31	Include	
71300	5715	29090	1724827	6/20/2013	Pinnacle	1,511.00	100.000000%	39.194064%	1,511.00	592.22	Include	
71300	5715	29090	1744022	10/16/2013	NDP	1,646.16	100.000000%	39.194064%	1,646.16	645.20	Include	
71300	5715	29090	1085006	6/30/2013	A MARTIN 6-13	1,647.42	100.000000%	39.194064%	1,647.42	645.69	Include	
71300	5715	29090	1710257	3/8/2013	BADLANDS DIRECTORY COMPANY	2,706.00	100.000000%	39.194064%	2,706.00	1,060.59	Include	

North Dakota Gas Acct 909 Informational Advertising

Resp	Resourc	Acct	Doc Numbe	G/L Date	Explanation	LT 1 Debit	MDU Gas %	ND %	MDU Gas	ND	Include/Exclu	Transfer to
71300	5715	29090	1751028	11/22/2013	CLASSIFIED DIRECTORIES	3,040.00	100.000000%	39.194064%	3,040.00	1,191.50	Include	
71300	5715	29090	1710231	3/8/2013	NDP	3,530.87	100.000000%	39.194064%	3,530.87	1,383.89	Include	
88700	5715	29090	1082520	5/31/2013	CC Tax Audit Entry	439.62	100.000000%	39.194064%	439.62	172.30	Exclude	
96003	5715	29090	1733289	8/13/2013	Western Dakota Association	218.00	100.000000%	100.000000%	218.00	218.00	Exclude	Institutional
								Total		82,865.03		
Eliminate costs from Informational Advertising												
150	5712	29090	1732880	8/9/2013	COUNTRY MEDIA INC	124.72	100.000000%	100.000000%	124.72	124.72	Exclude	Institutional
150	5712	29090	1737485	9/10/2013	COUNTRY MEDIA INC	124.72	100.000000%	100.000000%	124.72	124.72	Exclude	Institutional
150	5712	29090	1738768	9/17/2013	VAN HORN MEDIA	526.85	100.000000%	100.000000%	526.85	526.85	Exclude	Institutional
240	5712	29090	1738768	9/17/2013	VAN HORN MEDIA	338.40	100.000000%	100.000000%	338.40	338.40	Exclude	Institutional
240	5712	29090	1734941	8/23/2013	VAN HORN MEDIA	1,754.40	100.000000%	100.000000%	1,754.40	1,754.40	Exclude	Institutional
71000	5715	29090	1082520	5/31/2013	CC Tax Audit Entry	1,226.73	100.000000%	39.194604%	480.81	480.81	Exclude	
71003	5715	29090	1715184	4/18/2013	Crisistcare Chaplaincy	337.50	100.000000%	100.000000%	337.50	337.50	Exclude	Institutional
71003	5711	29090	1739943	9/24/2013	VIDEO ARTS STUDIOS	675.00	100.000000%	100.000000%	675.00	675.00	Exclude	Promotional
88700	5715	29090	1082520	5/31/2013	CC Tax Audit Entry	439.62	100.000000%	39.194064%	172.30	172.30	Exclude	
96003	5715	29090	1733289	8/13/2013	Western Dakota Association	218.00	100.000000%	100.000000%	218.00	218.00	Exclude	Institutional
										4,752.70		
Add from other Promotional												
170	5715	29130	1723043	6/12/2013	NATIONAL CHILD SAFETY COUNCIL	40	100.000000%	100.000000%	40.00	40.00	Include	Informational
170	5715	29130	1709488	2/28/2013	DEVILS LAKE PARK BOARD	45	100.000000%	100.000000%	45.00	45.00	Include	Informational
										85.00		
					Total Informational Advertising					$78,197		

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North Dakota Gas Acct 913 Promotional Advertising

Resp	Resou	Acct	Doc Numb	G/L Date	Explanation	LT 1 Debit	LT 1 Cre	MDU Gas %	ND %	MDU Gas	ND	Include/Ex	Transfer to
15	5715	29130	1071576	2/28/2013	January ND Sales Tax Refund		(5.52)	100.000000%	52.788876%	(5.52)	(2.91)	Exclude	
15	5715	29130	1720361	5/22/2013	VERNON COMPANY	224.92		100.000000%	52.788876%	224.92	118.73	Exclude	
15	5715	29130	1745813	10/28/2013	VERNON COMPANY	224.92		100.000000%	52.788876%	224.92	118.73	Exclude	
15	5715	29130	1701998	1/8/2013	AMERIPRIDE LINEN & APPAREL SER	925.06		100.000000%	52.788876%	925.06	488.33	Exclude	
120	5715	29130	1713116	3/31/2013	DAKOTA SCREEN ARTS INC	190.29		100.000000%	100.000000%	190.29	190.29	Exclude	
150	5715	29130	1753010	12/6/2013	DICKINSON PRESS, THE	6.56		100.000000%	100.000000%	6.56	6.56	Exclude	
150	5715	29130	1724011	6/17/2013	DICKINSON HIGH SCHOOL	11.5		100.000000%	100.000000%	11.50	11.50	Exclude	
150	5715	29130	1711363	3/19/2013	BISMARCK TRIBUNE - advertising	24.8		100.000000%	100.000000%	24.80	24.80	Exclude	
150	5715	29130	1085075	6/30/2013	R ZENT 5-13	25.01		100.000000%	100.000000%	25.01	25.01	Exclude	
150	5715	29130	1738063	9/12/2013	DICKINSON PRESS, THE	37.99		100.000000%	100.000000%	37.99	37.99	Exclude	Institutional
150	5715	29130	1716746	4/29/2013	DICKINSON AREA BUILDERS ASSOCI	41		100.000000%	100.000000%	41.00	41.00	Exclude	
150	5715	29130	1737960	9/12/2013	Church of Jesus Christ Latter	82		100.000000%	100.000000%	82.00	82.00	Exclude	Institutional
150	5715	29130	1704976	1/28/2013	DICKINSON AREA BUILDERS ASSOCI	100		100.000000%	100.000000%	100.00	100.00	Exclude	
170	5715	29130	1723043	6/12/2013	NATIONAL CHILD SAFETY COUNCIL-	40		100.000000%	100.000000%	40.00	40.00	Exclude	Informationa
170	5715	29130	1709488	2/28/2013	DEVILS LAKE PARK BOARD	45		100.000000%	100.000000%	45.00	45.00	Exclude	Informationa
200	5715	29130	1726980	7/5/2013	ND STATE FAIR PARADE	40		100.000000%	100.000000%	40.00	40.00	Exclude	
200	5715	29130	1722428	6/6/2013	MINOT ASSOCIATION OF BUILDERS	504.27		100.000000%	100.000000%	504.27	504.27	Exclude	
210	5715	29130	1738322	9/13/2013	Mobridge Area Chamber of Comme	25.35		100.000000%	5.421468%	25.35	1.37	Exclude	
240	5715	29130	1714105	4/10/2013	Varsity Publications Inc.	90		100.000000%	100.000000%	90.00	90.00	Exclude	
280	5715	29130	1737336	9/10/2013	JAMESTOWN CIVIC CENTER	200		100.000000%	100.000000%	200.00	200.00	Exclude	
71000	5715	29130	1078008	4/30/2013	ND Sales Tax Refund Mar-13		(0.49)	100.000000%	39.194064%	(0.49)	(0.19)	Exclude	
71000	5715	29130	1082520	5/31/2013	CC Tax Audit Entry	2.19		100.000000%	39.194064%	2.19	0.86	Exclude	
71000	5715	29130	1746374	10/30/2013	STEELE AMVETS POST #20	19.2		100.000000%	39.194064%	19.20	7.53	Exclude	
71000	5715	29130	1728986	7/17/2013	Coaches Choice Inc	39.41		100.000000%	39.194064%	39.41	15.45	Exclude	
71000	5715	29130	1742294	10/8/2013	Coaches Choice Inc	75.26		100.000000%	39.194064%	75.26	29.50	Exclude	
71000	5715	29130	1730979	7/31/2013	DUE NORTH CONSULTING, INC	144		100.000000%	39.194064%	144.00	56.44	Exclude	
71000	5715	29130	1743606	10/15/2013	VERNON COMPANY	164.71		100.000000%	39.194064%	164.71	64.56	Exclude	
71000	5715	29130	1711421	3/19/2013	VERNON COMPANY	164.9		100.000000%	39.194064%	164.90	64.63	Exclude	
71000	5715	29130	1710266	3/8/2013	VERNON COMPANY	179.43		100.000000%	39.194064%	179.43	70.33	Exclude	
71000	5715	29130	1710269	3/8/2013	VERNON COMPANY	270.91		100.000000%	39.194064%	270.91	106.18	Exclude	
71000	5715	29130	1710265	3/8/2013	VERNON COMPANY	280.94		100.000000%	39.194064%	280.94	110.11	Exclude	
71000	5715	29130	1712464	3/27/2013	VERNON COMPANY	288.56		100.000000%	39.194064%	288.56	113.10	Exclude	
71000	5715	29130	1071163	2/28/2013	K BAERLOCHER 2-13	326.41		100.000000%	39.194064%	326.41	127.93	Exclude	
71000	5715	29130	1070928	2/28/2013	L OSWALD JR. 2-13	340		100.000000%	39.194064%	340.00	133.26	Exclude	
71000	5715	29130	1071163	2/28/2013	K BAERLOCHER 2-13	354.55		100.000000%	39.194064%	354.55	138.96	Exclude	
71000	5715	29130	1755711	12/19/2013	VERNON COMPANY	377.24		100.000000%	39.194064%	377.24	147.86	Exclude	
71000	5715	29130	1071163	2/28/2013	K BAERLOCHER 2-13	403.16		100.000000%	39.194064%	403.16	158.01	Exclude	
71000	5715	29130	1710267	3/8/2013	VERNON COMPANY	430.52		100.000000%	39.194064%	430.52	168.74	Exclude	
71000	5715	29130	1710268	3/8/2013	VERNON COMPANY	438.26		100.000000%	39.194064%	438.26	171.77	Exclude	
71000	5715	29130	1742017	10/7/2013	VERNON COMPANY	447.95		100.000000%	39.194064%	447.95	175.57	Exclude	
71000	5715	29130	1071177	2/28/2013	J HASSEBROCK 2-13	485.9		100.000000%	39.194064%	485.90	190.44	Exclude	
71000	5715	29130	1725164	6/24/2013	VERNON COMPANY	580.19		100.000000%	39.194064%	580.19	227.40	Exclude	
71000	5715	29130	1748978	11/13/2013	VERNON COMPANY	600.14		100.000000%	39.194064%	600.14	235.22	Exclude	

North Dakota Gas Acct 913 Promotional Advertising

Resp	Resou	Acct	Doc Numt	G/L Date	Explanation	LT 1 Debit	LT 1 Cre	MDU Gas %	ND %	MDU Gas	ND	Include/Ex	Transfer to
71000	5715	29130	1737547	9/10/2013	VERNON COMPANY	637.84		100.000000%	39.194064%	637.84	250.00	Exclude	
71000	5715	29130	1737546	9/10/2013	VERNON COMPANY	733.49		100.000000%	39.194064%	733.49	287.48	Exclude	
71000	5715	29130	1732537	8/8/2013	ENERGY SOLUTIONS CENTER	750		100.000000%	39.194064%	750.00	293.96	Exclude	Institutional
71000	5715	29130	1744604	10/18/2013	ENERGY SOLUTIONS CENTER	850		100.000000%	39.194064%	850.00	333.15	Exclude	Institutional
71000	5715	29130	1728985	7/17/2013	Coaches Choice Inc	857.61		100.000000%	39.194064%	857.61	336.13	Exclude	
71000	5715	29130	1728987	7/17/2013	VERNON COMPANY	897.6		100.000000%	39.194064%	897.60	351.81	Exclude	
71000	5715	29130	1710926	3/14/2013	ENERGY SOLUTIONS CENTER	950		100.000000%	39.194064%	950.00	372.34	Exclude	Institutional
71000	5715	29130	1710264	3/8/2013	VERNON COMPANY	956.89		100.000000%	39.194064%	956.89	375.04	Exclude	
71000	5715	29130	1744601	10/18/2013	VERNON COMPANY	985.01		100.000000%	39.194064%	985.01	386.07	Exclude	
71000	5715	29130	1757789	12/31/2013	VERNON COMPANY	986.18		100.000000%	39.194064%	986.18	386.52	Exclude	
71000	5715	29130	1752017	11/30/2013	VERNON COMPANY	1,016.33		100.000000%	39.194064%	1,016.33	398.34	Exclude	
71000	5715	29130	1711422	3/19/2013	VERNON COMPANY	1,207.62		100.000000%	39.194064%	1,207.62	473.32	Exclude	
71000	5715	29130	1716739	4/29/2013	VERNON COMPANY	1,633.71		100.000000%	39.194064%	1,633.71	640.32	Exclude	
71000	5715	29130	1757570	12/31/2013	VERNON COMPANY	1,910.07		100.000000%	39.194064%	1,910.07	748.63	Exclude	
71000	5715	29130	1741287	9/30/2013	Coaches Choice Inc	1,962.69		100.000000%	39.194064%	1,962.69	769.26	Exclude	
71003	5713	29130	1704919	1/25/2013	KFYR TV	31.78		100.000000%	100.000000%	31.78	31.78	Exclude	
71003	5715	29130	1733187	8/13/2013	CHILD'S HOPE LEARNING CNTR	48		100.000000%	100.000000%	48.00	48.00	Exclude	Institutional
71003	5715	29130	1723643	6/14/2013	MORTON COUNTY FAIR ASSOCIATIOI	55		100.000000%	100.000000%	55.00	55.00	Exclude	
71003	5715	29130	1729778	7/23/2013	NORTH DAKOTA GROCERS ASSOC	75		100.000000%	100.000000%	75.00	75.00	Exclude	
71003	5715	29130	1710930	3/14/2013	BISMARCK-MANDAN AREA CHAMBER	108		100.000000%	100.000000%	108.00	108.00	Exclude	
71003	5713	29130	1702894	1/14/2013	BEK COMMUNICATIONS COOPERATIV	110		100.000000%	100.000000%	110.00	110.00	Exclude	
71003	5713	29130	1707130	2/12/2013	BEK COMMUNICATIONS COOPERATIV	110		100.000000%	100.000000%	110.00	110.00	Exclude	
71003	5713	29130	1711400	3/19/2013	BEK COMMUNICATIONS COOPERATIV	110		100.000000%	100.000000%	110.00	110.00	Exclude	
71003	5713	29130	1714286	4/11/2013	BEK COMMUNICATIONS COOPERATIV	110		100.000000%	100.000000%	110.00	110.00	Exclude	
71003	5713	29130	1719024	5/13/2013	BEK COMMUNICATIONS COOPERATIV	110		100.000000%	100.000000%	110.00	110.00	Exclude	
71003	5713	29130	1723094	6/12/2013	BEK COMMUNICATIONS COOPERATIV	110		100.000000%	100.000000%	110.00	110.00	Exclude	
71003	5713	29130	1730501	7/26/2013	BEK COMMUNICATIONS COOPERATIV	110		100.000000%	100.000000%	110.00	110.00	Exclude	
71003	5713	29130	1735248	8/26/2013	BEK COMMUNICATIONS COOPERATIV	110		100.000000%	100.000000%	110.00	110.00	Exclude	
71003	5713	29130	1697026	1/2/2013	KFYR TV	128.52		100.000000%	100.000000%	128.52	128.52	Exclude	
71003	5715	29130	1711417	3/19/2013	BISMARCK RURAL FIRE DEPT	132		100.000000%	100.000000%	132.00	132.00	Exclude	
71003	5715	29130	1735703	8/28/2013	VFW DEPT OF NORTH DAKOTA	160		100.000000%	100.000000%	160.00	160.00	Exclude	
71003	5715	29130	1719201	5/14/2013	PRINTERS INC	170		100.000000%	100.000000%	170.00	170.00	Exclude	
71003	5713	29130	1738153	9/12/2013	BEK COMMUNICATIONS COOPERATIV	200		100.000000%	100.000000%	200.00	200.00	Exclude	
71003	5713	29130	1743288	10/14/2013	BEK COMMUNICATIONS COOPERATIV	200		100.000000%	100.000000%	200.00	200.00	Exclude	
71003	5713	29130	1749650	11/15/2013	BEK COMMUNICATIONS COOPERATIV	200		100.000000%	100.000000%	200.00	200.00	Exclude	
71003	5713	29130	1755495	12/18/2013	BEK COMMUNICATIONS COOPERATIV	200		100.000000%	100.000000%	200.00	200.00	Exclude	
71003	5715	29130	1728681	7/16/2013	RONALD MCDONALD HOUSE	240		100.000000%	100.000000%	240.00	240.00	Exclude	Institutional
71003	5715	29130	1084248	6/27/2013	K BAERLOCHER 6-13	259.28		100.000000%	100.000000%	259.28	259.28	Exclude	
71003	5715	29130	1748463	11/12/2013	ALERT MAGAZINE	264		100.000000%	100.000000%	264.00	264.00	Exclude	
71003	5715	29130	1752023	11/30/2013	BISMARCK TOURNAMENT FUND	270		100.000000%	100.000000%	270.00	270.00	Exclude	Institutional
71003	5715	29130	1750314	11/19/2013	NORTH DAKOTA STATE FAIR	350		100.000000%	100.000000%	350.00	350.00	Exclude	
71003	5715	29130	1742021	10/7/2013	Farm & Ranch News	364.06		100.000000%	100.000000%	364.06	364.06	Exclude	
71003	5715	29130	1753069	12/6/2013	BISMARCK RURAL FIRE DEPT	375		100.000000%	100.000000%	375.00	375.00	Exclude	

North Dakota Gas Acct 913 Promotional Advertising

Resp	Resou	Acct	Doc Numb	G/L Date	Explanation	LT 1 Debit	LT 1 Cre	MDU Gas %	ND %	MDU Gas	ND	Include/Ex	Transfer to
71003	5715	29130	1748526	11/12/2013	Black Hills Builder	380		100.000000%	100.000000%	380.00	380.00	Exclude	
71003	5715	29130	1725162	6/24/2013	HOOPSTER, THE	400		100.000000%	100.000000%	400.00	400.00	Exclude	
71003	5715	29130	1706220	1/31/2013	INDIGO SIGNWORKS INC	478		100.000000%	100.000000%	478.00	478.00	Exclude	
71003	5715	29130	1739476	9/20/2013	EDND	540		100.000000%	100.000000%	540.00	540.00	Exclude	Institutional
71003	5715	29130	1714780	4/16/2013	First Minnetonka City Bank (Re	546.66		100.000000%	100.000000%	546.66	546.66	Exclude	
71003	5715	29130	1753490	12/11/2013	NORTH DAKOTA FIRE CHIEF	800		100.000000%	100.000000%	800.00	800.00	Exclude	
71003	5715	29130	1735053	8/23/2013	MANN SIGNS INC.	848		100.000000%	100.000000%	848.00	848.00	Exclude	
71003	5715	29130	1720129	5/21/2013	LAMAR COMPANIES	880		100.000000%	100.000000%	880.00	880.00	Exclude	
71003	5715	29130	1718942	5/10/2013	NORTH DAKOTA ASSOCIATION OF BU	920		100.000000%	100.000000%	920.00	920.00	Exclude	
71003	5715	29130	1092291	8/31/2013	K BAERLOCHER 8-13	1,195.38		100.000000%	100.000000%	1,195.38	1,195.38	Exclude	
71003	5715	29130	1092291	8/31/2013	K BAERLOCHER 8-13	1,280.88		100.000000%	100.000000%	1,280.88	1,280.88	Exclude	
71003	5715	29130	1084248	6/27/2013	K BAERLOCHER 6-13	1,293.55		100.000000%	100.000000%	1,293.55	1,293.55	Exclude	
71003	5715	29130	1752022	11/30/2013	WILLISTON BASIN API CHAPTER	1,350.00		100.000000%	100.000000%	1,350.00	1,350.00	Exclude	Institutional
71003	5715	29130	1732538	8/8/2013	MANN SIGNS INC.	1,800.00		100.000000%	100.000000%	1,800.00	1,800.00	Exclude	
71003	5712	29130	1729246	7/18/2013	VAN HORN MEDIA	1,832.00		100.000000%	100.000000%	1,832.00	1,832.00	Exclude	
71003	5715	29130	1095338	9/30/2013	K BAERLOCHER 9-13	2,021.07		100.000000%	100.000000%	2,021.07	2,021.07	Exclude	
71003	5712	29130	1743985	10/16/2013	VAN HORN MEDIA	2,160.00		100.000000%	100.000000%	2,160.00	2,160.00	Exclude	
71003	5715	29130	1755707	12/19/2013	VAN HORN MEDIA	2,228.88		100.000000%	100.000000%	2,228.88	2,228.88	Exclude	
71003	5715	29130	1749740	11/18/2013	VAN HORN MEDIA	4,080.00		100.000000%	100.000000%	4,080.00	4,080.00	Exclude	
71003	5715	29130	1753382	12/10/2013	VAN HORN MEDIA	5,155.00		100.000000%	100.000000%	5,155.00	5,155.00	Exclude	
71003	5715	29130	1747776	11/7/2013	NORSK HOSTFEST	15,000.00		100.000000%	100.000000%	15,000.00	15,000.00	Exclude	Institutional
71300	5715	29130	1710270	3/8/2013	VERNON COMPANY	523.17		100.000000%	39.194064%	523.17	205.05	Exclude	
									Total		61,183.81		

Eliminate Costs from Promotional Advertising

													Move Costs
150	5715	29130	1738063	9/12/2013	DICKINSON PRESS, THE	37.99		100.000000%	100.000000%	37.99	37.99	Exclude	Institutional
150	5715	29130	1737960	9/12/2013	Church of Jesus Christ Latter	82		100.000000%	100.000000%	82.00	82.00	Exclude	Institutional
170	5715	29130	1723043	6/12/2013	NATIONAL CHILD SAFETY COUNCIL-	40		100.000000%	100.000000%	40.00	40.00	Exclude	Informationa
170	5715	29130	1709488	2/28/2013	DEVILS LAKE PARK BOARD	45		100.000000%	100.000000%	45.00	45.00	Exclude	Informationa
71000	5715	29130	1732537	8/8/2013	ENERGY SOLUTIONS CENTER	750		100.000000%	39.194064%	750.00	293.96	Exclude	Institutional
71000	5715	29130	1744604	10/18/2013	ENERGY SOLUTIONS CENTER	850		100.000000%	39.194064%	850.00	333.15	Exclude	Institutional
71000	5715	29130	1710926	3/14/2013	ENERGY SOLUTIONS CENTER	950		100.000000%	39.194064%	950.00	372.34	Exclude	Institutional
71003	5715	29130	1733187	8/13/2013	CHILD'S HOPE LEARNING CNTR	48		100.000000%	100.000000%	48.00	48.00	Exclude	Institutional
71003	5715	29130	1728681	7/16/2013	RONALD MCDONALD HOUSE	240		100.000000%	100.000000%	240.00	240.00	Exclude	Institutional
71003	5715	29130	1752023	11/30/2013	BISMARCK TOURNAMENT FUND	270		100.000000%	100.000000%	270.00	270.00	Exclude	Institutional
71003	5715	29130	1739476	9/20/2013	EDND	540		100.000000%	100.000000%	540.00	540.00	Exclude	Institutional
71003	5715	29130	1752022	11/30/2013	WILLISTON BASIN API CHAPTER	1,350.00		100.000000%	100.000000%	1,350.00	1,350.00	Exclude	Institutional
71003	5715	29130	1747776	11/7/2013	NORSK HOSTFEST	15,000.00		100.000000%	100.000000%	15,000.00	15,000.00	Exclude	Institutional
											18,652.44		

Total Promotional Advertising $42,531.37

89-M

North Dakota Gas Acct 930.1 Institutional Advertising

Resp	Resou	Acct	Doc Numb	G/L Date	Explanation	LT 1 Debit	LT 1 Credi	MDU Gas %	ND %	MDU Gas	ND	Include/Exclu	Transfe	Notes
71003	5715	29301	1701340	2/7/2013	NORTH DAKOTA WATER		(324.00)	100.000000%	100.000000%	(324.00)	(324.00)	Exclude		
170	5715	29301	1733676	11/8/2013	Devils Lake Speedway		(150.00)	100.000000%	100.000000%	(150.00)	(150.00)	Exclude		
150	5715	29301	1727002	9/30/2013	Bowman Co. Oilfield & Energy T		(48.00)	100.000000%	100.000000%	(48.00)	(48.00)	Exclude		
210	5711	29301	1723209	6/13/2013	DAKOTA RADIO GROUP		(490.00)	100.000000%	5.421468%	(490.00)	(26.57)	Exclude		SD only
150	5715	29301	1709867	3/6/2013	VERNON COMPANY		(20.61)	100.000000%	100.000000%	(20.61)	(20.61)	Exclude		
120	5712	29301	1709871	3/6/2013	STEELE OZONE PRESS		(7.05)	100.000000%	100.000000%	(7.05)	(7.05)	Exclude		
210	5711	29301	1748469	11/15/2013	DAKOTA RADIO GROUP		(65.00)	100.000000%	5.421468%	(65.00)	(3.52)	Exclude		SD only
210	5712	29301	1709430	2/28/2013	TRIBUNE		(8.54)	100.000000%	5.421468%	(8.54)	(0.46)	Exclude		SD only
210	5712	29301	1703911	1/21/2013	TRIBUNE	1.00		100.000000%	5.421468%	1.00	0.05	Exclude		SD only
210	5712	29301	1703915	1/21/2013	TRIBUNE	1.00		100.000000%	5.421468%	1.00	0.05	Exclude		SD only
210	5712	29301	1703916	1/21/2013	MOBRIDGE TRIBUNE	1.85		100.000000%	5.421468%	1.85	0.10	Exclude		SD only
210	5712	29301	1703918	1/21/2013	MOBRIDGE TRIBUNE	1.85		100.000000%	5.421468%	1.85	0.10	Exclude		SD only
210	5712	29301	1741904	10/7/2013	GIBSON PUBLISHING	2.00		100.000000%	5.421468%	2.00	0.11	Exclude		SD only
210	5712	29301	1741905	10/7/2013	GIBSON PUBLISHING	2.00		100.000000%	5.421468%	2.00	0.11	Exclude		SD only
210	5712	29301	1741906	10/7/2013	GIBSON PUBLISHING	2.00		100.000000%	5.421468%	2.00	0.11	Exclude		SD only
210	5712	29301	1741907	10/7/2013	GIBSON PUBLISHING	2.00		100.000000%	5.421468%	2.00	0.11	Exclude		SD only
210	5712	29301	1748520	11/12/2013	GIBSON PUBLISHING	2.00		100.000000%	5.421468%	2.00	0.11	Exclude		SD only
210	5712	29301	1748522	11/12/2013	GIBSON PUBLISHING	2.00		100.000000%	5.421468%	2.00	0.11	Exclude		SD only
210	5712	29301	1748523	11/12/2013	GIBSON PUBLISHING	2.00		100.000000%	5.421468%	2.00	0.11	Exclude		SD only
210	5712	29301	1748524	11/12/2013	GIBSON PUBLISHING	2.00		100.000000%	5.421468%	2.00	0.11	Exclude		SD only
210	5712	29301	1748525	11/12/2013	GIBSON PUBLISHING	2.00		100.000000%	5.421468%	2.00	0.11	Exclude		SD only
210	5712	29301	1710097	3/7/2013	EMMONS COUNTY RECORD	4.00		100.000000%	5.421468%	4.00	0.22	Include	4.00	Reflect 10C
210	5712	29301	1717331	4/30/2013	EMMONS COUNTY RECORD	4.00		100.000000%	5.421468%	4.00	0.22	Include	4.00	Reflect 10C
210	5712	29301	1722127	5/31/2013	EMMONS COUNTY RECORD	4.00		100.000000%	5.421468%	4.00	0.22	Include	4.00	Reflect 10C
210	5712	29301	1721931	5/31/2013	TRIBUNE	5.30		100.000000%	5.421468%	5.30	0.29	Exclude		SD only
210	5712	29301	1722684	6/10/2013	TRIBUNE	7.00		100.000000%	5.421468%	7.00	0.38	Exclude		SD only
210	5712	29301	1722691	6/10/2013	TRIBUNE	7.00		100.000000%	5.421468%	7.00	0.38	Exclude		SD only
210	5712	29301	1722125	5/31/2013	EMMONS COUNTY RECORD	8.00		100.000000%	5.421468%	8.00	0.43	Include	8.00	Reflect 10C
210	5715	29301	1755731	12/19/2013	Linton Community Center	8.00		100.000000%	5.421468%	8.00	0.43	Include	8.00	Reflect 10C
210	5712	29301	1706379	2/6/2013	MOBRIDGE TRIBUNE	8.14		100.000000%	5.421468%	8.14	0.44	Exclude		SD only
210	5711	29301	1749550	11/15/2013	KOLY-FM (AM)	10.00		100.000000%	5.421468%	10.00	0.54	Exclude		SD only
210	5715	29301	1717332	4/30/2013	LINTON CHAMBER OF COMMERCE	10.00		100.000000%	5.421468%	10.00	0.54	Include	10.00	Reflect 10C
210	5715	29301	1732874	8/9/2013	PIERRE ATHLETIC BOOSTER CLUB	10.00		100.000000%	5.421468%	10.00	0.54	Exclude		SD only
210	5712	29301	1717615	4/30/2013	TRIBUNE	10.73		100.000000%	5.421468%	10.73	0.58	Exclude		SD only
210	5712	29301	1709923	3/6/2013	EMMONS COUNTY RECORD	12.95		100.000000%	5.421468%	12.95	0.70	Include	12.95	Reflect 10C
210	5712	29301	1702465	1/10/2013	MOBRIDGE TRIBUNE	13.27		100.000000%	5.421468%	13.27	0.72	Exclude		SD only
210	5715	29301	1705267	1/28/2013	SELBY LIONS CLUB	15.00		100.000000%	5.421468%	15.00	0.81	Exclude		SD only
210	5711	29301	1747790	11/7/2013	KOLY AM	19.50		100.000000%	5.421468%	19.50	1.06	Exclude		SD only
210	5715	29301	1731125	7/31/2013	MOBRIDGE MOOSE LODGE	19.50		100.000000%	5.421468%	19.50	1.06	Exclude		SD only
210	5715	29301	1711733	3/20/2013	MOBRIDGE YOUTH ORGANIZATION	20.00		100.000000%	5.421468%	20.00	1.08	Exclude		SD only
210	5712	29301	1706377	2/6/2013	GIBSON PUBLISHING	23.68		100.000000%	5.421468%	23.68	1.28	Exclude		SD only
210	5712	29301	1710095	3/7/2013	TRIBUNE	24.00		100.000000%	5.421468%	24.00	1.30	Exclude		SD only
210	5712	29301	1713210	3/31/2013	MOBRIDGE TRIBUNE	24.00		100.000000%	5.421468%	24.00	1.30	Exclude		SD only
210	5711	29301	1747794	11/7/2013	KOLY AM	24.18		100.000000%	5.421468%	24.18	1.31	Exclude		SD only
210	5712	29301	1726671	7/3/2013	MOBRIDGE TRIBUNE	28.80		100.000000%	5.421468%	28.80	1.56	Exclude		SD only
240	5712	29301	1725930	6/28/2013	MOUNTRAIL COUNTY PROMOTER IN	1.80		100.000000%	100.000000%	1.80	1.80	Include		
240	5712	29301	1740236	9/25/2013	MOUNTRAIL COUNTY PROMOTER IN	1.80		100.000000%	100.000000%	1.80	1.80	Include		
240	5712	29301	1751301	11/26/2013	MOUNTRAIL COUNTY PROMOTER IN	1.80		100.000000%	100.000000%	1.80	1.80	Include		

North Dakota Gas Acct 930.1 Institutional Advertising

Resp	Resou	Acct	Doc Numb	G/L Date	Explanation	LT 1 Debit	LT 1 Credi	MDU Gas %	ND %	MDU Gas	ND	Include/Exclu	Transfe	Notes
240	5712	29301	1756307	12/24/2013	MOUNTRAIL COUNTY PROMOTER IN	1.80		100.000000%	100.000000%	1.80	1.80	Include		
240	5715	29301	1731113	7/31/2013	MOUNTRAIL COUNTY PROMOTER IN	1.80		100.000000%	100.000000%	1.80	1.80	Include		
210	5712	29301	1706619	2/8/2013	TRIBUNE	36.00		100.000000%	5.421468%	36.00	1.95	Exclude		SD only
210	5712	29301	1722690	6/10/2013	TRIBUNE	36.00		100.000000%	5.421468%	36.00	1.95	Exclude		SD only
210	5712	29301	1732179	8/7/2013	EMMONS COUNTY RECORD	37.05		100.000000%	5.421468%	37.05	2.01	Include	37.05	Reflect 10(
210	5715	29301	1734196	8/19/2013	Bowdle Healthcare Center	39.00		100.000000%	5.421468%	39.00	2.11	Exclude		SD only
210	5711	29301	1744702	10/18/2013	KOLY-FM (AM)	39.50		100.000000%	5.421468%	39.50	2.14	Exclude		SD only
210	5715	29301	1717646	4/30/2013	FRIENDS OF NRA	48.75		100.000000%	5.421468%	48.75	2.64	Exclude		SD only
210	5712	29301	1737186	9/9/2013	TRIBUNE	49.80		100.000000%	5.421468%	49.80	2.70	Exclude		SD only
210	5711	29301	1715932	4/23/2013	KOLY-FM (AM)	50.00		100.000000%	5.421468%	50.00	2.71	Exclude		SD only
210	5711	29301	1715939	4/23/2013	KMLO FM	50.00		100.000000%	5.421468%	50.00	2.71	Exclude		SD only
210	5712	29301	1747922	11/7/2013	MOBRIDGE TRIBUNE	53.25		100.000000%	5.421468%	53.25	2.89	Exclude		SD only
210	5712	29301	1741963	10/7/2013	TRIBUNE	54.77		100.000000%	5.421468%	54.77	2.97	Exclude		SD only
210	5715	29301	1712704	3/28/2013	STANLEY COUNTY BOOSTER CLUB	55.00		100.000000%	5.421468%	55.00	2.98	Exclude		SD only
210	5712	29301	1736844	9/6/2013	POTTER COUNTY NEWS	56.00		100.000000%	5.421468%	56.00	3.04	Exclude		SD only
210	5712	29301	1732240	8/7/2013	TRIBUNE	56.71		100.000000%	5.421468%	56.71	3.07	Exclude		SD only
210	5715	29301	1717360	4/30/2013	RIVER RUN BARREL RACING	58.50		100.000000%	5.421468%	58.50	3.17	Exclude		SD only
210	5711	29301	1708539	2/25/2013	KGFX-FM RADIO	60.00		100.000000%	5.421468%	60.00	3.25	Exclude		SD only
210	5711	29301	1706842	2/11/2013	KOLY-FM (AM)	63.35		100.000000%	5.421468%	63.35	3.43	Exclude		SD only
210	5711	29301	1706843	2/11/2013	KOLY-FM (AM)	63.35		100.000000%	5.421468%	63.35	3.43	Exclude		SD only
210	5711	29301	1706848	2/11/2013	KOLY-FM (AM)	63.35		100.000000%	5.421468%	63.35	3.43	Exclude		SD only
210	5711	29301	1732666	8/9/2013	KOLY-FM (AM)	63.35		100.000000%	5.421468%	63.35	3.43	Exclude		SD only
210	5711	29301	1733494	8/14/2013	KOLY-FM (AM)	63.35		100.000000%	5.421468%	63.35	3.43	Exclude		SD only
210	5712	29301	1732955	8/12/2013	DAKOTA RADIO GROUP	63.35		100.000000%	5.421468%	63.35	3.43	Exclude		SD only
210	5711	29301	1748469	11/12/2013	DAKOTA RADIO GROUP	65.00		100.000000%	5.421468%	65.00	3.52	Exclude		SD only
210	5711	29301	1749549	11/15/2013	KOLY-FM (AM)	65.00		100.000000%	5.421468%	65.00	3.52	Exclude		SD only
210	5715	29301	1735883	8/29/2013	PIERRE ATHLETIC BOOSTER CLUB	65.00		100.000000%	5.421468%	65.00	3.52	Exclude		SD only
240	5712	29301	1718506	5/9/2013	MCKENZIE COUNTY FARMER	3.60		100.000000%	100.000000%	3.60	3.60	Include		
240	5712	29301	1708021	2/20/2013	MCKENZIE COUNTY FARMER	3.70		100.000000%	100.000000%	3.70	3.70	Include		
210	5712	29301	1717616	4/30/2013	TRIBUNE	75.11		100.000000%	5.421468%	75.11	4.07	Exclude		SD only
210	5715	29301	1731287	7/31/2013	MOBRIDGE RODEO ASSN	78.00		100.000000%	5.421468%	78.00	4.23	Exclude		SD only
240	5712	29301	1748823	11/13/2013	Journal Publishing Inc - Crosb	4.32		100.000000%	100.000000%	4.32	4.32	Include		
240	5715	29301	1718804	5/10/2013	Journal Publishing Inc - Crosb	4.32		100.000000%	100.000000%	4.32	4.32	Include		
240	5715	29301	1718805	5/10/2013	Journal Publishing Inc - Crosb	4.32		100.000000%	100.000000%	4.32	4.32	Include		
240	5715	29301	1757348	12/31/2013	Journal Publishing Inc - Crosb	4.32		100.000000%	100.000000%	4.32	4.32	Include		
210	5711	29301	1723935	6/17/2013	KOLY-FM (AM)	80.00		100.000000%	5.421468%	80.00	4.34	Exclude		SD only
210	5712	29301	1753971	12/12/2013	CAPITAL JOURNAL	81.25		100.000000%	5.421468%	81.25	4.40	Exclude		SD only
240	5715	29301	1703173	1/16/2013	Journal Publishing Inc - Crosb	4.44		100.000000%	100.000000%	4.44	4.44	Include		
210	5712	29301	1702872	1/14/2013	MOBRIDGE TRIBUNE	83.44		100.000000%	5.421468%	83.44	4.52	Exclude		SD only
120	5712	29301	1737039	9/9/2013	STEELE OZONE PRESS	4.80		100.000000%	100.000000%	4.80	4.80	Include		
210	5711	29301	1723852	6/14/2013	KGFX-FM RADIO	95.00		100.000000%	5.421468%	95.00	5.15	Exclude		SD only
210	5711	29301	1715937	4/23/2013	KOLY-FM (AM)	100.00		100.000000%	5.421468%	100.00	5.42	Exclude		SD only
210	5711	29301	1715938	4/23/2013	KOLY-FM (AM)	100.00		100.000000%	5.421468%	100.00	5.42	Exclude		SD only
210	5711	29301	1715940	4/23/2013	KMLO FM	100.00		100.000000%	5.421468%	100.00	5.42	Exclude		SD only
210	5715	29301	1724744	6/20/2013	Sully County Fair	100.00		100.000000%	5.421468%	100.00	5.42	Exclude		SD only
99400	5715	29301	1075253	3/31/2013	ETS 03-2013	15.06		87.693268%	38.958940%	13.21	5.87	Exclude		
210	5711	29301	1708540	2/25/2013	KGFX-FM RADIO	120.00		100.000000%	5.421468%	120.00	6.51	Exclude		SD only
210	5711	29301	1715924	4/23/2013	KGFX-FM RADIO	120.00		100.000000%	5.421468%	120.00	6.51	Exclude		SD only

North Dakota Gas Acct 930.1 Institutional Advertising

Resp	Resou	Acct	Doc Numb	G/L Date	Explanation	LT 1 Debit	LT 1 Credi	MDU Gas %	ND %	MDU Gas	ND	Include/Exclu	Transfe	Notes
210	5711	29301	1715925	4/23/2013	KGFX-FM RADIO	120.00		100.000000%	5.421468%	120.00	6.51	Exclude		SD only
210	5711	29301	1753711	12/11/2013	KGFX-FM RADIO	120.00		100.000000%	5.421468%	120.00	6.51	Exclude		SD only
210	5715	29301	1709173	2/28/2013	Ipswich Trail Days	120.00		100.000000%	5.421468%	120.00	6.51	Exclude		SD only
210	5715	29301	1709799	3/6/2013	Ipswich Trail Days	120.00		100.000000%	5.421468%	120.00	6.51	Exclude		SD only
210	5711	29301	1706984	2/12/2013	KOLY-FM (AM)	120.36		100.000000%	5.421468%	120.36	6.53	Exclude		SD only
150	5715	29301	1074977	3/31/2013	R ZENT 1-13	6.60		100.000000%	100.000000%	6.60	6.60	Exclude		
150	5715	29301	1755482	12/18/2013	DICKINSON PRESS, THE	6.66		100.000000%	100.000000%	6.66	6.66	Include		
210	5711	29301	1736709	9/5/2013	KOLY-FM (AM)	123.53		100.000000%	5.421468%	123.53	6.70	Exclude		SD only
210	5711	29301	1708543	2/25/2013	KPLO-FM RADIO	130.00		100.000000%	5.421468%	130.00	7.05	Exclude		SD only
210	5711	29301	1708544	2/25/2013	KPLO-FM RADIO	130.00		100.000000%	5.421468%	130.00	7.05	Exclude		SD only
210	5711	29301	1753712	12/11/2013	KPLO-FM RADIO	130.00		100.000000%	5.421468%	130.00	7.05	Exclude		SD only
240	5715	29301	1753340	12/10/2013	Alexander Lions Club	7.20		100.000000%	100.000000%	7.20	7.20	Include		
240	5715	29301	1093502	9/18/2013	S HOMISTON 8-13	7.24		100.000000%	100.000000%	7.24	7.24	Exclude		no info
240	5715	29301	1702222	1/9/2013	AMERICAN LEGION AUX	7.40		100.000000%	100.000000%	7.40	7.40	Include		
210	5712	29301	1713204	3/31/2013	MOBRIDGE TRIBUNE	144.00		100.000000%	5.421468%	144.00	7.81	Exclude		SD only
210	5711	29301	1715934	4/23/2013	KOLY-FM (AM)	150.00		100.000000%	5.421468%	150.00	8.13	Exclude		SD only
210	5711	29301	1715941	4/23/2013	KMLO FM	150.00		100.000000%	5.421468%	150.00	8.13	Exclude		SD only
150	5715	29301	1074971	3/31/2013	R ZENT 2-13	8.40		100.000000%	100.000000%	8.40	8.40	Exclude		
150	5715	29301	1074978	3/31/2013	R ZENT 3-13	8.40		100.000000%	100.000000%	8.40	8.40	Exclude		
150	5715	29301	1081818	5/31/2013	R ZENT 4-13	8.40		100.000000%	100.000000%	8.40	8.40	Exclude		
210	5712	29301	1737501	9/10/2013	CAPITAL JOURNAL	162.50		100.000000%	5.421468%	162.50	8.81	Exclude		SD only
240	5715	29301	1742513	10/9/2013	MONSON-FINKENHAGEN AMERICAN	9.00		100.000000%	100.000000%	9.00	9.00	Include		
210	5712	29301	1748804	11/13/2013	CAPITAL JOURNAL	167.60		100.000000%	5.421468%	167.60	9.09	Exclude		SD only
240	5715	29301	1707760	2/19/2013	W C G Event Account	9.25		100.000000%	100.000000%	9.25	9.25	Include		
240	5715	29301	1717518	4/30/2013	L PATTON 4-13	9.47		100.000000%	100.000000%	9.47	9.47	Exclude		Promotiona
210	5712	29301	1732181	8/7/2013	CAPITAL JOURNAL	175.00		100.000000%	5.421468%	175.00	9.49	Exclude		SD only
120	5712	29301	1709868	3/6/2013	STEELE OZONE PRESS	9.60		100.000000%	100.000000%	9.60	9.60	Include		
210	5711	29301	1753710	12/11/2013	KGFX-FM RADIO	180.00		100.000000%	5.421468%	180.00	9.76	Exclude		SD only
200	5712	29301	1702922	1/15/2013	BHG, INC	10.00		100.000000%	100.000000%	10.00	10.00	Include		
200	5712	29301	1714540	4/15/2013	BHG, INC	10.00		100.000000%	100.000000%	10.00	10.00	Include		
200	5712	29301	1718846	5/10/2013	BHG, INC	10.00		100.000000%	100.000000%	10.00	10.00	Include		
200	5712	29301	1732016	8/6/2013	BHG, INC	10.00		100.000000%	100.000000%	10.00	10.00	Include		
200	5712	29301	1737525	9/10/2013	BHG, INC	10.00		100.000000%	100.000000%	10.00	10.00	Include		
200	5712	29301	1748575	11/12/2013	BHG, INC	10.00		100.000000%	100.000000%	10.00	10.00	Include		
200	5712	29301	1752867	12/6/2013	BHG INC	10.00		100.000000%	100.000000%	10.00	10.00	Include		
210	5712	29301	1718743	5/9/2013	CAPITAL JOURNAL	187.50		100.000000%	5.421468%	187.50	10.17	Exclude		SD only
210	5712	29301	1727750	7/10/2013	CAPITAL JOURNAL	187.50		100.000000%	5.421468%	187.50	10.17	Exclude		SD only
240	5715	29301	1712958	3/31/2013	WILLISTON HERALD INC	10.23		100.000000%	100.000000%	10.23	10.23	Include		
210	5715	29301	1703602	1/18/2013	MOBRIDGE CHAMBER OF COMMER	190.00		100.000000%	5.421468%	190.00	10.30	Exclude		SD only
210	5712	29301	1710273	3/8/2013	CAPITAL JOURNAL	190.93		100.000000%	5.421468%	190.93	10.35	Exclude		SD only
240	5715	29301	1740217	9/25/2013	MCKENZIE COUNTY FARMER	10.80		100.000000%	100.000000%	10.80	10.80	Include		
210	5715	29301	1713835	4/9/2013	OAHE SHRINE CLUB	200.00		100.000000%	5.421468%	200.00	10.84	Exclude		SD only
120	5715	29301	1746559	10/31/2013	GLEN ULLIN LIONS CLUB	12.00		100.000000%	100.000000%	12.00	12.00	Include		
210	5711	29301	1706900	2/11/2013	CAPITAL JOURNAL	228.94		100.000000%	5.421468%	228.94	12.41	Exclude		SD only
240	5712	29301	1707891	2/19/2013	TIOGA TRIBUNE	12.58		100.000000%	100.000000%	12.58	12.58	Include		
240	5715	29301	1755833	12/19/2013	RENVILLE COUNTY FARMER	12.60		100.000000%	100.000000%	12.60	12.60	Include		
210	5715	29301	1710184	3/7/2013	PIERRE AMATEUR BASEBALL INC	250.00		100.000000%	5.421468%	250.00	13.55	Exclude		SD only
210	5715	29301	1747158	10/31/2013	Pierre Swim Team	250.00		100.000000%	5.421468%	250.00	13.55	Exclude		SD only

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North Dakota Gas Acct 930.1 Institutional Advertising

Resp	Resou	Acct	Doc Numb	G/L Date	Explanation	LT 1 Debit	LT 1 Credi	MDU Gas %	ND %	MDU Gas	ND	Include/Exclu	Transfe	Notes
150	5715	29301	1749561	11/15/2013	HEBRON BUSINESS CLUB	14.00		100.000000%	100.000000%	14.00	14.00	Include		
210	5712	29301	1702977	1/15/2013	CAPITAL JOURNAL	262.50		100.000000%	5.421468%	262.50	14.23	Exclude		SD only
120	5715	29301	1738864	9/17/2013	GLEN ULLIN PUBLIC SCHOOL	14.40		100.000000%	100.000000%	14.40	14.40	Include		
240	5712	29301	1716576	4/26/2013	BURKE CENTRAL SCHOOL DIST 36	14.40		100.000000%	100.000000%	14.40	14.40	Include		
120	5715	29301	1082520	5/31/2013	CC Tax Audit Entry	15.26		100.000000%	100.000000%	15.26	15.26	Exclude		
210	5712	29301	1723185	6/12/2013	CAPITAL JOURNAL	284.06		100.000000%	5.421468%	284.06	15.40	Exclude		SD only
210	5715	29301	1716079	4/24/2013	AMERICAN LEGION BASEBALL - Pos	300.00		100.000000%	5.421468%	300.00	16.26	Exclude		SD only
210	5711	29301	1715930	4/23/2013	KOLY-FM (AM)	316.75		100.000000%	5.421468%	316.75	17.17	Exclude		SD only
210	5711	29301	1715935	4/23/2013	KOLY-FM (AM)	316.75		100.000000%	5.421468%	316.75	17.17	Exclude		SD only
210	5711	29301	1723933	6/17/2013	KOLY-FM (AM)	316.75		100.000000%	5.421468%	316.75	17.17	Exclude		SD only
210	5712	29301	1718745	5/9/2013	KOLY AM	316.75		100.000000%	5.421468%	316.75	17.17	Exclude		SD only
240	5715	29301	1729761	7/23/2013	MCKENZIE COUNTY FARMER	18.00		100.000000%	100.000000%	18.00	18.00	Include		
240	5715	29301	1732558	8/8/2013	MCKENZIE COUNTY FARMER	18.00		100.000000%	100.000000%	18.00	18.00	Include		
240	5715	29301	1732975	8/12/2013	MT Saddle Club	18.00		100.000000%	100.000000%	18.00	18.00	Exclude		
200	5712	29301	1710256	3/8/2013	BHG, INC	20.00		100.000000%	100.000000%	20.00	20.00	Include		
200	5715	29301	1742844	10/10/2013	WASHBURN MUSIC BOOSTERS	20.00		100.000000%	100.000000%	20.00	20.00	Include		
150	5715	29301	1709048	2/28/2013	RICHARDTON-TAYLOR SCHOOL	20.50		100.000000%	100.000000%	20.50	20.50	Include		
99400	5715	29301	1095997	9/30/2013	ETS 09-2013	53.24		87.693268%	38.958940%	46.69	20.74	Exclude		
210	5711	29301	1706627	2/8/2013	KGFX-FM RADIO	395.00		100.000000%	5.421468%	395.00	21.41	Exclude		SD only
210	5711	29301	1708541	2/25/2013	KGFX-FM RADIO	395.00		100.000000%	5.421468%	395.00	21.41	Exclude		SD only
210	5711	29301	1715928	4/23/2013	KGFX-FM RADIO	395.00		100.000000%	5.421468%	395.00	21.41	Exclude		SD only
210	5711	29301	1715929	4/23/2013	KGFX-FM RADIO	395.00		100.000000%	5.421468%	395.00	21.41	Exclude		SD only
210	5711	29301	1720643	5/23/2013	KGFX-FM RADIO	395.00		100.000000%	5.421468%	395.00	21.41	Exclude		SD only
210	5711	29301	1723851	6/14/2013	KGFX-FM RADIO	395.00		100.000000%	5.421468%	395.00	21.41	Exclude		SD only
210	5711	29301	1727805	7/10/2013	DAKOTA RADIO GROUP	395.00		100.000000%	5.421468%	395.00	21.41	Exclude		SD only
210	5711	29301	1733493	8/14/2013	KGFX-FM RADIO	395.00		100.000000%	5.421468%	395.00	21.41	Exclude		SD only
210	5711	29301	1733498	8/14/2013	KGFX-FM RADIO	395.00		100.000000%	5.421468%	395.00	21.41	Exclude		SD only
210	5711	29301	1736714	9/5/2013	KGFX-FM RADIO	395.00		100.000000%	5.421468%	395.00	21.41	Exclude		SD only
210	5711	29301	1744701	10/18/2013	KGFX-FM RADIO	395.00		100.000000%	5.421468%	395.00	21.41	Exclude		SD only
210	5711	29301	1747815	11/7/2013	KGFX-FM RADIO	395.00		100.000000%	5.421468%	395.00	21.41	Exclude		SD only
210	5711	29301	1753713	12/11/2013	KGFX-FM RADIO	395.00		100.000000%	5.421468%	395.00	21.41	Exclude		SD only
210	5715	29301	1734455	8/20/2013	Curt Merriman Printing, Inc.	400.00		100.000000%	5.421468%	400.00	21.69	Exclude		SD only
210	5715	29301	1746856	10/31/2013	OAHE HOCKEY ASSOCIATION	400.00		100.000000%	5.421468%	400.00	21.69	Exclude		SD only
170	5712	29301	1723506	6/13/2013	DEVILS LAKE JOURNAL	22.00		100.000000%	100.000000%	22.00	22.00	Include		
240	5715	29301	1092466	8/31/2013	B ZACHMEIER 8-13	22.32		100.000000%	100.000000%	22.32	22.32	Include		
150	5715	29301	1078326	4/30/2013	J SCHERR 4-13	22.89		100.000000%	100.000000%	22.89	22.89	Exclude		
240	5715	29301	1740228	9/25/2013	KENMARE NEWS INC	23.04		100.000000%	100.000000%	23.04	23.04	Include		
120	5715	29301	1705484	1/30/2013	LIONS CLUB	24.00		100.000000%	100.000000%	24.00	24.00	Include		
240	5711	29301	1704867	1/25/2013	MOUNTRAIL COUNTY PROMOTER IN	24.05		100.000000%	100.000000%	24.05	24.05	Include		
240	5712	29301	1705971	1/31/2013	KENMARE NEWS INC	24.61		100.000000%	100.000000%	24.61	24.61	Include		
240	5712	29301	1755872	12/19/2013	MINOT DAILY NEWS	25.20		100.000000%	100.000000%	25.20	25.20	Include		
120	5712	29301	1702981	1/15/2013	BISMARCK TRIBUNE - advertising	25.85		100.000000%	100.000000%	25.85	25.85	Include		
210	5711	29301	1723209	6/12/2013	DAKOTA RADIO GROUP	490.00		100.000000%	5.421468%	490.00	26.57	Exclude		SD only
240	5712	29301	1702477	1/10/2013	MOUNTRAIL COUNTY PROMOTER IN	26.83		100.000000%	100.000000%	26.83	26.83	Include		
210	5712	29301	1742726	10/9/2013	CAPITAL JOURNAL	502.44		100.000000%	5.421468%	502.44	27.24	Exclude		SD only
150	5715	29301	1705605	1/31/2013	Mott Lions Club	28.00		100.000000%	100.000000%	28.00	28.00	Include		
120	5712	29301	1724921	6/21/2013	BISMARCK TRIBUNE - advertising	28.32		100.000000%	100.000000%	28.32	28.32	Include		
120	5712	29301	1750617	11/21/2013	BISMARCK TRIBUNE - advertising	28.32		100.000000%	100.000000%	28.32	28.32	Include		

North Dakota Gas Acct 930.1 Institutional Advertising

Resp	Resou	Acct	Doc Numb	G/L Date	Explanation	LT 1 Debit	LT 1 Credi	MDU Gas %	ND %	MDU Gas	ND	Include/Exclu	Transfe	Notes
170	5715	29301	1753051	12/6/2013	DEVILS LAKE JOURNAL	29.00		100.000000%	100.000000%	29.00	29.00	Include		
240	5712	29301	1740230	9/25/2013	WILLISTON HERALD INC	29.37		100.000000%	100.000000%	29.37	29.37	Include		
200	5715	29301	1742627	10/9/2013	KIWANIS CLUB OF MINOT	30.00		100.000000%	100.000000%	30.00	30.00	Include		
150	5715	29301	1734133	8/19/2013	DICKINSON BUILDERS EXCHANGE	30.75		100.000000%	100.000000%	30.75	30.75	Include		
170	5715	29301	1719181	5/14/2013	DEVILS LAKE JOURNAL	31.00		100.000000%	100.000000%	31.00	31.00	Include		
210	5715	29301	1724252	6/18/2013	MOBRIDGE RODEO ASSN	585.00		100.000000%	5.421468%	585.00	31.72	Exclude		SD only
210	5715	29301	1745061	10/22/2013	LINTON COUNTRY CLUB	585.00		100.000000%	5.421468%	585.00	31.72	Include	585.00	Reflect 100
120	5712	29301	1744374	10/17/2013	BISMARCK TRIBUNE - advertising	33.12		100.000000%	100.000000%	33.12	33.12	Include		
150	5715	29301	1717091	4/30/2013	DICKINSON AREA BUILDERS ASSOC	34.85		100.000000%	100.000000%	34.85	34.85	Include		
150	5715	29301	1709325	2/28/2013	GLENDIVE GIRLS SOFTBALL ASSN	35.00		100.000000%	100.000000%	35.00	35.00	Exclude		
120	5715	29301	1741772	10/4/2013	Bismarck Public Schools	36.00		100.000000%	100.000000%	36.00	36.00	Include		
150	5715	29301	1705758	1/31/2013	DICKINSON DOLPHIN SWIM TEAM	36.00		100.000000%	100.000000%	36.00	36.00	Include		
240	5715	29301	1710439	3/11/2013	Williston Basin Curling Club	36.00		100.000000%	100.000000%	36.00	36.00	Include		
240	5715	29301	1718124	5/7/2013	MISS NORTH DAKOTA SCHOLARSHI	36.00		100.000000%	100.000000%	36.00	36.00	Include		
240	5715	29301	1722968	6/11/2013	Y.E.S.	36.00		100.000000%	100.000000%	36.00	36.00	Include		
240	5712	29301	1708164	2/21/2013	WILLISTON HERALD INC	36.66		100.000000%	100.000000%	36.66	36.66	Include		
150	5715	29301	1756867	12/27/2013	DICKINSON DOLPHIN SWIM TEAM	36.90		100.000000%	100.000000%	36.90	36.90	Include		
240	5715	29301	1708954	2/27/2013	MCKENZIE COUNTY HOCKEY CLUB	37.00		100.000000%	100.000000%	37.00	37.00	Include		
170	5715	29301	1713988	4/9/2013	DEVILS LAKE PARK BOARD	40.00		100.000000%	100.000000%	40.00	40.00	Include		
280	5712	29301	1750265	11/19/2013	VALLEY CITY TIMES-RECORD	40.00		100.000000%	100.000000%	40.00	40.00	Include		
150	5715	29301	1730187	7/24/2013	WDAY AM	40.59		100.000000%	100.000000%	40.59	40.59	Include		
240	5713	29301	1731823	8/6/2013	Williston Convention & Visitor	41.00		100.000000%	100.000000%	41.00	41.00	Include		
71000	5715	29301	1720131	5/21/2013	REGIONAL MAPLE LEAF COMMUNIC	108.13		87.693268%	38.958940%	94.82	42.13	Exclude		
210	5711	29301	1720642	5/23/2013	KGFX-FM RADIO	825.00		100.000000%	5.421468%	825.00	44.73	Exclude		SD only
170	5715	29301	1721950	5/31/2013	WALHALLA MOUNTAINEER	45.00		100.000000%	100.000000%	45.00	45.00	Include		
240	5712	29301	1723344	6/13/2013	MCKENZIE COUNTY FARMER	45.00		100.000000%	100.000000%	45.00	45.00	Include		
120	5712	29301	1702978	1/15/2013	BISMARCK TRIBUNE - advertising	46.53		100.000000%	100.000000%	46.53	46.53	Include		
71000	5715	29301	67865	8/7/2013	REGIONAL MAPLE LEAF COMMUNIC	119.52		87.693268%	38.958940%	104.81	46.56	Exclude		
240	5715	29301	1714007	4/9/2013	MCKENZIE COUNTY FARMER	46.80		100.000000%	100.000000%	46.80	46.80	Include		
120	5715	29301	1724683	6/20/2013	Legacy Boys Basketball	48.00		100.000000%	100.000000%	48.00	48.00	Include		
120	5715	29301	1733734	8/15/2013	Bismarck Public Schools Founda	48.00		100.000000%	100.000000%	48.00	48.00	Include		
150	5715	29301	1727002	7/5/2013	Bowman Co. Oilfield & Energy T	48.00		100.000000%	100.000000%	48.00	48.00	Include		
71003	5715	29301	1756121	12/20/2013	KFYR TV	48.44		100.000000%	100.000000%	48.44	48.44	Include		
170	5715	29301	1727731	7/10/2013	LAKE REGION COMMUNITY FUND	50.00		100.000000%	100.000000%	50.00	50.00	Include		
170	5715	29301	1730416	7/25/2013	Cavalier Country Club	50.00		100.000000%	100.000000%	50.00	50.00	Include		
200	5715	29301	1708480	2/25/2013	MINOT GUN CLUB	50.00		100.000000%	100.000000%	50.00	50.00	Include		
200	5715	29301	1722159	6/5/2013	WASHBURN AREA ECONOMIC DEVE	50.00		100.000000%	100.000000%	50.00	50.00	Include		
200	5715	29301	1753500	12/11/2013	MINOT NODAKORDS BARBERSHOP	50.00		100.000000%	100.000000%	50.00	50.00	Include		
240	5715	29301	1701729	1/5/2013	B ZACHMEIER 12-12	50.00		100.000000%	100.000000%	50.00	50.00	Include		
240	5712	29301	1756308	12/24/2013	MCKENZIE COUNTY FARMER	50.40		100.000000%	100.000000%	50.40	50.40	Include		
150	5715	29301	1719365	5/15/2013	MUSTANG BASEBALL CLUB	51.25		100.000000%	100.000000%	51.25	51.25	Include		
71003	5712	29301	1703598	1/18/2013	EMMONS COUNTY RECORD	51.62		100.000000%	100.000000%	51.62	51.62	Include		
280	5715	29301	1699092	1/2/2013	JAMESTOWN AREA CHAMBER OF C	52.00		100.000000%	100.000000%	52.00	52.00	Include		
240	5715	29301	1715518	4/19/2013	WATFORD CITY HIGH SCHOOL	52.50		100.000000%	100.000000%	52.50	52.50	Include		
240	5712	29301	1733055	8/12/2013	WFCG Event Account	54.00		100.000000%	100.000000%	54.00	54.00	Include		
240	5715	29301	1731822	8/6/2013	WATFORD CITY AREA CHAMBER OF	54.00		100.000000%	100.000000%	54.00	54.00	Include		
240	5715	29301	1749633	11/15/2013	WILLISTON AREA CHAMBER OF COI	54.00		100.000000%	100.000000%	54.00	54.00	Include		
71003	5715	29301	1743867	10/16/2013	Century Girls Basketball	54.50		100.000000%	100.000000%	54.50	54.50	Include		

North Dakota Gas Acct 930.1 Institutional Advertising

Resp	Resou	Acct	Doc Numb	G/L Date	Explanation	LT 1 Debit	LT 1 Credi	MDU Gas %	ND %	MDU Gas	ND	Include/Exclu	Transfei	Notes
120	5711	29301	1710075	3/7/2013	Townsquare Media Bismarck	57.60		100.000000%	100.000000%	57.60	57.60	Include		
120	5711	29301	1710076	3/7/2013	Townsquare Media Bismarck	57.60		100.000000%	100.000000%	57.60	57.60	Include		
120	5712	29301	1706902	2/11/2013	BHG, INC	57.60		100.000000%	100.000000%	57.60	57.60	Include		
200	5712	29301	1731931	8/6/2013	MINOT DAILY NEWS	58.20		100.000000%	100.000000%	58.20	58.20	Include		
240	5712	29301	1711423	3/19/2013	AG-NEWS	59.40		100.000000%	100.000000%	59.40	59.40	Include		
170	5715	29301	1758098	12/31/2013	WALHALLA MOUNTAINEER	60.00		100.000000%	100.000000%	60.00	60.00	Include		
200	5712	29301	1706697	2/8/2013	BHG, INC	60.00		100.000000%	100.000000%	60.00	60.00	Include		
200	5712	29301	1718845	5/10/2013	BHG, INC	60.00		100.000000%	100.000000%	60.00	60.00	Include		
200	5712	29301	1732018	8/6/2013	BHG, INC	60.00		100.000000%	100.000000%	60.00	60.00	Include		
200	5712	29301	1748576	11/12/2013	BHG, INC	60.00		100.000000%	100.000000%	60.00	60.00	Include		
200	5715	29301	1713080	3/31/2013	TURTLE LAKE HIGH SCHOOL	60.00		100.000000%	100.000000%	60.00	60.00	Include		
120	5711	29301	1710072	3/7/2013	Townsquare Media Bismarck	62.40		100.000000%	100.000000%	62.40	62.40	Include		
120	5711	29301	1710073	3/7/2013	Townsquare Media Bismarck	62.40		100.000000%	100.000000%	62.40	62.40	Include		
120	5711	29301	1710074	3/7/2013	Townsquare Media Bismarck	62.40		100.000000%	100.000000%	62.40	62.40	Include		
170	5715	29301	1706623	2/8/2013	WALHALLA MOUNTAINEER	64.00		100.000000%	100.000000%	64.00	64.00	Include		
170	5715	29301	1705164	1/28/2013	GRAFTON AREA CHAMBER OF COM	65.00		100.000000%	100.000000%	65.00	65.00	Include		
170	5715	29301	1708132	2/21/2013	DEVILS LAKE PARK BOARD	65.00		100.000000%	100.000000%	65.00	65.00	Include		
170	5715	29301	1739669	9/23/2013	LAKE REGION RODEO ASSOC	65.00		100.000000%	100.000000%	65.00	65.00	Include		
240	5715	29301	1092466	8/31/2013	B ZACHMEIER 8-13	68.44		100.000000%	100.000000%	68.44	68.44	Include		
120	5715	29301	1736200	8/30/2013	BHG, INC	69.60		100.000000%	100.000000%	69.60	69.60	Include		
200	5712	29301	1706699	2/8/2013	MINOT DAILY NEWS	70.00		100.000000%	100.000000%	70.00	70.00	Include		
150	5715	29301	1717035	4/30/2013	BOWMAN AREA CHAMBER OF COMI	71.75		100.000000%	100.000000%	71.75	71.75	Include		
120	5715	29301	1719363	5/15/2013	Lions All Star Basketball	72.00		100.000000%	100.000000%	72.00	72.00	Include		
120	5715	29301	1738004	9/12/2013	MIDWAY LANES	72.00		100.000000%	100.000000%	72.00	72.00	Include		
240	5715	29301	1739672	9/23/2013	Williston Police Assocation	72.00		100.000000%	100.000000%	72.00	72.00	Include		
240	5715	29301	1757676	12/31/2013	Integrated Marketing LLC	72.00		100.000000%	100.000000%	72.00	72.00	Exclude		MT
71003	5715	29301	1715796	4/23/2013	BISMARCK ART & GALLERIES ASSO	72.00		100.000000%	100.000000%	72.00	72.00	Include		
240	5715	29301	1757346	12/31/2013	MCKENZIE COUNTY FARMER	72.72		100.000000%	100.000000%	72.72	72.72	Include		
240	5713	29301	1704037	1/22/2013	KFYR TV	73.25		100.000000%	100.000000%	73.25	73.25	Include		
200	5715	29301	1082208	5/31/2013	M HANSEN 5-13	75.00		100.000000%	100.000000%	75.00	75.00	Include		
200	5715	29301	1715640	4/22/2013	NDSU EXTENSION SERVICE	75.00		100.000000%	100.000000%	75.00	75.00	Include		
200	5715	29301	1756878	12/27/2013	United Public High School DES	75.00		100.000000%	100.000000%	75.00	75.00	Include		
240	5712	29301	1725639	6/26/2013	WILLISTON HERALD INC	75.60		100.000000%	100.000000%	75.60	75.60	Include		
240	5712	29301	1731108	7/31/2013	WILLISTON HERALD INC	75.60		100.000000%	100.000000%	75.60	75.60	Include		
150	5715	29301	1705492	1/30/2013	DICKINSON BASEBALL CLUB INC	80.00		100.000000%	100.000000%	80.00	80.00	Include		
200	5712	29301	1702885	1/14/2013	MINOT DAILY NEWS	80.00		100.000000%	100.000000%	80.00	80.00	Include		
200	5715	29301	1735914	8/29/2013	MINOT AREA CHAMBER OF COMME	80.00		100.000000%	100.000000%	80.00	80.00	Include		
280	5715	29301	1713994	4/9/2013	VALLEY CITY TIMES-RECORD	80.00		100.000000%	100.000000%	80.00	80.00	Include		
240	5715	29301	1710224	3/8/2013	W C G Event Account	81.00		100.000000%	100.000000%	81.00	81.00	Include		
150	5715	29301	1717365	4/30/2013	DICKINSON HIGH SCHOOL RODEO (	82.00		100.000000%	100.000000%	82.00	82.00	Include		
120	5715	29301	1733917	8/16/2013	MANDAN ATHLETIC & REC CLUB	84.00		100.000000%	100.000000%	84.00	84.00	Include		
99400	5715	29301	1085942	6/30/2013	MDUR JE 06-2013	216.72		87.693268%	38.958940%	190.05	84.43	Exclude		
71003	5715	29301	1707887	2/19/2013	VFW Veterans of Foreign Wars (	86.40		100.000000%	100.000000%	86.40	86.40	Include		
71003	5715	29301	1707888	2/19/2013	AMVETS Post 10	86.40		100.000000%	100.000000%	86.40	86.40	Include		
120	5715	29301	1712241	3/25/2013	Oswald, Larry	87.20		100.000000%	100.000000%	87.20	87.20	Exclude		fees
200	5715	29301	1715585	4/22/2013	MINOT AREA CHAMBER OF COMME	90.00		100.000000%	100.000000%	90.00	90.00	Include		
240	5713	29301	1721492	5/31/2013	MCKENZIE COUNTY FAIR	90.00		100.000000%	100.000000%	90.00	90.00	Include		
240	5715	29301	1736209	8/30/2013	NDRA FINALS RODEO	90.00		100.000000%	100.000000%	90.00	90.00	Include		

North Dakota Gas Acct 930.1 Institutional Advertising

Resp	Resou	Acct	Doc Numb	G/L Date	Explanation	LT 1 Debit	LT 1 Credi	MDU Gas %	ND %	MDU Gas	ND	Include/Exclu	Transfe	Notes
240	5715	29301	1757708	12/31/2013	Integrated Marketing LLC	90.00		100.000000%	100.000000%	90.00	90.00	Include		ND
240	5712	29301	1748826	11/13/2013	MCKENZIE COUNTY FARMER	92.48		100.000000%	100.000000%	92.48	92.48	Include		
120	5715	29301	1706786	2/11/2013	BEULAH CHAMBER OF COMMERCE	96.00		100.000000%	100.000000%	96.00	96.00	Include		
200	5711	29301	1702886	1/14/2013	KTZU - 94.9 FM _ Classic Rock	99.00		100.000000%	100.000000%	99.00	99.00	Include		
200	5711	29301	1702887	1/14/2013	KWGO-FM 102.9	99.00		100.000000%	100.000000%	99.00	99.00	Include		
200	5711	29301	1718638	5/9/2013	KTZU - 94.9 FM _ Classic Rock	99.00		100.000000%	100.000000%	99.00	99.00	Include		
200	5711	29301	1718639	5/9/2013	KWGO-FM 102.9	99.00		100.000000%	100.000000%	99.00	99.00	Include		
170	5715	29301	1701255	1/3/2013	Langdon Area Hockey Boosters	100.00		100.000000%	100.000000%	100.00	100.00	Include		
170	5715	29301	1756316	12/24/2013	LAKE REGION CURLING CLUB	100.00		100.000000%	100.000000%	100.00	100.00	Include		
200	5711	29301	1726184	6/30/2013	GARRISON CHAMBER OF COMMER(	100.00		100.000000%	100.000000%	100.00	100.00	Include		
200	5715	29301	1700894	1/2/2013	MINOT ASSOCIATION OF BUILDERS	100.00		100.000000%	100.000000%	100.00	100.00	Include		
200	5715	29301	1708230	2/21/2013	LaSarge, Darrin L	100.00		100.000000%	100.000000%	100.00	100.00	Include		
200	5715	29301	1714948	4/17/2013	MCLEAN COUNTY FAIR ASSOCIATIC	100.00		100.000000%	100.000000%	100.00	100.00	Include		
200	5715	29301	1715428	4/19/2013	SURREY PUBLIC SCHOOL	100.00		100.000000%	100.000000%	100.00	100.00	Include		
200	5715	29301	1719284	5/15/2013	Scandinavian Heritage Associat	100.00		100.000000%	100.000000%	100.00	100.00	Include		
200	5715	29301	1733727	8/15/2013	Underwood Beautification Commi	100.00		100.000000%	100.000000%	100.00	100.00	Include		
200	5715	29301	1737531	9/10/2013	MINOT Y'S MENS RODEO	100.00		100.000000%	100.000000%	100.00	100.00	Include		
200	5715	29301	1740251	9/25/2013	KIWANIS CLUB OF MINOT	100.00		100.000000%	100.000000%	100.00	100.00	Include		
200	5715	29301	1741915	10/7/2013	KIWANIS CLUB OF MINOT	100.00		100.000000%	100.000000%	100.00	100.00	Include		
200	5715	29301	1742841	10/10/2013	Magic City Apartment Associati	100.00		100.000000%	100.000000%	100.00	100.00	Include		
200	5715	29301	1743999	10/16/2013	KIWANIS CLUB OF MINOT	100.00		100.000000%	100.000000%	100.00	100.00	Include		
200	5715	29301	1745048	10/22/2013	MINOT FAMILY YMCA	100.00		100.000000%	100.000000%	100.00	100.00	Include		
200	5715	29301	1745639	10/24/2013	BERTHOLD PUBLIC SCHOOL	100.00		100.000000%	100.000000%	100.00	100.00	Include		
71003	5715	29301	1715842	4/23/2013	The American Legion	100.00		100.000000%	100.000000%	100.00	100.00	Include		
200	5715	29301	1700893	1/2/2013	MINOT ASSOCIATION OF BUILDERS	105.00		100.000000%	100.000000%	105.00	105.00	Include		
240	5715	29301	1704866	1/25/2013	ALL SEASONS SPORT ABOUT INC	105.39		100.000000%	100.000000%	105.39	105.39	Include		
240	5715	29301	1731847	8/6/2013	Williston Basin youth for Chri	108.00		100.000000%	100.000000%	108.00	108.00	Include		
240	5715	29301	1735600	8/27/2013	COYOTE BOOSTER CLUB	108.00		100.000000%	100.000000%	108.00	108.00	Include		
71003	5715	29301	1735307	8/26/2013	Regional Maple Leaf Communicat	108.56		100.000000%	100.000000%	108.56	108.56	Include		
99400	5715	29301	1075252	3/31/2013	MDUR JE 03-2013	282.24		87.693268%	38.958940%	247.51	109.96	Exclude		
200	5715	29301	1710230	3/8/2013	GUARDIAN SAFETY SYSTEMS INC	110.00		100.000000%	100.000000%	110.00	110.00	Include		
200	5715	29301	1714515	4/12/2013	GUARDIAN SAFETY SYSTEMS INC	110.00		100.000000%	100.000000%	110.00	110.00	Include		
240	5715	29301	1720646	5/23/2013	GUARDIAN SAFETY SYSTEMS INC	110.00		100.000000%	100.000000%	110.00	110.00	Include		
150	5715	29301	1719336	5/15/2013	All American Publishing LLC	111.93		100.000000%	100.000000%	111.93	111.93	Include		
240	5712	29301	1733787	8/15/2013	WILLISTON HERALD INC	112.73		100.000000%	100.000000%	112.73	112.73	Include		
71003	5715	29301	1755706	12/19/2013	Regional Maple Leaf Communicat	113.62		100.000000%	100.000000%	113.62	113.62	Include		
71003	5715	29301	1756134	12/20/2013	The American Legion Department	115.00		100.000000%	100.000000%	115.00	115.00	Include		
240	5712	29301	1714219	4/10/2013	WILLISTON HERALD INC	117.84		100.000000%	100.000000%	117.84	117.84	Include		
120	5715	29301	1710530	3/12/2013	Wild West Grill Fest	120.00		100.000000%	100.000000%	120.00	120.00	Include		
120	5715	29301	1717640	4/30/2013	Bismarck-Mandan HBA	120.00		100.000000%	100.000000%	120.00	120.00	Include		
120	5715	29301	1719302	5/15/2013	URBAN HARVEST	120.00		100.000000%	100.000000%	120.00	120.00	Include		
120	5715	29301	1719333	5/15/2013	VFW Post 1326 Helping Hand Fun	120.00		100.000000%	100.000000%	120.00	120.00	Include		
200	5712	29301	1748577	11/12/2013	MINOT DAILY NEWS	120.00		100.000000%	100.000000%	120.00	120.00	Include		
170	5715	29301	1741931	10/7/2013	GRAFTON PARKS & RECREATION	125.00		100.000000%	100.000000%	125.00	125.00	Include		
200	5712	29301	1753501	12/11/2013	MINOT DAILY NEWS	125.00		100.000000%	100.000000%	125.00	125.00	Include		
200	5715	29301	1068134	1/31/2013	M HANSEN 1-13	125.00		100.000000%	100.000000%	125.00	125.00	Include		
200	5715	29301	1068134	1/31/2013	M HANSEN 1-13	125.00		100.000000%	100.000000%	125.00	125.00	Include		
200	5715	29301	1713872	4/9/2013	United #7	125.00		100.000000%	100.000000%	125.00	125.00	Include		

North Dakota Gas Acct 930.1 Institutional Advertising

Resp	Resou	Acct	Doc Numb	G/L Date	Explanation	LT 1 Debit	LT 1 Credi	MDU Gas %	ND %	MDU Gas	ND	Include/Exclu	Transfe	Notes
200	5715	29301	1716170	4/24/2013	United Public High School DES	125.00		100.000000%	100.000000%	125.00	125.00	Include		
200	5715	29301	1732219	8/7/2013	MINOT ASSOCIATION OF BUILDERS	125.00		100.000000%	100.000000%	125.00	125.00	Include		
71003	5715	29301	1730327	7/25/2013	The American Legion Department	125.00		100.000000%	100.000000%	125.00	125.00	Include		
240	5712	29301	1712961	3/31/2013	MCKENZIE COUNTY FARMER	129.24		100.000000%	100.000000%	129.24	129.24	Include		
71003	5715	29301	1708089	2/20/2013	REGIONAL MAPLE LEAF COMMUNIC	132.84		100.000000%	100.000000%	132.84	132.84	Include		
170	5715	29301	1106349	12/31/2013	2014 Bus Documents pd in 2013	150.00		100.000000%	100.000000%	150.00	150.00	Include		
170	5715	29301	1694505	1/2/2013	GRAFTON CURLING CLUB	150.00		100.000000%	100.000000%	150.00	150.00	Include		
170	5715	29301	1733676	8/15/2013	Devils Lake Speedway	150.00		100.000000%	100.000000%	150.00	150.00	Include		
200	5712	29301	1726668	7/3/2013	MOBRIDGE TRIBUNE	150.00		100.000000%	100.000000%	150.00	150.00	Exclude		
200	5712	29301	1742843	10/10/2013	MINOT DAILY NEWS	150.00		100.000000%	100.000000%	150.00	150.00	Include		
200	5715	29301	1742410	10/9/2013	MINOT ASSOCIATION OF BUILDERS	150.00		100.000000%	100.000000%	150.00	150.00	Include		
200	5715	29301	1749819	11/18/2013	Minot YMCA	150.00		100.000000%	100.000000%	150.00	150.00	Include		
240	5712	29301	1703656	1/18/2013	WILLISTON HERALD INC	150.66		100.000000%	100.000000%	150.66	150.66	Include		
120	5715	29301	1725649	7/1/2013	Area 4 SCD Cooperative Researc	156.00		100.000000%	100.000000%	156.00	156.00	Include		
240	5712	29301	1703652	1/18/2013	WILLISTON HERALD INC	157.00		100.000000%	100.000000%	157.00	157.00	Include		
170	5715	29301	1707399	2/14/2013	AMVETS Post 10	160.00		100.000000%	100.000000%	160.00	160.00	Include		
170	5715	29301	1709147	2/28/2013	VFW Veterans of Foreign Wars (	160.00		100.000000%	100.000000%	160.00	160.00	Include		
170	5715	29301	1742457	10/9/2013	VFW DEPT OF NORTH DAKOTA	160.00		100.000000%	100.000000%	160.00	160.00	Include		
99400	5715	29301	1068477	1/31/2013	MDUR JE 01-2013	426.82		87.693268%	38.958940%	374.29	166.28	Exclude		
71003	5715	29301	1741789	10/4/2013	The American Legion Department	168.75		100.000000%	100.000000%	168.75	168.75	Include		
200	5711	29301	1732533	8/8/2013	KHRT 1320 AM	171.00		100.000000%	100.000000%	171.00	171.00	Include		
200	5711	29301	1732535	8/8/2013	KHRT 1320 AM	171.00		100.000000%	100.000000%	171.00	171.00	Include		
170	5715	29301	1737508	9/10/2013	PARK RIVER ARENA COMMISSION	175.00		100.000000%	100.000000%	175.00	175.00	Include		
200	5715	29301	1722160	6/5/2013	Minot Public Schools	175.00		100.000000%	100.000000%	175.00	175.00	Include		
200	5715	29301	1741914	10/7/2013	MINOT AREA CHAMBER OF COMME	180.00		100.000000%	100.000000%	180.00	180.00	Include		
200	5715	29301	1748584	11/12/2013	JUNIOR ACHIEVEMENT	180.00		100.000000%	100.000000%	180.00	180.00	Include		
120	5715	29301	1701818	1/7/2013	Bismarck-Mandan HBA	185.28		100.000000%	100.000000%	185.28	185.28	Include		
200	5712	29301	1718129	5/7/2013	MINOT DAILY NEWS	189.00		100.000000%	100.000000%	189.00	189.00	Include		
150	5715	29301	1728683	7/16/2013	BISMARCK TRIBUNE - advertising	191.31		100.000000%	100.000000%	191.31	191.31	Include		
150	5715	29301	1704692	1/24/2013	ROUGHRIDER DAYS	200.00		100.000000%	100.000000%	200.00	200.00	Include		
200	5715	29301	1722429	6/6/2013	MOUSE RIVER PLAYERS	200.00		100.000000%	100.000000%	200.00	200.00	Include		
99400	5715	29301	1096021	9/30/2013	MDURJE 09-2013	518.26		87.693268%	38.958940%	454.48	201.91	Exclude		
240	5715	29301	1095739	9/30/2013	W DUTTON 9-13	202.23		100.000000%	100.000000%	202.23	202.23	Exclude		no info
200	5712	29301	1741912	10/7/2013	BHG, INC	210.00		100.000000%	100.000000%	210.00	210.00	Include		
200	5715	29301	1745311	10/23/2013	LOWE'S PRINTING, INC	225.00		100.000000%	100.000000%	225.00	225.00	Include		
240	5715	29301	1099093	10/31/2013	W DUTTON 10-13	236.90		100.000000%	100.000000%	236.90	236.90	Exclude		no info
120	5715	29301	1710066	3/7/2013	Buggies-n-Blues	240.00		100.000000%	100.000000%	240.00	240.00	Include		
98500	5715	29301	1734868	8/22/2013	NASDA - MASDA 2013	625.00		87.693268%	38.958940%	548.08	243.49	Exclude		
98500	5715	29301	1734868	8/22/2013	NASDA - MASDA 2013	625.00		87.693268%	38.958940%	548.08	243.49	Exclude		
240	5712	29301	1743919	10/16/2013	WILLISTON HERALD INC	243.73		100.000000%	100.000000%	243.73	243.73	Include		
200	5715	29301	1706807	2/11/2013	SPECIAL OLYMPICS ND	250.00		100.000000%	100.000000%	250.00	250.00	Include		
200	5715	29301	1731005	7/31/2013	Great Tomato Festival	250.00		100.000000%	100.000000%	250.00	250.00	Include		
71003	5715	29301	1707762	2/19/2013	Ducks Unlimited	270.00		100.000000%	100.000000%	270.00	270.00	Exclude		
71003	5715	29301	1714780	4/16/2013	First Minnetonka City Bank (Re	273.33		100.000000%	100.000000%	273.33	273.33	Exclude		
120	5715	29301	1709853	3/6/2013	VERNON COMPANY	273.70		100.000000%	100.000000%	273.70	273.70	Exclude		clothing
120	5715	29301	1723159	6/12/2013	FRATERNAL ORDER OF POLICE	275.00		100.000000%	100.000000%	275.00	275.00	Include		
99400	5715	29301	1103494	11/30/2013	MDURJE 11-2014	714.61		87.693268%	38.958940%	626.66	278.40	Exclude		
99400	5715	29301	1089222	7/31/2013	MDURJE 07-2013	727.52		87.693268%	38.958940%	637.99	283.43	Exclude		

North Dakota Gas Acct 930.1 Institutional Advertising

Resp	Resou	Acct	Doc Numb	G/L Date	Explanation	LT 1 Debit	LT 1 Credi	MDU Gas %	ND %	MDU Gas	ND	Include/Exclu	Transfe	Notes
200	5711	29301	1717335	4/30/2013	KHRT 1320 AM	286.00		100.000000%	100.000000%	286.00	286.00	Include		
240	5715	29301	1736169	8/30/2013	VERNON COMPANY	286.65		100.000000%	100.000000%	286.65	286.65	Exclude		clothing
170	5715	29301	1717442	5/1/2013	Worrall, Joshua C	300.00		100.000000%	100.000000%	300.00	300.00	Include		
200	5715	29301	1737528	9/10/2013	MINOT Y'S MENS RODEO	300.00		100.000000%	100.000000%	300.00	300.00	Include		
240	5712	29301	1756416	12/26/2013	WILLISTON HERALD INC	301.10		100.000000%	100.000000%	301.10	301.10	Include		
200	5715	29301	1748574	11/12/2013	MINOT ASSOCIATION OF BUILDERS	320.00		100.000000%	100.000000%	320.00	320.00	Include		
99400	5715	29301	1092666	8/31/2013	MDURJE 08-2013	834.48		87.693268%	38.958940%	731.78	325.10	Exclude		
200	5715	29301	1704238	1/23/2013	MINOT ASSOCIATION OF BUILDERS	330.00		100.000000%	100.000000%	330.00	330.00	Include		
99400	5715	29301	1071738	2/28/2013	MDUR JE 02-2013	868.90		87.693268%	38.958940%	761.97	338.51	Exclude		
200	5715	29301	1700466	1/1/2013	NORTH DAKOTA STATE FAIR	350.00		100.000000%	100.000000%	350.00	350.00	Include		
71003	5715	29301	1723830	6/14/2013	IMAGE PRINTING, INC.	389.23		100.000000%	100.000000%	389.23	389.23	Include		
200	5712	29301	1714985	4/17/2013	MINOT DAILY NEWS	415.00		100.000000%	100.000000%	415.00	415.00	Include		
99400	5715	29301	1107509	12/31/2013	MDUJE 12-2013	1,114.63		87.693268%	38.958940%	977.46	434.25	Exclude		
99400	5715	29301	1078666	4/30/2013	MDUR JE 04-2013	1,143.31		87.693268%	38.958940%	1,002.61	445.42	Exclude		
71003	5715	29301	1718999	5/13/2013	MANDAN HOCKEY CLUB	486.00		100.000000%	100.000000%	486.00	486.00	Include		
99400	5715	29301	1100222	10/31/2013	MDURJE 10-2013	1,334.16		87.693268%	38.958940%	1,169.97	519.77	Exclude		
120	5712	29301	1713114	3/31/2013	BISMARCK TRIBUNE - advertising	564.00		100.000000%	100.000000%	564.00	564.00	Include		
120	5715	29301	1710071	3/7/2013	MANDAN RODEO DAYS	768.00		100.000000%	100.000000%	768.00	768.00	Include		
99400	5715	29301	1082595	5/31/2013	MDURJE 05-2013	2,017.72		87.693268%	38.958940%	1,769.40	786.08	Exclude		
120	5715	29301	1713114	3/31/2013	BISMARCK TRIBUNE - advertising	1,080.00		100.000000%	100.000000%	1,080.00	1,080.00	Include		
200	5715	29301	1755479	12/18/2013	MINOT RECREATION	1,215.00		100.000000%	100.000000%	1,215.00	1,215.00	Include		
71003	5715	29301	1749739	11/18/2013	CITY OF BISMARCK	2,187.00		100.000000%	100.000000%	2,187.00	2,187.00	Include		
					Total						33,318.35			

Eliminate Costs from Instututional Advertising

71003	5715	29301	1701340	2/7/2013	NORTH DAKOTA WATER		(324.00)	100.000000%	100.000000%	(324.00)	(324.00)	Exclude		
170	5715	29301	1733676	11/8/2013	Devils Lake Speedway		(150.00)	100.000000%	100.000000%	(150.00)	(150.00)	Exclude		
150	5715	29301	1727002	9/30/2013	Bowman Co. Oilfield & Energy T		(48.00)	100.000000%	100.000000%	(48.00)	(48.00)	Exclude		
210	5711	29301	1723209	6/13/2013	DAKOTA RADIO GROUP		(490.00)	100.000000%	5.421468%	(490.00)	(26.57)	Exclude		SD only
150	5715	29301	1709867	3/6/2013	VERNON COMPANY		(20.61)	100.000000%	100.000000%	(20.61)	(20.61)	Exclude		
120	5712	29301	1709871	3/6/2013	STEELE OZONE PRESS		(7.05)	100.000000%	100.000000%	(7.05)	(7.05)	Exclude		
210	5711	29301	1748469	11/15/2013	DAKOTA RADIO GROUP		(65.00)	100.000000%	5.421468%	(65.00)	(3.52)	Exclude		SD only
210	5712	29301	1709430	2/28/2013	TRIBUNE		(8.54)	100.000000%	5.421468%	(8.54)	(0.46)	Exclude		SD only
210	5712	29301	1703911	1/21/2013	TRIBUNE	1.00		100.000000%	5.421468%	1.00	0.05	Exclude		SD only
210	5712	29301	1703915	1/21/2013	TRIBUNE	1.00		100.000000%	5.421468%	1.00	0.05	Exclude		SD only
210	5712	29301	1703916	1/21/2013	MOBRIDGE TRIBUNE	1.85		100.000000%	5.421468%	1.85	0.10	Exclude		SD only
210	5712	29301	1703918	1/21/2013	MOBRIDGE TRIBUNE	1.85		100.000000%	5.421468%	1.85	0.10	Exclude		SD only
210	5712	29301	1741904	10/7/2013	GIBSON PUBLISHING	2.00		100.000000%	5.421468%	2.00	0.11	Exclude		SD only
210	5712	29301	1741905	10/7/2013	GIBSON PUBLISHING	2.00		100.000000%	5.421468%	2.00	0.11	Exclude		SD only
210	5712	29301	1741906	10/7/2013	GIBSON PUBLISHING	2.00		100.000000%	5.421468%	2.00	0.11	Exclude		SD only
210	5712	29301	1741907	10/7/2013	GIBSON PUBLISHING	2.00		100.000000%	5.421468%	2.00	0.11	Exclude		SD only
210	5712	29301	1748520	11/12/2013	GIBSON PUBLISHING	2.00		100.000000%	5.421468%	2.00	0.11	Exclude		SD only
210	5712	29301	1748522	11/12/2013	GIBSON PUBLISHING	2.00		100.000000%	5.421468%	2.00	0.11	Exclude		SD only
210	5712	29301	1748523	11/12/2013	GIBSON PUBLISHING	2.00		100.000000%	5.421468%	2.00	0.11	Exclude		SD only
210	5712	29301	1748524	11/12/2013	GIBSON PUBLISHING	2.00		100.000000%	5.421468%	2.00	0.11	Exclude		SD only
210	5712	29301	1748525	11/12/2013	GIBSON PUBLISHING	2.00		100.000000%	5.421468%	2.00	0.11	Exclude		SD only
210	5712	29301	1721931	5/31/2013	TRIBUNE	5.30		100.000000%	5.421468%	5.30	0.29	Exclude		SD only

North Dakota Gas Acct 930.1 Institutional Advertising

Resp	Resou	Acct	Doc Numb	G/L Date	Explanation	LT 1 Debit	LT 1 Credi	MDU Gas %	ND %	MDU Gas	ND	Include/Exclu	Transfe	Notes
210	5712	29301	1722684	6/10/2013	TRIBUNE	7.00		100.000000%	5.421468%	7.00	0.38	Exclude		SD only
210	5712	29301	1722691	6/10/2013	TRIBUNE	7.00		100.000000%	5.421468%	7.00	0.38	Exclude		SD only
210	5712	29301	1706379	2/6/2013	MOBRIDGE TRIBUNE	8.14		100.000000%	5.421468%	8.14	0.44	Exclude		SD only
210	5711	29301	1749550	11/15/2013	KOLY-FM (AM)	10.00		100.000000%	5.421468%	10.00	0.54	Exclude		SD only
210	5715	29301	1732874	8/9/2013	PIERRE ATHLETIC BOOSTER CLUB	10.00		100.000000%	5.421468%	10.00	0.54	Exclude		SD only
210	5712	29301	1717615	4/30/2013	TRIBUNE	10.73		100.000000%	5.421468%	10.73	0.58	Exclude		SD only
210	5712	29301	1702465	1/10/2013	MOBRIDGE TRIBUNE	13.27		100.000000%	5.421468%	13.27	0.72	Exclude		SD only
210	5715	29301	1705267	1/28/2013	SELBY LIONS CLUB	15.00		100.000000%	5.421468%	15.00	0.81	Exclude		SD only
210	5711	29301	1747790	11/7/2013	KOLY AM	19.50		100.000000%	5.421468%	19.50	1.06	Exclude		SD only
210	5715	29301	1731125	7/31/2013	MOBRIDGE MOOSE LODGE	19.50		100.000000%	5.421468%	19.50	1.06	Exclude		SD only
210	5715	29301	1711733	3/20/2013	MOBRIDGE YOUTH ORGANIZATION	20.00		100.000000%	5.421468%	20.00	1.08	Exclude		SD only
210	5712	29301	1706377	2/6/2013	GIBSON PUBLISHING	23.68		100.000000%	5.421468%	23.68	1.28	Exclude		SD only
210	5712	29301	1710095	3/7/2013	TRIBUNE	24.00		100.000000%	5.421468%	24.00	1.30	Exclude		SD only
210	5712	29301	1713210	3/31/2013	MOBRIDGE TRIBUNE	24.00		100.000000%	5.421468%	24.00	1.30	Exclude		SD only
210	5711	29301	1747794	11/7/2013	KOLY AM	24.18		100.000000%	5.421468%	24.18	1.31	Exclude		SD only
210	5712	29301	1726671	7/3/2013	MOBRIDGE TRIBUNE	28.80		100.000000%	5.421468%	28.80	1.56	Exclude		SD only
210	5712	29301	1706619	2/8/2013	TRIBUNE	36.00		100.000000%	5.421468%	36.00	1.95	Exclude		SD only
210	5712	29301	1722690	6/10/2013	TRIBUNE	36.00		100.000000%	5.421468%	36.00	1.95	Exclude		SD only
210	5715	29301	1734196	8/19/2013	Bowdle Healthcare Center	39.00		100.000000%	5.421468%	39.00	2.11	Exclude		SD only
210	5711	29301	1744702	10/18/2013	KOLY-FM (AM)	39.50		100.000000%	5.421468%	39.50	2.14	Exclude		SD only
210	5715	29301	1717646	4/30/2013	FRIENDS OF NRA	48.75		100.000000%	5.421468%	48.75	2.64	Exclude		SD only
210	5712	29301	1737186	9/9/2013	TRIBUNE	49.80		100.000000%	5.421468%	49.80	2.70	Exclude		SD only
210	5711	29301	1715932	4/23/2013	KOLY-FM (AM)	50.00		100.000000%	5.421468%	50.00	2.71	Exclude		SD only
210	5711	29301	1715939	4/23/2013	KMLO FM	50.00		100.000000%	5.421468%	50.00	2.71	Exclude		SD only
210	5712	29301	1747922	11/7/2013	MOBRIDGE TRIBUNE	53.25		100.000000%	5.421468%	53.25	2.89	Exclude		SD only
210	5712	29301	1741963	10/7/2013	TRIBUNE	54.77		100.000000%	5.421468%	54.77	2.97	Exclude		SD only
210	5715	29301	1712704	3/28/2013	STANLEY COUNTY BOOSTER CLUB	55.00		100.000000%	5.421468%	55.00	2.98	Exclude		SD only
210	5712	29301	1736844	9/6/2013	POTTER COUNTY NEWS	56.00		100.000000%	5.421468%	56.00	3.04	Exclude		SD only
210	5712	29301	1732240	8/7/2013	TRIBUNE	56.71		100.000000%	5.421468%	56.71	3.07	Exclude		SD only
210	5715	29301	1717360	4/30/2013	RIVER RUN BARREL RACING	58.50		100.000000%	5.421468%	58.50	3.17	Exclude		SD only
210	5711	29301	1708539	2/25/2013	KGFX-FM RADIO	60.00		100.000000%	5.421468%	60.00	3.25	Exclude		SD only
210	5711	29301	1706842	2/11/2013	KOLY-FM (AM)	63.35		100.000000%	5.421468%	63.35	3.43	Exclude		SD only
210	5711	29301	1706843	2/11/2013	KOLY-FM (AM)	63.35		100.000000%	5.421468%	63.35	3.43	Exclude		SD only
210	5711	29301	1706848	2/11/2013	KOLY-FM (AM)	63.35		100.000000%	5.421468%	63.35	3.43	Exclude		SD only
210	5711	29301	1732666	8/9/2013	KOLY-FM (AM)	63.35		100.000000%	5.421468%	63.35	3.43	Exclude		SD only
210	5711	29301	1733494	8/14/2013	KOLY-FM (AM)	63.35		100.000000%	5.421468%	63.35	3.43	Exclude		SD only
210	5712	29301	1732955	8/12/2013	DAKOTA RADIO GROUP	63.35		100.000000%	5.421468%	63.35	3.43	Exclude		SD only
210	5711	29301	1748469	11/12/2013	DAKOTA RADIO GROUP	65.00		100.000000%	5.421468%	65.00	3.52	Exclude		SD only
210	5711	29301	1749549	11/15/2013	KOLY-FM (AM)	65.00		100.000000%	5.421468%	65.00	3.52	Exclude		SD only
210	5715	29301	1735883	8/29/2013	PIERRE ATHLETIC BOOSTER CLUB	65.00		100.000000%	5.421468%	65.00	3.52	Exclude		SD only
210	5712	29301	1717616	4/30/2013	TRIBUNE	75.11		100.000000%	5.421468%	75.11	4.07	Exclude		SD only
210	5715	29301	1731287	7/31/2013	MOBRIDGE RODEO ASSN	78.00		100.000000%	5.421468%	78.00	4.23	Exclude		SD only
210	5711	29301	1723935	6/17/2013	KOLY-FM (AM)	80.00		100.000000%	5.421468%	80.00	4.34	Exclude		SD only
210	5712	29301	1753971	12/12/2013	CAPITAL JOURNAL	81.25		100.000000%	5.421468%	81.25	4.40	Exclude		SD only
210	5712	29301	1702872	1/14/2013	MOBRIDGE TRIBUNE	83.44		100.000000%	5.421468%	83.44	4.52	Exclude		SD only
210	5711	29301	1723852	6/14/2013	KGFX-FM RADIO	95.00		100.000000%	5.421468%	95.00	5.15	Exclude		SD only
210	5711	29301	1715937	4/23/2013	KOLY-FM (AM)	100.00		100.000000%	5.421468%	100.00	5.42	Exclude		SD only
210	5711	29301	1715938	4/23/2013	KOLY-FM (AM)	100.00		100.000000%	5.421468%	100.00	5.42	Exclude		SD only

North Dakota Gas Acct 930.1 Institutional Advertising

Resp	Resou	Acct	Doc Numb	G/L Date	Explanation	LT 1 Debit	LT 1 Credi	MDU Gas %	ND %	MDU Gas	ND	Include/Exclu	Transfe	Notes
210	5711	29301	1715940	4/23/2013	KMLO FM	100.00		100.000000%	5.421468%	100.00	5.42	Exclude		SD only
210	5715	29301	1724744	6/20/2013	Sully County Fair	100.00		100.000000%	5.421468%	100.00	5.42	Exclude		SD only
99400	5715	29301	1075253	3/31/2013	ETS 03-2013	15.06		87.693268%	38.958940%	13.21	5.87	Exclude		
210	5711	29301	1708540	2/25/2013	KGFX-FM RADIO	120.00		100.000000%	5.421468%	120.00	6.51	Exclude		SD only
210	5711	29301	1715924	4/23/2013	KGFX-FM RADIO	120.00		100.000000%	5.421468%	120.00	6.51	Exclude		SD only
210	5711	29301	1715925	4/23/2013	KGFX-FM RADIO	120.00		100.000000%	5.421468%	120.00	6.51	Exclude		SD only
210	5711	29301	1753711	12/11/2013	KGFX-FM RADIO	120.00		100.000000%	5.421468%	120.00	6.51	Exclude		SD only
210	5715	29301	1709173	2/28/2013	Ipswich Trail Days	120.00		100.000000%	5.421468%	120.00	6.51	Exclude		SD only
210	5715	29301	1709799	3/6/2013	Ipswich Trail Days	120.00		100.000000%	5.421468%	120.00	6.51	Exclude		SD only
210	5711	29301	1706984	2/12/2013	KOLY-FM (AM)	120.36		100.000000%	5.421468%	120.36	6.53	Exclude		SD only
150	5715	29301	1074977	3/31/2013	R ZENT 1-13	6.60		100.000000%	100.000000%	6.60	6.60	Exclude		
210	5711	29301	1736709	9/5/2013	KOLY-FM (AM)	123.53		100.000000%	5.421468%	123.53	6.70	Exclude		SD only
210	5711	29301	1708543	2/25/2013	KPLO-FM RADIO	130.00		100.000000%	5.421468%	130.00	7.05	Exclude		SD only
210	5711	29301	1708544	2/25/2013	KPLO-FM RADIO	130.00		100.000000%	5.421468%	130.00	7.05	Exclude		SD only
210	5711	29301	1753712	12/11/2013	KPLO-FM RADIO	130.00		100.000000%	5.421468%	130.00	7.05	Exclude		SD only
240	5715	29301	1093502	9/18/2013	S HOMISTON 8-13	7.24		100.000000%	100.000000%	7.24	7.24	Exclude		no info
210	5712	29301	1713204	3/31/2013	MOBRIDGE TRIBUNE	144.00		100.000000%	5.421468%	144.00	7.81	Exclude		SD only
210	5711	29301	1715934	4/23/2013	KOLY-FM (AM)	150.00		100.000000%	5.421468%	150.00	8.13	Exclude		SD only
210	5711	29301	1715941	4/23/2013	KMLO FM	150.00		100.000000%	5.421468%	150.00	8.13	Exclude		SD only
150	5715	29301	1074971	3/31/2013	R ZENT 2-13	8.40		100.000000%	100.000000%	8.40	8.40	Exclude		
150	5715	29301	1074978	3/31/2013	R ZENT 3-13	8.40		100.000000%	100.000000%	8.40	8.40	Exclude		
150	5715	29301	1081818	5/31/2013	R ZENT 4-13	8.40		100.000000%	100.000000%	8.40	8.40	Exclude		
210	5712	29301	1737501	9/10/2013	CAPITAL JOURNAL	162.50		100.000000%	5.421468%	162.50	8.81	Exclude		SD only
210	5712	29301	1748804	11/13/2013	CAPITAL JOURNAL	167.60		100.000000%	5.421468%	167.60	9.09	Exclude		SD only
240	5715	29301	1717518	4/30/2013	L PATTON 4-13	9.47		100.000000%	100.000000%	9.47	9.47	Exclude		Promotiona
210	5712	29301	1732181	8/7/2013	CAPITAL JOURNAL	175.00		100.000000%	5.421468%	175.00	9.49	Exclude		SD only
210	5711	29301	1753710	12/11/2013	KGFX-FM RADIO	180.00		100.000000%	5.421468%	180.00	9.76	Exclude		SD only
210	5712	29301	1718743	5/9/2013	CAPITAL JOURNAL	187.50		100.000000%	5.421468%	187.50	10.17	Exclude		SD only
210	5712	29301	1727750	7/10/2013	CAPITAL JOURNAL	187.50		100.000000%	5.421468%	187.50	10.17	Exclude		SD only
210	5715	29301	1703602	1/18/2013	MOBRIDGE CHAMBER OF COMMER	190.00		100.000000%	5.421468%	190.00	10.30	Exclude		SD only
210	5712	29301	1710273	3/8/2013	CAPITAL JOURNAL	190.93		100.000000%	5.421468%	190.93	10.35	Exclude		SD only
210	5715	29301	1713835	4/9/2013	OAHE SHRINE CLUB	200.00		100.000000%	5.421468%	200.00	10.84	Exclude		SD only
210	5711	29301	1706900	2/11/2013	CAPITAL JOURNAL	228.94		100.000000%	5.421468%	228.94	12.41	Exclude		SD only
210	5715	29301	1710184	3/7/2013	PIERRE AMATEUR BASEBALL INC	250.00		100.000000%	5.421468%	250.00	13.55	Exclude		SD only
210	5715	29301	1747158	10/31/2013	Pierre Swim Team	250.00		100.000000%	5.421468%	250.00	13.55	Exclude		SD only
210	5712	29301	1702977	1/15/2013	CAPITAL JOURNAL	262.50		100.000000%	5.421468%	262.50	14.23	Exclude		SD only
120	5715	29301	1082520	5/31/2013	CC Tax Audit Entry	15.26		100.000000%	100.000000%	15.26	15.26	Exclude		
210	5712	29301	1723185	6/12/2013	CAPITAL JOURNAL	284.06		100.000000%	5.421468%	284.06	15.40	Exclude		SD only
210	5715	29301	1716079	4/24/2013	AMERICAN LEGION BASEBALL - Pos	300.00		100.000000%	5.421468%	300.00	16.26	Exclude		SD only
210	5711	29301	1715930	4/23/2013	KOLY-FM (AM)	316.75		100.000000%	5.421468%	316.75	17.17	Exclude		SD only
210	5711	29301	1715935	4/23/2013	KOLY-FM (AM)	316.75		100.000000%	5.421468%	316.75	17.17	Exclude		SD only
210	5711	29301	1723933	6/17/2013	KOLY-FM (AM)	316.75		100.000000%	5.421468%	316.75	17.17	Exclude		SD only
210	5712	29301	1718745	5/9/2013	KOLY AM	316.75		100.000000%	5.421468%	316.75	17.17	Exclude		SD only
240	5715	29301	1732975	8/12/2013	MT Saddle Club	18.00		100.000000%	100.000000%	18.00	18.00	Exclude		
99400	5715	29301	1095997	9/30/2013	ETS 09-2013	53.24		87.693268%	38.958940%	46.69	20.74	Exclude		
210	5711	29301	1706627	2/8/2013	KGFX-FM RADIO	395.00		100.000000%	5.421468%	395.00	21.41	Exclude		SD only
210	5711	29301	1708541	2/25/2013	KGFX-FM RADIO	395.00		100.000000%	5.421468%	395.00	21.41	Exclude		SD only
210	5711	29301	1715928	4/23/2013	KGFX-FM RADIO	395.00		100.000000%	5.421468%	395.00	21.41	Exclude		SD only

North Dakota Gas Acct 930.1 Institutional Advertising

Resp	Reso	Acct	Doc Numb	G/L Date	Explanation	LT 1 Debit	LT 1 Credi	MDU Gas %	ND %	MDU Gas	ND	Include/Exclu	Transfe	Notes
210	5711	29301	1715929	4/23/2013	KGFX-FM RADIO	395.00		100.000000%	5.421468%	395.00	21.41	Exclude		SD only
210	5711	29301	1720643	5/23/2013	KGFX-FM RADIO	395.00		100.000000%	5.421468%	395.00	21.41	Exclude		SD only
210	5711	29301	1723851	6/14/2013	KGFX-FM RADIO	395.00		100.000000%	5.421468%	395.00	21.41	Exclude		SD only
210	5711	29301	1727805	7/10/2013	DAKOTA RADIO GROUP	395.00		100.000000%	5.421468%	395.00	21.41	Exclude		SD only
210	5711	29301	1733493	8/14/2013	KGFX-FM RADIO	395.00		100.000000%	5.421468%	395.00	21.41	Exclude		SD only
210	5711	29301	1733498	8/14/2013	KGFX-FM RADIO	395.00		100.000000%	5.421468%	395.00	21.41	Exclude		SD only
210	5711	29301	1736714	9/5/2013	KGFX-FM RADIO	395.00		100.000000%	5.421468%	395.00	21.41	Exclude		SD only
210	5711	29301	1744701	10/18/2013	KGFX-FM RADIO	395.00		100.000000%	5.421468%	395.00	21.41	Exclude		SD only
210	5711	29301	1747815	11/7/2013	KGFX-FM RADIO	395.00		100.000000%	5.421468%	395.00	21.41	Exclude		SD only
210	5711	29301	1753713	12/11/2013	KGFX-FM RADIO	395.00		100.000000%	5.421468%	395.00	21.41	Exclude		SD only
210	5715	29301	1734455	8/20/2013	Curt Merriman Printing, Inc.	400.00		100.000000%	5.421468%	400.00	21.69	Exclude		SD only
210	5715	29301	1746856	10/31/2013	OAHE HOCKEY ASSOCIATION	400.00		100.000000%	5.421468%	400.00	21.69	Exclude		SD only
150	5715	29301	1078326	4/30/2013	J SCHERR 4-13	22.89		100.000000%	100.000000%	22.89	22.89	Exclude		
210	5711	29301	1723209	6/12/2013	DAKOTA RADIO GROUP	490.00		100.000000%	5.421468%	490.00	26.57	Exclude		SD only
210	5712	29301	1742726	10/9/2013	CAPITAL JOURNAL	502.44		100.000000%	5.421468%	502.44	27.24	Exclude		SD only
210	5715	29301	1724252	6/18/2013	MOBRIDGE RODEO ASSN	585.00		100.000000%	5.421468%	585.00	31.72	Exclude		SD only
150	5715	29301	1709325	2/28/2013	GLENDIVE GIRLS SOFTBALL ASSN	35.00		100.000000%	100.000000%	35.00	35.00	Exclude		
71000	5715	29301	1720131	5/21/2013	REGIONAL MAPLE LEAF COMMUNIC	108.13		87.693268%	38.958940%	94.82	42.13	Exclude		
210	5711	29301	1720642	5/23/2013	KGFX-FM RADIO	825.00		100.000000%	5.421468%	825.00	44.73	Exclude		SD only
71000	5715	29301	67865	8/7/2013	REGIONAL MAPLE LEAF COMMUNIC	119.52		87.693268%	38.958940%	104.81	46.56	Exclude		
240	5715	29301	1757676	12/31/2013	Integrated Marketing LLC	72.00		100.000000%	100.000000%	72.00	72.00	Exclude		MT
99400	5715	29301	1085942	6/30/2013	MDUR JE 06-2013	216.72		87.693268%	38.958940%	190.05	84.43	Exclude		
120	5715	29301	1712241	3/25/2013	Oswald, Larry	87.20		100.000000%	100.000000%	87.20	87.20	Exclude		fees
99400	5715	29301	1075252	3/31/2013	MDUR JE 03-2013	282.24		87.693268%	38.958940%	247.51	109.96	Exclude		
200	5712	29301	1726668	7/3/2013	MOBRIDGE TRIBUNE	150.00		100.000000%	100.000000%	150.00	150.00	Exclude		
99400	5715	29301	1068477	1/31/2013	MDUR JE 01-2013	426.82		87.693268%	38.958940%	374.29	166.28	Exclude		
99400	5715	29301	1096021	9/30/2013	MDURJE 09-2013	518.26		87.693268%	38.958940%	454.48	201.91	Exclude		
240	5715	29301	1095739	9/30/2013	W DUTTON 9-13	202.23		100.000000%	100.000000%	202.23	202.23	Exclude		no info
240	5715	29301	1099093	10/31/2013	W DUTTON 10-13	236.90		100.000000%	100.000000%	236.90	236.90	Exclude		no info
98500	5715	29301	1734868	8/22/2013	NASDA - MASDA 2013	625.00		87.693268%	38.958940%	548.08	243.49	Exclude		
98500	5715	29301	1734868	8/22/2013	NASDA - MASDA 2013	625.00		87.693268%	38.958940%	548.08	243.49	Exclude		
71003	5715	29301	1707762	2/19/2013	Ducks Unlimited	270.00		100.000000%	100.000000%	270.00	270.00	Exclude		
71003	5715	29301	1714780	4/16/2013	First Minnetonka City Bank (Re	273.33		100.000000%	100.000000%	273.33	273.33	Exclude		
120	5715	29301	1709853	3/6/2013	VERNON COMPANY	273.70		100.000000%	100.000000%	273.70	273.70	Exclude		clothing
99400	5715	29301	1103494	11/30/2013	MDURJE 11-2014	714.61		87.693268%	38.958940%	626.66	278.40	Exclude		
99400	5715	29301	1089222	7/31/2013	MDURJE 07-2013	727.52		87.693268%	38.958940%	637.99	283.43	Exclude		
240	5715	29301	1736169	8/30/2013	VERNON COMPANY	286.65		100.000000%	100.000000%	286.65	286.65	Exclude		clothing
99400	5715	29301	1092666	8/31/2013	MDURJE 08-2013	834.48		87.693268%	38.958940%	731.78	325.10	Exclude		
99400	5715	29301	1071738	2/28/2013	MDUR JE 02-2013	868.90		87.693268%	38.958940%	761.97	338.51	Exclude		
99400	5715	29301	1107509	12/31/2013	MDUJE 12-2013	1,114.63		87.693268%	38.958940%	977.46	434.25	Exclude		
99400	5715	29301	1078666	4/30/2013	MDUR JE 04-2013	1,143.31		87.693268%	38.958940%	1,002.61	445.42	Exclude		
99400	5715	29301	1100222	10/31/2013	MDURJE 10-2013	1,334.16		87.693268%	38.958940%	1,169.97	519.77	Exclude		
99400	5715	29301	1082595	5/31/2013	MDURJE 05-2013	2,017.72		87.693268%	38.958940%	1,769.40	786.08	Exclude		
										$28,302	$6,916			

Add:
Reflect all of ND Share

210	5712	29301	1710097	3/7/2013	EMMONS COUNTY RECORD	4.00		100.000000%	5.421468%	4.00	4.00	Include	4.00	Reflect 10C

North Dakota Gas Acct 930.1 Institutional Advertising

Resp	Resou	Acct	Doc Numb	G/L Date	Explanation	LT 1 Debit	LT 1 Credi	MDU Gas %	ND %	MDU Gas	ND		Include/Exclu	Transfe	Notes
210	5712	29301	1717331	4/30/2013	EMMONS COUNTY RECORD	4.00		100.000000%	5.421468%	4.00	4.00		Include	4.00	Reflect 100
210	5712	29301	1722127	5/31/2013	EMMONS COUNTY RECORD	4.00		100.000000%	5.421468%	4.00	4.00		Include	4.00	Reflect 100
210	5712	29301	1722125	5/31/2013	EMMONS COUNTY RECORD	8.00		100.000000%	5.421468%	8.00	8.00		Include	8.00	Reflect 100
210	5715	29301	1755731	12/19/2013	Linton Community Center	8.00		100.000000%	5.421468%	8.00	8.00		Include	8.00	Reflect 100
210	5715	29301	1717332	4/30/2013	LINTON CHAMBER OF COMMERCE	10.00		100.000000%	5.421468%	10.00	10.00		Include	10.00	Reflect 100
210	5712	29301	1709923	3/6/2013	EMMONS COUNTY RECORD	12.95		100.000000%	5.421468%	12.95	12.95		Include	12.95	Reflect 100
210	5712	29301	1732179	8/7/2013	EMMONS COUNTY RECORD	37.05		100.000000%	5.421468%	37.05	37.05		Include	37.05	Reflect 100
210	5715	29301	1745061	10/22/2013	LINTON COUNTRY CLUB	585.00		100.000000%	5.421468%	585.00	585.00		Include	585.00	Reflect 100
											673.00				
Move from Promotional															
150	5715	29130	1738063	9/12/2013	DICKINSON PRESS, THE	37.99		100.000000%	100.000000%	37.99	37.99		Include	Institutional	
150	5715	29130	1737960	9/12/2013	Church of Jesus Christ Latter	82		100.000000%	100.000000%	82.00	82.00		Include	Institutional	
71000	5715	29130	1732537	8/8/2013	ENERGY SOLUTIONS CENTER	750		100.000000%	39.194064%	750.00	293.96		Include	Institutional	
71000	5715	29130	1744604	10/18/2013	ENERGY SOLUTIONS CENTER	850		100.000000%	39.194064%	850.00	333.15		Include	Institutional	
71000	5715	29130	1710926	3/14/2013	ENERGY SOLUTIONS CENTER	950		100.000000%	39.194064%	950.00	372.34		Include	Institutional	
71003	5715	29130	1733187	8/13/2013	CHILD'S HOPE LEARNING CNTR	48		100.000000%	100.000000%	48.00	48.00		Include	Institutional	
71003	5715	29130	1728681	7/16/2013	RONALD MCDONALD HOUSE	240		100.000000%	100.000000%	240.00	240.00		Include	Institutional	
71003	5715	29130	1752023	11/30/2013	BISMARCK TOURNAMENT FUND	270		100.000000%	100.000000%	270.00	270.00		Include	Institutional	
71003	5715	29130	1739476	9/20/2013	EDND	540		100.000000%	100.000000%	540.00	540.00		Include	Institutional	
71003	5715	29130	1752022	11/30/2013	WILLISTON BASIN API CHAPTER	1,350.00		100.000000%	100.000000%	1,350.00	1,350.00		Include	Institutional	
71003	5715	29130	1747776	11/7/2013	NORSK HOSTFEST	15,000.00		100.000000%	100.000000%	########	15,000.00		Include	Institutional	
											18,567.44				
Move from Informational															
150	5712	29090	1732880	8/9/2013	COUNTRY MEDIA INC	124.72		100.000000%	100.000000%	124.72	124.72		Include	Institutional	
150	5712	29090	1737485	9/10/2013	COUNTRY MEDIA INC	124.72		100.000000%	100.000000%	124.72	124.72		Include	Institutional	
150	5712	29090	1738768	9/17/2013	VAN HORN MEDIA	526.85		100.000000%	100.000000%	526.85	526.85		Include	Institutional	
240	5712	29090	1738768	9/17/2013	VAN HORN MEDIA	338.40		100.000000%	100.000000%	338.40	338.40		Include	Institutional	
240	5712	29090	1734941	8/23/2013	VAN HORN MEDIA	1,754.40		100.000000%	100.000000%	1,754.40	1,754.40		Include	Institutional	
71003	5715	29090	1715184	4/18/2013	Crisistcare Chaplaincy	337.50		100.000000%	100.000000%	337.50	337.50		Include	Institutional	
96003	5715	29090	1733289	8/13/2013	Western Dakota Association	218.00		100.000000%	100.000000%	218.00	218.00		Include	Institutional	
											3,424.59				
	Total Institutional Advertising										$49,067.83				

MONTANA-DAKOTA UTILITIES CO.
SUMMARY OF INSURANCE EXPENSE
2014

Description	Expiration	% Gas	Annual Premium	Quarterly & Other Gas	Total	Gas Utility	North Dakota Gas 1/
Directors & Officer's Liability Insurance	10/31/2014	43.40%	$178,773	$9,541	$188,314	$81,728	$31,927
Excess Liability							
Fiduciary & Employee Benefits Liability	10/31/2014	58.40%	44,142	901	45,043	26,305	10,276
Public Liab. & Property Insurance Damage of Others	12/31/2014	43.40%	1,258,550	62,739	1,321,289	573,439	224,014
Public Liab. & Property Insurance Damage of Others	12/31/2016	43.40%	23,322		23,322	10,122	3,954
All Risk	12/31/2014	43.40%	993,463	46,089	1,039,552	451,166	176,248
Blanket Crime	10/31/2014	43.40%	7,157	219	7,376	3,201	1,250
Special Contingency	5/1/2015	43.40%	998		998	433	169
Hired and Non-owned Aircraft Liability	12/31/2014	0.00%	145		145	0	0
Self Insurance	N.A.	43.40%				332,010	129,700
			$2,506,550	$119,489	$2,626,039	$1,478,404	$577,538

1/ Allocated to North Dakota on Factor No. 27 - O&M excluding Cost of Gas & A&G.
2014 Allocation Factor #27 39.065037%

WP-8

MONTANA-DAKOTA UTILITIES CO.
PREPAID INSURANCE BALANCES
GAS UTILITY - NORTH DAKOTA
WORKPAPER

	Total	D & O Liability	F & E Benefits Liability	General Liability	All Risk	Blanket Crime	Special Contingencies
January 2013	$363,973	$16,635	$6,236	$200,846	$139,168	$752	$336
February	330,425	14,787	5,543	182,587	126,516	669	323
March	296,878	12,939	4,850	164,329	113,864	585	311
April	261,061	11,090	4,158	143,801	101,213	501	298
May	225,559	8,990	3,370	123,934	88,561	418	286
June	189,420	6,890	2,583	103,430	75,909	334	274
July	153,281	4,790	1,795	82,926	63,258	251	261
August	117,142	2,689	1,008	62,422	50,607	167	249
September	81,002	589	221	41,918	37,955	83	236
October	44,863	(1,511)	(567)	21,414	25,303	0	224
November	49,734	26,325	8,655	910	12,652	981	211
December	13,108	23,794	7,817	(19,594)	0	892	199
Amortization		$2,526	$839	$20,670	$13,713	$99	$13
December 2013	$13,108	$23,794	$7,817	($19,594)	$0	$892	$199
January 2014 1/	371,438	22,732	7,553	190,082	149,981	884	206
February	335,984	20,206	6,714	171,739	136,347	786	192
March	320,837	17,681	5,874	172,991	123,420	692	179
April	282,833	15,154	5,035	152,179	109,707	593	165
May	247,608	12,629	4,196	134,145	95,993	494	151
June	212,384	10,103	3,357	116,111	82,280	395	138
July	177,159	7,577	2,518	98,077	68,567	296	124
August	141,934	5,052	1,678	80,043	54,853	198	110
September	106,710	2,526	839	62,010	41,140	99	96
October	71,485	0	0	43,976	27,427	0	82
November	81,776	30,592	10,046	25,942	13,713	1,414	69
December	43,759	27,931	9,190	5,272	0	1,310	56
Amortization		$2,661	$856			$104	

1/ Actuals through November 2014

M-83

Property Covered:	Director's & Officer's Liability Insurance -- All Layers	Accts Chgd:		2013	2014
Kind of Insurance:	Director's & Officer's Liability Insurance -- All Layers	994	Electric	56.40%	56.60%
Insurance Company:			Gas	43.60%	43.40%
Policy Period:	11/01/13 - 10/31/14		Service	0.00%	0.00%

	Month	Beginning Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
08	January	123,643.38			10		12,364.34	12,364.34	111,279.04
	February	111,279.04	Marsh Fees		9	1,938.39	12,364.34	14,302.73	98,914.70
	March	98,914.70	Marsh Fees		8	1,938.39	12,364.34	14,302.73	86,550.36
	April	86,550.36			7		12,364.34	12,364.34	74,186.02
	May	74,186.02			6		12,364.34	12,364.34	61,821.68
	June	61,821.68			5		12,364.34	12,364.34	49,457.34
	July	49,457.34	Marsh Fees		4	1,938.39	12,364.34	14,302.73	37,093.00
	August	37,093.00			3		12,364.33	12,364.33	24,728.67
	September	24,728.67			2		12,364.34	12,364.34	12,364.33
	October	12,364.33	Marsh Fees		1	1,938.39	12,364.33	14,302.72	0.00
	November	0.00		178,773.25	12		14,897.77	14,897.77	163,875.48
	December	163,875.48			11		14,897.77	14,897.77	148,977.71
	January	148,977.71			10		14,897.77	14,897.77	134,079.94
	February	134,079.94			9	2,385.28	14,897.77	17,283.05	119,182.17
	March	119,182.17			8	2,385.28	14,897.77	17,283.05	104,284.40
	April	104,284.40			7		14,897.77	14,897.77	89,386.63
	May	89,386.63			6		14,897.77	14,897.77	74,488.86
	June	74,488.86			5	2,385.28	14,897.77	17,283.05	59,591.09
	July	59,591.09			4		14,897.77	14,897.77	44,693.32
	August	44,693.32			3		14,897.77	14,897.77	29,795.55
	September	29,795.55			2		14,897.78	14,897.78	14,897.77
	October	14,897.77			1		14,897.77	14,897.77	0.00
	November	0.00		178,773.25	12		0.00	0.00	0.00
	December	0.00			11		0.00	0.00	0.00

H-8-W

Property Covered:	Fiduciary and Employee Benefits Liability Insurance				Accts Chgd:			Electric	2013 41.50%	2014 41.60%
Kind of Insurance:	Excess Liability				994			Gas	58.50%	58.40%
Insurance Company:	CHUBB 1st layer and AEGIS 2nd layer							Service	0.00%	0.00%
Policy Period:	11/01/13 - 10/31/14									

	Month	Beginning Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
08	January	34,485.95			10		3,394.52	3,394.52	31,091.43
	February	31,091.43	Marsh Fees		9	310.16	3,454.60	3,764.76	27,636.83
	March	27,636.83	Marsh Fees		8	310.16	3,454.60	3,764.76	24,182.23
	April	24,182.23			7		3,454.60	3,454.60	20,727.63
	May	20,727.63			6		3,454.61	3,454.61	17,273.02
	June	17,273.02			5		3,454.60	3,454.60	13,818.42
	July	13,818.42	Marsh Fees		4	310.16	3,454.61	3,764.77	10,363.81
	August	10,363.81			3		3,454.60	3,454.60	6,909.21
	September	6,909.21			2		3,454.61	3,454.61	3,454.60
	October	3,454.60	Marsh Fees		1	310.16	3,454.60	3,764.76	0.00
	November	0.00		44,142.00	12		3,678.50	3,678.50	40,463.50
	December	40,463.50			11		3,678.50	3,678.50	36,785.00
	January	36,785.00			10		3,678.50	3,678.50	33,106.50
	February	33,106.50			9	225.33	3,678.50	3,903.83	29,428.00
	March	29,428.00			8	225.33	3,678.50	3,903.83	25,749.50
	April	25,749.50			7		3,678.50	3,678.50	22,071.00
	May	22,071.00			6		3,678.50	3,678.50	18,392.50
	June	18,392.50			5	225.33	3,678.50	3,903.83	14,714.00
	July	14,714.00			4		3,678.50	3,678.50	11,035.50
	August	11,035.50			3		3,678.50	3,678.50	7,357.00
	September	7,357.00			2		3,678.50	3,678.50	3,678.50
	October	3,678.50			1		3,678.50	3,678.50	0.00
	November	0.00		44,142.00	12		0.00	0.00	0.00
	December	0.00			11		0.00	0.00	0.00

8-M-85

									2013	2014
Property Covered:	Public Liability & Property Insurance Damage of Others					Accts Chgd:		Electric	56.40%	56.60%
Kind of Insurance:	Excess Liability					752		Gas	43.60%	43.40%
Insurance Company:	AEGIS - J & H Marsh & McLennan & EIM							Service	0.00%	0.00%
Policy Period:	01/1/14 - 12/31/14									

	Month	Beginning Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
08	January	0.00		1,145,985.47	12		95,498.78	95,498.78	1,050,486.69
	February	1,050,486.69	Marsh Fees		11	14,907.31	95,498.80	110,406.11	954,987.89
	March	954,987.89	Marsh Fees		10	14,907.31	95,498.79	110,406.10	859,489.10
	April	859,489.10	EIM Annual Adj.	(13,736.63)	9	(4,578.88)	93,972.50	89,393.62	751,779.97
	May	751,779.97	EIM Adj Corr.	3,018.81	8	1,509.41	94,349.85	95,859.26	660,448.93
	June	660,448.93			7		94,349.85	94,349.85	566,099.08
	July	566,099.08	Marsh Fees		6	14,907.31	94,349.85	109,257.16	471,749.23
	August	471,749.23			5		94,349.85	94,349.85	377,399.38
	September	377,399.38			4		94,349.85	94,349.85	283,049.53
	October	283,049.53	Marsh Fees		3	14,907.31	94,349.84	109,257.15	188,699.69
	November	188,699.69			2		94,349.85	94,349.85	94,349.84
	December	94,349.84			1		94,349.84	94,349.84	0.00
	January	0.00		1,274,940.87	12		106,245.07	106,245.07	1,168,695.80
	February	1,168,695.82			11	15,926.74	106,245.07	122,171.81	1,062,450.75
	March	1,062,450.75			10	15,604.16	106,245.08	121,849.24	956,205.67
	April	956,205.67		(16,390.41)	9	(5,463.48)	104,423.92	98,960.44	835,391.34
	May	835,391.34			8		104,423.92	104,423.92	730,967.42
	June	730,967.42			7	15,604.16	104,423.92	120,028.08	626,543.50
	July	626,543.50			6		104,423.92	104,423.92	522,119.58
	August	522,119.58			5		104,423.92	104,423.92	417,695.66
	September	417,695.66			4		104,423.92	104,423.92	313,271.74
	October	313,271.74			3		104,423.91	104,423.91	208,847.83
	November	208,847.83			2		104,423.92	104,423.92	104,423.91
	December	104,423.91			1		104,423.91	104,423.91	0.00

8-13

Property Covered:	Public Liability & Property Insurance Damage of Others	Accts Chgd:		2013	2014
Kind of Insurance:	Excess Liability	752	Electric	56.40%	56.60%
Insurance Company:	Energy Insurance Mutual		Gas	43.60%	43.40%
Policy Period:	01/1/14 - 12/31/16		Service	0.00%	0.00%

	Month	Beginning Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
08	January	33,039.90			12		2,753.33	2,753.33	30,286.57
	February	30,286.57			11		2,753.32	2,753.32	27,533.25
	March	27,533.25			10		2,753.33	2,753.33	24,779.92
	April	24,779.92			9		2,753.32	2,753.32	22,026.60
	May	22,026.60			8		2,753.33	2,753.33	19,273.27
	June	19,273.27			7		2,753.32	2,753.32	16,519.95
	July	16,519.95			6		2,753.33	2,753.33	13,766.62
	August	13,766.62			5		2,753.32	2,753.32	11,013.30
	September	11,013.30			4		2,753.33	2,753.33	8,259.97
	October	8,259.97			3		2,753.32	2,753.32	5,506.65
	November	5,506.65			2		2,753.33	2,753.33	2,753.32
	December	2,753.32			1		2,753.32	2,753.32	0.00
	January	0.00		69,967.17	36		1,943.53	1,943.53	68,023.64
	February	68,023.64			35		1,943.53	1,943.53	66,080.11
	March	66,080.11			34		1,943.53	1,943.53	64,136.58
	April	64,136.58			33		1,943.53	1,943.53	62,193.05
	May	62,193.05			32		1,943.53	1,943.53	60,249.52
	June	60,249.52			31		1,943.53	1,943.53	58,305.99
	July	58,305.99			30		1,943.53	1,943.53	56,362.46
	August	56,362.46			29		1,943.53	1,943.53	54,418.93
	September	54,418.93			28		1,943.53	1,943.53	52,475.40
	October	52,475.40			27		1,943.53	1,943.53	50,531.87
	November	50,531.87			26		1,943.53	1,943.53	48,588.34
	December	48,588.34			25		1,943.53	1,943.53	46,644.81

L8-M

			2013	2014
Property Covered:	Fire, Extended Coverage Perils, Boiler & Machinery	Accts Chgd:	Electric	56.40%	56.60%
Kind of Insurance:	All Risk Property Insurance	752	Gas	43.60%	43.40%
Insurance Company:	FM Global		Service	0.00%	0.00%
Policy Period:	1/1/14 - 12/31/14				

	Month	Beginning Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
08	January	0.00		1,015,571.00	12		84,630.92	84,630.92	930,940.08
	February	930,940.08	Marsh Fees		11	13,627.01	84,630.92	98,257.93	846,309.16
	March	846,309.16	Marsh Fees		10	13,627.01	84,630.92	98,257.93	761,678.24
	April	761,678.24			9		84,630.92	84,630.92	677,047.32
	May	677,047.32			8		84,630.92	84,630.92	592,416.40
	June	592,416.40			7		84,630.91	84,630.91	507,785.49
	July	507,785.49	Marsh Fees		6	13,627.01	84,630.92	98,257.93	423,154.57
	August	423,154.57			5		84,630.91	84,630.91	338,523.66
	September	338,523.66			4		84,630.91	84,630.91	253,892.75
	October	253,892.75	Marsh Fees		3	13,627.01	84,630.92	98,257.93	169,261.83
	November	169,261.83			2		84,630.91	84,630.91	84,630.92
	December	84,630.92			1		84,630.92	84,630.92	(0.00)
	January	0.00		993,463.00	12		82,788.58	82,788.58	910,674.42
	February	910,674.42			11	11,522.15	82,788.58	94,310.73	827,885.84
	March	827,885.84			10	11,522.15	82,788.58	94,310.73	745,097.26
	April	745,097.26			9		82,788.58	82,788.58	662,308.68
	May	662,308.68			8		82,788.59	82,788.59	579,520.09
	June	579,520.09			7	11,522.15	82,788.58	94,310.73	496,731.51
	July	496,731.51			6		82,788.59	82,788.59	413,942.92
	August	413,942.92			5		82,788.58	82,788.58	331,154.34
	September	331,154.34			4		82,788.59	82,788.59	248,365.75
	October	248,365.75			3		82,788.58	82,788.58	165,577.17
	November	165,577.17			2		82,788.59	82,788.59	82,788.58
	December	82,788.58			1		82,788.58	82,788.58	0.00

28-WA

Property Covered:	Blanket Crime					Accts Chgd:				2013	2014
Kind of Insurance:	Blanket Crime					994			Electric	56.40%	56.60%
Insurance Company:	CHUBB								Gas	43.60%	43.40%
Policy Period:	11/1/13 - 10/31/14								Service	0.00%	0.00%

	Month	Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
08	January	5,591.25			10		559.13	559.13	5,032.12
	February	5,032.12	Marsh Fees		9	90.04	559.12	649.16	4,473.00
	March	4,473.00	Marsh Fees		8	90.04	559.13	649.17	3,913.87
	April	3,913.87			7		559.12	559.12	3,354.75
	May	3,354.75			6		559.13	559.13	2,795.62
	June	2,795.62			5		559.12	559.12	2,236.50
	July	2,236.50	Marsh Fees		4	90.04	559.13	649.17	1,677.37
	August	1,677.37			3		559.12	559.12	1,118.25
	September	1,118.25			2		559.13	559.13	559.12
	October	559.12	Marsh Fees		1	90.04	559.12	649.16	0.00
	November	0.00		7,156.80	12		596.40	596.40	6,560.40
	December	6,560.40			11		596.40	596.40	5,964.00
	January	5,964.00			10		596.40	596.40	5,367.60
	February	5,367.60			9	54.72	596.40	651.12	4,771.20
	March	4,771.20			8	54.72	596.40	651.12	4,174.80
	April	4,174.80			7		596.40	596.40	3,578.40
	May	3,578.40			6		596.40	596.40	2,982.00
	June	2,982.00			5	54.72	596.40	651.12	2,385.60
	July	2,385.60			4		596.40	596.40	1,789.20
	August	1,789.20			3		596.40	596.40	1,192.80
	September	1,192.80			2		596.40	596.40	596.40
	October	596.40			1		596.40	596.40	0.00
	November	0.00		7,156.80	12		0.00	0.00	0.00
	December	0.00			11		0.00	0.00	0.00

Property Covered: Special Contingency
Kind of Insurance: Special Contingency
Insurance Company: Alexander & Alexander
Policy Period: 5/1/12 - 5/1/15 -- $2,994.10

Accts Chgd: 752

	2013	2014
Electric	56.40%	56.60%
Gas	43.60%	43.40%
Service	0.00%	0.00%

	Month	Beginning Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
08	January	2,328.74			28		83.17	83.17	2,245.57
	February	2,245.57			27		83.17	83.17	2,162.40
	March	2,162.40			26		83.17	83.17	2,079.23
	April	2,079.23			25		83.17	83.17	1,996.06
	May	1,996.06			24		83.17	83.17	1,912.89
	June	1,912.89			23		83.17	83.17	1,829.72
	July	1,829.72			22		83.17	83.17	1,746.55
	August	1,746.55			21		83.17	83.17	1,663.38
	September	1,663.38			20		83.17	83.17	1,580.21
	October	1,580.21			19		83.17	83.17	1,497.04
	November	1,497.04			18		83.17	83.17	1,413.87
	December	1,413.87			17		83.17	83.17	1,330.70
	January	1,330.70			16		83.17	83.17	1,247.53
	February	1,247.53			15		83.17	83.17	1,164.36
	March	1,164.36			14		83.17	83.17	1,081.19
	April	1,081.19			13		83.17	83.17	998.02
	May	998.02			12		83.17	83.17	914.85
	June	914.85			11		83.17	83.17	831.68
	July	831.68			10		83.17	83.17	748.51
	August	748.51			9		83.17	83.17	665.34
	September	665.34			8		83.17	83.17	582.17
	October	582.17			7		83.17	83.17	499.00
	November	499.00			6		83.17	83.17	415.83
	December	415.83			5		83.17	83.17	332.66

06-M

			2013	2014
Property Covered:	Hired and Non-owned Aircraft Liability	Accts Chgd:	Electric	100.00%	100.00%
Kind of Insurance:	Hired and Non-owned Aircraft Liability	752			
Insurance Company:					
Policy Period:	12/1/13 - 11/31/14				

	Month	Beginning Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
08	January	123.11			11		11.19	11.19	111.92
	February	111.92			10		11.19	11.19	100.73
	March	100.73			9		11.19	11.19	89.54
	April	89.54			8		11.19	11.19	78.35
	May	78.35			7		11.19	11.19	67.16
	June	67.16			6		11.19	11.19	55.97
	July	55.97			5		11.19	11.19	44.78
	August	44.78			4		11.20	11.20	33.58
	September	33.58			3		11.19	11.19	22.39
	October	22.39			2		11.20	11.20	11.19
	November	11.19		144.50	1		11.19	11.19	144.50
	December	144.50			12		12.04	12.04	132.46
	January	132.46			11		12.04	12.04	120.42
	February	120.42			10		12.04	12.04	108.38
	March	108.38			9		12.04	12.04	96.34
	April	96.34			8		12.04	12.04	84.30
	May	84.30			7		12.04	12.04	72.26
	June	72.26			6		12.04	12.04	60.22
	July	60.22			5		12.04	12.04	48.18
	August	48.18			4		12.05	12.05	36.13
	September	36.13			3		12.04	12.04	24.09
	October	24.09			2		12.05	12.05	12.04
	November	12.04		144.50	1		12.04	12.04	0.00
	December	0.00			12		0.00	0.00	0.00

16-M

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
RATE CASE EXPENSE WORKPAPER

Rate Case Expense - PU-15 $343,500

		Projected	
		2014	2015
PU-15 3 year amortization		$0	$114,500
Rate Case Amortization- 2013 Rate Case	1/	49,279	0
Recurring Level of Expense	2/	686	686
Manufactured Gas Plant Amortization	2/	90,780	90,780
Projected Regulatory Commission Expense		$140,745	$205,966

1/ Fully amortized in November 2014.
2/ Pursuant to Order in Case No. PU-10-589, Montana-Dakota is seeking cost recovery of the MGP environmental remediation costs.

ND Reg Com Exp - 928	North Dakota Gas	Less 5983 2/	Less Filing Fee Refunds		Total
2011	$362,163	$363,120	($1,000)	3/	$43
2012	81,645	90,780	(9,153)	4/	18
2013	112,546	90,780	19,769	3/	1,997
	$556,354	$544,680	$9,616		$2,058
3 Year Average	$185,451				$686

1/ Filed September 18, 2013. Case was settled outside of hearing.
2/ Amortization of manufactured gas plant remediation costs in Case No. PU-10-589.
3/ Refund for 2010 filing fee received in 2011.
3/ Refund for 2010 filing fee received in 2012.
3/ Filing fee net of expenses was refunded in 2014.

M-92

Montana - Dakota Utilties Co.
Rate Case Expense Estimate
North Dakota Gas - PU-15-__

	MT Gas D2012.9.100 1/	ND Gas PU-13-803 2/	PU15-__ Estimate
Fed ex	$2,556		$500
Legal	5,046		25,000
Transcript			10,000
PSC/PUC	3,539	4,956	175,000
Montana-Dakota		105	
AUS			
Direct testimony	9,790		
Data Request	17,197		-
Rebuttal Testimony	15,840		-
Hearing	-		-
	42,827	-	-
Concentric			
Direct testimony	52,692	44,218	50,000
Data Request	14,709		15,000
Rebuttal Testimony	38,956		40,000
Hearing	-		28,000 3/
	106,357	44,218	133,000
Total 6/2013	$160,325	$49,279	$343,500

1/ Filed September 26, 2012. Case went to hearing and was settled after the hearing.
2/ Filed September 18, 2013. Case was settled .
3/ Based on anticipated 2 day hearing using prior case.

M-93

STATE OF NORTH DAKOTA
PUBLIC SERVICE COMMISSION

Montana-Dakota Utilities Co., a Division of MDU Resources Group, Inc.
Manufactured Gas Plant Remediation Cost Recovery Application

Case No. PU-10-589

ORDER ALLOWING COST DEFERRAL
July 27, 2011

On September 17, 2010 Montana-Dakota Utilities Co. (MDU) filed an application for authority to recover costs related to its Bismarck manufactured gas plant (MGP) remediation on the SE corner of South 10th Street and East Front. The plant site was remediated to reduce environmental risk to acceptable levels and then sold in 2007. The total cost, less the sale of the property, is $907,773. The company proposed collecting the cost over a 5 year period beginning January 1, 2010 with no interest or rate base treatment.

On February 22, 2011 MDU filed an amended application to amortize the cost over ten years, beginning January 1, 2008 with no interest or rate base treatment. In addition, customers will not be immediately billed for the cost. However, if MDU files for a rate increase before the costs are fully amortized, the Company will seek cost recovery for the annual amortization expense as part of its test year cost of service.

The remediation project will be recorded as a North Dakota expense and will not be allocated to other states served by MDU. The site was only used to serve Bismarck customers prior to the availability of transmission pipelines that exist today. The other states served by MDU have their own local MGP sites and will be responsible for their own cleanup costs without any allocation to North Dakota.

On March 9, 2011 a Notice of Opportunity for Hearing was issued by the commission. No requests for a hearing were received.

On July 1, 2011 staff recommended that the commission approve MDU's amended application.

On July 20, 2011 the commission held an Informal Hearing.

Order

The Commission Orders:

1. MDU's amended application is APPROVED.

2. Any future request for cost deferral must be made immediately after the costs have been incurred and then only when current earning levels are not sufficient to cover these kinds of unusual and extraordinary costs.

PUBLIC SERVICE COMMISSION

Kevin Cramer	Tony Clark	Brian P. Kalk
Commissioner	Chairman	Commissioner

MONTANA-DAKOTA UTILITIES CO.
CALCULATION OF INTANGIBLE AMORTIZATION
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2013
PROJECTED 2014-2015

	2014	2015
Summary		
General Intangible		
2013 Plant	$126,828	$126,828
2014 additions		
2015 additions		28,892
Total general intangible	126,828	155,720
Common Intangible		
2013 Plant	653,040	653,040
2014 additions	20,611	41,221
2015 additions		29,630
Total common intangible	$673,651	$723,891

MONTANA-DAKOTA UTILITIES CO.
CALCULATION OF INTANGIBLE AMORTIZATION
GAS UTILITY - NORTH DAKOTA
PROJECTED 2014-2015

		Amount	Expected Life	Amortization	Average
2014					
	Common Intangible				
FP-100256	Replace mobile workforce software	$10,364	14	$740	
FP-101673	Replace Customer Information System	481,994	14	34,428	
FP-200902	Upgrade End Point Link Pro	19,577	7	2,797	
FP-301791	GIS sytem upgrade	32,563	10	3,256	
	Total Common Intangible	$544,498		41,221	$20,611
2015					
	General Intangible				
FP-100558	Purchase gas supply software	$573,349	10	57,335	
FP-307967	Develop large volume customer website	4,483	10	448	
	Total General Intangible	$577,832		57,783	28,892
	Common Intangible				
FP-100256	Replace mobile workforce software	$39,753	13	3,058	
FP-101673	Replace Customer Information System	405,998	13	31,231	
FP-200709	Purchase environmental compliance soft	13,441	10	1,344	
FP-302618	JDE accounting software upgrade	83,420	10	8,342	
FP-302625	ECM software upgrade	14,718	10	1,472	
FP-307224	Purchase additional CC&B customer lice	30,712	10	3,071	
FP-307320	Install distribution SCADA	95,321	10	9,532	
FP-307421	Implement PowerPlan CPI Tax	4,446	10	445	
FP-307530	Purchase CC&B migration manager	7,645	10	765	
	Total Common Intangible	$695,454		59,260	29,630

Montana-Dakota Utilities Co.
Gas Group Depreciation Rates
Effective January 2014

	ND(UE), WY(UJ)							SD(CH,UK), MT(UB)						
	Net Fut. Salvage %			Depreciation Rates				Net Fut. Salvage %			Depreciation Rates			
Depr Summary	COR	SLV	TOTAL	BASE	COR	SLV	TOTAL	COR	SLV	TOTAL	BASE	COR	SLV	TOTAL
374-G-Land Rights				1.39% B			1.39%				1.39% B			1.39%
375-G-Structures & Improvements	-30% I		-30%	1.52% B	0.47% G	-0.18% B	1.81%	-50% B		-50%	1.52% B	1.07% B	-0.18% B	2.77%
376-G-Mains	-40% I		-40%	1.51% C	0.57% G		2.08%	-30% J		-30%	1.90% B	0.35% J		2.25%
378-G-Measure/Regulation	-35% I		-35%	2.20% C	1.09% G		3.29%	-30% B		-30%	2.22% B	0.92% B		3.14%
379-G-Measure/Regulation City Gate	0% I			2.81% B			2.81%	-15% B			2.81% B	0.94% B		3.75%
380-G-Services	-140% I		-140%	2.50% B	3.25% G		5.75%	-175% J		-175%	2.50% B	4.67% J		7.17%
381-G-Meters	0% I		0%	2.91% B			2.91%	-5% J		-5%	2.91% B	0.19% J		3.10%
383-G-Service Regulators		15% I	15%	2.16% D		-0.59% D	1.57%		10% B	10%	2.16% D		-0.39% D	1.77%
385-G-Industrial Meas. & Reg Stn Eq	0% I		0%	2.43% B			2.43%	-15% B		-15%	2.43% B	0.53% B	0.35% B	3.31%
386-G-Other Property Customer Premi			0%	2.39% B			2.39%			0%	2.39% B			2.39%
386-G-CNG Refueling Stations				0.27% H			0.27%				0.27% H			0.27%
387-G-Cathodic Protection Equipment			0%	3.21% B			3.21%			0%	3.21% B			3.21%
387-G-Other Distribution Equipment			0%	0.99% B			0.99%			0%	0.99% B			0.99%
390-G-Structures & Improvements	-10% B		-10%	3.09% B			3.09%	-10% B		-10%	3.09% B	0.04% B	0.41% B	3.46%
392-G-Trailers		15% B	15%	12.35% E		-2.68% E	9.67%		15% B	15%	12.35% E		-2.68% E	9.67%
392-G-Transportation Equipment		20% F	20%	4.70% F		-4.44% F	0.26%		20% F	20%	4.70% F		-4.44% F	0.26%
396-G-Trailers-Work Equipment		20% B	20%	10.19% E		-4.17% E	6.02%		20% B	20%	10.19% E		-4.17% E	6.02%
396-G-Power Operated Equipment	-5% F	85% F	80%	31.71% F		-31.48% F	0.23%	-5% F	85% F	80%	31.71% F		-31.48% F	0.23%

A	Plant added after last study, therefore management determined depreciation rate
B	Per 2008 study
C	Recalculated based on 2008 study and average remaining lives agreed to in ND Gas Settlement
D	Per 2008 study-salvage rate is combined with the base rate in JDE, therefore the "TOTAL" rate is coinsidered the base rate-the salvage rate was changed to reflect the rate agreed to in the ND Gas Settlement
E	Per 2008 study-salvage rate is combined with the base rate in JDE, therefore the "TOTAL" rate is coinsidered the base rate
F	Per 2010 study-salvage rate is combined with the base rate in JDE, therefore the "TOTAL" rate is coinsidered the base rate in JDE
G	Recalculated based on 2008 study and estimated future net salvage agreed to in ND Gas Settlement
H	Per 2008 study-currently overdepreciated
I	Agreed upon percentages in the ND Gas Settlement
J	Per 2013 SD (effective Dec 13) and MT (effective Jan 14) Gas Rate Cases

LO-M

Montana-Dakota Utilities Co.
Gas General Plant Amortization Lives/Rates (Auto Retire)
Effective January 2014

	All Books		
Depr Summary	In Months		Calc Rate
391-G-Office Furn & Equip	180	A	6.67%
391-G-Comp Equip-Server & Workst	60	A	20.00%
391-G-Comp. Equip-Mainframe & Ot	60	A	20.00%
393-G-Stores Equipment	420	A	2.86%
394-G-Tools, Shop, Garage Equip	216	A	5.56%
394-G-Vehicle Maintenance Equip	240	A	5.00%
394-G-Vehicle Refueling Equipment	180	A	6.67%
395-G-Laboratory Equipment	240	A	5.00%
397-G-Radio Comm Equip-Fixed	180	A	6.67%
397-G-Radio Comm Equip-Mobile	180	A	6.67%
397-G-Telephone & Telex Equip	120	A	10.00%
397-G-Network Equipment	60	A	20.00%
398-G-Miscellaneous Equipment	240	A	5.00%

A Per Table 7 of 2008 study

M-98

Montana-Dakota Utilities Co.
Gas Individual Asset (CPR) Depreciation Rates
Effective January 2014

Depr Summary	All Books In Months	All Books Calc Rate
303-G-Misc. Intangible Plant*		
376-E-00003-Acq Adjust	414	2.90%
388-G-Aro Distribution Plant**		

* Determined by project management for each individual as:
** Determined by project management for each individual as:

Montana-Dakota Utilities Co.
Common Group Depreciation Rates
Effective January 2014

	ND(UD,UE,UN), SD(UG), MT(UA), WY(UI,UJ), MN(UM)							SD(UH,UK), MT(UB)						
	Net Fut. Salvage %			Depreciation Rates				Net Fut. Salvage %			Depreciation Rates			
Depr Summary	COR	SLV	TOTAL	BASE	COR	SLV	TOTAL	COR	SLV	TOTAL	BASE	COR	SLV	TOTAL
390-C-Structures & Improvements			0%	2.51% A	-0.33% A	0.07% A	2.25%		20% F	20%	2.51% A	-0.33% A	-0.72% F	1.46%
392-C-Transport Equip-Trailers		20% A	20%	4.17% E			4.17%		20% A	20%	4.17% E			4.17%
392-C-Transport Equip-Vehicles		20% C	20%	9.67% C		-5.56% C	4.11%		20% C	20%	9.67% C		-5.56% C	4.11%
392-C-Aircraft Equipment*			0%	4.00% E			4.00%			0%	4.00% E			4.00%
396-C-Power Operated Equipment		50% A	50%	18.22% D		-10.64% D	7.58%		50% A	50%	18.22% D		-10.64% D	7.58%

*	Aircraft engine assets depreciated on the units of production method
A	Per 2008 study
B	Per 2008 study-currently overdepreciated
C	Per 2010 study-salvage rate is combined with the base rate in JDE, therefore the "TOTAL" rate is coinsidered the base rate in JDE
D	Per 2008 study-salvage rate is combined with the base rate in JDE, therefore the "TOTAL" rate is coinsidered the base rate in JDE
E	Rate determined by management
F	Per 2013 SD (effective Dec 13) and MT (effective Jan 14) Gas Rate Cases

M-100

Montana-Dakota Utilities Co.
Common General Plant Amortization Lives/Rates (Auto Retir
Effective January 2014

Depr Summary	All Books In Months		Calc Rate
391-C-Office Furniture & Equipment	180	A	6.67%
391-C-Computer Equipment-Pc	60	A	20.00%
391-C-Computer Equipment-Other	60	A	20.00%
393-C-Stores Equipment	360	A	3.33%
394-C-Tools, Shop, Garage Equip-No	216	A	5.56%
394-C-Vehicle Maintenance Equipmer	240	A	5.00%
394-C-Vehicle Refueling Equipment	240	A	5.00%
397-C-Radio Comm Equip-Fixed	180	A	6.67%
397-C-Radio Comm Equip-Mobile	180	A	6.67%
397-C-General Telephone Comms Eq	120	A	10.00%
397-C-Supervisory & Telemeter Equi	180	A	6.67%
397-C-Network Equipment	60	A	20.00%
398-C-Miscellaneous Equipment	240	A	5.00%

A Per Table 7 of 2008 study

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA

	Eff 2013
Income Tax Rate	35.00%
State Income Tax	4.530%
Combined Federal/State Rate	37.9445%
1-tax rate	62.0555%

Allocation Factors	2014
Jurisdictional	
O&M Excluding COG & A&G - #27	39.065037%

Consumer Price Index

	CPI	Change
2010	218.056	
2011	224.939	3.2%
2012	229.594	2.1%
2013	232.957	1.5%
2011-2013 Average		2.3%

M-102

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA

	Eff. 2013
Federal tax rate	35.00%
State Income Tax rate	4.530%
Combined Federal & State	37.9445%
1- tax rate	62.0555%

M-103

North Dakota nd.gov Official Portal for North Dakota State Government

NDTax NORTH DAKOTA

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Office of State Tax Commissioner, Ryan Rauschenberger : State of North Dakota

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600 E. Boulevard Ave.
Bismarck, ND 58505-0599

Corporation Income

Every corporation engaged in business in North Dakota or having sources of income in North Dakota must file a North Dakota corporation income tax return. The return is due on the 15th day of the fourth month following the close of the tax year. Returns of tax-exempt organizations reporting unrelated business taxable income are due on the 15th day of the fifth month after the close of the tax year. Returns filed by cooperatives are due on the 15th day of the ninth month following the close of the tax year.

Tax rates: The current tax rates for corporations, which apply to tax years beginning on or after January 1, 2013, are shown below:

If taxable income is:			
Over	But not over	**The tax is:**	
$ 0	$ 25,000	1.48% of North Dakota taxable income	
25,000	50,000	$ 370.00	Plus 3.73% of amount over $ 25,000
50,000		1,302.50	Plus 4.53% of amount over 50,000

If a corporation elects to use the water's edge method to apportion its income, the corporation will be subject to an additional 3.5% surtax on its North Dakota taxable income.

Prior years' tax rates: For the tax rates that apply to corporations for tax years prior to 2013, see **Corporation Income Tax Rates** - (pdf)

M-104

Consumer Price Index - All Urban Consumers
Original Data Value

Series Id: CUUR0000SA0
Not Seasonally Adjusted
Area: U.S. city average
Item: All items
Base Period: 1982-84=100
Years: 2000 to 2014

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	HALF1	HALF2
2000	168.8	169.8	171.2	171.3	171.5	172.4	172.8	172.8	173.7	174.0	174.1	174.0	172.2	170.8	173.6
2001	175.1	175.8	176.2	176.9	177.7	178.0	177.5	177.5	178.3	177.7	177.4	176.7	177.1	176.6	177.5
2002	177.1	177.8	178.8	179.8	179.8	179.9	180.1	180.7	181.0	181.3	181.3	180.9	179.9	178.9	180.9
2003	181.7	183.1	184.2	183.8	183.5	183.7	183.9	184.6	185.2	185.0	184.5	184.3	184.0	183.3	184.6
2004	185.2	186.2	187.4	188.0	189.1	189.7	189.4	189.5	189.9	190.9	191.0	190.3	188.9	187.6	190.2
2005	190.7	191.8	193.3	194.6	194.4	194.5	195.4	196.4	198.8	199.2	197.6	196.8	195.3	193.2	197.4
2006	198.3	198.7	199.8	201.5	202.5	202.9	203.5	203.9	202.9	201.8	201.5	201.8	201.6	200.6	202.6
2007	202.416	203.499	205.352	206.686	207.949	208.352	208.299	207.917	208.490	208.936	210.177	210.036	207.342	205.709	208.976
2008	211.080	211.693	213.528	214.823	216.632	218.815	219.964	219.086	218.783	216.573	212.425	210.228	215.303	214.429	216.177
2009	211.143	212.193	212.709	213.240	213.856	215.693	215.351	215.834	215.969	216.177	216.330	215.949	214.537	213.139	215.935
2010	216.687	216.741	217.631	218.009	218.178	217.965	218.011	218.312	218.439	218.711	218.803	219.179	218.056	217.535	218.576
2011	220.223	221.309	223.467	224.906	225.964	225.722	225.922	226.545	226.889	226.421	226.230	225.672	224.939	223.598	226.280
2012	226.665	227.663	229.392	230.085	229.815	229.478	229.104	230.379	231.407	231.317	230.221	229.601	229.594	228.850	230.338
2013	230.280	232.166	232.773	232.531	232.945	233.504	233.596	233.877	234.149	233.546	233.069	233.049	232.957	232.366	233.548
2014	233.916	234.781	236.293	237.072	237.900										

M-105

Jacobson, Travis

From: Anderson, Jessica
Sent: Tuesday, January 13, 2015 12:58 PM
To: Jacobson, Travis
Cc: Hauff, Jeremy
Subject: ND Gas AFUDC FT

It looks like the total AFUDC Flow Through is $72,350 resulting in total deferred tax expense of $13,747. It's the sum of the AFUDC CWIP and AFUDC Property items below.

M-1DO

Tax Provision Total Tax Analysis Report

MDU - Gas
2014 Actuals MDU
January, February, March, April, May, June, July, August, September, October, November, Other Adjustments an
Oper-ND

	Current Period Before Adjustments				Current Period Adjustments			
	M Item	Total Tax	Current Impact	Deferred Impact	M Item	Total Tax	Current Impact	Deferred
Book Income		$7,337,970.11	$7,337,970.11			$0.00	$0.00	
Tax Items		$0.00	$0.00			$0.00	$0.00	
Book Income Before Income Taxes (Adjusted for Tax Items)		$7,337,970.11	$7,337,970.11			$0.00	$0.00	
Federal Income Taxes @ Statutory Rate		$2,568,289.54	$2,568,289.54			$0.00	$0.00	
State Taxes		$338,724.97	$338,724.97			$0.00	$0.00	
State Benefit of Fed/State Deduction		$0.00	$0.00			$0.00	$0.00	
Fed Benefit of State Tax Deduction		($118,553.74)	($118,553.74)			$0.00	$0.00	
Fed / Foreign Rate Differential		$0.00	$0.00			$0.00	$0.00	
Total Federal & State @ Statutory Rates		$2,788,460.77	$2,788,460.77			$0.00	$0.00	
Other Current Tax ETR Adjustments								
Current Year Current Tax State Rate Change Adjust		$0.00	$0.00			$0.00	$0.00	
Current Year Current Tax Fed/For Rate Change Adjust		$0.00	$0.00			$0.00	$0.00	
AFUDC CWIP								
AFUDC CWIP REV - FED	$345,284.15	$120,849.45	$120,849.45	$0.00	$0.00	$0.00	$0.00	
AFUDC CWIP REV - FED COMMON	$46,459.83	$16,260.94	$16,260.94	$0.00	$0.00	$0.00	$0.00	
AFUDC CWIP REV - STATE	$345,284.15	$10,360.04	$10,360.04	$0.00	$0.00	$0.00	$0.00	
AFUDC CWIP REV - STATE COMMON	$46,459.83	$1,394.00	$1,394.00	$0.00	$0.00	$0.00	$0.00	
Subtotal:	$783,487.96	$148,864.43	$148,864.43	$0.00	$0.00	$0.00	$0.00	
AFUDC Property								
AFUDC EQUITY - FED	($337,939.97)	($118,278.99)	($118,278.99)	$0.00	$0.00	$0.00	$0.00	
AFUDC EQUITY - FED COMMON	($17,628.82)	($6,170.09)	($6,170.09)	$0.00	$0.00	$0.00	$0.00	
AFUDC EQUITY - STATE	($337,939.97)	($10,139.68)	($10,139.68)	$0.00	$0.00	$0.00	$0.00	
AFUDC EQUITY - STATE COMMON	($17,628.82)	($528.94)	($528.94)	$0.00	$0.00	$0.00	$0.00	
Subtotal:	($711,137.58)	($135,117.70)	($135,117.70)	$0.00	$0.00	$0.00	$0.00	

$72,350.88

L01-W

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
SUMMARY OF REVENUES - PER BOOKS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

Rate Reporting Class	Per Books Billing Units	Dk	Base Revenue	Fuel Revenue 1/	Total Revenue
Sales					
Residential					
Rate 60	85,942	8,494,252	$16,161,166	$39,559,041	$55,720,207
Rate 90	273	20,710	46,697	227,925	274,622
Total Residential	86,215	8,514,962	16,207,863	39,786,966	55,994,829
Air Force					
Rate 64	3	527,110	79,748	1,861,073	1,940,821
Total Air Force	3	527,110	79,748	1,861,073	1,940,821
Firm General - Rate 70					
Small Meters	9,441	1,986,413	2,944,153	9,245,014	12,189,167
Large Meters	3,814	4,974,824	5,253,248	23,266,701	28,519,949
	13,255	6,961,237	8,197,401	32,511,715	40,709,116
Firm General - Rate 92					
Small Meters	65	11,937	16,889	131,046	147,935
Large Meters	6	15,621	13,224	167,354	180,578
	71	27,558	30,113	298,400	328,513
Optional Seasonal - Rate 72					
Small Meters	5	2,854	2,748	11,563	14,311
Large Meters	10	13,646	14,794	59,796	74,590
	15	16,500	17,542	71,359	88,901
Total Firm General	13,341	7,005,295	8,245,056	32,881,474	41,126,530

M/D-1

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
SUMMARY OF REVENUES - PER BOOKS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

	Per Books				
Rate Reporting Class	Billing Units	Dk	Base Revenue	Fuel Revenue 1/	Total Revenue
Small Interruptible					
Rate 71	161	927,594	961,288	3,446,780	4,408,068
Total Small Interruptible	161	927,594	961,288	3,446,780	4,408,068
Large Interruptible					
Rate 85	1	44,053	40,139	160,925	201,064
Total Large Interruptible	1	44,053	40,139	160,925	201,064
Total Sales	99,721	17,019,014	$25,534,094	$78,137,218	$103,671,312
Transportation					
Small Interruptible					
Rate 81	73	1,149,982	$605,585	$18,726	$624,311
Large Interruptible					
Rate 82	7	5,078,375	1,363,692	9,399	1,373,091
Total Transportation	80	6,228,357	$1,969,277	$28,125	$1,997,402
Total Sales & Transportation	99,801	23,247,371	$27,503,371	$78,165,343	$105,668,714

1/ Transportation fuel charge revenue is reflected as fuel revenue.

M/P-2

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
SUMMARY OF REVENUES - CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

Rate Reporting Class	Per Books @ Current Rates 1/ Billing Units	Dk	Base Revenue	Fuel Revenue	Total Revenue
Sales					
Residential					
Rate 60	85,942	8,494,252	$18,249,644	$47,414,915	$65,664,559
Rate 90	273	20,710	55,926	115,603	171,529
Total Residential	86,215	8,514,962	18,305,570	47,530,518	65,836,088
Air Force					
Rate 64 - Firm	1	36,289	14,039	202,565	216,604
Rate 64 - Interruptible	2	490,821	153,714	2,147,832	2,301,546
Total Air Force	3	527,110	167,753	2,350,397	2,518,150
Firm General - Rate 70					
Small Meters	9,441	1,986,413	3,758,878	11,088,157	14,847,035
Large Meters	3,814	4,974,824	6,276,631	27,769,468	34,046,099
	13,255	6,961,237	10,035,509	38,857,625	48,893,134
Firm General - Rate 92					
Small Meters	65	11,937	24,610	66,632	91,242
Large Meters	6	15,621	15,564	87,196	102,760
	71	27,558	40,174	153,828	194,002
Optional Seasonal - Rate 72					
Small Meters	5	2,854	3,306	15,931	19,237
Large Meters	10	13,646	16,897	76,172	93,069
	15	16,500	20,203	92,103	112,306
Total Firm General	13,341	7,005,295	10,095,886	39,103,556	49,199,442

M-9-3

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
SUMMARY OF REVENUES - CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

	Per Books @ Current Rates 1/				
Rate Reporting Class	Billing Units	Dk	Base Revenue	Fuel Revenue	Total Revenue
Small Interruptible					
Rate 71	161	927,594	787,983	4,077,703	4,865,686
Total Small Interruptible	161	927,594	787,983	4,077,703	4,865,686
Large Interruptible					
Rate 85	1	44,053	25,084	193,657	218,741
Total Large Interruptible	1	44,053	25,084	193,657	218,741
Total Sales	99,721	17,019,014	$29,382,276	$93,255,831	$122,638,107
Transportation					
Small Interruptible					
Rate 81	73	1,149,982	$711,041		$711,041
Large Interruptible					
Rate 82	7	5,078,376	1,376,463		1,376,463
Total Transportation	80	6,228,358	$2,087,504	$0	$2,087,504
Total Sales & Transportation	99,801	23,247,372	$31,469,780	$93,255,831	$124,725,611

1/ Rates effective with service rendered on and after 5/1/2014, Docket No. PU-13-803. COG effective November 2014 with average 2015 projected commodity charges.

M-4

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
SUMMARY OF REVENUES - NORMALIZED
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

Rate Reporting Class	Normalized Billing Units	Dk	Base Revenue	Fuel Revenue	Total Revenue
Sales					
Residential					
Rate 60	85,942	8,050,764	$18,105,067	$44,939,365	$63,044,432
Rate 90	273	19,104	55,403	106,639	162,042
Total Residential	86,215	8,069,868	18,160,470	45,046,004	63,206,474
Air Force					
Rate 64 - Firm	1	33,956	13,271	189,542	202,813
Rate 64 - Interruptible	2	470,870	148,527	2,060,527	2,209,054
Total Air Force	3	504,826	161,798	2,250,069	2,411,867
Firm General - Rate 70					
Small Meters	9,441	1,805,754	3,626,997	10,079,719	13,706,716
Large Meters	3,814	4,681,736	6,062,676	26,133,450	32,196,126
	13,255	6,487,490	9,689,673	36,213,169	45,902,842
Firm General - Rate 92					
Small Meters	65	11,386	24,208	63,557	87,765
Large Meters	6	14,577	14,802	81,369	96,171
	71	25,963	39,010	144,926	183,936
Optional Seasonal - Rate 72					
Small Meters	5	2,854	3,306	15,931	19,237
Large Meters	10	13,646	16,897	76,172	93,069
	15	16,500	20,203	92,103	112,306
Total Firm General	13,341	6,529,953	9,748,886	36,450,198	46,199,084

MJP-S

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
SUMMARY OF REVENUES - NORMALIZED
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

Rate Reporting Class	Normalized Billing Units	Dk	Base Revenue	Fuel Revenue	Total Revenue
Small Interruptible					
Rate 71 2/	128	741,109	628,238	3,257,915	3,886,153
Total Small Interruptible	128	741,109	628,238	3,257,915	3,886,153
Large Interruptible					
Rate 85	1	34,339	22,199	150,956	173,155
Total Large Interruptible	1	34,339	22,199	150,956	173,155
Total Sales	99,688	15,880,095	$28,721,591	$87,155,142	$115,876,733
Transportation					
Small Interruptible					
Rate 81	73	1,079,230	$676,727		$676,727
Large Interruptible					
Rate 82	7	5,102,300	1,403,902		1,403,902
Total Transportation	80	6,181,530	$2,080,629	$0	$2,080,629
Total Sales & Transportation	99,768	22,061,625	$30,802,220	$87,155,142	$117,957,362

1/ Rates effective with service rendered on and after 5/1/2014, Docket No. PU-13-803. COG effective November 2014 with average 2015 projected commodity charges.
2/ Excludes grain drying sales.

M-9-6

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
SUMMARY OF REVENUES - PROJECTED 2014
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

Rate Reporting Class	Projected 2014 Billing Units	Dk	Base Revenue	Fuel Revenue	Total Revenue
Sales					
Residential					
Rate 60	89,176	8,411,972	$18,805,353	$46,955,628	$65,760,981
Rate 90	273	21,374	56,143	119,310	175,453
Total Residential	89,449	8,433,346	18,861,496	47,074,938	65,936,434
Air Force					
Rate 64 - Firm	1	32,506	12,794	181,449	194,243
Rate 64 - Interruptible	2	479,120	150,671	2,096,629	2,247,300
Total Air Force	3	511,626	163,465	2,278,078	2,441,543
Firm General - Rate 70					
Small Meters	9,738	1,925,982	3,787,395	10,750,832	14,538,227
Large Meters	4,071	5,124,616	6,564,209	28,605,607	35,169,816
	13,809	7,050,598	10,351,604	39,356,439	49,708,043
Firm General - Rate 92					
Small Meters	66	13,787	26,205	76,959	103,164
Large Meters	7	15,665	16,290	87,442	103,732
	73	29,452	42,495	164,401	206,896
Optional Seasonal - Rate 72					
Small Meters	5	2,237	2,856	12,487	15,343
Large Meters	10	14,872	17,792	83,016	100,808
	15	17,109	20,648	95,503	116,151
Total Firm General	13,897	7,097,159	10,414,747	39,616,343	50,031,090

M1P-7

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
SUMMARY OF REVENUES - PROJECTED 2014
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

	Projected 2014				
Rate Reporting Class	Billing Units	Dk	Base Revenue	Fuel Revenue	Total Revenue
Small Interruptible					
Rate 71 2/	133	760,446	648,116	3,342,921	3,991,037
Total Small Interruptible	133	760,446	648,116	3,342,921	3,991,037
Large Interruptible					
Rate 85	1	32,084	21,529	141,041	162,570
Total Large Interruptible	1	32,084	21,529	141,041	162,570
Total Sales	103,483	16,834,661	$30,109,353	$92,453,321	$122,562,674
Transportation					
Small Interruptible					
Rate 81	73	1,098,432	$686,040		$686,040
Large Interruptible					
Rate 82	7	5,257,408	1,414,439		1,414,439
Total Transportation	80	6,355,840	$2,100,479	$0	$2,100,479
Total Sales & Transportation	103,563	23,190,501	$32,209,832	$92,453,321	$124,663,153

1/ Rates effective with service rendered on and after 5/1/2014, Docket No. PU-13-803. COG effective November 2014 with average 2015 projected commodity charges.
2/ Excludes grain drying sales.

M | P-8

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
SUMMARY OF REVENUES - PROJECTED 2015
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

Rate Reporting Class	Projected 2015 Billing Units	Dk	Base Revenue	Fuel Revenue	Total Revenue
Sales					
Residential					
Rate 60	92,205	8,646,063	$19,427,273	$48,262,324	$67,689,597
Rate 90	273	21,374	56,143	119,310	175,453
Total Residential	92,478	8,667,437	19,483,416	48,381,634	67,865,050
Air Force					
Rate 64 - Firm	1	32,506	12,794	181,449	194,243
Rate 64 - Interruptible	2	479,120	150,671	2,096,629	2,247,300
Total Air Force	3	511,626	163,465	2,278,078	2,441,543
Firm General - Rate 70					
Small Meters	10,392	1,992,770	3,996,086	11,123,642	15,119,728
Large Meters	4,071	5,124,616	6,564,209	28,605,607	35,169,816
	14,463	7,117,386	10,560,295	39,729,249	50,289,544
Firm General - Rate 92					
Small Meters	66	13,787	26,205	76,959	103,164
Large Meters	7	15,665	16,290	87,442	103,732
	73	29,452	42,495	164,401	206,896
Optional Seasonal - Rate 72					
Small Meters	5	2,237	2,856	12,487	15,343
Large Meters	10	14,872	17,792	83,016	100,808
	15	17,109	20,648	95,503	116,151
Total Firm General	14,551	7,163,947	10,623,438	39,989,153	50,612,591

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MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
SUMMARY OF REVENUES - PROJECTED 2015
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

	Projected 2015				
Rate Reporting Class	Billing Units	Dk	Base Revenue	Fuel Revenue	Total Revenue
Small Interruptible					
Rate 71 2/	135	920,446	729,916	4,046,281	4,776,197
Total Small Interruptible	135	920,446	729,916	4,046,281	4,776,197
Large Interruptible					
Rate 85	1	32,084	21,529	141,041	162,570
Total Large Interruptible	1	32,084	21,529	141,041	162,570
Total Sales	107,168	17,295,540	$31,021,764	$94,836,187	$125,857,951
Transportation					
Small Interruptible					
Rate 81	73	1,098,432	$686,040		$686,040
Large Interruptible					
Rate 82	6	4,307,330	1,321,302		1,321,302
Total Transportation	79	5,405,762	$2,007,342	$0	$2,007,342
Total Sales & Transportation	107,247	22,701,302	$33,029,106	$94,836,187	$127,865,293

1/ Rates effective with service rendered on and after 5/1/2014, Docket No. PU-13-803. COG effective November 2014 with average 2015 projected commodity charges.
2/ Excludes grain drying sales.

M/P-10

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
CURRENT RATES WITH ANNUALIZED COST OF GAS

	Applicable Charge 1/ 2/	
Residential - Rate 60		
Base Rate	$0.4935	per day
Distribution Delivery Charge	0.326	per dk
Cost of Gas	5.582	per dk
Firm General - Rate 70		
Base Rate		
Small Meters	$0.67	per day
Large Meters	1.90	per day
Distribution Delivery Charge	0.730	per dk
Cost of Gas	5.582	per dk
Optional Seasonal - Rate 72		
Base Rate		
Small Meters	$0.67	per day
Large Meters	1.90	per day
Distribution Delivery Charge	0.730	per dk
Cost of Gas	5.582	per dk
Residential Propane - Rate 90		
Base Rate	$0.4935	per day
Distribution Delivery Charge	0.326	per dk
Cost of Gas	5.582	per dk
Firm General Propane - Rate 92		
Base Rate		
Small Meters	$0.67	per day
Large Meters	1.90	per day
Distribution Delivery Charge	0.730	per dk
Cost of Gas	5.582	per dk
Air Force - Rate 64		
Base Rate		
AFB Interruptible (641)	$2,000.00	per month
PAR Firm (644)	175.00	per month
PAR Interruptible (645)	175.00	per month
Pro Shop (648)	0.000	per month
Distribution Delivery Charge		
Firm	0.329	per dk
Interruptible	0.260	per dk
Cost of Gas		
AFB Interruptible (641)	4.376	per dk
PAR Firm (644)	5.582	per dk
PAR Interruptible (645)	4.376	per dk
Pro Shop (648)	5.582	per dk

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
CURRENT RATES WITH ANNUALIZED COST OF GAS

	Applicable Charge 1/ 2/	
Small Interruptible Sales - Rate 71		
Base Rate	$175.00	per month
Distribution Delivery Charge 3/		
Maximum Rate per dk	0.929	per dk
Minimum Rate per dk	0.485	per dk
Cost of Gas	4.396	per dk
Large Interruptible Sales - Rate 85		
Base Rate	$1,000.00	per month
Distribution Delivery Charge 3/		
Maximum Rate per dk	$0.718	per dk
Minimum Rate per dk	0.297	per dk
Cost of Gas	4.396	per dk
Small Interruptible Transport - Rate 81		
Base Rate	$175.00	per month
Distribution Delivery Charge		
Maximum Rate per dk	$0.485	per dk
Minimum Rate per dk	0.102	per dk
Large Interruptible Transport - Rate 82		
Basic Service Charge	$1,000.00	per month
Distribution Delivery Charge		
Maximum Rate per dk	$0.297	per dk
Minimum Rate per dk	0.061	per dk

1/ Rates effective with service rendered on and after 5/1/2014, Docket No. PU-13-803.
2/ COG Effective November 2014 with average 2015 projected commodity charges.
3/ Difference between maximum and minimum rate is margin sharing.

M/P-12

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
CALCULATION OF REVENUES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

Residential - Rate 60	Per Books at Current Rates 1/			Normalized		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Bills	85,942	$0.4935 per day	$15,480,518	85,942	$0.4935 per day	$15,480,518
Distribution Delivery Charge	8,494,252	0.326 per dk	2,769,126	8,050,764	0.326 per dk	2,624,549
Cost of Gas	8,494,252	5.582 per dk	47,414,915	8,050,764	5.582 per dk	44,939,365
Total Revenue			$65,664,559			$63,044,432

Residential - Rate 60	2014			Projected 2015		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Bills	89,176	$0.4935 per day	$16,063,050	92,205	$0.4935 per day	$16,608,656
Distribution Delivery Charge	8,411,972	0.326 per dk	2,742,303	8,646,063	0.326 per dk	2,818,617
Cost of Gas	8,411,972	5.582 per dk	46,955,628	8,646,063	5.582 per dk	48,262,324
Total Revenue			$65,760,981			$67,689,597

1/ Rates effective with service rendered on and after 5/1/2014, Docket No. PU-13-803.

M/P-13

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
CALCULATION OF REVENUES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

Residential Propane - Rate 90	Per Books at Current Rates 1/			Normalized		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Bills	273	$0.4935 per day	$49,175	273	$0.4935 per day	$49,175
Distribution Delivery Charge	20,710	0.326 per dk	6,751	19,104	0.326 per dk	6,228
Cost of Gas	20,710	5.582 per dk	115,603	19,104	5.582 per dk	106,639
Total Revenue			$171,529			$162,042

Residential Propane - Rate 90	Projected 2014			Projected 2015		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Bills	273	$0.4935 per day	$49,175	273	$0.4935 per day	$49,175
Distribution Delivery Charge	21,374	0.326 per dk	6,968	21,374	0.326 per dk	6,968
Cost of Gas	21,374	5.582 per dk	119,310	21,374	5.582 per dk	119,310
Total Revenue			$175,453			$175,453

1/ Rates effective with service rendered on and after 5/1/2014, Docket No. PU-13-803.

MBP-14

MONTANA-DAKOTA UTILITIES CO.
REVENUE CALCULATIONS
GAS UTILITY - NORTH DAKOTA
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

Air Force Rate 64	Per Books at Current Rates 1/			Normalized		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Basic Service Charge						
AFB Interruptible	1	$2,000.00 per month	$24,000	1	$2,000.00 per month	$24,000
PAR Firm	1	175.00 per month	2,100	1	175.00 per month	2,100
PAR Interruptible	1	175.00 per month	2,100	1	175.00 per month	2,100
Pro Shop 2/	0	0.00 per month	0	0	0.00 per month	0
	3		28,200	3		28,200
All Dk						
AFB Interruptible	470,480	0.260 per dk	122,325	450,529	0.260 per dk	117,138
PAR Firm	35,602	0.329 per dk	11,713	33,426	0.329 per dk	10,997
PAR Interruptible	20,341	0.260 per dk	5,289	20,341	0.260 per dk	5,289
Pro Shop	687	0.329 per dk	226	530	0.329 per dk	174
	527,110		139,553	504,826		133,598
Cost of Gas						
AFB Interruptible	470,480	4.376 per dk	2,058,820	450,529	4.376 per dk	1,971,515
PAR Firm	35,602	5.582 per dk	198,730	33,426	5.582 per dk	186,584
PAR Interruptible	20,341	4.376 per dk	89,012	20,341	4.376 per dk	89,012
Pro Shop	687	5.582 per dk	3,835	530	5.582 per dk	2,958
	527,110		2,350,397	504,826		2,250,069
Total Revenue			$2,518,150			$2,411,867

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MONTANA-DAKOTA UTILITIES CO.
REVENUE CALCULATIONS
GAS UTILITY - NORTH DAKOTA
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

Air Force Rate 64	Projected 2014 3/			Projected 2015 3/		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Basic Service Charge						
AFB Interruptible	1	$2,000.00 per month	$24,000	1	$2,000.00 per month	$24,000
PAR Firm	1	175.00 per month	2,100	1	175.00 per month	2,100
PAR Interruptible	1	175.00 per month	2,100	1	175.00 per month	2,100
Pro Shop 2/	0	0.00 per month	0	0	0.00 per month	0
	3		28,200	3		28,200
All Dk						
AFB Interruptible	468,405	0.260 per dk	121,785	468,405	0.260 per dk	121,785
PAR Firm	31,864	0.329 per dk	10,483	31,864	0.329 per dk	10,483
PAR Interruptible	10,715	0.260 per dk	2,786	10,715	0.260 per dk	2,786
Pro Shop	642	0.329 per dk	211	642	0.329 per dk	211
	511,626		135,265	511,626		135,265
Cost of Gas						
AFB Interruptible	468,405	4.376 per dk	2,049,740	468,405	4.376 per dk	2,049,740
PAR Firm	31,864	5.582 per dk	177,865	31,864	5.582 per dk	177,865
PAR Interruptible	10,715	4.376 per dk	46,889	10,715	4.376 per dk	46,889
Pro Shop	642	5.582 per dk	3,584	642	5.582 per dk	3,584
	511,626		2,278,078	511,626		2,278,078
Total Revenue			$2,441,543			$2,441,543

1/ Rates effective with service rendered on and after 5/1/2014, Docket No. PU-13-803.
2/ Customer is not charged a basic service charge.
3/ Reflects dk billing units from the twelve months ended September 2014 revenue report.

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MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
CALCULATION OF REVENUES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

Firm General - Rate 70 Small Meters	Per Books at Current Rates 1/			Normalized		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Bills	9,441	$0.67 per day	$2,308,797	9,441	$0.67 per day	$2,308,797
Distribution Delivery Charge	1,986,413	0.730 per dk	1,450,081	1,805,754	0.730 per dk	1,318,200
Cost of Gas	1,986,413	5.582 per dk	11,088,157	1,805,754	5.582 per dk	10,079,719
Total Revenue			$14,847,035			$13,706,716

Firm General - Rate 70 Small Meters	2014			Projected 2015		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Bills	9,738	$0.67 per day	$2,381,428	10,392	$0.67 per day	$2,541,364
Distribution Delivery Charge	1,925,982	0.730 per dk	1,405,967	1,992,770	0.730 per dk	1,454,722
Cost of Gas	1,925,982	5.582 per dk	10,750,832	1,992,770	5.582 per dk	11,123,642
Total Revenue			$14,538,227			$15,119,728

1/ Rates effective with service rendered on and after 5/1/2014, Docket No. PU-13-803.

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MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
CALCULATION OF REVENUES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

Firm General - Rate 70 Large Meters	Per Books at Current Rates 1/			Normalized		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Bills	3,814	$1.90 per day	$2,645,009	3,814	$1.90 per day	$2,645,009
Distribution Delivery Charge	4,974,824	0.730 per dk	3,631,622	4,681,736	0.730 per dk	3,417,667
Cost of Gas	4,974,824	5.582 per dk	27,769,468	4,681,736	5.582 per dk	26,133,450
Total Revenue			$34,046,099			$32,196,126

Firm General - Rate 70 Large Meters	2014			Projected 2015		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Bills	4,071	$1.90 per day	$2,823,239	4,071	$1.90 per day	$2,823,239
Distribution Delivery Charge	5,124,616	0.730 per dk	3,740,970	5,124,616	0.730 per dk	3,740,970
Cost of Gas	5,124,616	5.582 per dk	28,605,607	5,124,616	5.582 per dk	28,605,607
Total Revenue			$35,169,816			$35,169,816

1/ Rates effective with service rendered on and after 5/1/2014, Docket No. PU-13-803.

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MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
CALCULATION OF REVENUES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

Firm General Propane - Rate 92 Small Meters	Per Books at Current Rates 1/			Normalized		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Bills	65	$0.67 per day	$15,896	65	$0.67 per day	$15,896
Distribution Delivery Charge	11,937	0.730 per dk	8,714	11,386	0.730 per dk	8,312
Cost of Gas	11,937	5.582 per dk	66,632	11,386	5.582 per dk	63,557
Total Revenue			$91,242			$87,765

Firm General Propane - Rate 92 Small Meters	Projected 2014			Projected 2015		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Bills	66	$0.67 per day	$16,140	66	$0.67 per day	$16,140
Distribution Delivery Charge	13,787	0.730 per dk	10,065	13,787	0.730 per dk	10,065
Cost of Gas	13,787	5.582 per dk	76,959	13,787	5.582 per dk	76,959
Total Revenue			$103,164			$103,164

1/ Rates effective with service rendered on and after 5/1/2014, Docket No. PU-13-803.

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MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
CALCULATION OF REVENUES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

Firm General Propane - Rate 92 Large Meters	Per Books at Current Rates 1/			Normalized		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Bills	6	$1.90 per day	$4,161	6	$1.90 per day	$4,161
Distribution Delivery Charge	15,621	0.730 per dk	11,403	14,577	0.730 per dk	10,641
Cost of Gas	15,621	5.582 per dk	87,196	14,577	5.582 per dk	81,369
Total Revenue			$102,760			$96,171

Firm General Propane - Rate 92 Large Meters	Projected 2014			Projected 2015		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Bills	7	$1.90 per day	$4,855	7	$1.90 per day	$4,855
Distribution Delivery Charge	15,665	0.730 per dk	11,435	15,665	0.730 per dk	11,435
Cost of Gas	15,665	5.582 per dk	87,442	15,665	5.582 per dk	87,442
Total Revenue			$103,732			$103,732

1/ Rates effective with service rendered on and after 5/1/2014, Docket No. PU-13-803.

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MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
CALCULATION OF REVENUES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

Optional Seasonal Rate 72 - Small Meters	Per Books at Current Rates 1/			Normalized		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Bills	5	$0.67 per day	$1,223	5	$0.67 per day	$1,223
Distribution Delivery Charge	2,854	0.730 per dk	2,083	2,854	0.730 per dk	2,083
Cost of Gas	2,854	5.582 per dk	15,931	2,854	5.582 per dk	15,931
Total Revenue			$19,237			$19,237

Optional Seasonal Rate 72 - Small Meters	Projected 2014			Projected 2015		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Bills	5	$0.67 per day	$1,223	5	$0.67 per day	$1,223
Distribution Delivery Charge	2,237	0.730 per dk	1,633	2,237	0.730 per dk	1,633
Cost of Gas	2,237	5.582 per dk	12,487	2,237	5.582 per dk	12,487
Total Revenue			$15,343			$15,343

1/ Rates effective with service rendered on and after 5/1/2014, Docket No. PU-13-803.

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MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
CALCULATION OF REVENUES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

Optional Seasonal Rate 72 - Large Meters	Per Books at Current Rates 1/			Normalized		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Bills	10	$1.90 per day	$6,935	10	$1.90 per day	$6,935
Distribution Delivery Charge	13,646	0.730 per dk	9,962	13,646	0.730 per dk	9,962
Cost of Gas	13,646	5.582 per dk	76,172	13,646	5.582 per dk	76,172
Total Revenue			$93,069			$93,069

Optional Seasonal Rate 72 - Large Meters	Projected 2014			Projected 2015		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Bills	10	$1.90 per day	$6,935	10	$1.90 per day	$6,935
Distribution Delivery Charge	14,872	0.730 per dk	10,857	14,872	0.730 per dk	10,857
Cost of Gas	14,872	5.582 per dk	83,016	14,872	5.582 per dk	83,016
Total Revenue			$100,808			$100,808

1/ Rates effective with service rendered on and after 5/1/2014, Docket No. PU-13-803.

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MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
CALCULATION OF REVENUES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

Small Interruptible - Rate 71	Per Books at Current Rates 1/			Normalized 3/		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Bills	161	$175.00 per month	$338,100	128	$175.00 per month	$268,800
Distribution Delivery Charge	927,594	0.485 per dk	449,883	741,109	0.485 per dk	359,438
Cost of Gas	927,594	4.396 per dk	4,077,703	741,109	4.396 per dk	3,257,915
Total Revenue			$4,865,686			$3,886,153

Small Interruptible - Rate 71	Projected 2014 2/			Projected 2015 2/		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Bills	133	$175.00 per month	$279,300	135	$175.00 per month	$283,500
Distribution Delivery Charge	760,446	0.485 per dk	368,816	920,446	0.485 per dk	446,416
Cost of Gas	760,446	4.396 per dk	3,342,921	920,446	4.396 per dk	4,046,281
Total Revenue			$3,991,037			$4,776,197

1/ Rates effective with service rendered on and after 5/1/2014, Docket No. PU-13-803.
2/ Reflects 3 year average dk billing units ended October 2014 revenue report, excluding grain drying customers.
3/ Excludes Grain Drying customers.

MP-23

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
CALCULATION OF REVENUES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

Large Interruptible - Rate 85	Per Books at Current Rates 1/			Normalized		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Bills	1	$1,000.00 per month	$12,000	1	$1,000.00 per month	$12,000
Distribution Delivery Charge	44,053	0.297 per dk	13,084	34,339	0.297 per dk	10,199
Cost of Gas	44,053	4.396 per dk	193,657	34,339	4.396 per dk	150,956
Total Revenue			$218,741			$173,155

Large Interruptible - Rate 85	Projected 2014 2/			Projected 2015 2/		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Bills	1	$1,000.00 per month	$12,000	1	$1,000.00 per month	$12,000
Distribution Delivery Charge	32,084	0.297 per dk	9,529	32,084	0.297 per dk	9,529
Cost of Gas	32,084	4.396 per dk	141,041	32,084	4.396 per dk	141,041
Total Revenue			$162,570			$162,570

1/ Rates effective with service rendered on and after 5/1/2014, Docket No. PU-13-803.
2/ Reflects dk billing units from the twelve months ended September 2014 revenue report.

MP-24

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
CALCULATION OF REVENUES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

Small IT Transport - Rate 81	Per Books at Current Rates 1/			Normalized		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Bills	73	$175.00 per month	$153,300	73	$175.00 per month	$153,300
Distribution Delivery Charge	1,149,982	0.485 per dk	557,741	1,079,230	0.485 per dk	523,427
Total Revenue			$711,041			$676,727

Small IT Transport - Rate 81	Projected 2014 2/			Projected 2015 2/		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Bills	73	$175.00 per month	$153,300	73	$175.00 per month	$153,300
Distribution Delivery Charge	1,098,432	0.485	532,740	1,098,432	0.485 per dk	532,740
Total Revenue			$686,040			$686,040

1/ Rates effective with service rendered on and after 5/1/2014, Docket No. PU-13-803.
2/ Reflects 3 year average dk billing units ended October 2014 revenue report.

M-P-25

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
CALCULATION OF REVENUES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

Large IT Transport - Rate 82	Per Books at Current Rates 1/			Normalized		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Bills	6	$1,000.00 per month	$72,000	6	$1,000.00 per month	$72,000
Customer 82-4	1	$700.00 per month	$8,400	1	$700.00 per month	$8,400
Distribution Delivery Charge	317,804	0.297	94,388	278,035	0.297	82,576
Distribution Delivery Charge - Flex	4,760,572	2/	1,201,675	4,824,265	2/	1,240,926
Total Revenue			$1,376,463			$1,403,902

Large IT Transport - Rate 82	Projected 2014			Projected 2015		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Bills	6	$1,000.00 per month	$72,000	5	$1,000.00 per month	$60,000
Customer 82-4	1	$700.00 per month	$8,400	1	$700.00 per month	$8,400
Distribution Delivery Charge	280,480	0.297	83,302	280,480	0.297	83,302
Distribution Delivery Charge - Flex	4,976,928	2/	1,250,737	4,026,850	2/	1,169,600
Total Revenue			$1,414,439			$1,321,302

1/ Rates effective with service rendered on and after 5/1/2014, Docket No. PU-13-803.
2/ Source: Revenue calculations worksheet.

D-21 WI

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
CUSTOMERS - DAYS BILLED
TWELVE MONTHS ENDING DECEMBER 31, 2013

	Rate 600		Rate 700		Rate 701		Days in
	Days Billed	Customers	Days Billed	Customers	Days Billed	Customers	Month
January	2,717,904	87,674	297,990	9,613	121,350	3,915	31
February	2,431,114	86,826	266,799	9,529	108,752	3,884	28
March	2,526,643	81,505	278,009	8,968	112,862	3,641	31
April	2,628,824	87,627	290,044	9,668	116,758	3,892	30
May	2,719,266	87,718	300,672	9,699	120,080	3,874	31
June	2,507,802	83,593	275,056	9,169	110,410	3,680	30
July	2,717,704	87,668	298,692	9,635	119,855	3,866	31
August	2,698,415	87,046	297,663	9,602	118,341	3,817	31
September	2,511,762	83,725	274,684	9,156	113,670	3,789	30
October	2,808,759	90,605	311,605	10,052	127,960	4,128	31
November	2,389,559	79,652	259,558	8,652	102,517	3,417	30
December	2,717,481	87,661	296,170	9,554	119,670	3,860	31
Average		***85,942***		***9,441***		***3,814***	

M/P- 27

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
CUSTOMERS - DAYS BILLED
TWELVE MONTHS ENDING DECEMBER 31, 2013

	Rate 720		Rate 721	
	Days Billed	Customers	Days Billed	Customers
January	216	7	316	10
February	139	5	286	10
March	201	6	297	10
April	188	6	321	11
May	210	7	302	10
June	120	4	290	10
July	119	4	329	11
August	182	6	342	11
September	150	5	321	11
October	157	5	343	11
November	140	5	272	9
December	158	5	316	10
Average		***5***		***10***

	Rate 900 Total Res. Propane		Rate 920 Total Small Firm Propane		Rate 921 Total Large Firm Propane	
	Days Billed	Customers	Days Billed	Customers	Days Billed	Customers
January	8704	281	2100	68	219	7
February	7812	279	1772	63	201	7
March	7924	256	1867	60	207	7
April	8374	279	1998	67	204	7
May	8377	270	1984	64	191	6
June	8039	268	1909	64	178	6
July	8790	284	2173	70	186	6
August	8401	271	1974	64	196	6
September	8316	277	1961	65	177	6
October	8615	278	2104	68	187	6
November	7817	261	1860	62	170	6
December	8311	268	2119	68	179	6
Average		***273***		***65***		***6***

Billing Period Degree Days

Month-Year	BPHD60 ND	NORM60 ND
Jan-11	1,594	1,467
Feb-11	1,443	1,350
Mar-11	1,368	1,147
Apr-11	921	752
May-11	457	355
Jun-11	176	117
Jul-11	36	19
Aug-11	8	3
Sep-11	79	54
Oct-11	223	280
Nov-11	616	657
Dec-11	1,025	1,129
Jan-12	1,084	1,468
Feb-12	1,146	1,359
Mar-12	939	1,105
Apr-12	458	759
May-12	288	361
Jun-12	129	124
Jul-12	7	18
Aug-12	3	4
Sep-12	44	57
Oct-12	250	250
Nov-12	783	714
Dec-12	1,111	1,135
Jan-13	1453	1485
Feb-13	1414	1464
Mar-13	1100	1024
Apr-13	1081	730
May-13	599	370
Jun-13	121	106
Jul-13	5	23
Aug-13	1	7
Sep-13	9	70
Oct-13	184	257
Nov-13	791	780
Dec-13	1321	1190

Billing Period Degree Days

Month-Year	BPHD60 Bismarck	NORM60 Bismarck
Jan-11	1,573	1,448
Feb-11	1,430	1,330
Mar-11	1,344	1,123
Apr-11	888	728
May-11	458	341
Jun-11	170	107
Jul-11	38	15
Aug-11	6	3
Sep-11	80	50
Oct-11	229	269
Nov-11	604	643
Dec-11	1,027	1,109
Jan-12	1,064	1,449
Feb-12	1,132	1,339
Mar-12	916	1,083
Apr-12	433	735
May-12	268	347
Jun-12	119	114
Jul-12	5	14
Aug-12	2	3
Sep-12	43	53
Oct-12	239	240
Nov-12	756	699
Dec-12	1,081	1,115
Jan-13	1434	1481
Feb-13	1363	1461
Mar-13	1033	1012
Apr-13	985	715
May-13	568	362
Jun-13	109	95
Jul-13	5	18
Aug-13	0	2
Sep-13	5	66
Oct-13	172	252
Nov-13	788	773
Dec-13	1285	1181

Billing Period Degree Days

Month-Year	BPHD60 Devils Lake	NORM60 Devils Lake
Jan-11	1,732	1,598
Feb-11	1,596	1,499
Mar-11	1,467	1,279
Apr-11	1,011	843
May-11	498	387
Jun-11	186	123
Jul-11	30	26
Aug-11	8	4
Sep-11	70	51
Oct-11	231	284
Nov-11	620	686
Dec-11	1,063	1,214
Jan-12	1,206	1,600
Feb-12	1,280	1,509
Mar-12	1,044	1,232
Apr-12	533	852
May-12	311	393
Jun-12	123	130
Jul-12	9	25
Aug-12	3	5
Sep-12	50	54
Oct-12	275	253
Nov-12	826	747
Dec-12	1,214	1,222
Jan-13	1550	1600
Feb-13	1620	1585
Mar-13	1295	1128
Apr-13	1286	796
May-13	719	386
Jun-13	135	111
Jul-13	5	25
Aug-13	3	7
Sep-13	12	68
Oct-13	178	260
Nov-13	805	815
Dec-13	1417	1267

Billing Period Degree Days

Month-Year	BPHD60 Dickinson	NORM60 Dickinson
Jan-11	1,528	1,363
Feb-11	1,379	1,233
Mar-11	1,355	1,075
Apr-11	897	735
May-11	498	378
Jun-11	229	139
Jul-11	60	26
Aug-11	19	5
Sep-11	106	61
Oct-11	246	290
Nov-11	653	646
Dec-11	1,003	1,072
Jan-12	1,053	1,364
Feb-12	1,099	1,241
Mar-12	911	1,036
Apr-12	439	741
May-12	302	383
Jun-12	162	147
Jul-12	11	24
Aug-12	7	6
Sep-12	46	64
Oct-12	240	258
Nov-12	747	703
Dec-12	1,006	1,078
Jan-13	1344	1369
Feb-13	1247	1337
Mar-13	939	950
Apr-13	917	710
May-13	568	385
Jun-13	123	133
Jul-13	5	35
Aug-13	0	20
Sep-13	9	81
Oct-13	203	261
Nov-13	771	749
Dec-13	1243	1118

Billing Period Degree Days

Month-Year	BPHD60 Jamestown	NORM60 Jamestown
Jan-11	1,641	1,508
Feb-11	1,530	1,410
Mar-11	1,390	1,192
Apr-11	968	774
May-11	452	352
Jun-11	152	106
Jul-11	22	15
Aug-11	2	2
Sep-11	71	50
Oct-11	219	276
Nov-11	592	660
Dec-11	1,028	1,157
Jan-12	1,120	1,509
Feb-12	1,170	1,420
Mar-12	961	1,149
Apr-12	466	782
May-12	262	358
Jun-12	98	112
Jul-12	6	14
Aug-12	1	3
Sep-12	48	53
Oct-12	264	246
Nov-12	766	717
Dec-12	1,101	1,163
Jan-13	1487	1523
Feb-13	1517	1513
Mar-13	1254	1061
Apr-13	1185	745
May-13	608	371
Jun-13	110	100
Jul-13	4	23
Aug-13	0	5
Sep-13	12	58
Oct-13	179	247
Nov-13	792	780
Dec-13	1350	1214

Billing Period Degree Days

Month-Year	BPHD60 Minot	NORM60 Minot
Jan-11	1,586	1,475
Feb-11	1,406	1,362
Mar-11	1,352	1,165
Apr-11	938	772
May-11	418	361
Jun-11	161	122
Jul-11	22	21
Aug-11	3	4
Sep-11	58	58
Oct-11	194	284
Nov-11	602	661
Dec-11	998	1,138
Jan-12	1,064	1,476
Feb-12	1,124	1,372
Mar-12	939	1,123
Apr-12	474	779
May-12	311	366
Jun-12	130	129
Jul-12	8	20
Aug-12	1	4
Sep-12	40	61
Oct-12	256	253
Nov-12	826	719
Dec-12	1,169	1,144
Jan-13	1500	1489
Feb-13	1500	1472
Mar-13	1185	1042
Apr-13	1230	750
May-13	648	374
Jun-13	139	115
Jul-13	5	27
Aug-13	1	14
Sep-13	12	78
Oct-13	179	262
Nov-13	797	787
Dec-13	1382	1194

Billing Period Degree Days

Month-Year	BPHD60 Williston	NORM60 Williston
Jan-11	1,611	1,497
Feb-11	1,433	1,360
Mar-11	1,402	1,137
Apr-11	919	732
May-11	458	351
Jun-11	182	124
Jul-11	38	22
Aug-11	14	4
Sep-11	90	62
Oct-11	219	301
Nov-11	665	687
Dec-11	1,057	1,162
Jan-12	1,105	1,498
Feb-12	1,167	1,370
Mar-12	959	1,096
Apr-12	481	739
May-12	310	356
Jun-12	160	131
Jul-12	11	21
Aug-12	4	4
Sep-12	48	65
Oct-12	254	269
Nov-12	829	748
Dec-12	1,170	1,168
Jan-13	1458	1508
Feb-13	1381	1476
Mar-13	1080	1009
Apr-13	1084	710
May-13	556	358
Jun-13	132	100
Jul-13	9	19
Aug-13	1	2
Sep-13	10	73
Oct-13	218	269
Nov-13	803	806
Dec-13	1331	1218

Billing Period Degree Days

Month-Year	BPHD60 MWJ	NORM60 MWJ
Jan-11	1,613	1,493
Feb-11	1,456	1,377
Mar-11	1,381	1,165
Apr-11	942	759
May-11	443	355
Jun-11	165	117
Jul-11	27	19
Aug-11	6	3
Sep-11	73	57
Oct-11	211	287
Nov-11	620	669
Dec-11	1,028	1,152
Jan-12	1,096	1,494
Feb-12	1,154	1,387
Mar-12	953	1,123
Apr-12	474	767
May-12	294	360
Jun-12	129	124
Jul-12	8	18
Aug-12	2	4
Sep-12	45	60
Oct-12	258	256
Nov-12	807	728
Dec-12	1,147	1,158
Jan-13	1482	1507
Feb-13	1466	1487
Mar-13	1173	1037
Apr-13	1166	735
May-13	604	368
Jun-13	127	105
Jul-13	6	23
Aug-13	1	7
Sep-13	11	70
Oct-13	192	259
Nov-13	797	791
Dec-13	1354	1209

60 - Residential

Month-Year	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cust
Jan-11	84,419	1,477,340.9	1594	31	17.5	51.41935	0.56452
Feb-11	82,925	1,317,467.8	1443	28	15.9	51.53571	0.56741
Mar-11	85,018	1,410,174.6	1368	31	16.6	44.12903	0.53506
Apr-11	79,987	874,153.0	921	30	10.9	30.70000	0.36429
May-11	77,330	547,874.2	457	31	7.1	14.74194	0.22854
Jun-11	88,677	304,238.1	176	30	3.4	5.86667	0.11436
Jul-11	73,513	146,567.8	36	31	2.0	1.16129	0.06432
Aug-11	81,112	137,232.5	8	31	1.7	0.25806	0.05458
Sep-11	78,875	140,447.0	79	30	1.8	2.63333	0.05935
Oct-11	75,617	214,957.4	223	31	2.8	7.19355	0.09170
Nov-11	74,243	497,150.7	616	30	6.7	20.53333	0.22321
Dec-11	83,884	1,023,352.9	1025	31	12.2	33.06452	0.39354
Jan-12	83,599	1,077,096.1	1084	31	12.9	34.96774	0.41562
Feb-12	80,626	1,096,301.7	1146	29	13.6	39.51724	0.46887
Mar-12	85,384	1,042,333.2	939	31	12.2	30.29032	0.39379
Apr-12	80,656	479,572.7	458	30	5.9	15.26667	0.19820
May-12	82,316	403,767.4	288	31	4.9	9.29032	0.15823
Jun-12	84,988	235,197.8	129	30	2.8	4.30000	0.09225
Jul-12	81,411	144,425.9	7	31	1.8	0.22581	0.05723
Aug-12	86,451	137,111.7	3	31	1.6	0.09677	0.05116
Sep-12	80,619	131,215.2	44	30	1.6	1.46667	0.05425
Oct-12	84,760	310,632.7	250	31	3.7	8.06452	0.11822
Nov-12	79,126	656,987.5	783	30	8.3	26.10000	0.27677
Dec-12	83,699	1,031,656.9	1111	31	12.3	35.83871	0.39761
Jan-13	87,674	1,408,828.6	1453	31	16.1	46.87097	0.51835
Feb-13	86,826	1,324,297.7	1414	28	15.3	50.50000	0.54473
Mar-13	81,505	1,154,903.1	1100	31	14.2	35.48387	0.45709
Apr-13	87,627	1,098,281.5	1081	30	12.5	36.03333	0.41779
May-13	87,718	680,777.8	599	31	7.8	19.32258	0.25035
Jun-13	83,593	252,820.0	121	30	3.0	4.03333	0.10081
Jul-13	87,668	161,587.2	5	31	1.8	0.16129	0.05946
Aug-13	87,046	141,350.9	1	31	1.6	0.03226	0.05238
Sep-13	83,725	128,829.5	9	30	1.5	0.30000	0.05129
Oct-13	90,605	268,294.9	184	31	3.0	5.93548	0.09552
Nov-13	79,652	629,407.0	791	30	7.9	26.36667	0.26340
Dec-13	87,661	1,244,875.0	1321	31	14.2	42.61290	0.45810

Slope	Intercept	R^2
0.0102	0.04724	0.98709

1/ Reflects billed dk per month.
2/ Reflects billing period degree days.

	Above Totals	Rev Report	Difference
12/31/11	8,090,956.9	8,090,956.9	0.0
12/31/12	6,746,298.8	6,746,298.8	0.0
12/31/13	8,494,253.2	8,494,253.2	0.0

90 - Residential

Month-Year	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cust
Jan-11	283	4,025.8	1,528	31	14.2	49.29032	0.45889
Feb-11	268	3,111.5	1,379	28	11.6	49.25000	0.41465
Mar-11	280	3,380.4	1,355	31	12.1	43.70968	0.38945
Apr-11	265	1,991.1	897	30	7.5	29.90000	0.25045
May-11	256	1,305.2	498	31	5.1	16.06452	0.16447
Jun-11	291	627.9	229	30	2.2	7.63333	0.07192
Jul-11	258	257.2	60	31	1.0	1.93548	0.03216
Aug-11	285	234.6	19	31	0.8	0.61290	0.02655
Sep-11	270	293.2	106	30	1.1	3.53333	0.03620
Oct-11	267	557.6	246	31	2.1	7.93548	0.06737
Nov-11	244	1,465.0	653	30	6.0	21.76667	0.20014
Dec-11	289	3,019.3	1,003	31	10.4	32.35484	0.33701
Jan-12	270	2,870.4	1,053	31	10.6	33.96774	0.34294
Feb-12	263	2,817.9	1,099	29	10.7	37.89655	0.36946
Mar-12	303	2,326.3	911	31	7.7	29.38710	0.24766
Apr-12	283	1,130.7	439	30	4.0	14.63333	0.13318
May-12	258	600.9	302	31	2.3	9.74194	0.07513
Jun-12	292	425.4	162	30	1.5	5.40000	0.04856
Jul-12	264	233.7	11	31	0.9	0.35484	0.02856
Aug-12	294	259.2	7	31	0.9	0.22581	0.02844
Sep-12	248	226.8	46	30	0.9	1.53333	0.03048
Oct-12	295	908.7	240	31	3.1	7.74194	0.09937
Nov-12	246	1,876.9	747	30	7.6	24.90000	0.25432
Dec-12	273	2,617.2	1,006	31	9.6	32.45161	0.30925
Jan-13	281	3,750.2	1,344	31	13.3	43.35484	0.43051
Feb-13	279	3,003.6	1,247	28	10.8	44.53571	0.38449
Mar-13	256	2,705.0	939	31	10.6	30.29032	0.34085
Apr-13	279	2,444.6	917	30	8.8	30.56667	0.29207
May-13	270	1,189.7	568	31	4.4	18.32258	0.14214
Jun-13	268	492.5	123	30	1.8	4.10000	0.06126
Jul-13	284	208.3	5	31	0.7	0.16129	0.02366
Aug-13	271	222.4	0	31	0.8	-	0.02647
Sep-13	277	220.1	9	30	0.8	0.30000	0.02649
Oct-13	278	945.2	203	31	3.4	6.54839	0.10968
Nov-13	261	1,971.5	771	30	7.6	25.70000	0.25179
Dec-13	268	3,556.6	1,243	31	13.3	40.09677	0.42809

Slope	Intercept	R^2
0.00894	0.0173	0.97605

	Above Totals	Rev Report	Difference
12/31/11	20,268.8	20,268.8	0.0
12/31/12	16,294.1	16,294.1	0.0
12/31/13	20,709.7	20,709.7	0.0

1/ Reflects billed dk per month.
2/ Reflects billing period degree days.

MONTANA-DAKOTA UTILITIES CO.
NORTH DAKOTA GAS UTILITY

Residential Weather Normalization
Twelve Months Ended December 31, 2013

Rate 60	Days in Month	Customers	Baseload/ Customer 1/	Normal Degree Days	Normalized Heating Use/ Customer 2/	Normalized Total Use/ Customer	Normalized Use
January	31	87,674	1.46	1,485	15.15	16.61	1,456,265
February	28	86,826	1.32	1,464	14.93	16.25	1,410,923
March	31	81,505	1.46	1,024	10.44	11.90	969,910
April	30	87,627	1.42	730	7.45	8.87	777,251
May	31	87,718	1.46	370	3.77	5.23	458,765
June	30	83,593	1.42	106	1.08	2.50	208,983
July	31	87,668	1.46	23	0.23	1.69	148,159
August	31	87,046	1.46	7	0.07	1.53	133,180
September	30	83,725	1.42	70	0.71	2.13	178,334
October	31	90,605	1.46	257	2.62	4.08	369,668
November	30	79,652	1.42	780	7.96	9.38	747,136
December	31	87,661	1.46	1,190	12.14	13.60	1,192,190
Total	365	1,031,300	17.22		76.55	93.77	8,050,764

1/ Daily baseload per customer 0.04724 * number of days in month.
2/ Use per degree day per customer 0.01020 * normal degree days.

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MONTANA-DAKOTA UTILITIES CO.
NORTH DAKOTA GAS UTILITY

Residential Propane Weather Normalization
Twelve Months Ended December 31, 2013

Rate 90	Days in Month	Customers	Baseload/ Customer 1/	Normal Degree Days	Normalized Heating Use/ Customer 2/	Normalized Total Use/ Customer	Normalized Use
January	31	281	0.54	1,369	12.24	12.78	3,591
February	28	279	0.48	1,337	11.95	12.43	3,468
March	31	256	0.54	950	8.49	9.03	2,312
April	30	279	0.52	710	6.35	6.87	1,917
May	31	270	0.54	385	3.44	3.98	1,075
June	30	268	0.52	133	1.19	1.71	458
July	31	284	0.54	35	0.31	0.85	241
August	31	271	0.54	20	0.18	0.72	195
September	30	277	0.52	81	0.72	1.24	343
October	31	278	0.54	261	2.33	2.87	798
November	30	261	0.52	749	6.70	7.22	1,884
December	31	268	0.54	1,118	9.99	10.53	2,822
Total	365	3,272	6.34		63.89	70.23	19,104

1/ Daily baseload per customer 0.01730 * number of days in month.
2/ Use per degree day per customer 0.00894 * normal degree days.

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70 - Small Firm General

Month-Year	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cust
Jan-11	9,330	346,870.3	1594	31	37.2	51.41935	1.19929
Feb-11	9,203	312,131.5	1443	28	33.9	51.53571	1.21130
Mar-11	9,367	333,002.9	1368	31	35.6	44.12903	1.14680
Apr-11	8,808	194,753.3	921	30	22.1	30.70000	0.73703
May-11	8,555	112,759.8	457	31	13.2	14.74194	0.42518
Jun-11	9,711	54,047.4	176	30	5.6	5.86667	0.18552
Jul-11	8,273	23,778.6	36	31	2.9	1.16129	0.09272
Aug-11	9,115	21,479.9	8	31	2.4	0.25806	0.07602
Sep-11	8,782	22,326.8	79	30	2.5	2.63333	0.08474
Oct-11	8,478	36,576.5	223	31	4.3	7.19355	0.13917
Nov-11	8,251	101,625.4	616	30	12.3	20.53333	0.41056
Dec-11	9,292	235,859.0	1025	31	25.4	33.06452	0.81881
Jan-12	9,306	250,061.5	1084	31	26.9	34.96774	0.86681
Feb-12	8,976	261,928.7	1146	29	29.2	39.51724	1.00624
Mar-12	9,494	241,624.0	939	31	25.5	30.29032	0.82097
Apr-12	8,970	99,757.1	458	30	11.1	15.26667	0.37071
May-12	9,071	79,144.4	288	31	8.7	9.29032	0.28145
Jun-12	9,414	40,816.7	129	30	4.3	4.30000	0.14452
Jul-12	9,026	23,426.8	7	31	2.6	0.22581	0.08373
Aug-12	9,473	25,964.8	3	31	2.7	0.09677	0.08842
Sep-12	8,870	25,380.0	44	30	2.9	1.46667	0.09538
Oct-12	9,336	56,633.9	250	31	6.1	8.06452	0.19568
Nov-12	8,674	141,178.7	783	30	16.3	26.10000	0.54254
Dec-12	9,186	236,217.1	1111	31	25.7	35.83871	0.82951
Jan-13	9,613	329,812.9	1453	31	34.3	46.87097	1.10674
Feb-13	9,529	315,793.6	1414	28	33.1	50.50000	1.18358
Mar-13	8,968	279,690.5	1100	31	31.2	35.48387	1.00605
Apr-13	9,668	268,391.2	1081	30	27.8	36.03333	0.92536
May-13	9,699	155,672.2	599	31	16.1	19.32258	0.51775
Jun-13	9,169	49,731.1	121	30	5.4	4.03333	0.18079
Jul-13	9,635	29,635.1	5	31	3.1	0.16129	0.09922
Aug-13	9,602	28,382.1	1	31	3.0	0.03226	0.09535
Sep-13	9,156	25,941.1	9	30	2.8	0.30000	0.09444
Oct-13	10,052	51,063.4	184	31	5.1	5.93548	0.16387
Nov-13	8,652	141,343.9	791	30	16.3	26.36667	0.54455
Dec-13	9,554	310,955.4	1321	31	32.5	42.61290	1.04991

Slope	Intercept	R^2
0.02286	0.05528	0.98333

1/ Reflects billed dk per month.
2/ Reflects billing period degree days.

	Above Totals	Rev Report	Difference
12/31/11	1,795,211.4	1,795,211.4	0.0
12/31/12	1,482,133.7	1,482,133.7	0.0
12/31/13	1,986,412.5	1,986,412.5	0.0

MONTANA-DAKOTA UTILITIES CO.
NORTH DAKOTA GAS UTILITY

Firm General Weather Normalization
Twelve Months Ended December 31, 2013

Small Meters Rate 70	Days in Month	Customers	Baseload/ Customer 1/	Normal Degree Days	Normalized Heating Use/ Customer 2/	Normalized Total Use/ Customer	Normalized Use
January	31	9,613	1.71	1,485	33.95	35.66	342,800
February	28	9,529	1.55	1,464	33.47	35.02	333,706
March	31	8,968	1.71	1,024	23.41	25.12	225,276
April	30	9,668	1.66	730	16.69	18.35	177,408
May	31	9,699	1.71	370	8.46	10.17	98,639
June	30	9,169	1.66	106	2.42	4.08	37,410
July	31	9,635	1.71	23	0.53	2.24	21,582
August	31	9,602	1.71	7	0.16	1.87	17,956
September	30	9,156	1.66	70	1.60	3.26	29,849
October	31	10,052	1.71	257	5.88	7.59	76,295
November	30	8,652	1.66	780	17.83	19.49	168,627
December	31	9,554	1.71	1,190	27.20	28.91	276,206
Total	365	113,297	20.16	7,506	171.60	191.76	1,805,754

1/ Daily baseload per customer 0.05528 * number of days in month.
2/ Use per degree day per customer 0.02286 * normal degree days.

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70 - Large Firm General

Month-Year	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cust
Jan-11	3,515	749,725.7	1594	31	213.3	51.41935	6.88043
Feb-11	3,459	685,124.0	1443	28	198.1	51.53571	7.07393
Mar-11	3,555	736,997.9	1368	31	207.3	44.12903	6.68752
Apr-11	3,336	463,715.1	921	30	139.0	30.70000	4.63344
May-11	3,221	291,066.5	457	31	90.4	14.74194	2.91501
Jun-11	3,670	175,554.2	176	30	47.8	5.86667	1.59450
Jul-11	3,148	98,678.9	36	31	31.3	1.16129	1.01118
Aug-11	3,479	94,170.9	8	31	27.1	0.25806	0.87317
Sep-11	3,383	97,866.7	79	30	28.9	2.63333	0.96430
Oct-11	3,253	135,807.9	223	31	41.7	7.19355	1.34673
Nov-11	3,178	280,364.6	616	30	88.2	20.53333	2.94068
Dec-11	3,603	548,220.9	1025	31	152.2	33.06452	4.90828
Jan-12	3,587	577,022.6	1084	31	160.9	34.96774	5.18919
Feb-12	3,475	588,114.3	1146	29	169.2	39.51724	5.83591
Mar-12	3,700	581,995.4	939	31	157.3	30.29032	5.07407
Apr-12	3,506	293,063.5	458	30	83.6	15.26667	2.78630
May-12	3,539	237,842.6	288	31	67.2	9.29032	2.16794
Jun-12	3,676	151,335.9	129	30	41.2	4.30000	1.37229
Jul-12	3,566	105,963.5	7	31	29.7	0.22581	0.95855
Aug-12	3,739	96,733.4	3	31	25.9	0.09677	0.83456
Sep-12	3,487	101,039.2	44	30	29.0	1.46667	0.96587
Oct-12	3,732	200,053.6	250	31	53.6	8.06452	1.72919
Nov-12	3,471	379,913.6	783	30	109.5	26.10000	3.64845
Dec-12	3,711	592,389.0	1111	31	159.6	35.83871	5.14937
Jan-13	3,915	802,705.1	1453	31	205.0	46.87097	6.61398
Feb-13	3,884	757,698.9	1414	28	195.1	50.50000	6.96722
Mar-13	3,641	676,312.5	1100	31	185.7	35.48387	5.99191
Apr-13	3,892	645,637.6	1081	30	165.9	36.03333	5.52961
May-13	3,874	414,792.9	599	31	107.1	19.32258	3.45390
Jun-13	3,680	168,218.2	121	30	45.7	4.03333	1.52372
Jul-13	3,866	113,284.4	5	31	29.3	0.16129	0.94525
Aug-13	3,817	107,781.6	1	31	28.2	0.03226	0.91088
Sep-13	3,789	18,740.2	9	30	4.9	0.30000	0.16486
Oct-13	4,128	188,218.2	184	31	45.6	5.93548	1.47082
Nov-13	3,417	381,749.0	791	30	111.7	26.36667	3.72402
Dec-13	3,860	699,686.2	1321	31	181.3	42.61290	5.84729

Slope	Intercept	R^2
0.12499	0.79582	0.98509

1/ Reflects billed dk per month.
2/ Reflects billing period degree days.

	Above Totals	Rev Report	Difference
12/31/11	4,357,293.3	4,357,293.3	0.0
12/31/12	3,905,466.6	3,905,466.6	0.0
12/31/13	4,974,824.8	4,974,824.8	0.0

MONTANA-DAKOTA UTILITIES CO.
NORTH DAKOTA GAS UTILITY

Firm General Weather Normalization
Twelve Months Ended December 31, 2013

Large Meters Rate 70	Days in Month	Customers	Baseload/ Customer 1/	Normal Degree Days	Normalized Heating Use/ Customer 2/	Normalized Total Use/ Customer	Normalized Use
January	31	3,915	24.67	1,485	185.61	210.28	823,246
February	28	3,884	22.28	1,464	182.99	205.27	797,269
March	31	3,641	24.67	1,024	127.99	152.66	555,835
April	30	3,892	23.87	730	91.24	115.11	448,008
May	31	3,874	24.67	370	46.25	70.92	274,744
June	30	3,680	23.87	106	13.25	37.12	136,602
July	31	3,866	24.67	23	2.87	27.54	106,470
August	31	3,817	24.67	7	0.87	25.54	97,486
September	30	3,789	23.87	70	8.75	32.62	123,597
October	31	4,128	24.67	257	32.12	56.79	234,429
November	30	3,417	23.87	780	97.49	121.36	414,687
December	31	3,860	24.67	1,190	148.74	173.41	669,363
Total	365	45,763	290.45	7,506	938.17	1,228.62	4,681,736

1/ Daily baseload per customer 0.79582 * number of days in month.
2/ Use per degree day per customer 0.12499 * normal degree days.

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92 - Small Firm General Propane

Month-Year	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cust
Jan-11	61	2,421.7	1,528	31	39.7	49.29032	1.28065
Feb-11	60	1,798.4	1,379	28	30.0	49.25000	1.07048
Mar-11	63	1,863.3	1,355	31	29.6	43.70968	0.95407
Apr-11	56	1,109.5	897	30	19.8	29.90000	0.66042
May-11	58	659.7	498	31	11.4	16.06452	0.36691
Jun-11	65	387.0	229	30	6.0	7.63333	0.19846
Jul-11	58	209.6	60	31	3.6	1.93548	0.11657
Aug-11	67	186.4	19	31	2.8	0.61290	0.08974
Sep-11	60	176.0	106	30	2.9	3.53333	0.09778
Oct-11	63	296.0	246	31	4.7	7.93548	0.15156
Nov-11	54	799.3	653	30	14.8	21.76667	0.49340
Dec-11	68	1,751.7	1,003	31	25.8	32.35484	0.83098
Jan-12	62	1,499.9	1,053	31	24.2	33.96774	0.78039
Feb-12	60	1,692.4	1,099	29	28.2	37.89655	0.97264
Mar-12	67	1,250.4	911	31	18.7	29.38710	0.60202
Apr-12	67	780.1	439	30	11.6	14.63333	0.38811
May-12	62	419.5	302	31	6.8	9.74194	0.21826
Jun-12	67	252.5	162	30	3.8	5.40000	0.12562
Jul-12	61	177.4	11	31	2.9	0.35484	0.09381
Aug-12	70	194.8	7	31	2.8	0.22581	0.08977
Sep-12	60	162.6	46	30	2.7	1.53333	0.09033
Oct-12	65	447.7	240	31	6.9	7.74194	0.22218
Nov-12	60	1,036.7	747	30	17.3	24.90000	0.57594
Dec-12	62	1,504.2	1,006	31	24.3	32.45161	0.78262
Jan-13	68	2,116.4	1,344	31	31.1	43.35484	1.00398
Feb-13	63	1,641.1	1,247	28	26.0	44.53571	0.93033
Mar-13	60	1,465.0	939	31	24.4	30.29032	0.78763
Apr-13	67	1,381.0	917	30	20.6	30.56667	0.68706
May-13	64	707.3	568	31	11.1	18.32258	0.35650
Jun-13	64	323.6	123	30	5.1	4.10000	0.16854
Jul-13	70	190.6	5	31	2.7	0.16129	0.08783
Aug-13	64	160.9	0	31	2.5	-	0.08110
Sep-13	65	159.7	9	30	2.5	0.30000	0.08190
Oct-13	68	566.3	203	31	8.3	6.54839	0.26864
Nov-13	62	1,071.7	771	30	17.3	25.70000	0.57618
Dec-13	68	2,153.0	1,243	31	31.7	40.09677	1.02135

Slope	Intercept	R^2
0.02186	0.0518	0.97564

1/ Reflects billed dk per month.
2/ Reflects billing period degree days.

	Above Totals	Rev Report	Difference
12/31/11	11,658.6	11,658.6	0.0
12/31/12	9,418.2	9,418.2	0.0
12/31/13	11,936.6	11,936.6	0.0

MONTANA-DAKOTA UTILITIES CO.
NORTH DAKOTA GAS UTILITY

Small Propane Weather Normalization
Twelve Months Ended December 31, 2013

Rate 92	Days in Month	Customers	Baseload/ Customer 1/	Normal Degree Days	Normalized Heating Use/ Customer 2/	Normalized Total Use/ Customer	Normalized Use
January	31	68	1.61	1,369	29.93	31.54	2,145
February	28	63	1.45	1,337	29.23	30.68	1,933
March	31	60	1.61	950	20.77	22.38	1,343
April	30	67	1.55	710	15.52	17.07	1,144
May	31	64	1.61	385	8.42	10.03	642
June	30	64	1.55	133	2.91	4.46	285
July	31	70	1.61	35	0.77	2.38	167
August	31	64	1.61	20	0.44	2.05	131
September	30	65	1.55	81	1.77	3.32	216
October	31	68	1.61	261	5.71	7.32	498
November	30	62	1.55	749	16.37	17.92	1,111
December	31	68	1.61	1,118	24.44	26.05	1,771
Total	365	783	18.92		156.28	175.20	11,386

1/ Daily baseload per customer 0.05180 * number of days in month.
2/ Use per degree day per customer 0.02186 * normal degree days.

M-R-11

92 - Large Firm General Propane

Month-Year	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cust
Jan-11	7	2,423.8	1,528	31	346.3	49.29032	11.16959
Feb-11	7	1,856.3	1,379	28	265.2	49.25000	9.47092
Mar-11	7	2,165.8	1,355	31	309.4	43.70968	9.98065
Apr-11	7	1,489.6	897	30	212.8	29.90000	7.09333
May-11	7	1,292.9	498	31	184.7	16.06452	5.95806
Jun-11	8	956.7	229	30	119.6	7.63333	3.98625
Jul-11	7	598.6	60	31	85.5	1.93548	2.75853
Aug-11	7	692.0	19	31	98.9	0.61290	3.18894
Sep-11	7	669.5	106	30	95.6	3.53333	3.18810
Oct-11	7	877.6	246	31	125.4	7.93548	4.04424
Nov-11	6	1,240.5	653	30	206.8	21.76667	6.89167
Dec-11	8	2,020.3	1,003	31	252.5	32.35484	8.14637
Jan-12	7	1,903.0	1,053	31	271.9	33.96774	8.76959
Feb-12	7	1,832.0	1,099	29	261.7	37.89655	9.02463
Mar-12	7	1,711.0	911	31	244.4	29.38710	7.88479
Apr-12	7	1,140.7	439	30	163.0	14.63333	5.43190
May-12	7	930.1	302	31	132.9	9.74194	4.28618
Jun-12	7	767.6	162	30	109.7	5.40000	3.65524
Jul-12	8	582.7	11	31	72.8	0.35484	2.34960
Aug-12	8	721.2	7	31	90.2	0.22581	2.90806
Sep-12	6	590.5	46	30	98.4	1.53333	3.28056
Oct-12	7	1,055.4	240	31	150.8	7.74194	4.86359
Nov-12	7	1,304.3	747	30	186.3	24.90000	6.21095
Dec-12	7	1,747.4	1,006	31	249.6	32.45161	8.05253
Jan-13	7	2,001.4	1,344	31	285.9	43.35484	9.22304
Feb-13	7	1,779.5	1,247	28	254.2	44.53571	9.07908
Mar-13	7	1,772.7	939	31	253.2	30.29032	8.16912
Apr-13	7	1,569.5	917	30	224.2	30.56667	7.47381
May-13	6	1,166.6	568	31	194.4	18.32258	6.27204
Jun-13	6	744.7	123	30	124.1	4.10000	4.13722
Jul-13	6	728.9	5	31	121.5	0.16129	3.91882
Aug-13	6	801.9	0	31	133.7	-	4.31129
Sep-13	6	586.7	9	30	97.8	0.30000	3.25944
Oct-13	6	1,187.9	203	31	198.0	6.54839	6.38656
Nov-13	6	1,322.3	771	30	220.4	25.70000	7.34611
Dec-13	6	1,958.4	1,243	31	326.4	40.09677	10.52903

Slope	Intercept	R^2
0.14812	3.28056	0.93232

	Above Totals	Rev Report	Difference
12/31/11	16,283.6	16,283.6	0.0
12/31/12	14,285.9	14,285.9	0.0
12/31/13	15,620.5	15,620.5	0.0

1/ Reflects billed dk per month.
2/ Reflects billing period degree days.

MONTANA-DAKOTA UTILITIES CO.
NORTH DAKOTA GAS UTILITY

Large Propane Weather Normalization
Twelve Months Ended December 31, 2013

Rate 92	Days in Month	Customers	Baseload/ Customer 1/	Normal Degree Days	Normalized Heating Use/ Customer 2/	Normalized Total Use/ Customer	Normalized Use
January	31	7	101.70	1,369	202.78	304.48	2,131
February	28	7	91.86	1,337	198.04	289.90	2,029
March	31	7	101.70	950	140.71	242.41	1,697
April	30	7	98.42	710	105.17	203.59	1,425
May	31	6	101.70	385	57.03	158.73	952
June	30	6	98.42	133	19.70	118.12	709
July	31	6	101.70	35	5.18	106.88	641
August	31	6	101.70	20	2.96	104.66	628
September	30	6	98.42	81	12.00	110.42	663
October	31	6	101.70	261	38.66	140.36	842
November	30	6	98.42	749	110.94	209.36	1,256
December	31	6	101.70	1,118	165.60	267.30	1,604
Total	365	76	1,197.44		1,058.77	2,256.21	14,577

1/ Daily baseload per customer 3.28056 * number of days in month.
2/ Use per degree day per customer 0.14812 * normal degree days.

M/P-43

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
Projected Sales - Residential & Firm General

Rate Reporting Class	Billing Units	Growth	2014 Customers	Use per Customer	Projected Dk
			2014 Actual Sales		
Sales					
Residential					
Rate 60	85,942	3.76%	89,176	94.33	8,411,972
Firm General - Rate 70					
Small Meters	9,441	3.15%	9,738	197.79	1,926,079
Large Meters	3,814	6.74%	4,071	1,258.81	5,124,616
	13,255		13,809		7,050,695

Rate Reporting Class	Billing Units	Growth	2015 Customers	Use per Customer	Projected Dk
			2015 Projected Sales		
Sales					
Residential					
Rate 60	89,176	3.40%	92,205	94.33	8,646,063
Firm General - Rate 70					
Small Meters	9,738	6.72%	10,392	197.79	1,992,770
Large Meters	4,071	0.00%	4,071	1,258.81	5,124,616
	13,809		14,463		7,117,386

1/ Projected growth percentage reflects customer growth during 2013.

MP-44

ND Gas 2013

Rate 64 Normalized Volumes

Custome	Location	Account Number	Tenant Numbe	Weather Station	Heat-Sensitive	Rate	Total Normalized	Per Books 2013	Difference
64-1	AFB			Minot	Yes	641	450,529.0	470,479.7	(19,950.7)
64-2	AFB - Pro Shop			Minot	Yes	648	529.7	687.0	(157.3)
64-3	AFB - PAR Site - Firm			Minot	No	644	33,425.7	35,602.4	(2,176.7)
64-4	AFB - PAR Site - Interruptible			Minot	No	645	20,340.5	20,340.5	-
						Heat Senstive	**451,058.7**	**471,166.7**	**(20,108.0)**
						Non-Heat	**53,766.2**	**55,942.9**	**(2,176.7)**
						Total	**504,824.9**	**527,109.6**	**(22,284.7)**

MP-45

641 - AFB Interruptible

Month-Year	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cust	NORM60 2/	Normalized Heating Use	Baseload	Normalized/ Customer	Normalized Total Use
Jan-11	1	80,325.8	1,586	31	80,325.8	51.16129	2,591.15484					
Feb-11	1	84,594.2	1,406	28	84,594.2	50.21429	3,021.22143					
Mar-11	1	66,982.1	1,352	31	66,982.1	43.61290	2,160.71290					
Apr-11	1	70,573.4	938	30	70,573.4	31.26667	2,352.44667					
May-11	1	40,691.1	418	31	40,691.1	13.48387	1,312.61613					
Jun-11	1	22,418.8	161	30	22,418.8	5.36667	747.29333					
Jul-11	1	7,917.5	22	31	7,917.5	0.70968	255.40323					
Aug-11	1	4,781.3	3	31	4,781.3	0.09677	154.23548					
Sep-11	1	4,781.6	58	30	4,781.6	1.93333	159.38667					
Oct-11	1	11,571.6	194	31	11,571.6	6.25806	373.27742					
Nov-11	1	25,049.9	602	30	25,049.9	20.06667	834.99667					
Dec-11	1	52,077.5	998	31	52,077.5	32.19355	1,679.91935					
Jan-12	1	63,119.5	1,064	31	63,119.5	34.32258	2,036.11290					
Feb-12	1	68,854.0	1,124	29	68,854.0	38.75862	2,374.27586					
Mar-12	1	60,042.0	939	31	60,042.0	30.29032	1,936.83871					
Apr-12	1	40,820.2	474	30	40,820.2	15.80000	1,360.67333					
May-12	1	33,726.8	311	31	33,726.8	10.03226	1,087.96129					
Jun-12	1	17,115.3	130	30	17,115.3	4.33333	570.51000					
Jul-12	1	6,891.7	8	31	6,891.7	0.25806	222.31290					
Aug-12	1	3,687.7	1	31	3,687.7	0.03226	118.95806					
Sep-12	1	4,426.1	40	30	4,426.1	1.33333	147.53667					
Oct-12	1	8,573.0	256	31	8,573.0	8.25806	276.54839					
Nov-12	1	35,430.5	826	30	35,430.5	27.53333	1,181.01667					
Dec-12	1	57,314.6	1,169	31	57,314.6	37.70968	1,848.85806					
Jan-13	1	77,436.4	1,500	31	77,436.4	48.38710	2,497.94839	1,489	72,864.71	6,660.77	79,525.48	79,525
Feb-13	1	82,757.4	1,500	28	82,757.4	53.57143	2,955.62143	1,472	72,032.81	6,016.18	78,048.99	78,049
Mar-13	1	65,562.1	1,185	31	65,562.1	38.22581	2,114.90645	1,042	50,990.61	6,660.77	57,651.38	57,651
Apr-13	1	71,332.4	1,230	30	71,332.4	41.00000	2,377.74667	750	36,701.50	6,445.91	43,147.41	43,147
May-13	1	49,614.9	648	31	49,614.9	20.90323	1,600.48065	374	18,301.81	6,660.77	24,962.58	24,963
Jun-13	1	18,244.2	139	30	18,244.2	4.63333	608.14000	115	5,627.56	6,445.91	12,073.47	12,073
Jul-13	1	7,682.6	5	31	7,682.6	0.16129	247.82581	27	1,321.25	6,660.77	7,982.02	7,982
Aug-13	1	4,038.4	1	31	4,038.4	0.03226	130.27097	14	685.09	6,660.77	7,345.86	7,346
Sep-13	1	4,640.7	12	30	4,640.7	0.40000	154.69000	78	3,816.96	6,445.91	10,262.87	10,263
Oct-13	1	6,585.1	179	31	6,585.1	5.77419	212.42258	262	12,821.06	6,660.77	19,481.83	19,482
Nov-13	1	29,839.1	797	30	29,839.1	26.56667	994.63667	787	38,512.10	6,445.91	44,958.01	44,958
Dec-13	1	52,746.4	1,382	31	52,746.4	44.58065	1,701.49677	1,194	58,428.78	6,660.77	65,089.55	65,090
								Totals	**372,104.24**	**78,425.21**	**450,529.45**	**450,529**

Slope	Intercept	R^2
48.93533	214.8637	0.90916

1/ Reflects billed dk per month.
2/ Reflects billing period degree days.

	Above Totals	Rev Report	Difference
12/31/11	471,764.8	471,764.8	0.0
12/31/12	400,001.4	400,001.4	0.0
12/31/13	470,479.7	470,479.7	0.0

MP - 76

648 - AFB Pro Shop

Month-Year	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cust	NORM60 2/	Normalized Heating Use	Baseload	Normalized Total Use
Jan-11	1	95.6	1,586	31	95.6	51.16129	3.08387				
Feb-11	1	71.8	1,406	28	71.8	50.21429	2.56429				
Mar-11	1	62.8	1,352	31	62.8	43.61290	2.02581				
Apr-11	1	79.7	938	30	79.7	31.26667	2.65667				
May-11	1	41.7	418	31	41.7	13.48387	1.34516				
Jun-11	1	15.5	161	30	15.5	5.36667	0.51667				
Jul-11	1	5.9	22	31	5.9	0.70968	0.19032				
Aug-11	1	0.0	3	31	-	0.09677	-				
Sep-11	1	10.8	58	30	10.8	1.93333	0.36000				
Oct-11	1	7.1	194	31	7.1	6.25806	0.22903				
Nov-11	1	16.7	602	30	16.7	20.06667	0.55667				
Dec-11	1	60.3	998	31	60.3	32.19355	1.94516				
Jan-12	1	75.8	1,064	31	75.8	34.32258	2.44516				
Feb-12	1	79.3	1,124	29	79.3	38.75862	2.73448				
Mar-12	1	72.3	939	31	72.3	30.29032	2.33226				
Apr-12	1	34.6	474	30	34.6	15.80000	1.15333				
May-12	1	28.1	311	31	28.1	10.03226	0.90645				
Jun-12	1	22.6	130	30	22.6	4.33333	0.75333				
Jul-12	1	(8.0)	8	31	(8.0)	0.25806	(0.25806)				
Aug-12	1	2.1	1	31	2.1	0.03226	0.06774				
Sep-12	1	2.2	40	30	2.2	1.33333	0.07333				
Oct-12	1	3.9	256	31	3.9	8.25806	0.12581				
Nov-12	1	32.2	826	30	32.2	27.53333	1.07333				
Dec-12	1	72.2	1,169	31	72.2	37.70968	2.32903				
Jan-13	1	89.1	1,500	31	89.1	48.38710	2.87419	1,489	103.71	0.01	103.72
Feb-13	1	192.8	1,500	28	192.8	53.57143	6.88571	1,472	102.52	0.01	102.53
Mar-13	1	67.5	1,185	31	67.5	38.22581	2.17742	1,042	72.58	0.01	72.59
Apr-13	1	70.2	1,230	30	70.2	41.00000	2.34000	750	52.24	0.01	52.25
May-13	1	22.8	648	31	22.8	20.90323	0.73548	374	26.05	0.01	26.06
Jun-13	1	10.7	139	30	10.7	4.63333	0.35667	115	8.01	0.01	8.02
Jul-13	1	4.9	5	31	4.9	0.16129	0.15806	27	1.88	0.01	1.89
Aug-13	1	3.9	1	31	3.9	0.03226	0.12581	14	0.98	0.01	0.99
Sep-13	1	4.8	12	30	4.8	0.40000	0.16000	78	5.43	0.01	5.44
Oct-13	1	31.2	179	31	31.2	5.77419	1.00645	262	18.25	0.01	18.26
Nov-13	1	60.1	797	30	60.1	26.56667	2.00333	787	54.81	0.01	54.82
Dec-13	1	129.0	1,382	31	129.0	44.58065	4.16129	1,194	83.16	0.01	83.17
								Totals	**529.62**	**0.12**	**529.74**

Slope	Intercept	R^2
0.06965	0.00018	0.76584

1/ Reflects billed dk per month.
2/ Reflects billing period degree days.

	Above Totals	Rev Report	Difference
12/31/11	467.9	467.9	0.0
12/31/12	417.3	417.3	0.0
12/31/13	687.0	687.0	0.0

M/A - 47

CustomerName	DPointID	State	Maj Reads	District	Rate	Methodology	Historical Data Used (years of data ending July 2014)	Differs from Annual Plan	Mainline	Heat Sensitive	Slope	Intercept	R^2
	01960	ND	D	Bismarck	710	Mo. Avg.	3	FALSE	FALSE	N	0.7402	27.057	0.75
	01960	ND	D	Bismarck	710	Norm. Regr.	3	TRUE	FALSE	Y	0.5134	0.7062	0.9403
	01960	ND	D	Bismarck	710	Mo. Avg.	3	FALSE	FALSE	N	-	-	-
	01960	ND	D	Bismarck	710	Norm. Regr.	3	TRUE	FALSE	Y	0.1091	0.0058	0.9513
	01960	ND	D	Bismarck	710	Norm. Regr.	3	TRUE	FALSE	Y	0.6711	0.8521	0.8859
	01960	ND	D	Bismarck	710	Mo. Avg.	3	FALSE	FALSE	N	-	-	-
	01960	ND	D	Bismarck	710	Norm. Regr.	3	TRUE	FALSE	Y	0.3818	0	0.8452
	01960	ND	D	Bismarck	710	Mo. Avg.	3	FALSE	FALSE	YP	-	-	-
	01970	ND	D	Bismarck	710	Norm. Regr.	3	TRUE	FALSE	Y	0.8943	17.145	0.8689
	01960	ND	D	Bismarck	710	Norm. Regr.	1	TRUE	FALSE	Y	4.6282	68.181	0.958
	01970	ND	D	Bismarck	710	Norm. Regr.	3	TRUE	FALSE	Y	2.046	0	0.9208
	01960	ND	D	Bismarck	710	Norm. Regr.	3	TRUE	FALSE	Y	0.4043	4.4817	0.9244
	01960	ND	D	Bismarck	710	Norm. Regr.	3	TRUE	FALSE	Y	0.5614	0	0.8798
	01960	ND	D	Bismarck	710	Norm. Regr.	3	TRUE	FALSE	Y	0.9107	8.7246	0.8413
	01960	ND	D	Bismarck	710	Norm. Regr.	3	TRUE	FALSE	Y	0.3905	12.916	0.9202
	01970	ND	M	Bismarck	710	Mo. Avg.	< 1	FALSE	FALSE	N	-	-	-
	01960	ND	D	Bismarck	710	Norm. Regr.	3	TRUE	FALSE	Y	5.0582	20	0.9137
	01960	ND	M	Bismarck	710	Mo. Avg.	3	FALSE	FALSE	YP	0.2122	0.5454	0.7648
	01960	ND	D	Bismarck	710	Norm. Regr.	3	TRUE	FALSE	Y	0.7494	16.237	0.886
Bismarck District Total for Int. Sales													
	02020	ND	D	Bismarck	810	Mo. Avg.	3	FALSE	FALSE	N	-	-	-
	01960	ND	D	Bismarck	810	Mo. Avg.	3	FALSE	FALSE	N	-	-	-
	01960	ND	D	Bismarck	810	Norm. Regr.	3	TRUE	FALSE	Y	1.8644	8.0052	0.8928
	01960	ND	D	Bismarck	810	Norm. Regr.	3	TRUE	FALSE	Y	0.9229	1.5543	0.8842
	01960	ND	D	Bismarck	810	Norm. Regr.	3	TRUE	FALSE	Y	0.5911	0	0.8779
	01960	ND	D	Bismarck	810	Norm. Regr.	3	TRUE	FALSE	Y	0.9306	1.478	0.9007
	01960	ND	D	Bismarck	810	Norm. Regr.	3	TRUE	FALSE	Y	0.7786	1.3151	0.8442
	01970	ND	D	Bismarck	810	Mo. Avg.	3	FALSE	FALSE	N	-	-	-
	01960	ND	D	Bismarck	810	Mo. Avg.	3	FALSE	FALSE	YP	-	-	-
	01960	ND	D	Bismarck	810	Norm. Regr.	3	TRUE	FALSE	Y	0.2785	3.3084	0.6957
	01970	ND	D	Bismarck	810	Mo. Avg.	3	FALSE	FALSE	YP	1.2938	88.324	0.25
	01690	ND	D	Bismarck	810	Mo. Avg.	3	FALSE	FALSE	YP	-	-	-
	01960	ND	D	Bismarck	810	Norm. Regr.	3	TRUE	FALSE	Y	0.4374	0.9127	0.886

MP - 48

Daily Firm	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual Total (Normalized)
0	808	1,072	661	638	421	37	308	623	136	825	1,416	1,308	8,253
0	757	622	503	269	86	21	22	22	63	270	501	708	3,844
0	748	676	726	701	641	583	665	680	687	670	690	771	8,238
0	156	128	102	53	14	0	0	0	9	53	102	146	764
4	864	698	531	229	0	0	0	0	0	227	532	799	3,880
0	1,548	1,335	1,323	941	543	396	523	424	568	965	1,274	1,509	11,349
1	516	419	326	154	17	0	0	0	1	154	327	479	2,394
3	560	503	458	349	110	0	0	0	0	130	486	526	3,122
10	1,502	1,250	1,059	646	334	214	221	221	288	654	1,050	1,417	8,857
25	7,967	6,645	5,672	3,527	1,920	1,296	1,339	1,339	1,675	3,579	5,619	7,524	48,101
4	2,806	2,285	1,792	867	133	0	0	0	48	866	1,791	2,610	13,199
0	718	601	517	329	190	134	139	139	168	335	512	679	4,461
0	804	658	526	271	71	0	0	0	46	272	524	750	3,922
20	955	749	503	101	0	0	0	0	0	91	512	868	3,779
0	960	823	766	576	449	388	400	400	420	589	752	922	7,445
0	288	330	204	69	13	0	0	0	13	32	80	159	1,188
0	7,864	6,494	5,356	3,039	1,256	601	620	620	1,015	3,068	5,325	7,380	42,638
0	405	339	222	143	25	1	0	0	1	100	216	320	1,772
22	895	716	523	188	0	0	0	0	0	184	527	823	3,856
	31,121	26,343	21,770	13,090	6,223	3,671	4,237	4,468	5,138	13,064	22,236	29,698	181,062
1	1,024	835	1,004	1,329	1,098	1,075	888	1,003	1,021	1,208	949	714	12,149
0	1,236	1,120	1,132	1,158	1,143	1,027	1,037	1,301	1,133	1,271	1,054	1,072	13,686
0	2,918	2,412	1,994	1,139	482	240	248	248	393	1,151	1,982	2,740	15,947
2	1,308	1,069	850	432	102	0	0	0	62	433	849	1,220	6,325
0	847	693	553	285	74	0	0	0	49	286	552	790	4,129
2	1,317	1,076	855	433	101	0	0	0	61	434	854	1,227	6,358
1	1,125	922	739	385	108	10	10	10	73	387	737	1,050	5,554
0	758	179	1,550	4,339	5,149	4,571	5,074	5,336	4,563	4,845	3,163	1,220	40,747
0	1,302	1,161	1,085	1,000	849	713	724	760	770	976	1,090	1,261	11,692
0	501	420	363	234	138	99	103	103	122	237	359	475	3,154
0	4,505	4,335	4,181	3,620	2,889	2,820	2,382	2,514	2,521	3,555	3,928	4,192	41,442
6	120	455	1,582	1,819	888	632	283	301	517	1,355	1,922	498	10,373
1	624	510	407	208	52	0	0	0	33	209	406	582	3,031

M/D-49

CustomerName	DPointID	State	Maj Reads	District	Rate	Methodology	Historical Data Used (years of data ending July 2014)	Differs from Annual Plan	Mainline	Heat Sensitive	Slope	Intercept	R^2
	01970	ND	D	Bismarck	810	Norm. Regr.	3	TRUE	FALSE	Y	0.1811	0.1581	0.7661
	01960	ND	D	Bismarck	810	Norm. Regr.	3	TRUE	FALSE	Y	0.247	0.4167	0.8994
	01960	ND	D	Bismarck	810	Norm. Regr.	3	TRUE	FALSE	Y	0.4205	0	0.8097
	01960	ND	D	Bismarck	810	Norm. Regr.	3	TRUE	FALSE	Y	0.4923	0.2215	0.9427
	01970	ND	D	Bismarck	810	Norm. Regr.	3	TRUE	FALSE	Y	0.9774	0	0.8519
	01970	ND	M	Bismarck	810	Norm. Regr.	3	TRUE	FALSE	Y	0.6352	4	0.856
	01960	ND	D	Bismarck	810	Norm. Regr.	3	TRUE	FALSE	Y	1.253	18.907	0.9489
	01960	ND	D	Bismarck	810	Norm. Regr.	3	TRUE	FALSE	Y	1.7774	0.0461	0.8675
	01960	ND	D	Bismarck	810	Mo. Avg.	3	FALSE	FALSE	N	-	-	-
	01960	ND	D	Bismarck	810	Norm. Regr.	3	TRUE	FALSE	Y	1.8483	27.9	0.946
	01960	ND	D	Bismarck	810	Norm. Regr.	3	TRUE	FALSE	Y	0.4593	0.8635	0.9202
	01960	ND	D	Bismarck	810	Norm. Regr.	3	TRUE	FALSE	Y	0.3474	0.4719	0.843
	01960	ND	D	Bismarck	810	Norm. Regr.	1	TRUE	FALSE	Y	0.5076	0.8271	0.9265
	01670	ND	D	Bismarck	810	Norm. Regr.	3	TRUE	FALSE	Y	0.974	0.57	0.9158
	01960	ND	D	Bismarck	820	Mo. Avg.	2	FALSE	FALSE	YP	4.2175	113.83	0.5467
	01960	ND	D	Bismarck	820	Norm. Regr.	3	TRUE	FALSE	Y	4.3566	160.22	0.8283
	01960	ND	D	Bismarck	820	Norm. Regr.	3	TRUE	FALSE	Y	5.7222	204.88	0.9565
	02000	ND	D	Bismarck	820	Mo. Avg.	3	FALSE	TRUE	N	-	-	-
Bismarck District Total for Trans.													
	01890	ND	M	Devils Lake	647	Mo. Avg.	3	FALSE	TRUE	N	-	-	-
Devil's Lake District Total for Rate 60's													
	01830	ND	M	Devils Lake	712	Norm. Regr.	3	TRUE	FALSE	Y	0.9267	8.0164	0.8348
	01930	ND	M	Devils Lake	712	Mo. Avg.	3	FALSE	FALSE	N	-	-	-
	01930	ND	M	Devils Lake	710	Mo. Avg.	< 1	FALSE	FALSE	N	-	-	-
	01930	ND	M	Devils Lake	712	Mo. Avg.	3	FALSE	FALSE	YP	0.1839	0.5175	0.6999
	01840	ND	D	Devils Lake	712	Norm. Regr.	3	TRUE	FALSE	Y	0.3885	2.0314	-
	01840	ND	D	Devils Lake	712	Norm. Regr.	3	TRUE	FALSE	Y	0.6643	0.8462	-
	01910	ND	M	Devils Lake	712	Mo. Avg.	3	FALSE	FALSE	N	-	-	-
	01910	ND	M	Devils Lake	712	Mo. Avg.	3	FALSE	FALSE	N	-	-	-
	01880	ND	M	Devils Lake	712	Mo. Avg.	3	FALSE	FALSE	N	-	-	-
	01880	ND	M	Devils Lake	712	Mo. Avg.	3	FALSE	FALSE	N	-	-	-
	01935	ND	M	Devils Lake	710	Mo. Avg.	< 1	FALSE	FALSE	N	-	-	-
	01840	ND	D	Devils Lake	712	Norm. Regr.	3	TRUE	FALSE	Y	0.2947	0.3795	0.9291

Daily Firm	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual Total (Normalized)
2	202	160	112	32	0	0	0	0	0	31	114	185	836
0	367	301	244	132	44	13	13	13	33	132	243	343	1,878
5	447	352	239	53	0	0	0	0	0	49	243	407	1,789
3	619	499	375	154	0	0	0	0	0	152	377	572	2,747
2	1,338	1,089	853	411	61	0	0	0	20	411	853	1,244	6,281
0	1,034	858	719	426	204	120	124	124	172	431	713	973	5,898
0	2,381	2,003	1,759	1,171	744	567	586	586	670	1,193	1,738	2,261	15,658
4	2,423	1,972	1,542	738	101	0	0	0	27	738	1,542	2,253	11,335
0	0	0	33	39	1,829	6,830	6,354	6,993	6,447	7,218	1,787	0	37,529
100	412	130	0	0	0	0	0	0	0	0	0	235	777
1	654	535	426	217	53	0	0	0	34	218	425	610	3,171
3	419	336	247	92	0	0	0	0	0	90	249	386	1,818
2	691	562	439	210	27	0	0	0	6	209	439	642	3,225
1	1,382	1,130	899	457	109	0	0	0	67	458	897	1,288	6,686
0	10,546	9,648	8,059	6,662	4,176	3,633	3,359	3,756	3,259	5,239	6,721	9,220	74,280
0	11,206	9,632	9,046	6,907	5,514	4,807	4,967	4,967	5,164	7,076	8,876	10,789	88,952
0	14,547	12,494	11,709	8,906	7,070	6,147	6,351	6,351	6,616	9,121	11,492	13,998	114,803
0	34,035	29,378	30,573	29,981	29,488	26,448	30,056	28,432	28,329	30,790	30,492	31,890	359,891
	100,288	86,266	83,569	72,969	62,493	59,752	62,559	62,798	62,162	79,903	85,046	94,337	912,141
100	735	0	0	0	2,462	4,299	6,563	5,528	6,800	4,186	6,264	5,402	42,240
	735	0	0	0	2,462	4,299	6,563	5,528	6,800	4,186	6,264	5,402	42,240
2	1,672	1,406	1,198	701	336	180	187	187	273	672	1,116	1,554	9,482
0	90	81	29	0	1	1	0	62	300	520	1,062	490	2,636
0	31	108	111	0	0	0	0	24	125	352	13	0	764
7	89	97	41	0	0	0	0	0	0	0	15	73	315
0	686	575	487	279	125	61	63	63	100	267	453	636	3,796
0	1,091	910	752	399	133	25	26	26	91	375	696	1,007	5,531
3	0	0	0	0	0	0	0	29	352	714	522	3	1,621
0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	38	0	26	16	4	8	96	93	79	84	33	477
0	0	0	0	0	0	0	12	50	139	502	687	55	1,444
0	81	0	0	0	0	0	0	0	0	53	211	316	660
0	484	404	334	177	59	11	12	12	41	166	309	447	2,455

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CustomerName	DPointID	State	Maj Reads	District	Rate	Methodology	Historical Data Used (years of data ending July 2014)	Differs from Annual Plan	Mainline	Heat Sensitive	Slope	Intercept	R^2
	01840	ND	M	Devils Lake	712	Mo. Avg.	3	FALSE	FALSE	N	-	-	-
	01860	ND	M	Devils Lake	712	Mo. Avg.	2	FALSE	FALSE	N	-	-	-
	01880	ND	M	Devils Lake	710	Mo. Avg.	< 1	FALSE	FALSE	YP	0.0543	0	0.7485
	01840	ND	D	Devils Lake	712	Norm. Regr.	3	TRUE	FALSE	Y	1.0626	40	0.7067
	01840	ND	D	Devils Lake	712	Mo. Avg.	3	FALSE	FALSE	N	-	-	-
	01850	ND	M	Devils Lake	710	Mo. Avg.	1	FALSE	FALSE	N	-	-	-
	01840	ND	M	Devils Lake	710	Mo. Avg.	< 1	FALSE	FALSE	YE	0.3008	0	0.8051
	01880	ND	M	Devils Lake	712	Mo. Avg.	3	FALSE	FALSE	YP	0.5771	1	0.7066
	01870	ND	M	Devils Lake	710	Mo. Avg.	1	FALSE	FALSE	N	-	-	-
	01811	ND	D	Devils Lake	712	Mo. Avg.	3	FALSE	FALSE	N	-	-	-
	01840	ND	M	Devils Lake	712	Mo. Avg.	3	FALSE	FALSE	N	-	-	-
	01840	ND	D	Devils Lake	712	Norm. Regr.	3	TRUE	FALSE	Y	1.1546	5.8609	0.9032
	01880	ND	M	Devils Lake	712	Mo. Avg.	3	FALSE	FALSE	N	-	-	-
	01840	ND	M	Devils Lake	712	Mo. Avg.	3	FALSE	FALSE	YP	-	-	-
Devil's Lake District Total for Int. Sales													
	01860	ND	D	Devils Lake	810	Norm. Regr.	1	TRUE	FALSE	Y	0.1936	6.8517	0.7555
	01860	ND	D	Devils Lake	810	Norm. Regr.	3	TRUE	FALSE	Y	0.2228	1.5974	0.8248
	01880	ND	D	Devils Lake	810	Norm. Regr.	3	TRUE	FALSE	Y	0.5426	5.5926	0.9173
	01880	ND	D	Devils Lake	810	Mo. Avg.	3	FALSE	FALSE	N	-	-	-
	01930	ND	D	Devils Lake	810	Norm. Regr.	3	TRUE	FALSE	Y	0.4982	10.945	0.9267
	01830	ND	D	Devils Lake	810	Mo. Avg.	3	FALSE	FALSE	YP	-	-	-
Devil's Lake District Total for Trans.													
	02120	ND	M	Dickinson	710	Norm. Regr.	2	TRUE	FALSE	Y	0.3954	39.882	0.6323
	02120	ND	M	Dickinson	710	Norm. Regr.	2	TRUE	FALSE	Y	0.3274	0.5	0.7126
	02120	ND	M	Dickinson	710	Mo. Avg.	2	FALSE	FALSE	N	-	-	-
	02120	ND	M	Dickinson	710	Norm. Regr.	2	TRUE	FALSE	Y	0.6464	1.143	0.6868
	02120	ND	D	Dickinson	710	Norm. Regr.	2	TRUE	FALSE	Y	0.9526	0.9575	0.6914
	02120	ND	M	Dickinson	710	Mo. Avg.	< 1	FALSE	FALSE	N	-	-	-
	02120	ND	M	Dickinson	710	Mo. Avg.	< 1	FALSE	FALSE	N	-	-	-
	02080	ND	M	Dickinson	710	Norm. Regr.	2	TRUE	FALSE	Y	0.2599	6.511	0.723
	02120	ND	M	Dickinson	710	Norm. Regr.	3	TRUE	FALSE	Y	0.6663	10.694	-
	02120	ND	D	Dickinson	710	Mo. Avg.	3	FALSE	FALSE	YP	-	-	-
	02120	ND	D	Dickinson	710	Norm. Regr.	3	TRUE	FALSE	Y	0.3824	1.5261	0.6797

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Daily Firm	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual Total (Normalized)
2	0	0	0	0	0	0	0	0	0	0	0	0	0
0	86	151	365	25	0	105	349	84	540	584	225	44	2,559
0	87	81	80	62	20	2	0	1	8	28	54	80	503
7	2,726	2,349	2,183	1,587	1,194	990	1,023	1,023	1,096	1,580	2,063	2,592	20,406
0	61	64	166	338	301	79	62	97	141	664	372	168	2,513
0	439	649	46	99	71	336	654	8	1,002	3,903	2,614	430	10,252
0	472	585	357	231	50	0	0	0	16	33	408	636	2,788
5	879	792	436	210	0	0	0	0	0	274	601	848	4,039
0	974	0	442	299	0	0	326	4	171	6,386	9,093	582	18,276
0	87	142	1,435	407	50	12	5	0	14	193	2,948	388	5,681
0	0	203	319	198	49	0	0	108	270	2,343	2,266	424	6,178
10	1,722	1,423	1,132	525	57	0	0	0	0	477	1,042	1,576	7,955
0	14	0	0	0	0	0	0	0	580	786	72	143	1,595
0	2,354	2,130	1,799	1,377	631	393	313	356	452	973	1,314	1,950	14,042
	14,125	12,188	11,712	6,940	3,093	2,199	3,040	2,230	5,804	21,924	28,240	14,475	125,968
2	461	395	362	254	182	146	150	150	165	252	341	436	3,294
0	407	342	293	173	85	48	50	50	70	166	273	378	2,335
2	981	825	704	413	199	108	111	111	162	396	656	912	5,577
0	11,186	9,746	8,764	6,473	4,568	7,212	9,300	8,379	5,623	6,133	7,894	10,563	95,842
0	1,138	974	883	608	419	328	339	339	378	601	831	1,075	7,914
0	2,081	1,792	1,263	1,156	695	586	530	630	481	809	1,260	1,867	13,150
	16,254	14,074	12,269	9,077	6,148	8,428	10,480	9,659	6,879	8,357	11,255	15,231	128,112
60	0	0	0	0	0	0	0	0	0	0	0	0	0
60	0	0	0	0	0	0	0	0	0	0	0	0	0
60	0	0	0	0	0	0	0	0	0	0	0	0	0
60	0	0	0	0	0	0	0	0	0	0	0	0	0
60	0	0	0	0	0	0	0	0	0	0	0	0	0
0	5,979	5,496	5,874	9,002	11,443	5,856	6,099	6,076	5,880	6,076	1,654	5,356	74,791
0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	545	474	440	330	248	196	202	202	221	334	434	533	4,160
0	1,211	1,046	943	666	451	324	332	332	387	670	931	1,181	8,474
0	1,130	875	520	171	33	0	0	2	0	517	1,334	1,138	5,720
60	0	0	0	0	0	0	0	0	0	0	0	0	0

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CustomerName	DPointID	State	Maj Reads	District	Rate	Methodology	Historical Data Used (years of data ending July 2014)	Differs from Annual Plan	Mainline	Heat Sensitive	Slope	Intercept	R^2
	02120	ND		Dickinson	710	Norm. Regr.	3	TRUE	FALSE	Y	0.302	0.75	0.7086
	02134	ND	M	Dickinson	710	Mo. Avg.	3	FALSE	FALSE	N	-	-	-
	02120	ND	D	Dickinson	710	Mo. Avg.	1	FALSE	FALSE	N	-	-	-
	02120	ND	M	Dickinson	710	Mo. Avg.	1	FALSE	FALSE	N	-	-	-
	02120	ND	M	Dickinson	710	Mo. Avg.	< 1	FALSE	FALSE	YP	-	-	-
	02030	ND	M	Dickinson	710	Mo. Avg.	1	FALSE	FALSE	N	-	-	-
	02120	ND	D	Dickinson	710	Mo. Avg.	2	FALSE	FALSE	N	-	-	-
	02120	ND	M	Dickinson	710	Mo. Avg.	1	FALSE	FALSE	YP	0.3625	3.1735	0.7529
	02040	ND	M	Dickinson	710	Mo. Avg.	3	FALSE	FALSE	N	-	-	-
	02120	ND	M	Dickinson	710	Mo. Avg.	1	FALSE	FALSE	N	-	-	-
	02120	ND	M	Dickinson	710	Mo. Avg.	1	FALSE	FALSE	YP	0.6151	15	0.6534
	02120	ND	D	Dickinson	710	Mo. Avg.	3	FALSE	FALSE	YP	-	-	-
Dickinson District Total for Int. Sales													
	02120	ND	D	Dickinson	810	Mo. Avg.	3	FALSE	FALSE	YP	0.3661	11.359	0.5114
	02120	ND	D	Dickinson	810	Norm. Regr.	3	TRUE	FALSE	Y	4.2227	11.674	0.8944
	02030	ND	D	Dickinson	810	Mo. Avg.	3	FALSE	FALSE	N	-	-	-
	02140	ND	D	Dickinson	810	Norm. Regr.	3	TRUE	FALSE	Y	0.3278	5.0812	0.7865
	02120	ND	D	Dickinson	810	Norm. Regr.	3	TRUE	FALSE	Y	2.1844	72.864	0.9506
Dickinson District Total for Trans.													
	01790	ND	D	Jamestown	712	Norm. Regr.	3	TRUE	FALSE	Y	0.357	0	0.819
	01800	ND	D	Jamestown	712	Norm. Regr.	3	TRUE	FALSE	Y	0.4132	0.2965	0.8858
	01800	ND	D	Jamestown	712	Norm. Regr.	3	TRUE	FALSE	Y	0.4433	0	0.9084
	01800	ND	M	Jamestown	712	Mo. Avg.	3	FALSE	FALSE	N	-	-	-
	01800	ND	D	Jamestown	712	Mo. Avg.	3	FALSE	FALSE	YP	0.1925	0.797	0.7824
	HANSL	ND	M	Jamestown	710	Mo. Avg.	< 1	FALSE	FALSE	N	-	-	-
	01760	ND	D	Jamestown	712	Mo. Avg.	3	FALSE	FALSE	YP	-	-	-
	01810	ND	M	Jamestown	712	Mo. Avg.	3	FALSE	FALSE	N	-	-	-
	01789	ND	M	Jamestown	712	Mo. Avg.	3	FALSE	FALSE	N	-	-	-
	01760	ND	M	Jamestown	712	Mo. Avg.	3	FALSE	FALSE	N	-	-	-
	01760	ND	D	Jamestown	712	Norm. Regr.	3	TRUE	FALSE	Y	0.927	1.2553	0.8851
	01790	ND	D	Jamestown	712	Mo. Avg.	3	FALSE	FALSE	YP	-	-	-
	01761	ND	M	Jamestown	712	Mo. Avg.	3	FALSE	FALSE	N	-	-	-
	01760	ND	M	Jamestown	710	Mo. Avg.	< 1	FALSE	FALSE	N	-	-	-

Daily Firm	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual Total (Normalized)
0	422	358	300	179	77	24	23	23	53	177	299	408	2,344
0	0	0	0	0	16	0	6	79	0	0	0	0	102
60	0	0	0	0	0	0	0	0	0	0	0	0	0
60	0	80	0	0	0	0	0	0	0	0	0	0	80
60	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	108	1,146	379	1,633
40	0	0	0	0	0	0	0	0	0	0	0	0	0
60	0	0	0	0	0	0	0	0	0	0	0	0	0
168	0	0	0	0	0	0	0	0	0	0	0	0	0
60	0	0	0	0	0	0	0	0	0	0	0	0	0
0	439	649	46	99	71	336	654	8	1,002	3,903	2,614	430	10,252
50	2,825	2,587	1,998	1,682	1,058	612	525	684	698	1,501	1,878	2,454	18,502
	12,551	11,565	10,121	12,129	13,397	7,348	7,841	7,406	8,241	13,286	10,290	11,879	126,058
0	893	720	578	442	275	238	207	387	508	682	780	984	6,695
0	5,938	5,044	4,237	2,538	1,117	367	362	362	772	2,509	4,220	5,747	33,213
0	3,444	1,665	3,113	10,045	11,136	9,908	9,800	9,872	9,766	10,623	10,565	11,092	101,030
0	590	509	458	322	216	154	158	158	185	324	453	576	4,103
0	5,143	4,497	4,263	3,318	2,649	2,195	2,259	2,259	2,404	3,370	4,188	5,044	41,588
	16,008	12,435	12,649	16,665	15,393	12,862	12,786	13,038	13,635	17,508	20,206	23,443	186,629
0	538	448	359	183	46	0	0	0	32	176	344	497	2,623
0	632	527	425	220	62	9	9	9	45	213	407	584	3,144
0	669	556	446	227	57	0	0	0	39	219	427	617	3,257
0	471	119	208	212	55	52	0	4	0	1,173	643	862	3,799
0	306	266	271	197	75	3	0	0	0	96	237	295	1,747
0	0	0	0	0	0	0	0	1,931	7,723	11,584	2,169	0	23,406
0	2,424	1,982	1,434	828	157	36	14	18	85	435	1,096	1,530	10,038
0	74	22	40	128	0	0	0	41	5	293	231	41	874
0	0	0	0	48	0	0	0	0	192	454	749	36	1,479
2	313	285	174	103	0	0	0	0	0	52	192	314	1,433
0	1,437	1,198	971	512	158	38	39	39	120	496	931	1,329	7,268
0	9,189	8,844	8,038	6,732	4,347	2,537	2,524	1,787	3,123	4,499	6,829	8,269	66,718
0	1,291	668	1,787	1,164	310	1,428	0	106	518	3,028	3,714	1,095	15,109
0	204	0	0	0	0	0	0	0	0	1,638	1,693	259	3,794

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CustomerName	DPointID	State	Maj Reads	District	Rate	Methodology	Historical Data Used (years of data ending July 2014)	Differs from Annual Plan	Mainline	Heat Sensitive	Slope	Intercept	R^2
	01810	ND	D	Jamestown	712	Mo. Avg.	3	FALSE	FALSE	YP	0.5464	0	0.7703
	01760	ND	M	Jamestown	712	Mo. Avg.	3	FALSE	FALSE	N	-	-	-
	01760	ND	D	Jamestown	712	Norm. Regr.	3	TRUE	FALSE	Y	0.2055	0.3943	0.8743
	01820	ND	M	Jamestown	712	Mo. Avg.	3	FALSE	FALSE	N	-	-	-
	01745	ND	M	Jamestown	710	Mo. Avg.	< 1	FALSE	FALSE	N	-	-	-
	01762	ND	M	Jamestown	710	Mo. Avg.	< 1	FALSE	FALSE	N	-	-	-
	01760	ND	M	Jamestown	712	Norm. Regr.	3	TRUE	FALSE	Y	0.2595	0	0.8146
	HANSL	ND	M	Jamestown	710	Mo. Avg.	< 1	FALSE	FALSE	N	-	-	-
	01789	ND	M	Jamestown	712	Mo. Avg.	3	FALSE	FALSE	N	-	-	-
	01762	ND	M	Jamestown	712	Mo. Avg.	3	FALSE	FALSE	N	-	-	-
	01789	ND	M	Jamestown	712	Mo. Avg.	3	FALSE	FALSE	N	-	-	-
	01810	ND	M	Jamestown	712	Mo. Avg.	3	FALSE	FALSE	N	-	-	-
	01760	ND	D	Jamestown	712	Norm. Regr.	3	TRUE	FALSE	Y	0.5187	33.048	0.7629
	01760	ND	M	Jamestown	712	Mo. Avg.	3	FALSE	FALSE	N	-	-	-
Jamestown District Total for Int. Sales													
	01760	ND	D	Jamestown	810	Norm. Regr.	3	TRUE	FALSE	Y	0.8154	16.031	0.9
	HANSL	ND	D	Jamestown	810	Mo. Avg.	1	FALSE	FALSE	YP	-	-	-
	01760	ND	D	Jamestown	810	Norm. Regr.	3	TRUE	FALSE	Y	0.5759	15.163	0.9166
	01800	ND	D	Jamestown	810	Norm. Regr.	3	TRUE	FALSE	Y	0.5017	10.397	0.9259
	01760	ND	D	Jamestown	810	Norm. Regr.	3	TRUE	FALSE	Y	0.4555	9.3972	0.8759
	01760	ND	D	Jamestown	810	Norm. Regr.	3	TRUE	FALSE	Y	3.0862	12.319	0.9278
	01760	ND	D	Jamestown	810	Norm. Regr.	3	TRUE	FALSE	Y	1.3677	1.0022	0.9537
	01790	ND	D	Jamestown	810	Norm. Regr.	3	TRUE	FALSE	Y	0.4524	1.8206	0.8813
	01790	ND	D	Jamestown	810	Norm. Regr.	3	TRUE	FALSE	Y	0.7174	19.926	0.9151
	01765	ND	D	Jamestown	810	Mo. Avg.	3	FALSE	TRUE	N	-	-	-
	HANSL	ND	M	Jamestown	810	Mo. Avg.	3	FALSE	FALSE	N	-	-	-
	01790	ND	D	Jamestown	810	Norm. Regr.	3	TRUE	FALSE	Y	0.9908	20.917	0.946
	01790	ND	D	Jamestown	810	Mo. Avg.	3	FALSE	FALSE	YP	-	-	-
	01790	ND	D	Jamestown	810	Mo. Avg.	3	FALSE	FALSE	YP	0.8157	0.5	0.8686
	01790	ND	D	Jamestown	810	Mo. Avg.	3	FALSE	FALSE	YP	0.247	2.25	0.8872
	01790	ND	D	Jamestown	810	Mo. Avg.	2	FALSE	FALSE	YP	4.013	50	0.7358
	01790	ND	D	Jamestown	810	Mo. Avg.	3	FALSE	FALSE	YP	0.2321	0	0.8383
	01770	ND	D	Jamestown	820	Mo. Avg.	3	FALSE	TRUE	N	-	-	-

Daily Firm	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual Total (Normalized)
0	814	698	611	455	66	0	0	0	0	268	581	817	4,311
0	232	114	203	67	0	0	0	0	0	11	547	252	1,427
0	322	269	219	117	39	12	12	12	30	114	210	298	1,654
0	45	44	48	33	4	8	14	24	71	278	382	147	1,096
0	0	0	0	0	0	0	0	0	97	487	584	0	1,168
0	0	0	0	0	0	0	0	0	47	283	4,355	2	4,687
0	391	325	261	133	33	0	0	0	23	128	250	361	1,906
0	0	0	0	0	0	0	0	50	1,469	3,391	2,838	0	7,748
0	465	440	387	0	40	287	164	0	614	3,309	4,404	1,014	11,122
0	1,610	1,075	1,907	695	735	294	0	20	107	1,897	2,979	1,744	13,062
0	260	260	508	169	320	103	33	0	226	1,558	3,316	308	7,060
0	1,393	1,762	1,737	751	694	0	0	0	116	4,306	9,074	2,594	22,426
0	1,807	1,584	1,546	1,257	1,091	991	1,024	1,024	1,037	1,280	1,491	1,746	15,881
0	119	72	38	0	0	0	0	0	0	117	273	136	756
	25,006	21,558	21,618	14,231	8,289	5,798	3,833	5,065	15,719	41,783	50,946	25,147	238,993
0	1,727	1,476	1,317	898	602	481	497	497	553	899	1,267	1,632	11,845
0	2,880	2,703	1,780	2,044	1,183	459	156	579	257	786	2,026	2,811	17,664
0	1,339	1,151	1,049	750	544	455	470	470	506	754	1,010	1,272	9,769
0	1,079	923	827	569	387	312	322	322	356	570	795	1,021	7,483
0	978	837	749	515	350	282	291	291	322	516	721	925	6,778
0	5,037	4,219	3,484	1,949	780	370	382	382	642	1,905	3,344	4,677	27,171
0	2,094	1,744	1,406	730	207	30	31	31	151	706	1,348	1,935	10,413
3	646	534	418	196	22	0	0	0	5	187	401	593	3,001
0	1,700	1,463	1,339	965	710	598	618	618	661	972	1,289	1,616	12,548
5	1,404	0	0	652	4,183	4,570	7,819	7,783	6,674	9,904	4,176	2,256	49,422
0	0	0	0	0	0	0	28	10	536	2,835	2,399	0	5,808
1.7	2,090	1,786	1,592	1,084	723	577	596	596	664	1,085	1,531	1,975	14,297
3	611	540	376	250	0	0	0	0	0	146	457	602	2,982
2	1,253	1,090	805	379	4	0	0	0	0	203	728	1,212	5,674
0	452	381	310	218	65	0	0	0	0	171	309	430	2,336
0	6,832	4,971	6,214	3,745	1,597	0	0	0	196	3,696	5,905	7,647	40,804
0	393	303	219	122	2	0	0	0	0	62	238	358	1,697
0	70,485	67,059	77,351	75,376	56,965	44,289	53,749	67,599	68,168	76,780	71,236	80,151	809,209

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CustomerName	DPointID	State	Maj Reads	District	Rate	Methodology	Historical Data Used (years of data ending July 2014)	Differs from Annual Plan	Mainline	Heat Sensitive	Slope	Intercept	R^2
	01800	ND	D	Jamestown	820	Norm. Regr.	3	TRUE	FALSE	Y	6.5786	479.5	0.8812
	HANSL	ND	D	Jamestown	825	Mo. Avg.	2	FALSE	FALSE	N	-	-	-
Jamestown District Total for Trans.													
	01580	ND	D	Minot	640	Norm. Regr.	3	TRUE	TRUE	Y	1.7654	26.935	0.7008
	01580	ND	D	Minot	641	Norm. Regr.	3	TRUE	TRUE	Y	48.131	150	0.8966
Minot District Total for Rate 60's													
	01550	ND	D	Minot	710	Norm. Regr.	3	TRUE	FALSE	Y	1.122	2.5486	0.923
	01630	ND	M	Minot	710	Norm. Regr.	3	TRUE	FALSE	Y	0.343	2.5177	0.7788
	01550	ND	D	Minot	710	Norm. Regr.	2	TRUE	FALSE	Y	1.1289	3.2753	0.885
	01550	ND	D	Minot	710	Norm. Regr.	3	TRUE	FALSE	Y	0.6582	4.7563	0.7504
	01550	ND	D	Minot	710	Norm. Regr.	3	TRUE	FALSE	Y	0.4429	0	0.8955
	01550	ND	D	Minot	710	Norm. Regr.	3	TRUE	FALSE	Y	1.282	9.2364	0.8998
	01620	ND	M	Minot	710	Mo. Avg.	3	FALSE	FALSE	N	-	-	
	01550	ND	D	Minot	710	Mo. Avg.	3	FALSE	FALSE	YP	-	-	-
	01550	ND	D	Minot	710	Norm. Regr.	3	TRUE	FALSE	Y	0.5852	0.2966	0.8549
	01550	ND	D	Minot	710	Mo. Avg.	3	FALSE	FALSE	YP	-	-	-
	01580	ND	D	Minot	710	Norm. Regr.	3	TRUE	FALSE	Y	0.281	1.0677	0.8675
	01686	ND	M	Minot	710	Mo. Avg.	3	FALSE	FALSE	N	-	-	-
	01550	ND	M	Minot	710	Mo. Avg.	3	FALSE	FALSE	N	-	-	-
	01550	ND	M	Minot	710	Mo. Avg.	3	FALSE	FALSE	N	-	-	-
	01550	ND	M	Minot	710	Mo. Avg.	3	FALSE	FALSE	N	-	-	-
	01550	ND	D	Minot	710	Norm. Regr.	3	TRUE	FALSE	Y	1.2193	20.7	0.9038
Minot District Total for Int. Sales													
	01650	ND	D	Minot	810	Mo. Avg.	3	FALSE	FALSE	N	-	-	-
	01630	ND	D	Minot	810	Norm. Regr.	3	TRUE	FALSE	Y	0.5253	12.711	0.8759
	01550	ND	D	Minot	810	Norm. Regr.	3	TRUE	FALSE	Y	6.0054	54.636	0.9427
	01550	ND	D	Minot	810	Norm. Regr.	3	TRUE	FALSE	Y	1.9667	54.998	0.9219
	01550	ND	D	Minot	810	Norm. Regr.	3	TRUE	FALSE	Y	2.6775	53.507	0.9524
	01640	ND	D	Minot	810	Norm. Regr.	3	TRUE	FALSE	Y	0.2147	2.64	0.7825
Minot District Total for Trans.													
	01410	ND	M	Williston	710	Mo. Avg.	2	FALSE	FALSE	N	-	-	-
	01410	ND	M	Williston	850	Mo. Avg.	2	FALSE	FALSE	N	-	-	-
	01320	ND	M	Williston	710	Mo. Avg.	< 1	FALSE	FALSE	N	-	-	-

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Daily Firm	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual Total (Normalized)
0	24,787	21,796	21,477	17,752	15,712	14,385	14,865	14,865	14,967	18,111	20,725	24,021	223,463
0	306,912	279,592	262,008	281,561	278,877	278,503	289,219	291,469	269,737	291,749	296,406	305,671	3,431,702
	432,699	392,568	382,721	389,755	362,913	345,311	369,043	385,512	364,395	412,037	416,311	440,805	4,694,066
0	3,409	2,895	2,591	1,708	1,102	809	835	835	967	1,717	2,502	3,256	22,627
0	74,816	62,430	52,531	29,044	11,923	4,520	4,650	4,650	8,847	28,710	50,696	70,643	403,460
	78,225	65,325	55,122	30,752	13,025	5,329	5,485	5,485	9,814	30,427	53,198	73,899	426,087
19	1,126	892	606	79	0	0	0	0	0	51	583	1,028	4,365
2	516	429	357	190	68	16	16	16	47	188	345	486	2,674
25	972	751	450	0	0	0	0	0	0	0	432	874	3,479
17	580	450	275	0	0	0	0	0	0	0	264	523	2,092
1	615	507	410	196	36	0	0	0	10	190	395	576	2,935
18	1,597	1,302	1,004	391	0	0	0	0	0	369	968	1,486	7,117
0	0	0	0	0	0	0	0	8	541	69	238	0	856
0	2,899	2,580	2,232	2,302	1,278	745	787	808	914	1,910	2,263	2,553	21,272
12	490	377	219	0	0	0	0	0	0	0	211	440	1,737
4	0	0	0	0	0	0	0	0	0	0	0	0	0
4	319	257	189	55	0	0	0	0	0	50	182	294	1,345
0	24	0	1	72	71	0	0	41	32	0	250	335	827
2	0	0	0	0	0	0	0	0	0	0	0	0	0
0	713	546	475	609	102	121	266	769	403	786	3,232	1,274	9,296
0	66	161	39	14	0	0	0	0	94	740	1,255	204	2,574
20	1,799	1,494	1,235	643	206	22	22	22	131	631	1,191	1,694	9,089
	11,716	9,746	7,492	4,551	1,761	904	1,091	1,664	2,172	4,984	11,809	11,767	69,658
0	4,150	3,541	3,039	2,035	1,551	1,471	1,167	926	1,138	5,544	7,069	3,624	35,255
1.5	1,113	952	870	604	427	337	348	348	384	610	841	1,068	7,900
0	10,448	8,804	7,668	4,701	2,601	1,642	1,694	1,694	2,181	4,696	7,403	9,928	63,460
12	4,200	3,592	3,289	2,293	1,630	1,291	1,333	1,333	1,468	2,316	3,178	4,030	29,952
2	5,500	4,692	4,260	2,911	2,001	1,546	1,597	1,597	1,787	2,935	4,115	5,268	38,209
3.5	286	235	187	84	6	0	0	0	0	81	180	268	1,327
	25,697	21,816	19,313	12,628	8,216	6,287	6,139	5,898	6,958	16,182	22,786	24,186	176,103
0	2,365	4,147	2,748	1,633	1,822	1,469	287	1,397	898	984	302	2,172	20,225
0	6,340	8,699	8,163	4,550	1,874	1,038	716	2,632	2,218	2,088	3,187	4,656	46,159
0	11,884	4,600	4,296	4,895	2,252	4,653	5,306	5,053	4,890	1,246	5,964	11,532	66,571

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CustomerName	DPointID	State	Maj Reads	District	Rate	Methodology	Historical Data Used (years of data ending July 2014)	Differs from Annual Plan	Mainline	Heat Sensitive	Slope	Intercept	R^2
	01410	ND	M	Williston	710	Mo. Avg.	< 1	FALSE	FALSE	YE	0.1818	0	0.27
	01435	ND	D	Williston	710	Norm. Regr.	2	TRUE	FALSE	Y	0.9106	0	0.7887
	01410	ND	M	Williston	710	Norm. Regr.	2	TRUE	FALSE	Y	0.1177	0.7044	0.6581
	01435	ND	D	Williston	710	Norm. Regr.	2	TRUE	FALSE	Y	0.5813	0.3308	0.8547
	01435	ND	M	Williston	710	Norm. Regr.	2	TRUE	FALSE	Y	1.2979	0	0.7428
	01410	ND	M	Williston	710	Norm. Regr.	1	TRUE	FALSE	Y	0.242	1.454	0.7075
	01435	ND	M	Williston	710	Norm. Regr.	1	TRUE	FALSE	Y	0.0954	0	0.7207
	01435	ND	M	Williston	710	Norm. Regr.	1	TRUE	FALSE	Y	0.3405	0.75	0.7504
	01435	ND	M	Williston	710	Norm. Regr.	1	TRUE	FALSE	Y	0.3748	0.1	0.7193
	01410	ND	M	Williston	710	Mo. Avg.	1	FALSE	FALSE	N	-	-	-
	01435	ND	M	Williston	710	Mo. Avg.	1	FALSE	FALSE	N	-	-	-
	01435	ND	M	Williston	710	Mo. Avg.	2	FALSE	FALSE	N	-	-	-
	01470	ND	D	Williston	710	Norm. Regr.	1	TRUE	FALSE	Y	0.6914	5.2252	0.8168
	01320	ND	D	Williston	710	Norm. Regr.	1	TRUE	FALSE	Y	0.2474	1.5	0.7468
	01410	ND	M	Williston	710	Mo. Avg.	< 1	FALSE	FALSE	N	-	-	-
	01410	ND	M	Williston	710	Norm. Regr.	1	TRUE	FALSE	Y	0.2114	0.4502	0.8051
	01410	ND	D	Williston	710	Norm. Regr.	1	TRUE	FALSE	Y	1.2608	2.0974	0.8083
	01410	ND	D	Williston	710	Norm. Regr.	3	TRUE	FALSE	Y	0.2199	1.896	0.8066
	01410	ND	D	Williston	710	Norm. Regr.	2	TRUE	FALSE	Y	0.4503	0.1648	0.8533
	01410	ND	D	Williston	710	Mo. Avg.	2	FALSE	FALSE	N	-	-	-
	01410	ND	M	Williston	710	Mo. Avg.	< 1	FALSE	FALSE	N	-	-	-
	01410	ND	M	Williston	710	Mo. Avg.	2	FALSE	FALSE	YP	-	-	-
	01410	ND	M	Williston	710	Mo. Avg.	< 1	FALSE	FALSE	YP	0.2611	1.87	0.6933
	01410	ND	M	Williston	710	Mo. Avg.	2	FALSE	FALSE	N	-	-	-
	01435	ND	M	Williston	710	Norm. Regr.	1	TRUE	FALSE	Y	0.4589	0	0.7161
	01410	ND	M	Williston	710	Norm. Regr.	1	TRUE	FALSE	Y	0.2839	1.5094	0.7925
	01510	ND	M	Williston	710	Norm. Regr.	1	TRUE	FALSE	Y	0.0555	0.4007	0.7703
	01410	ND	M	Williston	710	Mo. Avg.	1	FALSE	FALSE	N	-	-	-
	01435	ND	M	Williston	710	Norm. Regr.	3	TRUE	FALSE	Y	0.3965	1.5	0.7584
	01410	ND	M	Williston	710	Norm. Regr.	1	TRUE	FALSE	Y	0.203	0.75	0.8204
	01435	ND	M	Williston	710	Mo. Avg.	1	FALSE	FALSE	N	-	-	-
	01410	ND	M	Williston	710	Norm. Regr.	1	TRUE	FALSE	Y	0.1727	0.8256	0.7533
	01450	ND	M	Williston	710	Mo. Avg.	2	FALSE	FALSE	N	-	-	-

09-d/w

Daily Firm	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual Total (Normalized)
20	0	0	0	0	0	0	0	0	0	0	0	0	0
60	0	0	0	0	0	0	0	0	0	0	0	0	0
60	0	0	0	0	0	0	0	0	0	0	0	0	0
60	0	0	0	0	0	0	0	0	0	0	0	0	0
60	45	0	0	0	0	0	0	0	0	0	0	0	45
20	0	0	0	0	0	0	0	0	0	0	0	0	0
20	0	0	0	0	0	0	0	0	0	0	0	0	0
20	0	0	0	0	0	0	0	0	0	0	0	0	0
20	0	0	0	0	0	0	0	0	0	0	0	0	0
60	0	0	0	0	0	0	0	0	0	0	0	0	0
20	0	0	0	0	0	0	0	0	0	0	0	0	0
20	0	0	0	0	0	0	0	0	0	0	0	0	0
60	0	0	0	0	0	0	0	0	0	0	0	0	0
60	0	0	0	0	0	0	0	0	0	0	0	0	0
0	500	500	300	150	50	0	0	0	50	150	300	500	2,500
20	0	0	0	0	0	0	0	0	0	0	0	0	0
60	56	0	0	0	0	0	0	0	0	0	0	0	56
40	0	0	0	0	0	0	0	0	0	0	0	0	0
60	0	0	0	0	0	0	0	0	0	0	0	0	0
60	0	0	0	0	0	0	0	0	0	0	0	0	0
20	0	0	0	0	0	0	0	0	0	0	0	0	0
60	0	0	0	0	0	0	0	0	0	0	0	0	0
60	0	0	0	0	0	0	0	0	0	0	0	0	0
60	153	252	240	0	0	0	0	0	0	0	2,078	0	2,723
60	0	0	0	0	0	0	0	0	0	0	0	0	0
20	0	0	0	0	0	0	0	0	0	0	0	0	0
20	0	0	0	0	0	0	0	0	0	0	0	0	0
60	0	0	0	0	0	0	0	0	0	0	0	0	0
30	0	0	0	0	0	0	0	0	0	0	0	0	0
20	0	0	0	0	0	0	0	0	0	0	0	0	0
20	0	0	0	0	0	0	0	0	0	0	0	0	0
60	0	0	0	0	0	0	0	0	0	0	0	0	0
60	0	0	0	0	0	0	0	0	0	0	0	0	0

MJP-61

CustomerName	DPointID	State	Maj Reads	District	Rate	Methodology	Historical Data Used (years of data ending July 2014)	Differs from Annual Plan	Mainline	Heat Sensitive	Slope	Intercept	R^2
	01410	ND	M	Williston	710	Mo. Avg.	1	FALSE	FALSE	N	-	-	-
	01410	ND	D	Williston	710	Mo. Avg.	3	FALSE	FALSE	N	-	-	-
	01410	ND	M	Williston	710	Mo. Avg.	3	FALSE	FALSE	YP	1.6443	3	0.6791
	01410	ND	D	Williston	710	Norm. Regr.	2	TRUE	FALSE	Y	1.1171	2	0.8091
	01435	ND	M	Williston	710	Mo. Avg.	1	FALSE	FALSE	N	-	-	-
	01390	ND	M	Williston	710	Mo. Avg.	< 1	FALSE	FALSE	N	-	-	-
	01435	ND	M	Williston	710	Mo. Avg.	1	FALSE	FALSE	N	-	-	-
	01320	ND	D	Williston	710	Mo. Avg.	1	FALSE	FALSE	N	-	-	-
	01431	ND	M	Williston	710	Mo. Avg.	1	FALSE	FALSE	YP	-	-	-
	01435	ND	M	Williston	710	Mo. Avg.	1	FALSE	FALSE	YP	1.0434	2.59	0.7729
	01470	ND	D	Williston	710	Mo. Avg.	3	FALSE	FALSE	YP	-	-	-
	01410	ND	M	Williston	710	Mo. Avg.	1	FALSE	FALSE	YP	0.8018	3	0.7657
	01410	ND	M	Williston	710	Norm. Regr.	1	TRUE	FALSE	Y	0.6361	4.46	0.7575
	01410	ND	M	Williston	710	Mo. Avg.	< 1	FALSE	FALSE	YE	0.1326	2.5	0.6861
	01410	ND	M	Williston	710	Mo. Avg.	3	FALSE	FALSE	N	-	-	-
	01410	ND	M	Williston	710	Mo. Avg.	2	FALSE	FALSE	YP	-	-	-
	01320	ND	M	Williston	710	Mo. Avg.	2	FALSE	FALSE	N	-	-	-
	01410	ND	M	Williston	710	Mo. Avg.	< 1	FALSE	FALSE	YE	0.3194	1	0.717
	01410	ND	M	Williston	710	Mo. Avg.	1	FALSE	FALSE	YP	-	-	-
	01410	ND	M	Williston	710	Mo. Avg.	1	FALSE	FALSE	YP	-	-	-
	01410	ND	M	Williston	710	Mo. Avg.	1	FALSE	FALSE	N	-	-	-
	01410	ND	M	Williston	710	Mo. Avg.	< 1	FALSE	FALSE	YE	0.3743	0.3	0.6821
	01410	ND	M	Williston	710	Mo. Avg.	< 1	FALSE	FALSE	YE	0.3554	7.419	0.7176
	01410	ND	M	Williston	710	Mo. Avg.	< 1	FALSE	FALSE	N	-	-	-
	01410	ND	M	Williston	710	Mo. Avg.	< 1	FALSE	FALSE	N	-	-	-
Williston District Total for Int. Sales													
	01410	ND	D	Williston	810	Norm. Regr.	3	TRUE	FALSE	Y	0.9707	2.7749	0.9286
	01410	ND	D	Williston	810	Norm. Regr.	3	TRUE	FALSE	Y	1.5573	80.612	0.8436
	01431	ND	M	Williston	810	Mo. Avg.	2	FALSE	FALSE	N	-	-	-
	01460	ND	M	Williston	710	Mo. Avg.	1	FALSE	FALSE	YP	0.3471	0.75	0.7634
	01435	ND	M	Williston	710	Norm. Regr.	1	TRUE	FALSE	Y	0.2684	0.729	0.7812
	01410	ND	D	Williston	810	Norm. Regr.	3	TRUE	FALSE	Y	1.1872	6.83	0.8949
Williston District Total for Trans.													

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Daily Firm	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual Total (Normalized)
20	0	0	0	0	0	0	0	0	0	0	0	0	0
120	2,386	2,099	1,309	299	217	0	0	418	702	1,122	978	2,553	12,083
60	598	884	222	0	0	0	0	0	0	0	0	426	2,130
60	0	0	0	0	0	0	0	0	0	0	0	0	0
40	309	510	150	0	0	0	0	0	0	0	0	479	1,448
0	50	310	85	20	0	0	0	0	77	459	1,217	70	2,287
20	0	0	0	0	0	0	0	0	0	0	0	0	0
60	0	0	0	0	0	0	0	0	0	0	0	0	0
60	0	0	0	0	0	0	0	0	0	0	0	0	0
20	1,206	1,224	386	65	0	0	0	0	0	33	621	1,712	5,246
4	182	156	122	76	0	0	0	0	0	63	126	164	888
60	0	0	0	0	0	0	0	0	0	0	0	0	0
60	0	0	0	0	0	0	0	0	0	0	0	0	0
60	0	0	0	0	0	0	0	0	0	0	0	0	0
60	1,002	89	41	0	0	0	0	850	848	515	687	513	4,546
60	0	0	0	0	0	0	0	0	0	0	0	0	0
60	0	0	0	0	0	0	0	0	0	0	0	0	0
20	0	0	0	0	0	0	0	0	0	0	0	0	0
20	0	0	0	0	0	0	0	0	0	0	0	6	6
20	0	0	0	0	0	0	0	0	0	0	0	0	0
20	0	0	0	0	0	0	0	0	0	0	0	37	37
60	0	0	0	0	0	0	0	0	0	0	0	0	0
60	0	0	0	0	0	0	0	0	0	0	0	0	0
60	0	885	1,203	378	0	0	0	0	0	0	64	77	2,606
60	0	0	0	0	0	0	0	0	0	0	0	0	0
	27,076	24,355	19,265	12,066	6,215	7,160	6,309	10,350	9,683	6,660	15,524	24,897	169,556
0	1,511	1,238	1,012	560	233	85	86	86	188	603	1,041	1,432	8,074
0	4,785	4,137	3,984	3,183	2,734	2,420	2,499	2,499	2,587	3,328	3,956	4,659	40,770
0	0	0	0	0	1,179	4,944	5,430	6,145	4,030	6,337	8,588	0	36,654
60	0	0	0	0	0	0	0	0	0	0	0	0	0
20	0	0	0	0	0	0	0	0	0	0	0	0	0
0	1,954	1,611	1,344	788	391	207	212	212	333	844	1,377	1,858	11,130
	8,250	6,986	6,340	4,531	4,537	7,656	8,227	8,942	7,138	11,112	14,962	7,949	96,628

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
GRAIN DRYING SALES

Name	Rate	Oct'13-Sept '14	Jan-Sep '14	2013	2012	2011
71-25	71			15,654.0		
71-26	71			13,753.8		
71-27	71			3,387.3		
71-28	71			5,753.2		
71-29	71			8,994.3		
71-30	71			7,697.7		
71-31	71			1,746.4		
71-32	71	1698.1	875.2	936.5	431.2	485.6
71-33	71	1589.6	695.4	1,352.3	1,012.1	464.3
71-34	71	71.1	60.7	74.1	50.6	65.6
71-35	71	5628.9	2,855.1	2,791.0	170.4	343.5
71-36	71	1847.9	881.1	966.8	237.8	605.6
71-37	71	785.4	289.6	655.6	231.9	675.5
71-38	71	3260.2	1,066.9	2,605.1	1,402.3	3,655.6
71-39	71	3899.1	2,605.2	1,293.9	36.1	473.4
71-40	71	21166.1	11,378.7	11,128.8	4,898.9	5,148.4
71-41	71	2150.8	191.4	2,619.8	2,967.2	1,564.7
71-42	71	1649.5	497.2	1,152.3	24.0	2,427.0
71-43	71	5637.8	3,303.4	5,016.5	1,358.7	2,227.5
71-44	71	16150	8,163.1	9,263.2	449.7	2,037.8
71-45	71	3627.7	190.2	3,680.6	612.5	156.5
71-46	71	0	-	428.6	1,185.8	4,312.4
71-47	71	26517.2	17,232.9	10,427.4	7,437.5	9,992.4
71-48	71	2789.2	252.1	2,538.2	1,117.1	530.0
71-49	71	1651.2	1,052.3	1,015.9	311.6	240.2
71-50	71	10395.1	2,765.2	8,311.4	4,957.4	4,923.0
71-51	71	0	-	-	1,863.7	2,065.5
71-52	71	24040.8	7,547.7	16,493.1	5,944.0	4,520.2
71-53	71	2034.1	1,096.7	937.4	165.0	106.4
71-54	71	50565.9	20,652.9	35,973.9	5,025.4	9,681.7
71-55	71	17807.7	5,276.5	12,848.7	1,493.3	9,395.3
71-56	71	10963.1	3,444.2	7,533.9	687.0	0.0
71-57	71	25679.1	18,428.9	8,116.4	9,137.1	14,776.0
Total		215,926.5	92,373.7	205,148.1	44,071.2	66,098.1

MP-04

Location	Account Number	Weather Station	Heat-Sensitiv	Rate	Total Normalized	Per Books 2013	Difference	3 Year Avg.
BISMARCK ZONE		Bismarck	Yes	71	152,034.0	163,432.9	(11,398.9)	
DEVILS LAKE ZONE		Devils Lake	Yes	71	71,312.0	80,052.4	(8,740.4)	
DICKINSON ZONE		Dickinson	Yes	71	49,452.0	56,608.7	(7,156.7)	
JAMESTOWN ZONE		Jamestown	Yes	71	119,303.0	127,463.0	(8,160.0)	
MINOT ZONE		Minot	Yes	71	56,105.0	69,397.8	(13,292.8)	
WILLISTON ZONE		Williston	Yes	71	8,371.0	10,663.6	(2,292.6)	
GRAIN DRYING CUSTOMERS			No	71		205,148.1	(205,148.1)	
71-1		Bismarck	No	71	8,253.0	8,965.7	(712.7)	8,621.6
71-2		Bismarck	No	71	8,238.0	7,350.4	(727.7)	7,755.3
71-14		Bismarck	No	71	11,349.0	10,392.0	3,998.6	9,538.2
71-15		Bismarck	No	71	1,188.0	164.7	(9,204.0)	1,196.0
71-3		Devils Lake	No	71	2,513.0	2,432.7	2,348.3	2,692.9
71-16		Dickinson	No	71	74,791.0	4,866.4	69,924.6	87,884.8
71-61		Dickinson	No	71	0.0	7,375.3	(7,375.3)	-
71-8		Jamestown	No	71	1,433.0	2,085.7	(652.7)	1,945.0
71-58		Dickinson	No	71	102.0	-	102.0	-
71-59		Dickinson	No	71	80.0	-	80.0	-
71-4		Jamestown	No	71	675.1	675.1	-	2,800.1
71-5		Jamestown	No	71	467.4	467.4	-	1,192.4
71-6		Jamestown	No	71	36.9	36.9	-	37.9
71-7		Jamestown	No	71	234.0	234.0	-	702.9
71-17		Williston	No	71	20,225.0	28,903.0	(8,678.0)	34,041.5
71-18		Williston	No	71	66,571.0	19,899.8	46,671.2	52,747.3
71-19		Williston	No	71	0.0	278.2	(278.2)	183.9
71-20		Williston	No	71	2,723.0	586.8	2,136.2	3,342.8
71-21		Williston	No	71	33,110.7	46,973.5	(13,862.8)	27,186.7
71-9		Williston	No	71	12,083.0	35,396.2	(23,313.2)	33,957.7
71-22		Williston	No	71	1,448.0	504.0	944.0	1,029.4
71-10		Williston	No	71	4,546.0	5,342.1	(796.1)	5,581.6
71-60		Williston	No	71	37.0	0.0	37.0	-
71-23		Williston	No	71	2,606.0	63.6	2,542.4	2,958.7
71-24		Williston	No	71	31,822.1	31,822.1	-	18,472.6
			Heat Senstive		**456,577.0**	**507,618.4**	(35,456.0)	456,577.0
			Non-Heat		**284,532.2**	**214,815.6**	63,183.6	303,869.1
			Grain Drying			**205,148.1**	(205,148.1)	
			Total		**741,109.2**	**927,582.1**	(177,420.5)	760,446.1

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Rate 71														
Customer	Year Ending	Total	January	February	March	April	May	June	July	August	September	October	November	December
71-1	12/31/11	7,046.1	665.8	650.4	590.2	639.9	567.6	563.8	507.4	440.6	591.0	607.8	581.5	640.1
	12/31/12	8,070.2	864.4	759.9	703.9	667.6	735.6	627.4	537.0	601.1	632.0	629.3	677.4	614.6
	12/31/13	8,965.7	655.7	701.3	594.4	644.4	662.8	721.0	695.7	804.4	837.2	857.3	881.0	910.5
	Average	8,027.3	728.6	703.9	629.5	657.3	655.3	637.4	580.0	615.4	686.7	698.1	713.3	721.7
	'13 variance	11.69%	-10.01%	-0.37%	-5.58%	-1.96%	1.14%	13.12%	19.95%	30.71%	21.92%	22.80%	23.51%	26.16%
	2014	7,607.4	859.6	851.1	789.2	917.6	806.0	670.9	606.0	685.2	694.5	727.1		
	(ending Oct 14)	8,621.6	793.3	770.8	695.8	749.9	734.8	673.1	612.9	696.9	721.2	737.9	713.3	721.7
71-2	12/31/11	8,636.6	1,069.6	1,031.2	766.9	844.6	651.3	504.2	465.7	477.1	498.5	688.4	689.1	930.0
	12/31/12	8,465.5	1,047.7	916.3	810.1	933.8	550.8	354.2	399.8	493.6	600.6	687.4	833.6	837.2
	12/31/13	7,350.4	901.4	919.0	640.5	699.8	549.2	405.2	369.1	472.7	529.4	563.9	610.3	689.9
	Average	8,150.8	1,006.2	955.5	739.2	826.1	583.8	421.2	418.2	481.2	542.8	646.6	711.1	819.0
	'13 variance	-9.82%	-10.42%	-3.82%	-13.35%	-15.29%	-5.93%	-3.80%	-11.74%	-1.77%	-2.47%	-12.79%	-14.18%	-15.76%
	2014	5,830.8	883.5	927.2	727.3	671.7	457.7	389.7	321.4	486.8	482.3	483.2		
	3 yr avg	7,755.3	944.2	920.8	726.0	768.4	519.2	383.0	363.4	484.4	537.4	578.2	711.1	819.0
71-3	12/31/11	5,959.8	596.7	2,015.5	1,741.8	503.0	54.4	164.1	43.7	22.3	27.4	104.3	579.7	106.9
	12/31/12	2,769.0	58.9	69.6	93.4	415.0	868.6	281.8	42.7	37.3	142.9	180.4	508.8	69.6
	12/31/13	2,432.7	-	-	-	-	56.2	90.8	128.0	113.1	120.5	137.2	699.3	887.6
	Average	3,720.5	218.5	695.0	611.7	306.0	326.4	178.9	71.5	57.6	96.9	140.6	662.6	354.7
	'13 variance	-34.61%	-100.00%	-100.00%	-100.00%	-100.00%	-82.78%	-49.25%	79.02%	96.35%	24.36%	-2.42%	35.72%	150.24%
	2014	2,190.4	740.8	124.1	108.9	91.4	107.3	616.1	76.7	37.6	65.5	222.0		
	3 yr Avg	2,692.9	266.6	64.6	67.4	168.8	344.0	329.6	62.5	62.7	109.6	179.9	662.6	354.7
71-4	12/31/11	-	-	-	-	-	-	-	-	-	-	-	-	-
	12/31/12	-	-	-	-	-	-	-	-	-	-	-	-	-
	12/31/13	675.1	-	-	-	-	-	-	-	-	-	-	-	675.1
	Average	225.0	-	-	-	-	-	-	-	-	-	-	-	225.0
	'13 variance	2.0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	2.0
	2014	7,725.2	3,345.8	2,696.1	1,372.3	311.0	-	-	-	-	-	-	-	
	3 yr Avg	2,800.1	1,115.3	898.7	457.4	103.7	-	-	-	-	-	-	-	225.0
71-5	12/31/11	-	-	-	-	-	-	-	-	-	-	-	-	-
	12/31/12	-	-	-	-	-	-	-	-	-	-	-	-	-
	12/31/13	467.4	-	-	-	-	-	-	-	-	-	-	-	467.4
	Average	155.8	-	-	-	-	-	-	-	-	-	-	-	155.8
	'13 variance	2.0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	2.0
	2014	3,109.7	1,345.4	1,117.6	523.7	123.0	-	-	-	-	-	-	-	
	3 yr Avg	1,192.4	448.5	372.5	174.6	41.0	-	-	-	-	-	-	-	155.8
71-6	12/31/11	577.8	52.7	191.9	310.6	22.6	-	-	-	-	-	-	-	-
	12/31/12	-	-	-	-	-	-	-	-	-	-	-	-	-
	12/31/13	36.9	-	17.2	-	-	-	-	-	-	-	-	-	19.7
	Average	204.9	17.6	69.7	103.5	7.5	-	-	-	-	-	-	-	6.6
	'13 variance	(0.8)	(1.0)	(0.8)	(1.0)	(1.0)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	2.0
	2014	76.7	9.4	16.0	30.0	21.3	-	-	-	-	-	-	-	
	3 yr Avg	37.9	3.1	11.1	10.0	7.1	-	-	-	-	-	-	-	6.6
71-7	12/31/11	476.9	38.0	167.8	252.6	18.5	-	-	-	-	-	-	-	-
	12/31/12	-	-	-	-	-	-	-	-	-	-	-	-	-
	12/31/13	234.0	-	-	-	-	-	-	-	-	-	-	-	234.0
	Average	237.0	12.7	55.9	84.2	6.2	-	-	-	-	-	-	-	78.0
	'13 variance	(0.0)	(1.0)	(1.0)	(1.0)	(1.0)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	2.0
	2014	1,874.8	816.5	673.1	310.4	74.8	-	-	-	-	-	-	-	
	3 yr Avg	702.9	272.2	224.4	103.5	24.9	-	-	-	-	-	-	-	78.0
71-8	12/31/11	1,984.3	395.8	371.2	360.9	349.6	45.3	163.1	-	-	-	-	69.2	229.2
	12/31/12	1,755.5	317.4	305.8	298.2	136.1	272.2	-	-	-	-	-	160.0	265.8
	12/31/13	2,085.7	381.7	380.1	332.7	319.5	264.2	34.4	-	-	-	-	111.6	261.5
	Average	1,941.8	365.0	352.4	330.6	268.4	193.9	65.8	-	-	-	-	113.6	252.2
	'13 variance	7.41%	4.58%	7.86%	0.64%	19.04%	36.26%	-47.72%					-1.76%	3.69%
	2014	1,770.6	428.5	437.9	394.6	253.1	127.9	53.4	-	-	-	-	75.2	
	3 yr Avg	1,945.0	375.9	374.6	341.8	236.2	221.4	29.3	-	-	-	-	113.6	252.2

MP-66

Rate 71														
Customer	Year Ending	Total	January	February	March	April	May	June	July	August	September	October	November	December
71-9	12/31/11	29,585.0	671.5	510.0	1,749.4	1,316.2	2,643.7	2,511.0	2,446.5	3,123.4	4,735.7	4,656.2	2,661.1	2,360.3
	12/31/12	33,619.1	2,296.3	2,206.4	1,595.2	763.6	3,107.0	3,662.5	4,040.7	2,186.0	2,986.5	2,683.9	4,199.3	3,891.7
	12/31/13	35,396.2	1,835.8	1,204.9	1,587.2	744.4	1,656.4	4,251.4	3,471.2	2,048.9	3,917.7	4,472.3	4,920.5	5,285.5
	Average	32,866.8	1,601.2	1,307.1	1,643.9	941.4	2,469.0	3,475.0	3,319.5	2,452.8	3,880.0	4,004.1	3,927.0	3,845.8
	'13 variance	7.70%	14.65%	-7.82%	-3.45%	-20.93%	-32.91%	22.34%	4.57%	-16.47%	0.97%	11.69%	25.30%	37.44%
	2014	27,836.5	3,832.0	3,988.5	3,379.4	2,813.1	3,247.1	2,520.9	242.8	2,220.7	3,889.2	1,702.8		
	3 yr ave	33,957.7	2,654.7	2,466.6	2,187.3	1,440.4	2,670.2	3,476.3	2,584.9	2,151.9	3,597.8	2,953.0	3,927.0	3,845.8
71-10	12/31/11	13,576.9	1,162.4	6.4	1,743.7	2,783.7	1,262.5	944.6	0.0	410.9	1,122.5	1,213.3	1,659.2	1,267.7
	12/31/12	8,015.5	1,491.2	1,356.2	1,031.0	1,215.3	638.9	301.1	0.0	0.0	505.9	494.5	115.8	865.6
	12/31/13	5,342.1	705.8	1,788.4	358.8	-	-	-	-	-	990.1	1,122.2	92.8	284.0
	Average	8,978.2	1,119.8	1,050.3	1,044.5	1,333.0	633.8	415.2	-	137.0	872.8	943.3	622.6	805.8
	'13 variance	-40.50%	-36.97%	70.28%	-65.65%	-100.00%	-100.00%	-100.00%	#DIV/0!	-100.00%	13.44%	18.97%	-85.09%	-64.76%
	2014	460.4	-	104.0	-	107.6	132.7	55.3	60.8	-	-	-		
	3 yr avg	5,581.6	732.3	1,082.9	463.3	441.0	257.2	118.8	20.3	-	498.7	538.9	622.6	805.8
71-11	12/31/11	299.7	0.0	0.0	0.0	0.0	299.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	12/31/12	67.6	0.0	0.0	0.0	0.0	0.0	49.2	0.0	18.4	0.0	0.0	0.0	0.0
	12/31/13	-	-	-	-	-	-	-	-	-	-	-	-	-
	Average	122.4	-	-	-	-	99.9	16.4	-	6.1	-	-	-	-
	'13 variance	-100.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	-100.00%	-100.00%	#DIV/0!	-100.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	2014	-	-	-	-	-	-	-	-	-	-	-	-	-
	3 yr avg	22.5	-	-	-	-	-	16.4	-	6.1	-	-	-	-
71-12	12/31/11	12,824.5	6,966.1	1,879.1	1,767.2	0.0	86.4	676.0	0.0	598.4	0.0	0.0	751.3	0.0
	12/31/12	1,056.8	0.0	0.0	0.0	0.0	457.7	0.0	0.0	4.4	594.7	0.0	0.0	0.0
	12/31/13	1,765.0	-	-	1,765.0	-	-	-	-	-	-	-	-	-
	Average	1,410.9	-	-	882.5	-	228.9	-	-	2.2	297.4	-	-	-
	'13 variance	25.10%	#DIV/0!	#DIV/0!	100.00%	#DIV/0!	-100.00%	#DIV/0!	#DIV/0!	-100.00%	-100.00%	#DIV/0!	#DIV/0!	#DIV/0!
	2014	492.3	-	-	-	519.6	-	-	-	-	-	(27.3)	-	
	3 yr avg	1,355.1	-	-	588.3	173.2	152.6	-	-	1.5	198.2	(9.1)	250.4	-
71-13	12/31/11													
	12/31/12													
	12/31/13					0	0	0	0	0	0	0	0	0
	Average													
	'13 variance													
	2014													
	3 yr avg													
71-14	12/31/11	6,383.7	919.4	651.4	1,562.7	746.8	-	-	-	481.1	-	-	739.7	1,082.6
	12/31/12	7,674.1	562.9	1,114.2	744.7	-	-	-	196.2	789.9	181.1	840.1	1,465.2	1,779.8
	12/31/13	10,392.0	1,863.6	726.8	821.1	384.5	1,401.4	472.0	-	511.8	702.4	587.3	1,143.6	1,777.5
	Average	8,149.9	1,115.3	897.5	1,042.8	377.1	467.1	157.3	65.4	594.3	294.5	475.8	1,116.2	1,546.6
	'13 variance	27.51%	67.09%	-19.02%	-21.26%	1.96%	200.00%	200.00%	-100.00%	-13.88%	138.51%	23.43%	2.46%	14.93%
	2014	8,726.3	1,620.9	140.0	1,782.1	956.5	724.2	313.4	276.9	723.3	862.0	1,327.0		
	3 yr avg	9,538.2	1,349.1	660.3	1,116.0	447.0	708.5	261.8	157.7	675.0	581.8	918.1	1,116.2	1,546.6
71-15	2013	164.7												164.7
	2014	1,031.3	212.6	363.9	296.5	111.6	26.0	0.1	-	-	-	20.6		
	Average	1,196.0	212.6	363.9	296.5	111.6	26.0	0.1	-	-	-	20.6		164.7
71-25	2013	15,554.0									3.5	171.3	6,385.1	9,093.1
	2014	11,400.4	582.1	974.7	-	441.5	299.0	-	-	325.5	2,315.3	2,158.8	2,109.1	2,194.4
	Average	14,838.6	582.1	974.7	-	441.5	299.0	-	-	325.5	1,159.4	1,165.1	4,247.6	5,643.8
71-16	2013	4,866.4												4,866.4
	2014	63,018.4	6,307.7	5,341.9	5,797.5	6,023.2	14,786.3	4,955.8	7,604.1	7,596.8	8,679.3	15,925.8		
	Average	67,884.8	6,307.7	5,341.9	5,797.5	6,023.2	14,786.3	4,955.8	7,604.1	7,596.8	8,679.3	15,925.8	-	4,866.4
71-26	2013	13,753.8										11,584.8	2,169.0	-
	2014	5,185.6	-	-	-	-	-	-	-	-	-	5,185.6		
	Average	10,554.2	-	-	-	-	-	-	-	-	-	8,385.2	2,169.0	-
71-27	2013	3,387.3											3,276.5	110.8
	2014	407.2	407.2	-	-	-	-	-	-	-	-	-	-	
	Average	2,156.3	407.2	-	-	-	-	-	-	-	-	-	1,638.3	110.8

Rate 71														
Customer	Year Ending	Total	January	February	March	April	May	June	July	August	September	October	November	December
71-28	2013	584.2												584.2
	2014	0	0	0	0	0	0	0	0	0	0	0		
	Average	584.2	0	0	0	0	0	0	0	0	0	0		584.2
71-29	2013	4,638.7											283.1	4,355.6
	2014	2,044.4	2.2	-	-	-	-	-	-	-	-	-	2,042.2	
	Average	5,520.5	2.2	-	-	-	-	-	-	-	-	-	1,162.7	4,355.6
71-30	2013	7,697.7									1,469.4	3,390.5	2,837.8	-
	2014	5,158.4	-	-	-	-	-	-	-	-	1,291.1	376.4	3,490.9	
	Average	6,428.1	-	-	-	-	-	-	-	-	1,380.3	1,883.5	3,164.4	-
71-17	2012	24,625.9							3,537.9	3,539.0	3,539.0	3,939.9	3,478.6	6,591.5
	2013	28,903.0	8,420.5	3,537.3	4,560.8	2,758.0	2,244.9	1,271.3	473.7	413.0	3,465.0	19.3	1,250.1	489.1
	2014	24,960.8	2,523.8	1,656.6	5,711.4	3,161.9	1,488.6	2,653.6	3,770.6	227.3	426.0	2,142.5	996.5	
	Average	34,041.5	5,472.2	2,697.0	5,136.1	2,960.0	1,866.8	1,962.5	2,594.1	1,393.1	2,477.3	2,033.9	1,908.4	3,540.3
71-18	2013	19,899.8			141.9	31.6	1,197.9	3,816.2	1,871.5	1,673.0	2,493.6	920.6	1,362.3	6,391.2
	2014	55,321.3	12,010.0	11,872.2	3,924.0	4,331.7	4,947.9	2,002.0	4,899.5	5,344.3	138.7	4,656.7	1,194.3	
	Average	52,747.3	12,010.0	11,872.2	2,033.0	2,181.7	3,072.9	2,909.1	3,385.5	3,508.7	1,316.2	2,788.7	1,278.3	6,391.2
71-20	2012	4,822.4				-	-	-	-	-	-	-	-	4,822.4
	2013	586.8	-	91.7	32.3	462.8	-	-	-	-	-	-	-	-
	2014	1,468.7	638.7	214.8	501.1	89.2	24.9	-	-	-	-	-	-	
	Average	3,342.8	319.4	153.3	266.7	184.0	8.3	-	-	-	-	-	-	2,411.2
71-21	2012	-				-	-	-	-	-	-	-	-	-
	2013	46,973.5	-	-	-	-	1,651.9	3,545.0	6,486.3	7,012.2	6,543.4	10,871.5	8,419.6	2,343.6
	2014	33,414.7	-	-	-	22.0	1,139.0	3,613.2	4,340.9	3,716.6	5,202.5	8,001.4	7,379.1	
	Average	27,166.7	-	-	-	7.3	930.3	2,419.4	3,609.1	3,576.3	3,915.3	6,291.0	5,266.2	1,171.8
71-22	2012	-											-	-
	2013	504.0	224.9	279.1	-	-	-	-	-	-	-	-	-	-
	2014	1,556.5	479.4	309.4	519.5	155.5	70.6	16.7	-	-	-	-	5.4	
	Average	1,029.4	352.2	294.3	259.8	77.8	35.3	8.4	-	-	-	-	1.8	-
71-31	2013	1,746.4										120.9	1,530.2	95.3
	2014	403.9	-	348.5	88.5	25.8	-	-	-	1.1	-	-		
	Average	2,149.9	-	348.5	88.5	25.8	-	-	-	1.1	-	60.5	1,530.2	95.3
71-23	2013	63.6										-	-	63.6
	2014	3,101.9	76.6	-	899.7	1,212.1	450.9	43.5	-	-	5.4	101.3	312.4	
	Average	2,958.7	76.6	-	899.7	1,212.1	450.9	43.5	-	-	5.4	50.7	156.2	63.6
71-24	2013	31,822.1		6,302.0	6,065.2	6,422.0	4,091.0	1,550.0	1,264.0	2,083.9	1,221.0	196.0	1,784.0	841.0
	2014	2,498.0	-	1,075.0	373.0	267.0	34.0	82.0	193.0	192.0	162.0	120.0		
	Average	18,472.6	-	3,688.5	3,219.1	3,344.5	2,062.5	816.0	728.5	1,138.0	691.5	159.0	1,784.0	841.0
71-19	2012	-										-	-	-
	2013	278.2	-	53.2	70.2	154.8	-	-	-	-	-	-	-	-
	2014	89.6	21.2	41.1	27.3	-	-	-	-	-	-	-	-	-
	Average	183.9	10.6	47.2	48.8	77.4	-	-	-	-	-	-	-	-

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ND Gas 2013

Rate 81 Normalized Volumes

Location	Account Number	Tenant Numbe	Weather Station	Heat-Sensitiv	Rate	Total Normalized	Per Books 2013 1/	Difference	3 year avg
BISMARCK ZONE				Yes	81	170,104.0	199,397.8	(29,293.8)	
DEVILS LAKE ZONE				Yes	81	32,270.0	34,116.7	(1,846.7)	
DICKINSON ZONE				Yes	81	78,904.0	77,875.8	1,028.2	
JAMESTOWN ZONE				Yes	81	174,462.0	168,036.1	6,425.9	
MINOT ZONE				Yes	81	140,848.0	147,918.5	(7,070.5)	
WILLISTON ZONE				Yes	81	59,974.0	65,019.0	(5,045.0)	
81-1				No	81	37,529.0	37,569.8	(40.8)	38,635.0
81-11 1/				No	81	0.0	0.0	-	14,610.2
81-2				No	81	13,686.0	14,098.9	(412.9)	13,458.0
81-9				No	81	49,422.0	42,289.6	7,132.4	43,700.7
81-3				No	81	40,747.0	49,655.7	(8,908.7)	42,922.0
81-4				No	81	6,695.0	6,388.5	306.5	6,727.0
81-5				No	81	101,030.0	101,292.8	(262.8)	103,102.0
81-6				No	81	35,255.0	50,997.1	(15,742.1)	39,068.0
81-10				No	81	5,808.0	13,669.4	(7,861.4)	5,914.5
81-7				No	81	36,654.0	36,376.9	277.1	39,423.8
81-8				No	81	95,842.0	105,279.0	(9,437.0)	94,308.3
				Heat Senstive		**656,562.0**	**692,363.9**	(35,801.9)	**656,562.0**
				Non-Heat		**422,668.0**	**457,617.7**	(34,949.7)	**441,869.5**
				Total		**1,079,230.0**	**1,149,981.6**	(70,751.6)	**1,098,431.5**

1/ Customer previously on Rate 71

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Rate 81														
Customer	Year Ending	Total	January	February	March	April	May	June	July	August	September	October	November	December
81-1	12/31/11	30,212.2						1,380.4	1,105.9	5,011.7	6,440.4	6,007.2	7,326.4	1,940.2
	12/31/12	40,979.2				98.1	98.2	1,813.0	9,037.2	4,506.2	8,736.3	7,510.8	7,429.2	1,750.2
	12/31/13	37,569.8					17.2	1,529.1	4,783.3	7,633.0	6,979.7	6,941.5	7,961.9	1,724.1
	12/31/14	28,085.2					-	2,739.3	8,615.0	9,423.4	7,307.5			
3 Year Average		38,635.0				33.0	38.0	2,027.0	7,479.0	7,188.0	7,675.0	4,817.0	7,573.0	1,805.0
81-2	12/31/11	16,731.2	1,373.2	1,378.4	1,326.2	1,779.1	1,566.7	1,496.1	1,256.5	1,170.3	1,413.4	1,273.1	1,340.2	1,358.0
	12/31/12	16,945.5	1,401.1	1,728.7	1,475.7	1,528.1	1,502.6	1,537.8	1,338.3	1,312.3	1,274.3	1,128.7	1,412.7	1,305.2
	12/31/13	14,098.9	1,283.4	1,386.4	1,299.0	1,171.2	1,313.2	1,305.8	1,132.9	1,216.1	1,216.5	1,032.1	1,194.9	547.4
	12/31/14	6,635.6	562.3	643.5	632.1	756.9	762.8	679.1	712.5	671.0	609.5	605.9		
3 Year Average		13,458.0	1,082.0	1,253.0	1,136.0	1,152.0	1,193.0	1,174.0	1,061.0	1,066.0	1,033.0	922.0	1,316.0	1,070.0
81-3	12/31/11	37,536.5	64.5	0.0	185.0	1,055.7	3,898.1	5,898.4	4,901.9	4,085.2	4,660.7	4,406.6	4,973.6	3,386.8
	12/31/12	36,821.1	685.5	1.0	313.4	1,653.3	4,652.0	5,256.0	4,295.9	5,173.3	5,028.5	3,789.4	3,534.4	2,438.4
	12/31/13	49,655.7	2,956.0	2,266.5	44.6	1,462.1	3,475.9	5,278.8	4,832.3	5,481.7	6,295.9	6,652.3	6,903.8	4,005.8
	12/31/14	33,928.0	-	-	195.5	1,654.4	5,544.8	5,677.1	5,341.6	5,257.6	4,768.7	5,488.3		
3 Year Average		42,922.0	1,214.0	756.0	185.0	1,590.0	4,558.0	5,404.0	4,823.0	5,304.0	5,364.0	5,310.0	5,137.0	3,277.0
81-4	12/31/11	7,945.6	1,088.0	1,003.5	857.1	856.8	619.3	452.2	295.4	293.8	384.6	542.1	688.0	864.8
	12/31/12	7,147.2	1,110.7	932.2	734.0	522.1	387.0	306.1	245.6	323.7	473.7	599.6	760.6	751.9
	12/31/13	6,388.5	903.6	893.5	670.4	664	534.9	230.8	206.3	264.7	307.9	383	600.9	728.5
	12/31/14	5,095.4	932.6	857.1	756.4	551.2	403.4	289.9	263.1	258.1	307.3	476.3		
3 Year Average		6,727.0	982.0	894.0	720.0	579.0	442.0	276.0	238.0	282.0	363.0	486.0	683.0	782.0
81-5	12/31/11	91,339.6	9,825.3	657.7	2,530.4	10,605.3	10,382.2	1,028.0	9,146.2	9,082.0	9,232.2	9,233.3	9,858.4	9,758.8
	12/31/12	102,783.7	10,680.9	1,822.5	1,430.0	6,081.6	11,202.7	10,836.8	9,783.8	9,597.4	10,148.2	9,671.2	10,919.6	10,608.8
	12/31/13	101,292.6	10,793.2	2,046.6	1,726.7	1,704.4	9,589.0	11,811.7	10,917.3	9,922.0	9,911.2	10,222.7	11,282.7	11,365.3
	12/31/14	65,607.1	11,818.7	6,470.0	1,697.2	1,542.9	9,588.2	11,707.3	11,001.5	10,874.1	10,463.0	10,424.2		
3 Year Average		103,102.0	11,096.0	3,446.0	1,618.0	3,110.0	10,127.0	11,452.0	10,568.0	10,131.0	10,181.0	10,106.0	10,687.0	10,578.0
81-6	12/31/11	20,268.9	2,387.2	2,440.0	2,194.2	2,133.8	1,401.0	2,053.2	541.1	216.5	235.2	711.8	2,736.2	3,216.7
	12/31/12	20,978.7	1,190.3	1,616.9	1,711.9	1,271.2	1,037.9	1,039.7	1,061.6	1,107.5	1,082.3	1,507.9	4,453.7	3,897.8
	12/31/13	50,997.1	2,541.3	2,659.7	2,731.1	3,084.2	2,629.0	1,969.5	2,067.2	1,811.7	1,440.7	1,382.4	12,065.7	16,614.6
	12/31/14	39,272.2	8,468.3	9,697.6	7,324.2	5,631.4	2,858.0	1,868.7	1,454.2	637.8	579.3	752.7		
3 Year Average		39,068.0	4,067.0	4,656.0	3,922.0	3,329.0	2,175.0	1,626.0	1,528.0	1,186.0	1,034.0	1,214.0	6,419.0	7,910.0
81-7	12/31/12	48,721.9							12,444.9	5,988.7	9,125.2	2,185.2	4,301.7	14,676.2
	12/31/13	36,376.9	-	-	-	-	-	1,240.1	6,509.1	8,716.1	3,165.2	5,874.1	6,372.6	2,499.7
	12/31/14	17,068.3	-	-	-	-	-	1,118.0	3,379.5	2,144.5	4,529.9	5,896.4		
3 year average		39,423.8	-	-	-	-	-	1,179.1	7,444.5	5,616.4	5,606.8	4,651.9	6,337.2	8,588.0
81-8	12/31/11	38,949.9	13.6	7.8	0.0	0.0	0.0	4,982.8	4,205.8	4,277.1	7,149.4	5,053.1	5,746.2	7,513.9
	12/31/12	85,689.1	9,276.7	9,899.1	8,684.0	6,924.4	5,447.2	4,492.7	7,623.8	8,928.8	7,811.1	5,312.8	6,864.1	4,224.4
	12/31/13	105,279.0	9,267.8	12,046.5	10,126.3	10,306.5	7,914.6	5,210.9	7,968.0	11,854.2	10,181.0	6,485.8	5,828.0	8,087.4
	12/31/14	78,696.7	11,691.2	11,657.2	10,250.8	9,114.1	6,077.1	3,994.1	6,037.3	6,998.0	7,173.4	5,703.5		
3 year average (ending Oct 14)		94,308.3	10,078.6	11,200.9	9,754.4	8,781.7	6,479.6	4,565.9	7,209.7	9,260.3	8,388.5	5,834.0	6,146.1	6,608.6
81-9	12/31/11	55,605.4	2,036.5	2.6	0.0	0.0	969.2	7,375.0	7,127.5	8,919.4	8,284.0	6,781.2	8,412.2	5,697.7
	12/31/12	46,742.3	7,126.7	0.0	0.0	0.0	4.5	6,044.1	7,550.2	8,762.3	7,556.4	5,935.8	2,936.3	826.0
	12/31/13	42,289.6	6.1	4,619.1	0.0	0.0	3,212.5	6,960.7	4,699.1	7,702.2	7,802.2	5,737.1	2,145.9	721.7
	12/31/14	26,643.2	-	-	-	38.5	569.5	-	2,224.4	8,218.5	8,047.8	7,544.5		
3 yr avg		43,700.7	2,377.6	1,539.7	-	12.6	1,262.2	4,334.9	4,824.6	8,227.7	7,802.1	6,405.8	4,498.1	2,415.1
81-10	12/31/11	2,247.1	416.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1,830.4	0.0
	12/31/12	1,924.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	83.8	0.0	1,608.3	232.2	0.0
	12/31/13	13,669.4	0	0	0	0	0	0	0	0	29	0	6,443	7,198
	12/31/14	319.4	-	-	-	-	-	-	-	-	268.1	51.3		
3 year average		5,914.5	-	-	-	-	-	-	-	27.9	98.9	553.2	2,835.3	2,399.2
81-11	12/31/11	12,877.4	911.7	1,013.7	1,084.6	1,289.5	1,327.6	1,183.4	1,147.5	720.0	969.6	1,164.6	1,123.3	941.9
	12/31/12	14,943.2	629.2	1,025.6	1,189.0	2,697.7	(564.5)	1,365.9	1,407.3	1,221.0	1,553.8	1,265.5	1,648.8	1,483.9
	12/31/13	15,876.4	1,140.7	1,505.2	1,151.3	1,308.8	1,883.1	1,517.8	1,378.4	966.2	1,144.5	1,300.8	1,544.5	1,035.1
	12/31/14	10,945.9	891.1	1,205.0	1,151.5	1,156.6	1,534.2	877.8	1,069.2	999.6	973.5	1,087.2		
3 yr avg		14,610.2	887.0	1,245.3	1,163.9	1,721.1	950.9	1,260.5	1,285.0	1,062.3	1,223.9	1,217.8	1,438.9	1,153.6

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ND Gas 2013

Rate 82 Normalized Volumes

Location	Account Number	Tenant Numbe	Weather Station	Heat-Sensitive	Rate	Total Normalized	Per Books 2013	Difference
82-1			Bismarck	Yes	82	114,803.0	135,365.6	(20,562.6)
82-2			Bismarck	Yes	82	88,952.0	97,443.7	(8,491.7)
82-3				No	82	223,463.0	231,043.8	(7,580.8)
82-4				No	82	74,280.0	84,994.4	(10,714.4)
82-5				No	82	3,431,702.0	3,288,550.7	143,151.3
1/				No	82	809,209.0	871,582.5	(62,373.5)
82-7				No	82	359,891.0	369,394.6	(9,503.6)
				Heat Senstive		**203,755.0**	**232,809.3**	**(29,054.3)**
				Non-Heat		**4,898,545.0**	**4,845,566.0**	**52,979.0**
				Total		**5,102,300.0**	**5,078,375.3**	**23,924.7**

1/ No longer in service as of November 2014

17-dlw

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
Rate 82 Transportation Service
Revenue Calculation Worksheet
For Twelve Months Ended December 31, 2013

Per Books @ Current Rates

Customer Name	Distribution Delivery Charge	Base Rate	Per Books Dk	Base Rate Revenues	Distribution Revenues	Total Revenues
82-1	$0.297	$1,000.00	135,365.6	$12,000	$40,204	$52,204
82-2	0.297	1,000.00	97,443.7	12,000	28,941	40,941
82-3	0.297	1,000.00	84,994.4	12,000	25,243	37,243
82-4	5/	5/	3,288,550.7	8,400	1,052,336	1,060,736
82-5	1/ 2/	1,000.00	231,043.8	12,000	58,513	70,513
82-6	3/	1,000.00	871,582.5	12,000	65,707	77,707
82-7	4/	1,000.00	369,394.6	12,000	25,119	37,119
			5,078,375.3	$80,400	$1,296,063	$1,376,463

Normalized

Customer Name	Distribution Delivery Charge	Base Rate	Normalized Dk	Base Rate Revenues	Distribution Revenues	Total Revenues
82-1	$0.297	$1,000.00	114,803.0	$12,000	$34,096	$46,096
82-2	$0.297	1,000.00	88,952.0	12,000	26,419	38,419
82-3	$0.297	1,000.00	74,280.0	12,000	22,061	34,061
82-4	5/	5/	3,431,702.0	8,400	1,098,145	1,106,545
82-5	2/	1,000.00	223,463.0	12,000	57,293	69,293
82-6	3/	1,000.00	809,209.0	12,000	61,015	73,015
82-7	4/	1,000.00	359,891.0	12,000	24,473	36,473
			5,102,300.0	$80,400	$1,323,502	$1,403,902

m/d-72

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
Rate 82 Transportation Service
Revenue Calculation Worksheet
For Twelve Months Ended December 31, 2013

Projected 2014

Customer Name	Distribution Delivery Charge	Base Rate	Projected Dk	Base Rate Revenues	Distribution Revenues	Total Revenues
82-1	$0.297	$1,000.00	114,803.0	$12,000	$34,096	$46,096
82-2	$0.297	1,000.00	88,952.0	12,000	26,419	38,419
82-3	$0.297	1,000.00	76,724.7	12,000	22,787	34,787
82-4	5/	5/	3,383,968.3	8,400	1,082,870	1,091,270
82-5	2/	1,000.00	231,654.8	12,000	58,767	70,767
82-6	3/	1,000.00	950,077.5	12,000	81,137	93,137
82-7	4/	1,000.00	411,227.0	12,000	27,963	39,963
			5,257,407.3	$80,400	$1,334,039	$1,414,439

Projected 2015

Customer Name	Distribution Delivery Charge	Base Rate	Projected Dk	Base Rate Revenues	Distribution Revenues	Total Revenues
82-1	$0.297	$1,000.00	114,803.0	$12,000	$34,096	$46,096
82-2	$0.297	1,000.00	88,952.0	12,000	26,419	38,419
82-3	$0.297	1,000.00	76,724.7	12,000	22,787	34,787
82-4	5/	5/	3,383,968.3	8,400	1,082,870	1,091,270
82-5	2/	1,000.00	231,654.8	12,000	58,767	70,767
82-7	4/	1,000.00	411,227.0	12,000	27,963	39,963
			4,307,329.8	$68,400	$1,252,902	$1,321,302

1/ 82-5 1st 400 Dk/day at max rate & additional usage at $0.17/Dk until 11/30/2013.
2/ 82-5 1st 400 Dk/day at max rate & additional usage at $0.18/Dk from 12/1/2013 to 11/30/2018.
3/ 82-6 contract runs from July - June. 82-6 left the system in 11/2014
4/ 82-7 is at $0.068/dk for all quantities until the Company renegotiates contract.
5/ 82-4 is at a distribution rate of $0.32/dk for all quantities and base rate of $700.00 per month.

M/R - 73

Customer 82-5
RATE 82 REVENUE CALCULATION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

Read Date	GL Mth	Dk	400 Dk	Over 400 Dk	Distribution 1st Block	Distribution 2nd Block
12/1/2012	Jan 13	598.7	400.0	198.7	118.80	35.77
12/2/2012	Jan 13		0.0	0.0	0.00	0.00
12/3/2012	Jan 13		0.0	0.0	0.00	0.00
12/4/2012	Jan 13	718.4	400.0	318.4	118.80	57.31
12/5/2012	Jan 13	576.5	400.0	176.5	118.80	31.77
12/6/2012	Jan 13	595.4	400.0	195.4	118.80	35.17
12/7/2012	Jan 13	635.3	400.0	235.3	118.80	42.35
12/8/2012	Jan 13	750.6	400.0	350.6	118.80	63.11
12/9/2012	Jan 13	803.8	400.0	403.8	118.80	72.68
12/10/2012	Jan 13	732.8	400.0	332.8	118.80	59.90
12/11/2012	Jan 13	701.8	400.0	301.8	118.80	54.32
12/12/2012	Jan 13	740.6	400.0	340.6	118.80	61.31
12/13/2012	Jan 13	691.8	400.0	291.8	118.80	52.52
12/14/2012	Jan 13	625.3	400.0	225.3	118.80	40.55
12/15/2012	Jan 13	722.9	400.0	322.9	118.80	58.12
12/16/2012	Jan 13	737.3	400.0	337.3	118.80	60.71
12/17/2012	Jan 13	729.5	400.0	329.5	118.80	59.31
12/18/2012	Jan 13	689.6	400.0	289.6	118.80	52.13
12/19/2012	Jan 13	772.7	400.0	372.7	118.80	67.09
12/20/2012	Jan 13	760.5	400.0	360.5	118.80	64.89
12/21/2012	Jan 13	790.5	400.0	390.5	118.80	70.29
12/22/2012	Jan 13	848.1	400.0	448.1	118.80	80.66
12/23/2012	Jan 13	620.9	400.0	220.9	118.80	39.76
12/24/2012	Jan 13	447.9	400.0	47.9	118.80	8.62
12/25/2012	Jan 13	432.4	400.0	32.4	118.80	5.83
12/26/2012	Jan 13	811.5	400.0	411.5	118.80	74.07
12/27/2012	Jan 13	843.7	400.0	443.7	118.80	79.87
12/28/2012	Jan 13	940.2	400.0	540.2	118.80	97.24
12/29/2012	Jan 13	874.7	400.0	474.7	118.80	85.45
12/30/2012	Jan 13	934.6	400.0	534.6	118.80	96.23
12/31/2012	Jan 13	955.7	400.0	555.7	118.80	100.03
1/1/2013	Feb 13	767.5	400.0	367.5	118.80	66.15
1/2/2013	Feb 13	823.5	400.0	423.5	118.80	76.23
1/3/2013	Feb 13	784.0	400.0	384.0	118.80	69.12
1/4/2013	Feb 13	860.9	400.0	460.9	118.80	82.96
1/5/2013	Feb 13	812.6	400.0	412.6	118.80	74.27
1/6/2013	Feb 13	765.3	400.0	365.3	118.80	65.75
1/7/2013	Feb 13	729.1	400.0	329.1	118.80	59.24
1/8/2013	Feb 13	696.2	400.0	296.2	118.80	53.32
1/9/2013	Feb 13	681.9	400.0	281.9	118.80	50.74
1/10/2013	Feb 13	689.6	400.0	289.6	118.80	52.13
1/11/2013	Feb 13	886.1	400.0	486.1	118.80	87.50
1/12/2013	Feb 13	997.0	400.0	597.0	118.80	107.46

M/P - 74

Read Date	GL Mth	Dk	400 Dk	Over 400 Dk	Distribution 1st Block	Distribution 2nd Block
1/13/2013	Feb 13	943.2	400.0	543.2	118.80	97.78
1/14/2013	Feb 13	811.5	400.0	411.5	118.80	74.07
1/15/2013	Feb 13	667.6	400.0	267.6	118.80	48.17
1/16/2013	Feb 13	741.2	400.0	341.2	118.80	61.42
1/17/2013	Feb 13	786.2	400.0	386.2	118.80	69.52
1/18/2013	Feb 13	651.1	400.0	251.1	118.80	45.20
1/19/2013	Feb 13	1,001.4	400.0	601.4	118.80	108.25
1/20/2013	Feb 13	1,019.0	400.0	619.0	118.80	111.42
1/21/2013	Feb 13	969.6	400.0	569.6	118.80	102.53
1/22/2013	Feb 13	847.7	400.0	447.7	118.80	80.59
1/23/2013	Feb 13	907.0	400.0	507.0	118.80	91.26
1/24/2013	Feb 13	857.6	400.0	457.6	118.80	82.37
1/25/2013	Feb 13	949.8	400.0	549.8	118.80	98.96
1/26/2013	Feb 13	808.2	400.0	408.2	118.80	73.48
1/27/2013	Feb 13	822.4	400.0	422.4	118.80	76.03
1/28/2013	Feb 13	706.1	400.0	306.1	118.80	55.10
1/29/2013	Feb 13	832.3	400.0	432.3	118.80	77.81
1/30/2013	Feb 13	1,016.8	400.0	616.8	118.80	111.02
1/31/2013	Feb 13	777.4	400.0	377.4	118.80	67.94
2/1/2013	Mar 13	953.5	400.0	553.5	118.80	99.63
2/2/2013	Mar 13	935.8	400.0	535.8	118.80	96.44
2/3/2013	Mar 13	947.9	400.0	547.9	118.80	98.62
2/4/2013	Mar 13	721.4	400.0	321.4	118.80	57.85
2/5/2013	Mar 13	892.7	400.0	492.7	118.80	88.69
2/6/2013	Mar 13	799.9	400.0	399.9	118.80	71.98
2/7/2013	Mar 13	834.1	400.0	434.1	118.80	78.14
2/8/2013	Mar 13	785.5	400.0	385.5	118.80	69.39
2/9/2013	Mar 13	809.8	400.0	409.8	118.80	73.76
2/10/2013	Mar 13	772.3	400.0	372.3	118.80	67.01
2/11/2013	Mar 13	789.9	400.0	389.9	118.80	70.18
2/12/2013	Mar 13	749.1	400.0	349.1	118.80	62.84
2/13/2013	Mar 13	681.7	400.0	281.7	118.80	50.71
2/14/2013	Mar 13	767.8	400.0	367.8	118.80	66.20
2/15/2013	Mar 13	802.1	400.0	402.1	118.80	72.38
2/16/2013	Mar 13	746.9	400.0	346.9	118.80	62.44
2/17/2013	Mar 13	786.6	400.0	386.6	118.80	69.59
2/18/2013	Mar 13	984.4	400.0	584.4	118.80	105.19
2/19/2013	Mar 13	988.8	400.0	588.8	118.80	105.98
2/20/2013	Mar 13	887.2	400.0	487.2	118.80	87.70
2/21/2013	Mar 13	836.3	400.0	436.3	118.80	78.53
2/22/2013	Mar 13	881.6	400.0	481.6	118.80	86.69
2/23/2013	Mar 13	870.6	400.0	470.6	118.80	84.71
2/24/2013	Mar 13	819.8	400.0	419.8	118.80	75.56
2/25/2013	Mar 13	768.9	400.0	368.9	118.80	66.40
2/26/2013	Mar 13	780.0	400.0	380.0	118.80	68.40
2/27/2013	Mar 13	787.7	400.0	387.7	118.80	69.79
2/28/2013	Mar 13	738.0	400.0	338.0	118.80	60.84
3/1/2013	Mar 13	749.7	400.0	349.7	118.80	62.95
3/2/2013	Apr 13	736.4	400.0	336.4	118.80	60.55
3/3/2013	Apr 13	754.1	400.0	354.1	118.80	63.74

M/P-75

Read Date	GL Mth	Dk	400 Dk	Over 400 Dk	Distribution 1st Block	Distribution 2nd Block
3/4/2013	Apr 13	629.2	400.0	229.2	118.80	41.26
3/5/2013	Apr 13	789.5	400.0	389.5	118.80	70.11
3/6/2013	Apr 13	809.4	400.0	409.4	118.80	73.69
3/7/2013	Apr 13	701.1	400.0	301.1	118.80	54.20
3/8/2013	Apr 13	768.5	400.0	368.5	118.80	66.33
3/9/2013	Apr 13	761.9	400.0	361.9	118.80	65.14
3/10/2013	Apr 13	802.8	400.0	402.8	118.80	72.50
3/11/2013	Apr 13	746.4	400.0	346.4	118.80	62.35
3/12/2013	Apr 13	820.5	400.0	420.5	118.80	75.69
3/13/2013	Apr 13	760.8	400.0	360.8	118.80	64.94
3/14/2013	Apr 13	649.1	400.0	249.1	118.80	44.84
3/15/2013	Apr 13	841.5	400.0	441.5	118.80	79.47
3/16/2013	Apr 13	841.5	400.0	441.5	118.80	79.47
3/17/2013	Apr 13	784.0	400.0	384.0	118.80	69.12
3/18/2013	Apr 13	826.0	400.0	426.0	118.80	76.68
3/19/2013	Apr 13	899.0	400.0	499.0	118.80	89.82
3/20/2013	Apr 13	914.5	400.0	514.5	118.80	92.61
3/21/2013	Apr 13	852.6	400.0	452.6	118.80	81.47
3/22/2013	Apr 13	824.9	400.0	424.9	118.80	76.48
3/23/2013	Apr 13	815.0	400.0	415.0	118.80	74.70
3/24/2013	Apr 13	795.1	400.0	395.1	118.80	71.12
3/25/2013	Apr 13	831.5	400.0	431.5	118.80	77.67
3/26/2013	Apr 13	813.9	400.0	413.9	118.80	74.50
3/27/2013	Apr 13	724.3	400.0	324.3	118.80	58.37
3/28/2013	Apr 13	712.1	400.0	312.1	118.80	56.18
3/29/2013	Apr 13	717.6	400.0	317.6	118.80	57.17
3/30/2013	Apr 13	686.7	400.0	286.7	118.80	51.61
3/31/2013	Apr 13	740.9	400.0	340.9	118.80	61.36
4/1/2013	Apr 13	794.1	400.0	394.1	118.80	70.94
4/2/2013	May 13	759.1	400.0	359.1	118.80	64.64
4/3/2013	May 13	675.7	400.0	275.7	118.80	49.63
4/4/2013	May 13	747.8	400.0	347.8	118.80	62.60
4/5/2013	May 13	738.8	400.0	338.8	118.80	60.98
4/6/2013	May 13	721.9	400.0	321.9	118.80	57.94
4/7/2013	May 13	665.5	400.0	265.5	118.80	47.79
4/8/2013	May 13	773.8	400.0	373.8	118.80	67.28
4/9/2013	May 13	773.8	400.0	373.8	118.80	67.28
4/10/2013	May 13	683.5	400.0	283.5	118.80	51.03
4/11/2013	May 13	665.5	400.0	265.5	118.80	47.79
4/12/2013	May 13	608.0	400.0	208.0	118.80	37.44
4/13/2013	May 13	653.1	400.0	253.1	118.80	45.56
4/14/2013	May 13	594.4	400.0	194.4	118.80	34.99
4/15/2013	May 13	619.3	400.0	219.3	118.80	39.47
4/16/2013	May 13	768.1	400.0	368.1	118.80	66.26
4/17/2013	May 13	753.5	400.0	353.5	118.80	63.63
4/18/2013	May 13	701.6	400.0	301.6	118.80	54.29
4/19/2013	May 13	700.5	400.0	300.5	118.80	54.09
4/20/2013	May 13	654.2	400.0	254.2	118.80	45.76
4/21/2013	May 13	708.4	400.0	308.4	118.80	55.51
4/22/2013	May 13	737.7	400.0	337.7	118.80	60.79

M/P-76

Read Date	GL Mth	Dk	400 Dk	Over 400 Dk	Distribution 1st Block	Distribution 2nd Block
4/23/2013	May 13	692.6	400.0	292.6	118.80	52.67
4/24/2013	May 13	698.2	400.0	298.2	118.80	53.68
4/25/2013	May 13	640.7	400.0	240.7	118.80	43.33
4/26/2013	May 13	543.7	400.0	143.7	118.80	25.87
4/27/2013	May 13	569.6	400.0	169.6	118.80	30.53
4/28/2013	May 13	617.0	400.0	217.0	118.80	39.06
4/29/2013	May 13	561.7	400.0	161.7	118.80	29.11
4/30/2013	May 13	619.3	400.0	219.3	118.80	39.47
5/1/2013	May 13	549.7	400.0	149.7	118.80	26.95
5/2/2013	Jun 13	609.9	400.0	209.9	118.80	37.78
5/3/2013	Jun 13	604.2	400.0	204.2	118.80	36.76
5/4/2013	Jun 13	586.0	400.0	186.0	118.80	33.48
5/5/2013	Jun 13	592.8	400.0	192.8	118.80	34.70
5/6/2013	Jun 13	541.7	400.0	141.7	118.80	25.51
5/7/2013	Jun 13	536.0	400.0	136.0	118.80	24.48
5/8/2013	Jun 13	559.9	400.0	159.9	118.80	28.78
5/9/2013	Jun 13	539.5	400.0	139.5	118.80	25.11
5/10/2013	Jun 13	573.5	400.0	173.5	118.80	31.23
5/11/2013	Jun 13	592.8	400.0	192.8	118.80	34.70
5/12/2013	Jun 13	534.9	400.0	134.9	118.80	24.28
5/13/2013	Jun 13	495.2	400.0	95.2	118.80	17.14
5/14/2013	Jun 13	496.3	400.0	96.3	118.80	17.33
5/15/2013	Jun 13	531.5	400.0	131.5	118.80	23.67
5/16/2013	Jun 13	566.7	400.0	166.7	118.80	30.01
5/17/2013	Jun 13	550.8	400.0	150.8	118.80	27.14
5/18/2013	Jun 13	462.2	400.0	62.2	118.80	11.20
5/19/2013	Jun 13	517.9	400.0	117.9	118.80	21.22
5/20/2013	Jun 13	589.4	400.0	189.4	118.80	34.09
5/21/2013	Jun 13	609.9	400.0	209.9	118.80	37.78
5/22/2013	Jun 13	566.7	400.0	166.7	118.80	30.01
5/23/2013	Jun 13	559.9	400.0	159.9	118.80	28.78
5/24/2013	Jun 13	590.6	400.0	190.6	118.80	34.31
5/25/2013	Jun 13	554.2	400.0	154.2	118.80	27.76
5/26/2013	Jun 13	594.0	400.0	194.0	118.80	34.92
5/27/2013	Jun 13	575.8	400.0	175.8	118.80	31.64
5/28/2013	Jun 13	508.8	400.0	108.8	118.80	19.58
5/29/2013	Jun 13	521.3	400.0	121.3	118.80	21.83
5/30/2013	Jun 13	513.3	400.0	113.3	118.80	20.39
5/31/2013	Jun 13	530.4	400.0	130.4	118.80	23.47
6/1/2013	Jun 13	588.4	400.0	188.4	118.80	33.91
6/2/2013	Jul 13	573.5	400.0	173.5	118.80	31.23
6/3/2013	Jul 13	573.5	400.0	173.5	118.80	31.23
6/4/2013	Jul 13	591.4	400.0	191.4	118.80	34.45
6/5/2013	Jul 13	535.8	400.0	135.8	118.80	24.44
6/6/2013	Jul 13	500.4	400.0	100.4	118.80	18.07
6/7/2013	Jul 13	509.5	400.0	109.5	118.80	19.71
6/8/2013	Jul 13	507.2	400.0	107.2	118.80	19.30
6/9/2013	Jul 13	509.5	400.0	109.5	118.80	19.71
6/10/2013	Jul 13	531.2	400.0	131.2	118.80	23.62
6/11/2013	Jul 13	473.0	400.0	73.0	118.80	13.14

M/P-77

Read Date	GL Mth	Dk	400 Dk	Over 400 Dk	Distribution 1st Block	Distribution 2nd Block
6/12/2013	Jul 13	482.1	400.0	82.1	118.80	14.78
6/13/2013	Jul 13	489.0	400.0	89.0	118.80	16.02
6/14/2013	Jul 13	536.9	400.0	136.9	118.80	24.64
6/15/2013	Jul 13	497.0	400.0	97.0	118.80	17.46
6/16/2013	Jul 13	429.6	400.0	29.6	118.80	5.33
6/17/2013	Jul 13	527.8	400.0	127.8	118.80	23.00
6/18/2013	Jul 13	500.4	400.0	100.4	118.80	18.07
6/19/2013	Jul 13	450.1	400.0	50.1	118.80	9.02
6/20/2013	Jul 13	521.0	400.0	121.0	118.80	21.78
6/21/2013	Jul 13	543.8	400.0	143.8	118.80	25.88
6/22/2013	Jul 13	463.8	400.0	63.8	118.80	11.48
6/23/2013	Jul 13	516.4	400.0	116.4	118.80	20.95
6/24/2013	Jul 13	499.2	400.0	99.2	118.80	17.86
6/25/2013	Jul 13	437.6	400.0	37.6	118.80	6.77
6/26/2013	Jul 13	449.0	400.0	49.0	118.80	8.82
6/27/2013	Jul 13	478.7	400.0	78.7	118.80	14.17
6/28/2013	Jul 13	522.1	400.0	122.1	118.80	21.98
6/29/2013	Jul 13	522.1	400.0	122.1	118.80	21.98
6/30/2013	Jul 13	546.1	400.0	146.1	118.80	26.30
7/1/2013	Jul 13	526.8	400.0	126.8	118.80	22.82
7/2/2013	Aug 13	510.7	400.0	110.7	118.80	19.93
7/3/2013	Aug 13	488.8	400.0	88.8	118.80	15.98
7/4/2013	Aug 13	478.5	400.0	78.5	118.80	14.13
7/5/2013	Aug 13	479.6	400.0	79.6	118.80	14.33
7/6/2013	Aug 13	473.9	400.0	73.9	118.80	13.30
7/7/2013	Aug 13	441.7	400.0	41.7	118.80	7.51
7/8/2013	Aug 13	486.5	400.0	86.5	118.80	15.57
7/9/2013	Aug 13	510.7	400.0	110.7	118.80	19.93
7/10/2013	Aug 13	498.0	400.0	98.0	118.80	17.64
7/11/2013	Aug 13	462.4	400.0	62.4	118.80	11.23
7/12/2013	Aug 13	510.7	400.0	110.7	118.80	19.93
7/13/2013	Aug 13	521.0	400.0	121.0	118.80	21.78
7/14/2013	Aug 13	484.2	400.0	84.2	118.80	15.16
7/15/2013	Aug 13	448.6	400.0	48.6	118.80	8.75
7/16/2013	Aug 13	446.3	400.0	46.3	118.80	8.33
7/17/2013	Aug 13	495.7	400.0	95.7	118.80	17.23
7/18/2013	Aug 13	542.9	400.0	142.9	118.80	25.72
7/19/2013	Aug 13	511.8	400.0	111.8	118.80	20.12
7/20/2013	Aug 13	465.8	400.0	65.8	118.80	11.84
7/21/2013	Aug 13	463.5	400.0	63.5	118.80	11.43
7/22/2013	Aug 13	496.9	400.0	96.9	118.80	17.44
7/23/2013	Aug 13	517.6	400.0	117.6	118.80	21.17
7/24/2013	Aug 13	463.5	400.0	63.5	118.80	11.43
7/25/2013	Aug 13	508.4	400.0	108.4	118.80	19.51
7/26/2013	Aug 13	514.1	400.0	114.1	118.80	20.54
7/27/2013	Aug 13	503.8	400.0	103.8	118.80	18.68
7/28/2013	Aug 13	515.3	400.0	115.3	118.80	20.75
7/29/2013	Aug 13	502.6	400.0	102.6	118.80	18.47
7/30/2013	Aug 13	527.9	400.0	127.9	118.80	23.02
7/31/2013	Aug 13	480.8	400.0	80.8	118.80	14.54

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Read Date	GL Mth	Dk	400 Dk	Over 400 Dk	Distribution 1st Block	Distribution 2nd Block
8/1/2013	Aug 13	439.0	400.0	39.0	118.80	7.02
8/2/2013	Sep 13	486.0	400.0	86.0	118.80	15.48
8/3/2013	Sep 13	498.6	400.0	98.6	118.80	17.75
8/4/2013	Sep 13	481.4	400.0	81.4	118.80	14.65
8/5/2013	Sep 13	498.6	400.0	98.6	118.80	17.75
8/6/2013	Sep 13	418.4	400.0	18.4	118.80	3.31
8/7/2013	Sep 13	484.9	400.0	84.9	118.80	15.28
8/8/2013	Sep 13	471.1	400.0	71.1	118.80	12.80
8/9/2013	Sep 13	544.5	400.0	144.5	118.80	26.01
8/10/2013	Sep 13	513.5	400.0	113.5	118.80	20.43
8/11/2013	Sep 13	519.3	400.0	119.3	118.80	21.47
8/12/2013	Sep 13	517.0	400.0	117.0	118.80	21.06
8/13/2013	Sep 13	510.1	400.0	110.1	118.80	19.82
8/14/2013	Sep 13	494.1	400.0	94.1	118.80	16.94
8/15/2013	Sep 13	490.6	400.0	90.6	118.80	16.31
8/16/2013	Sep 13	519.3	400.0	119.3	118.80	21.47
8/17/2013	Sep 13	509.0	400.0	109.0	118.80	19.62
8/18/2013	Sep 13	495.2	400.0	95.2	118.80	17.14
8/19/2013	Sep 13	480.3	400.0	80.3	118.80	14.45
8/20/2013	Sep 13	460.8	400.0	60.8	118.80	10.94
8/21/2013	Sep 13	449.4	400.0	49.4	118.80	8.89
8/22/2013	Sep 13	439.0	400.0	39.0	118.80	7.02
8/23/2013	Sep 13	451.6	400.0	51.6	118.80	9.29
8/24/2013	Sep 13	460.8	400.0	60.8	118.80	10.94
8/25/2013	Sep 13	511.3	400.0	111.3	118.80	20.03
8/26/2013	Sep 13	542.2	400.0	142.2	118.80	25.60
8/27/2013	Sep 13	497.5	400.0	97.5	118.80	17.55
8/28/2013	Sep 13	448.2	400.0	48.2	118.80	8.68
8/29/2013	Sep 13	487.2	400.0	87.2	118.80	15.70
8/30/2013	Sep 13	537.6	400.0	137.6	118.80	24.77
8/31/2013	Sep 13	535.3	400.0	135.3	118.80	24.35
9/1/2013	Sep 13	571.5	400.0	171.5	118.80	30.87
9/2/2013	Oct 13	549.5	400.0	149.5	118.80	26.91
9/3/2013	Oct 13	522.9	400.0	122.9	118.80	22.12
9/4/2013	Oct 13	540.3	400.0	140.3	118.80	25.25
9/5/2013	Oct 13	528.7	400.0	128.7	118.80	23.17
9/6/2013	Oct 13	553.0	400.0	153.0	118.80	27.54
9/7/2013	Oct 13	541.4	400.0	141.4	118.80	25.45
9/8/2013	Oct 13	497.5	400.0	97.5	118.80	17.55
9/9/2013	Oct 13	461.6	400.0	61.6	118.80	11.09
9/10/2013	Oct 13	498.6	400.0	98.6	118.80	17.75
9/11/2013	Oct 13	526.4	400.0	126.4	118.80	22.75
9/12/2013	Oct 13	484.7	400.0	84.7	118.80	15.25
9/13/2013	Oct 13	503.3	400.0	103.3	118.80	18.59
9/14/2013	Oct 13	504.4	400.0	104.4	118.80	18.79
9/15/2013	Oct 13	519.5	400.0	119.5	118.80	21.51
9/16/2013	Oct 13	541.4	400.0	141.4	118.80	25.45
9/17/2013	Oct 13	514.8	400.0	114.8	118.80	20.66
9/18/2013	Oct 13	529.9	400.0	129.9	118.80	23.38
9/19/2013	Oct 13	564.6	400.0	164.6	118.80	29.63

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Read Date	GL Mth	Dk	400 Dk	Over 400 Dk	Distribution 1st Block	Distribution 2nd Block
9/20/2013	Oct 13	585.4	400.0	185.4	118.80	33.37
9/21/2013	Oct 13	564.6	400.0	164.6	118.80	29.63
9/22/2013	Oct 13	520.6	400.0	120.6	118.80	21.71
9/23/2013	Oct 13	498.3	400.0	98.3	118.80	17.69
9/24/2013	Oct 13	513.7	400.0	113.7	118.80	20.47
9/25/2013	Oct 13	500.9	400.0	100.9	118.80	18.16
9/26/2013	Oct 13	535.7	400.0	135.7	118.80	24.43
9/27/2013	Oct 13	528.7	400.0	128.7	118.80	23.17
9/28/2013	Oct 13	503.3	400.0	103.3	118.80	18.59
9/29/2013	Oct 13	504.4	400.0	104.4	118.80	18.79
9/30/2013	Oct 13	511.4	400.0	111.4	118.80	20.05
10/1/2013	Oct 13	490.1	400.0	90.1	118.80	16.22
10/2/2013	Nov 13	482.1	400.0	82.1	118.80	14.78
10/3/2013	Nov 13	536.9	400.0	136.9	118.80	24.64
10/4/2013	Nov 13	622.6	400.0	222.6	118.80	40.07
10/5/2013	Nov 13	620.3	400.0	220.3	118.80	39.65
10/6/2013	Nov 13	556.4	400.0	156.4	118.80	28.15
10/7/2013	Nov 13	539.2	400.0	139.2	118.80	25.06
10/8/2013	Nov 13	546.1	400.0	146.1	118.80	26.30
10/9/2013	Nov 13	483.3	400.0	83.3	118.80	14.99
10/10/2013	Nov 13	484.4	400.0	84.4	118.80	15.19
10/11/2013	Nov 13	507.2	400.0	107.2	118.80	19.30
10/12/2013	Nov 13	572.4	400.0	172.4	118.80	31.03
10/13/2013	Nov 13	544.9	400.0	144.9	118.80	26.08
10/14/2013	Nov 13	610.1	400.0	210.1	118.80	37.82
10/15/2013	Nov 13	621.5	400.0	221.5	118.80	39.87
10/16/2013	Nov 13	548.4	400.0	148.4	118.80	26.71
10/17/2013	Nov 13	604.4	400.0	204.4	118.80	36.79
10/18/2013	Nov 13	629.5	400.0	229.5	118.80	41.31
10/19/2013	Nov 13	627.2	400.0	227.2	118.80	40.90
10/20/2013	Nov 13	678.6	400.0	278.6	118.80	50.15
10/21/2013	Nov 13	686.6	400.0	286.6	118.80	51.59
10/22/2013	Nov 13	684.3	400.0	284.3	118.80	51.17
10/23/2013	Nov 13	666.0	400.0	266.0	118.80	47.88
10/24/2013	Nov 13	644.3	400.0	244.3	118.80	43.97
10/25/2013	Nov 13	679.8	400.0	279.8	118.80	50.36
10/26/2013	Nov 13	643.2	400.0	243.2	118.80	43.78
10/27/2013	Nov 13	685.5	400.0	285.5	118.80	51.39
10/28/2013	Nov 13	739.2	400.0	339.2	118.80	61.06
10/29/2013	Nov 13	667.2	400.0	267.2	118.80	48.10
10/30/2013	Nov 13	618.1	400.0	218.1	118.80	39.26
10/31/2013	Nov 13	548.4	400.0	148.4	118.80	26.71
11/1/2013	Nov 13	577.3	400.0	177.3	118.80	31.91
11/2/2013	Dec 13	608.7	400.0	208.7	118.80	37.57
11/3/2013	Dec 13	589.7	400.0	189.7	118.80	34.15
11/4/2013	Dec 13	682.9	400.0	282.9	118.80	50.92
11/5/2013	Dec 13	696.3	400.0	296.3	118.80	53.33
11/6/2013	Dec 13	671.6	400.0	271.6	118.80	48.89
11/7/2013	Dec 13	642.4	400.0	242.4	118.80	43.63
11/8/2013	Dec 13	642.4	400.0	242.4	118.80	43.63

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Read Date	GL Mth	Dk	400 Dk	Over 400 Dk	Distribution 1st Block	Distribution 2nd Block
11/9/2013	Dec 13	682.9	400.0	282.9	118.80	50.92
11/10/2013	Dec 13	730.0	400.0	330.0	118.80	59.40
11/11/2013	Dec 13	772.7	400.0	372.7	118.80	67.09
11/12/2013	Dec 13	662.7	400.0	262.7	118.80	47.29
11/13/2013	Dec 13	562.7	400.0	162.7	118.80	29.29
11/14/2013	Dec 13	604.3	400.0	204.3	118.80	36.77
11/15/2013	Dec 13	588.5	400.0	188.5	118.80	33.93
11/16/2013	Dec 13	637.9	400.0	237.9	118.80	42.82
11/17/2013	Dec 13	768.2	400.0	368.2	118.80	66.28
11/18/2013	Dec 13	670.5	400.0	270.5	118.80	48.69
11/19/2013	Dec 13	696.3	400.0	296.3	118.80	53.33
11/20/2013	Dec 13	773.8	400.0	373.8	118.80	67.28
11/21/2013	Dec 13	758.1	400.0	358.1	118.80	64.46
11/22/2013	Dec 13	759.2	400.0	359.2	118.80	64.66
11/23/2013	Dec 13	780.6	400.0	380.6	118.80	68.51
11/24/2013	Dec 13	684.0	400.0	284.0	118.80	51.12
11/25/2013	Dec 13	792.9	400.0	392.9	118.80	70.72
11/26/2013	Dec 13	696.3	400.0	296.3	118.80	53.33
11/27/2013	Dec 13	49.4	49.4	0.0	14.67	0.00
11/28/2013	Dec 13	207.8	207.8	0.0	61.72	0.00
11/29/2013	Dec 13	735.7	400.0	335.7	118.80	60.43
11/30/2013	Dec 13	740.2	400.0	340.2	118.80	61.24
		231,043.3	**144,657.2**	**86,386.1**	**42,963.19**	**15,549.50**
Normalized		223,463.0	144,657.2	78,805.8	43,107.85	14,185.04
Projected 2014		231,654.8	144,657.2	86,997.6	43,107.85	15,659.57

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MONTANA-DAKOTA UTILITIES
PLANT ADDITIONS
GAS UTILITY - NORTH DAKOTA
PROJECTED 2014

Project No.	Account	Description	Region	Amount
		Summary:		
		Distribution		$19,179,641
		General		
		Other		$46,938
		Structures & Improvements		14,946
		Vehicles		311,388
		Work Equipment		1,235,325
		Total General		$1,608,597
		Common		
		Other		$193,030
		Structures & Improvements		4,015,552
		Computer Equipment		9,019
		Vehicles		159,627
		Total Common		$4,377,228
		Common Intangible		$544,498
		Total 2014 Additions		$25,709,964

MONTANA-DAKOTA UTILITIES
PLANT ADDITIONS
GAS UTILITY - NORTH DAKOTA
PROJECTED 2014

Project No.	Account	Description	Region	Amount
		Distribution		
FP-101167	376	Heskett III pipeline	Dakota Heartland	$22,372,365

MONTANA-DAKOTA UTILITIES CO.
PLANT ADDITIONS
GAS UTILITY - NORTH DAKOTA
PROJECTED 2015

Project No.	Account	Description	Region	Amount
		Summary:		
		Distribution		$16,227,404
		General		
		Other		376,845
		Vehicles		1,079,366
		Work Equipment		1,655,188
		Total General		$3,111,399
		General Intangible		$577,832
		Common		
		Other		$305,325
		Structures & Improvements		182,056
		Computer Equipment		323,205
		Vehicles		201,317
		Total Common		$1,011,903
		Common Intangible		$695,454
		Total 2015 Additions		$21,623,992

MONTANA-DAKOTA UTILITIES CO.
SUMMARY OF PLANT AND RESERVE RETIREMENTS
GAS UTILITY - NORTH DAKOTA
2011-2013

	Average	2011 1/	2012 1/	2013
Plant				
Plant Retirements				
Distribution	$315,351	$273,107	$313,283	$359,662
General	1,119,810	1,262,961	1,800,374	296,096
General Intangible				
Common	1,237,973	2,338,478	1,148,251	227,191
Common - Intangible				
Acquisition Adjustment				
Total	$2,673,134	$3,874,546	$3,261,908	$882,949
Plant in Service				
Production	$3,180,560	$4,708,374	$4,833,307	$0
Distribution	110,240,625	91,393,701	104,874,949	134,453,224
General	10,011,272	9,877,802	9,843,079	10,312,936
General Intangible	3,148,953	2,364,795	3,508,663	3,573,402
Common	39,387,106	50,841,010	58,540,340	8,779,969
Common - Intangible	20,666,469	24,665,974	26,077,382	11,256,051
Acquistion Adjustment	97,266	97,266	97,266	97,266
Total	$186,732,251	$183,948,922	$207,774,986	$168,472,848
Retirement Ratio - Plant				
Distribution	0.29%	0.30%	0.30%	0.27%
General	11.19%	12.79%	18.29%	2.87%
General Intangible	0.00%	0.00%	0.00%	0.00%
Common	3.05%	4.60%	1.96%	2.59%
Common - Intangible	0.00%	0.00%	0.00%	0.00%
Acquisition Adjustment	0.00%	0.00%	0.00%	0.00%

MONTANA-DAKOTA UTILITIES CO.
SUMMARY OF PLANT AND RESERVE RETIREMENTS
GAS UTILITY - NORTH DAKOTA
2011-2013

	Average	2011 1/	2012 1/	2013
Reserve				
Reserve Retirements				
Production				
Distribution	$315,351	$273,107	$313,283	$359,662
General	1,119,810	1,262,961	1,800,374	296,096
General Intangible				
Common	1,237,973	2,338,478	1,148,251	227,191
Common - Intangible				
Acquisition Adjustment				
Total	$2,673,134	$3,874,546	$3,261,908	$882,949
Accumulated Reserve				
Distribution	60,004,227	57,303,639	59,735,441	62,973,601
General	4,382,143	4,512,525	3,920,958	4,712,947
General Intangible	453,536	382,509	437,538	540,562
Common	17,051,234	23,016,302	24,283,759	3,853,642
Common - Intangible	14,156,213	19,084,198	19,814,566	3,569,876
Acquisition Adjustment	55,211	52,392	55,211	58,030
Total	$96,102,564	$104,351,565	$108,247,473	$75,708,658
Retirement Ratio				
Distribution	0.53%	0.48%	0.52%	0.57%
General	25.55%	27.99%	45.92%	6.28%
General Intangible	0.00%	0.00%	0.00%	0.00%
Common	6.93%	10.16%	4.73%	5.90%
Common - Intangible	0.00%	0.00%	0.00%	0.00%
Acquisition Adjustment	0.00%	0.00%	0.00%	0.00%

1/ 2011-2012 common retirements reflect total company, 2013 reflects North Dakota gas only. Retirement ratio is average of 3 year percentages.

North Dakota gas plant retirements

func_class_description	depr_summary	Values Sum of retirements	Sum of end_bal
Common General	389-C-Land & Land Rights	-	429,214.45
	390-C-Structures & Improvements	(3,316.47)	5,127,451.46
	391-C-Computer Equipment-Other	(23,656.21)	302,001.46
	391-C-Computer Equipment-Pc	(123,877.80)	297,427.69
	391-C-Computer Equipment-Prime	(65.30)	-
	391-C-Office Furniture & Equipment	(22,424.58)	391,063.37
	392-C-Aircraft Equipment	-	647,963.13
	392-C-Transport Equip-Trailers	(124.86)	371.18
	392-C-Transport Equip-Vehicles	(13,605.92)	861,514.46
	393-C-Stores Equipment	-	8,937.95
	394-C-Tools, Shop, Garage Equip-Non	(1,528.28)	82,693.86
	394-C-Vehicle Maintenance Equipment	414.16	13,051.77
	394-C-Vehicle Refueling Equipment	536.70	1,601.96
	397-C-General Telephone Comms Equip	(9,317.72)	64,014.59
	397-C-Network Equipment	(26,737.75)	37,734.51
	397-C-Radio Comm Equip-Fixed	(581.35)	225,682.40
	397-C-Radio Comm Equip-Mobile	(2,500.33)	90,576.76
	397-C-Supervisory & Telemeter Equip	(91.76)	2,270.74
	398-C-Miscellaneous Equipment	(313.59)	196,397.04
Common General Total		**(227,191.06)**	**8,779,968.78**
Common Intangible	303-C-Misc. Intangible Plant	-	11,256,051.31
Common Intangible Total		**-**	**11,256,051.31**
Gas Distribution	374-G-Land	-	104,794.69
	374-G-Land Rights	-	796,474.87
	375-G-Structures & Improvements	-	257,251.36
	376-G-Mains	(150,180.86)	65,752,089.73
	378-G-Measure/Regulation	(5,796.18)	2,168,663.91
	379-G-Measure/Regulation City Gate	-	3,724,706.14
	380-G-Services	(69,848.60)	32,266,723.44
	381-G-Meters	(119,030.88)	24,835,253.48
	383-G-Service Regulators	(7,988.30)	3,053,314.97
	385-G-Industrial Meas. & Reg Stn Eq	-	467,020.99
	386-G-CNG Refueling Stations	-	113,206.71
	386-G-Other Property Customer Premi	-	1,679.84
	387-G-Cathodic Protection Equipment	(6,817.63)	647,295.98
	387-G-Other Distribution Equipment	-	362,013.35
Gas Distribution Total		**(359,662.45)**	**134,550,489.46**
Gas General	389-G-Land & Land Rights	-	274,521.58
	390-G-Structures & Improvements	-	2,253,400.66
	391-G-Comp Equip-Server & Workstati	(170.91)	123,084.31
	391-G-Office Furn & Equip	(1,245.29)	50,144.02
	392-G-Trailers	(4,141.73)	184,357.88
	392-G-Transportation Equipment	(154,797.72)	3,120,417.44
	393-G-Stores Equipment	-	6,022.71
	394-G-Tools,Shop,Garage Equip	(26,893.64)	805,160.04
	394-G-Vehicle Refueling Equipment	-	12,444.04
	395-G-Laboratory Equipment	(113.90)	137,690.74
	396-G-Power Operated Equipment	(89,248.26)	2,815,591.20
	396-G-Trailers-Work Equipment	(146.67)	214,350.94
	397-G-Network Equipment	-	14,112.52
	397-G-Radio Comm Equip-Fixed	(14,419.64)	146,044.49
	397-G-Radio Comm Equip-Mobile	(4,918.63)	115,532.93
	397-G-Telephone & Telex Equip	-	10,849.49
	398-G-Miscellaneous Equipment	-	29,211.05
Gas General Total		**(296,096.39)**	**10,312,936.04**
Gas Intangible	303-G-Misc. Intangible Plant	-	3,573,402.32
Gas Intangible Total		**-**	**3,573,402.32**
Grand Total		**(882,949.90)**	**168,472,847.91**

MONTANA-DAKOTA UTILITIES CO.
UNAMORTIZED GAIN(LOSS) ON DEBT
GAS UTILITY - NORTH DAKOTA
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2013
PROJECTED 2014-2015
(000s)

		2014		Average	2015		Average
	2013	Amortization 1/	Balance	2014	Amortization	Balance	2015
Unamortized Loss on Debt	$661	($3)	$658	$660	($71)	$587	$623

1/ Reflects a reallocation of balance and current amortization.

Balance @ 12/31/2013	$660,664
2014 Activity	
Reallocation- Jan & March	68,139
amortization - Jan-Feb	(11,677)
amortization - March-Dec	(59,005)
	(2,543)
Balance @ 12/31/2014	658,121
Annual amortization	$70,806

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MONTANA-DAKOTA UTILITIES CO.
ACCUMULATED DEFERRED INCOME TAXES ON
UNAMORTIZED GAIN(LOSS) ON DEBT
GAS UTILITY - NORTH DAKOTA
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2013
PROJECTED 2014-2015
(000s)

		2014		Average	2015		Average
	2013	Amortization 1/	Balance	2014	Amortization	Balance	2015
Unamortized Loss on Debt	$265	($41)	$224	$245	($28)	$196	$210

1/ Reflects a reallocation of balance and current amortization.

Balance @ 12/31/2013	$265,582	
2014 Activity		
January	(15,954)	
Feb-Dec	(25,273)	0
	(41,227)	
Balance @ 12/31/2014	224,355	
Annual amortization	($27,571)	

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MONTANA-DAKOTA UTILITIES CO.
GAIN ON SALE OF WILLISTON AND WATFORD CITY OFFICE BUILDINGS

		Gain	Regulatory Asset
Gain applied to plant			
Williston		$1,021,890	$387,751
Watford City		201,760	76,557
Net		1,223,650	464,308
Allocate to (Utility Factor #12)			
Electric	71.291723%		$331,013
Gas	28.708277%		133,295
	100.000000%		464,308

	Additions	Amortization 1/	Balance	Average
2014				
Regulatory Asset - 2014	$133,295		$133,295	$66,648
Regulatory Asset - 2015		3,418	129,877	$131,586

1/ 39 year amortization.

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MONTANA-DAKOTA UTILITIES CO.
GAIN ON SALE OF WILLISTON AND WATFORD CITY
OFFICE BUILDINGS

	Regulatory Liability	Accumlated DIT
Gain applied to plant		
Williston	($1,021,890)	($387,751)
Watford City	(201,760)	(76,557)
Total	(1,223,650)	(464,308)
Allocate to Gas (Utility Factor #12)	28.708277%	
Williston	($293,367)	($111,317)
Watford City	(57,922)	(21,978)
Total	(351,289)	(133,295)

	Additions	Amortization 1/	Balance	Average
Regulatory Liability				
2014				
Williston	($293,367)	7,334	($286,033)	
Watford City	(57,922)	965	($56,957)	
Total	($351,289)	$8,299	($342,990)	($171,495)
2015				
Williston	($286,033)	14,302	($271,731)	
Watford City	(56,957)	2,848	($54,109)	
Total	($342,990)	$17,150	($325,840)	($334,415)
Def Inc Taxes				
2014				
Williston	($111,317)	2,783	($108,534)	
Watford City	(21,978)	366	($21,612)	
Total	($133,295)	$3,149	($130,146)	($65,073)
2015				
Williston	($108,534)	5,427	($103,107)	
Watford City	(21,612)	1,081	($20,531)	
Total	($130,146)	$6,508	($123,638)	($126,892)

1/ 20 year amortization beginning in July 2014 for the Williston office and September 2014 for the Watford City office.

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Montana-Dakota Utilities Co.
Building Sale Salvage Reclassified to Plant in Service
2014
(Original Cost of Structures Moved to Accumulated Reserve)

		Retirement WO#	Addition WO#	Total Cash Salvage Received	Structures Cash Salvage Reclassified To Plant in Service	Difference= Net Book Salvage (Land Salvage)	Original Cost of Land	Book Gain or Loss	Tax Adjustments: Structures Book/Tax Basis Adjustment Required	Tax Adjustments: Increase to Structures Cash Salvage
Watford City	8/28/2014	214459	207483	(213,835.50)	(201,760.50)	(12,075.00)	12,075.00	-	201,760.50	(201,760.50)
Williston	7/2/2014	209815	176898	(1,148,026.00)	(1,021,890.00)	(126,136.00)	126,136.00	-	1,021,890.00	(1,021,890.00)
				(1,361,861.50)	(1,223,650.50)	(138,211.00)	138,211.00	-	1,223,650.50	(1,223,650.50)

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North Dakota Customer Advances 2014

Sum of Amount					Total		For
Month Number	FP	Work Order	Comment	Total	Additions	Refunds	Cust Adv
201401		159219		3,000		3,000	3,000
		159953		5,600		5,600	5,600
		160025		18,016		18,016	18,016
		160033		112,000		112,000	112,000
		160034		48,000		48,000	48,000
		160067		54,540		54,540	54,540
		176662		6,800		6,800	6,800
		191832		33,382		33,382	33,382
		197545		13,619		13,619	13,619
201401 Total				294,956		294,956	294,956
201402		160207		1,900		1,900	1,900
		160283		574		574	574
		177700		1,488		1,488	1,488
		202295		5,014		5,014	5,014
		202304		74,078		74,078	74,078
	301025	202324	2013	(5,014)	(5,014)		(5,014)
	100849	202406		(56,128)	(56,128)		(56,128)
		203315		327		327	327
	100906	203318		(327)	(327)		(327)
	302140	204116	in plant	(188)	(188)		0
	301020	204376	2013	(27,763)	(27,763)		(27,763)
		207313	in plant 100%	(79,885)	(79,885)		0
201402 Total				(85,923)	(169,305)	83,382	(5,850)
201403		159994		4,313		4,313	4,313
		160283		2,278		2,278	2,278
		178184		3,600		3,600	3,600
	200820	202295		(5,014)	(5,014)		(5,014)
		202304		13,890		13,890	13,890
		202324		5,014		5,014	5,014
		202406		100,905		100,905	100,905
	100849	203315		(655)	(655)		(655)
		203318		655		655	655
	302140	204116	in plant	(109,589)	(109,589)		0
	31020	204376	2013	(5,205)	(5,205)		(5,205)
	100848	205307	2013	(23,000)	(23,000)		(23,000)
	100904	205308	2013	23,000		23,000	23,000
201403 Total				10,191	(143,463)	153,654	119,780
201404		160032		1,916		1,916	1,916
		165251		6,872		6,872	6,872
		178805		5,200		5,200	5,200
		186385		3,500		3,500	3,500
		202304		18,000		18,000	18,000
		202406		1,251		1,251	1,251
		204116		17,333		17,333	17,333
		204376		5,205		5,205	5,205
	100848	210718		(6,870)	(6,870)		(6,870)
	100848	210720		(24,000)	(24,000)		(24,000)
201404 Total				28,407	(30,870)	59,277	28,407
201405		160031		5,804		5,804	5,804
		182914		1,512		1,512	1,512
		186806		10,494		10,494	10,494

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North Dakota Customer Advances 2014

Sum of Amount					Total		For
Month Number	FP	Work Order	Comment	Total	Additions	Refunds	Cust Adv
		186807		5,630		5,630	5,630
		191738		4,393		4,393	4,393
		191739		4,393		4,393	4,393
		194824		20,000		20,000	20,000
		205158		25,207		25,207	25,207
		205901		10,354		10,354	10,354
	303821	206196	in plant 100%	(70,000)	(70,000)		0
	305622	210833	in plant	(99,486)	(99,486)		0
	100906	211405		(2,870)	(2,870)		(2,870)
	100906	211481		(31,938)	(31,938)		(31,938)
	303641	211966	in plant 100%	(10,354)	(10,354)		0
201405 Total				(126,861)	(214,648)	87,787	52,979
201406		160031		11,114		11,114	11,114
		160345		170,655		170,655	170,655
		160418		5,100		5,100	5,100
		164479		2,000		2,000	2,000
		164502		1,903		1,903	1,903
		186752		23,519		23,519	23,519
		186753		38,374		38,374	38,374
		187313		3,000		3,000	3,000
		188748		2,890		2,890	2,890
		191720		1,400		1,400	1,400
		191759		163,844		163,844	163,844
		191760		246,944		246,944	246,944
		210718		770		770	770
	100848	211441		(37,919)	(37,919)		(37,919)
	100848	212243		(13,500)	(13,500)		(13,500)
	100848	212358		(800)	(800)		(800)
	100848	212360		(2,610)	(2,610)		(2,610)
	100849	212420		(32,830)	(32,830)		(32,830)
	100848	212769		(49,020)	(49,020)		(49,020)
	306261	212801	in plant	(104,013)	(104,013)		
	not ND	213061		(9,850)	(9,850)		
	100848	213072		(44,986)	(44,986)		(44,986)
201406 Total				375,984	(295,528)	671,513	489,847
201407		160227		354		354	354
		170099		5,315		5,315	5,315
	300189	196169	2013	(2,657)	(2,657)		(2,657)
	303821	206196	in plant 100%	(30,000)	(30,000)		
	100848	206828		(8,000)	(8,000)		(8,000)
	305682	211400	in plant 100%	(425,832)	(425,832)		
	305683	211401	in plant 100%	(347,402)	(347,402)		
	100859	211403		(26,805)	(26,805)		(26,805)
	305684	211606	in plant 100%	(258,595)	(258,595)		
	100859	211607		(26,255)	(26,255)		(26,255)
	100848	212361		(34,380)	(34,380)		(34,380)
	100848	213092		(9,600)	(9,600)		(9,600)
	306440	213117	in plant	(114,192)	(114,192)		
	100848	213300		(2,910)	(2,910)		(2,910)
	100848	213317		(4,800)	(4,800)		(4,800)
	100848	213397		(7,260)	(7,260)		(7,260)
	100848	213703		(3,200)	(3,200)		(3,200)
	306745	213709	in plant	(41,563)	(41,563)		

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North Dakota Customer Advances 2014

Sum of Amount					Total		For
Month Number	FP	Work Order	Comment	Total	Additions	Refunds	Cust Adv
	100848	213749		(100,800)	(100,800)		(100,800)
	not ND	213764		(12,250)	(12,250)		
	100849	213786		(44,445)	(44,445)		(44,445)
	100848	213818		(1,000)	(1,000)		(1,000)
	100848	213918		(15,600)	(15,600)		(15,600)
201407 Total				(1,511,877)	(1,517,546)	5,669	(282,043)
201408		160266		1,746		1,746	1,746
		160272		1,706		1,706	1,706
		166364		1,170		1,170	1,170
		170381		4,278		4,278	4,278
		188698		4,147		4,147	4,147
		194020		2,150		2,150	2,150
		202175		320		320	320
		206314		24,596		24,596	24,596
	304280	207262	2013	(43,593)	(43,593)		(43,593)
	305040	209188	in plant	(24,596)	(24,596)		
	305682	211400	in plant 100%	24,380		24,380	
	305684	211606	in plant 100%	17,365		17,365	
	305960	212167	in plant	(156,174)	(156,174)		
	100849	213099		(53,869)	(53,869)		(53,869)
	100906	213100		(61,680)	(61,680)		(61,680)
	306948	213861	in plant 100%	(575,000)	(575,000)		
	100848	213874	in plant 100%	(68,000)	(68,000)		
	100848	214024		(28,649)	(28,649)		(28,649)
	100848	214374		(137,222)	(137,222)		(137,222)
	100848	214391		(37,400)	(37,400)		(37,400)
	100848	214445		(3,997)	(3,997)		(3,997)
	100848	214468		(33,000)	(33,000)		(33,000)
	100848	214478	in plant 100%	(100,100)	(100,100)		
	100848	214551		(4,100)	(4,100)		(4,100)
201408 Total				(1,245,522)	(1,327,380)	81,858	(363,396)
201409		165083		2,000		2,000	2,000
	300189	196169	2013	(1,830)	(1,830)		(1,830)
		210833		49,594		49,594	49,594
		211400		11,452		11,452	11,452
		211401		12,927		12,927	12,927
	100849	212319		(19,786)	(19,786)		(19,786)
	305705	212748	in plant	(49,594)	(49,594)		
		214024		15,364		15,364	15,364
	306320	214399	in plant	(152,647)	(152,647)		
	100906	214405		(15,097)	(15,097)		(15,097)
	100849	214451		(5,680)	(5,680)		(5,680)
	100849	215232		(6,315)	(6,315)		(6,315)
	100849	215634		(18,979)	(18,979)		(18,979)
	100848	215966		(5,400)	(5,400)		(5,400)
201409 Total				(183,989)	(275,327)	91,338	18,252
201410		164770		33,692		33,692	33,692
		164918		130,000		130,000	130,000
		170348		774		774	774
		171153		1,008		1,008	1,008
		211401		24,380		24,380	24,380
		211606		105,461		105,461	105,461

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North Dakota Customer Advances 2014

Sum of Amount					Total		For
Month Number	FP	Work Order	Comment	Total	Additions	Refunds	Cust Adv
	100848	213822		(7,425)	(7,425)		(7,425)
	100848	214969		(98,000)	(98,000)		(98,000)
	100848	215211		(13,980)	(13,980)		(13,980)
	308140	215515	in plant	(50,945)	(50,945)		
	308320	216133	in plant	(100,744)	(100,744)		
	100848	216249		(14,990)	(14,990)		(14,990)
	308361	216316	in plant	(29,639)	(29,639)		
	308362	216334	in plant	(68,411)	(68,411)		
	308310	216382	in plant	(34,020)	(34,020)		
	308381	216475	in plant	(44,778)	(44,778)		
	100848	216506		(7,980)	(7,980)		(7,980)
	100849	216508		(17,722)	(17,722)		(17,722)
	100848	217007		(1,434)	(1,434)		(1,434)
	100848	217030		(8,031)	(8,031)		(8,031)
201410 Total				(202,784)	(498,098)	295,314	125,753
201411		163310		29,000		29,000	29,000
		164508		2,500		2,500	2,500
	300189	196169	2013	(1,830)	(1,830)		(1,830)
		211401		24,380		24,380	24,380
	100848	213073		(107,400)	(107,400)		(107,400)
	100848	213717		(11,181)	(11,181)		(11,181)
	100848	214401		(7,400)	(7,400)		(7,400)
	100848	215074		(3,654)	(3,654)		(3,654)
	100848	215211		(13,440)	(13,440)		(13,440)
	100848	215954		(37,225)	(37,225)		(37,225)
	100848	215962		(8,277)	(8,277)		(8,277)
	100848	216269		(1,035)	(1,035)		(1,035)
	100848	216359		(10,700)	(10,700)		(10,700)
	100848	216838		(3,500)	(3,500)		(3,500)
	100848	216840		(2,785)	(2,785)		(2,785)
	100848	216974		(33,810)	(33,810)		(33,810)
	100904	216982		(4,700)	(4,700)		(4,700)
	100849	217007		(4,301)	(4,301)		(4,301)
	100849	217314		(18,029)	(18,029)		(18,029)
	100906	217316		(1,456)	(1,456)		(1,456)
	100849	217409		(48,422)	(48,422)		(48,422)
	100849	217424		(38,482)	(38,482)		(38,482)
	100849	217431		(4,931)	(4,931)		(4,931)
	100848	217548		(15,400)	(15,400)		(15,400)
	100848	217574		(33,200)	(33,200)		(33,200)
	100849	217726		(3,302)	(3,302)		(3,302)
	100848	217773		(37,000)	(37,000)		(37,000)
201411 Total				(395,578)	(451,458)	55,880	(395,578)
Grand Total				($3,042,996)	($4,923,624)	$1,880,628	$83,107

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ADIT Loss on Debt

Ledger Type	Ferc Major	Month Number	Quantity	Amount
UE	283	201312	0	$5,691.94
UE	283	201401	0	($15,953.53)
UE	283	201402	0	$2,297.59
UE	283	201403	0	$2,297.58
UE	283	201404	0	$2,297.62
UE	283	201405	0	$2,297.57
UE	283	201406	0	$2,297.60
UE	283	201407	0	$2,297.58
UE	283	201408	0	$2,297.61
UE	283	201409	0	$2,297.58
UE	283	201410	0	$2,297.58

MONTANA-DAKOTA UTILITIES CO.
TAX DEPRECIATION ON PLANT ADDITIONS
GAS UTILITY - NORTH DAKOTA
PROJECTED 2014-2015

	2014		2015	
	Gas	Common	Gas	Common
Tax Depreciation - Plan 1/	$14,592,489	$4,654,372	$19,590,074	$6,821,891
Heskett III pipeline	11,745,492		$1,062,688	
	$26,337,981		$20,652,762	
allocate to gas	100.000000%	48.520647%	100.000000%	48.520647%
Allocate to ND	42.331490%	37.967286%	42.331490%	37.967286%
ND Gas	$6,177,218	$857,427	$8,292,770	$1,256,727
Total Tax Depr.	$7,034,645		$9,549,497	
Add: 2014 bonus tax depr.	9,767,334		(1,254,626)	
Total	$16,801,979		$8,294,871	

1/ Does not reflect bonus tax depreciation for 2014.

Calculated Tax Depreciation - 2014 Plant Additions

	2014	2015
with bonus tax depr.	$11,233,976	$1,357,969
W/O bonus tax depr.	$1,466,642	$2,612,595
Difference	$9,767,334	($1,254,626)

MONTANA-DAKOTA UTILITIES CO.
TAX DEPRECIATION ON HESKETT MAIN
GAS UTILITY - NORTH DAKOTA
PROJECTED 2014- 2015

	2014 Plant Additions 1/	Annual Depreciation	Book Depr. 1/ for Taxes	Bonus Tax 2/ Depreciation	Tax 2/ Depreciation	Total Tax Depreciation	Book/Tax Difference	Year 2 Book Depr.	Year 2 Tax Depr.	Book/Tax Difference
Heskett Main										
2013 balance	$19,203,949	$399,442	$199,721	$9,601,975	$480,099	$10,082,074	$9,882,353	$399,442	$912,188	$512,746
2014 Expenditure	3,168,416	65,903	32,952	1,584,208	79,210	1,663,418	1,630,466	65,903	150,500	84,597
Total Balance	$22,372,365	$465,345	$232,673	$11,186,183	$559,309	$11,745,492	$11,512,819	$465,345	$1,062,688	$597,343
DIT with bonus tax depreciation							$4,368,482			$226,659

1/ Annual depreciation divided by 2 to reflect half year convention.

2/ Tax depreciation rates are

	Year 1	Year 2
Distribution	5.000%	9.500%
Bonus Depreciation	50.000%	0.000%

2013 balance	$19,203,949
Book Depr Rate	2.08%
Tax Rate	37.9445%

81-N

Work Order Query

WO Number:	192420	WO Description:	Pipeline Hoskett Unit Iii Ct
FP Number:	FP-101667	FP Description:	INS 88MW COMBUSTION TURBINE
Company:	00001-Montana Dakota Utilities Co.	Major Location:	81
Business Segment:	Electric [E]	Department:	881 - 881 : Power Production

Expenditure Type	Current Charges	Total Cost	In Process Balance	Approved Dollars
Additions	$1,687.83	$22,372,365.09	$1,687.83	$3,447,682.00
Retirements	$0.00	$0.00	$0.00	$0.00
	$1,687.83	$22,372,365.09	$1,687.83	$3,447,682.00

Hoskett ADIT

WP

Month	Charges	YTD Charges	Total Cost	Closings	In Process Balance
01/2014	$151,183.36	$151,183.36	$19,355,131.87	$0.00	$19,355,131.87
02/2014	$171,618.41	$322,801.77	$19,526,750.28	$0.00	$19,526,750.28
03/2014	$111,141.47	$433,943.24	$19,637,891.75	$0.00	$19,637,891.75
04/2014	$179,403.55	$613,346.79	$19,817,295.30	$0.00	$19,817,295.30
05/2014	$237,982.87	$851,329.66	$20,055,278.17	$0.00	$20,055,278.17
06/2014	$1,438,060.53	$2,289,390.19	$21,493,338.70	$0.00	$21,493,338.70
07/2014	$313,444.91	$2,602,835.10	$21,806,783.61	$0.00	$21,806,783.61
08/2014	$404,459.44	$3,007,294.54	$22,211,243.05	$22,211,243.05	$0.00
09/2014	$7,548.34	$3,014,842.88	$22,218,791.39	$69,855.39	($62,307.05)
10/2014	$9,147.73	$3,023,990.61	$22,227,939.12	($53,159.32)	$0.00
11/2014	$142,738.14	$3,166,728.75	$22,370,677.26	$142,738.14	$0.00
12/2014	$1,687.83	$3,168,416.58	$22,372,365.09	$0.00	$1,687.83

Work Order Query

WO Number:	192420	WO Description:	Pipeline Heskett U
FP Number:	FP-101667	FP Description:	INS 88MW COMBU
Company:	00001-Montana Dakota Utilities Co.	Major Location:	01
Business Segment:	Electric [E]	Department:	881 - 881 : Power

Expenditure Type	Current Charges	Total Cost	In Process Balance	Approved Dollars
Additions	$142,849.00	$22,370,788.12	$142,849.00	$3,447,682.00
Retirements	$0.00	$0.00	$0.00	$0.00
	$142,849.00	$22,370,788.12	$142,849.00	$3,447,682.00

Month	Charges	YTD Charges	Total Cost	Closings	In Process Balance
01/2013	$0.00	$0.00	$0.00	$0.00	$0.00
02/2013	$0.00	$0.00	$0.00	$0.00	$0.00
03/2013	$0.00	$0.00	$0.00	$0.00	$0.00
04/2013	$0.00	$0.00	$0.00	$0.00	$0.00
05/2013	$4,226,566.87	$4,226,566.87	$4,226,566.87	$0.00	$4,226,566.87
06/2013	$217,152.46	$4,443,719.33	$4,443,719.33	$0.00	$4,443,719.33
07/2013	$3,254,057.66	$7,697,776.99	$7,697,776.99	$0.00	$7,697,776.99
08/2013	$305,217.39	$8,002,994.38	$8,002,994.38	$0.00	$8,002,994.38
09/2013	$383,950.29	$8,386,944.67	$8,386,944.67	$0.00	$8,386,944.67
10/2013	$5,857,589.38	$14,244,534.05	$14,244,534.05	$0.00	$13,180,950.30
11/2013	$4,167,363.03	$18,411,897.08	$18,411,897.08	$0.00	$18,411,897.08
12/2013	$792,051.43	$19,203,948.51	$19,203,948.51	$0.00	$19,203,948.51

Tax Depreciation Rates

	1	2	3	4	5	6	7	8	9	10
4										
20 Year	3.7500%	7.2190%	6.6770%	6.1770%	5.7130%	5.2850%	4.8880%	4.5220%	4.4620%	4.4610%
15 Year	5.0000%	9.5000%	8.5500%	7.6950%	6.9260%	6.2330%	5.9050%	5.9050%	5.9050%	5.9050%
10 Year	10.0000%	18.0000%	14.4000%	11.5200%	9.2200%	7.3700%	6.5500%	6.5500%	6.5600%	6.5500%
7 Year	14.2900%	24.4900%	17.4900%	12.4900%	8.9300%	8.9200%	8.9300%	4.4600%		
5 Year	20.0000%	32.0000%	19.2000%	11.5200%	11.5200%	5.7600%				
3 Year	33.3300%	44.4500%	14.8100%	7.4100%						

Tax Depreciation

	11	12	13	14	15	16	17	18	19	20	21
20 Year	4.4620%	4.4610%	4.4620%	4.4610%	4.4620%	4.4610%	4.4620%	4.4610%	4.4620%	4.4610%	2.2310%
15 Year	5.9050%	5.9050%	5.9050%	5.9050%	5.9050%	2.9510%					
10 Year	3.2800%										
7 Year											
5 Year											
3 Year											

Table 7. General Depreciation System
Applicable Depreciation Method: Straight Line
Applicable Recovery Period: 31.5 years
Applicable Convention: Mid-month

If the Recovery Year is:	And the Month in the First Recovery Year the Property is Placed in Service is:											
	1	2	3	4	5	6	7	8	9	10	11	12
	the Depreciation Rate is:											
1	3.042	2.778	2.513	2.249	1.984	1.720	1.455	1.190	0.926	0.661	0.397	0.132
2	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175
3	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175
4	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175
5	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175
6	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175
7	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175
8	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.175	3.175	3.175	3.175	3.175
9	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175
10	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174
11	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175
12	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174
13	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175
14	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174
15	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175
16	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174
17	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175
18	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174
19	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175
20	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174
21	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175
22	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174
23	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175
24	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174
25	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175
26	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174
27	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175
28	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174
29	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175
30	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174
31	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175
32	1.720	1.984	2.249	2.513	2.778	3.042	3.175	3.174	3.175	3.174	3.175	3.174
33	0.000	0.000	0.000	0.000	0.000	0.000	0.132	0.397	0.661	0.925	1.190	1.455

Table 7A. General Depreciation System
Applicable Depreciation Method: Straight-Line
Applicable Recovery Period: 39 years
Applicable Convention: Mid-month—taken from the IRS Pub. 946—CCH.

If the Recovery Year is:	And the Month in the First Recovery Year the Property is Placed in Service is:											
	1	2	3	4	5	6	7	8	9	10	11	12
	the Depreciation Rate is:											
1	2.461	2.247	2.033	1.819	1.605	1.391	1.177	0.963	0.749	0.535	0.321	0.107
2—39	2.564	2.564	2.564	2.564	2.564	2.564	2.564	2.564	2.564	2.564	2.564	2.564
40	0.107	0.321	0.535	0.749	0.963	1.177	1.391	1.605	1.819	2.033	2.247	2.461

Table 7B. Alternative Depreciation System
Applicable Depreciation Method: Straight-Line
Applicable Recovery Period: 40 years
Applicable Convention: Mid-month

If the Recovery Year is:	and the Month in the First Recovery Year the Property is Placed in Service is:											
	1	2	3	4	5	6	7	8	9	10	11	12
	the Depreciation Rate is:											
1	2.396	2.188	1.979	1.771	1.563	1.354	1.146	0.938	0.729	0.521	0.313	0.104
2—40	2.500	2.500	2.500	2.500	2.500	2.500	2.500	2.500	2.500	2.500	2.500	2.500
41	0.104	0.312	0.521	0.729	0.937	1.146	1.354	1.562	1.771	1.979	2.187	2.396

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MONTANA-DAKOTA UTILITIES CO.
DEPRECIATION EXPENSE ON PLANT ADDITIONS
GAS UTILITY - NORTH DAKOTA
PROJECTED 2014

Acct. No.	Account	Amount	Annual Depreciation Rate	Annual Depreciation Amount
	Distribution			
376	Mains	$10,750,031	2.08%	223,601
378	Meas. & Reg. Equip.-General	111,580	3.29%	3,671
379	Meas. & Reg. Equip.-City Gate	5,046,019	2.81%	141,793
380	Services	2,855,637	5.75%	164,199
381	Positive Meters	332,094	2.91%	9,664
383	Regulators	60,021	1.57%	942
387.1	Cathodic Protection Equip.	24,259	3.21%	779
	Total Distribution	$19,179,641		$544,649
	General			
390	Structures and Improvements	14,946	3.09%	462
392.2	Trans. Equip., Unitized	311,388	0.26%	810
394.1	Tools,Shop&Gar. Eq.-Non-Un.	26,172	5.56%	1,455
396.2	Power Operated Equip.	1,235,325	0.23%	2,841
397.1	Radio Comm. Equip.-Fixed	20,766	6.67%	1,385
	Total General	$1,608,597		$6,953
	Common			
390	Structures and Improvements	$4,015,552	2.25%	$90,350
391.1	Furniture and Fixtures	109,275	6.67%	7,289
391.3	Computer Equip. - PC	9,019	20.00%	1,804
392.2	Trans. Equip., Unitized	159,627	4.11%	6,561
394.1	Tools,Shop&Gar. Eq.-Non-Un.	11,412	5.56%	635
397.1	Radio Comm. Equip.-Fixed	50,377	6.67%	3,360
397.3	General Tele. Comm. Equip.	6,166	10.00%	617
397.8	Network Equipment	609	20.00%	122
398	Miscellaneous Equipment	15,191	5.00%	760
	Total Common	$4,377,228		$111,498
303	Intangible Plant - Common	$544,498	1/	$41,221
	Total	$25,709,964		$704,321

1/ Amortization based on the life of each item.

MONTANA-DAKOTA UTILITIES CO.
DEPRECIATION EXPENSE ON PLANT ADDITIONS
GAS UTILITY - NORTH DAKOTA
PROJECTED 2015

Acct. No.	Account	Amount	Annual Depreciation Rate	Annual Depreciation Amount
	Distribution			
376	Mains	$8,320,314	2.08%	$173,063
378	Meas. & Reg. Equip.-General	123,266	3.29%	4,055
379	Meas. & Reg. Equip.-City Gate	1,534,062	2.81%	43,107
380	Services	4,703,569	5.75%	270,455
381	Positive Meters	1,212,003	2.91%	35,269
383	Regulators	233,336	1.57%	3,663
387.1	Cathodic Protection Equip.	100,854	3.21%	3,237
	Total Distribution	$16,227,404		$532,849
	General			
392.2	Trans. Equip., Unitized	1,079,366	0.26%	2,806
394.1	Tools,Shop&Gar. Eq.-Non-Un.	84,853	5.56%	4,718
396.2	Power Operated Equip.	1,655,188	0.23%	3,807
397.1	Radio Comm. Equip.-Fixed	291,992	6.67%	19,476
	Total General	$3,111,399		$30,807
303	Intangible Plant - General	$577,832	1/	$57,783
	Common			
390	Structures and Improvements	$182,056	2.25%	$4,096
391.1	Furniture and Fixtures	93,058	6.67%	6,207
391.3	Computer Equip. - PC	323,205	20.00%	64,641
391.5	Other Computer Equipment	17,642	20.00%	3,528
392.2	Trans. Equip., Unitized	201,317	4.11%	8,274
394.1	Tools,Shop&Gar. Eq.-Non-Un.	13,779	5.56%	766
397.1	Radio Comm. Equip.-Fixed	130,347	6.67%	8,694
397.3	General Tele. Comm. Equip.	38,066	10.00%	3,807
397.8	Network Equipment	7,056	20.00%	1,411
398	Miscellaneous Equipment	5,377	5.00%	269
	Total Common	$1,011,903		$101,693
303	Intangible Plant - Common	$695,454	1/	$59,260
	Total	$21,623,992		$782,392

1/ Amortization based on the life of each item.

MONTANA-DAKOTA UTILITIES CO.
TAX DEPRECIATION ON PLANT ADDITIONS - WITH BONUS TAX DEPRECIATION
GAS UTILITY - NORTH DAKOTA
PROJECTED 2014

	2014 Plant Additions	Annual Depreciation	Book Depr. 1/ for Taxes	Bonus Tax 2/ Depreciation	Tax 2/ Depreciation	Total Tax Depreciation	Book/Tax Difference	Deferred Income Taxes	Year 2 Book Depr.	Year 2 Tax Depr.	Book/Tax Difference
Distribution	$19,179,641	$544,649	$272,325	$9,589,821	$479,491	$10,069,312	$9,796,987	$3,717,418	$544,649	$911,033	$366,384
General											
Other	46,938	2,840	1,420	23,469	3,354	26,823	25,403	9,639	2,840	5,748	2,908
Structures & Improvement	14,946	462	231		208	208	(23)	(9)	462	383	(79)
Vehicles	311,388	810	405	155,694	31,139	186,833	186,428	70,739	810	49,822	49,012
Work Eqpt.	1,235,325	2,841	1,420	617,663	88,264	705,927	704,507	267,322	2,841	151,265	148,424
Total General	1,608,597	6,953	3,476	796,826	122,965	919,791	916,315	347,691	6,953	207,218	200,265
Common											
Other	193,030	12,783	6,392	96,515	13,792	110,307	103,915	39,430	12,783	23,637	10,854
Structures & Improvement	4,015,552	90,350	45,175	0	55,856	55,856	10,681	4,053	90,350	102,959	12,609
Computer Equip.	9,019	1,804	902	4,510	902	5,412	4,510	1,711	1,804	1,443	(361)
Vehicles	159,627	6,561	3,281	79,814	15,963	95,777	92,496	35,097	6,561	25,540	18,979
	4,377,228	111,498	55,750	180,839	86,513	267,352	211,602	80,291	111,498	153,579	42,081
Intangible Common	544,498	41,221	20,610	272,249	90,741	362,990	342,380	129,914	41,221	121,015	79,794
Total Additions	$25,709,964	$704,321	$352,161	$10,839,735	$779,710	$11,619,445	$11,267,284	$4,275,314	$704,321	$1,392,845	$688,524

1/ Annual depreciation divided by 2 to reflect half year convention.

2/ Tax depreciation rates are:

	Year 1	Year 2
Production	14.290%	24.490%
Distribution	5.000%	9.500%
General & Common	14.290%	24.490%
Structures & Improvements	1.391%	2.564%
Transportation & Computer	20.000%	32.000%
Intangible	33.330%	44.450%
Bonus Depreciation	50.000%	

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MONTANA-DAKOTA UTILITIES CO.
TAX DEPRECIATION ON PLANT ADDITIONS
GAS UTILITY - NORTH DAKOTA
PROJECTED 2015

	2015 Plant Additions	Annual Depreciation	Book Depr. 1/ for Taxes	Bonus Tax 2/ Depreciation	Tax 2/ Depreciation	Total Tax Depreciation	Book/Tax Difference	Deferred Income Taxes
Distribution	$16,227,404	$532,849	$266,425	$0	$811,370	$811,370	$544,945	$206,777
General								
Other	376,845	24,194	12,097	$0	53,851	53,851	41,754	15,843
Structures & Improvement	0	0	0		0	0	0	0
Vehicles	1,079,366	2,806	1,403	0	215,873	215,873	214,470	81,380
Work Eqpt.	1,655,188	3,807	1,903	0	236,526	236,526	234,623	89,027
Total General	3,111,399	30,807	15,403	0	506,250	506,250	490,847	186,250
General Intangible	577,832	57,783	28,892	0	192,591	192,591	163,699	62,115
Common								
Other	305,325	21,154	10,577	0	43,631	43,631	33,054	12,542
Structures & Improvement	182,056	4,096	2,048	0	2,532	2,532	484	184
Computer Equip.	323,205	68,169	34,085	0	64,641	64,641	30,556	11,594
Vehicles	201,317	8,274	4,136	0	40,263	40,263	36,127	13,708
	1,011,903	101,693	50,846	0	151,067	151,067	100,221	38,028
Intangible Common	695,454	59,260	29,630	0	231,795	231,795	202,165	76,710
Total Additions	$21,623,992	$782,392	$391,196	$0	$1,893,073	$1,893,073	$1,501,877	$569,880

1/ Annual depreciation divided by 2 to reflect half year convention.
2/ Tax depreciation rates are:

Production	14.290%
Distribution	5.000%
General & Common	14.290%
Structures & Improvements	1.391%
Transportation & Computer	20.000%
Intangible	33.330%
Bonus Depreciation	0.000%

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MONTANA-DAKOTA UTILITIES CO.
TAX DEPRECIATION ON HESKETT MAIN
GAS UTILITY - NORTH DAKOTA
PROJECTED 2014- 2015

	2014 Plant Additions 1/	Annual Depreciation	Book Depr. 1/ for Taxes	Bonus Tax 2/ Depreciation	Tax 2/ Depreciation	Total Tax Depreciation	Book/Tax Difference	Year 2 Book Depr.	Year 2 Tax Depr.	Book/Tax Difference
Heskett Main										
2013 balance	$19,203,949	$399,442	$199,721	$9,601,975	$480,099	$10,082,074	$9,882,353	$399,442	$912,188	$512,746
2014 Expenditure	3,168,416	65,903	32,952	1,584,208	79,210	1,663,418	1,630,466	65,903	150,500	84,597
Total Balance	$22,372,365	$465,345	$232,673	$11,186,183	$559,309	$11,745,492	$11,512,819	$465,345	$1,062,688	$597,343
DIT with bonus tax depreciation							$4,368,482			$226,659

1/ Annual depreciation divided by 2 to reflect half year convention.

2/ Tax depreciation rates are:

	Year 1	Year 2
Distribution	5.000%	9.500%
Bonus Depreciation	50.000%	0.000%

2013 balance	$19,203,949
Book Depr Rate	2.08%
Tax Rate	37.9445%

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Montana-Dakota Utilities Co.
Gas Utility – North Dakota
Description of Allocation Factors & Embedded Class Cost of Service Study - Details

Factor	Title	Function	Description	Work Paper Reference
1	Dk Throughput Projected	Energy	Projected Dk throughput by class as recorded at the meter.	Statement M, Page 3
2	Peak Design Day at Distribution	Demand	Design Day peak is allocated to customers based on the ratio of the calculated Design Day peak use by class. The calculated Design Day peak use is based on the following. Projected customer's times the sum of Degree Day times the Heating use per Degree Day plus the Base use per customer for each class of customers.	Statement O Workpaper, Page 12
3	Dk Sales Projected	Energy	Projected Dk sales by class as recorded at the meter excluding transmission volumes.	Statement O Workpaper, Page 12
4	Average Customers	Customer	Average customers as of December 31, 2013.	Statement M, Page 4
5	Total Weighted Customers	Customer	Factor 4 (Average Customers) multiplied by weighting factor (based on average installed meter costs as of 2014), weighted to represent relative costs, with the residential cost weight set equal to 1.0	Statement O Workpaper, Page 12
6	Average Residential & Firm General Customers	Customer	Factor 4 excluding Air Force Delivery, Small and Large Interruptible, and Minot Air Force Base Distribution	Statement M, Page 4
7	Dk Throughput Excluding Transmission Level	Energy	Factor 1 less Transmission Level Dk Throughput	Statement O Workpaper, Page 12

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Factor	Title	Function	Description	Work Paper Reference
8	Average Customers at Distribution	Customer	Factor 4 (Average Customers) excluding the Minot Air Force Base Distribution Customers and one Large Interruptible Transportation Customer that is served directly off the transmission system.	Statement O Workpaper, Page 12
9	Total Weighted Customers Excluding Transmission Customers	Customer	Factor 5 (Total Weighted Customers) excluding weighted Large IT Transmission level customers.	Statement O Workpaper, Page 12
10	Residential & Firm General Propane Sales	Energy	Usage by propane customers used to allocate fuel stocks	Statement M, Page 4
13	Distribution Mains	Demand and Customer	Average Distribution Mains plant balance as shown on Statement O, Workpaper Page 6 are assigned 75% to the demand component of the rate and 25% to the customer component of the rate and allocated to each class based on Factors 2 and 8 or directly assigned. Factor 13 is based on the result of the allocations and is used to allocate distribution mains related costs, excluding the Heskett line. Factor 13 is used to allocate Land and Rights of Way, Meas. & Reg, Equip. City Gate, and Cathodic Protection & Other Equipment.	Statement O Workpaper, Page 6
15	Distribution Plant	Demand and Customer	Average Distribution Plant balance as shown on Statement N, Page 2, as allocated to each class. This factor is based on the results of the allocations and is used to allocate distribution plant related items.	Statement N, Page 2
16	Meters & Regulators	Customer	Average Meters and Regulators plant balances as shown on Statement O, Workpaper, Page 6 are assigned to the customer component and allocated to each class based on Factor 9 or directly assigned. Factor 16 is based on the results of the allocations and is used to allocate meter & regulator related costs.	CCOSS-Detail as allocated.

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Factor	Title	Function	Description	Work Paper Reference
17	Weighted Services	Customer	Factor 4 (Average Customers) multiplied by weighting factor (based on average installed service costs as of 2014), weighted to represent relative costs, with the residential cost weight set equal to 1.0	Statement O Workpaper, Page 12
18	Meas. & Reg. Equip. General	Demand	Measurement and Regulator Equipment-General as shown on Statement O, Workpaper, Page 6 is assigned to the demand and customer component based on Factor 40 or directly assigned. Factor 18 is based on the results of the allocations and is used to allocate measurement and regulator equipment-general related costs.	Statement O Workpaper, Page 6
19	Meas. & Reg. Equip. City Gate	Demand & Customer	Measurement and Regulator Equipment-City Gate as shown on Statement O, Workpaper, Page 6 is assigned to the demand and customer component based on Factor 13 or directly assigned. Factor 19 is based on the results of the allocations and is used to allocate measurement and regulator equipment-city gate related costs.	Statement O Workpaper, Page 6
20	Service Regulators	Customer	Service Regulators as shown on Statement O, Workpaper, Page 6 is assigned to the demand and customer component based on Factor 13 or directly assigned. Factor 20 is based on the results of the allocations and is used to allocate service regulator related costs.	Statement O Workpaper, Page 6
21	Ind. Meas. & Reg. Station Equipment	Demand & Customer	Ind. Measurement and Regulator Station Equipment as shown on Statement O, Workpaper, Page 6 is assigned to the demand and customer component based on Factor 40 or directly assigned. Factor 21 is based on the results of the allocations and is used to allocate Ind. measurement and regulator station equipment related costs.	Statement O Workpaper, Page 6
22	Main & Services	Demand & Customer	Factor 22 is based on the results of the allocation of the mains and services accounts and is used to allocate Mains & Services related costs	Statement O Workpaper, Page 6

Factor	Title	Function	Description	Work Paper Reference
23	Structures and Improvements	Demand & Customer	Structures and Improvements as shown on Statement O, Workpaper, Page 6 is assigned to the demand and customer component based on Factor 40. Factor 23 is based on the results of the allocations and is used to allocate Structures and Improvement related costs.	Statement O Workpaper, Page 6
24	Net Gas Plant in Service	Demand & Customer	Total gas plant in service Statement N, Page 2 less the Accumulated Reserve for Depreciation shown on Statement N, Page 10 as allocated to each class based on the factors identified in the CCOS-Detail report. This factor is based on the results of the allocations and is used to allocate Net Gas Plant in Service related costs.	CCOSS-Detail as allocated.
25	Total Gas Plant in Service	Demand & Customer	Factor 25 is based on the results of the allocations and is used to allocate Total Gas Plant in Service related costs.	CCOSS-Detail as allocated.
26	Projected Operating Revenue	Demand, Energy & Customer	Projected Operating Revenue as shown on Statement M, Page 2 assigned and allocated to Demand, Energy and customer costs as applicable.	CCOSS-Detail as allocated and Statement O work papers.
27	All Other Distribution Operation Expense	Demand, Energy & Customer	Factor 27 is based on the results of the allocations and is used to allocate All Other Distribution Operation Expense related costs.	CCOSS-Detail as allocated.
28	All Other Distribution Maintenance Expense	Demand & Customer	Factor 28 is based on the results of the allocations and is used to allocate All Other Distribution Maintenance Expense related costs.	CCOSS-Detail as allocated.
29	O&M Excluding Cost of Gas and A&G	Demand, Energy & Customer	Factor 29 is based on the results of the allocations and is used to allocate O&M Excluding Cost of Gas and A&G related costs.	CCOSS-Detail as allocated.
30	Distribution O&M	Demand, Energy & Customer	Factor 30 is based on the results of the allocations and is used to allocate Distribution O&M related costs.	CCOSS-Detail as allocated.
31	O&M Excluding Cost of Gas	Demand, Energy & Customer	Factor 31 is based on the results of the allocations and is used to allocate O&M Excluding Cost of Gas related costs.	CCOSS-Detail as allocated.

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Factor	Title	Function	Description	Work Paper Reference
33	Cost of Gas	Demand & Energy	Cost of Gas as shown on Statement M, Page 10. Factor 33 is based on the results of the allocations and is used to allocate the Cost of Gas related costs.	Statement M, Page 14
35	Taxable Income	Demand, Energy & Customer	Factor 35 is based on the results of the allocations and is used to allocate Taxable Income related costs.	CCOSS-Detail as allocated.
36	Net Gas Plant in Service Excluding Minot AFB	Demand & Customer	Factor 24 Net Gas Plant in Service excluding Minot AFB This factor is based on the results of the allocations and is used to allocate Net Gas Plant in Service related costs.	CCOSS-Detail as allocated.
37	Weighted Services Excluding Transmission Level Customers	Customer	Factor 17 Weighted Services excluding Transmission level customers. This factor is based on the results of the allocations and is used to allocate Services related costs.	CCOSS-Detail as allocated.
38	Distribution Plant less Direct Assignment	Demand & Energy	Factor 15 Distribution Plant less direct assignments.	CCOSS-Detail as allocated
39	Production Plant	Demand	Factor 39 as shown on Statement N, Page 2 is assigned to the demand component based on Factor 3.	CCOSS-Detail as allocated.
40	Distribution Mains excluding Transmission Level Customers	Demand & Customer	Factor 13 excluding transmission level customers. Factor 40 is based on the result of the allocations and is used to allocate distribution mains related costs.	CCOSS-Detail as allocated.

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GAS UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Plant

		2012	2013	Average	2013	2014 Plant Additions	2014 Retirements	2014 Plant Total	Average 2014	2015 Plant Additions	2015 Retirements	2015 Plant Total	Average
Gas Plant in Service													
Production Plant		4,833,307	0	2,416,654	0			0	0			0	0
Distribution Plant													
Land	374.1	49,431	104,795	77,113	104,795			104,795	104,795			104,795	104,795
Rights of Way	374.2	239,146	796,475	517,810	796,475			796,475	796,475			796,475	796,475
Structures & Improvements	375	257,252	257,251	257,252	257,251			257,251	257,251			257,251	257,251
Mains (less Heskett)	376	48,613,112	65,654,823	57,133,967	65,654,823	10,750,031	(390,000)	76,014,854	70,834,839	8,320,314	(442,000)	83,893,168	79,954,011
Heskett	376	0	0	0	0	22,372,365		22,372,365	11,186,183	0		22,372,365	22,372,365
Meas. & Reg. Equip. - General	378	1,029,271	2,168,664	1,598,967	2,168,664	111,580		2,280,244	2,224,454	123,266		2,403,510	2,341,877
Meas. & Reg. Equip. - City Gate	379	867,761	3,724,706	2,296,233	3,724,706	5,046,019		8,770,725	6,247,716	1,534,062		10,304,787	9,537,756
Services	380	26,166,595	32,266,724	29,216,660	32,266,724	2,855,637		35,122,361	33,694,543	4,703,569		39,825,930	37,474,146
Meters	381	23,300,165	24,835,254	24,067,720	24,835,254	332,094		25,167,348	25,001,301	1,212,003		26,379,351	25,773,350
Service Regulators	383	2,795,262	3,053,315	2,924,289	3,053,315	60,021		3,113,336	3,083,326	233,336		3,346,672	3,230,004
Ind. Meas. & Reg. Station Equipment	385	467,021	467,021	467,021	467,021			467,021	467,021			467,021	467,021
Property on Customer Premise	386	114,887	114,887	114,887	114,887			114,887	114,887			114,887	114,887
Cathodic Protection & Other Equipment	387	975,026	1,009,309	992,168	1,009,309	24,259		1,033,568	1,021,439	100,654		1,134,422	1,083,995
Distribution Plant		104,874,949	134,453,224	119,664,087	134,453,224	41,552,006	(390,000)	175,615,230	155,034,230	16,227,404	(442,000)	191,400,634	183,507,933
General Plant		9,843,079	10,312,936	10,078,007	10,312,936	$1,608,597	(1,154,000)	10,767,533	10,540,235	3,111,399	(1,204,000)	12,674,932	11,721,233
Intangible Plant - General		3,508,663	3,573,402	3,541,033	3,573,402			3,573,402	3,573,402	577,832		4,151,234	3,862,318
Common Plant		8,046,434	8,779,969	8,413,201	8,779,969	4,377,228	(267,000)	12,890,197	10,835,083	1,011,903	(393,000)	13,509,100	13,199,649
Intangible Plant - Common (Excluding CC&B)		3,760,139	4,610,197	4,185,168	4,610,197	62,504		4,672,701	4,641,449	289,456		4,962,157	4,817,429
Intangible Plant - CC&B		0	6,645,854	3,322,927	6,645,854	481,994		7,127,848	6,886,851	405,998		7,533,846	7,330,847
Acquisition Adjustment		97,266	97,266	97,266	97,266			97,266	97,266			97,266	97,266
Total Gas Plant		134,963,837	168,472,848	151,718,343	168,472,848	48,082,329	(1,811,000)	214,744,177	191,608,516	21,623,992	(2,039,000)	234,329,169	224,536,675

Mains			Component Demand 75.00%	Component Customer 25.00%
79,954	Direct	2,489	77,465	58,099	19,366
22,372			2,489	1,867	622
	Direct Large IT	1,814	1,361	453
	Direct Minot Distrib.	675	506	169

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MONTANA-DAKOTA UTILTIES CO.
GAS UTILITY - NORTH DAKOTA
CLASS COST OF SERVICE STUDY
PLANT ALLOCATION

	Total	Allocation
333 Production	$0	Factor No. 3 - DK Sales
374.1 Land	104,795	Factor No. 13 - Distribution Mains
374.2 Rights of Way	796,475	Factor No. 13 - Distribution Mains
375 Structures & Improvements	257,251	
	205,372	Factor No. 40 - Distribution Mains
	51,879	Directly Assigned
376 Mains - $79,954,011	77,464,789	
75% Demand	58,098,592	Factor No.2-Peak Design Day at Distribution
25% Customer	19,366,197	Factor No. 8-Average Customers at Distribution
	2,489,222	Directly Assigned $1,866,917 - Demand Directly Assigned $622,305 - Customer
378 Meas. & Reg. Equip. - General	2,179,222	Factor No. 40 - Distribution Mains Excluding Transmission Level Customers
	162,655	Directly Assigned
379 Meas. & Reg. Equip. - City Gate	9,537,756	
	9,466,076	Factor No. 13 - Distribution Mains
	71,680	Directly Assigned
380 Services	37,474,146	
	37,375,335	Factor No. 37 - Weighted Services Excluding Transmission Level Customers
	98,811	Directly Assigned
381 Meters	25,773,350	
	25,720,041	Factor No. 9 - Total Weighted Customers Excluding Large IT - Transmission Customers
	53,309	Directly Assigned
383 Service Regulators	3,230,004	
	3,215,271	Factor No. 9 - Total Weighted Customers Excluding Large IT - Transmission Customers
	14,733	Directly Assigned
385 Ind. Meas. & Reg. Station Equipment	467,021	
	285,642	Factor No. 40 - Distribution Mains Excluding Transmission Level Customers
	181,379	Directly Assigned
386 Property on Customer Premise	114,887	Factor No. 13 - Distribution Mains
387 Cathotic Protection & Other Equipment	1,083,995	
	1,082,389	Factor No. 40 - Distribution Mains Excluding Transmission Level Customers
	1,606	Directly Assigned
Distribution Plant - less Heskett	161,135,568	
Total Production Distribution Plant	$183,507,933	

Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Distribution Plant - Direct Assignments

Account	Description	Customer Class	Rate	Average
375	Structures & Improvements	Large IT	82	34,980
		Air Force Delivery	64	16,899
				51,879
376	Mains	Large IT	82	1,814,022
		Minot AFB Distribution	65	675,200
		Heskett		22,372,365
				24,861,587
378	Meas. & Reg. Equip.-General	Small IT	81	10,333
		Large IT	82	152,322
				162,655
379	Meas. & Reg.-City Gate	Minot AFB Delivery	64	71,680
380	Services	Large IT	82	0
	Customer Component	Minot AFB Distribution	65	98,811
				98,811
381	Meters	Minot AFB Distribution	65	53,309
	Customer Component			
383	Service Regulators	Minot AFB Distribution	65	14,733
	Customer Component			
385	Ind. Meas. & Reg. Station Equip.	Large IT	82	156,357
		Air Force Delivery	64	25,022
				181,379
387.1	Cathodic Protection Equip.	Minot AFB Distribution	65	1,606

Location 712000-MAFB

As of 12/31/13

Description	Plant In Service	Accumulate Depr.	Net Plant	YTD Depr	
00001 Montana Dakota Utilitie					
2 Natural Gas					
376 Mains	675,199.51	(25,719.94)	649,479.57	14,046.46	
380 Services	98,811.39	(21,228.63)	77,582.76	5,642.54	
381 Meters	53,309.05	(7,190.02)	46,119.03	1,525.85	
383 Service Regulators	14,732.66	(980.09)	13,752.57	226.14	
3871 Cath. Prot. Eq.	1,606.24	(290.25)	1,315.99	51.56	
390 Sturct. Improvements	136,867.72	(12,665.94)	124,201.78	4,229.21	
3922 Trans. Eq. Non. Util	162,643.23	(83,180.36)	79,462.87	422.87	
3941 Misc. Tolls-Non Util	5,172.50	(1,364.97)	3,807.53	463.89	
3962 Work Trailers	72,906.20	(940.00)	71,966.20	187.56	5,303.53
2 Natural Gas	1,221,248.50	(153,560.20)	1,067,688.30	26,796.08	
00001 Montana Dakota Utilitie	1,230,481.16	(152,618.27)	1,077,862.89		

Workpaper for Projected Accum. Res. By Account and Projected Depreciation by Account.-North Dakota Gas

	Average 2014 Plant	Depreciation Rate	Total 2014 Deprec	Retirements	Projected 2014 Accum Dep	Average 2015 Plant		Total 2015 Deprec.	Retirements	Projected 2015 Accum Dep	Accum. Res Average	Used in Detail Page Accum. Reserve
Production Plant	0		0	0	0	0		0		0	0	0
Distribution Plant												
Land	104,795					104,795						
Rights of Way	796,475	1.39%	11,071		63,336	796,475	1.39%	11,071		74,407	68,872	69
Structures & Improvements	257,251	1.81%	4,656		162,460	257,251	1.81%	4,656		167,116	164,788	165
Mains	70,834,839	2.08%	1,473,365	(334,000)	30,207,608	79,954,011	2.08%	1,663,043	(356,000)	31,514,651	30,861,130	30,861
(Heskett Main)	11,186,183	2.08%	232,673		232,673	22,372,365	2.08%	465,345		698,018	465,346	465
Meas. & Reg. Equip. - General	2,224,454	3.29%	73,185		538,386	2,341,877	3.29%	77,048		615,434	576,910	577
Meas. & Reg. Equip. - City Gate	6,247,716	2.81%	175,561		366,135	9,537,756	2.81%	268,011		634,146	500,141	500
Services	33,694,543	5.75%	1,937,436		24,728,009	37,474,146	5.75%	2,154,763		26,882,772	25,805,391	25,806
Meters	25,001,301	2.91%	727,538		8,636,063	25,773,350	2.91%	750,004		9,386,067	9,011,065	9,011
Service Regulators	3,083,326	1.57%	48,408		1,229,884	3,230,004	1.57%	50,711		1,280,595	1,255,240	1,255
Ind. Meas. & Reg. Station Equipment	467,021	2.43%	11,349		253,326	467,021	2.43%	11,349		264,675	259,001	259
Property on Customer Premise	114,887	0.00%	0 1/		124,880	114,887	0.00%	0		124,880	124,880	125
Cathodic Protection & Other Equipment	1,021,439	3.21%	84,488		876,571	1,083,995	3.21%	101,096		977,667	927,119	927
Distribution Plant	155,034,230		4,779,730	(334,000)	67,419,331	183,507,933		5,557,097	(356,000)	72,620,428	70,019,883	70,020
General Plant	10,540,235		213,000	(1,203,000)	3,722,947	11,721,233		216,000	(952,000)	2,986,947	3,354,947	3,355
Intangible Plant - General	3,573,402		127,000	0	667,562	3,862,318		156,000	0	823,562	745,562	745
Common Plant	10,835,083		422,000	(267,000)	4,008,642	13,199,649		508,000	(278,000)	4,238,642	4,123,642	4,124
Intangible Plant - Common (Excluding CC&	4,641,449		322,957	0	3,541,790	4,817,429		372,957	0	3,914,747	3,728,269	3,728
Intangible Plant - CC&B	6,886,851		351,043		702,086	7,330,847		351,043		1,053,129	877,608	878
Amortization of Gain			(8,000)					(17,000)				
Acquisition Adjustment	97,266		3,000	0	61,030	97,266		3,000		64,030	62,530	63
	191,608,516		6,210,730	(1,804,000)	80,123,388	224,536,675		7,147,097	(1,586,000)	85,701,485	82,912,441	82,913

1/ Fully depreciated

Depreciation Expense

General	157,000
Common	464,000
	7,044,097

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MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
EMBEDDED COST OF SERVICE STUDY
PROJECTED 2015
DK THROUGHPUT - FACTOR NOS. 1 & 3

	Projected Dk
Residential	8,667,437
Air Force Delivery System	
Minot Air Force Base-Rate 64	468,405
Minot Air Force Base-Rate 64	642
Air Force BasePAR-Rate 64	31,864
Air Force Base PAR-Rate 64	10,715
Minot Air Force Base	511,626
Firm General-Small	2,008,794
Firm General-Large	5,155,153
Small Interruptible Sales	920,446
Small Interruptible Transport	1,098,432
Large Interruptible Sales	32,084
Large Interruptible Transport	4,307,330
Total Projected Throughput Factor #1	22,701,302
Less: Transmission Level Customer DK	
Large Interruptible Transport	3,383,968
Minot AFB	511,626
Total Projected Throughput Sales -Factor #7	18,805,708

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MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
CLASS COST OF SERVICE STUDY
ALLOCATION FACTORS - PROJECTED 2015

Rate	Customer Class	Factor No. 1 Projected 2014 DK Throughput	Factor No. 2 Design Day Peak	Factor No. 3 DK Sales Projected	Factor No. 4 Average Customers	Factor No. 5 Total Weighted Customers	Factor No. 6 Average Res & Firm Gen Customers	Factor No. 7 Projected Throughput Excl Trans	Factor No. 8 Average Customers at Distribution	Factor No. 9 Total Weighted Customers Ex. LG IT Trans.	Factor No. 17 Weighted Services Distribution
60	Residential Gas Service	8,667,437	88,320	8,667,437	92,478	92,478	92,478	8,667,437	92,478	92,478	92,478
64	Minot Air Force Base	469,047	0	469,047	1		0	0			6
64	AFB-Distribution PAR	31,864	0	31,864	1						
64	AFB-Distribution PAR	10,715	0	10,715	1						
		511,626	0	511,626	3	217	0	0	0	217	6
70	Firm General Service										
	Firm General-Small	2,008,794	21,866	2,008,794	10,463	12,556	10,463	2,008,794	10,463	12,556	14,962
	Firm General-Large	5,155,153	48,609	5,155,153	4,088	34,339	4,088	5,155,153	4,088	34,339	7,726
	Subtotal Firm	7,163,947	70,475	7,163,947	14,551	46,895	14,551	7,163,947	14,551	46,895	22,688
71	Small Interruptible Sales	920,446	8,448	920,446	135	4,077		920,446	135	4,077	528
81	Small Interruptible Transport	1,098,432	14,102		73	2,205		1,098,432	73	2,205	285
	Subtotal Small IT	2,018,878	22,550	920,446	208	6,282	0	2,018,878	208	6,282	813
85	Large Interruptible Sales	32,084	1,000	32,084	1	94		32,084	1	94	4
82	Large Interruptible Transport	4,307,330	4,016		6	564		923,362	5	470	23
	Subtotal Large IT	4,339,414	5,016	32,084	7	658	0	955,446	6	564	27
	Total North Dakota Gas	22,701,302	186,361	17,295,540	107,247	146,530	107,029	18,805,708	107,243	146,436	116,012

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MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
EMBEDDED COST OF SERVICE STUDY
PROJECTED 2015
CUSTOMERS - FACTORS NO. 4, 5, 8, 9
SERVICES - FACTOR NO. 17, 37

	Total	Residential	Small Firm General	Large Firm General	AFB Delivery	MAFB Distribution	Small IT Sales	Small IT Transport	Large IT Sales	Large IT Transport	
Total Customers	107,247	92,478	10,463	4,088	3	0	135	73	1	6	Factor #4
Less: Transmission Customers 1/	4	0	0	0	3	0	0	0	0	1	
Average Customers at Distribution	107,243	92,478	10,463	4,088	0	0	135	73	1	5	Factor #8
Multiplied by: Weighting Factor 1/		1	1.2	8.4	72.2	0	30.2	30.2	94.0	94.0	
Weighted Customers at Distribution	146,219	92,478	12,556	34,339	0	0	4,077	2,205	94	470	
Weighted Transmission Customers	311	0	0	0	217	0	0	0	0	94	
Total Weighted Customers	146,530	92,478	12,556	34,339	217	0	4,077	2,205	94	564	Factor #5
Total Weighted Customers less Large IT Trans.	146,436	92,478	12,556	34,339	217	0	4,077	2,205	94	470	Factor #9
Services: 2/											
Multiplied by: Weighting Factor		1	1.43	1.89	1.89	3.91	3.91	3.91	3.91	3.91	
Total Weighted Services	116,012	92,478	14,962	7,726	6	0	528	285	4	23	Factor 17 Weighted Services
Total Customers	107,247	92,478	10,463	4,088	3	0	135	73	1	6	
Less: Transmission Customers 1/	4	0	0	0	3	0	0	0	0	1	
Average Customers at Distribution	107,243	92,478	10,463	4,088	0	0	135	73	1	5	
Multiplied by: Weigting Factor		1	1.43	1.89	1.89	0	3.91	3.91	3.91	3.91	
	116,003	92,478	14,962	7,726	0	0	528	285	4	20	Factor 37 Weighted Services Excluding Transmission Customers

1/ Based on average installed 2014 meter costs.
2/ Weighting for gas service lines is based on a ~90% model representation of the actual service lines. Service lines are not fully represented in the Company's GIS because not all premise ID's are present.

North Dakota Gas

Used for the Detail Page of Embedded Study for O&M

Distribution Expenses		Per Books	Projected	%		
Operation						
Load Dispatch	1	120	130	1.40%		
Mains and Services	22	1,952	2,113	22.71%		
Measuring Stations - General	18	74	80	0.86%		
Measuring Stations - Industrial	21	102	111	1.19%		
Measuring Stations - City Gate	19	8	8	0.09%		
Meters & House Regulators	16	512	555	5.96%		
Customer Installations	10	647	701	7.53%		
Other Gas Distribution	27	2,093	2,266	24.35%		
Rents	27	116	126	1.35%		
Supervision & Engineering	27	1,463	1,584	17.02%		
Total Operation Expense		7,087	7,674		82.45%	Distribution Operation
					17.55%	Distribution Maintenance
Maintenance						
Structures & Improvements	17	11	12	0.13%		
Mains	13	306	331	3.56%		
Measuring Stations - General	18	55	60	0.64%		
Measuring Stations - Industrial	21	42	46	0.49%		
Measuring Stations - City Gate	19	1	1	0.01%		
Services	10	180	194	2.09%		
Meters & House Regulators	16	351	380	4.08%		
Other Equipment	28	241	261	2.80%		
Supervision & Engineering	28	321	347	3.73%		
Total Maintenance Expense		1,508	1,632		8,595	9,306
Total Distribution Expenses		8,595	9,306			
Customer Accounts	8	52	53	1.99%	2,616	2,679
Meter Reading	10	225	230	8.60%		
Customer Records & Collection	8	1,857	1,902	70.99%		
Uncollectible Accounts	11	263	269	10.05%		
Miscellaneous Customer Accounts	8	219	224	8.37%		
Customer Service & Information	8	201	200			
Sales Expenses	8	176	117			
Administration & General Expenses	30	6,615	7,628			
		18,203	19,930			

H-10

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
EMBEDDED COST OF SERVICE STUDY
PROJECTED 2015
DESIGN DAY PEAK DELIVERIES - FACTOR NO. 2

	Res	Small Firm General	Large Firm General	Total Firm	Small IT Sales	Small IT Transport	Large IT Sales	Large IT Transport	Total	
Use per Degree Day per customer 1/	0.0102	0.02286	0.12499							
Multipled by: Design Day Degree Days	89	89	89							
Heating use per day per customer	0.90780	2.03454	11.12411							
Daily Baseload per customer 1/	0.04724	0.05528	0.79582							
Total Design Day Use/Customer	0.95504	2.08982	11.91993							
Projected Customers	92,478	10,463	4,078							
Total Design Day Use	88,320	21,866	48,609	158,795						
Class Ratio	55.62%	13.77%	30.61%							
Interruptible					8,448	14,102	1,000	4,016	27,566	
Total Peak Day Use	88,320	21,866	48,609	158,795	8,448	14,102	1,000	4,016	186,361	
Less: Peak Transmission Dk 100% load factor	0	0	0	0	0	0	0	0	0	
Distribution Level Peak Dk	88,320	21,866	48,609	158,795	8,448	14,102	1,000	4,016	186,361	**Factor #2**

1/ Regression Analysis supporting weather normalized volumes.

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Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Interruptible Design Day - Summary

Rate	Regressions	Contracts	Total
71	8,448	0	8,448
81	6,634	7,468	14,102
			22,550

Rate	Regressions	Contracts	Total
85	0	1,000	1,000
82	2,816	1,200	4,016
			5,016

CustomerName	DPointID	State	Maj Reads	District	Rate	Methodology	Historical Data Used (years of data ending July 2014)	Differs from Annual Plan	Mainline	Heat Sensitive	Slope	Intercept	R^2	Daily Firm
	01960	ND	D	Bismarck	710	Mo. Avg.	3	FALSE	FALSE	N	0.7402	27.057	0.75	0
	01960	ND	D	Bismarck	710	Norm. Regr.	3	TRUE	FALSE	Y	0.5134	0.7062	0.9403	0
	01960	ND	D	Bismarck	710	Norm. Regr.	3	TRUE	FALSE	Y	0.1091	0.0058	0.9513	0
	01960	ND	D	Bismarck	710	Norm. Regr.	3	TRUE	FALSE	Y	0.6711	0.8521	0.8859	4
	01960	ND	D	Bismarck	710	Norm. Regr.	3	TRUE	FALSE	Y	0.3818	0	0.8452	1
	01970	ND	D	Bismarck	710	Norm. Regr.	3	TRUE	FALSE	Y	0.8943	17.145	0.8689	10
	01960	ND	D	Bismarck	710	Norm. Regr.	1	TRUE	FALSE	Y	4.6282	68.181	0.958	25
	01970	ND	D	Bismarck	710	Norm. Regr.	3	TRUE	FALSE	Y	2.046	0	0.9208	4
	01960	ND	D	Bismarck	710	Norm. Regr.	3	TRUE	FALSE	Y	0.4043	4.4817	0.9244	0
	01960	ND	D	Bismarck	710	Norm. Regr.	3	TRUE	FALSE	Y	0.5614	0	0.8798	0
	01960	ND	D	Bismarck	710	Norm. Regr.	3	TRUE	FALSE	Y	0.9107	8.7246	0.8413	20
	01960	ND	D	Bismarck	710	Norm. Regr.	3	TRUE	FALSE	Y	0.3905	12.916	0.9202	0
	01960	ND	D	Bismarck	710	Norm. Regr.	3	TRUE	FALSE	Y	5.0582	20	0.9137	0
	01960	ND	M	Bismarck	710	Mo. Avg.	3	FALSE	FALSE	YP	0.2122	0.5454	0.7648	0
	01960	ND	D	Bismarck	710	Norm. Regr.	3	TRUE	FALSE	Y	0.7494	16.237	0.886	22
	01830	ND	M	Devils Lake	712	Norm. Regr.	3	TRUE	FALSE	Y	0.9267	8.0164	0.8348	2
	01930	ND	M	Devils Lake	712	Mo. Avg.	3	FALSE	FALSE	YP	0.1839	0.5175	0.6999	7
	01840	ND	D	Devils Lake	712	Norm. Regr.	3	TRUE	FALSE	Y	0.3885	2.0314	-	0
	01840	ND	D	Devils Lake	712	Norm. Regr.	3	TRUE	FALSE	Y	0.6643	0.8462	-	0
	01840	ND	D	Devils Lake	712	Norm. Regr.	3	TRUE	FALSE	Y	0.2947	0.3795	0.9291	0
	01880	ND	M	Devils Lake	710	Mo. Avg.	< 1	FALSE	FALSE	YP	0.0543	0	0.7485	0
	01840	ND	D	Devils Lake	712	Norm. Regr.	3	TRUE	FALSE	Y	1.0626	40	0.7067	7
	01840	ND	M	Devils Lake	710	Mo. Avg.	< 1	FALSE	FALSE	YE	0.3008	0	0.8051	0
	01880	ND	M	Devils Lake	712	Mo. Avg.	3	FALSE	FALSE	YP	0.5771	1	0.7066	5
	01840	ND	D	Devils Lake	712	Norm. Regr.	3	TRUE	FALSE	Y	1.1546	5.8609	0.9032	10
	02120	ND	M	Dickinson	710	Norm. Regr.	2	TRUE	FALSE	Y	0.3954	39.882	0.6323	60
	02120	ND	M	Dickinson	710	Norm. Regr.	2	TRUE	FALSE	Y	0.3274	0.5	0.7126	60
	02120	ND	M	Dickinson	710	Norm. Regr.	2	TRUE	FALSE	Y	0.6464	1.143	0.6868	60
	02120	ND	D	Dickinson	710	Norm. Regr.	2	TRUE	FALSE	Y	0.9526	0.9575	0.6914	60
	02080	ND	M	Dickinson	710	Norm. Regr.	2	TRUE	FALSE	Y	0.2599	6.511	0.723	0
	02120	ND	M	Dickinson	710	Norm. Regr.	3	TRUE	FALSE	Y	0.6663	10.694	-	0
	02120	ND	D	Dickinson	710	Norm. Regr.	3	TRUE	FALSE	Y	0.3824	1.5261	0.6797	60
	02120	ND		Dickinson	710	Norm. Regr.	3	TRUE	FALSE	Y	0.302	0.75	0.7086	0
	02120	ND	M	Dickinson	710	Mo. Avg.	1	FALSE	FALSE	YP	0.3625	3.1735	0.7529	60
	02120	ND	M	Dickinson	710	Mo. Avg.	1	FALSE	FALSE	YP	0.6151	15	0.6534	0
	01790	ND	D	Jamestown	712	Norm. Regr.	3	TRUE	FALSE	Y	0.357	0	0.819	0
	01800	ND	D	Jamestown	712	Norm. Regr.	3	TRUE	FALSE	Y	0.4132	0.2965	0.8858	0
	01800	ND	D	Jamestown	712	Norm. Regr.	3	TRUE	FALSE	Y	0.4433	0	0.9084	0
	01800	ND	D	Jamestown	712	Mo. Avg.	3	FALSE	FALSE	YP	0.1925	0.797	0.7824	0
	01760	ND	D	Jamestown	712	Norm. Regr.	3	TRUE	FALSE	Y	0.927	1.2553	0.8851	0
	01810	ND	D	Jamestown	712	Mo. Avg.	3	FALSE	FALSE	YP	0.5464	0	0.7703	0
	01760	ND	D	Jamestown	712	Norm. Regr.	3	TRUE	FALSE	Y	0.2055	0.3943	0.8743	0
	01760	ND	M	Jamestown	712	Norm. Regr.	3	TRUE	FALSE	Y	0.2595	0	0.8146	0
	01760	ND	D	Jamestown	712	Norm. Regr.	3	TRUE	FALSE	Y	0.5187	33.048	0.7629	0
	01550	ND	D	Minot	710	Norm. Regr.	3	TRUE	FALSE	Y	1.122	2.5486	0.923	19

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Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual Total (Normalized)
808	1,072	661	638	421	37	308	623	136	825	1,416	1,308	8,253
757	622	503	269	86	21	22	22	63	270	501	708	3,844
156	128	102	53	14	0	0	0	9	53	102	146	764
864	698	531	229	0	0	0	0	0	227	532	799	3,880
516	419	326	154	17	0	0	0	1	154	327	479	2,394
1,502	1,250	1,059	646	334	214	221	221	288	654	1,050	1,417	8,857
7,967	6,645	5,672	3,527	1,920	1,296	1,339	1,339	1,675	3,579	5,619	7,524	48,101
2,806	2,285	1,792	867	133	0	0	0	48	866	1,791	2,610	13,199
718	601	517	329	190	134	139	139	168	335	512	679	4,461
804	658	526	271	71	0	0	0	46	272	524	750	3,922
955	749	503	101	0	0	0	0	0	91	512	868	3,779
960	823	766	576	449	388	400	400	420	589	752	922	7,445
7,864	6,494	5,356	3,039	1,256	601	620	620	1,015	3,068	5,325	7,380	42,638
405	339	222	143	25	1	0	0	1	100	216	320	1,772
895	716	523	188	0	0	0	0	0	184	527	823	3,856
1,672	1,406	1,198	701	336	180	187	187	273	672	1,116	1,554	9,482
89	97	41	0	0	0	0	0	0	0	15	73	315
686	575	487	279	125	61	63	63	100	267	453	636	3,796
1,091	910	752	399	133	25	26	26	91	375	696	1,007	5,531
484	404	334	177	59	11	12	12	41	166	309	447	2,455
87	81	80	62	20	2	0	1	8	28	54	80	503
2,726	2,349	2,183	1,587	1,194	990	1,023	1,023	1,096	1,580	2,063	2,592	20,406
472	585	357	231	50	0	0	0	16	33	408	636	2,788
879	792	436	210	0	0	0	0	0	274	601	848	4,039
1,722	1,423	1,132	525	57	0	0	0	0	477	1,042	1,576	7,955
0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0
545	474	440	330	248	196	202	202	221	334	434	533	4,160
1,211	1,046	943	666	451	324	332	332	387	670	931	1,181	8,474
0	0	0	0	0	0	0	0	0	0	0	0	0
422	358	300	179	77	24	23	23	53	177	299	408	2,344
0	0	0	0	0	0	0	0	0	0	0	0	0
439	649	46	99	71	336	654	8	1,002	3,903	2,614	430	10,252
538	448	359	183	46	0	0	0	32	176	344	497	2,623
632	527	425	220	62	9	9	9	45	213	407	584	3,144
669	556	446	227	57	0	0	0	39	219	427	617	3,257
306	266	271	197	75	3	0	0	0	96	237	295	1,747
1,437	1,198	971	512	158	38	39	39	120	496	931	1,329	7,268
814	698	611	455	66	0	0	0	0	268	581	817	4,311
322	269	219	117	39	12	12	12	30	114	210	298	1,654
391	325	261	133	33	0	0	0	23	128	250	361	1,906
1,807	1,584	1,546	1,257	1,091	991	1,024	1,024	1,037	1,280	1,491	1,746	15,881
1,126	892	606	79	0	0	0	0	0	51	583	1,028	4,365

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CustomerName	DPointID	State	Maj Reads	District	Rate	Methodology	Historical Data Used (years of data ending July 2014)	Differs from Annual Plan	Mainline	Heat Sensitive	Slope	Intercept	R^2	Daily Firm
	01630	ND	M	Minot	710	Norm. Regr.	3	TRUE	FALSE	Y	0.343	2.5177	0.7788	2
	01550	ND	D	Minot	710	Norm. Regr.	2	TRUE	FALSE	Y	1.1289	3.2753	0.885	25
	01550	ND	D	Minot	710	Norm. Regr.	3	TRUE	FALSE	Y	0.6582	4.7563	0.7504	17
	01550	ND	D	Minot	710	Norm. Regr.	3	TRUE	FALSE	Y	0.4429	0	0.8955	1
	01550	ND	D	Minot	710	Norm. Regr.	3	TRUE	FALSE	Y	1.282	9.2364	0.8998	18
	01550	ND	D	Minot	710	Norm. Regr.	3	TRUE	FALSE	Y	0.5852	0.2966	0.8549	12
	01580	ND	D	Minot	710	Norm. Regr.	3	TRUE	FALSE	Y	0.281	1.0677	0.8675	4
	01550	ND	D	Minot	710	Norm. Regr.	3	TRUE	FALSE	Y	1.2193	20.7	0.9038	20
	01410	ND	M	Williston	710	Mo. Avg.	< 1	FALSE	FALSE	YE	0.1818	0	0.27	20
	01435	ND	D	Williston	710	Norm. Regr.	2	TRUE	FALSE	Y	0.9106	0	0.7887	60
	01410	ND	M	Williston	710	Norm. Regr.	2	TRUE	FALSE	Y	0.1177	0.7044	0.6581	60
	01435	ND	D	Williston	710	Norm. Regr.	2	TRUE	FALSE	Y	0.5813	0.3308	0.8547	60
	01435	ND	M	Williston	710	Norm. Regr.	2	TRUE	FALSE	Y	1.2979	0	0.7428	60
	01410	ND	M	Williston	710	Norm. Regr.	1	TRUE	FALSE	Y	0.242	1.454	0.7075	20
	01435	ND	M	Williston	710	Norm. Regr.	1	TRUE	FALSE	Y	0.0954	0	0.7207	20
	01435	ND	M	Williston	710	Norm. Regr.	1	TRUE	FALSE	Y	0.3405	0.75	0.7504	20
	01435	ND	M	Williston	710	Norm. Regr.	1	TRUE	FALSE	Y	0.3748	0.1	0.7193	20
	01470	ND	D	Williston	710	Norm. Regr.	1	TRUE	FALSE	Y	0.6914	5.2252	0.8168	60
	01320	ND	D	Williston	710	Norm. Regr.	1	TRUE	FALSE	Y	0.2474	1.5	0.7468	60
	01410	ND	M	Williston	710	Norm. Regr.	1	TRUE	FALSE	Y	0.2114	0.4502	0.8051	20
	01410	ND	D	Williston	710	Norm. Regr.	1	TRUE	FALSE	Y	1.2608	2.0974	0.8083	60
	01410	ND	D	Williston	710	Norm. Regr.	3	TRUE	FALSE	Y	0.2199	1.896	0.8066	40
	01410	ND	D	Williston	710	Norm. Regr.	2	TRUE	FALSE	Y	0.4503	0.1648	0.8533	60
	01410	ND	M	Williston	710	Mo. Avg.	< 1	FALSE	FALSE	YP	0.2611	1.87	0.6933	60
	01435	ND	M	Williston	710	Norm. Regr.	1	TRUE	FALSE	Y	0.4589	0	0.7161	60
	01410	ND	M	Williston	710	Norm. Regr.	1	TRUE	FALSE	Y	0.2839	1.5094	0.7925	20
	01510	ND	M	Williston	710	Norm. Regr.	1	TRUE	FALSE	Y	0.0555	0.4007	0.7703	20
	01435	ND	M	Williston	710	Norm. Regr.	3	TRUE	FALSE	Y	0.3965	1.5	0.7584	30
	01410	ND	M	Williston	710	Norm. Regr.	1	TRUE	FALSE	Y	0.203	0.75	0.8204	20
	01410	ND	M	Williston	710	Norm. Regr.	1	TRUE	FALSE	Y	0.1727	0.8256	0.7533	60
	01410	ND	M	Williston	710	Mo. Avg.	3	FALSE	FALSE	YP	1.6443	3	0.6791	60
	01410	ND	D	Williston	710	Norm. Regr.	2	TRUE	FALSE	Y	1.1171	2	0.8091	60
	01435	ND	M	Williston	710	Mo. Avg.	1	FALSE	FALSE	YP	1.0434	2.59	0.7729	20
	01410	ND	M	Williston	710	Mo. Avg.	1	FALSE	FALSE	YP	0.8018	3	0.7657	60
	01410	ND	M	Williston	710	Norm. Regr.	1	TRUE	FALSE	Y	0.6361	4.46	0.7575	60
	01410	ND	M	Williston	710	Mo. Avg.	< 1	FALSE	FALSE	YE	0.1326	2.5	0.6861	60
	01410	ND	M	Williston	710	Mo. Avg.	< 1	FALSE	FALSE	YE	0.3194	1	0.717	20
	01410	ND	M	Williston	710	Mo. Avg.	< 1	FALSE	FALSE	YE	0.3743	0.3	0.6821	60
	01410	ND	M	Williston	710	Mo. Avg.	< 1	FALSE	FALSE	YE	0.3554	7.419	0.7176	60
	01460	ND	M	Williston	710	Mo. Avg.	1	FALSE	FALSE	YP	0.3471	0.75	0.7634	60
	01435	ND	M	Williston	710	Norm. Regr.	1	TRUE	FALSE	Y	0.2684	0.729	0.7812	20
Customer Count	85									Total	55.0684	418.05		Projected
						Design Day								Design Day
Projected Cust	135					89					0.647864	4.918235		8,448

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Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual Total (Normalized)
516	429	357	190	68	16	16	16	47	188	345	486	2,674
972	751	450	0	0	0	0	0	0	0	432	874	3,479
580	450	275	0	0	0	0	0	0	0	264	523	2,092
615	507	410	196	36	0	0	0	10	190	395	576	2,935
1,597	1,302	1,004	391	0	0	0	0	0	369	968	1,486	7,117
490	377	219	0	0	0	0	0	0	0	211	440	1,737
319	257	189	55	0	0	0	0	0	50	182	294	1,345
1,799	1,494	1,235	643	206	22	22	22	131	631	1,191	1,694	9,089
0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0
45	0	0	0	0	0	0	0	0	0	0	0	45
0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0
56	0	0	0	0	0	0	0	0	0	0	0	56
0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0
598	884	222	0	0	0	0	0	0	0	0	426	2,130
0	0	0	0	0	0	0	0	0	0	0	0	0
1,206	1,224	386	65	0	0	0	0	0	33	621	1,712	5,246
0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0
												323,766

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CustomerName	DPointID	State	Maj Reads	District	Rate	Methodology	Historical Data Used (years of data ending July 2014)	Differs from Annual Plan	Mainline	Heat Sensitive	Slope	Intercept	R^2
	01960	ND	D	Bismarck	810	Norm. Regr.	3	TRUE	FALSE	Y	1.8644	8.0052	0.8928
	01960	ND	D	Bismarck	810	Norm. Regr.	3	TRUE	FALSE	Y	0.9229	1.5543	0.8842
	01960	ND	D	Bismarck	810	Norm. Regr.	3	TRUE	FALSE	Y	0.5911	0	0.8779
	01960	ND	D	Bismarck	810	Norm. Regr.	3	TRUE	FALSE	Y	0.9306	1.478	0.9007
	01960	ND	D	Bismarck	810	Norm. Regr.	3	TRUE	FALSE	Y	0.7786	1.3151	0.8442
	01960	ND	D	Bismarck	810	Norm. Regr.	3	TRUE	FALSE	Y	0.2785	3.3084	0.6957
	01970	ND	D	Bismarck	810	Mo. Avg.	3	FALSE	FALSE	YP	1.2938	88.324	0.25
	01960	ND	D	Bismarck	810	Norm. Regr.	3	TRUE	FALSE	Y	0.4374	0.9127	0.886
	01970	ND	D	Bismarck	810	Norm. Regr.	3	TRUE	FALSE	Y	0.1811	0.1581	0.7661
	01960	ND	D	Bismarck	810	Norm. Regr.	3	TRUE	FALSE	Y	0.247	0.4167	0.8994
	01960	ND	D	Bismarck	810	Norm. Regr.	3	TRUE	FALSE	Y	0.4205	0	0.8097
	01960	ND	D	Bismarck	810	Norm. Regr.	3	TRUE	FALSE	Y	0.4923	0.2215	0.9427
	01970	ND	D	Bismarck	810	Norm. Regr.	3	TRUE	FALSE	Y	0.9774	0	0.8519
	01970	ND	M	Bismarck	810	Norm. Regr.	3	TRUE	FALSE	Y	0.6352	4	0.856
	01960	ND	D	Bismarck	810	Norm. Regr.	3	TRUE	FALSE	Y	1.253	18.907	0.9489
	01960	ND	D	Bismarck	810	Norm. Regr.	3	TRUE	FALSE	Y	1.7774	0.0461	0.8675
	01960	ND	D	Bismarck	810	Norm. Regr.	3	TRUE	FALSE	Y	1.8483	27.9	0.946
	01960	ND	D	Bismarck	810	Norm. Regr.	3	TRUE	FALSE	Y	0.4593	0.8635	0.9202
	01960	ND	D	Bismarck	810	Norm. Regr.	3	TRUE	FALSE	Y	0.3474	0.4719	0.843
	01960	ND	D	Bismarck	810	Norm. Regr.	1	TRUE	FALSE	Y	0.5076	0.8271	0.9265
	01670	ND	D	Bismarck	810	Norm. Regr.	3	TRUE	FALSE	Y	0.974	0.57	0.9158
	01860	ND	D	Devils Lake	810	Norm. Regr.	1	TRUE	FALSE	Y	0.1936	6.8517	0.7555
	01860	ND	D	Devils Lake	810	Norm. Regr.	3	TRUE	FALSE	Y	0.2228	1.5974	0.8248
	01880	ND	D	Devils Lake	810	Norm. Regr.	3	TRUE	FALSE	Y	0.5426	5.5926	0.9173
	01930	ND	D	Devils Lake	810	Norm. Regr.	3	TRUE	FALSE	Y	0.4982	10.945	0.9267
	02120	ND	D	Dickinson	810	Mo. Avg.	3	FALSE	FALSE	YP	0.3661	11.359	0.5114
	02120	ND	D	Dickinson	810	Norm. Regr.	3	TRUE	FALSE	Y	4.2227	11.674	0.8944
	02140	ND	D	Dickinson	810	Norm. Regr.	3	TRUE	FALSE	Y	0.3278	5.0812	0.7865
	02120	ND	D	Dickinson	810	Norm. Regr.	3	TRUE	FALSE	Y	2.1844	72.864	0.9506
	01760	ND	D	Jamestown	810	Norm. Regr.	3	TRUE	FALSE	Y	0.8154	16.031	0.9
	01760	ND	D	Jamestown	810	Norm. Regr.	3	TRUE	FALSE	Y	0.5759	15.163	0.9166
	01800	ND	D	Jamestown	810	Norm. Regr.	3	TRUE	FALSE	Y	0.5017	10.397	0.9259
	01760	ND	D	Jamestown	810	Norm. Regr.	3	TRUE	FALSE	Y	0.4555	9.3972	0.8759
	01760	ND	D	Jamestown	810	Norm. Regr.	3	TRUE	FALSE	Y	3.0862	12.319	0.9278
	01760	ND	D	Jamestown	810	Norm. Regr.	3	TRUE	FALSE	Y	1.3677	1.0022	0.9537

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Daily Firm	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual Total (Normalized)
0	2,918	2,412	1,994	1,139	482	240	248	248	393	1,151	1,982	2,740	15,947
2	1,308	1,069	850	432	102	0	0	0	62	433	849	1,220	6,325
0	847	693	553	285	74	0	0	0	49	286	552	790	4,129
2	1,317	1,076	855	433	101	0	0	0	61	434	854	1,227	6,358
1	1,125	922	739	385	108	10	10	10	73	387	737	1,050	5,554
0	501	420	363	234	138	99	103	103	122	237	359	475	3,154
0	4,505	4,335	4,181	3,620	2,889	2,820	2,382	2,514	2,521	3,555	3,928	4,192	41,442
1	624	510	407	208	52	0	0	0	33	209	406	582	3,031
2	202	160	112	32	0	0	0	0	0	31	114	185	836
0	367	301	244	132	44	13	13	13	33	132	243	343	1,878
5	447	352	239	53	0	0	0	0	0	49	243	407	1,789
3	619	499	375	154	0	0	0	0	0	152	377	572	2,747
2	1,338	1,089	853	411	61	0	0	0	20	411	853	1,244	6,281
0	1,034	858	719	426	204	120	124	124	172	431	713	973	5,898
0	2,381	2,003	1,759	1,171	744	567	586	586	670	1,193	1,738	2,261	15,658
4	2,423	1,972	1,542	738	101	0	0	0	27	738	1,542	2,253	11,335
100	412	130	0	0	0	0	0	0	0	0	0	235	777
1	654	535	426	217	53	0	0	0	34	218	425	610	3,171
3	419	336	247	92	0	0	0	0	0	90	249	386	1,818
2	691	562	439	210	27	0	0	0	6	209	439	642	3,225
1	1,382	1,130	899	457	109	0	0	0	67	458	897	1,288	6,686
2	461	395	362	254	182	146	150	150	165	252	341	436	3,294
0	407	342	293	173	85	48	50	50	70	166	273	378	2,335
2	981	825	704	413	199	108	111	111	162	396	656	912	5,577
0	1,138	974	883	608	419	328	339	339	378	601	831	1,075	7,914
0	893	720	578	442	275	238	207	387	508	682	780	984	6,695
0	5,938	5,044	4,237	2,538	1,117	367	362	362	772	2,509	4,220	5,747	33,213
0	590	509	458	322	216	154	158	158	185	324	453	576	4,103
0	5,143	4,497	4,263	3,318	2,649	2,195	2,259	2,259	2,404	3,370	4,188	5,044	41,588
0	1,727	1,476	1,317	898	602	481	497	497	553	899	1,267	1,632	11,845
0	1,339	1,151	1,049	750	544	455	470	470	506	754	1,010	1,272	9,769
0	1,079	923	827	569	387	312	322	322	356	570	795	1,021	7,483
0	978	837	749	515	350	282	291	291	322	516	721	925	6,778
0	5,037	4,219	3,484	1,949	780	370	382	382	642	1,905	3,344	4,677	27,171
0	2,094	1,744	1,406	730	207	30	31	31	151	706	1,348	1,935	10,413

CustomerName	DPointID	State	Maj Reads	District	Rate	Methodology	Historical Data Used (years of data ending July 2014)	Differs from Annual Plan	Mainline	Heat Sensitive	Slope	Intercept	R^2
	01790	ND	D	Jamestown	810	Norm. Regr.	3	TRUE	FALSE	Y	0.4524	1.8206	0.8813
	01790	ND	D	Jamestown	810	Norm. Regr.	3	TRUE	FALSE	Y	0.7174	19.926	0.9151
	01790	ND	D	Jamestown	810	Norm. Regr.	3	TRUE	FALSE	Y	0.9908	20.917	0.946
	01790	ND	D	Jamestown	810	Mo. Avg.	3	FALSE	FALSE	YP	0.8157	0.5	0.8686
	01790	ND	D	Jamestown	810	Mo. Avg.	3	FALSE	FALSE	YP	0.247	2.25	0.8872
	01790	ND	D	Jamestown	810	Mo. Avg.	2	FALSE	FALSE	YP	4.013	50	0.7358
	01790	ND	D	Jamestown	810	Mo. Avg.	3	FALSE	FALSE	YP	0.2321	0	0.8383
	01630	ND	D	Minot	810	Norm. Regr.	3	TRUE	FALSE	Y	0.5253	12.711	0.8759
	01550	ND	D	Minot	810	Norm. Regr.	3	TRUE	FALSE	Y	6.0054	54.636	0.9427
	01550	ND	D	Minot	810	Norm. Regr.	3	TRUE	FALSE	Y	1.9667	54.998	0.9219
	01550	ND	D	Minot	810	Norm. Regr.	3	TRUE	FALSE	Y	2.6775	53.507	0.9524
	01640	ND	D	Minot	810	Norm. Regr.	3	TRUE	FALSE	Y	0.2147	2.64	0.7825
	01410	ND	D	Williston	810	Norm. Regr.	3	TRUE	FALSE	Y	0.9707	2.7749	0.9286
	01410	ND	D	Williston	810	Norm. Regr.	3	TRUE	FALSE	Y	1.5573	80.612	0.8436
	01410	ND	D	Williston	810	Norm. Regr.	3	TRUE	FALSE	Y	1.1872	6.83	0.8949
Customers	50										55.1516	713.676	Projected Design Day
Projected Cust	59					89					1.10303	14.2735	6634

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Daily Firm	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual Total (Normalized)
3	646	534	418	196	22	0	0	0	5	187	401	593	3,001
0	1,700	1,463	1,339	965	710	598	618	618	661	972	1,289	1,616	12,548
1.7	2,090	1,786	1,592	1,084	723	577	596	596	664	1,085	1,531	1,975	14,297
2	1,253	1,090	805	379	4	0	0	0	0	203	728	1,212	5,674
0	452	381	310	218	65	0	0	0	0	171	309	430	2,336
0	6,832	4,971	6,214	3,745	1,597	0	0	0	196	3,696	5,905	7,647	40,804
0	393	303	219	122	2	0	0	0	0	62	238	358	1,697
1.5	1,113	952	870	604	427	337	348	348	384	610	841	1,068	7,900
0	10,448	8,804	7,668	4,701	2,601	1,642	1,694	1,694	2,181	4,696	7,403	9,928	63,460
12	4,200	3,592	3,289	2,293	1,630	1,291	1,333	1,333	1,468	2,316	3,178	4,030	29,952
2	5,500	4,692	4,260	2,911	2,001	1,546	1,597	1,597	1,787	2,935	4,115	5,268	38,209
3.5	286	235	187	84	6	0	0	0	0	81	180	268	1,327
0	1,511	1,238	1,012	560	233	85	86	86	188	603	1,041	1,432	8,074
0	4,785	4,137	3,984	3,183	2,734	2,420	2,499	2,499	2,587	3,328	3,956	4,659	40,770
0	1,954	1,611	1,344	788	391	207	212	212	333	844	1,377	1,858	11,130

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Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Rate 81 - Contracts

Customers	Rate	Use/Day
81-11	81	100
81-2	81	122
81-12	81	300
81-10	81	500
81-13	81	85
81-3	81	500
81-14	81	150
81-5	81	700
81-1	81	950
81-7	81	1000
81-10	81	650
81-15	81	200
81-9	81	2145
81-16	81	66
		7,468

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Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Rate 81 - Contracts

Customers	Rate	Use/Day
85-1	85	1000

CustomerName	DPointID	State	Maj Reads	District	Rate	Methodology	Historical Data Used (years of data ending July 2014)	Differs from Annual Plan	Mainline	Heat Sensitive	Slope	Intercept	R^2
	01960	ND	D	Bismarck	820	Mo. Avg.	2	FALSE	FALSE	YP	4.2175	113.83	0.5467
	01960	ND	D	Bismarck	820	Norm. Regr.	3	TRUE	FALSE	Y	4.3566	160.22	0.8283
	01960	ND	D	Bismarck	820	Norm. Regr.	3	TRUE	FALSE	Y	5.7222	204.88	0.9565
	01800	ND	D	Jamestown	820	Norm. Regr.	3	TRUE	FALSE	Y	6.5786	479.5	0.8812
Customers	4										20.8749	958.43	Projected
						Design Day							Design Day
Projected Cust	4					89					5.21873	239.6075	2,816

Daily Firm	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual Total (Normalized)
0	10,546	9,648	8,059	6,662	4,176	3,633	3,359	3,756	3,259	5,239	6,721	9,220	74,280
0	11,206	9,632	9,046	6,907	5,514	4,807	4,967	4,967	5,164	7,076	8,876	10,789	88,952
0	14,547	12,494	11,709	8,906	7,070	6,147	6,351	6,351	6,616	9,121	11,492	13,998	114,803
0	24,787	21,796	21,477	17,752	15,712	14,385	14,865	14,865	14,967	18,111	20,725	24,021	223,463

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Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Rate 82 - Contracts

Customers	Rate	Use/Day
82-7	82	1,200
82-6 1/	82	0
82-4 2/	82	0
		1,200

1/ No longer in service as of November 2014
2/ Transmission level Customer

MONTANA-DAKOTA UTILITIES CO.
ReGrouped to Include Seasonal with Firm and Air Force as one grouping
AVERAGE INSTALLED METER COSTS
2014
NORTH DAKOTA

	ND Number of Meters	Average Meter Cost	Total	Average Weighted Cost	Class Weighting
Residential - Rate 60					
Group 1 meters - 250 size	89,491	$180	$16,108,380		
Group 1 meters - 425 size	756	$297	$224,532		
Group 1 meters - 630 size	59	$598	$35,282		
Group 2 meters - large dia.	78	$1,081	$84,318		
Total	90,384		$16,452,512	$182	1.0
Firm General - Rate 70 (<500 cf)					
Group 1 meters - 250 size	6,818	$180	$1,227,240		
Group 1 meters - 425 size	2,932	$297	$870,804		
Total	9,750		$2,098,044	$215	1.2
Firm General - Rate 70 (>500 cf)					
Group 1 meters - 630 size	697	$598	$416,806		
Group 2 meters-Large Dia.	2,624	$1,081	$2,836,544		
Group 2 meters-Sm. Rot. TC	394	$3,039	$1,197,366		
Group 2 meters-Sm. Rot. Corr.	4	$4,715	$18,860		
Group 3 meters-Lg. Rot. TC	333	$4,731	$1,575,423		
Group 3 meters-Lg. Rot. Corr	31	$6,689	$207,359		
Total	4,083		$6,252,358	$1,531	8.4
Small IT Sales					
Rate 71					
Group 2 meters-Large Dia.	27	$1,081	$29,187		
Group 2 meters-Sm. Rot. TC	27	$3,039	$82,053		
Group 2 meters-Sm. Rot. Corr.	6	$4,715	$28,290		
Group 3 meters-Lg. Rot. TC	98	$4,731	$463,638		
Group 3 meters-Lg. Rot. Corr	84	$6,689	$561,876		
Group 3 meters-Turbine	11	$20,586	$226,446		
Total	253		$1,391,490	$5,500	30.2
Firm Seasonal General - Rate 72 (<500 cf)					
Group 1 meters - 250 size	2	$180	$360		
Group 1 meters - 425 size	3	$297	$891		
Total	5		$1,251	$250	1.4
Firm Seasonal General - Rate 72 (>500 cf)					
Group 2 meters-Large Dia.	8	$1,081	$8,648		
Group 2 meters-Sm. Rot. TC	1	$3,039	$3,039		
Group 3 meters-Lg. Rot. TC	1	$4,731	$4,731		

ReGrouped to Include Seasonal with Firm and Air Force as one grouping
AVERAGE INSTALLED METER COSTS
2014
NORTH DAKOTA

	ND Number of Meters	Average Meter Cost	Total	Average Weighted Cost	Class Weighting
Total	10		$16,418	$1,642	9.0
Large IT Sales					
Rates 85					
Group 3 meters-Lg. Rot. Corr	2	$6,689	$13,378		
Group 3 meters-Turbine	6	$20,586	$123,516		
	8		$136,894	$17,112	94.0
Rate 641 - Minot AFB Interruptible					
Group 3 meters-Turbine	1	$20,586	$20,586		
	1		$20,586	$20,586	113.1
Rate 642 - Minot AFB Firm Hospital					
Group 3 meters-Lg. Rot. Corr	1	$6,689	$6,689		
	1		$6,689	$6,689	36.8
Rate 644 - Par Site Firm					
Group 2 meters-Sm. Rot. Corr.	1	$4,715	$4,715		
	1		$4,715	$4,715	25.9
Rate 645 - Par Site Interruptible					
Group 3 meters-Turbine	1	$20,586	$20,586		
	1		$20,586	$20,586	113.1
Rate 64 - Minot AFB					
Group 2 meters-Sm. Rot. Corr.	1	$4,715	$4,715		
Group 3 meters-Lg. Rot. Corr	1	$6,689	$6,689		
Group 3 meters-Turbine	2	$20,586	$41,172		
	4		$52,576	$13,144	72.2

North Dakota Service Weights
Gas Case 2013

Updated: 5/20/2013

RATE AND DESCRIPTION	Modeled Service Value	Modelled Service Average	Count of Customers	Cost per Service per Customer	Weights
RATE 600 - Residential Gas Service	$62,781,684	$767	81,893	$767	1.00
RATE 900 - Residential Propane Service	$188,154	$721	261	$721	*0.94*
RATE 600: 600(Residential)	$62,969,838	**Weighted Average**	82,154	$766	**1.00**
RATE 700 - Small Firm General Gas Service	$9,255,964	$1,099	8,425	$1,099	*1.43*
RATE 720 - Optional Seasonal Small General Service	$6,051	$1,210	5	$1,210	*1.58*
RATE 920 - Small Firm General Propane Service	$60,663	$963	63	$963	*1.26*
Rate 700,720, 920 Small	$9,322,678	**Weighted Average**	8,493	$1,098	***1.43***
RATE 701 - Large Firm General Gas Service	$4,919,489	$1,280	3,401	$1,446	*1.89*
RATE 721 - Optional Seasonal Large General Service	$9,472	$1,184	8	$1,184	*1.54*
RATE 921- Large Firm General Propane Service	$7,864	$1,123	7	$1,123	*1.47*
Rate 701,721, 921 Large	$4,936,825	**Weighted Average**	3,416	$1,445	***1.89***
RATE 710 - Small Interuptable General Gas Service	$7,447	$1,862	4	$1,862	*2.43*
RATE 810 - Small Interuptable General Transportation Service	$184,768	$3,079	60	$3,079	*4.02*
RATE 850 - Large Interuptable General Gas Service	$11,478	$2,870	4	$2,870	*3.74*
RATE 710, 810 Small	$203,693	**Weighted Average**	68	$2,995	***3.91***

Notes:
Weighting for gas service lines is based on a ~90% model representation of the actual service lines. Service lines are not fully represented in the company's GIS because not all premise ID's are present and additionally.

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MONTANA-DAKOTA UTILITIES CO.
EMBEDDED COST OF SERVICE STUDY
ALLOCATION OF PROJECTED REVENUES
GAS UTILITY - NORTH DAKOTA
Projected 2015

	Total	Residential	Firm General-Small	Firm General-Large	Air Force Delivery	Air Force	Small Interruptible Sales	Small Interruptible Transport	Large Interruptible Sales	Large Interruptible Transport
Billing Units	107,247	92,478	10,463	4,088	3	0	135	73	1	6
Dk	22,700	8,667	2,009	5,155	512	-	920	1,098	32	4,307
Total Revenue	$127,865	67,865	15,238	35,374	2,442	0	4,776	686	163	1,321
Commodity 1/	82,695	38,808	9,609	25,998	2,217	0	4,138	533	139	1,253
Customer	22,597	16,658	2,559	2,835	28	0	284	153	12	68
Demand 2/	22,573	12,399	3,070	6,541	197	0	354	0	12	0

1/ Residual after deducting customer and demand revenues.
2/ Average cost of gas demand component by class.

	Total	Residential	Firm General-Small	Firm General-Large	Air Force Delivery	MAFB Distribution	Small Interruptible Sales	Small Interruptible Transport	Large Interruptible Sales	Large Interruptible Transport
Billing Units	107,247	92,478	10,463	4,088	3	0	135	73	1	6
Dk	22,701,302	8,667,437	2,008,794	5,155,153	511,626	0	920,446	1,098,432	32,084	4,307,330
Total Revenue	127,865,293	67,865,050	15,238,235	35,374,356	2,441,543	0	4,776,197	686,040	162,570	1,321,302
Customer	22,596,987	16,657,831	2,558,727	2,835,029	28,200	0	283,500	153,300	12,000	68,400

Gas Loss Factor	0.45%
Inverse	99.55%

Cost of Gas - Projected (Before Losses)
Firm
Interruptible

MONTANA-DAKOTA UTILITIES CO.
COST OF GAS
GAS UTILITY - NORTH DAKOTA

	Projected Dk Sales 1/	Dk Adjusted for Distribution Losses 2/	Commodity Charge 3/	Projected 2015 Cost of Gas
Residential	8,667	8,706	5.557	48,379
Air Force Interruptible Contract	468	468	4.376	2,048
Air Force Firm	33	33	5.557	183
Air Force Interruptible	11	11	4.376	48
Firm General Service Small	2,009	2,018	5.557	11,214
Firm General Service Large	5,155	5,178	5.557	28,774
Small Interruptible	921	925	4.376	4,048
Large Interruptible	32	32	4.376	140
Total	17,296	17,371		94,834
Per Books Cost of Gas				81,268

1/ Projected 2015 DK Sales
2/ Distribution loss factor of .45%.
3/ November 2014 PGA adjusted to reflect annual commodity costs.

MONTANA-DAKOTA UTILITIES CO.
EMBEDDED COST OF SERVICE STUDY
ALLOCATION OF COST OF GAS TO THE CLASSES
GAS UTILITY - NORTH DAKOTA
PROJECTED 2015

	Projected 2015
Residential	
Energy	$35,980
Demand	12,399
Total Residential	$48,379
Firm General Small	
Energy	8,144
Demand	3,070
Total Small Firm General	$11,214
Firm General Large	
Energy	22,233
Demand	6,541
Total Large Firm General	$28,774
Air Force	
Energy	$2,082
Demand	197
Total Air Force	$2,279
Small Interruptible	
Energy	$3,694
Demand	354
Total Small Inter.	$4,048
Large Interruptible	
Energy	$128
Demand	12
Total Large Inter.	$140
Total Cost of Gas	$94,834

1/ Allocation of Projected Cost of Gas (Statement _- Page _)

Total Cost of Gas	Energy	Demand 2/
$94,834	$72,261	$22,573

Customer Class	Energy Projected Sales		Peak Day Design - Firm Interruptible - 100% LF	
Residential	8,667	50.112750%	88,320	54.927764%
Firm General Small	2,009	11.616074%	21,866	13.598851%
Firm General Large	5,155	29.806302%	46,595	28.978252%
Air Force Sales	512	2.960393%	1,403	0.872550%
Small Interruptible - Sales	920	5.319456%	2,521	1.567854%
Small Interruptible - Transport		0.000000%	0	0.000000%
Large Interruptible - Sales	32	0.185025%	88	0.054729%
Large Interruptible - Transport		0.000000%	0	0.000000%
Total	17,295	100.000000%	160,793	100.000000%

2/ Allocated on Peak Day Design for Firm plus 100% LF allocation to Interruptible

O-35

MONTANA-DAKOTA UTILITIES CO.
COST ALLOCATION MANUAL

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Montana-Dakota Utilities Co.
Cost Allocation Manual

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

The allocation methodology is as follows:

Operation and Maintenance (O&M) accounts:

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

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

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

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

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

ND

Gas

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

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

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

Electric

Integrated Syst 12 mo peak demand

Jurisdictional State Allocation Table

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

Revenue Accounts:

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

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

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

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

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

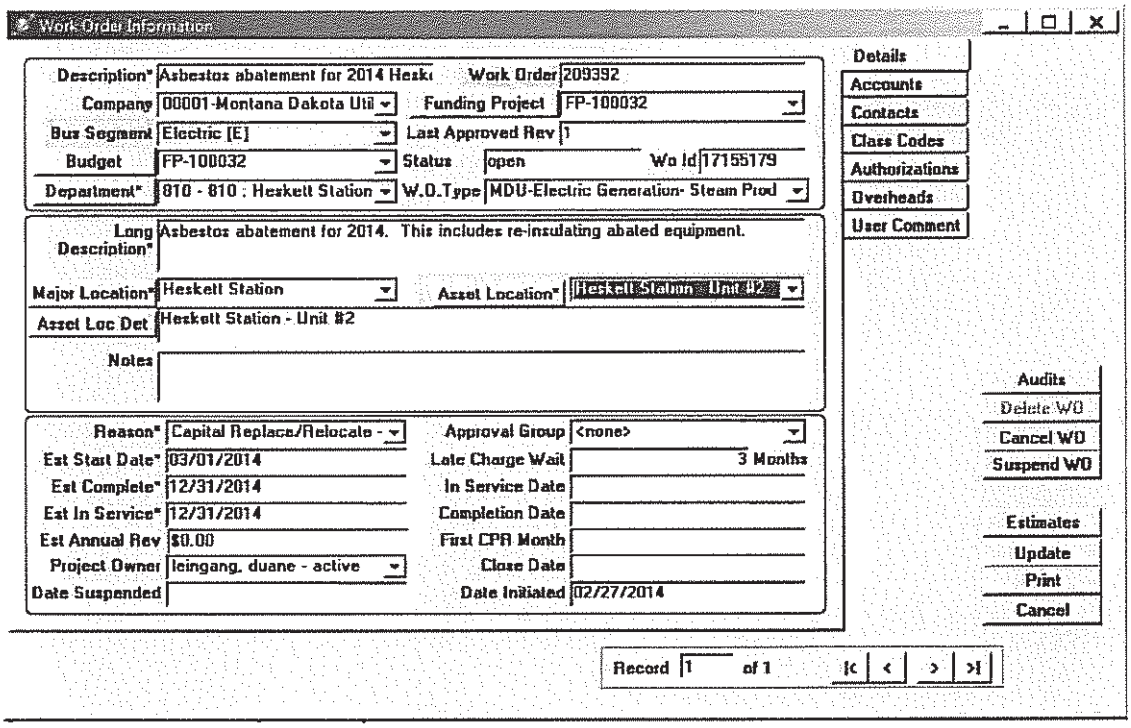
Electric

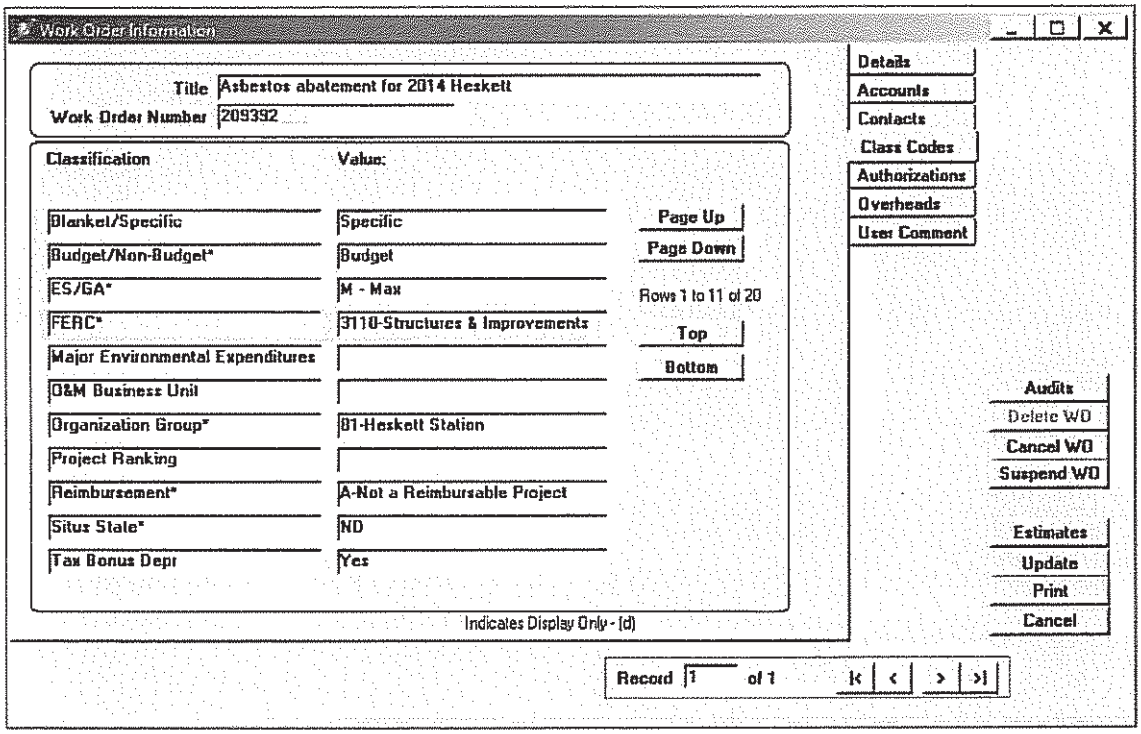
Gas

ND

Work in Progress accounts:

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





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

JDE location table for Heskett Station Unit #2

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

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

Utility Allocation table

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

Utility code 00001 allocates 100% to the Electric segment.

State Allocation table

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

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

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

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

Costs after allocation in PowerPlan

Cost Repository - CR - Summary

CR_COST_REPOSITORY_SV

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

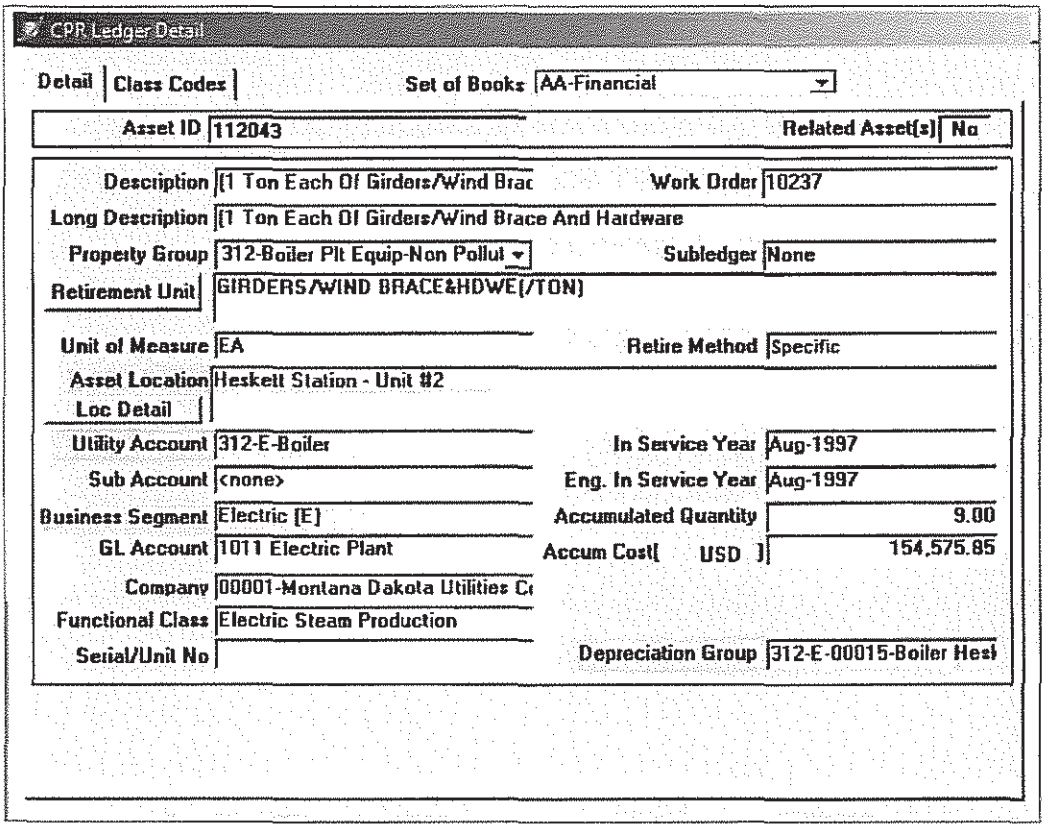
Total Charges for the month of August 2014 for work order 209392 for object account 0200 was 64,686.14. When the factor of 5.34338 % is multiplied the result is 3,456.42 being assigned to the UG (South Dakota) book.

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

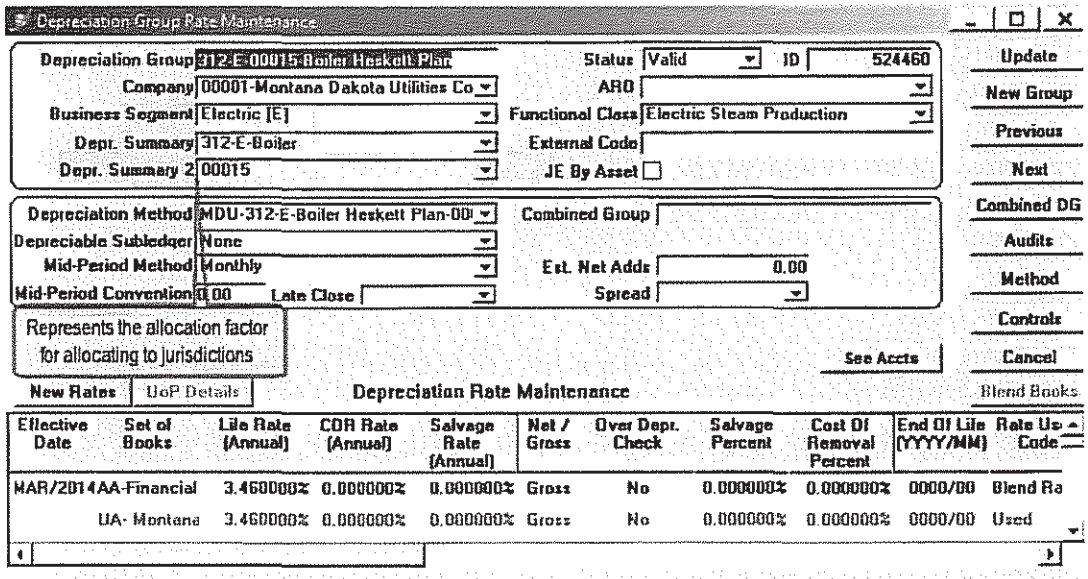
Plant in Service/Reserve/Depreciation Accounts:

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

Asset Detail information



Depreciation Group Information



Other Balance Sheet / Income Statement Accounts:

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

Account Master Table

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

Location allocation table

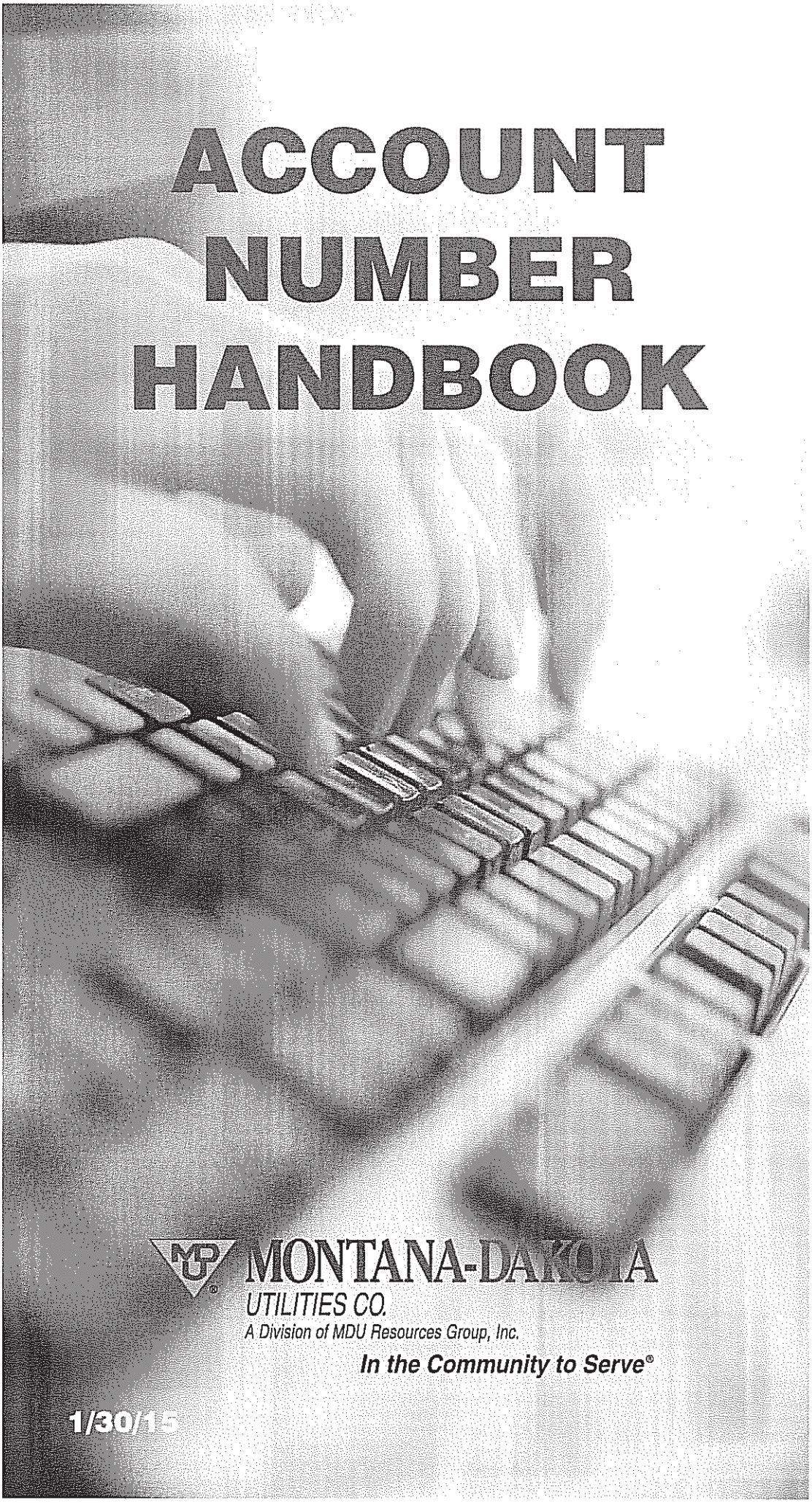
*Location	*Obj Acct	*FERC Sub 1	*FERC Sub 2	*Start Date	Stop Date	Description	Utility Alloc Code	Utility 01	Allocation Code 01	Utility 02	Allocation Code 02
1	2820	120100	120100	200001	201512	DIT'S - COMMON PL...	00026	1	00220	2	00221
1	2820	120110	120110	199801	201512	ELECTRIC TRANS. ...	00001	1	00222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

The allocation process uses the same tables as previously discussed.

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

Appendix A

ACCOUNT NUMBER HANDBOOK



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

In the Community to Serve®

1/30/15

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ACCOUNT CODE STRUCTURE

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

The basic account structure consists of the following:
- Cost Center (Business Unit)
- Object (Resource Code)
- Subsidiary (Activity)
- Subledger (Work Order) - When applicable
- Subledger Type (Work Order Type)

SPEED CODE

Capital	O&M/Non-Utility
① ②	① ② ③
\XXXXXX.0300	\XXXXXX.5300.15940

① Subledger:
- Work Order Number
- Precede the Work Order Number with a \ (back slash)

② Object:
Choose a 4-digit code from pages 11 -15.

③ Subsidiary:
For O&M/Non-Utility Work Orders, choose a 5-6 digit number from pages 16-27. Not used for capital work orders.

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

O&M EXPENSE

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

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

① Cost Center:

Choose a 6-digit facility number, a 3-digit district number, a 2-digit region number, etc. from the Cost Centers listing. Use a 6-digit facility number if the charge applies to a specific facility, a 3-digit district number if the charge applies to all towns within a district, or a region number if charge applies to all districts within a region.
- Regions: 12 - Dakota Heartland Region
- Districts: 120 - Bismarck District
- Power Prod.: 820000 - Lewis & Clark Station

② Object:

Choose a 4-digit code from the Expense Resource Codes listing. (All O&M resource codes start with a "5")
- 5300 – Materials

③ Subsidiary:

Choose a 5-6 digit number from the O&M FERC Accounts and Activities listing.
- Regions: 15940 - Underground line maintenance
- Regions: 28741 - Locating gas mains
- Power Prod.: 151491 - Maint. of misc. steam plant

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

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

Subledger

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

DIRECTLY CHARGEABLE
EXPENSE WORK ORDERS

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

Example:

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

① Cost Center:

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

② Object:

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

③ Subsidiary:

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

④ Subledger and Subledger Type

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

CAPITAL EXPENDITURES

(Specific Work Orders)

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

	①	②	③	④
Example:	1.	0200		10464 W

① Project Cost Center:

Capital projects use the Company number.

② Object:

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

- 0200 - Contract Services/Consulting

③ Subsidiary:

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

④ Subledger and Subledger Type:

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

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

CAPITAL EXPENDITURES

(PCAD Blanket Work Orders)

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

	①	②	③
Example:	1.0110		2430101 W

① **Project Cost Center**

② **Object**

③ **PCAD Blanket Work Order Number**

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

- **ELECTRIC:**

  XXY0101 - E-Service Line Install
  XXY0200 - E-Service Line Replace/Retire
  XXY0400 - E-Yard Light Install/Replace/Retire
  XXY0600 - E-Street Light Install/Replace/Retire
  XXY0800 - EC-OH/UG Line Extension-Growth
  XXY0900 - EC-OH/UG Line Replace/Retire

- **NATURAL GAS**

  XXY1101 - G-Main Growth
  XXY1102 - G-Service Line Install
  XXY1201 - G-Main Replace/Retire
  XXY1202 - G-Service Line Replace/Retire

JOBBING EXPENSE WORK ORDERS

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

	① ② ③	④
Example:	1.0300	43030 W

① Cost Center:

The jobbing cost center is the Company number.

② Object:

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

③ Subsidiary:

Not used.

④ Subledger

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

TRANSPORTATION AND WORK EQUIPMENT

	①	②	③	④
Example:	18400.	0300.	100	Unit #5856 W

① Cost Center:

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

② Object:

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

③ Subsidiary:

Identifies the type of vehicle expense

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

④ Subledger and Subledger Type

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

COST CENTERS

Badlands Region:

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

Black Hills Region:

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

Dakota Heartland Region:

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

Rocky Mountain Region:

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

General Office Departments:

X - Jurisdictional Allocation Code

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

Cost Centers (Cont.)

General Office Departments (Cont.)

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

Cost Centers (Cont.)

Power Production:

80 - Power Production Division

Power Generation Facilities:

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

Transmission:

(Only if specific transmission line is not assignable)

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

CAPITAL, AUTO/WORK EQUIPMENT, AND JOBBING RESOURCE CODES

(Partial list of valid capital resource codes)

Fuel

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

Labor

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

Contract Services

0200 - Contract Services/Consulting

Materials

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

Company Vehicles & Work Equipment

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

Reimbursable Expense

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

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

Office Expenses

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

Miscellaneous Employee Expense

0800 - Employee Benefit/Training Cost

Miscellaneous Other Expense & Credits

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

EXPENSE RESOURCE CODES

(Partial list of valid expense resource codes)

Labor

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

Contract Services

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

Materials

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

Company Vehicles & Work Equipment

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

Travel & Entertainment Expenses

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

EXPENSE RESOURCE CODES (Cont.)

Office Expenses

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

Marketing & Public Information

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

Miscellaneous Employee Expense

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

EXPENSE RESOURCE CODES (Cont.)

Miscellaneous Employee Expense (Cont.)

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

Miscellaneous Other Expense & Credits

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

ELECTRIC
O&M FERC ACCOUNTS AND ACTIVITIES

(Partial list of valid accounts and activities)

• POWER PRODUCTION - STEAM:

500 — Operation Supervision and Engineering

150000 - Operation Supervision and Engineering

501 — Fuel

150113 - Fuel Receive/Convey to Silos
150138 - Inactive Coal Stockpile
150153 - Fuel Sampling and Testing
150167 - Bottom ash Disposal from Pond
150175 - Fly Ash Disposal from Silo
150179 - Scrubber Sludge Disposal

502 — Steam Expenses

150218 - Coal Handling Silo to Burner
150224 - Fluid. Bed Mat'l to Boiler
150235 - Boiler Operating Expenses
150249 - Sootblower Oper. Expenses
150251 - Boiler Makeup Water
150256 - Boiler Water
150267 - Bottom Ash to Pond/Thru Silo
150275 - Fly Ash Handling thru Silo
150278 - Scrubber Operating Expenses
150282 - Particulate Collection Oper.
150285 - CEMS Operating Expenses

505 — Electric Expenses

150525 - Turbine-Generator Operation
150580 - River Water Supply Operating Expense
150584 - Cooling Tower Operating Expense
150595 - Access. Electric and Switching

ELECTRIC
O&M FERC ACCOUNTS AND ACTIVITIES

(Partial list of valid accounts and activities)

506 — Miscellaneous Steam Power Expenses

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

507 — Rent

150700 - Rent

510 — Maintenance Supervision and Engineering

151000 - Maintenance Supervision and Engineering

511 — Maintenance of Structures

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

512 — Maintenance of Boiler Plant

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

ELECTRIC
O&M FERC ACCOUNTS AND ACTIVITIES

(Partial list of valid accounts and activities)

512 — Maintenance of Boiler Plant (Cont.)

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

513 — Maintenance of Electric Plant

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

514 — Maintenance of Miscellaneous Steam Plant

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

ELECTRIC
O&M FERC ACCOUNTS AND ACTIVITIES

(Partial list of valid accounts and activities)

• POWER PRODUCTION - OTHER:

Operation

15460 - Operation Supervision and Engineering
15480 - Generation Expenses
15490 - Misc. Other Power Generation Expenses

Maintenance

15510 - Maintenance Supervision and Engineering
15520 - Maintenance of Structures
15530 - Maintenance of Generating & Electric Plant
15540 - Maint. of Misc. Other Power Generating Plant

• OTHER POWER SUPPLY EXPENSES:

556 — System Control and Load Dispatching

15560 - System Control & Load Dispatch
15561 - Steam Plant Dispatching

557 — Other Expenses

15570 - Other Expenses

• TRANSMISSION EXPENSES:

560 — Trans. Operation Supervision & Engineering

15600 - Operation Supervision and Engineering
15601 - Transmission Substations
15602 - Transmission Lines

561 — Transmission Load Dispatching

15610 - Load Dispatching

ELECTRIC
O&M FERC ACCOUNTS AND ACTIVITIES

(Partial list of valid accounts and activities)

562 — Transmission Substation Operation Expense

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

15620 - General Transmission Substation Operation Exp.
15621 - Routine Switching
15622 - Breaker/Switcher Testing or Non-Repair Work
15623 - Transformer/Regulator Testing or Non-Repair Work
15624 - Switchboard/Relay Testing or Non-Repair Work
15628 - Periodic Station Checks, Cleaning, etc.
15629 - Snow Removal

563 — Overhead Transmission Line Operation Exp.

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

566 — Miscellaneous Transmission Expense

15660 - Miscellaneous Transmission Expense

568 — Transmission Maint. Supervision & Engineering

15680 - Operation Supervision and Engineering Maint.
15681 - Transmission Substations Maintenance
15682 - Transmission Lines Maintenance

570 — Transmission Substation Maintenance

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

15700 - General Transmission Substation Repair
15702 - Breaker/Switcher Repair
15703 - Transformer/Regulator Repair
15704 - Switchboard/Relay Repair

ELECTRIC
O&M FERC ACCOUNTS AND ACTIVITIES

(Partial list of valid accounts and activities)

571 — Overhead Transmission Line Maintenance

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

15710 - General Transmission Line Maintenance
15713 - Forced Maintenance prompted by a line outage
15714 - Tree Trimming
15715 - Groundline Inspection and Treating
15716 - Pole Spraying

572 — Underground Transmission Line Maintenance

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

15720 - Maintenance of Underground Lines

• DISTRIBUTION OPERATION EXPENSES:

15800 - General Dist. Operation Supervision & Engineering
15820 - General Distribution Substation Operation Exp.
15828 - Periodic Station Checks, Cleaning, etc.
15830 - Routine Overhead (OH) Line Expense
15832 - OH Transformer Installation & Replacement
15840 - Routine Underground (UG) Line Expense
15841 - Line Locating
15842 - UG Transformer Installation & Replacement
15850 - Routine Street Lighting Expense
15854 - Annual Street Light Bulb Replacement Program
15860 - Routine Meter Expense
15861 - Inspecting & Testing Meters
15870 - Routine Customer Installation Expense
15871 - Inadequate Service Complaint Inspection
15880 - General Miscellaneous Expenses
15884 - Yard and Flood Light Bulb Replacement
15890 - Distribution Rents

ELECTRIC
O&M FERC ACCOUNTS AND ACTIVITIES

(Partial list of valid accounts and activities)

• DISTRIBUTION MAINTENANCE EXPENSES:

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

• CUSTOMER ACCOUNTS EXPENSE:

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

• CUSTOMER SERVICE & INFORMATION EXPENSE:

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

ELECTRIC
O&M FERC ACCOUNTS AND ACTIVITIES

(Partial list of valid accounts and activities)

- **SALES EXPENSES:**

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

- **ADMINISTRATIVE AND GENERAL EXPENSES:**

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

NATURAL GAS
O&M FERC ACCOUNTS AND ACTIVITIES

(Partial list of valid accounts and activities)

• NATURAL GAS PRODUCTION:

27540 - Field Compressor Station Operations Expense
27650 - Maintenance of Field Compressor Station

• OTHER GAS SUPPLY EXPENSES:

28130 - Other Gas Supply Expenses

• DISTRIBUTION OPERATIONS EXPENSES:

28700 - Operation Supervision and Engineering
28710 - Distribution Load Dispatching
28740 - Routine Main/Service Operation Expense
28741 - Locating Mains & Services
28742 - Routine Main & Services Leak Surveys
28750 - Measuring and Regulating Expenses – General (Distribution Stations)
28760 - Measuring and Regulating Expenses – Industrial (Including large commercial)
28770 - Measuring and Regulating Expenses – City Gate (MDU Owned Border Stations Only)
28780 - Routine Meter and House Regulator Expense
28781 - Cut-in and Cut-out Expense
28782 - Exchanging Meters and Regulators
28790 - Routine Customer Installation Expenses
28800 - Distribution Maps/Records & Misc. Supplies
28801 - Other Expenses – WBICO Border Stations
28810 - Rents

NATURAL GAS
O&M FERC ACCOUNTS AND ACTIVITIES

(Partial list of valid accounts and activities)

- **DISTRIBUTION MAINTENANCE EXPENSES:**

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

- **CUSTOMER ACCOUNT ACTIVITIES:**

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

- **CUSTOMER SERVICE AND INFORMATIONAL EXPENSE ACTIVITIES:**

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

NATURAL GAS
O&M FERC ACCOUNTS AND ACTIVITIES

(Partial list of valid accounts and activities)

- **SALES EXPENSE ACTIVITIES:**

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

- **ADMINISTRATIVE AND GENERAL EXPENSES:**

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

SERVICE AND REPAIR O&M ACCOUNT AND ACTIVITY

(Partial list of valid accounts and activities)

- **Cost of Service and Repair:**

0430 - Service and Repair Expenses

NON-UTILITY SERVICES ACCOUNTS AND ACTIVITIES

(Partial list of valid accounts and activities)

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

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

MONTANA-DAKOTA UTILITIES CO.
PLANT LOCATIONS APPLICABLE TO
NORTH DAKOTA GAS

Location	Description
303000	Alexander
308000	Arnegard
314000	Apple Valley
318000	Beach
319000	Belfield
323000	Berthold
324000	Beulah
327000	Bismarck
327039	MedCenter One-Bismarck, ND
327040	St. Alexius Hospital, Bismarck
327041	Melroe Manufacturing
327042	Skyway Park Village
327043	Holiday Park Trailor Ct.
327500	Bismarck Service Center
327501	Bismarck Meter Shop
327503	Communicatn Dep-Bis Service Cr
327601	Bismarck Gas Plus Service Sta.
330000	Bowman
337000	Burlington-ND
343000	Carrington
344000	Cleveland
364000	Cavalier
365000	Dawson-ND
368000	Des Lacs
369000	Dickinson
369006	KERMAC Reg. Sta. Dickinson, ND
369021	Queen City Rendering Plant
369500	Dickinson Div. Off/Ser. Center
374000	Fort Totten
375000	Devils Lake
375008	Devils Lake Reg. Station No. 8
375046	Lake Regn Jr. Colg.- Dvl Lake
375047	Mercy Hospital-Devils Lake,ND
375155	Devils Lake Camp Grafton
379000	Barlow
384000	Epping
387000	Eldridge
391000	Fairview ND
407000	Gladstone
411000	Glen Ullin
413000	Golva
416000	Garrison
417000	Grafton
429000	Hebron
432000	Hettinger
432801	Hettinger, ND Base Radio Sta.
449000	Jamestown
449049	Jamestown Hospital
449801	Jamestown, ND Base Radio Sta.
459000	Killdeer
463000	Langdon

MONTANA-DAKOTA UTILITIES CO.
PLANT LOCATIONS APPLICABLE TO
NORTH DAKOTA GAS

Location	Description
469000	Lefor
474000	Lignite
475000	Linton
478000	Lincoln
494000	Medina
498000	Mandan
498051	Great Plains Field Station,
498500	Mandan Office-G.O. Function
500000	Marmarth
505000	Minot
505052	Minot Radar Base
505053	Holiday Village Trailor Ct.
505054	Milton Young Apts.-Minot, ND
505055	Minot State College-Minot, ND
505056	Minot High School-Minot, ND
505057	Ramada Inn-Minot, ND
505600	Minot CNG Refueling Station
510000	Mott
512000	Max
522000	New England
524000	New Salem
532000	New Rockford
539000	Park River
540000	Palermo
558000	Ray
561000	Regent
563000	Rhame
564000	Richardton
568000	Ross
572000	Ruthville
572010	Ruthville, ND
574000	Sanborn
583000	Sentinel Butte
588000	South Heart
590000	Springbrook
591000	Stanley
593000	Steele
598000	Sheyenne
605000	Surrey
610000	Tappen
611000	Taylor
616000	Tioga
619000	Turtle Lake
620000	Trenton
624000	Underwood
625000	Valley City
629000	Walhalla
632000	Watford City
636000	Wheelock
637000	White Earth
642000	Williston

MONTANA-DAKOTA UTILITIES CO.
PLANT LOCATIONS APPLICABLE TO
NORTH DAKOTA GAS

Location	Description
642062	Williston Mercy Hospital
642063	Williston Mobile Village Ct.
642064	Webster Grade School, Willistn
642503	Williston Electric Warehouse 2
646000	Washburn
647000	Wilton
664000	Riverdale
712000	Minot Air Force Base
717000	Spiritwood
718000	Fairmount
900000	General Office-Utility Main
900001	General Office-Utility Annex
900002	General Office-Vehicle Maint.
900003	General Office-Airport
900005	Call Centr/Mobile Services
900006	General Office-MDU CIS Sys
900007	Gen Off-MDU Joint Own Cor Camp
900008	Gen Off-MDU Owned at Corp Camp
900010	MDU Utility Group
900014	MDU Customer Care & Billing
12ND	Bismarck District - ND
12ND400	Bismarck-Farm Lines
15ND	Badlands Region - ND
15ND400	Dickinson-Farm Lines (ND)
16ND	Glendive District-ND
17ND	Devils Lake District
20ND	Minot Division - ND
20ND400	Minot-Farm Lines
21ND	Mobridge District (ND)
24ND	Williston Division - ND
24ND400	Williston-Farm Lines
26ND	Minot AFB District-ND
28ND	Jamestown District
319D2	Belfield Regulator Sta. No 2
319D6	Koch Painted Canyon Sta No. 6
319D7	Belfield Regulator Sta. No 7
327D0	Bismarck Reg. Sta. Spares
327D1	Raymond St. North-Ave C West
327D10	Bismarck Reg. Station No. 10
327D12	Bismarck Reg. Station No. 12
327D13	Bismarck Reg. Station No. 13
327D14	Bowen Ave & Airport Road
327D16	26th Street & Ave C East
327D17	Bismarck Reg Station No. 17
327D18	Bis Sta N. of Divide 7th&8th
327D19	N Divide/W of Ryan Bis Sta.
327D2	Boulevard Ave btwn 7th&8th St
327D20	Bis Sta S. of Thayer Wash/Man
327D21	W. Bismck Expwy/East Plesnt St
327D22	Bismarck Reg Station No. 22
327D24	Bismarck Reg Station No. 24

MONTANA-DAKOTA UTILITIES CO.
PLANT LOCATIONS APPLICABLE TO
NORTH DAKOTA GAS

Location	Description
327D25	Bismarck Reg. Station No. 25
327D26	Bismarck Reg. Station No. 26
327D30	Bismarck Reg. Station No. 30
327D33	Bismarck Reg. Station No. 33
327D34	Bismarck Reg. Station No. 34
327D39	Bismarck Reg. Station No. 39
327D43	Bis 11th&12th N of Thayer Sta.
327D47	Bismarck Reg. Station No. 47
327D48	Bismarck Reg. Station No. 48
327D51	Bis Haycreek Trailer Court
327D54	Bismarck Reg. Station No. 54
327D55	Bismarck Reg. Station No. 55
327D56	Bis Reg Sta-S Centnl Rd/Fuller
327D57	Raymond St. North of Ave C
327D58	Bismarck Reg. Station No. 58
327D59	Bismarck Reg. Station No. 59
327D62	Bismarck Reg. Station No. 62
327D63	Bismarck Reg. Station No. 63
327D64	Bismarck Reg. Station No. 64
327D65	Bismarck Reg. Station No. 65
327D66	Bismarck Reg. Station No. 66
327D67	Bismarck Reg. Station No. 67
327D7	Bismarck Reg. Station No. 7
327D75	Bismarck Reg. Station No. 75
327D76	Bismarck Reg. Station No. 76
327D77	East Bismarck Expressway Sta.
327D78	North Washington Station
327D79	Northern Improvement Reg Stn
327D80	Bismarck Reg. Station No. 80
327D81	Rural Fire Dept. Bismarck
327D9	Bismarck Reg. Station No. 9
330D1	Bowman Border Station
337D1	Burlington Reg. Sta. No. 1
369D13	Dickinson Reg. Station No. 13
369D2	Dickinson Reg. Station No. 2
369D21	Dickinson Reg. Station 21
369D22	Trinity HS Reg. Sta.
369D24	Dickinson Reg. Station No. 24
369D25	Dickinson Reg. Station No. 25
369D26	Dickinson Reg. Station No. 26
369D27	Dickinson Reg. Station No. 27
369D3	Dickinson Reg. Station No. 3
369D300	Husky Briquette Sta.-Dick., ND
369D35	Dickinson Reg. Station No. 35
369D39	Dickinson Reg. Station No. 39
369D4	Dickinson Reg. Station No. 4
369D40	Dickinson Reg. Station No. 40
369D41	Dickinson Reg. Station No. 41
369D42	Dickinson Reg. Station No. 42
369D44	Dickinson Reg. Station No. 44
369D45	Dickinson Reg. Station No. 45

MONTANA-DAKOTA UTILITIES CO.
PLANT LOCATIONS APPLICABLE TO
NORTH DAKOTA GAS

Location	Description
369D46	Dickinson Reg. Station No. 46
369D49	Dickinson Reg. Station No. 49
369D50	Dickinson Reg. Station No. 50
369D51	Dickinson Reg. Station No. 51
369D52	Dickinson Reg. Station No. 52
369D54	Dickinson Reg.Sta.54-Steffes
369D56	Dickinson Reg.Sta.56-Baker Boy
369D57	Dickinson Reg. Station No. 57
369D58	Dickinson Waters Edge No. 58
369D59	Dickinson Porter Addn No. 59
369D6	Dickinson Reg. Station No. 6
369D60	Dickinson WBI Cabin Crk Sta
369D9	Dickinson Reg. Station No. 9
375D10	Devils Lake Reg. Sta. No. 10
375D141	Devils Lake Pasta Plant
375D2	Devils Lake Reg. Station No. 2
375D4	Devils Lake Reg. Station No. 4
375D6	Devils Lake Reg. Station No. 6
403D71	Fryburg Reg. Station No. 71
403D72	Fryburg Regulator Sta. No. 72
411D1	Glen Ullin Reg. Sta #1
411D3	Glen Ullin Reg. Sta #3
417D4	Grafton Regulator Station 4
417D5	Grafton Regulator Station 5
417D6	Grafton Regulator Station 6
417D7	Grafton Regulator Station 7
417D8	Grafton Regulator Station 8
429D1	Hebron Regulator Station No. 1
429D5	Hebron Brick Meter Station
429D7	Hebron Regulator Station No. 7
449D2	Jamestown High School
449D6	ND State Mental Hospital
449D9	Jamestown Reg. Station No. 9
463D1	Hillcrest Manor Trailor Ct.
463D2	MSR Station, Langdon, ND
463D3	Par Site Station, Langdon, ND
475D1	Linton, ND City Gate Station
498D10	Mandan Reg. Sta. No. 10
498D102	AMOCO Meter Station, Mandan,ND
498D13	Mandan Reg. Sta. No. 13
498D14	Mandan Reg. Sta. No. 14
498D15	11th Ave NE betwn 2nd & 3rd St
498D16	Mandan Reg. Sta. No. 16
498D19	Mandan Reg. Sta. No. 19
498D301	Mandan Border Station
498D4	Mandan Reg. Sta. No. 4
498D44	Mandan Reg. Sta
498D49	Mandan Reg. Sta-N.of Becks
498D5	Mandan Reg. Sta. No. 5
498D51	Mandan Reg.Sta-Adjct Mandan Bo
498D52	Mandan District Station-LP2

MONTANA-DAKOTA UTILITIES CO.
PLANT LOCATIONS APPLICABLE TO
NORTH DAKOTA GAS

Location	Description
498D54	Mandan Reg. Sta. No. 54
498D55	Mandan Sta. 55-Marina Bay
498D6	Mandan Reg. Sta. No. 6
505D10	Minot Regulator Station No. 10
505D12	28th Ave & HiWay 83 South
505D126	Minot Regulator Station No.126
505D13	Minot Regulator Sta No. 13
505D131	Trinity Nursing Center
505D132	Minot Municipal Auditorium
505D137	Erik Ramstad Jr. High School,
505D15	Minot Regulator Sta No. 15
505D16	Minot Regulator Sta No. 16
505D17	Minot Regulator Sta No. 17
505D19	Minot Regulator Sta No. 19
505D2	Minot Regulator Station No. 2
505D20	Minot Regulator Sta No. 20
505D36	Jim Hill Jr.High School, Minot
505D38	CP Hotel, Minot, ND
505D4	Minot Regulator Station No. 4
505D5	Minot Regulator Station No. 5
505D7	Minot Regulator Station No. 7
510D2	Mott Regulator Station No. 2
510D3	Mott Regulator Station No. 3
512D139	Max Equity Farmers Elevator
522D2	New England Regulator Sta. 2
539D1	Park River City Gate 1
564D200	Sacred Heart Cnvnt,Richardton,
564D3	Richardton Regulator Sta. 3
564D5	Richardton Regulator Sta. 5LP
564D6	Richardton Regulator Sta. 6
588D1	S. Heart Reg. Sta. No. 1
605D14	Surrey Regulator Station 14
619D127	Turtle Lake High School
624D01	Underwood Reg Stn #1-BlueFlnt
624D135	Underwood High School
625D1	Valley City Reg. Station No. 1
625D2	Valley City Reg. Station No. s
625D3	Andrus Sifton Addition Reg Sta
625D302	Valley City Peavey Co.
625D4	Valley City State College
629D2	Walhalla Cenex Agri-Fuels Sta.
629D301	Walhalla Cenex Station
642D1	Dakota Catalyst, Williston, ND
642D10	Williston Reg. Station No. 10
642D2	Williston Reg. Station No. 2
642D4	Williston Reg. Station No. 4
642D50	Williston Reg. Station No. 50
642D51	Inoco, Inc., Williston, ND
642D53	North Williston City Gate Sta
642D54	Williston Weatherford Station
642D6	Williston Reg. Station No. 6

MONTANA-DAKOTA UTILITIES CO.
PLANT LOCATIONS APPLICABLE TO
NORTH DAKOTA GAS

Location	Description
646D301	Washburn Border Station
647D301	Wilton Border Station
712D142	MAFB Border Station
718D1	Fairmount Reg. Station No. 1
GL120-1	Hankinson 6" Line
ND	State of North Dakota

Appendix B

MONTANA-DAKOTA UTILITIES CO.
REPORT OF ACCOUNT LOCATIONS - NORTH DAKOTA GAS
As of 08/31/2014

Company Number	Business Unit	FERC Major	Sub Acct Beg of Range	Sub Acct End of Range	Start Date	Stop Date	Utility Alloc Code	UT 01	Juris Alloc	UT 02	Juris Alloc
00001	1	1170			199501	201512	00002	2	00138		
00001	1	1641	01	01	200007	201512	00002	2	00138		
00001	1	1658	ND	ND	199610	201512	00002	2	00003		
00001	1	1659	11	11	200301	201512	00002	2	00124		
00001	1	1749			199801	201512	00002	2	00138		
00001	1	1823	23200	23200	199501	201512	00002	2	00003		
00001	1	1900	110823	110823	199501	201512	00002	2	00003		
00001	1	1900	210823	210823	199501	201512	00002	2	00003		
00001	1	1900	86301203	86301203	201304	201512	00002	2	00003		
00001	1	1900	87302203	87302203	201304	201512	00002	2	00003		
00001	1	1900	96301203	96301203	201304	201512	00002	2	00003		
00001	1	1900	97302203	97302203	201304	201512	00002	2	00003		
00001	1	2426	ND	ND	199912	201512	00002	2	00003		
00001	1	2427	ND	ND	199501	201512	00002	2	00003		
00001	1	2429	9001	9001	199501	201512	00002	2	00138		
00001	1	2820	86301203	86301203	201304	201512	00002	2	00003		
00001	1	2820	86302203	86302203	201304	201512	00002	2	00003		
00001	1	2820	86305203	86305203	201304	201512	00002	2	00003		
00001	1	2820	86307203	86307203	201304	201512	00002	2	00003		
00001	1	2820	96301203	96301203	201304	201512	00002	2	00003		
00001	1	2820	96302203	96302203	201304	201512	00002	2	00003		
00001	1	2820	96305203	96305203	201304	201512	00002	2	00003		
00001	1	2820	96307203	96307203	201304	201512	00002	2	00003		
00001	1	2830	86301203	86301203	201304	201512	00002	2	00003		
00001	1	2830	96301203	96301203	201304	201512	00002	2	00003		
00001	1	4081	1MT22	1MT22	201101	201512	00002	2	00124		
00001	1	4081	1ND09	1ND09	200001	201512	00180	1	00066	2	00068
00001	1	4081	1ND21	1ND29	199501	201512	00002	2	00003		
00001	1	4081	23432	23432	200001	201512	00002	2	00003		
00001	1	4081	612	612	199501	201512	00002	2	00034		
00001	1	4082	612	612	199509	201512	00002	2	00034		
00001	1	4092	123	123	199501	201512	00002	2	00003		
00001	1	4092	223	223	199501	201512	00002	2	00003		
00001	1	4111	110123	110123	199609	201512	00002	2	00003		
00001	1	4111	110223	110223	199501	201512	00002	2	00003		
00001	1	4111	110323	110323	199501	201512	00002	2	00003		
00001	1	4111	110423	110423	199501	201512	00002	2	00003		
00001	1	4111	110523	110523	199501	201512	00002	2	00003		
00001	1	4111	110623	110623	199501	201512	00002	2	00003		
00001	1	4111	110723	110723	199501	201512	00002	2	00003		
00001	1	4111	110823	110823	199501	201512	00002	2	00003		

MONTANA-DAKOTA UTILITIES CO.
REPORT OF ACCOUNT LOCATIONS - NORTH DAKOTA GAS
As of 08/31/2014

Company Number	Business Unit	FERC Major	Sub Acct Beg of Range	Sub Acct End of Range	Start Date	Stop Date	Utility Alloc Code	UT 01	Juris Alloc	UT 02	Juris Alloc
00001	1	4111	110923	110923	199501	201512	00002	2	00003		
00001	1	4111	111023	111023	199512	201512	00002	2	00003		
00001	1	4111	111123	111123	199501	201512	00002	2	00003		
00001	1	4111	111323	111323	199501	201512	00002	2	00003		
00001	1	4111	111823	111823	199501	201512	00002	2	00003		
00001	1	4111	112223	112223	199501	201512	00002	2	00003		
00001	1	4111	112423	112423	199501	201512	00002	2	00003		
00001	1	4111	112523	112523	199501	201512	00002	2	00003		
00001	1	4111	112623	112623	199501	201512	00002	2	00003		
00001	1	4111	112723	112723	199501	201512	00002	2	00003		
00001	1	4111	112823	112823	199509	201512	00002	2	00003		
00001	1	4111	112923	112923	199512	201512	00002	2	00003		
00001	1	4111	113023	113023	199609	201512	00002	2	00003		
00001	1	4111	113123	113123	199609	201512	00002	2	00003		
00001	1	4111	113223	113223	199612	201512	00002	2	00003		
00001	1	4111	1201023	1201023	199501	201512	00002	2	00003		
00001	1	4111	120123	120123	199501	201512	00002	2	00003		
00001	1	4111	120223	120223	199501	201512	00002	2	00003		
00001	1	4111	120623	120623	199501	201512	00002	2	00003		
00001	1	4111	120723	120723	199501	201512	00002	2	00003		
00001	1	4111	130123	130123	199501	201512	00002	2	00003		
00001	1	4111	130223	130223	199501	201512	00002	2	00003		
00001	1	4111	130323	130323	199501	201512	00002	2	00003		
00001	1	4111	130423	130423	199501	201512	00002	2	00003		
00001	1	4111	130523	130523	199501	201512	00002	2	00003		
00001	1	4111	130823	130823	199501	201512	00002	2	00003		
00001	1	4111	130923	130923	199501	201512	00002	2	00003		
00001	1	4111	131023	131023	199512	201512	00002	2	00003		
00001	1	4111	210223	210223	199501	201512	00002	2	00003		
00001	1	4111	210323	210323	199501	201512	00002	2	00003		
00001	1	4111	210423	210423	199501	201512	00002	2	00003		
00001	1	4111	210523	210523	199501	201512	00002	2	00003		
00001	1	4111	210623	210623	199501	201512	00002	2	00003		
00001	1	4111	210723	210723	199501	201512	00002	2	00003		
00001	1	4111	210823	210823	199501	201512	00002	2	00003		
00001	1	4111	210923	210923	199501	201512	00002	2	00003		
00001	1	4111	211023	211023	199501	201512	00002	2	00003		
00001	1	4111	211123	211123	199501	201512	00002	2	00003		
00001	1	4111	211323	211323	199501	201512	00002	2	00003		
00001	1	4111	211823	211823	199501	201512	00002	2	00003		
00001	1	4111	212223	212223	199501	201512	00002	2	00003		

MONTANA-DAKOTA UTILITIES CO.
REPORT OF ACCOUNT LOCATIONS - NORTH DAKOTA GAS
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Company Number	Business Unit	FERC Major	Sub Acct Beg of Range	Sub Acct End of Range	Start Date	Stop Date	Utility Alloc Code	UT 01	Juris Alloc	UT 02	Juris Alloc
00001	1	4111	212423	212423	199501	201512	00002	2	00003		
00001	1	4111	212623	212623	199501	201512	00002	2	00003		
00001	1	4111	212723	212723	199501	201512	00002	2	00003		
00001	1	4111	212823	212823	199509	201512	00002	2	00003		
00001	1	4111	212923	212923	199512	201512	00002	2	00003		
00001	1	4111	213223	213223	199612	201512	00002	2	00003		
00001	1	4111	230123	230123	199501	201512	00002	2	00003		
00001	1	4111	230223	230223	199501	201512	00002	2	00003		
00001	1	4111	230323	230323	199501	201512	00002	2	00003		
00001	1	4111	230423	230423	199501	201512	00002	2	00003		
00001	1	4111	230523	230523	199501	201512	00002	2	00003		
00001	1	4111	230823	230823	199501	201512	00002	2	00003		
00001	1	4111	230923	230923	199501	201512	00002	2	00003		
00001	1	4111	231023	231023	199512	201512	00002	2	00003		
00001	1	4190	233	233	199612	201512	00002	2	00003		
00001	1	4200	11023	11023	199501	201512	00002	2	00003		
00001	1	4200	1123	1123	199501	201512	00002	2	00003		
00001	1	4200	1223	1223	199501	201512	00002	2	00003		
00001	1	4200	1423	1423	199501	201512	00002	2	00003		
00001	1	4210	202	202	201312	201512	00002	2	00124		
00001	1	4210	23	23999	199501	201512	00002	2	00003		
00001	1	4212	23	23	199501	201512	00002	2	00003		
00001	12		0110	09099999	199701	201512	00002	2	00203		
00001	12		2870	28949999	199501	201512	00002	2	00133		
00001	12		2901	29169999	199501	201512	00002	2	00012		
00001	12		2920	29359999	199501	201512	00002	2	00030		
00001	12	1012	381	38199999	200506	201512	00002	2	00003		
00001	12	4950	015	015	199701	201512	00002	2	00012		
00001	15		0110	09099999	199701	201512	00002	2	00201		
00001	15		2870	28949999	199501	201512	00002	2	00151		
00001	15		2901	29169999	199501	201512	00002	2	00150		
00001	15		2920	29359999	199501	201512	00002	2	00152		
00001	15	4950	015	017	199706	201512	00002	2	00150		
00001	90	1012	376	37699999	200102	201512	00002	2	00115		
00001	90	1012	378	37899999	200301	201512	00002	2	00037		
00001	90	1012	381	38199999	200806	201512	00002	2	00115		
00001	90	1012	383	38399999	200806	201512	00002	2	00115		
00001	90	1012	3921	3922	201211	201512	00002	2	00223		
00001	90	1012	394	39419999	201306	201512	00002	2	00223		
00001	90	1012	3961	3962	201211	201512	00002	2	00223		
00001	90	4170	200	200	200401	201512	00002	2	00117		

MONTANA-DAKOTA UTILITIES CO.
REPORT OF ACCOUNT LOCATIONS - NORTH DAKOTA GAS
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Company Number	Business Unit	FERC Major	Sub Acct Beg of Range	Sub Acct End of Range	Start Date	Stop Date	Utility Alloc Code	UT 01	Juris Alloc	UT 02	Juris Alloc
00001	90	4190	200	20199	199501	201512	00002	2	00086		
00001	90	4190	232	234	199501	201512	00002	2	00003		
00001	90	4310	232	232	199501	201512	00002	2	00003		
00001	90	4880	020	029	199912	201512	00002	2	00034		
00001	90	4930	001	0039	199501	201512	00002	2	00034		
00001	90	4950	010	017	199501	201512	00002	2	00034		
00001	ND	1010	397	39729999	200805	201512	00012	1	00003	2	00003
00001	ND	1012	381	38199999	200103	201512	00002	2	00003		
00001	ND	4009	4800	4840	199501	201512	00002	2	00003		
00001	ND	4891	4800	48999999	199708	201512	00002	2	00003		
00001	100		2870	28949999	200101	201512	00002	2	00086		
00001	100		2901	29169999	200101	201512	00002	2	00086		
00001	100		2920	29359999	200101	201512	00002	2	00086		
00001	110		2750	27699999	201101	201512	00002	2	00124		
00001	110		4171240	4171240	201312	201512	00002	2	00124		
00001	110	4170	240	240	201312	201512	00002	2	00124		
00001	112		08	08	201009	201512	00002	2	00124		
00001	115		08	08	201009	201512	00002	2	00124		
00001	120		0	09999999	201307	201512	00002	2	00003		
00001	120		28120	28120	199703	201512	00002	2	00003		
00001	120		2870	29359999	199501	201512	00002	2	00003		
00001	120		41712	41712999	200403	201512	00002	2	00003		
00001	120		4261000	42619999	199701	201512	00086	1	00003	2	00003
00001	120		4263200	4263200	199706	201512	00002	2	00003		
00001	120	4150	1	99999999	201307	201512	00002	2	00003		
00001	120	4170	2	29999999	200403	201512	00002	2	00003		
00001	120	4880	020	029	199501	201512	00002	2	00003		
00001	120	4930	001	009	199501	201512	00002	2	00003		
00001	120	4950	010	019	199501	201512	00002	2	00003		
00001	129		11	11	201008	201512	00002	2	00119		
00001	150		0	09999999	201307	201512	00002	2	00003		
00001	150		28050	28119	200001	201512	00002	2	00003		
00001	150		28120	28120	199703	201512	00002	2	00003		
00001	150		2870	29359999	199501	201512	00002	2	00003		
00001	150		41712	41712999	200403	201512	00002	2	00003		
00001	150	4150	1	99999999	201307	201512	00002	2	00003		
00001	150	4170	2	29999999	200403	201512	00002	2	00003		
00001	150	4880	020	029	200002	201512	00002	2	00003		
00001	150	4950	010	019	199605	201512	00002	2	00003		
00001	170		0	09999999	201307	201512	00002	2	00003		
00001	170		2870	29359999	199501	201512	00002	2	00003		

MONTANA-DAKOTA UTILITIES CO.
REPORT OF ACCOUNT LOCATIONS - NORTH DAKOTA GAS
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Company Number	Business Unit	FERC Major	Sub Acct Beg of Range	Sub Acct End of Range	Start Date	Stop Date	Utility Alloc Code	UT 01	Juris Alloc	UT 02	Juris Alloc
00001	170		41712	41712999	200403	201512	00002	2	00003		
00001	170		4261000	42619999	199501	201512	00002	2	00003		
00001	170	4150	1	99999999	201307	201512	00002	2	00003		
00001	170	4170	2	29999999	200403	201512	00002	2	00003		
00001	170	4930	001	009	199501	201512	00002	2	00003		
00001	170	4950	010	019	199501	201512	00002	2	00003		
00001	200		0	09999999	201307	201512	00002	2	00003		
00001	200		28120	28120	199705	201512	00002	2	00003		
00001	200		2870	29359999	199501	201512	00002	2	00003		
00001	200		41712	41712999	200403	201512	00002	2	00003		
00001	200		4261000	42619999	199501	201512	00002	2	00003		
00001	200		4262	42659999	200512	201512	00002	2	00003		
00001	200	4150	1	99999999	201307	201512	00002	2	00003		
00001	200	4170	2	29999999	200403	201512	00002	2	00003		
00001	200	4880	020	029	199903	201512	00002	2	00003		
00001	200	4930	001	009	199501	201512	00002	2	00003		
00001	200	4950	010	019	199501	201512	00002	2	00003		
00001	204		16	16	201108	201512	00002	2	00003		
00001	210		2870	28949999	199501	201512	00002	2	00158		
00001	210		2901	29169999	199501	201512	00002	2	00159		
00001	210		2920	29359999	199501	201512	00002	2	00160		
00001	210		41712	41712999	200403	201512	00002	2	00159		
00001	210	4170	2	29999999	200403	201512	00002	2	00159		
00001	210	4190	401	401	199501	201512	00107	1	00172	2	00173
00001	210	4950	010	019	199710	201512	00002	2	00158		
00001	240		0	09999999	201307	201512	00002	2	00003		
00001	240		28120	28120	199703	201512	00002	2	00003		
00001	240		2870	29359999	199501	201512	00002	2	00003		
00001	240		41712	41712999	200403	201512	00002	2	00003		
00001	240		4261000	42619999	199701	201512	00069	1	00003	2	00003
00001	240		4263200	4263200	200308	201512	00002	2	00003		
00001	240	4150	1	99999999	201307	201512	00002	2	00003		
00001	240	4170	2	29999999	200403	201512	00002	2	00003		
00001	240	4880	020	029	199703	201512	00002	2	00003		
00001	240	4930	001	009	199501	201512	00002	2	00003		
00001	240	4950	010	019	199501	201512	00002	2	00003		
00001	260		0	09999999	201307	201512	00002	2	00003		
00001	260		2870	29359999	200703	201512	00002	2	00003		
00001	260		41712	41712999	200705	201512	00002	2	00003		
00001	260	4150	1	99999999	201307	201512	00002	2	00003		
00001	260	4170	2	29999999	200708	201512	00002	2	00003		

MONTANA-DAKOTA UTILITIES CO.
REPORT OF ACCOUNT LOCATIONS - NORTH DAKOTA GAS
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Company Number	Business Unit	FERC Major	Sub Acct Beg of Range	Sub Acct End of Range	Start Date	Stop Date	Utility Alloc Code	UT 01	Juris Alloc	UT 02	Juris Alloc
00001	280		0	09999999	201307	201512	00002	2	00003		
00001	280		2870	29359999	199501	201512	00002	2	00003		
00001	280		41712	41712999	200403	201512	00002	2	00003		
00001	280		4261000	42619999	199501	201512	00002	2	00003		
00001	280	4150	1	99999999	201307	201512	00002	2	00003		
00001	280	4170	2	29999999	200403	201512	00002	2	00003		
00001	280	4930	001	009	199501	201512	00002	2	00003		
00001	280	4950	010	019	199501	201512	00002	2	00003		
00001	900		0910	09399999	199701	201512	00002	2	00200		
00001	932		09	09	201009	201512	00002	2	00124		
00001	GND	4091	0	99999999	199701	201512	00002	2	00003		
00001	GND	4092	0	99999999	199701	201512	00002	2	00003		
00001	GND	4101	0	99999999	199701	201512	00002	2	00003		
00001	GND	4102	0	99999999	199701	201512	00002	2	00003		
00001	GND	4111	0	99999999	199701	201512	00002	2	00003		
00001	GND	4112	0	99999999	199701	201512	00002	2	00003		
00001	GND	4200	0	99999999	199701	201512	00002	2	00003		
00001	12ND		0	09999999	201307	201512	00002	2	00003		
00001	12ND		0820	08219999	199701	201512	00002	2	00003		
00001	12ND		29040	29040	199501	201512	00002	2	00003		
00001	12ND	1010	391	39999999	199501	201512	00012	1	00003	2	00003
00001	12ND	1012	374	39999999	199501	201512	00002	2	00003		
00001	12ND	1012	3741	3741	199501	201512	00002	2	00003		
00001	12ND	2520	2	2	199501	201512	00002	2	00003		
00001	12ND	4002	4800	4899	199906	201512	00002	2	00003		
00001	12ND	4170			200001	201512	00002	2	00003		
00001	12ND	4190	200	20199	199907	201512	00002	2	00003		
00001	12ND	4310	202	202	199512	201512	00002	2	00003		
00001	12ND	4870	0	99999999	201301	201512	00002	2	00003		
00001	12ND	4880		99999	199706	201512	00002	2	00003		
00001	12ND	4890	4800	4899	200001	201512	00002	2	00003		
00001	12ND	4930	001	009	199703	201512	00002	2	00003		
00001	12ND	4950		99999	199706	201512	00002	2	00003		
00001	15ND		0820	08219999	199701	201512	00002	2	00003		
00001	15ND		29040	29040	199501	201512	00002	2	00003		
00001	15ND	1010	389	39999999	199501	201512	00012	1	00003	2	00003
00001	15ND	1012	374	39999999	199501	201512	00002	2	00003		
00001	15ND	1510	3	3	200001	201512	00002	2	00003		
00001	15ND	2520	2	2	199501	201512	00002	2	00003		
00001	15ND	4002	4800	4899	199909	201512	00002	2	00003		
00001	15ND	4170			200501	201512	00002	2	00003		

MONTANA-DAKOTA UTILITIES CO.
REPORT OF ACCOUNT LOCATIONS - NORTH DAKOTA GAS
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Company Number	Business Unit	FERC Major	Sub Acct Beg of Range	Sub Acct End of Range	Start Date	Stop Date	Utility Alloc Code	UT 01	Juris Alloc	UT 02	Juris Alloc
00001	15ND	4190	200	20199	199910	201512	00002	2	00003		
00001	15ND	4310	202	202	199512	201512	00002	2	00003		
00001	15ND	4870	0	99999999	201301	201512	00002	2	00003		
00001	15ND	4880	020	029	199910	201512	00002	2	00003		
00001	15ND	4890	4800	4899	200001	201512	00002	2	00003		
00001	15ND	4930	001	009	200010	201512	00002	2	00003		
00001	15ND	4950		99999	200003	201512	00002	2	00003		
00001	15ND	4950	010	019	199910	201512	00002	2	00003		
00001	16ND	1012	374	38799999	201305	201512	00002	2	00003		
00001	17ND	1012	374	38799999	201303	201512	00002	2	00003		
00001	20ND		29040	29040	199501	201512	00002	2	00003		
00001	20ND	1012	374	39999999	199501	201512	00002	2	00003		
00001	20ND	2520	2	2	199501	201512	00002	2	00003		
00001	21ND	1012	374	38799999	201303	201512	00002	2	00003		
00001	24ND		29040	29040	199501	201512	00002	2	00003		
00001	24ND	1010	389	39999999	199501	201512	00012	1	00003	2	00003
00001	24ND	1012	374	39999999	199501	201512	00002	2	00003		
00001	24ND	1012	3741	3741	199501	201512	00002	2	00003		
00001	24ND	4310	202	202	199512	201512	00002	2	00003		
00001	26ND	1012	374	38799999	201303	201512	00002	2	00003		
00001	28ND	1012	374	38799999	201303	201512	00002	2	00003		
00001	90ND		2804	29359999	199501	201512	00002	2	00003		
00001	90ND		4261	42659999	200007	201512	00028	1	00003	2	00003
00001	90ND	4009			199501	201512	00002	2	00003		
00001	90ND	4310	206	206	199501	201512	00002	2	00003		
00001	90ND	4880	001	999	201007	201512	00002	2	00003		
00001	90ND	4930	0	99999999	201408	201512	00002	2	00003		
00001	90ND	4950	0	02999999	199708	201512	00002	2	00003		
00001	90ND	4962			199501	201512	00002	2	00003		
00001	12000	1540	2	2	199501	201512	00002	2	00003		
00001	12000	1542	2000	2400	199612	201512	00002	2	00003		
00001	12000	1543	2	2	199501	201512	00002	2	00003		
00001	12000	1543	8	9	199508	201512	00012	1	00003	2	00003
00001	12000	1544	2	2	199507	201512	00002	2	00003		
00001	12900		0	09999999	201307	201512	00002	2	00276		
00001	12900		2870	28949999	200910	201512	00002	2	00119		
00001	12900		2901	29169999	200501	201512	00002	2	00086		
00001	12900		2920	29359999	200501	201512	00002	2	00027		
00001	12903		2804	29359999	201003	201512	00002	2	00003		
00001	15000	1540	2	2	199501	201512	00002	2	00003		
00001	15000	1542	2000	2400	199612	201512	00002	2	00003		

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Company Number	Business Unit	FERC Major	Sub Acct Beg of Range	Sub Acct End of Range	Start Date	Stop Date	Utility Alloc Code	UT 01	Juris Alloc	UT 02	Juris Alloc
00001	15000	1543	2	2	199501	201512	00002	2	00003		
00001	15000	1544	2	2	199509	201512	00002	2	00003		
00001	17000	1540	2	2	199501	201512	00002	2	00003		
00001	17000	1542	2000	2400	199612	201512	00002	2	00003		
00001	17000	1543	2	2	199501	201512	00002	2	00003		
00001	17000	1544	2	2	199510	201512	00002	2	00003		
00001	20000	1540	2	2	199501	201512	00002	2	00003		
00001	20000	1542	2000	2400	199612	201512	00002	2	00003		
00001	20000	1543	2	2	199501	201512	00002	2	00003		
00001	20000	1544	2	2	199501	201512	00002	2	00003		
00001	24000	1540	2	2	199501	201512	00002	2	00003		
00001	24000	1542	2000	2400	199701	201512	00002	2	00003		
00001	24000	1543	2	2	199501	201512	00002	2	00003		
00001	24000	1543	8	9	199501	201512	00012	1	00003	2	00003
00001	24000	1544	2	2	199501	201512	00002	2	00003		
00001	28000	1540	2	2	199501	201512	00002	2	00003		
00001	28000	1542	2000	2400	199612	201512	00002	2	00003		
00001	28000	1543	2	2	199510	201512	00002	2	00003		
00001	28000	1544	2	2	199510	201512	00002	2	00003		
00001	303D1	1012	3741	383	201311	201512	00002	2	00003		
00001	318D1	1012	3741	39999999	201405	201512	00002	2	00003		
00001	318D2	1012	3741	39999999	201405	201512	00002	2	00003		
00001	319D2	1012	3741	378	199704	201512	00002	2	00003		
00001	319D6	1012	385	385	199702	201512	00002	2	00003		
00001	319D7	1012	3741	39999999	201405	201512	00002	2	00003		
00001	323D1	1012	374	39999999	201407	201512	00002	2	00003		
00001	323D2	1012	374	39999999	201407	201512	00002	2	00003		
00001	323D3	1012	374	39999999	201407	201512	00002	2	00003		
00001	326P1	1012	320	39419999	201407	201512	00002	2	00124		
00001	327D0	1012	378	37899999	201201	201512	00002	2	00003		
00001	327D1	1012	3741	39999999	201405	201512	00002	2	00003		
00001	327D2	1012	3741	39999999	201405	201512	00002	2	00003		
00001	327D5	1012	378	37899999	201305	201512	00002	2	00003		
00001	327D7	1012	3741	39999999	201405	201512	00002	2	00003		
00001	327D9	1012	378	37899999	200201	201512	00002	2	00003		
00001	330D1	1012	374	39999999	201407	201512	00002	2	00003		
00001	337D1	1012	374	39999999	201407	201512	00002	2	00003		
00001	369D2	1012	378	37899999	199710	201512	00002	2	00003		
00001	369D3	1012	378	37899999	199710	201512	00002	2	00003		
00001	369D4	1012	378	37899999	199710	201512	00002	2	00003		
00001	369D6	1012	374	39999999	201407	201512	00002	2	00003		

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00001	369D9	1012	378	37899999	199702	201512	00002	2	00003		
00001	375D2	1012	374	39999999	201407	201512	00002	2	00003		
00001	375D4	1012	374	39999999	201407	201512	00002	2	00003		
00001	375D6	1012	374	39999999	201407	201512	00002	2	00003		
00001	387D1	1012	385	38599999	201407	201512	00002	2	00003		
00001	411D1	1012	3741	378	199704	201512	00002	2	00003		
00001	411D3	1012	3741	378	199704	201512	00002	2	00003		
00001	413D2	1012	374	39999999	201407	201512	00002	2	00003		
00001	417D4	1012	374	39999999	201407	201512	00002	2	00003		
00001	417D5	1012	374	39999999	201407	201512	00002	2	00003		
00001	417D6	1012	374	39999999	201407	201512	00002	2	00003		
00001	417D7	1012	374	39999999	201407	201512	00002	2	00003		
00001	417D8	1012	374	39999999	201407	201512	00002	2	00003		
00001	429D1	1012	374	39999999	201407	201512	00002	2	00003		
00001	429D2	1012	374	39999999	201407	201512	00002	2	00003		
00001	429D5	1012	374	39999999	201407	201512	00002	2	00003		
00001	429D7	1012	385	385	199703	201512	00002	2	00003		
00001	449D2	1012	374	39999999	201407	201512	00002	2	00003		
00001	449D6	1012	374	39999999	201407	201512	00002	2	00003		
00001	449D9	1012	374	39999999	201407	201512	00002	2	00003		
00001	463D1	1012	374	39999999	201407	201512	00002	2	00003		
00001	463D2	1012	374	39999999	201407	201512	00002	2	00003		
00001	463D3	1012	374	39999999	201407	201512	00002	2	00003		
00001	475D1	1012	374	37799999	199501	201512	00002	2	00003		
00001	475D1	1012	3741	3741	199501	201512	00002	2	00003		
00001	475D1	1012	375	37599999	199501	201512	00002	2	00003		
00001	475D1	1012	378	37899999	199509	201512	00002	2	00003		
00001	475D1	1012	379	37999999	201108	201512	00002	2	00003		
00001	475D1	1012	3972	3972	199611	201512	00002	2	00003		
00001	498D4	1012	378	378	200207	201512	00002	2	00003		
00001	498D5	1012	374	39999999	201407	201512	00002	2	00003		
00001	498D6	1012	378	378	199710	201512	00002	2	00003		
00001	505D2	1012	374	39999999	201407	201512	00002	2	00003		
00001	505D4	1012	374	39999999	201407	201512	00002	2	00003		
00001	505D5	1012	374	39999999	201407	201512	00002	2	00003		
00001	505D7	1012	374	39999999	201407	201512	00002	2	00003		
00001	505D9	1012	374	37899999	201308	201512	00002	2	00003		
00001	510D2	1012	374	39999999	201407	201512	00002	2	00003		
00001	510D3	1012	374	39999999	201407	201512	00002	2	00003		
00001	522D1	1012	374	39999999	201407	201512	00002	2	00003		
00001	522D2	1012	374	39999999	201407	201512	00002	2	00003		

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00001	539D1	1012	379	37999999	201206	201512	00002	2	00003		
00001	558D1	1012	370	37999999	201401	201512	00002	2	00003		
00001	564D3	1012	374	39999999	201407	201512	00002	2	00003		
00001	564D5	1012	378	37899999	199803	201512	00002	2	00003		
00001	564D6	1012	385	38599999	200612	201512	00002	2	00003		
00001	588D1	1012	374	39999999	201407	201512	00002	2	00003		
00001	591D1	1012	370	37999999	201401	201512	00002	2	00003		
00001	616D1	1012	370	37999999	201401	201512	00002	2	00003		
00001	620D1	1012	370	37999999	201401	201512	00002	2	00003		
00001	625D1	1012	374	39999999	201407	201512	00002	2	00003		
00001	625D2	1012	374	39999999	201407	201512	00002	2	00003		
00001	625D3	1012	3741	378	199704	201512	00002	2	00003		
00001	625D3	1012	375	37599999	199701	201512	00002	2	00003		
00001	625D3	1012	378	37899999	199701	201512	00002	2	00003		
00001	625D4	1012	374	39999999	201407	201512	00002	2	00003		
00001	629D2	1012	374	39999999	201407	201512	00002	2	00003		
00001	632D5	1012	378	37899999	201212	201512	00002	2	00003		
00001	632D6	1012	378	37899999	201309	201512	00002	2	00003		
00001	632D7	1012	370	37999999	201401	201512	00002	2	00003		
00001	632D8	1012	370	37999999	201407	201512	00002	2	00003		
00001	632D9	1012	378	37899999	201408	201512	00002	2	00003		
00001	642D1	1012	374	39999999	201407	201512	00002	2	00003		
00001	642D2	1012	374	39999999	201407	201512	00002	2	00003		
00001	642D3	1012	374	39999999	201407	201512	00002	2	00003		
00001	642D4	1012	374	39999999	201407	201512	00002	2	00003		
00001	642D5	1012	374	39999999	201407	201512	00002	2	00003		
00001	642D6	1012	374	39999999	201407	201512	00002	2	00003		
00001	71000		2870	28949999	200801	201512	00002	2	00119		
00001	71000		2901	29169999	200801	201512	00002	2	00086		
00001	71000		2920	29359999	200801	201512	00002	2	00027		
00001	71000		41713	41713999	201310	201512	00002	2	00086		
00001	71003		2804	29359999	200804	201512	00002	2	00003		
00001	71003		4261	4265999	201003	201512	00028	1	00003	2	00003
00001	71100		0	09999999	201307	201512	00002	2	00276		
00001	71100		2901	29169999	200912	201512	00002	2	00086		
00001	71100		2920	29359999	201002	201512	00002	2	00027		
00001	71200		0	09999999	201307	201512	00002	2	00276		
00001	71200		2901	29169999	200912	201512	00002	2	00086		
00001	71200		2920	29359999	201004	201512	00002	2	00027		
00001	71200		4171300	4171300	201306	201512	00002	2	00086		
00001	71300		0	09999999	201307	201512	00002	2	00276		

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Company Number	Business Unit	FERC Major	Sub Acct Beg of Range	Sub Acct End of Range	Start Date	Stop Date	Utility Alloc Code	UT 01	Juris Alloc	UT 02	Juris Alloc
00001	71300		2901	29169999	200912	201512	00002	2	00086		
00001	71300		2920	29359999	201011	201512	00002	2	00027		
00001	71303		2901	29359999	201311	201512	00002	2	00003		
00001	71400		2901	29169999	201301	201512	00002	2	00086		
00001	718D1	1012	378	37899999	201309	201512	00002	2	00003		
00001	72000		2870	28949999	200503	201512	00002	2	00119		
00001	72000		2901	29169999	200501	201512	00002	2	00086		
00001	72000		2920	29359999	200501	201512	00002	2	00027		
00001	72100		0	09999999	201402	201512	00002	2	00276		
00001	72100		2870	28949999	201402	201512	00002	2	00119		
00001	72100		2901	29169999	201305	201512	00002	2	00086		
00001	72100		2920	29359999	201104	201512	00002	2	00027		
00001	72300		2901	29169999	200912	201512	00002	2	00086		
00001	72300		2920	29359999	200912	201512	00002	2	00027		
00001	73000		2870	28949999	200603	201512	00002	2	00119		
00001	73000		2901	29169999	200501	201512	00002	2	00086		
00001	73000		2920	29359999	200501	201512	00002	2	00027		
00001	73003		2804	29359999	200501	201512	00002	2	00003		
00001	73100		2901	29169999	200501	201512	00002	2	00086		
00001	73100		2920	29359999	200703	201512	00002	2	00027		
00001	73103		2804	29359999	200507	201512	00002	2	00003		
00001	73103		4261	42659999	200802	201512	00028	1	00003	2	00003
00001	75100		2920	29359999	200501	201512	00002	2	00027		
00001	75100		41712	41712999	200805	201512	00002	2	00117		
00001	75103		2804	29359999	200504	201512	00002	2	00003		
00001	75200		2901	29169999	200501	201512	00002	2	00086		
00001	75200		2920	29359999	200501	201512	00002	2	00027		
00001	88100		2870	28949999	200501	201512	00002	2	00119		
00001	88100		2920	29359999	200501	201512	00002	2	00027		
00001	88300		2813	28139999	200501	201512	00002	2	00123		
00001	88300		2870	28949999	200501	201512	00002	2	00119		
00001	88300		4171000	4171000	200501	201512	00002	2	00084		
00001	88400		2870	28949999	201304	201512	00002	2	00119		
00001	88400		2920	29359999	200504	201512	00002	2	00027		
00001	88500		2870	28949999	200501	201512	00002	2	00119		
00001	88700		2870	28949999	200501	201512	00002	2	00119		
00001	88700		2901	29169999	200601	201512	00002	2	00086		
00001	88700		2920	29359999	200504	201512	00002	2	00027		
00001	88700		41712	41712999	200601	201512	00002	2	00117		
00001	88700	4170	2	299	200702	201512	00002	2	00117		
00001	88703		2870	28949999	200601	201512	00002	2	00003		

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00001	88703		4261	42659999	201107	201512	00028	1	00003	2	00003
00001	88800		0	09999999	201307	201512	00002	2	00276		
00001	88800		2870	28949999	200501	201512	00002	2	00119		
00001	88800		2901	29169999	200801	201512	00002	2	00027		
00001	88800		2920	29359999	200501	201512	00002	2	00027		
00001	88800		4171000	4171000	200501	201512	00002	2	00084		
00001	88803		2804	29359999	200501	201512	00002	2	00003		
00001	89000		2813	28139999	200501	201512	00002	2	00123		
00001	89000		2870	28949999	200501	201512	00002	2	00119		
00001	89000		2901	29169999	200501	201512	00002	2	00086		
00001	89000		2920	29359999	200501	201512	00002	2	00027		
00001	90100		2901	29169999	200501	201512	00002	2	00086		
00001	90100		2920	29359999	200501	201512	00002	2	00027		
00001	91800		2920	29359999	200501	201512	00002	2	00027		
00001	91800		41712	41712999	200611	201512	00002	2	00117		
00001	91800	4170	2	299	201211	201512	00002	2	00117		
00001	91803		2804	29359999	200801	201512	00002	2	00003		
00001	91803		4264	42649999	200901	201512	00028	1	00003	2	00003
00001	91900		2920	29359999	200912	201512	00002	2	00027		
00001	92000		0	09999999	201307	201512	00002	2	00276		
00001	92000		2901	29169999	200501	201512	00002	2	00086		
00001	92000		2920	29359999	200501	201512	00002	2	00027		
00001	92300		2870	28949999	200505	201512	00002	2	00119		
00001	92300		2901	29169999	200501	201512	00002	2	00086		
00001	92300		2920	29359999	200501	201512	00002	2	00027		
00001	92500		2920	29359999	200501	201512	00002	2	00027		
00001	92503		2804	29359999	200501	201512	00002	2	00003		
00001	92600		0	09999999	201308	201512	00002	2	00276		
00001	92600		2870	28949999	200601	201512	00002	2	00119		
00001	92600		2901	29169999	200501	201512	00002	2	00086		
00001	92600		2920	29359999	200501	201512	00002	2	00027		
00001	92600		4171300	4171300	201405	201512	00002	2	00086		
00001	92700		2920	29359999	200501	201512	00002	2	00027		
00001	92800		2870	28949999	200503	201512	00002	2	00119		
00001	92800		2901	29169999	200501	201512	00002	2	00086		
00001	92800		2920	29359999	200501	201512	00002	2	00027		
00001	93100		2813	28139999	200501	201512	00002	2	00123		
00001	93100		2870	28949999	200501	201512	00002	2	00119		
00001	93100		2901	29169999	201204	201512	00002	2	00086		
00001	93100		2920	29359999	200501	201512	00002	2	00027		
00001	93100		4171000	4171000	200501	201512	00002	2	00084		

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00001	93103		2804	29359999	200508	201512	00002	2	00003		
00001	93103	4170			200507	201512	00002	2	00003		
00001	93600		2901	29169999	200501	201512	00002	2	00086		
00001	93600		2920	29359999	200501	201512	00002	2	00027		
00001	94000		2920	29359999	200501	201512	00002	2	00027		
00001	94100		2901	29169999	200501	201512	00002	2	00086		
00001	94100		2920	29359999	200501	201512	00002	2	00027		
00001	94103		2804	29359999	200509	201512	00002	2	00003		
00001	94200		2920	29359999	200607	201512	00002	2	00027		
00001	95100		2870	28949999	200501	201512	00002	2	00119		
00001	95100		2920	29359999	200501	201512	00002	2	00027		
00001	95300		2870	28949999	200501	201512	00002	2	00119		
00001	95300		2901	29169999	200501	201512	00002	2	00086		
00001	95300		2920	29359999	200501	201512	00002	2	00027		
00001	95300		41712	41712999	200505	201512	00002	2	00117		
00001	95300	4170	200	29999999	200507	201512	00002	2	00117		
00001	95303		2804	29359999	200502	201512	00002	2	00003		
00001	96000		2870	28949999	200502	201512	00002	2	00119		
00001	96000		2901	29169999	200501	201512	00002	2	00086		
00001	96000		2920	29359999	200501	201512	00002	2	00027		
00001	96000		41712	41712999	200507	201512	00002	2	00117		
00001	96000	4170	2	299	200701	201512	00002	2	00117		
00001	96000	4170	400	400	201303	201512	00002	2	00086		
00001	96003		2804	29359999	200501	201512	00002	2	00003		
00001	96003		4261000	42649999	200510	201512	00029	1	00003	2	00003
00001	96100		0	09999999	201307	201512	00002	2	00276		
00001	96100		2870	28949999	200502	201512	00002	2	00119		
00001	96100		2920	29359999	200501	201512	00002	2	00027		
00001	96200		2920	29359999	200501	201512	00002	2	00027		
00001	96300		0	09999999	201408	201512	00002	2	00276		
00001	96300		2870	28949999	200501	201512	00002	2	00119		
00001	96300		2920	29359999	200501	201512	00002	2	00027		
00001	96400		2870	28949999	200501	201512	00002	2	00119		
00001	96400		2901	29169999	200501	201512	00002	2	00086		
00001	96400		2920	29359999	200602	201512	00002	2	00027		
00001	98500		2920	29359999	200501	201512	00002	2	00027		
00001	98503		2804	29359999	200501	201512	00002	2	00003		
00001	98503		4261	42659999	200502	201512	00028	1	00003	2	00003
00001	98800		2920	29359999	200501	201512	00002	2	00027		
00001	99400		2920	29359999	200501	201512	00002	2	00027		
00001	99700		0	09999999	201312	201512	00002	2	00276		

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00001	99700		2813	28139999	200512	201512	00002	2	00123		
00001	99700		2870	28949999	200512	201512	00002	2	00119		
00001	99700		2901	29169999	200502	201512	00002	2	00086		
00001	99700		2920	29359999	200512	201512	00002	2	00027		
00001	99700		4171000	4171000	200512	201512	00002	2	00084		
00001	99700		41712	41712999	200512	201512	00002	2	00117		
00001	300000	1010	397	39729999	200805	201512	00012	1	00003	2	00003
00001	300022	1010	397	39729999	200805	201512	00012	1	00003	2	00003
00001	300022	1012	3972	3972	199601	201512	00002	2	00003		
00001	303000	1012	374	39999999	201401	201512	00002	2	00003		
00001	308000	1012	374	39999999	201401	201512	00002	2	00003		
00001	311000	1012	374	39999999	201401	201512	00002	2	00003		
00001	314000	1012	374	39999999	201401	201512	00002	2	00003		
00001	318000	1010	389	39999999	199501	201512	00012	1	00003	2	00003
00001	318000	1012	374	39999999	201401	201512	00002	2	00003		
00001	319000	1010	389	39999999	199703	201512	00012	1	00003	2	00003
00001	319000	1012	374	39999999	201401	201512	00002	2	00003		
00001	323000	1012	374	39999999	201401	201512	00002	2	00003		
00001	324000	1010	392	39219999	200805	201512	00012	1	00003	2	00003
00001	327000	1012	374	39999999	201401	201512	00002	2	00003		
00001	327000	1042	3863	3863	199602	201512	00002	2	00003		
00001	327000	1832	376	37699999	200609	201512	00002	2	00003		
00001	327038	1012	383	383	199604	201512	00002	2	00003		
00001	327039	1012	383	383	199604	201512	00002	2	00003		
00001	327040	1012	383	383	199604	201512	00002	2	00003		
00001	327041	1012	383	383	199604	201512	00002	2	00003		
00001	327041	1012	385	385	200001	201512	00002	2	00003		
00001	327042	1012	383	383	199604	201512	00002	2	00003		
00001	327043	1012	383	383	199604	201512	00002	2	00003		
00001	327500	1010	389	39999999	199501	201512	00012	1	00003	2	00003
00001	327500	1012	386	39999999	199601	201512	00002	2	00003		
00001	327500	1830	390	39099999	200810	201512	00012	1	00003	2	00003
00001	327501	1012	3913	3913	199509	201512	00002	2	00115		
00001	327501	1012	3915	3915	199612	201512	00002	2	00115		
00001	327501	1012	395	39599999	200812	201512	00002	2	00115		
00001	327600	1010	394	39449999	200805	201512	00012	1	00003	2	00003
00001	327601	1012	3862	3862	199601	201512	00002	2	00003		
00001	327D10	1012	378	37899999	200209	201512	00002	2	00003		
00001	327D12	1012	3741	39999999	201405	201512	00002	2	00003		
00001	327D13	1012	378	37899999	200009	201512	00002	2	00003		
00001	327D14	1012	378	37899999	200002	201512	00002	2	00003		

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00001	327D16	1012	378	37899999	200002	201512	00002	2	00003		
00001	327D17	1012	378	37899999	200209	201512	00002	2	00003		
00001	327D18	1012	378	37899999	200409	201512	00002	2	00003		
00001	327D19	1012	378	37899999	200404	201512	00002	2	00003		
00001	327D20	1012	378	37899999	200409	201512	00002	2	00003		
00001	327D21	1012	378	37899999	200207	201512	00002	2	00003		
00001	327D22	1012	378	37899999	200209	201512	00002	2	00003		
00001	327D24	1012	3741	39999999	201405	201512	00002	2	00003		
00001	327D25	1012	3741	39999999	201405	201512	00002	2	00003		
00001	327D26	1012	3741	39999999	201405	201512	00002	2	00003		
00001	327D30	1012	3741	39999999	201405	201512	00002	2	00003		
00001	327D33	1012	3741	39999999	201405	201512	00002	2	00003		
00001	327D34	1012	378	37899999	200109	201512	00002	2	00003		
00001	327D35	1012	378	37899999	199607	201512	00002	2	00003		
00001	327D39	1012	378	37899999	199910	201512	00002	2	00003		
00001	327D43	1012	378	37899999	200404	201512	00002	2	00003		
00001	327D44	1012	3741	39999999	201405	201512	00002	2	00003		
00001	327D47	1012	378	37899999	200612	201512	00002	2	00003		
00001	327D48	1012	378	37899999	199910	201512	00002	2	00003		
00001	327D51	1012	378	37899999	200404	201512	00002	2	00003		
00001	327D54	1012	378	37899999	200202	201512	00002	2	00003		
00001	327D55	1012	3741	39999999	201405	201512	00002	2	00003		
00001	327D56	1012	378	37899999	200412	201512	00002	2	00003		
00001	327D57	1012	378	37899999	200401	201512	00002	2	00003		
00001	327D58	1012	3741	39999999	201405	201512	00002	2	00003		
00001	327D59	1012	374	39999999	201407	201512	00002	2	00003		
00001	327D60	1012	374	39999999	201407	201512	00002	2	00003		
00001	327D61	1012	374	39999999	201407	201512	00002	2	00003		
00001	327D62	1012	374	39999999	201407	201512	00002	2	00003		
00001	327D63	1012	374	39999999	201407	201512	00002	2	00003		
00001	327D64	1012	374	39999999	201407	201512	00002	2	00003		
00001	327D65	1012	378	37899999	199709	201512	00002	2	00003		
00001	327D66	1012	378	37899999	199712	201512	00002	2	00003		
00001	327D67	1012	378	37899999	200508	201512	00002	2	00003		
00001	327D75	1012	378	37899999	200209	201512	00002	2	00003		
00001	327D76	1012	378	37899999	200305	201512	00002	2	00003		
00001	327D77	1012	378	37899999	200404	201512	00002	2	00003		
00001	327D78	1012	3741	39999999	201405	201512	00002	2	00003		
00001	327D79	1012	378	37899999	200602	201512	00002	2	00003		
00001	327D80	1012	378	37899999	200612	201512	00002	2	00003		
00001	327D81	1012	378	37899999	200612	201512	00002	2	00003		

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00001	327M33	1012	385	38599999	200408	201512	00002	2	00003		
00001	330000	1010	389	39999999	199501	201512	00012	1	00003	2	00003
00001	330000	1012	374	39999999	201401	201512	00002	2	00003		
00001	337000	1012	374	39999999	201401	201512	00002	2	00003		
00001	343000	1012	374	39999999	201401	201512	00002	2	00003		
00001	344000	1012	374	39999999	201401	201512	00002	2	00003		
00001	347000	1012	374	37799999	199507	201512	00002	2	00003		
00001	364000	1012	374	39999999	201401	201512	00002	2	00003		
00001	365000	1012	303	30399999	199904	201512	00002	2	00003		
00001	365000	1012	374	39999999	201401	201512	00002	2	00003		
00001	368000	1012	374	39999999	201401	201512	00002	2	00003		
00001	369000	1012	374	39999999	201401	201512	00002	2	00003		
00001	369006	1012	3741	3741	199501	201512	00002	2	00003		
00001	369006	1012	375	37599999	199501	201512	00002	2	00003		
00001	369006	1012	378	37899999	199501	201512	00002	2	00003		
00001	369006	1012	385	385	199601	201512	00002	2	00003		
00001	369021	1012	379	379	199601	201512	00002	2	00003		
00001	369500	1010	392	39999999	199601	201512	00012	1	00003	2	00003
00001	369500	1012	386	39999999	200002	201512	00002	2	00003		
00001	369600	1010	394	39449999	200805	201512	00012	1	00003	2	00003
00001	369D13	1012	378	37899999	200201	201512	00002	2	00003		
00001	369D21	1012	3741	39999999	201405	201512	00002	2	00003		
00001	369D22	1012	378	37899999	200707	201512	00002	2	00003		
00001	369D24	1012	374	39999999	201407	201512	00002	2	00003		
00001	369D25	1012	374	39999999	201407	201512	00002	2	00003		
00001	369D26	1012	374	39999999	201407	201512	00002	2	00003		
00001	369D27	1012	374	39999999	201407	201512	00002	2	00003		
00001	369D29	1012	374	39999999	201407	201512	00002	2	00003		
00001	369D30	1012	374	39999999	201407	201512	00002	2	00003		
00001	369D33	1012	374	39999999	201407	201512	00002	2	00003		
00001	369D35	1012	374	39999999	201407	201512	00002	2	00003		
00001	369D39	1012	374	39999999	201407	201512	00002	2	00003		
00001	369D40	1012	374	39999999	201407	201512	00002	2	00003		
00001	369D41	1012	374	39999999	201407	201512	00002	2	00003		
00001	369D42	1012	374	39999999	201407	201512	00002	2	00003		
00001	369D44	1012	374	39999999	201407	201512	00002	2	00003		
00001	369D45	1012	374	39999999	201407	201512	00002	2	00003		
00001	369D46	1012	3741	3741	199501	201512	00002	2	00003		
00001	369D46	1012	375	37599999	199501	201512	00002	2	00003		
00001	369D46	1012	378	37899999	199501	201512	00002	2	00003		
00001	369D49	1012	3741	3741	199501	201512	00002	2	00003		

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00001	369D49	1012	375	37599999	199501	201512	00002	2	00003		
00001	369D49	1012	378	37899999	199501	201512	00002	2	00003		
00001	369D49	1012	383	383	199604	201512	00002	2	00003		
00001	369D50	1012	374	39999999	201407	201512	00002	2	00003		
00001	369D51	1012	374	39999999	201407	201512	00002	2	00003		
00001	369D52	1012	374	39999999	201407	201512	00002	2	00003		
00001	369D54	1012	374	39999999	201407	201512	00002	2	00003		
00001	369D56	1012	374	39999999	201407	201512	00002	2	00003		
00001	369D57	1012	378	37899999	200305	201512	00002	2	00003		
00001	369D58	1012	374	39999999	201407	201512	00002	2	00003		
00001	369D59	1012	378	37899999	200901	201512	00002	2	00003		
00001	369D60	1012	303	39999999	201407	201512	00002	2	00003		
00001	369D61	1012	378	37899999	201212	201512	00002	2	00003		
00001	369D62	1012	378	37899999	201212	201512	00002	2	00003		
00001	369D63	1012	378	37899999	201212	201512	00002	2	00003		
00001	369D64	1012	385	38599999	201405	201512	00002	2	00003		
00001	369D65	1012	378	37899999	201408	201512	00002	2	00003		
00001	374000	1012	374	39999999	201401	201512	00002	2	00003		
00001	375000	1010	392	39299999	200805	201512	00002	2	00003		
00001	375000	1010	397	39729999	200805	201512	00012	1	00003	2	00003
00001	375000	1012	374	39999999	201401	201512	00002	2	00003		
00001	375008	1012	378	37899999	199601	201512	00002	2	00003		
00001	375046	1012	383	383	199604	201512	00002	2	00003		
00001	375047	1012	383	383	199604	201512	00002	2	00003		
00001	375155	1012	385	385	199601	201512	00002	2	00003		
00001	375801	1012	3971	3971	199601	201512	00002	2	00003		
00001	375801	1012	3978	3978	200604	201512	00002	2	00003		
00001	375D10	1012	378	37899999	201112	201512	00002	2	00003		
00001	379000	1012	374	39999999	201401	201512	00002	2	00003		
00001	384000	1012	374	39999999	201401	201512	00002	2	00003		
00001	387000	1012	374	39999999	201401	201512	00002	2	00003		
00001	391000	1012	374	39999999	201401	201512	00002	2	00003		
00001	403D71	1012	374	39999999	201407	201512	00002	2	00003		
00001	403D72	1012	374	39999999	201407	201512	00002	2	00003		
00001	407000	1012	374	39999999	201401	201512	00002	2	00003		
00001	411000	1010	389	39999999	199501	201512	00012	1	00003	2	00003
00001	411000	1012	374	39999999	201401	201512	00002	2	00003		
00001	413000	1012	374	39999999	201401	201512	00002	2	00003		
00001	416000	1012	374	39999999	201401	201512	00002	2	00003		
00001	417000	1012	374	39999999	201401	201512	00002	2	00003		
00001	417801	1012	3971	3971	199601	201512	00002	2	00003		

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00001	427000	1010	392	39219999	200805	201512	00012	1	00003	2	00003
00001	429000	1010	389	39999999	199501	201512	00012	1	00003	2	00003
00001	429000	1012	374	39999999	201401	201512	00002	2	00003		
00001	432000	1010	389	39999999	200001	201512	00012	1	00003	2	00003
00001	432000	1012	374	39899999	200001	201512	00002	2	00003		
00001	432000	1142	37	37	200001	201512	00002	2	00003		
00001	432001	1010	397	39719999	200805	201512	00012	1	00003	2	00003
00001	432801	1010	397	39719999	200805	201512	00012	1	00003	2	00003
00001	449000	1010	392	39219999	200805	201512	00012	1	00003	2	00003
00001	449000	1012	374	39999999	201401	201512	00002	2	00003		
00001	449049	1012	383	383	199604	201512	00002	2	00003		
00001	449801	1012	3971	3971	199501	201512	00002	2	00003		
00001	458000	1010	392	39219999	200805	201512	00012	1	00003	2	00003
00001	459000	1010	389	39999999	199501	201512	00012	1	00003	2	00003
00001	459000	1012	374	39999999	201401	201512	00002	2	00003		
00001	463000	1012	374	39999999	201401	201512	00002	2	00003		
00001	469000	1012	374	39999999	201401	201512	00002	2	00003		
00001	474000	1010	389	39999999	199501	201512	00012	1	00003	2	00003
00001	474000	1012	374	39999999	201401	201512	00002	2	00003		
00001	475000	1010	389	39999999	199501	201512	00012	1	00003	2	00003
00001	475000	1012	374	39999999	201401	201512	00002	2	00003		
00001	478000	1012	374	39999999	201401	201512	00002	2	00003		
00001	494000	1012	374	39999999	201401	201512	00002	2	00003		
00001	498000	1010	389	39999999	199501	201512	00012	1	00003	2	00003
00001	498000	1012	303	303	200909	201512	00002	2	00003		
00001	498000	1012	374	39999999	201401	201512	00002	2	00003		
00001	498051	1012	383	383	199604	201512	00002	2	00003		
00001	498D10	1012	375	375	200604	201512	00002	2	00003		
00001	498D10	1012	378	378	199709	201512	00002	2	00003		
00001	498D13	1012	374	39999999	201407	201512	00002	2	00003		
00001	498D14	1012	378	37899999	199712	201512	00002	2	00003		
00001	498D15	1012	378	378	200002	201512	00002	2	00003		
00001	498D16	1012	378	378	199710	201512	00002	2	00003		
00001	498D19	1012	378	378	200712	201512	00002	2	00003		
00001	498D44	1012	378	37899999	201212	201512	00002	2	00003		
00001	498D48	1012	378	378	199609	201512	00002	2	00003		
00001	498D49	1012	378	37899999	199701	201512	00002	2	00003		
00001	498D51	1012	378	37899999	199612	201512	00002	2	00003		
00001	498D52	1012	378	378	199805	201512	00002	2	00003		
00001	498D54	1012	378	378	199904	201512	00002	2	00003		
00001	498D55	1012	378	378	200212	201512	00002	2	00003		

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00001	498D56	1012	378	37899999	201210	201512	00002	2	00003		
00001	498D67	1012	378	3799999	201405	201512	00002	2	00003		
00001	500000	1010	391	39119999	200805	201512	00012	1	00003	2	00003
00001	500000	1012	374	39999999	201401	201512	00002	2	00003		
00001	505000	1010	392	39229999	200805	201512	00012	1	00003	2	00003
00001	505000	1012	374	39999999	201401	201512	00002	2	00003		
00001	505000	1042	3863	3863	199807	201512	00002	2	00003		
00001	505000	1832	376	37699999	200511	201512	00002	2	00003		
00001	505052	1012	383	383	199604	201512	00002	2	00003		
00001	505053	1012	383	383	199604	201512	00002	2	00003		
00001	505054	1012	383	383	199604	201512	00002	2	00003		
00001	505055	1012	383	383	199604	201512	00002	2	00003		
00001	505056	1012	383	383	199604	201512	00002	2	00003		
00001	505057	1012	383	383	199604	201512	00002	2	00003		
00001	505600	1012	3944	3944	199501	201512	00002	2	00003		
00001	505801	1012	3971	3971	199601	201512	00002	2	00003		
00001	505D10	1012	3741	3741	200510	201512	00002	2	00003		
00001	505D12	1012	374	39999999	201407	201512	00002	2	00003		
00001	505D13	1012	374	39999999	201407	201512	00002	2	00003		
00001	505D14	1012	374	39999999	201407	201512	00002	2	00003		
00001	505D15	1012	374	39999999	201407	201512	00002	2	00003		
00001	505D16	1012	378	37899999	200306	201512	00002	2	00003		
00001	505D17	1012	374	39999999	201407	201512	00002	2	00003		
00001	505D19	1012	375	37899999	200907	201512	00002	2	00003		
00001	505D20	1012	374	39999999	201407	201512	00002	2	00003		
00001	505D36	1012	374	39999999	201407	201512	00002	2	00003		
00001	505D38	1012	374	39999999	201407	201512	00002	2	00003		
00001	507000	1010	392	39219999	200805	201512	00012	1	00003	2	00003
00001	510000	1010	389	39999999	199501	201512	00012	1	00003	2	00003
00001	510000	1012	374	39999999	201401	201512	00002	2	00003		
00001	512000	1012	374	39999999	201401	201512	00002	2	00003		
00001	522000	1010	389	39999999	199501	201512	00012	1	00003	2	00003
00001	522000	1012	374	39999999	201401	201512	00002	2	00003		
00001	524000	1010	389	39999999	199501	201512	00012	1	00003	2	00003
00001	524000	1012	374	39999999	201401	201512	00002	2	00003		
00001	532000	1012	374	39999999	201401	201512	00002	2	00003		
00001	539000	1012	374	39999999	201401	201512	00002	2	00003		
00001	540000	1012	374	39999999	201401	201512	00002	2	00003		
00001	558000	1010	389	39999999	199501	201512	00012	1	00003	2	00003
00001	558000	1012	374	39999999	201407	201512	00002	2	00003		
00001	561000	1012	374	39999999	201401	201512	00002	2	00003		

MONTANA-DAKOTA UTILITIES CO.
REPORT OF ACCOUNT LOCATIONS - NORTH DAKOTA GAS
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Company Number	Business Unit	FERC Major	Sub Acct Beg of Range	Sub Acct End of Range	Start Date	Stop Date	Utility Alloc Code	UT 01	Juris Alloc	UT 02	Juris Alloc
00001	563000	1010	391	39119999	200805	201512	00012	1	00003	2	00003
00001	563000	1012	374	39999999	201401	201512	00002	2	00003		
00001	564000	1010	389	39999999	199501	201512	00012	1	00003	2	00003
00001	564000	1012	374	39999999	201401	201512	00002	2	00003		
00001	568000	1012	374	39999999	201401	201512	00002	2	00003		
00001	572000	1012	374	39999999	201401	201512	00002	2	00003		
00001	572010	1012	376	376	199601	201512	00002	2	00003		
00001	574000	1012	374	39999999	201401	201512	00002	2	00003		
00001	583000	1012	374	39999999	201401	201512	00002	2	00003		
00001	588000	1012	374	39999999	201401	201512	00002	2	00003		
00001	590000	1012	374	39999999	201401	201512	00002	2	00003		
00001	591000	1010	389	39999999	199501	201512	00012	1	00003	2	00003
00001	591000	1012	374	39999999	201401	201512	00002	2	00003		
00001	593000	1010	389	39999999	199501	201512	00012	1	00003	2	00003
00001	593000	1012	303	30399999	199712	201512	00002	2	00003		
00001	593000	1012	374	39999999	201401	201512	00002	2	00003		
00001	598000	1012	374	39999999	201401	201512	00002	2	00003		
00001	605000	1012	374	39999999	201401	201512	00002	2	00003		
00001	605D14	1012	374	39999999	201407	201512	00002	2	00003		
00001	610000	1012	303	30399999	199712	201512	00002	2	00003		
00001	610000	1012	374	39999999	201401	201512	00002	2	00003		
00001	611000	1012	374	39999999	201401	201512	00002	2	00003		
00001	616000	1010	389	39999999	199501	201512	00012	1	00003	2	00003
00001	616000	1012	303	30399999	201212	201512	00002	2	00003		
00001	616000	1012	374	39999999	201401	201512	00002	2	00003		
00001	616TS1	1010	397	39719999	200805	201512	00012	1	00003	2	00003
00001	619000	1012	374	39999999	201401	201512	00002	2	00003		
00001	620000	1012	374	39999999	201401	201512	00002	2	00003		
00001	624000	1012	374	39999999	201401	201512	00002	2	00003		
00001	624D01	1012	375	3759999	200704	201512	00002	2	00003		
00001	624D01	1012	385	3859999	200701	201512	00002	2	00003		
00001	625000	1012	374	39999999	201401	201512	00002	2	00003		
00001	629000	1012	374	39999999	201401	201512	00002	2	00003		
00001	632000	1010	389	39999999	199501	201512	00012	1	00003	2	00003
00001	632000	1012	303	30399999	201212	201512	00002	2	00003		
00001	632000	1012	374	39999999	201401	201512	00002	2	00003		
00001	636000	1010	3890	3890	199601	201512	00012	1	00003	2	00003
00001	636000	1010	397	39719999	200805	201512	00012	1	00003	2	00003
00001	636000	1012	374	39999999	201401	201512	00002	2	00003		
00001	637000	1012	374	39999999	201401	201512	00002	2	00003		
00001	642000	1010	389	39899999	201207	201512	00012	1	00003	2	00003

MONTANA-DAKOTA UTILITIES CO.
REPORT OF ACCOUNT LOCATIONS - NORTH DAKOTA GAS
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Company Number	Business Unit	FERC Major	Sub Acct Beg of Range	Sub Acct End of Range	Start Date	Stop Date	Utility Alloc Code	UT 01	Juris Alloc	UT 02	Juris Alloc
00001	642000	1012	303	30399999	200809	201512	00002	2	00003		
00001	642000	1012	374	39999999	201401	201512	00002	2	00003		
00001	642062	1012	383	383	199604	201512	00002	2	00003		
00001	642063	1012	383	383	199604	201512	00002	2	00003		
00001	642064	1012	383	383	199604	201512	00002	2	00003		
00001	642501	1010	392	39729999	199601	201512	00012	1	00003	2	00003
00001	642503	1010	389	38999999	201206	201512	00012	1	00003	2	00003
00001	642503	1010	390	39099999	201207	201512	00012	1	00003	2	00003
00001	642600	1010	394	39449999	200805	201512	00012	1	00003	2	00003
00001	642D10	1012	374	39999999	201407	201512	00002	2	00003		
00001	642D50	1012	385	38599999	199602	201512	00002	2	00003		
00001	642D51	1012	385	38599999	199702	201512	00002	2	00003		
00001	642D52	1012	378	37899999	201111	201512	00002	2	00003		
00001	642D53	1012	379	37999999	201202	201512	00002	2	00003		
00001	642D54	1012	378	37899999	201206	201512	00002	2	00003		
00001	642D55	1012	378	37899999	201212	201512	00002	2	00003		
00001	642D56	1012	303	39999999	201407	201512	00002	2	00003		
00001	642D57	1012	378	37899999	201212	201512	00002	2	00003		
00001	642D58	1012	374	37499999	201405	201512	00002	2	00003		
00001	642D58	1012	379	37999999	201405	201512	00002	2	00003		
00001	644000	1010	397	39729999	200805	201512	00012	1	00003	2	00003
00001	646000	1012	374	39999999	201401	201512	00002	2	00003		
00001	647000	1012	374	39999999	201401	201512	00002	2	00003		
00001	664000	1012	374	39999999	201401	201512	00002	2	00003		
00001	712000	1012	374	39999999	201401	201512	00002	2	00003		
00001	717000	1012	374	39999999	201401	201512	00002	2	00003		
00001	718000	1012	374	39999999	201401	201512	00002	2	00003		
00001	732000	1012	374	39999999	201401	201512	00002	2	00003		
00001	733000	1012	374	39999999	201401	201512	00002	2	00003		
00001	900000		2921	29359999	199501	201512	00002	2	00027		
00001	900000	1012	303	38899999	201407	201512	00002	2	00040		
00001	900000	1012	389	39899999	199509	201512	00002	2	00040		
00001	900000	1012	3941	3941	199509	201512	00002	2	00040		
00001	900001	1012	303	303	199901	201512	00002	2	00123		
00001	900001	1012	3912	3912	199601	201512	00002	2	00040		
00001	900001	1012	398	398	199601	201512	00002	2	00040		
00001	900002	1012	389	39999999	199701	201512	00002	2	00040		
00001	900004		29200	29200	199509	201512	00002	2	00086		
00001	900004		2921	29359999	199501	201512	00002	2	00086		
00001	900011	1012	389	39899999	201009	201512	00002	2	00040		
00001	900012	1012	3922	39229999	201012	201512	00002	2	00040		

MONTANA-DAKOTA UTILITIES CO.
REPORT OF ACCOUNT LOCATIONS - NORTH DAKOTA GAS
As of 08/31/2014

Company Number	Business Unit	FERC Major	Sub Acct Beg of Range	Sub Acct End of Range	Start Date	Stop Date	Utility Alloc Code	UT 01	Juris Alloc	UT 02	Juris Alloc
00001	12ND400	1012	374	39999999	201405	201512	00002	2	00003		
00001	15ND400	1012	374	39999999	201407	201512	00002	2	00003		
00001	20ND400	1012	374	39999999	201407	201512	00002	2	00003		
00001	24ND400	1012	374	39999999	201407	201512	00002	2	00003		
00001	369D300	1012	374	39999999	201407	201512	00002	2	00003		
00001	375D141	1012	374	39999999	201407	201512	00002	2	00003		
00001	498D102	1012	374	39999999	201407	201512	00002	2	00003		
00001	498D301	1012	303	39999999	201407	201512	00002	2	00003		
00001	498D302	1012	378	37999999	201407	201512	00002	2	00003		
00001	505D126	1012	374	39999999	201407	201512	00002	2	00003		
00001	505D131	1012	374	39999999	201407	201512	00002	2	00003		
00001	505D132	1012	374	39999999	201407	201512	00002	2	00003		
00001	505D137	1012	374	39999999	201407	201512	00002	2	00003		
00001	505D140	1012	374	39999999	201407	201512	00002	2	00003		
00001	505D142	1012	374	39999999	201407	201512	00002	2	00003		
00001	512D139	1012	374	39999999	201407	201512	00002	2	00003		
00001	564D200	1012	374	39999999	201407	201512	00002	2	00003		
00001	619D127	1012	374	39999999	201407	201512	00002	2	00003		
00001	624D135	1012	374	39999999	201407	201512	00002	2	00003		
00001	625D302	1012	3741	39999999	201401	201512	00002	2	00003		
00001	629D301	1012	303	303	199601	201512	00002	2	00003		
00001	646D301	1012	303	303	199601	201512	00002	2	00003		
00001	647D301	1012	303	303	199601	201512	00002	2	00003		
00001	712D140	1012	374	39999999	201407	201512	00002	2	00003		
00001	712D142	1012	374	39999999	201407	201512	00002	2	00003		
00001	GL120-1	1012	303	30399999	200806	201512	00002	2	00003		
00001	GL120-1	1012	3741	39999999	201401	201512	00002	2	00003		
00001	GL120-2	1012	303	39999999	201405	201512	00002	2	00003		

Appendix C

Montana Dakota Utilities Co.

Report of Jurisdictional Allocation Codes

Ending Date Greater than: 201312

Juris Code	Description	Jurisdictional Stop Date	States and Allocation Percents
00002	MONTANA ONLY	201512	MT 100.000000
00003	NORTH DAKOTA ONLY	201512	ND 100.000000
00004	SOUTH DAKOTA ONLY	201512	SD 100.000000
00005	WYOMING ONLY	201512	WY 100.000000
00006	MINNESOTA- ONLY	201512	MN 100.000000
00007	NORTH DAKOTA-WAHPETON	201512	NW 100.000000
00009	EAST RIVER SOUTH DAKOTA ONLY	201512	ER 100.000000
00010	ROCKY MOUNT REG GAS SALES & TRANSP CUSTOMER COUNT	201412	MT 76.876966 WY 23.123034
00012	DAK HEARTLAND REG GAS SALES & TRANS CUSTOMER COUNT	201412	ER 8.990058 ND 91.009942
00015	INTEGRATED SYSTEM 12 MONTH PEAK DEMAND	201402	MT 22.429301 ND 71.575523 SD 5.995176
00015	INTEGRATED SYSTEM 12 MONTH PEAK DEMAND	201412	MT 22.428695 ND 72.227925 SD 5.343380
00016	INTEGRATED SYSTEM KWH SALES	201412	MT 27.270911 ND 67.382772 SD 5.346317
00017	ELECTRIC TRANSMISSION PLANT	201402	MT 18.907712 ND 71.672559 SD 7.797893 WY 1.621836
00017	ELECTRIC TRANSMISSION PLANT	201412	MT 18.908548 ND 71.985730 SD 7.482148 WY 1.623574
00018	INTERCONNECTED SYSTEM TRANSMISSION PLANT	201402	MT 19.219419 ND 72.854133 SD 7.926448
00018	INTERCONNECTED SYSTEM TRANSMISSION PLANT	201412	MT 19.220609 ND 73.173760 SD 7.605631
00019	ROCKY MOUNTAIN REGION GAS DISTRIBUTION PLANT	201412	MT 72.148596 WY 27.851404
00024	O&M EXCLUDING FUEL & PURCHASED POWER	201412	MT 20.236078 ND 64.583746 SD 6.784059 WY 8.396117
00025	O&M EXCLUDING COST OF GAS	201412	ER 3.476403 MN 10.635462 MT 24.228217 ND 38.753888 NW 1.138199 SD 16.712336 WY 5.055495
00026	O&M EXCLUDING FUEL & PURCHASED POWER & A&G	201412	MT 20.212911 ND 64.700411 SD 6.750064 WY 8.336614
00027	O&M EXCLUDING COST OF GAS & A&G	201412	ER 3.506503 MN 10.291064 MT 24.117077 ND 39.065037 NW 1.155496 SD 16.809796 WY 5.055027
00028	ROCKY MOUNT REG COMPOSITE GAS CUST CNT & DISTR PLT	201412	MT 74.512781 WY 25.487219
00029	BLACK HILLS REG COMPOSITE GAS CUST CNT & DISTR PLT	201412	SD 99.999999 WY .000001
00030	DAK HEARTLAND REG COMP GAS CUST CNT & DIST PLANT	201412	ER 12.658919 ND 87.341081
00033	ELECTRIC SALES REVENUE	201412	MT 21.657327 ND 62.429417 SD 5.472993 WY 10.440263

Montana Dakota Utilities Co.

Report of Jurisdictional Allocation Codes

Ending Date Greater than: 201312

Juris Code	Description	Jurisdictional Stop Date	States and Allocation Percents
00034	GAS SALES & TRANSPORT REVENUE	201412	ER 2.910563 MN 10.585731 MT 24.436460 ND 38.851526 NW 1.743488 SD 15.719163 WY 5.753069
00035	ELECTRIC GROSS PLANT IN SERVICE	201402	MT 19.450358 ND 64.453531 SD 5.627142 WY 10.468969
00035	ELECTRIC GROSS PLANT IN SERVICE	201412	MT 19.405561 ND 64.802301 SD 5.332973 WY 10.459165
00036	ELECTRIC NET PLANT IN SERVICE	201402	MT 16.489618 ND 64.688608 SD 4.794366 WY 14.027408
00036	ELECTRIC NET PLANT IN SERVICE	201412	MT 16.372190 ND 65.123351 SD 4.572793 WY 13.931666
00037	GAS GROSS PLANT IN SERVICE	201402	MT 24.238490 ND 37.947578 SD 17.472723 WY 6.895168 MN 8.036785 NW .988838 ER 4.420418
00037	GAS GROSS PLANT IN SERVICE	201412	MT 24.080699 ND 38.166459 SD 17.518185 WY 6.886965 MN 7.986485 NW .980128 ER 4.381079
00038	GAS NET PLANT IN SERVICE	201402	MT 22.907449 ND 41.518095 SD 17.377324 WY 7.209229 MN 5.594224 NW .781419 ER 4.612260
00038	GAS NET PLANT IN SERVICE	201412	MT 22.561778 ND 41.957939 SD 17.442306 WY 7.187074 MN 5.510710 NW .754132 ER 4.586061
00039	ELECTRIC PLANT EXCLUDING COMMON GENERAL OFFICE	201402	MT 19.443902 ND 64.467280 SD 5.626698 WY 10.462120
00039	ELECTRIC PLANT EXCLUDING COMMON GENERAL OFFICE	201412	MT 19.409052 ND 64.821211 SD 5.317154 WY 10.452583
00040	GAS PLANT EXCLUDING COMMON GENERAL OFFICE	201402	MT 23.925704 ND 37.868704 SD 17.396368 WY 6.884705 MN 8.412729 NW 1.035290 ER 4.476500
00040	GAS PLANT EXCLUDING COMMON GENERAL OFFICE	201412	MT 23.753780 ND 38.096156 SD 17.451170 WY 6.879348 MN 8.359702 NW 1.025782 ER 4.434062
00041	FAIRVIEW-GLENDIVE TRANSMISSION LINE	201402	MT 37.400445 ND 57.761448 SD 4.838107
00041	FAIRVIEW-GLENDIVE TRANSMISSION LINE	201412	MT 37.399957 ND 58.287935 SD 4.312108
00042	BAKER JUNCTION SUB (316-101)	201402	MT 35.615348 ND 59.456707 SD 4.927945
00042	BAKER JUNCTION SUB (316-101)	201412	MT 35.614851 ND 59.992971 SD 4.392178
00043	GLENDIVE 57KV SUB (409-101)	201402	MT 82.088460 ND 16.527218 SD 1.384322
00043	GLENDIVE 57KV SUB (409-101)	201412	MT 82.088320 ND 16.677861 SD 1.233819
00044	GLENDIVE TURBINE SUB (409-103)	201402	MT 56.632471 ND 40.015800 SD 3.351729
00044	GLENDIVE TURBINE SUB (409-103)	201412	MT 56.632133 ND 40.380538 SD 2.987329
00045	LEWIS & CLARK PLANT SUB (586-101)	201402	MT 23.683929 ND 70.417861 SD 5.898210

Montana Dakota Utilities Co.

Report of Jurisdictional Allocation Codes

Ending Date Greater than: 201312

Juris Code	Description	Jurisdictional Stop Date	States and Allocation Percents					
00045	LEWIS & CLARK PLANT SUB (586-101)	201412	MT	23.683333	ND	71.059711	SD	5.256956
00046	MILES CITY TURBINE SUB (504-102)	201402	MT	60.731850	ND	36.233248	SD	3.034902
00046	MILES CITY TURBINE SUB (504-102)	201412	MT	60.731544	ND	36.563509	SD	2.704947
00047	HETTINGER - LEMMON TRANSMISSION LINE (80121)	201402	ND	2.500000	SD	97.500000		
00047	HETTINGER - LEMMON TRANSMISSION LINE (80121)	201412	ND	2.500000	SD	97.500000		
00048	TIOGA - KENMARE LINE (80711)	201402	MT	1.211182	ND	98.465078	SD	.323740
00048	TIOGA - KENMARE LINE (80711)	201412	MT	1.211149	ND	98.500308	SD	.288543
00049	BISMARCK JCT. 39.1 - JCT USBR TIE LINE (80801)	201402	MT	7.476426	ND	90.525184	SD	1.998390
00049	BISMARCK JCT. 39.1 - JCT USBR TIE LINE (80801)	201412	MT	7.476224	ND	90.742651	SD	1.781125
00050	WISHEK - ELLENDALE TRANSMISSION LINE (80411)	201402	ND	96.460000	SD	3.540000		
00050	WISHEK - ELLENDALE TRANSMISSION LINE (80411)	201412	ND	96.460000	SD	3.540000		
00051	BEULAH JUNCTION SUB (324105)	201402	MT	9.059306	ND	88.519212	SD	2.421482
00051	BEULAH JUNCTION SUB (324105)	201412	MT	9.059062	ND	88.782720	SD	2.158218
00052	E. BISMARCK 115KV SUB (327101)	201402	MT	12.670469	ND	83.942814	SD	3.386717
00052	E. BISMARCK 115KV SUB (327101)	201412	MT	12.670127	ND	84.311360	SD	3.018513
00053	ELLENDALE JUNCTION 230/115KV SUB (382103)	201402	MT	18.667301	ND	74.576876	SD	6.755823
00053	ELLENDALE JUNCTION 230/115KV SUB (382103)	201412	MT	18.666797	ND	75.119852	SD	6.213351
00054	HETTINGER 115/46/69KV SUB (432102)	201402	MT	17.945100	ND	76.519716	SD	5.535184
00054	HETTINGER 115/46/69KV SUB (432102)	201412	MT	17.944616	ND	77.041685	SD	5.013699
00055	HESKETT STATION SUB (498101)	201402	MT	14.187743	ND	82.019984	SD	3.792273
00055	HESKETT STATION SUB (498101)	201412	MT	14.187361	ND	82.432663	SD	3.379976
00056	WILLISTON PLANT 57KV SUB (642101)	201402	MT	19.770194	ND	74.945388	SD	5.284418
00056	WILLISTON PLANT 57KV SUB (642101)	201412	MT	19.769661	ND	75.520443	SD	4.709896
00057	WISHEK 230/115/41.6KV SUB (644103 & 644104)	201402	MT	15.335585	ND	80.565333	SD	4.099082
00057	WISHEK 230/115/41.6KV SUB (644103 & 644104)	201412	MT	15.335172	ND	81.011399	SD	3.653429
00058	MONTANA ELECTRIC TRANSMISSION AD VALOREM TAXES	201402	MT	63.173446	ND	33.986682	SD	2.839872
00058	MONTANA ELECTRIC TRANSMISSION AD VALOREM TAXES	201412	MT	63.173164	ND	34.295712	SD	2.531124

Montana Dakota Utilities Co.

Report of Jurisdictional Allocation Codes

Ending Date Greater than: 201312

Juris Code	Description	Jurisdictional Stop Date	States and Allocation Percents									
00059	N D ELECRIC TRANSMISSION AD VALOREM TAXES	201402	MT	10.807543	ND	85.960749	SD	3.231708				
00059	N D ELECRIC TRANSMISSION AD VALOREM TAXES	201412	MT	10.807252	ND	86.275110	SD	2.917638				
00060	S D ELECTRIC TRANSMISSION AD VALOREM TAXES	201402	MT	5.125122	ND	16.355083	SD	78.519795				
00060	S D ELECTRIC TRANSMISSION AD VALOREM TAXES	201412	MT	5.124986	ND	16.504158	SD	78.370856				
00061	MONTANA ELECTRIC GENERAL AD VALOREM TAXES	201402	MT	91.193034	ND	8.126431	SD	.680535				
00061	MONTANA ELECTRIC GENERAL AD VALOREM TAXES	201412	MT	91.192913	ND	8.200546	SD	.606541				
00062	N D ELECTRIC GENERAL AD VALOREM TAXES	201402	MT	10.823973	ND	84.031445	SD	2.925339	WY	2.219243		
00062	N D ELECTRIC GENERAL AD VALOREM TAXES	201412	MT	10.823805	ND	84.223230	SD	2.733722	WY	2.219243		
00064	S D GAS GENERAL AD VALOREM TAXES	201412	ER	8.985647	SD	91.014353						
00066	N D COMMON ELECTRIC AD VALOREM TAXES	201412	MT	16.629660	ND	70.179721	SD	5.352188	WY	7.838431		
00068	N D COMMON GAS AD VALOREM TAXES	201412	MN	6.644489	MT	24.023881	ND	43.366391	NW	.754341	SD	19.272991
			WY	5.937907								
00076	INTERCONNECTED PLANT EXCLUDING GENERAL & COMMON	201402	MT	21.693318	ND	72.013926	SD	6.292756				
00076	INTERCONNECTED PLANT EXCLUDING GENERAL & COMMON	201412	MT	21.666691	ND	72.398467	SD	5.934842				
00084	TRANSPORTATION GAS AGENCY REVENUE	201412	ND	100.000000								
00085	TOTAL COMPANY ELECTRIC CUSTOMER COUNT	201412	MT	18.805760	ND	63.530023	SD	6.348252	WY	11.315965		
00086	TOTAL COMPANY GAS SALES & TRANSP CUSTOMER COUNT	201412	ER	2.968349	MT	31.465278	ND	39.631149	SD	18.970274	WY	6.964950
00087	TOTAL COMPANY GAS SALES CUSTOMER COUNT	201412	ER	2.722759	MN	7.563931	MT	28.849501	ND	36.324453	NW	.765932
			SD	17.389355	WY	6.384069						
00088	TOTAL COMPANY GAS TRANSPORTATION CUSTOMER COUNT	201412	MT	22.151699	ND	49.367089	SD	20.253164	WY	8.227848		
00089	O&M EXCLUDING COST OF GAS W/O GP	201412	ER	3.940323	MT	27.461433	ND	43.925531	SD	18.942570	WY	5.730143
00102	DAKOTA HEARTLAND REGION ELECTRIC CUSTOMER COUNT	201412	ND	86.375079	SD	13.624921						
00105	BADLANDS REGION ELECTRIC CUSTOMER COUNT	201412	MT	38.749293	ND	59.536299	SD	1.714408				
00114	ELECTRIC METERS	201412	MT	18.624158	ND	63.123284	SD	6.547555	WY	11.705003		
00115	GAS SALES & TRANSP METERS	201412	ER	2.983114	MT	31.449410	ND	39.661667	SD	18.935551	WY	6.970258
00116	AVERAGE ELECTRIC RATE BASE - INCLUDING ADJUSTMENTS	201401	MT	17.321351	ND	67.124230	SD	4.555402	WY	10.999017		
00116	AVERAGE ELECTRIC RATE BASE - INCLUDING ADJUSTMENTS	201402	MT	17.041569	ND	67.253911	SD	4.700384	WY	11.004136		

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00116	AVERAGE ELECTRIC RATE BASE - INCLUDING ADJUSTMENTS	201403	MT 17.060876 ND 67.390095 SD 4.644457 WY 10.904572
00116	AVERAGE ELECTRIC RATE BASE - INCLUDING ADJUSTMENTS	201404	MT 17.044254 ND 67.721772 SD 4.381691 WY 10.852283
00116	AVERAGE ELECTRIC RATE BASE - INCLUDING ADJUSTMENTS	201405	MT 16.979579 ND 67.925458 SD 4.350151 WY 10.744812
00117	AVERAGE GAS RATE BASE - INCLUDING ADJUSTMENTS	201401	ER 4.203555 MN 9.196447 MT 20.690171 ND 41.297646 NW .788180 SD 16.762729 WY 7.061272
00117	AVERAGE GAS RATE BASE - INCLUDING ADJUSTMENTS	201402	ER 4.299826 MN 9.302810 MT 20.623974 ND 40.888907 NW .797351 SD 16.974811 WY 7.112321
00117	AVERAGE GAS RATE BASE - INCLUDING ADJUSTMENTS	201403	ER 4.806875 MN 10.347138 MT 19.333661 ND 40.765660 NW .897815 SD 16.576157 WY 7.272694
00117	AVERAGE GAS RATE BASE - INCLUDING ADJUSTMENTS	201404	ER 4.860472 MN 10.283077 MT 19.121198 ND 40.911619 NW .916951 SD 16.546999 WY 7.359684
00117	AVERAGE GAS RATE BASE - INCLUDING ADJUSTMENTS	201405	ER 4.612718 MN 10.138929 MT 19.251536 ND 40.865694 NW .907711 SD 16.796168 WY 7.427244
00118	ELECTRIC DISTRIBUTION PLANT	201402	MT 17.390536 ND 62.762925 SD 5.003350 WY 14.843189
00118	ELECTRIC DISTRIBUTION PLANT	201412	MT 17.323182 ND 62.897699 SD 4.980536 WY 14.798583
00119	GAS DISTRIBUTION PLANT	201402	MT 23.668696 ND 38.860541 SD 16.876561 WY 7.111648 MN 7.677409 NW 1.005881 ER 4.799264
00119	GAS DISTRIBUTION PLANT	201412	MT 23.600742 ND 39.116859 SD 16.807105 WY 7.082228 MN 7.632327 NW 1.000779 ER 4.759960
00122	ELECTRIC PLANT EXCLUDING PRODUCTION & ACQ ADJ	201402	MT 18.295042 ND 66.026699 SD 6.016870 WY 9.661389
00122	ELECTRIC PLANT EXCLUDING PRODUCTION & ACQ ADJ	201412	MT 18.214508 ND 66.242031 SD 5.896617 WY 9.646844
00123	TOTAL COMPANY GAS SALES VOLUMES	201412	MN 10.207080 MT 24.664109 ND 40.038001 NW 1.943844 SD 17.037961 WY 6.109005
00124	TOTAL CO NORM. GAS SALES VOLS EXCL. GPNG	201412	MT 28.075547 ND 45.575894 SD 19.394580 WY 6.953978 ER .000001
00133	DAKOTA HEARTLAND REGION GAS DISTRIBUTION PLANT	201412	ER 16.327780 ND 83.672220
00135	SOUTH DAKOTA GAS NET PLANT	201402	SD 79.025253 ER 20.974747
00135	SOUTH DAKOTA GAS NET PLANT	201412	SD 79.181113 ER 20.818887
00137	SOUTH DAKOTA GAS SALES & TRANSP. CUSTOMER COUNT	201412	ER 13.529048 SD 86.470952
00138	MDDQ	201412	MT 29.697121 ND 45.316466 SD 19.407856 WY 5.578557

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00147	SD O&M EXCLUDING COST OF GAS & A&G	201412	ER	17.259557	SD	82.740443						
00149	SD GAS DISTRIBUTION PLANT	201402	SD	77.858910	ER	22.141090						
00149	SD GAS DISTRIBUTION PLANT	201412	SD	77.929497	ER	22.070503						
00150	BADLANDS REGION GAS SALES & TRANSP CUSTOMER COUNT	201412	MT	46.470843	ND	53.529157						
00151	BADLANDS REGION GAS DISTRIBUTION PLANT	201412	MT	27.191091	ND	72.808909						
00152	BADLANDS REGION COMPOSITE GAS CUST. CNT & DIST PLA	201412	MT	36.830967	ND	63.169033						
00153	BADLANDS REGION ELECTRIC DISTRIBUTION PLANT	201412	MT	34.328081	ND	64.756908	SD	.915011				
00154	BADLANDS REG. COMPOSITE ELECT. CUST CNT & DIST PL	201412	MT	36.538687	ND	62.146603	SD	1.314710				
00155	MOBRIDGE DISTRICT ELECTRIC DISTRIBUTION PLANT	201412	ND	42.327375	SD	57.672625						
00156	MOBRIDGE DISTRICT ELECTRIC CUSTOMER COUNT	201412	ND	39.841451	SD	60.158549						
00157	MOBRIDGE DIST. COMPOSITE ELECT. CUST CNT & DIST PL	201412	ND	41.084413	SD	58.915587						
00158	MOBRIDGE DISTRICT GAS DISTRIBUTION PLANT	201412	ER	94.352107	ND	5.647893						
00159	MOBRIDGE DISTRICT GAS SALES & TRANS. CUSTOMER CNT	201412	ER	94.854309	ND	5.145691						
00160	MOBRIDGE DIST. COMPOSITE GAS CUST CNT & DIST PLANT	201412	ER	94.603208	ND	5.396792						
00161	DICKINSON DISTRICT ELECTRIC DISTRIBUTION PLANT	201412	ND	96.374735	SD	3.625265						
00162	DICKINSON DISTRICT ELECTRIC CUSTOMER COUNT	201412	ND	94.141319	SD	5.858681						
00163	DICKINSON DIST COMPOSITE ELECT. CUST CNT & DIST PL	201412	ND	95.258027	SD	4.741973						
00164	DAKOTA HEARTLAND REG. ELECTRIC DISTRIBUTION PLANT	201412	ND	88.031831	SD	11.968169						
00165	DAK. HEARTLAND REG COMP ELEC CUST CNT & DIST PLANT	201412	ND	87.203455	SD	12.796545						
00183	SOUTH DAKOTA GAS COMMON PROPERTY TAXES	201412	SD	96.499556	ND	3.500444						
00192	RETIRED POWER GENERATION PLANTS	201512	MT	28.676068	ND	64.444339	SD	6.879593				
00220	ELECTRIC COMMON PLANT ALLOCATION	201402	MT	19.104274	ND	65.519669	SD	4.683877	WY	10.692180		
00220	ELECTRIC COMMON PLANT ALLOCATION	201412	MT	18.804406	ND	65.604430	SD	4.846267	WY	10.744897		
00221	GAS COMMON PLANT ALLOCATION	201402	MT	34.702049	ND	37.785123	SD	13.455777	WY	7.004432	MN	3.230756
			NW	.396098	ER	3.425765						
00221	GAS COMMON PLANT ALLOCATION	201412	MT	34.397171	ND	37.967286	SD	13.398093	WY	7.204081	MN	3.178399
			NW	.391140	ER	3.463830						

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00222	ELCECTRIC TRANS, DIST & GENERAL PLANT	201402	MT	18.206385	ND	66.082248	SD	6.162908	WY	9.548459		
00222	ELCECTRIC TRANS, DIST & GENERAL PLANT	201412	MT	18.150086	ND	66.311663	SD	6.011325	WY	9.526926		
00223	GAS DISTRIBUTION & GENERAL PLANT	201402	MT	25.193548	ND	42.114239	SD	20.008601	WY	7.625093	ER	5.058519
00223	GAS DISTRIBUTION & GENERAL PLANT	201412	MT	25.037568	ND	42.331490	SD	20.055519	WY	7.577706	ER	4.997717
00226	GREAT PLAINS SALES CUSTOMERS	201412	MN	90.833654	NW	9.166346						
00227	GREAT PLAINS SALES & TRANSPORTATION CUSTOMERS	201412	MN	90.804991	NW	9.195009						
00228	GREAT PLAINS DISTRIBUTION PLANT	201402	MN	88.415898	NW	11.584102						
00228	GREAT PLAINS DISTRIBUTION PLANT	201412	MN	88.407657	NW	11.592343						
00229	GREAT PLAINS PLANT EXCLUDING G.O. FERGUS FALLS	201402	MN	89.041992	NW	10.958008						
00229	GREAT PLAINS PLANT EXCLUDING G.O. FERGUS FALLS	201412	MN	89.071961	NW	10.928039						
00230	GREAT PLAINS COMPOSITE DIST. PLANT & CUSTOMERS	201412	MN	89.609022	NW	10.390978						
00231	GREAT PLAINS O&M EXCLUDING COG & A&G	201412	MN	89.905295	NW	10.094705						
00232	GREAT PLAINS SALES & TRANSPORTATION REVENUE	201412	MN	85.858895	NW	14.141105						
00233	GREAT PLAINS SALES VOLUMES	201412	MN	84.002502	NW	15.997498						
00234	GREAT PLAINS GROSS PLANT IN SERVICE	201402	MN	89.044102	NW	10.955898						
00234	GREAT PLAINS GROSS PLANT IN SERVICE	201412	MN	89.069136	NW	10.930864						
00235	GREAT PLAINS NET PLANT IN SERVICE	201402	MN	87.743675	NW	12.256325						
00235	GREAT PLAINS NET PLANT IN SERVICE	201412	MN	87.962467	NW	12.037533						
00236	FERGUS FALLS DISTRICT SALES & TRANSPORT CUSTOMERS	201412	MN	81.491356	NW	18.508644						
00237	GREAT PLAINS FERGUS FALLS DIST DISTRIBUTION PLANT	201412	MN	75.994403	NW	24.005597						
00238	GREAT PLAINS FERGUS FALLS COMPOSITE	201412	MN	78.742879	NW	21.257121						
00239	GREAT PLAINS NORTH 5 PEAK DAY	201412	MN	75.984146	NW	24.015854						
00240	GAS PLANT EXCL COMMON GENERAL OFF & GP (900002,900	201402	MT	26.422066	ND	41.819852	SD	19.211471	WY	7.603042	ER	4.943569
00240	GAS PLANT EXCL COMMON GENERAL OFF & GP (900002,900	201412	MT	26.214100	ND	42.042001	SD	19.258692	WY	7.591883	ER	4.893324
00241	GREAT PLAINS SALES & TRANSP METERS	201412	MN	90.805383	NW	9.194617						
00242	GPNG MINNESOTA GENERAL PLANT-FOR PROPERTY TAXES	201412	MN	96.299183	NW	3.700817						
00250	ELECTRIC COMMON ALLOCATION STATE INCOME TAX 2820	201412	MT	22.981563	ND	77.018437						

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00251	GAS COMMON ALLOCATION STATE INCOME TAX 2820	201412	MN	4.399725	MT	47.327680	ND	47.767640	NW	.504955
00252	ELECT TRANS,DIST,GEN FOR STATE INCOME TAX 2820	201412	MT	21.765669	ND	78.234331				
00253	GAS DIST & GEN ALLOC STATE INCOME TAX 2820	201412	MT	37.630406	ND	62.369594				
00255	INTEG SYS 12 MNTH PEAK DEMND STATE INCOME TAX 2820	201412	MT	23.859734	ND	76.140266				
00260	ROCKY MOUNTAIN OFFICE - GAS	201412	MT	98.295116	WY	1.704884				
00261	NW BAKER (CABIN CREEK SUBSTATION) - INTEGRATED	201402	MT	76.660450	ND	21.535715	SD	1.803835		
00261	NW BAKER (CABIN CREEK SUBSTATION) - INTEGRATED	201412	MT	76.660268	ND	21.732010	SD	1.607722		
00264	BAKER -LITTLE BEAVER 57KV LINE (TL087-1)	201402	MT	68.273584	ND	29.274389	SD	2.452027		
00264	BAKER -LITTLE BEAVER 57KV LINE (TL087-1)	201412	MT	68.273336	ND	29.541221	SD	2.185443		
00266	GLEN ULLIN 46KV SWITCHING STATION (411TS2)	201402	MT	3.031611	ND	96.158063	SD	.810326		
00266	GLEN ULLIN 46KV SWITCHING STATION (411TS2)	201412	MT	3.031530	ND	96.246243	SD	.722227		
00267	HESKETT -GLEN ULLIN 41.6KV (TL405-1)	201402	MT	2.826092	ND	96.418516	SD	.755392		
00267	HESKETT -GLEN ULLIN 41.6KV (TL405-1)	201412	MT	2.826015	ND	96.500719	SD	.673266		
00268	GLEN ULLIN - DICKINSON 41.6KV (TL407-1)	201402	MT	2.826092	ND	96.418516	SD	.755392		
00268	GLEN ULLIN - DICKINSON 41.6KV (TL407-1)	201412	MT	2.826015	ND	96.500719	SD	.673266		
00269	GLEN ULLIN - ELGIN 41.6KV (TL409-1)	201402	MT	3.297107	ND	95.821602	SD	.881291		
00269	GLEN ULLIN - ELGIN 41.6KV (TL409-1)	201412	MT	3.297018	ND	95.917505	SD	.785477		
00270	ELGIN-DEVAUL 69KV (TL046-1)	201402	MT	1.256041	ND	98.408229	SD	.335730		
00270	ELGIN-DEVAUL 69KV (TL046-1)	201412	MT	1.256007	ND	98.444764	SD	.299229		
00271	INTEGRATED PEAK AND ENERGY	201402	MT	26.302589	ND	68.221322	SD	5.476089		
00271	INTEGRATED PEAK AND ENERGY	201412	MT	26.302468	ND	68.351802	SD	5.345730		
00272	CEDAR HILLS SUB (858TS1)	201402	MT	11.498627	ND	85.427880	SD	3.073493		
00272	CEDAR HILLS SUB (858TS1)	201412	MT	11.498317	ND	85.762340	SD	2.739343		
00273	ND & SD KWH Sales	201512	ND	91.644616	SD	8.355384				
00274	GPNG North District Design Day	201512	MN	80.711663	NW	19.288337				
00275	MANDAN 230 KV JUNCTION (498TS2)	201402	MT	10.463807	ND	86.739300	SD	2.796893		
00275	MANDAN 230 KV JUNCTION (498TS2)	201412	MT	10.463525	ND	87.043660	SD	2.492815		

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00276	S&R allocable costs based on Revenues	201412	MT 5.834100 ND 25.036000 SD 2.215900 ER .602100 WY 1.452900 MN 59.342500 NW 5.516500

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00001	ELECTRIC ONLY	201512	1	100.000000		
00002	NATURAL GAS ONLY	201512	2	100.000000		
00011	MONTANA TRANSMISSION & DISTRIBUTION PLANT	201412	1	52.523618	2	47.476382
00012	NORTH DAKOTA TRANSMISSION & DISTRIBUTION PLANT	201412	1	71.291723	2	28.708277
00013	WYOMING TRANSMISSION & DISTRIBUTION PLANT	201412	1	66.435083	2	33.564917
00014	MOBRIDGE DISTRICT CUSTOMER SPLIT	201412	1	60.353162	2	39.646838
00015	STATE OF NORTH DAKOTA CUSTOMER SPLIT	201412	1	45.593962	2	54.406038
00016	SOUTH DAKOTA TRANSMISSION & DISTRIBUTION PLANT	201412	1	64.286253	2	35.713747
00017	ROCKY MOUNTAIN REGION TRANS. & DIST. PLANT	201412	1	.000001	2	99.999999
00018	TRANSMISSION & DISTRIBUTION PL. - TOTAL UTILITY	201412	1	72.210389	2	27.789611
00024	GROSS PLANT IN SERVICE	201412	1	72.210389	2	27.789611
00025	NET PLANT IN SERVICE (INCLUDING CWIP) - 12/31/95	201412	1	76.545704	2	23.454296
00026	COMMON PLANT	201412	1	51.479355	2	48.520645
00027	NUMBER OF EMPLOYEES	201412	1	41.600000	2	58.400000
00028	CORPORATE OVERHEAD	201412	1	56.600000	2	43.400000
00029	CORPORATE OVERHEAD (ELECTRIC AND GAS ONLY)	201412	1	56.600000	2	43.400000
00063	ROCKY MOUNTAIN REGION, WY CUSTOMERS	201412	1	46.045121	2	53.954879
00064	DAKOTA HEARTLAND REGION CUSTOMER SPLIT (ND & SD)	201412	1	38.834100	2	61.165900
00065	BADLANDS REGION CUSTOMER SPLIT - (MT, ND, & SD)	201412	1	58.634110	2	41.365890
00066	BADLANDS REGION, MT CUSTOMERS	201412	1	54.168983	2	45.831017
00068	WOLF POINT DISTRICT CUSTOMER SPLIT - MT	201412	1	50.418223	2	49.581777
00069	WILLISTON DISTRICT CUSTOMER SPLIT - ND	201412	1	64.464756	2	35.535244
00086	BISMARCK DISTRICT CUSTOMERS	201412	1	51.869872	2	48.130128
00087	DAKOTA HEARLTLAND REGION CUSTOMER SPLIT -SD	201412	1	49.037373	2	50.962627
00088	BADLANDS REGION, ND CUSTOMERS	201412	1	61.187954	2	38.812046
00100	AVERAGE RATE BASE - CHANGES MONTHLY	201401	1	75.776475	2	24.223525

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00100	AVERAGE RATE BASE - CHANGES MONTHLY	201402	1	76.253645	2	23.746355
00100	AVERAGE RATE BASE - CHANGES MONTHLY	201403	1	78.454615	2	21.545385
00100	AVERAGE RATE BASE - CHANGES MONTHLY	201404	1	78.804998	2	21.195002
00100	AVERAGE RATE BASE - CHANGES MONTHLY	201405	1	78.806712	2	21.193288
00179	MONTANA COMMON PROPERTY TAX	201412	1	22.546495	2	77.453505
00180	NORTH DAKOTA COMMON PROPERTY TAX	201412	1	63.011327	2	36.988673
00183	SOUTH DAKOTA COMMON PROPERTY TAXES	201412	1	64.286624	2	35.713376
00184	WYOMING COMMON PROPERTY TAX	201412	1	66.435096	2	33.564904
00185	CORPORATE OVERHEAD	201412	1	56.600000	2	43.400000
00186	NUMBER OF EMPLOYEES (INCLUDING MERCHANDISE)	201412	1	41.600000	2	58.400000
00190	ROCKY MOUNTAN REGION CUSTOMER COUNT (MT & WY)	201412	1	16.425693	2	83.574307
00204	MT TRANSMISSION & DISTR. PL. EXCLUDING BILLINGS	201412	1	83.107604	2	16.892396
00275	COMPANY TOTAL SALES & TRANSPORTATION CUSTOMERS	201412	1	32.398078	2	67.601922
00276	ROCKY MOUNTAIN OFFICE - COMMON PLANT	201412	1	.000001	2	99.999999