

GREAT PLAINS NATURAL GAS CO.

CASE NO. PU-17-____

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**GREAT PLAINS NATURAL GAS CO.
PLANT IN SERVICE
GAS UTILITY - NORTH DAKOTA
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015**

<u>Function</u>	<u>Per Books Plant</u>		
	<u>2014</u>	<u>2015</u>	<u>Average</u>
Transmission	\$783,275	\$840,773	\$812,024
Distribution	3,589,748	4,101,642	3,845,695
General	204,544	217,887	211,216
Intangible Plant - General	58,730	227,772	143,251
Common	116,966	116,095	116,531
Intangible Plant - Common	<u>72,745</u>	<u>72,396</u>	<u>72,570</u>
Total Plant in Service	<u>\$4,826,008</u>	<u>\$5,576,565</u>	<u>\$5,201,287</u>

**GREAT PLAINS NATURAL GAS CO.
PLANT IN SERVICE
GAS UTILITY - NORTH DAKOTA
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015**

Acct. No.	Account	Per Books Plant		
		2014	2015	Average
	<u>Transmission Plant</u>			
365	Land	\$1,341	\$1,334	\$1,338
365.1	Rights of Way	37,982	37,775	37,878
367	Mains	349,811	368,179	358,995
369	Meas. & Reg. Equip.	394,141	433,485	413,813
	Total Transmission Plant	\$783,275	\$840,773	\$812,024
	<u>Distribution Plant</u>			
374.2	Rights of Way	38	38	38
376	Mains	1,957,199	2,104,474	2,030,837
378	Meas. & Reg. Equip. -General	43,897	43,848	43,872
379	Meas. & Reg. Equip. - City Gate	260	260	260
380	Services	1,084,702	1,207,175	1,145,939
381	Positive Meters	425,278	580,294	502,786
383	Service Regulators	78,374	72,322	75,348
385	Ind. Meas. & Reg. Station Equip.		93,231	46,615
	Total Distribution Plant	\$3,589,748	\$4,101,642	\$3,845,695
	<u>General Plant</u>			
389	Land	\$624	\$638	631
390	Structures and Improvements	136,540	139,669	138,105
391.1	Office Furniture & Equipment	6,820	6,976	6,898
391.3	Personal Computers	1,549	9,522	5,535
391.5	Computer Equip. - Other	382	391	387
392.1	Trans. Equip., Non-Unitized	162	157	159
392.2	Trans. Equip., Unitized	6,422	6,772	6,597
394.1	Miscellaneous Tolls - Nonunitized	34,937	36,083	35,510
395	Laboratory Equipment	39	38	38
396.1	Work Equipment Trailers	66	271	169
396.2	Power Operated Equip.	3,551	3,787	3,669
397.1	Fixed Radio Comm. Equip.	1,592	1,592	1,592
397.2	Mobile Radio Comm. Equip.	1,417	1,417	1,417
397.3	General Tele. Comm. Equip.	1,657	1,675	1,666
397.8	Network Equipment	3,852	3,852	3,852
398	Miscellaneous Equipment	4,934	5,047	4,991
	Total General Plant	\$204,544	\$217,887	\$211,216
303	Intangible Plant - General	\$58,730	\$227,772	143,251

**GREAT PLAINS NATURAL GAS CO.
PLANT IN SERVICE
GAS UTILITY - NORTH DAKOTA
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015**

Acct. No.	Account	Per Books Plant		
		2014	2015	Average
	<u>Common Plant</u>			
389	Land	\$3,586 ⁵	\$3,434	3,510
390	Structures and Improvements	57,905	56,882	57,394
391.1	Office Furniture & Equipment	5,776	5,647	5,711
391.3	Personal Computers	4,864	4,441	4,653
391.5	Other Computer Equipment	9,274	12,276	10,775
392.1	Trans. Equip., Non-Unitized	11	10	10
392.2	Trans. Equip., Unitized	6,101	6,376	6,239
392.3	Aircraft Equipment	19,294	18,478	18,886
393	Stores Equipment	15	15	15
394.1	Miscellaneous Tools	324	353	338
394.3	Vehicle Maint. Equip.	255	244	250
394.4	Vehicle Refueling Equip.	48	46	47
397.1	Fixed Radio Comm. Equip.	1,418	289	853
397.2	Mobile Radio Comm. Equip.	972	773	873
397.3	General Tele. Comm. Equip.	1,266	1,833	1,549
397.5	Supervisory & Telemetry	119	114	117
397.8	Network Equipment	761	214	487
398	Miscellaneous Equipment	4,977	4,670	4,824
	Total Common Plant	<u>\$116,966</u>	<u>\$116,095</u>	<u>\$116,531</u>
303	Intangible Plant - Common	<u>72,745</u>	<u>72,396</u>	<u>72,570</u>
	Total Gas Plant in Service	<u><u>\$4,826,008</u></u>	<u><u>\$5,576,565</u></u>	<u><u>\$5,201,287</u></u>

**GREAT PLAINS NATURAL GAS CO.
 DETAILED COST OF PLANT
 GAS UTILITY
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015**

Acct. No.	Account	Balance @ 12/31/14	Additions	Retirements	Transfers	Balance @ 12/31/15
<u>Intangible Plant</u>						
301	Organization	\$5,006	\$0	\$0	\$0	\$5,006
302	Franchises & Consents	73,680	0	0	0	73,680
303	Misc.	686,522	2,181,539	(450,639)	0	2,417,422
	Total Intangible Plant	\$765,208	\$2,181,539	(\$450,639)	\$0	\$2,496,108
<u>Transmission Plant</u>						
365.1	Land	\$5,585	\$0	\$0	\$0	\$5,585
365.2	Land Rights	158,152	0	0	0	158,152
367.1	Mains	1,456,584	87,276	(2,414)	0	1,541,446
369.1	Measuring & Regulating Station Equip.	733,816	95,972	(8,818)	0	820,970
	Total Transmission Plant	\$2,354,137	\$183,248	(\$11,232)	\$0	\$2,526,153
<u>Distribution Plant</u>						
374.1	Land	\$2,978	\$0	\$0	\$0	\$2,978
374.2	Land Rights	17,654	0	0	0	17,654
375	Structures & Improvements	32,251	0	0	0	32,251
376	Mains	14,933,826	1,410,870	(89,497)	0	16,255,199
378	Measuring & Regulating Equip. - Gen.	486,488	8,023	(14,861)	0	479,650
379	Measuring & Regulating Equip. - City Gate	345,144	91,761	0	0	436,905
380	Services	11,797,635	1,447,296	(202,588)	0	13,042,343
381	Meters	4,647,184	1,774,292	(73,420)	0	6,348,056
383	Service Regulators	852,389	31,517	(95,478)	0	788,428
385	Industrial Measuring & Regulating Equip.	26,250	104,755	0	0	131,005
387.1	Cathodic Protection Equipment	5,308	3,927	0	2,059	11,294
387.2	Other Distribution Equipment	13,558	0	0	(2,059)	11,499
	Total Distribution Plant	\$33,160,665	\$4,872,441	(\$475,844)	\$0	\$37,557,262

**GREAT PLAINS NATURAL GAS CO.
 DETAILED COST OF PLANT
 GAS UTILITY
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015**

Acct. No.	Account	Balance @ 12/31/14	Additions	Retirements	Transfers	Balance @ 12/31/15
	<u>General Plant</u>					
389	Land & Land Rights	\$48,659	\$0	\$0	\$0	\$48,659
390	Structures & Improvements	2,147,697	18,348	0	0	2,166,045
391.1	Office Furniture & Equipment	97,598	0	0	0	97,598
391.3	Computer Equip.-PC	14,220	61,617	0	0	75,837
391.5	Computer Equip. - Other	3,494	0	0	0	3,494
392.1	Transportation Equipment - Non-Unitized	39,760	0	0	0	39,760
392.2	Transportation Equipment - Unitized	1,182,404	344,114	(66,387)	0	1,460,131
394.1	Miscellaneous Tools	419,662	20,004	0	0	439,666
396.1	Work Equipment Trailers	73,971	34,285	0	0	108,256
396.2	Power Operated Equipment	768,883	260,013	(76,521)	0	952,375
397.1	Radio Communication Equip. - Fixed	116,257	0	0	0	116,257
397.2	Radio Communication Equip. - Mobile	59,341	0	0	0	59,341
397.3	General Tele. Comm. Equip.	27,484	0	0	0	27,484
397.8	Network Equipment	100,500	0	0	0	100,500 ^l
398	Miscellaneous Equipment	51,339	0	0	0	51,339
	Total General Plant	<u>\$5,151,269</u>	<u>\$738,381</u>	<u>(\$142,908)</u>	<u>\$0</u>	<u>\$5,746,742</u>
	Total Gas Plant in Service	<u>\$41,431,279</u>	<u>\$7,975,609</u>	<u>(\$1,080,623)</u>	<u>\$0</u>	<u>\$48,326,265</u>

**GREAT PLAINS NATURAL GAS CO.
ACCUMULATED RESERVE FOR DEPRECIATION
GAS UTILITY - NORTH DAKOTA
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015**

Function	Per Books Acc. Reserve		
	2014	2015	Average
Transmission	\$422,099	\$435,990	\$429,045
Distribution	-2,268,647	2,395,754	2,332,201
General	45,307	54,157	49,731
Intangible Plant - General	58,730	20,134	39,432
Common	49,776	50,614	50,195
Intangible Plant - Common	42,977	45,927	44,452
Total Accumulated Reserve	<u>\$2,887,536</u>	<u>-\$3,002,576</u>	<u>\$2,945,056</u>

**GREAT PLAINS NATURAL GAS CO.
BOOK CHANGES IN ACCUMULATED PROVISION FOR
DEPRECIATION AND AMORTIZATION - GAS UTILITY
TWELVE MONTHS ENDING DECEMBER 31, 2015**

<u>Gas Utility</u>	Beginning Balance 12/31/14	Annual Provision	Retirements (Original Cost)	Salvage	Removal Costs	Reclass/ Adjustments	Ending Balance 12/31/15
Account 111 - Intangible	\$596,498	\$132,249	\$450,639				\$278,108
Account 108							
Transmission	1,681,037	43,437	11,233		\$12,591		1,700,650
Distribution	21,410,064	1,398,749	475,843	\$2,000	182,597		22,152,373
General	2,461,158	254,550	142,908	238,767	(2,191)		2,813,758
Total Account 108	25,552,259	1,696,736	629,984	240,767	192,997	0	26,666,781
Total	<u>\$26,148,757</u>	<u>\$1,828,985</u>	<u>\$1,080,623</u>	<u>\$240,767</u>	<u>\$192,997</u>	<u>\$0</u>	<u>\$26,944,889</u>

**GREAT PLAINS NATURAL GAS CO.
SUMMARY OF WORKING CAPITAL AND
OTHER DEDUCTIONS
GAS UTILITY - NORTH DAKOTA
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015**

<u>Working Capital</u>	<u>Per Books</u>		
	<u>2014</u>	<u>2015</u>	<u>Average</u>
Materials and Supplies	\$62,094	\$46,395	\$54,245
Prepayments	1,361	1,616	1,489
Unamortized Loss on Debt	<u>11,828</u>	<u>10,933</u>	<u>11,380</u>
Total Working Capital	<u>\$75,283</u>	<u>\$58,944</u>	<u>\$67,114</u>
Customer Advances for Construction	<u>\$0</u>	<u>\$410,772</u>	<u>\$205,386</u>

**GREAT PLAINS NATURAL GAS CO.
WORKING CAPITAL AND OTHER DEDUCTIONS
GAS UTILITY - NORTH DAKOTA
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015**

	<u>Materials</u>	<u>Prepayments</u>	<u>Unamortized Loss on Debt</u>	<u>Customer Advances</u>
December 2014	\$62,094	\$1,361	\$11,828	\$0
January 2015	52,697	12,797	12,141	0
February	52,524	11,623	12,031	0
March	49,724	10,342	11,921	0
April	57,015	9,191	11,812	0
May	56,748	8,193	11,702	0
June	57,221	6,965	11,592	5,150
July	54,827	5,787	11,482	5,603
August	54,144	4,608	11,372	5,603
September	53,166	3,429	11,262	5,603
October	49,889	2,250	11,152	410,772
November	48,555	2,821	11,043	410,772
December	46,395	1,616	10,933	410,772
Beginning and end of year average	<u>\$54,245</u>	<u>\$1,489</u>	<u>\$11,380</u>	<u>\$205,386</u>

**GREAT PLAINS NATURAL GAS CO.
AVERAGE UTILITY CAPITAL STRUCTURE
TWELVE MONTHS ENDING DECEMBER 31, 2015
PROJECTED 2016-2017**

	<u>Balance</u>	<u>Ratio</u>	<u>Cost</u>	<u>Required Return</u>
2015				
Long Term Debt 1/	\$505,460,413	41.845%	5.789%	2.422%
Short Term Debt 2/	93,215,913	7.717%	0.937%	0.072%
Preferred Stock 3/	15,308,600	1.267%	4.581%	0.058%
Common Equity 4/	593,956,022	49.171%	9.500%	4.671%
Total	<u>\$1,207,940,948</u>	<u>100.000%</u>		<u>7.223%</u>

Projected 2016				
Long Term Debt 1/	\$580,451,153	42.788%	5.463%	2.338%
Short Term Debt 2/	81,175,670	5.984%	1.692%	0.101%
Preferred Stock 3/	15,258,600	1.125%	4.579%	0.052%
Common Equity 4/	679,679,661	50.103%	9.500%	4.760%
Total	<u>\$1,356,565,084</u>	<u>100.000%</u>		<u>7.251%</u>

Projected 2017				
Long Term Debt 1/	\$605,440,903	41.313%	5.341%	2.207%
Short Term Debt 2/	108,736,873	7.420%	2.447%	0.182%
Preferred Stock 3/	15,158,600	1.034%	4.574%	0.047%
Common Equity 4/	736,149,023	50.233%	9.500%	4.772%
Total	<u>\$1,465,485,399</u>	<u>100.000%</u>		<u>7.208%</u>

- 1/ Schedule D-1, page 1.
- 2/ Schedule D-1, page 6.
- 3/ Schedule D-2, page 1.
- 4/ Schedule D-3, page 1.

GREAT PLAINS NATURAL GAS CO.
AVERAGE LONG-TERM DEBT
TWELVE MONTHS ENDING DECEMBER 31, 2015
PROJECTED 2016-2017

	Balance Outstanding	Annual Cost	Adjusted Embedded Cost
Balance at 12/31/2014	\$430,464,906	\$26,225,963	6.092%
Balance at 12/31/2015	\$580,000,000	\$32,222,050	5.556%
Minot Air Force Base Payable	455,919	27,355	6.000%
Amortization of Gain/Loss		43,469	1/
Total @ 12/31/2015	<u>\$580,455,919</u>	<u>\$32,292,874</u>	<u>5.563%</u>
Average @ 12/31/2015	<u>\$505,460,413</u>	<u>\$29,259,419</u>	<u>5.789%</u>
Balance at 12/31/2016	\$580,000,000	\$31,061,550	5.355%
Minot Air Force Base Payable	446,386	26,783	6.000%
Amortization of Gain/Loss		43,469	1/
Total @ 12/31/2016	<u>\$580,446,386</u>	<u>\$31,131,802</u>	<u>5.363%</u>
Average @ 12/31/2016	<u>\$580,451,153</u>	<u>\$31,712,338</u>	<u>5.463%</u>
Balance at 12/31/2017	630,000,000	33,474,050	5.313%
Minot Air Force Base Payable	435,420	26,125	6.000%
Amortization of Gain/Loss		43,469	1/
Total @ 12/31/17	<u>\$630,435,420</u>	<u>\$33,543,644</u>	<u>5.321%</u>
Average @ 12/31/2017	<u>\$605,440,903</u>	<u>\$32,337,723</u>	<u>5.341%</u>

1/ Schedule D-1, page 5.

**GREAT PLAINS NATURAL GAS CO.
LONG-TERM DEBT CAPITAL
PROJECTED DECEMBER 31, 2015**

Description	Date of Issuance	Date of Maturity	Interest Rate	Principal Amount of Issue	Gross Proceeds	Underwriters' Commission		Loss on Reacquisition Redemption and Issuance Expense	
						Amount	% Gross Proceeds	Amount	% Gross Proceeds
Unsecured Long-Term Debt									
6.61% - Senior Note	9/1/2009	9/30/2016	6.610%	\$25,000,000	\$25,000,000	\$68,308	0.273%	\$517,287	2.069%
6.66% - Senior Note	10/1/2009	9/30/2016	6.660%	25,000,000	25,000,000	68,308	0.273%	517,287	2.069%
5.98% - Senior Note	12/15/2003	12/15/2033	5.980%	30,000,000	30,000,000	624,465	2.082%	0	0.000%
6.33% - Senior Note	8/24/2006	8/24/2026	6.330%	100,000,000	100,000,000	344,061	0.344%	10,532,009	10.532%
6.04% - Senior Note	9/16/2008	9/16/2018	6.040%	100,000,000	100,000,000	362,432	0.362%	0	0.000%
5.18% - Senior Note	4/15/2014	4/15/2044	5.180%	50,000,000	50,000,000	239,178	0.478%	0	0.000%
4.24% - Senior Note	7/15/2014	7/15/2024	4.240%	60,000,000	60,000,000	291,263	0.485%	0	0.000%
4.34% - Senior Note	7/15/2014	7/15/2026	4.340%	40,000,000	40,000,000	197,042	0.493%	0	0.000%
3.78% - Senior Note	10/29/2015	10/30/2025	3.780%	87,000,000	87,000,000	465,946	0.536%	0	0.000%
4.87% - Senior Note	10/29/2015	10/30/2045	4.870%	11,000,000	11,000,000	58,886	0.535%	0	0.000%
4.03% - Senior Note	12/10/2015	12/10/2030	4.030%	52,000,000	52,000,000	278,523	0.536%	0	0.000%
Total Long-Term Debt Capital				\$580,000,000	\$580,000,000	\$2,998,412		\$11,566,583	

Description	Net Proceeds		Cost of Money 1/	Principal Outstanding	Annual Cost	Embedded Cost
	Amount	Per Unit				
Unsecured Long-Term Debt						
6.61% - Senior Note	\$24,414,405	97.658%	7.120%	\$25,000,000	1,780,000	
6.66% - Senior Note	24,414,405	97.658%	7.172%	25,000,000	1,793,000	
5.98% - Senior Note	29,375,535	97.918%	6.210%	30,000,000	1,863,000	
6.33% - Senior Note	89,123,930	89.124%	7.514%	100,000,000	7,514,000	
6.04% - Senior Note	99,637,568	99.638%	6.181%	100,000,000	6,181,000	
5.18% - Senior Note	49,760,822	99.522%	5.280%	50,000,000	2,640,000	
4.24% - Senior Note	59,708,737	99.515%	4.346%	60,000,000	2,607,600	
4.34% - Senior Note	39,802,958	99.507%	4.442%	40,000,000	1,776,800	
3.78% - Senior Note	86,534,054	99.464%	3.883%	87,000,000	3,378,210	
4.87% - Senior Note	10,941,114	99.465%	4.964%	11,000,000	546,040	
4.03% - Senior Note	51,721,477	99.464%	4.120%	52,000,000	2,142,400	
Total Long-Term Debt Capital	\$565,435,005			\$580,000,000	\$32,222,050	5.556%

1/ Yield to maturity based upon the life, net proceeds, semiannual compounding of stated interest rate, and amortization of indenture revision costs.

**GREAT PLAINS NATURAL GAS CO.
LONG-TERM DEBT CAPITAL
PROJECTED DECEMBER 31, 2016**

Description	Date of Issuance	Date of Maturity	Interest Rate	Principal Amount of Issue	Gross Proceeds	Underwriters' Commission		Loss on Reacquisition and Issuance Expense	
						Amount	% Gross Proceeds	Amount	% Gross Proceeds
Unsecured Long-Term Debt									
5.98% - Senior Note	12/15/2003	12/15/2033	5.980%	\$30,000,000	\$30,000,000	\$624,465	2.082%	0	0.000%
6.33% - Senior Note	8/24/2006	8/24/2026	6.330%	100,000,000	100,000,000	344,061	0.344%	10,532,009	10.532%
6.04% - Senior Note	9/16/2008	9/16/2018	6.040%	100,000,000	100,000,000	362,431	0.362%	0	0.000%
5.18% - Senior Note	4/15/2014	4/15/2044	5.180%	50,000,000	50,000,000	239,178	0.478%	0	0.000%
4.24% - Senior Note	7/15/2014	7/15/2024	4.240%	60,000,000	60,000,000	291,263	0.485%	0	0.000%
4.34% - Senior Note	7/15/2014	7/15/2026	4.340%	40,000,000	40,000,000	197,042	0.493%	0	0.000%
3.78% - Senior Note	10/29/2015	10/30/2025	3.780%	87,000,000	87,000,000	467,669	0.538%	0	0.000%
4.87% - Senior Note	10/29/2015	10/30/2045	4.870%	11,000,000	11,000,000	59,104	0.537%	0	0.000%
4.03% - Senior Note	12/10/2015	12/10/2030	4.030%	52,000,000	52,000,000	279,553	0.538%	0	0.000%
4.70% - Senior Note	10/31/2016	10/31/2026	4.700%	50,000,000	50,000,000	264,607	0.529%	0	0.000%
Total Long-Term Debt Capital				\$580,000,000	\$580,000,000	\$3,129,373		\$10,532,009	

Description	Net Proceeds		Cost of Money 1/	Principal Outstanding	Annual Cost	Embedded Cost
	Amount	Per Unit				
Unsecured Long-Term Debt						
5.98% - Senior Note	29,375,535	97.918%	6.210%	30,000,000	1,863,000	
6.33% - Senior Note	89,123,930	89.124%	7.514%	100,000,000	7,514,000	
6.04% - Senior Note	99,637,569	99.638%	6.181%	100,000,000	6,181,000	
5.18% - Senior Note	49,760,822	99.522%	5.280%	50,000,000	2,640,000	
4.24% - Senior Note	59,708,737	99.515%	4.346%	60,000,000	2,607,600	
4.34% - Senior Note	39,802,958	99.507%	4.442%	40,000,000	1,776,800	
3.78% - Senior Note	86,532,331	99.462%	3.883%	87,000,000	3,378,210	
4.87% - Senior Note	10,940,896	99.463%	4.964%	11,000,000	546,040	
4.03% - Senior Note	51,720,447	99.462%	4.120%	52,000,000	2,142,400	
4.70% - Senior Note	49,735,393	99.471%	4.825%	50,000,000	2,412,500	
Total Long-Term Debt Capital	\$566,338,618			\$580,000,000	\$31,061,550	5.355%

1/ Yield to maturity based upon the life, net proceeds, semiannual compounding of stated interest rate, and amortization of indenture revision costs.

**GREAT PLAINS NATURAL GAS CO.
LONG-TERM DEBT CAPITAL
PROJECTED DECEMBER 31, 2017**

Description	Date of Issuance	Date of Maturity	Interest Rate	Principal Amount of Issue	Gross Proceeds	Underwriters' Commission		Loss on Reacquisition Redemption and Issuance Expense	
						Amount	% Gross Proceeds	Amount	% Gross Proceeds
Unsecured Long-Term Debt									
5.98% - Senior Note	12/15/2003	12/15/2033	5.980%	\$30,000,000	\$30,000,000	\$624,465	2.082%	0	0.000%
6.33% - Senior Note	8/24/2006	8/24/2026	6.330%	100,000,000	100,000,000	344,061	0.344%	10,532,009	10.532%
6.04% - Senior Note	9/16/2008	9/16/2018	6.040%	100,000,000	100,000,000	362,431	0.362%	0	0.000%
5.18% - Senior Note	4/15/2014	4/15/2044	5.180%	50,000,000	50,000,000	239,178	0.478%	0	0.000%
4.24% - Senior Note	7/15/2014	7/15/2024	4.240%	60,000,000	60,000,000	291,263	0.485%	0	0.000%
4.34% - Senior Note	7/15/2014	7/15/2026	4.340%	40,000,000	40,000,000	197,042	0.493%	0	0.000%
3.78% - Senior Note	10/29/2015	10/30/2025	3.780%	87,000,000	87,000,000	467,669	0.538%	0	0.000%
4.87% - Senior Note	10/29/2015	10/30/2045	4.870%	11,000,000	11,000,000	59,104	0.537%	0	0.000%
4.03% - Senior Note	12/10/2015	12/10/2030	4.030%	52,000,000	52,000,000	279,553	0.538%	0	0.000%
4.70% - Senior Note	10/31/2016	10/31/2026	4.700%	50,000,000	50,000,000	264,607	0.529%	0	0.000%
4.70% - Senior Note	3/31/2017	3/31/2027	4.700%	50,000,000	50,000,000	264,607	0.529%	0	0.000%
Total Long-Term Debt Capital				\$630,000,000	\$630,000,000	\$3,393,980		\$10,532,009	

Description	Net Proceeds		Cost of Money 1/	Principal Outstanding	Annual Cost	Embedded Cost
	Amount	Per Unit				
Unsecured Long-Term Debt						
5.98% - Senior Note	29,375,535	97.918%	6.210%	30,000,000	1,863,000	
6.33% - Senior Note	89,123,930	89.124%	7.514%	100,000,000	7,514,000	
6.04% - Senior Note	99,637,569	99.638%	6.181%	100,000,000	6,181,000	
5.18% - Senior Note	49,760,822	99.522%	5.280%	50,000,000	2,640,000	
4.24% - Senior Note	59,708,737	99.515%	4.346%	60,000,000	2,607,600	
4.34% - Senior Note	39,802,958	99.507%	4.442%	40,000,000	1,776,800	
3.78% - Senior Note	86,532,331	99.462%	3.883%	87,000,000	3,378,210	
4.87% - Senior Note	10,940,896	99.463%	4.964%	11,000,000	546,040	
4.03% - Senior Note	51,720,447	99.462%	4.120%	52,000,000	2,142,400	
4.70% - Senior Note	49,735,393	99.471%	4.825%	50,000,000	2,412,500	
4.70% - Senior Note	49,735,393	99.471%	4.825%	50,000,000	2,412,500	
Total Long-Term Debt Capital	\$616,074,011			\$630,000,000	\$33,474,050	5.313%

1/ Yield to maturity based upon the life, net proceeds, semiannual compounding of stated interest rate, and amortization of indenture revision costs.

GREAT PLAINS NATURAL GAS CO.
AMORTIZATION OF LOSS ON REACQUIRED DEBT
TWELVE MONTHS ENDING DECEMBER 31, 2015
PROJECTED 2016-2017

	<u>Amortization</u>
<u>Acct. 1890 - Unamortized Loss</u>	
PCN Notes Loss/Unamortized Expense - 2015	\$43,469
PCN Notes Loss/Unamortized Expense - 2016	43,469
PCN Notes Loss/Unamortized Expense - 2017	43,469

**GREAT PLAINS NATURAL GAS CO.
AVERAGE SHORT-TERM DEBT
TWELVE MONTHS ENDING DECEMBER 31, 2015
PROJECTED 2016-2017**

	<u>Balance Outstanding</u>	<u>Annual Cost</u>	<u>Average Cost</u>
<u>2015</u>			
Average Balance 1/	\$93,215,913	\$523,710	0.562%
Amortization of Fees 2/		350,003	
Total	<u>\$93,215,913</u>	<u>\$873,713</u>	<u>0.937%</u>
<u>Projected 2016</u>			
Average Balance 1/	\$81,175,670	\$1,022,812	1.260%
Amortization of Fees 2/		350,611	
Total	<u>\$81,175,670</u>	<u>\$1,373,423</u>	<u>1.692%</u>
<u>Projected 2017</u>			
Average Balance 1/	\$108,736,873	\$2,310,072	2.124%
Amortization of Fees 2/		350,611	
Total	<u>\$108,736,873</u>	<u>\$2,660,683</u>	<u>2.447%</u>

- 1/ Twelve month average balance.
2/ Negotiation and commitment fees.

**GREAT PLAINS NATURAL GAS CO.
AVERAGE PREFERRED STOCK
TWELVE MONTHS ENDING DECEMBER 31, 2015
PROJECTED 2016-2017**

<u>Description</u>	<u>Balance Outstanding</u>	<u>Annual Cost</u>	<u>Adjusted Embedded Cost</u>
Balance at 12/31/2014	\$15,308,600	\$701,310	4.581%
2015 Redemptions: 5.1% Series			
Balance at 12/31/2015	<u>\$15,308,600</u>	<u>\$701,310</u>	<u>4.581%</u>
Average @ 12/31/2015	<u>\$15,308,600</u>	<u>\$701,310</u>	<u>4.581%</u>
2016 Redemptions: 5.1% Series			
	(100,000)	(5,285)	5.285%
Balance at 12/31/2016	<u>\$15,208,600</u>	<u>\$696,025</u>	<u>4.577%</u>
Average @ 12/31/2016	<u>\$15,258,600</u>	<u>\$698,668</u>	<u>4.579%</u>
2017 Redemptions: 5.1% Series			
	(100,000)	(5,285)	5.285%
Balance at 12/31/2017	<u>\$15,108,600</u>	<u>\$690,740</u>	<u>4.572%</u>
Average @ 12/31/2017	<u>\$15,158,600</u>	<u>\$693,383</u>	<u>4.574%</u>

**GREAT PLAINS NATURAL GAS CO.
PREFERRED STOCK CAPITAL
DECEMBER 31, 2015**

Description	Date of Issuance	Call (Redemption) Price	Dividend Rate	Par Value of Issue	Gross Proceeds (000's)	Underwriters' Commission		Issuance Expense	
						Amount	% Gross Proceeds	Amount	% Gross Proceeds
4.5% Series	01/01/51	\$105	4.5%	\$100	\$10,000				
4.7% Series	12/07/55	102	4.7%	100	5,000				
5.1% Series	05/23/61	100/102	5.1%	100	5,000	\$25,000	0.50%	\$27,452	0.549%

Description	Net Proceeds		Cost of Money 1/ 2/	Principal Outstanding	December 31, 2015		Method of Offering
	Amount (000's)	Per Unit			Annual Cost	Embedded Cost	
4.5% Series	\$10,000	100.000%	4.500%	\$10,000,000	\$450,000		Public
4.7% Series	5,000	100.000%	4.700%	5,000,000	235,000		Public
5.1% Series	4,948	98.951%	5.285%	308,600	16,310		Private
Total				<u>\$15,308,600</u>	<u>\$701,310</u>	<u>4.581%</u>	

1/ Yield to maturity based upon the life, net proceeds, and quarterly compounding of the stated dividend rate of each issue.
2/ 4.5% Series and 4.7% Series issue expense fully recovered.

**GREAT PLAINS NATURAL GAS CO.
PREFERRED STOCK CAPITAL
PROJECTED DECEMBER 31, 2016**

Description	Date of Issuance	Call (Redemption) Price	Dividend Rate	Par Value of Issue	Gross Proceeds (000's)	Underwriters' Commission		Issuance Expense	
						Amount	% Gross Proceeds	Amount	% Gross Proceeds
4.5% Series	01/01/51	\$105	4.5%	\$100	\$10,000				
4.7% Series	12/07/55	102	4.7%	100	5,000				
5.1% Series	05/23/61	100/102	5.1%	100	5,000	\$25,000	0.50%	\$27,452	0.549%

Description	Net Proceeds		Cost of Money 1/ 2/	Principal Outstanding	December 31, 2016		Method of Offering
	Amount (000's)	Per Unit			Annual Cost	Embedded Cost	
4.5% Series	\$10,000	100.000%	4.500%	\$10,000,000	\$450,000		Public
4.7% Series	5,000	100.000%	4.700%	5,000,000	235,000		Public
5.1% Series	4,948	98.951%	5.285%	208,600	11,025		Private
Total				<u>\$15,208,600</u>	<u>\$696,025</u>	<u>4.577%</u>	

- 1/ Yield to maturity based upon the life, net proceeds, and quarterly compounding of the stated dividend rate of each issue.
2/ 4.5% Series and 4.7% Series issue expense fully recovered.

**GREAT PLAINS NATURAL GAS CO.
PREFERRED STOCK CAPITAL
PROJECTED DECEMBER 31, 2017**

Description	Date of Issuance	Call (Redemption) Price	Dividend Rate	Par Value of Issue	Gross Proceeds (000's)	Underwriters' Commission	Issuance Expense	
						% Gross Proceeds	% Gross Proceeds	
4.5% Series	01/01/51	\$105	4.5%	\$100	\$10,000			
4.7% Series	12/07/55	102	4.7%	100	5,000			
5.1% Series	05/23/61	100/102	5.1%	100	5,000	\$25,000	0.50%	
							\$27,452	0.549%

Description	Net Proceeds		Cost of Money 1/ 2/	Principal Outstanding	December 31, 2017		Method of Offering
	Amount (000's)	Per Unit			Annual Cost	Embedded Cost	
4.5% Series	\$10,000	100.000%	4.500%	\$10,000,000	\$450,000		Public
4.7% Series	5,000	100.000%	4.700%	5,000,000	235,000		Public
5.1% Series	4,948	98.951%	5.285%	108,600	5,740		Private
Total				<u>\$15,108,600</u>	<u>\$690,740</u>	<u>4.572%</u>	

1/ Yield to maturity based upon the life, net proceeds, and quarterly compounding of the stated dividend rate of each issue.

2/ 4.5% Series and 4.7% Series issue expense fully recovered.

**GREAT PLAINS NATURAL GAS CO.
AVERAGE UTILITY COMMON EQUITY
TWELVE MONTHS ENDING DECEMBER 31, 2015
PROJECTED 2016-2017**

<u>Description</u>	<u>Amount</u>
Common Equity - 12/31/2014	\$528,757,663
Common Equity - 12/31/2015	\$2,381,505,155
Investment in Subsidiaries	<u>1,722,350,774</u>
Utility Common Equity - 12/31/2015	<u>\$659,154,381</u>
Average @ 12/31/2015	\$593,956,022
Common Equity - 12/31/2016	\$2,251,343,685
Investment in Subsidiaries	<u>1,551,138,744</u>
Utility Common Equity - 12/31/2016	<u>\$700,204,941</u>
Average @ 12/31/2016	\$679,679,661
Common Equity - 12/31/2017	\$2,323,231,848
Investment in Subsidiaries	<u>1,551,138,744</u>
Utility Common Equity - 12/31/2017	<u>\$772,093,104</u>
Average @ 12/31/2017	<u>\$736,149,023</u>

GREAT PLAINS NATURAL GAS CO.
SUMMARY OF REVENUES
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2015

	<u>Dk</u>	<u>Per Books</u>
<u>Sales</u>		
Firm General	255,682	\$1,921,921
Interruptible	419,718	1,951,302
Unbilled Revenue		(247,407)
Total Sales	<u>675,400</u>	<u>\$3,625,816</u>
<u>Transportation</u>		
Transportation	1,295,595	\$146,856
Unbilled Revenue		1,995
Total Transportation	<u>1,295,595</u>	<u>\$148,851</u>
Total Sales and Transportation	<u>1,970,995</u>	<u>\$3,774,667</u>
<u>Other Revenue</u>		
Miscellaneous Service Revenue		\$2,529
Rent from Property		19,173
Other Revenue		7,660
Total Other Revenue		<u>\$29,362</u>
Total Operating Revenue		<u>\$3,804,029</u>

**Great Plains Natural Gas Co.
Gas Utility - North Dakota
Summary of Normalized Sales and Transportation Revenue
Twelve Months Ended December 31, 2015**

	Rate	Effective Customers	Dk	Per Books at Current Rates Revenue			
				Basic Service Charge	Distribution Charge	Cost of Gas	Total
Sales							
Firm - General	W01	2,205	255,682	\$92,610	\$298,937	\$1,180,228	\$1,571,775
Total Firm General		2,205	255,682	92,610	298,937	1,180,228	1,571,775
Interruptible							
Interruptible	W03	16	419,718	672	362,429	1,085,097	1,448,198
Total Interruptible		16	419,718	672	362,429	1,085,097	1,448,198
Total Sales		2,221	675,400	93,282	661,366	2,265,325	3,019,973
Transportation							
Contract	WTG	9	1,295,595	10,800	259,119		269,919
Total Transportation		9	1,295,595	10,800	259,119		269,919
Total North Dakota		2,230	1,970,995	\$104,082	\$920,485	\$2,265,325	\$3,289,892

Great Plains Natural Gas Co.
Gas Utility - North Dakota
Summary of Normalized Sales and Transportation Revenue
Twelve Months Ended December 31, 2015

	Rate	Effective Customers	Dk	Normalized Revenue			
				Basic Service Charge	Distribution Charge	Cost of Gas	Total
Sales							
Firm - General	W01	2,205	281,074	\$92,610	\$328,625	\$1,297,438	\$1,718,673
Total Firm General		2,205	281,074	92,610	328,625	1,297,438	1,718,673
Interruptible							
Interruptible	W03	16	419,718	672	362,429	1,085,097	1,448,198
Total Interruptible		16	419,718	672	362,429	1,085,097	1,448,198
Total Sales		2,221	700,792	93,282	691,054	2,382,535	3,166,871
Transportation							
Contract	WTG	9	1,295,595	10,800	259,119		269,919
Total Transportation		9	1,295,595	10,800	259,119		269,919
Total North Dakota		2,230	1,996,387	\$104,082	\$950,173	\$2,382,535	\$3,436,790

GREAT PLAINS NATURAL GAS CO.
SUMMARY OF OPERATION AND MAINTENANCE EXPENSES
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2015

	<u>Total Company</u>	<u>North Dakota</u>
Cost of Gas	19,506,414	2,875,721
Other Gas Supply	82,581	11,748
Total Gas Supply	<u>19,588,995</u>	<u>2,887,469</u>
Production	1,134	0
Tranmission	56,932	13,599
Distribution	2,437,309	277,364
Customer Accounting	1,045,325	87,996
Customer Service & Information	172,407	7,923
Sales	43,061	4,402
Administrative and General	<u>2,241,305</u>	<u>224,310</u>
Total Operation and Maintenance Expenses	<u><u>\$25,586,468</u></u>	<u><u>\$3,503,063</u></u>

GREAT PLAINS NATURAL GAS CO.
SUMMARY OF OPERATION AND MAINTENANCE EXPENSES
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2015

Case No. PU-17-____
Statement F
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Account No.		Total Company	North Dakota
	<u>Manufactured Gas Production Expenses</u>		
733	Gas Mixing Expense	\$1,134	
	<u>Other Gas Supply Expenses</u>		
804	Natural Gas City Gate Purchases	\$16,865,179	\$2,398,525
805	Purchased Gas Cost Adjustments	2,563,912	477,196
808.1	Gas Withdrawn from Storage	803,749	
808.2	Gas Delivered to Storage	(726,426)	
813	Other Gas Supply Expenses	82,581	11,748
	Total Other Gas Supply Expenses	19,588,995	2,887,469
	<u>Transmission Expenses</u>		
	<u>Operation</u>		
850	Operation Supervision & Engineering	18	4
856	Mains Expense	25,388	6,064
857	Measuring & Reg Station Exp	6,976	1,667
	Total Operation Expenses	32,382	7,735
	<u>Maintenance</u>		
863	Maint. of Mains	21,382	5,107
865	Maint of Meas & Reg Stat Equip	3,168	757
	Total Maintenance Expenses	24,550	5,864
	Total Transmission Expenses	56,932	13,599
	<u>Distribution Expenses</u>		
	<u>Operation</u>		
870	Supervision and Engineering	292,260	27,017
871	Distribution Load Dispatching	4,765	515
874	Mains and Services	498,743	59,067
875	Measuring & Reg. Station Exp. - General	18,075	1,392
876	Measuring & Reg. Station Exp. - Industrial	45,850	6,140
877	Measuring & Reg. Station Exp. - City Gate	54,926	12,390
878	Meters and House Regulators	133,070	12,790
879	Customer Installations	147,845	18,893
880	Other Expenses	441,616	48,684
881	Rents	26,497	4,114
	Total Operation Expenses	1,663,647	191,002
	<u>Maintenance</u>		
885	Supervision & Engineering	201,144	24,938
886	Structures & Improvements	18,390	1,748
887	Mains	161,039	22,192
889	Measuring & Reg. Station Exp. - General	14,657	2,763
890	Measuring & Reg. Station Exp. - Industrial	19,894	1,415
891	Measuring & Reg. Station Exp. - City Gate	24,237	2,993
892	Services	106,223	10,543
893	Meters and House Regulators	86,936	9,850
894	Other Equipment	141,142	9,920
	Total Maintenance Expenses	773,662	86,362

GREAT PLAINS NATURAL GAS CO.
SUMMARY OF OPERATION AND MAINTENANCE EXPENSES
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2015

Case No. PU-17-____
Statement F
Page 3 of 3

<u>Account No.</u>		<u>Total Company</u>	<u>North Dakota</u>
	Total Distribution Expenses	<u>2,437,309</u>	<u>277,364</u>
	<u>Customer Accounts Expenses</u>		
	<u>Operation</u>		
901	Supervision	48,273	4,428
902	Meter Reading Expenses	314,330	28,690
903	Customer Records and Collection Exp.	480,415	43,360
904	Uncollectible Accounts	150,088	6,973
905	Misc. Customer Accounts Expenses	52,219	4,545
	Total Customer Accounts Expenses	<u>1,045,325</u>	<u>87,996</u>
	<u>Customer Service & Information Expenses</u>		
	<u>Operation</u>		
907	Supervision	7,069	649
908	Customer Assistance Expenses	119,456	1,121
909	Informational and Instructional Expenses	45,882	6,153
	Total Customer Service & Info. Exp.	<u>172,407</u>	<u>7,923</u>
	<u>Sales Expenses</u>		
	<u>Operation</u>		
911	Supervision	51	5
912	Demonstrating and Selling Expenses	24,799	2,275
913	Advertising Expenses	16,164	1,934
916	Misc. Sales Expenses	2,047	188
	Total Sales Expenses	<u>43,061</u>	<u>4,402</u>
	<u>Administrative & General Expenses</u>		
	<u>Operation</u>		
920	Administrative and General Salaries	556,156	59,370
921	Office Supplies and Expenses	379,008	41,164
923	Outside Services Employed	41,241	4,403
924	Property Insurance	55,416	5,916
925	Injuries and Damages	186,719	20,980
926	Employee Pensions and Benefits	727,136	73,529
928	Regulatory Commission Expenses	115,237	600
930.1	General Advertising Expenses	11,200	1,234
930.2	Miscellaneous General Expenses	38,463	3,626
931	Rents	84,132	9,129
	Total Operation Expenses	<u>2,194,708</u>	<u>219,951</u>
	<u>Maintenance</u>		
935	Maintenance of General Plant	46,597	4,359
	Total Administrative & General Expenses	<u>2,241,305</u>	<u>224,310</u>
	Total Operation & Maintenance Expenses	<u>\$25,586,468</u>	<u>\$3,503,063</u>

GREAT PLAINS NATURAL GAS CO.
SUMMARY OF DEPRECIATION EXPENSE AND AMORTIZATION
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2015

<u>Function</u>	<u>Total Company</u>	<u>North Dakota</u>
Transmission	\$48,276	\$20,369
Distribution	1,398,749	137,992
General	92,286	6,276
General - Intangible	132,250	10,692
Common	44,752	5,004
Common - Intangible	<u>42,871</u>	<u>4,794</u>
Total	<u>\$1,759,184</u>	<u>\$185,127</u>

**GREAT PLAINS NATURAL GAS CO.
COMPOSITE DEPRECIATION RATES
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2015**

	Average Plant	Annual Depreciation	%
Transmission	\$812,024	\$17,880	2.20%
Distribution	3,845,695	157,292	4.09%
General			
Other	\$56,595	\$2,884	5.10%
Structures	138,105	2,375	1.72%
Computer Equipment	5,922	1,461	24.67%
Transportation	6,756	592	8.76%
Work Equipment	3,838	205	5.34%
Total General	<u>\$211,216</u>	<u>\$7,517</u>	<u>3.56%</u>
Common			
Other	\$37,460	\$1,786	4.77%
Structures	57,394	1,326	2.31%
Computer Equipment	15,428	3,086	20.00%
Transportation	6,249	415	6.64%
Total Common	<u>\$116,531</u>	<u>\$6,613</u>	<u>5.67%</u>
Amortization 1/			
General Intangible	\$143,251	\$15,450	
Common Intangible	<u>72,570</u>	<u>4,590</u>	
Total Plant	<u><u>\$5,201,287</u></u>	<u><u>\$209,342</u></u>	

1/ Amortized - no rate.

GREAT PLAINS NATURAL GAS CO.
SUMMARY OF TAXES OTHER THAN INCOME
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDED DECEMBER 31, 2015

<u>Type of Tax</u>	<u>Total Company</u>	<u>North Dakota</u>
Ad Valorem		
Transmission	\$18,807	\$4,865
Distribution	557,537	27,606
General	55,548	2,310
Common	13,236	1,480
Intangible	58	58
Total Ad Valorem Taxes	<u>645,186</u>	<u>36,319</u>
O&M Related Taxes - Other		
Payroll Taxes	220,670	23,020
Delaware Franchise	9,165	941
Total O&M Related Taxes	<u>229,835</u>	<u>23,961</u>
Other		
Highway Use Tax	144	16
Secretary of State	126	13
Total Other	<u>270</u>	<u>29</u>
Total Taxes Other Than Income	<u>\$875,291</u>	<u>\$60,309</u>

GREAT PLAINS NATURAL GAS CO.
CALCULATION OF RECORDED STATE AND FEDERAL INCOME TAXES
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDED DECEMBER 31, 2015

	<u>North Dakota</u>
Operating Revenues	\$3,804,029
Operating Expense:	
O&M Expense	3,503,063
Depreciation Expense	185,127
Taxes Other than Income	60,309
Total Operating Expense	<u>3,748,499</u>
Operating Income	55,530
Interest Expense	43,785
Book Taxable Income before Adjustments	11,745
Deductions and Adjustments to Book Income:	
Tax Deductions	(867,510)
Total Deductions and Adjustments	<u>(867,510)</u>
Taxable Income - Before State Income Tax	879,255
Less: State Income Taxes	90,367
Other Closing/Filing Adjustment	
Federal Taxable Income	<u>788,888</u>
Federal Income Taxes @ 35%	276,111
Credits and Adjustments	(127)
State Income Taxes	90,367
Federal and State Income Taxes	<u>366,351</u>
Closing/Filing - Federal and State	60,323
Total Federal and State Income Taxes	<u><u>\$426,674</u></u>

GREAT PLAINS NATURAL GAS CO.
CALCULATION OF RECORDED STATE AND FEDERAL INCOME TAXES
INCOME TAX DEDUCTIONS
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDED DECEMBER 31, 2015

	<u>North Dakota</u>
<u>Property M-1's</u>	
AFUDC CWIP	(35,227)
AFUDC Equity	33,365
Liberalized Depreciation and Other Property Timing Differences	(101,429)
Property Timing Differences-Common	1,831
Contributions In Aid of Construction	83,922
<u>Other M-1's</u>	
Bad Debt Expense	776
Bonus & 401k Profit Sharing	28,605
Customer Advances	(410,772)
Property Insurance	(2,070)
Purchased Gas Adjustment	(455,835)
Sundry Reserves	217
Uniform Capitalization	(386)
Vacation Pay	(3,119)
Board of Directors Retirement Benefit	205
Deferred Compensation- Directors	3,390
Deferred Postretirement Benefit Costs (FAS 106)	(24,370)
Management Incentive	1,009
Performance Share Program	(8,691)
Postretirement Benefits Cost (FAS 158)	23,293
Unamortized Loss on Reacquired Debt	(1,318)
<u>Permanent M-1's</u>	
50% Meals and Entertainment	(1,218)
Dividend Received Deduction	
Fuel Tax Credit	(127)
Preferred Stock Dividends Paid	481
Preferred Stock Expense Amortization	(42)
	<hr/>
Total M-1 Deductions	<u><u>(\$867,510)</u></u>

GREAT PLAINS NATURAL GAS CO.
DEFERRED INCOME TAXES
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDED DECEMBER 31, 2015

	<u>North Dakota</u>
<u>Gas Utility - Rate Base Deductions:</u>	
Liberalized Depreciation and Other	
Property Timing Differences	(\$52,492)
Contributions In Aid of Construction	31,779
Customer Advances	(155,278)
Unamortized Loss on Reacquired Debt	(648)
Total Rate Base Deductions	<u>(176,639)</u>
<u>Gas Utility - Timing Differences:</u>	
Bad Debt Expense	305
Board of Directors Retirement Benefits	108
Bonus & 401k Profit Sharing	15,095
Deferred Compensation - Directors	1,787
Deferred Medicare Part D	2
Deferred Postretirement Benefit Costs (FAS 106)	(12,811)
Management Incentive	533
Performance Share Program	(4,553)
Postretirement Benefit Costs (FAS 158)	12,279
Property Insurance	(1,067)
Purchased Gas Adjustment	(174,578)
Sundry Reserves	112
Uniform Capitalization	(200)
Vacation Pay	(1,640)
Closing/Filing and Out of Period	(63,447)
Total Timing Differences	<u>(228,075)</u>
 Total Deferred Income Taxes	 <u><u>(\$404,714)</u></u>

**GREAT PLAINS NATURAL GAS CO.
ACCUMULATED DEFERRED INCOME TAXES
GAS UTILITY - NORTH DAKOTA
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015**

	Per Books		
	2014	2015	Average
<u>Accumulated Deferred Income Taxes</u>			
Liberalized Depreciation	\$722,668	\$564,849	\$643,759
Contribution in Aid of Construction	(101,177)	(69,398)	(85,288)
Customer Advances		(155,278)	(77,639)
Unamortized Loss on Debt	6,109	5,371	5,740
	<u>6,109</u>	<u>5,371</u>	<u>5,740</u>
Balance	<u>\$627,600</u>	<u>\$345,544</u>	<u>\$486,572</u>

**GREAT PLAINS NATURAL GAS CO.
INCOME STATEMENT
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDED DECEMBER 31, 2015**

	<u>Total Company</u>	<u>North Dakota</u>	<u>Reference</u>
Operating Revenues			
Sales	\$26,694,869	\$3,625,816	Statement E
Transportation	1,370,610	148,851	Statement E
Other	379,668	29,362	Statement E
Total Revenues	<u>28,445,147</u>	<u>\$3,804,029</u>	
Operating Expenses			
Operation and Maintenance			
Cost of Gas	\$19,506,414	\$2,875,721	Statement F
Other O&M	6,080,054	627,342	Statement F
Total O&M	<u>\$25,586,468</u>	<u>\$3,503,063</u>	
Depreciation	1,759,184	185,127	Statement G
Taxes Other Than Income	875,291	60,309	Statement H
Current Income Taxes	1,577,854	426,674	Statement I
Deferred Income Taxes	(1,803,460)	(404,714)	Statement I
Total Expenses	<u>\$27,995,337</u>	<u>\$3,770,459</u>	
Operating Income	<u>\$449,810</u>	<u>\$33,570</u>	
Rate Base	<u>\$16,419,755</u>	<u>\$1,631,387</u>	Statement J
Rate of Return	<u>2.739%</u>	<u>2.058%</u>	

**GREAT PLAINS NATURAL GAS CO.
AVERAGE RATE BASE
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDED DECEMBER 31, 2015**

	Total Company	North Dakota	Other	Reference
Gas Plant in Service	\$46,719,301	\$5,201,287	\$41,518,014	Statement A
Accumulated Reserve for Depreciation	27,400,250	2,945,056	24,455,194	Statement B
Net Gas Plant in Service	<u>19,319,051</u>	<u>2,256,231</u>	<u>17,062,820</u>	
Additions				
Materials and Supplies	416,807	54,245	362,562	Statement C
Gas in Underground Storage	586,185		586,185	Statement C
Prepayments	38,791	1,489	37,302	Statement C
Unamortized Gain/Loss on Debt	91,587	11,380	80,207	Statement C
Total Additions	<u>1,133,370</u>	<u>67,114</u>	<u>1,066,256</u>	
Total Before Deductions	\$20,452,421	\$2,323,345	\$18,129,076	
Deductions				
Accumulated Deferred Income Taxes	3,141,126	486,572	2,654,554	Statement I
Customer Advances	891,540	205,386	686,154	Statement C
Total Deductions	<u>4,032,666</u>	<u>691,958</u>	<u>3,340,708</u>	
Total Rate Base	<u><u>\$16,419,755</u></u>	<u><u>\$1,631,387</u></u>	<u><u>\$14,788,368</u></u>	

MONTANA-DAKOTA UTILITIES CO.
PROJECTED OPERATING INCOME AND RATE OF RETURN
REFLECTING ADDITIONAL REVENUE REQUIREMENTS
PROJECTED 2017
(000s)

	Before Additional Revenue Requirements 1/	Additional Revenue Requirements	Reflecting Additional Revenue Requirements
Operating Revenues			
Sales	\$4,969,081	(\$4,749)	\$4,964,332
Transportation	269,919		269,919
Other	28,906		28,906
Total Revenues	<u>5,267,906</u>	<u>(4,749)</u>	<u>5,263,157</u>
Operating Expenses			
Operation and Maintenance			
Cost of Gas	4,015,809		4,015,809
Other O&M	689,242		689,242
Total O&M	<u>4,705,051</u>		<u>4,705,051</u>
Depreciation	245,662		245,662
Taxes Other Than Income	72,358		72,358
Income Taxes	71,162	(1,795) 2/	69,367
Total Expenses	<u>5,094,233</u>	<u>(1,795)</u>	<u>5,092,438</u>
Operating Income	<u>\$173,673</u>	<u>(\$2,954)</u>	<u>\$170,719</u>
Rate Base	<u>\$2,368,468</u>		<u>\$2,368,468</u>
<hr/>			
Rate of Return	<u>7.333%</u>		<u>7.208%</u>

1/ Statement K, Page 1.

2/ Reflects state and federal taxes at 37.8015%.

**GREAT PLAINS NATURAL GAS CO.
INCOME STATEMENT
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2015
PROJECTED 2016 2017**

	Per Books	Projected	
		2016	2017
Operating Revenues			
Sales	\$3,625,816	\$4,944,641	\$4,969,081
Transportation	148,851	269,919	269,919
Other	29,362	28,864	28,906
Total Revenues	<u>3,804,029</u>	<u>5,243,424</u>	<u>5,267,906</u>
Operating Expenses			
Operation and Maintenance			
Cost of Gas	2,875,721	3,996,961	4,015,809
Other O&M	627,342	669,547	689,242
Total O&M	<u>3,503,063</u>	<u>4,666,508</u>	<u>4,705,051</u>
Depreciation and Amortization	191,937	224,952	245,662
Taxes Other Than Income	60,309	67,367	72,358
Current Income Taxes	422,760	89,272	71,162
Deferred Income Taxes	(404,714)		
Total Expenses	<u>3,773,355</u>	<u>5,048,099</u>	<u>5,094,233</u>
Operating Income	<u>\$30,674</u>	<u>\$195,325</u>	<u>\$173,673</u>
Rate Base	<u>\$1,631,388</u>	<u>\$1,985,916</u>	<u>\$2,368,468</u>
Rate of Return	<u>1.880%</u>	<u>9.836%</u>	<u>7.333%</u>

**GREAT PLAINS NATURAL GAS CO.
SUMMARY OF REVENUES
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2015
PROJECTED 2016-2017**

	Per Books	Projected	
		2016	2017
<u>Sales</u>			
Firm General	\$1,921,921	\$1,861,753	\$1,886,193
Interruptible	1,951,302	3,082,888	3,082,888
Unbilled Revenue	(247,407)	0	0
Total Sales	<u>\$3,625,816</u>	<u>\$4,944,641</u>	<u>\$4,969,081</u>
<u>Transportation</u>			
Interruptible	\$146,856	\$269,919	\$269,919
Unbilled Revenue	1,995	0	0
Total Transportation	<u>\$148,851</u>	<u>\$269,919</u>	<u>\$269,919</u>
Total Sales and Transportation	<u>\$3,774,667</u>	<u>\$5,214,560</u>	<u>\$5,239,000</u>
<u>Other Operating Revenue</u>			
Miscellaneous Service Revenue	\$2,529	\$2,406	\$2,406
Rent from Property	19,173	19,173	19,173
Other Revenue	7,660	7,285	7,327
Total Other Revenue	<u>\$29,362</u>	<u>\$28,864</u>	<u>\$28,906</u>
Total Operating Revenue	<u>\$3,804,029</u>	<u>\$5,243,424</u>	<u>\$5,267,906</u>

**GREAT PLAINS NATURAL GAS CO.
SALES AND TRANSPORTATION REVENUE
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2015
PROJECTED 2016-2017**

	Per Books		Projected 2016		Projected 2017	
	Dk	Revenue	Dk	Revenue	Dk	Revenue
<u>Sales</u>						
Firm General	255,682	\$1,921,921	284,815	\$1,861,753	288,556	\$1,886,193
Interruptible	419,718	1,951,302	629,508	3,082,888	629,508	3,082,888
Unbilled Revenue		(247,407)				0
Total Sales	675,400	\$3,625,816	914,323	\$4,944,641	918,064	\$4,969,081
<u>Transportation</u>						
Interruptible	1,295,595	146,856	1,295,595	269,919	1,295,595	269,919
Unbilled Revenue		1,995				
Total Transportation	1,295,595	\$148,851	1,295,595	\$269,919	1,295,595	\$269,919
Total Throughput	1,970,995	\$3,774,667	2,209,918	\$5,214,560	2,213,659	\$5,239,000

**Great Plains Natural Gas Co.
Gas Utility - North Dakota
Summary of Projected 2016 Sales and Transportation Revenue
Twelve Months Ended December 31, 2015**

	Rate	Effective Customers	Dk	Projected 2016 Revenue			
				Basic Service Charge	Distribution Charge	Cost of Gas	Total
Sales							
Firm - General	W01	2,234	284,815	\$93,828	\$332,999	\$1,434,926	\$1,861,753
Total Firm General		<u>2,234</u>	<u>284,815</u>	<u>93,828</u>	<u>332,999</u>	<u>1,434,926</u>	<u>1,861,753</u>
Interruptible							
Interruptible	W03	16	629,508	672	520,181	2,562,035	3,082,888
Total Interruptible		<u>16</u>	<u>629,508</u>	<u>672</u>	<u>520,181</u>	<u>2,562,035</u>	<u>3,082,888</u>
Total Sales		<u>2,250</u>	<u>914,323</u>	<u>94,500</u>	<u>853,180</u>	<u>3,996,961</u>	<u>4,944,641</u>
Transportation							
Contract	WTG	9	1,295,595	10,800	259,119		269,919
Total Transportation		<u>9</u>	<u>1,295,595</u>	<u>10,800</u>	<u>259,119</u>		<u>269,919</u>
Total North Dakota		<u><u>2,259</u></u>	<u><u>2,209,918</u></u>	<u><u>\$105,300</u></u>	<u><u>\$1,112,299</u></u>	<u><u>\$3,996,961</u></u>	<u><u>\$5,214,560</u></u>

**Great Plains Natural Gas Co.
Gas Utility - North Dakota
Summary of Projected 2017 Sales and Transportation Revenue
Twelve Months Ended December 31, 2015**

	Rate	Effective Customers	Dk	Projected 2017 Revenue			
				Basic Service Charge	Distribution Charge	Cost of Gas	Total
Sales							
Firm - General	W01	2,263	288,556	\$95,046	\$337,373	\$1,453,774	\$1,886,193
Total Firm General		2,263	288,556	95,046	337,373	1,453,774	1,886,193
Interruptible							
Interruptible	W03	16	629,508	672	520,181	2,562,035	3,082,888
Total Interruptible		16	629,508	672	520,181	2,562,035	3,082,888
Total Sales		2,279	918,064	95,718	857,554	4,015,809	4,969,081
Transportation							
Contract	WTG	9	1,295,595	10,800	259,119		269,919
Total Transportation		9	1,295,595	10,800	259,119		269,919
Total North Dakota		2,288	2,213,659	\$106,518	\$1,116,673	\$4,015,809	\$5,239,000

**GREAT PLAINS NATURAL GAS CO.
OTHER OPERATING REVENUE
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2015
PROJECTED 2016-2017**

	Per Books	Projected	
		2016	2017
Miscellaneous Service Revenue 1/	\$2,529	\$2,406	\$2,406
Rent from Property 2/	19,173	19,173	19,173
<u>Other Revenue</u>			
Late Payment Revenue 3/	6,827	6,452	6,494
Other Revenue 2/	833	833	833
	<u>\$7,660</u>	<u>\$7,285</u>	<u>\$7,327</u>
Total	<u><u>\$29,362</u></u>	<u><u>\$28,864</u></u>	<u><u>\$28,906</u></u>

- 1/ Projected 2016-2017 reflects elimination of non-recurring revenue.
- 2/ Projected 2016-2017 projected to remain flat.
- 3/ Projected 2016-2017 based on a percentage of 2015 late payment revenue to 2015 sales and transportation revenue excluding increase in small interruptible and transportation increase.

**GREAT PLAINS NATURAL GAS CO.
OPERATION & MAINTENANCE EXPENSE
GAS UTILITY - NORTH DAKOTA
PROJECTED 2016**

Function	Total	Cost of Gas	Labor	Benefits	Subcontract Labor	Materials	Vehicles & Work Equip.	Uncollectible Accounts	Postage
Cost of Gas	\$3,996,961	\$3,996,961							
Other Gas Supply	13,424		\$12,118		\$254		\$104		
Transmission	5,081		1,426		1,395	\$1,766	247		
Distribution	311,684		222,301		26,060	26,919	18,047		
Customer Accounting	79,858		54,692		2,079	10	2,271	5,693	\$7,469
Customer Service & Info	8,020		1,950				26		
Sales	2,934		2,545		153		19		
Administrative and General	248,546		74,423	78,078	10,140	933	495		2,126
Total Other O&M	\$669,547	\$0	\$369,455	\$78,078	\$40,081	\$29,628	\$21,209	\$5,693	\$9,595
Total O&M	\$4,666,508	\$3,996,961	\$369,455	\$78,078	\$40,081	\$29,628	\$21,209	\$5,693	\$9,595
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**GREAT PLAINS NATURAL GAS CO.
OPERATION & MAINTENANCE EXPENSE
GAS UTILITY - NORTH DAKOTA
PROJECTED 2016**

Function	Software Maintenance	Building Rental	Advertising	Industry Dues	Insurance	Regulatory Commission Expense	All Other O&M
Cost of Gas							\$0
Other Gas Supply	\$273						675
Transmission							5,081
Distribution	1,804	\$4,113					12,440
Customer Accounting	1,453						6,191
Customer Service & Info			\$5,981				63
Sales							217
Administrative and General	7,656	12,829	662	1,549	20,005	600	39,050
Total Other O&M	<u>\$11,186</u>	<u>\$16,942</u>	<u>\$6,643</u>	<u>\$1,549</u>	<u>\$20,005</u>	<u>\$600</u>	<u>\$63,717</u>
 Total O&M	 <u>\$11,186</u>	 <u>\$16,942</u>	 <u>\$6,643</u>	 <u>\$1,549</u>	 <u>\$20,005</u>	 <u>\$600</u>	 <u>\$63,717</u>
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**GREAT PLAINS NATURAL GAS CO.
OPERATION & MAINTENANCE EXPENSE
GAS UTILITY - NORTH DAKOTA
PROJECTED 2017**

Function	Total	Cost of Gas	Labor	Benefits	Subcontract Labor	Materials	Vehicles & Work Equip.	Uncollectible Accounts	Postage
Cost of Gas	\$4,015,809	\$4,015,809							
Other Gas Supply	13,877		\$12,542		\$259		\$111		
Transmission	5,175		1,476		1,421	\$1,799	264		
Distribution	321,995		230,082		26,542	27,417	19,258		
Customer Accounting	82,128		56,606		2,117	10	2,424	5,730	\$7,455
Customer Service & Info	8,091		2,018				28		
Sales	3,032		2,634		156		21		
Administrative and General	254,944		77,028	\$77,817	10,328	950	529		2,172
Total Other O&M	689,242	0	382,386	77,817	40,823	30,176	22,635	5,730	9,627
Total O&M	\$4,705,051	\$4,015,809	\$382,386	\$77,817	\$40,823	\$30,176	\$22,635	\$5,730	\$9,627

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**GREAT PLAINS NATURAL GAS CO.
OPERATION & MAINTENANCE EXPENSE
GAS UTILITY - NORTH DAKOTA
PROJECTED 2017**

Function	Software Maintenance	Building Rental	Advertising	Industry Dues	Insurance	Regulatory Commission Expense	All Other O&M
Cost of Gas							\$0
Other Gas Supply	\$278						687
Transmission							5,175
Distribution	1,837	\$4,189					12,670
Customer Accounting	1,480						6,306
Customer Service & Info			\$5,981				64
Sales							221
Administrative and General	7,798	13,066	662	\$1,549	\$21,006	\$2,267	39,772
Total Other O&M	<u>11,393</u>	<u>17,255</u>	<u>6,643</u>	<u>1,549</u>	<u>21,006</u>	<u>2,267</u>	<u>64,895</u>
 Total O&M	 <u>\$11,393</u>	 <u>\$17,255</u>	 <u>\$6,643</u>	 <u>\$1,549</u>	 <u>\$21,006</u>	 <u>\$2,267</u>	 <u>\$64,895</u>
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**GREAT PLAINS NATURAL GAS CO.
PROJECTED COST OF GAS
GAS UTILITY - NORTH DAKOTA
PROJECTED 2016-2017**

	<u>Projected Dk Sales</u>	<u>Commodity Charge 1/</u>	<u>Projected Cost of Gas</u>
<u>Projected 2016</u>			
Firm General Service	284,815	\$5.0381	\$1,434,926
Interruptible	<u>629,508</u>	4.0699	<u>2,562,035</u>
Total	<u>914,323</u>		<u>\$3,996,961</u>
<u>Projected 2017</u>			
Firm General Service	288,556	5.0381	1,453,774
Interruptible	<u>629,508</u>	4.0699	<u>2,562,035</u>
Total	<u>918,064</u>		<u>\$4,015,809</u>

1/ November 2016 cost of gas filing with 2017 average commodity costs.

**GREAT PLAINS NATURAL GAS CO.
LABOR EXPENSE
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2015
PROJECTED 2016 - 2017**

	2015	Projected	
		2016 1/	2017 2/
Other Gas Supply	\$10,459	\$12,118	\$12,542
Transmission	\$1,231	1,426	1,476
Distribution	191,870	222,301	230,082
Customer Accounts	47,205	54,692	56,606
Customer Service	1,683	1,950	2,018
Sales	2,197	2,545	2,634
A&G	64,235	74,423	77,028
Total Labor Expense	<u>\$318,880</u>	<u>\$369,455</u>	<u>\$382,386</u>

- 1/ Reflects a 15.86 percent increase in 2016 which includes:
- a 3.25 percent increase for union employees effective in May 2016 and a 3.50 percent increase to non-union employees effective in December 2015.
 - the addition of a service technician and the promotion to foreman in 2016
 - increased O&M that was previously capitalized as part of CC&B and transfer of O&M previously recorded as non-utility (service & repair).
 - an application of the three year average ratio of bonuses/incentive to labor for bonuses and incentive pay.
- 2/ Increase of 3.50 percent.

**GREAT PLAINS NATURAL GAS CO.
BENEFITS EXPENSE
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2015
PROJECTED 2016 - 2017**

	2015	Projected 1/	
		2016	2017
Medical/Dental	\$40,503	\$42,447	\$49,366
Pension expense	1,707	2,513	2,417
Post-retirement	47	(874)	(9,148)
401K	25,635	29,701	30,741
Workers compensation	3,205	3,713	3,843
Other benefits	499	578	598
Total Benefits Expense	<u>\$71,596</u>	<u>\$78,078</u>	<u>\$77,817</u>

- 1/ Benefits are adjusted individually. Projected benefits reflect the following changes:
- Medical and dental is an increase of 4.80 percent in 2016 and 16.30 percent in 2017.
 - Pension is an increase of 47.22 percent in 2016 and a negative 3.83 in 2017.
 - Postretirement is a decrease of 1959.57 percent in 2016 and a decrease of 946.67 percent in 2017.
 - 401K is an increase of 15.86 percent in 2016 and 3.50 percent in 2017.
 - Workers Compensation expense is based on the ratio of worker's compensation to projected labor.
 - Other benefits is an increase of 15.86 percent in 2016 and 3.50 percent in 2017.

**GREAT PLAINS NATURAL GAS CO.
SUBCONTRACT LABOR
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2015
PROJECTED 2016 - 2017**

	2015	Projected	
		2016 1/	2017 2/
Other Gas Supply	\$254	\$254	\$259
Transmission	5,379	1,395	1,421
Distribution	23,439	26,060	26,542
Customer Accounts	16,580	2,079	2,117
Sales	40	153	156
A&G	9,277	10,140	10,328
Total Subcontract Labor	<u>\$54,969</u>	<u>\$40,081</u>	<u>\$40,823</u>

1/ Projected 2016 based on current and projected cost levels.

2/ Reflects an increase of 1.85% based on average of forecast of eight indices.

**GREAT PLAINS NATURAL GAS CO.
MATERIALS
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2015
PROJECTED 2016 - 2017**

	2015	Projected	
		2016 1/	2017 2/
Transmission	\$1,766	\$1,766	\$1,799
Distribution	26,919	26,919	27,417
Customer Accounting	10	10	10
A&G	933	933	950
Total Materials	<u>\$29,628</u>	<u>\$29,628</u>	<u>\$30,176</u>

1/ Projected to remain at the 2015 level.

2/ Reflects an increase of 1.85% based on average of forecast of eight indices.

**GREAT PLAINS NATURAL GAS CO.
VEHICLES AND WORK EQUIPMENT
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2015
PROJECTED 2016 - 2017**

	2015	Projected 1/	
		2016	2017
Other Gas Supply	\$99	\$104	\$111
Transmission	234	247	264
Distribution	17,085	18,047	19,258
Customer Accounting	2,150	2,271	2,424
Customer Service	25	26	28
Sales	18	19	21
A&G	469	495	529
Total Vehicle and Work Equipment	<u>\$20,080</u>	<u>\$21,209</u>	<u>\$22,635</u>

1/ Based on projected plant and current depreciation rates.

**GREAT PLAINS NATURAL GAS CO.
UNCOLLECTIBLE ACCOUNTS
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2015
PROJECTED 2016 - 2017**

	2015	Projected 1/	
		2016	2017
Customer Accounting	<u>\$6,973</u>	<u>\$5,693</u>	<u>\$5,730</u>
Total Uncollectible Accounts	<u><u>\$6,973</u></u>	<u><u>\$5,693</u></u>	<u><u>\$5,730</u></u>

1/ Based on three year average ratio of write-offs applied to projected revenues, excluding the increase for interruptible sales and transportation.

**GREAT PLAINS NATURAL GAS CO.
POSTAGE
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2015
PROJECTED 2016 - 2017**

	2015	Projected	
		2016 1/	2017 2/
Customer Accounting	\$7,953	\$7,469	\$7,455
A&G	2,126	2,126	2,172
Total Postage	<u>\$10,079</u>	<u>\$9,595</u>	<u>\$9,627</u>

1/ Postage rates are projected to remain at the 2015 level and are adjusted for changes in customers and customers utilizing electronic billing.

2/ Postage rates are projected to increase 2.15 percent and are adjusted for changes in customers and customers utilizing electronic billing.

**GREAT PLAINS NATURAL GAS CO.
SOFTWARE MAINTENANCE
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2015
PROJECTED 2016 - 2017**

	2015	Projected	
		2016 1/	2017 2/
Other Gas Supply	\$273	\$273	\$278
Distribution	1,723	1,804	1,837
Customer Accounting	1,046	1,453	1,480
A&G	6,288	7,656	7,798
Total Software Maintenance	<u>\$9,330</u>	<u>\$11,186</u>	<u>\$11,393</u>

1/ Projected 2016 based on current levels.

2/ Reflects an increase of 1.85% based on average of forecast of eight indices.

**GREAT PLAINS NATURAL GAS CO.
BUILDING RENTAL
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2015
PROJECTED 2016 - 2017**

	2015	Projected	
		2016 1/	2017 2/
Distribution	\$4,114	\$4,113	\$4,189
A&G	9,126	12,829	13,066
Total Building Rental	<u>\$13,240</u>	<u>\$16,942</u>	<u>\$17,255</u>

1/ Projected 2016 reflects current levels.

2/ Reflects an increase of 1.85% based on average of forecast of eight indices.

**GREAT PLAINS NATURAL GAS CO.
ADVERTISING EXPENSE
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2015
PROJECTED 2016 - 2017**

	2015	Projected	
		2016 1/	2017 2/
Informational	\$6,153	\$5,981	\$5,981
Promotional	1,934		
Institutional	1,234	662	662
Total Advertising Expense	<u>\$9,321</u>	<u>\$6,643</u>	<u>\$6,643</u>

- 1/ Eliminates promotional advertising expense and advertising expenses not applicable to North Dakota gas operations.
2/ Projected to remain at the 2016 levels.

**GREAT PLAINS NATURAL GAS CO.
INDUSTRY DUES
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2015
PROJECTED 2016 - 2017**

	2015	Projected	
		2016 1/	2017 2/
American Gas Association	\$1,084	\$1,126	\$1,126
Energy Solutions Center		99	99
Midwest Energy Association	277	256	256
Midwest Region Gas Task Force		13	13
North Dakota Petroleum Council	8	8	8
Utilities Telecom Council	37	33	33
Utility Solid Waste Activities Group	17	14	14
Other/Corporate Charges 1/	617		
Total Industry Dues	<u>\$2,040</u>	<u>\$1,549</u>	<u>\$1,549</u>

1/ Reflects dues not applicable to North Dakota gas operations.

2/ Projected to remain at the 2016 levels.

**GREAT PLAINS NATURAL GAS CO.
INSURANCE EXPENSE
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2015
PROJECTED 2016 - 2017**

Insurance Expense	2015	Projected	
		2016 1/	2017 2/
Director's & Officer's Liability Insurance	\$1,178	\$1,479	\$1,553
Excess Liability			
Fiduciary & Employee Benefits Liability	354	315	331
Public Liab. & Property Ins. Damage of Others	8,662	9,392	9,862
Employee Practice Liability	0	192	202
All Risk	5,855	6,498	6,823
Blanket Crime	56	75	79
Special Contingency	5	5	5
Self Insurance	1,935	2,049	2,151
Total Insurance Expense	<u>\$18,045</u>	<u>\$20,005</u>	<u>\$21,006</u>

- 1/ Projected 2016 reflects insurance expense at the current level. Self insurance reflects a five year average (2011-2015) of expense.
2/ Reflects a five percent increase.

**GREAT PLAINS NATURAL GAS CO.
REGULATORY COMMISSION EXPENSE
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2015
PROJECTED 2016 - 2017**

	2015	Projected	
		2016 1/	2017 2/
Rate Case Amortization			\$1,667
Recurring Level of Expense	\$600	\$600	600
Regulatory Commission Expense	<u>\$600</u>	<u>\$600</u>	<u>\$2,267</u>

- 1/ Reflects ongoing level of regulatory commission expense.
2/ Reflects ongoing level of regulatory commission expense and three year amortization of rate case expense.

**GREAT PLAINS NATURAL GAS CO.
OTHER O&M
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2015
PROJECTED 2016 - 2017**

Function	2015 O&M	Total items adjusted individually 1/	All Other	Projected	
				2016 2/	2017 2/
Other Gas Supply	\$11,748	\$11,085	\$663	\$675	\$687
Transmission	13,599	8,610	4,989	5,081	5,175
Distribution	277,364	265,150	12,214	12,440	12,670
Customer Accounting	87,996	81,917	6,079	6,191	6,306
Customer Service & Information	7,923	7,861	62	63	64
Sales	4,402	4,189	213	217	221
Administrative and General	224,310	185,969	38,341	39,050	39,772
Total Other O&M	<u>\$627,342</u>	<u>\$564,781</u>	<u>\$62,561</u>	<u>\$63,717</u>	<u>\$64,895</u>

1/ Pages 27-28.

2/ Reflects an increase of 1.85% based on average of forecast of eight indices.

Index	Inflation Rate
Congressional Budget Office	2.00%
Organization for Economic Co-operation and Development	2.02%
International Monetary Fund	1.54%
PwC	2.20%
Statista	1.54%
Federal Reserve Bank of Cleveland	1.41%
Federal Reserve Economic Data	1.85%
Economist Intelligence Unit	2.20%
Average	1.85%

**GREAT PLAINS NATURAL GAS CO.
OPERATION & MAINTENANCE EXPENSE
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2015**

Function	Per Books	Cost of Gas	Labor	Benefits	Subcontract Labor	Materials	Vehicles & Work Equip.	Uncollectible Accounts	Postage
Cost of Gas	\$2,875,721	\$2,875,721							
Other Gas Supply	11,748		\$10,459		\$254		\$99		
Transmission	13,599		1,231		5,379	\$1,766	234		
Distribution	277,364		191,870		23,439	26,919	17,085		
Customer Accounting	87,996		47,205		16,580	10	2,150	6,973	\$7,953
Customer Service & Info	7,923		1,683				25		
Sales	4,402		2,197		40		18		
Administrative and General	224,310		64,235	\$71,596	9,277	933	469		2,126
Total Other O&M	627,342	0	318,880	71,596	54,969	29,628	20,080	6,973	10,079
Total O&M	\$3,503,063	\$2,875,721	\$318,880	\$71,596	\$54,969	\$29,628	\$20,080	\$6,973	\$10,079

**GREAT PLAINS NATURAL GAS CO.
OPERATION & MAINTENANCE EXPENSE
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2015**

Function	Software Maintenance	Building Rental	Advertising	Industry Dues	Insurance	Regulatory Commission Expense	Total Items adjusted individually	All Other O&M
Cost of Gas							\$2,875,721	\$0
Other Gas Supply	\$273						11,085	663
Transmission							8,610	4,989
Distribution	1,723	\$4,114					265,150	12,214
Customer Accounting	1,046						81,917	6,079
Customer Service & Info			\$6,153				7,861	62
Sales			1,934				4,189	213
Administrative and General	6,288	9,126	1,234	\$2,040	\$18,045	\$600	185,969	38,341
Total Other O&M	9,330	13,240	9,321	2,040	18,045	600	564,781	62,561
Total O&M	<u>\$9,330</u>	<u>\$13,240</u>	<u>\$9,321</u>	<u>\$2,040</u>	<u>\$18,045</u>	<u>\$600</u>	<u>\$3,440,502</u>	<u>\$62,561</u>

**GREAT PLAINS NATURAL GAS CO.
SUMMARY OF DEPRECIATION EXPENSE
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2015
PROJECTED 2016-2017**

	2015	Projected	
		2016 1/	2017 2/
Transmission	\$20,369	\$18,491	\$22,555
Distribution	137,992	174,119	\$187,851
General	6,276	7,111	7,400
General Intangible	10,692	15,489	16,105
Common	5,004	4,501	5,094
Common Intangible	4,794	5,241	6,657
Total	<u>\$185,127</u>	<u>\$224,952</u>	<u>\$245,662</u>

- 1/ Depreciation/amortization expense on projected 2016 average plant in service, page 29.
2/ Depreciation/amortization expense on projected 2017 average plant in service, page 30.

**GREAT PLAINS NATURAL GAS CO.
ACCUMULATED RESERVE FOR DEPRECIATION
GAS UTILITY - NORTH DAKOTA
PROJECTED 2016**

	2015 Year End Acc. Reserve for Depr.	2016 Average Plant In Service 1/	Depreciation/ Amortization Rate 2/	2016			2016 Average Balance
				Depreciation/ Amortization Expense	Retirements/ Removal 4/	Ending Balance	
Transmission	\$435,990	\$840,521	2.20%	\$18,491	(\$504)	\$453,977	\$444,984
Distribution	2,395,754	4,257,182	4.09%	174,119	(28,711)	2,541,162	2,468,458
<u>General</u>							
Other	14,392	58,308	5.10%	2,974	(327)	17,039	15,716
Structures & Improvements	37,519	139,271	1.72%	2,395	(796)	39,118	38,318
Computer Equipment	1,818	7,063	24.67%	1,742	(39)	3,521	2,670
Vehicles	26	4,711	8.76%	413	(23)	416	221
Work Equipment	402	20,760	5.34%	1,109	(57)	1,454	928
Total General	54,157	230,113		8,633	(1,242)	61,548	57,853
General Intangible	20,134	225,423	3/	15,489	(5,512)	30,111	25,122
<u>Common</u>							
Other	16,222	36,063	4.77%	1,720	(1,311)	16,631	16,426
Structures & Improvements	24,298	56,275	2.31%	1,300	(2,065)	23,533	23,916
Computer Equipment	7,999	7,403	20.00%	1,481	(232)	9,248	8,623
Vehicles	2,095	18,289	6.64%	1,214	(607)	2,702	2,399
Total Common	50,614	118,030		5,715	(4,215)	52,114	51,364
Common Intangible	45,927	74,889	3/	5,241	(8,999)	42,169	44,048
Total Gas Plant in Service	<u>\$3,002,576</u>	<u>\$5,746,158</u>		<u>\$227,688</u>	<u>(\$49,183)</u>	<u>\$3,181,081</u>	<u>\$3,091,829</u>
Depreciation Expense				<u>\$224,952</u>	5/		

1/ Statement K, page 2.

2/ Composite depreciation rates by function, Statement G, page 2.

3/ Amortized by each item within the intangible account.

4/ Based on the three year average of retirements.

5/ Excludes depreciation on vehicles and work equipment, which are charged to a clearing account.

**GREAT PLAINS NATURAL GAS CO.
ACCUMULATED RESERVE FOR DEPRECIATION
GAS UTILITY - NORTH DAKOTA
PROJECTED 2017**

	2016 Acc. Reserve for Depr.	2017 Average Plant In Service 1/	Depreciation/ Amortization Rate 2/	2017			2017 Average Balance
				Depreciation/ Amortization Expense	Retirements/ Removal 4/	Ending Balance	
Transmission	453,977	\$1,025,215	2.20%	\$22,555	(\$504)	\$476,028	\$465,003
Distribution	2,541,162	4,592,945	4.09%	187,851	(30,889)	\$2,698,124	\$2,619,643
<u>General</u>							
Other	17,039	60,666	5.10%	3,094	(338)	19,795	18,417
Structures & Improvements	39,118	138,477	1.72%	2,382	(792)	40,708	39,913
Computer Equipment	3,521	7,798	24.67%	1,924	(41)	5,404	4,463
Vehicles	416	11,151	8.76%	977	(31)	1,362	889
Work Equipment	1,454	51,085	5.34%	2,728	(180)	4,002	2,728
Total General	61,548	269,177		11,105	(1,382)	71,271	66,410
General Intangible	30,111	226,634	3/	16,105	(5,398)	40,818	35,463
<u>Common</u>							
Other	16,631	36,738	4.77%	1,752	(1,307)	17,076	16,854
Structures & Improvements	23,533	54,657	2.31%	1,263	(2,021)	22,775	23,154
Computer Equipment	9,248	10,396	20.00%	2,079	(306)	11,021	10,134
Vehicles	2,702	21,041	6.64%	1,397	(721)	3,378	3,040
Total Common	52,114	122,832		6,491	(4,355)	54,250	53,182
Common Intangible	42,169	81,153	3/	6,657	(9,618)	39,208	40,689
Total Gas Plant in Service	<u>\$3,181,081</u>	<u>\$6,317,956</u>		<u>\$250,764</u>	<u>(\$52,146)</u>	<u>\$3,379,699</u>	<u>\$3,280,390</u>
Depreciation Expense				<u>\$245,662</u> 5/			

1/ Statement K, page 2.

2/ Composite depreciation rates by function, Statement G, page 2.

3/ Amortized by each item within the intangible account.

4/ Based on the three year average of retirements.

5/ Excludes depreciation on vehicles and work equipment, which are charged to a clearing account.

**GREAT PLAINS NATURAL GAS CO.
SUMMARY OF TAXES OTHER THAN INCOME
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDED DECEMBER 31, 2015
PROJECTED 2016-2017**

Type of Tax	2015	Projected	
		2016	2017
Ad Valorem 1/			
Transmission	\$4,865	\$5,036	\$6,142
Distribution	27,606	30,558	32,968
General	2,310	2,517	2,944
General Intangible	58	91	92
Common	342	346	361
Common Intangible	1,138	1,174	1,273
Total Ad Valorem Taxes	<u>36,319</u>	<u>39,722</u>	<u>43,780</u>
O&M Related Taxes - Other			
Payroll Taxes 2/	23,020	26,675	27,608
Delaware Franchise	941	941	941
Total O&M Related Taxes	<u>23,961</u>	<u>27,616</u>	<u>28,549</u>
Other	<u>29</u>	<u>29</u>	<u>29</u>
Total Taxes Other Than Income	<u>\$60,309</u>	<u>\$67,367</u>	<u>\$72,358</u>

- 1/ Based on ratio of actual 2015 ad valorem taxes paid to average plant balance as of December 31, 2015. See page 32.
2/ Based on the ratio of actual 2015 payroll taxes to labor expense. See page 35.

**GREAT PLAINS NATURAL GAS CO.
AD VALOREM TAXES
GAS UTILITY - NORTH DAKOTA
PROJECTED 2016 - 2017**

Function	Effective Tax Rate	Projected 2016		Projected 2017	
		Plant Balance	Ad Valorem Tax	Plant Balance	Ad Valorem Tax
Transmission	0.5991%	\$840,521	\$5,036	\$1,025,215	\$6,142
Distribution	0.7178%	4,257,182	30,558	4,592,945	32,968
General	1.0937%	230,113	2,517	269,177	2,944
General Intangible	0.0405%	225,423	91	226,634	92
Common	0.2935%	118,030	346	122,832	361
Common Intangible	1.5681%	74,889	1,174	81,153	1,273
Total		<u>\$5,746,158</u>	<u>\$39,722</u>	<u>\$6,317,956</u>	<u>\$43,780</u>

**GREAT PLAINS NATURAL GAS CO.
AD VALOREM TAXES
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDED DECEMBER 31, 2015**

<u>Function</u>	<u>Avg. Plant Balance @ 12/31/2015</u>	<u>Ad Valorem Tax @ 12/31/2015</u>	<u>Effective Tax Rate</u>
Transmission	\$812,024	\$4,865	0.5991%
Distribution	3,845,695	27,606	0.7178%
General	211,216	2,310	1.0937%
General Intangible	143,251	58	0.0405%
Common	116,531	342	0.2935%
Common Intangible	72,570	1,138	1.5681%
Total	<u>\$5,201,287</u>	<u>\$36,319</u>	

**GREAT PLAINS NATURAL GAS CO.
PAYROLL TAXES
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDED DECEMBER 31, 2015
PROJECTED 2016 - 2017**

	2015	Projected	
		2016	2017
Labor Expense	\$318,880	\$369,455	\$382,386
Payroll Taxes	23,020	\$26,675	\$27,608
% Payroll Taxes to Labor	7.22%		

**GREAT PLAINS NATURAL GAS CO.
CALCULATION OF INCOME TAXES
GAS UTILITY - NORTH DAKOTA
PROJECTED 2016 - 2017**

	Projected	
	<u>2016</u>	<u>2017</u>
Operating Revenues		
Sales Revenues	\$4,944,641	\$4,969,081
Transportation Revenue	269,919	269,919
Other Revenues	28,864	28,906
Total Operating Revenues	<u>5,243,424</u>	<u>5,267,906</u>
Operating Expenses		
Operation and Maintenance		
Cost of Gas	3,996,961	4,015,809
Other O&M	669,547	689,242
Total O&M	<u>4,666,508</u>	<u>4,705,051</u>
Depreciation and Amortization Expense	224,952	245,662
Taxes other Than Income	67,367	72,358
Total Operating Expenses	<u>4,958,827</u>	<u>5,023,071</u>
Gross Operating Income	284,597	244,835
Deductions and Adjustments to Book Income:		
Interest 1/	48,436	56,583
Total Adjustments to Taxable Income	<u>48,436</u>	<u>56,583</u>
Taxable Income	236,161	188,252
Federal & State Income Taxes	<u>\$89,272</u>	<u>\$71,162</u>

1/ Page 36.

**GREAT PLAINS NATURAL GAS CO.
INTEREST EXPENSE
GAS UTILITY - NORTH DAKOTA
PROJECTED 2016 - 2017**

	Projected	
	2016	2017
Rate Base 1/	\$1,985,916	\$2,368,468
Weighted Cost of Debt 2/	2.439%	2.389%
Interest Expense	<u>\$48,436</u>	<u>\$56,583</u>

1/ Statement L, page 1.

2/ Statement D, page 1.

**GREAT PLAINS NATURAL GAS CO.
AVERAGE RATE BASE
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDED DECEMBER 31, 2015
PROJECTED 2016-2017**

	2015	Projected		Reference
		2016	2017	
Gas Plant in Service	\$5,201,287	\$5,746,158	\$6,317,956	Page 2
Accumulated Reserve for Depreciation	2,945,056	3,091,829	3,280,390	Page 9
Net Gas Plant in Service	<u>2,256,231</u>	<u>2,654,329</u>	<u>3,037,566</u>	
Additions				
Materials and Supplies	54,245	54,073	54,073	Page 11
Gas in Storage	0	29,569	39,507	Page 12
Prepayments	1,489	7,914	9,432	Pages 13-14
Unamortized Loss on Debt	11,381	10,326	9,053	Page 15
Total Additions	<u>67,115</u>	<u>101,882</u>	<u>112,065</u>	
Total Before Deductions	\$2,323,346	\$2,756,211	\$3,149,631	
Deductions				
Accumulated Deferred Income Taxes	486,572	349,018	359,535	Page 17
Customer Advances	205,386	421,277	421,628	Page 16
Total Deductions	<u>691,958</u>	<u>770,295</u>	<u>781,163</u>	
Total Rate Base	<u>\$1,631,388</u>	<u>\$1,985,916</u>	<u>\$2,368,468</u>	

**GREAT PLAINS NATURAL GAS CO.
PLANT IN SERVICE
TWELVE MONTHS ENDING DECEMBER 31, 2015
PROJECTED 2016-2017**

	Year End 2015	Projected 2016 1/	Average 2016 1/	Projected 2017 1/	Average 2017 1/
Transmission	\$840,773	\$840,269	\$840,521	\$1,210,161	\$1,025,215
Distribution	4,101,642	4,412,722	4,257,182	4,773,168	4,592,945
General	217,887	242,339	230,113	296,016	269,177
Intangible Plant - General	227,772	223,075	225,423	230,193	226,634
Common	116,095	119,965	118,030	125,699	122,832
Intangible Plant - Common	<u>72,396</u>	<u>77,381</u>	<u>74,889</u>	<u>84,924</u>	<u>81,153</u>
Total	<u>\$5,576,565</u>	<u>\$5,915,751</u>	<u>\$5,746,158</u>	<u>\$6,720,161</u>	<u>\$6,317,956</u>

**GREAT PLAINS NATURAL GAS CO.
PLANT IN SERVICE - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2015
PROJECTED 2016-2017**

	Year End	2016			Average	2017			Average
	2015	Additions 1/	Retirements 2/	Balance	2016	Additions 1/	Retirements 2/	Balance	2017
Transmission	\$840,773	\$0	(\$504)	\$840,269	\$840,521	\$370,396	(\$504)	\$1,210,161	\$1,025,215
Distribution	4,101,642	339,791	(28,711)	4,412,722	4,257,182	391,335	(30,889)	4,773,168	4,592,945
<u>General</u>									
Other	57,318	2,306	(327)	59,297	58,308	3,076	(338)	62,035	60,666
Structures & Improvements	139,669	0	(796)	138,873	139,271	0	(792)	138,081	138,477
Computer Equipment	6,929	308	(39)	7,198	7,063	1,241	(41)	8,398	7,798
Vehicles	4,058	1,329	(23)	5,364	4,711	11,605	(31)	16,938	11,151
Work Equipment	9,913	21,751	(57)	31,607	20,760	39,137	(180)	70,564	51,085
Total General	217,887	25,694	(1,242)	242,339	230,113	55,059	(1,382)	296,016	269,177
General Intangible	227,772	815	(5,512)	223,075	225,423	12,516	(5,398)	230,193	226,634
<u>Common</u>									
Other	36,110	1,216	(1,311)	36,015	36,063	2,752	(1,307)	37,460	36,738
Structures & Improvements	56,882	851	(2,065)	55,668	56,275	0	(2,021)	53,647	54,657
Computer Equipment	6,386	2,266	(232)	8,420	7,403	4,257	(306)	12,371	10,396
Vehicles	16,717	3,752	(607)	19,862	18,289	3,080	(721)	22,221	21,041
Total Common	116,095	8,085	(4,215)	119,965	118,030	10,089	(4,355)	125,699	122,832
Common Intangible	72,396	13,984	(8,999)	77,381	74,889	17,161	(9,618)	84,924	81,153
Total Gas Plant in Service	<u>\$5,576,565</u>	<u>\$388,369</u>	<u>(\$49,183)</u>	<u>\$5,915,751</u>	<u>\$5,746,158</u>	<u>\$856,556</u>	<u>(\$52,146)</u>	<u>\$6,720,161</u>	<u>\$6,317,956</u>

1/ Page 4.

2/ Based on three year average of retirements.

**GREAT PLAINS NATURAL GAS CO.
SUMMARY - PLANT ADDITIONS
GAS UTILITY - NORTH DAKOTA
PROJECTED 2016-2017**

	Projected	
	2016 1/	2017 2/
Transmission	\$0	\$370,396
Distribution	339,791	391,335
General		
Other	\$2,306	\$3,076
Structures & Improvements	0	0
Computer Equipment	308	1,241
Vehicles	1,329	11,605
Work Equipment	21,751	39,137
Total General	<u>\$25,694</u>	<u>\$55,059</u>
General Intangible	\$815	\$12,516
Common		
Other	\$1,216	\$2,752
Structures & Improvements	851	0
Computer Equipment	2,266	4,257
Vehicles	3,752	3,080
Total Common	<u>\$8,085</u>	<u>\$10,089</u>
Common Intangible	\$13,984	\$17,161
Total Additions	<u><u>\$388,369</u></u>	<u><u>\$856,556</u></u>

1/ Pages 5-6.

2/ Pages 7-8.

**GREAT PLAINS NATURAL GAS CO.
PLANT ADDITIONS
GAS UTILITY - NORTH DAKOTA
PROJECTED 2016**

<u>Project No.</u>	<u>Account</u>	<u>Description</u>	<u>Region</u>	<u>Amount</u>
		<u>Distribution</u>		
FP-100852	376	Mains Replace	Great Plains	\$12,690
FP-100853	376	Mains Growth	Great Plains	33,118
FP-200800	376	Replace PVC mains	Great Plains	122,609
		Total Account 376		<u>168,417</u>
FP-100908	380	Service lines - Growth	Great Plains	18,045
FP-200823	380	Replace PVC services	Great Plains	113,651
FP-311093	380	Service lines - Replacement	Great Plains	16,774
		Total Account 380		<u>148,470</u>
FP-100910	381	Meters	Great Plains	17,837
FP-100912	383	Regulators	Great Plains	<u>5,067</u>
		Total Distribution		\$339,791
		<u>General</u>		
FP-100958	391.3	Personal Computers	Great Plains	\$308
FP-100959	392.2	Gas Vehicles	Great Plains	1,329
FP-100974	394.1	Minor Work Equipment	Great Plains	2,306
FP-100979	396.2	Gas Work Equipment	Great Plains	<u>21,751</u>
		Total General		\$25,694
		<u>General Intangible</u>		
FP-100558	303	Purchase GMS software	General Office	\$389
FP-304580	303	Replace customer billing software	General Office	69
FP-304581	303	Replace mobile workforce software	General Office	102
FP-307022	303	SCADA system enhancements	General Office	255
		Total General Intangible		<u>\$815</u>
		<u>Common</u>		
FP-306916	390	Replace roof, Annex Bldg.	General Office	249
FP-311098	390	Replace multistack unit at General Office	General Office	602
		Total Account 390		<u>851</u>
FP-100755	391.1	Office Equipment	General Office	188
FP-313548	391.1	Purchase cabinets for engineering department	General Office	39
		Total Account 391.1		<u>227</u>
FP-100756	391.3	Personal Computers	General Office	1,373
FP-307540	391.3	Replace data center server	General Office	500
FP-311620	391.3	Purchase field GIS survey devices	General Office	393
		Total Account 391.3		<u>2,266</u>

**GREAT PLAINS NATURAL GAS CO.
PLANT ADDITIONS
GAS UTILITY - NORTH DAKOTA
PROJECTED 2016**

<u>Project No.</u>	<u>Account</u>	<u>Description</u>	<u>Region</u>	<u>Amount</u>
FP-100719	392.2	Vehicles	General Office	3,752
FP-100718	394.1	Minor Work Equipment	General Office	33
FP-100744	397.1	Communication Equipment	General Office	748
FP-302563	397.3	Upgrade district offices to VOIP	General Office	208
		Total Common		<u>\$8,085</u>
		<u>Common Intangible</u>		
FP-100336	303	GL Essentials	General Office	\$3,358
FP-200714	303	GIS enhancement software	General Office	243
FP-200902	303	Endlink Pro to Field Deployment Manager	General Office	232
FP-301563	303	GIS data conversion	General Office	5,044
FP-302611	303	Power Plan upgrade	General Office	4,662
FP-302618	303	JDE upgrade	General Office	384
FP-307421	303	Power Plan tax calculation software	General Office	61
		Total Common Intangible		<u>\$13,984</u>
		Total 2016 Plant Additions		<u><u>\$388,369</u></u>
		<u>Summary:</u>		
		Transmission		
		Distribution		\$339,791
		General		
		Other		\$2,306
		Structures & Improvements		
		Computer Equipment		308
		Vehicles		1,329
		Work Equipment		21,751
		Total General		<u>\$25,694</u>
		General Intangible		\$815
		Common		
		Other		\$1,216
		Structures & Improvements		851
		Computer Equipment		2,266
		Vehicles		3,752
		Total Common		<u>\$8,085</u>
		Common Intangible		<u>\$13,984</u>
		Total 2016 Additions		<u><u>\$388,369</u></u>

**GREAT PLAINS NATURAL GAS CO.
PLANT ADDITIONS
GAS UTILITY - NORTH DAKOTA
PROJECTED 2017**

Case No. PU-17-____
Statement L
Page 7 of 19

<u>Project No.</u>	<u>Account</u>	<u>Description</u>	<u>Region</u>	<u>Amount</u>
<u>Transmission</u>				
FP-312381	367	Replace 6" transmission line	Great Plains	\$318,984
FP-312382	367	Install launchers/receivers	Great Plains	51,412
		Total Acct. 367		<u>370,396</u>
<u>Distribution</u>				
FP-100852	376	Mains Replace	Great Plains	\$60,325
FP-100853	376	Mains Growth	Great Plains	18,098
FP-200800	376	Replace PVC mains	Great Plains	118,096
		Total Account 376		<u>196,519</u>
FP-100908	380	Service lines - Growth	Great Plains	24,130
FP-200823	376	Replace PVC services	Great Plains	103,319
FP-311093	380	Service lines - Replacement	Great Plains	36,195
		Total Account 380		<u>163,644</u>
FP-100910	381	Meters	Great Plains	25,606
FP-100912	383	Regulators	Great Plains	5,566
		Total Distribution		<u>\$391,335</u>
<u>General</u>				
FP-100958	391.3	Personal Computers	Great Plains	\$1,241
FP-100959	392.2	Gas Vehicles	Great Plains	11,605
FP-100974	394.1	Minor Work Equipment	Great Plains	3,076
FP-100979	396.2	Gas Work Equipment	Great Plains	39,137
		Total General		<u>\$55,059</u>
<u>General Intangible</u>				
FP-100551	303	GPS based Gas leak survey	General Office	\$4,155
FP-307022	303	SCADA system enhancements	General Office	2,572
FP-311883	303	Upgrade PCAD to V6.5	General Office	1,569
FP-312362	303	CC&B Upgrade	General Office	4,220
		Total General Intangible		<u>\$12,516</u>
<u>Common</u>				
FP-100755	391.1	Office Equipment	General Office	490
FP-100014	391.3	Annual toughbook replacement	General Office	1,001
FP-100756	391.3	Personal Computers	General Office	890
FP-307540	391.3	Replace data center server	General Office	334
FP-311597	391.3	Replace meter reading tools	General Office	855
FP-311620	391.3	Purchase field GIS survey devices	General Office	1,110
FP-315400	391.3	Replace UPS batteries in General Office	General Office	67
		Total Account 391.3		<u>4,257</u>

**GREAT PLAINS NATURAL GAS CO.
PLANT ADDITIONS
GAS UTILITY - NORTH DAKOTA
PROJECTED 2017**

<u>Project No.</u>	<u>Account</u>	<u>Description</u>	<u>Region</u>	<u>Amount</u>
FP-100719	392.2	Vehicles	General Office	3,080
FP-100718	394.1	Minor Work Equipment	General Office	134
FP-100744	397.1	Communication Equipment	General Office	1,761
FP-315401	397.1	Replace ethernet only collectors	General Office	367
		Total Account 397.1		<u>2,128</u>
		Total Common		\$10,089
		<u>Common Intangible</u>		
FP-100336	303	GL Essentials	General Office	\$1,113
FP-100575	303	IVR Web software	General Office	8,046
FP-301563	303	GIS data conversion	General Office	2,670
FP-302615	303	Human capital management software	General Office	780
FP-315500	303	Consolidate business units to JDE application	General Office	3,674
FP-315523	303	Power Plan lease model software	General Office	735
FP-315583	303	JDE Supports Now software	General Office	107
FP-315586	303	Implement package build automation module- JDE	General Office	36
		Total Common Intangible		<u>\$17,161</u>
		Total 2017 Plant Additions		<u><u>\$856,556</u></u>
		<u>Summary:</u>		
		Transmission		\$370,396
		Distribution		391,335
		General		
		Other		3,076
		Structures & Improvements		
		Computer Equipment		1,241
		Vehicles		11,605
		Work Equipment		39,137
		Total General		<u>\$55,059</u>
		General Intangible		\$12,516
		Common		
		Other		\$2,752
		Structures & Improvements		
		Computer Equipment		4,257
		Vehicles		3,080
		Total Common		<u>\$10,089</u>
		Common Intangible		\$17,161
		Total 2017 Additions		<u><u>\$856,556</u></u>

**GREAT PLAINS NATURAL GAS CO.
SUMMARY OF ACCUMULATED RESERVE FOR DEPRECIATION
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2015
PROJECTED 2016-2017**

	<u>2015</u>	<u>Projected 2016 1/</u>	<u>Average 2016</u>	<u>Projected 2017 2/</u>	<u>Average 2017</u>
Transmission	\$435,990	\$453,977	\$444,984	\$476,028	\$465,003
Distribution	2,395,754	2,541,162	2,468,458	2,698,124	2,619,643
General	54,157	61,548	57,853	71,271	66,410
General Intangible	20,134	30,111	25,122	40,818	35,463
Common	50,614	52,114	51,364	54,250	53,182
Common Intangible	45,927	42,169	44,048	39,208	40,689
Total	<u>\$3,002,576</u>	<u>\$3,181,081</u>	<u>\$3,091,829</u>	<u>\$3,379,699</u>	<u>\$3,280,390</u>

1/ Statement K, page 29.

2/ Statement K, page 30.

**GREAT PLAINS NATURAL GAS CO.
SUMMARY OF WORKING CAPITAL AND
CUSTOMER ADVANCES FOR CONSTRUCTION
GAS UTILITY - NORTH DAKOTA
PROJECTED 2016-2017**

<u>Working Capital</u>	2015	Projected	
		2016	2017
Materials and Supplies	\$54,245	\$54,073	\$54,073
Gas in Storage	\$0	\$29,569	\$39,507
Prepayments			
Prepaid Commodity	\$0	\$1,147	\$1,335
Prepaid Insurance	1,489	6,767	8,097
	<u>1,489</u>	<u>7,914</u>	<u>9,432</u>
Unamortized Loss on Debt	<u>11,381</u>	<u>10,326</u>	<u>9,053</u>
Total Working Capital	<u>\$67,115</u>	<u>\$101,882</u>	<u>\$112,065</u>
Customer Advances for Construction	<u>\$205,386</u>	<u>\$421,277</u>	<u>\$421,628</u>

**GREAT PLAINS NATURAL GAS CO.
MATERIALS AND SUPPLIES
GAS UTILITY - NORTH DAKOTA
PROJECTED 2016-2017**

	<u>2015</u>	<u>Projected 1/</u>	
		<u>2016</u>	<u>2017</u>
December 2014	\$62,094	\$46,395	
January 2015	52,697	46,410	
February	52,524	41,713	
March	49,724	44,166	
April	57,015	64,219	
May	56,748	64,598	
June	57,221	64,395	
July	54,827	62,355	
August	54,144	61,928	
September	53,166	61,931	
October	49,889	49,889	
November	48,555	48,555	
December	46,395	46,395	
Beginning and Ending Average	\$54,245		
13 Month Average		<u>\$54,073</u>	<u>\$54,073</u>

1/ Actuals through September 2016.

**GREAT PLAINS NATURAL GAS CO.
GAS IN STORAGE
GAS UTILITY - NORTH DAKOTA
PROJECTED 2016-2017**

	2015	Projected 1/	
		2016	2017
December 2014			\$46,269
January 2015		\$33,822	26,784
February		14,710	11,220
March		3,776	2,948
April		0	0
May		0	0
June		10,141	17,506
July		23,336	35,083
August		36,541	52,769
September		58,613	81,276
October		63,812	87,288
November		63,812	87,288
December		46,269	65,160
Beginning and Ending Average	\$0		
13 Month Average		<u>\$29,569</u>	<u>\$39,507</u>

1/ Actuals through September 2016. Projected based on planned injections and withdrawals and projected gas costs.

**GREAT PLAINS NATURAL GAS CO.
PREPAYMENTS
GAS UTILITY - NORTH DAKOTA
PROJECTED 2016-2017**

	2015	Projected 1/	
		2016	2017
December 2014	\$1,361	\$1,616	\$1,640
January 2015	12,797	14,231	16,954
February	11,623	12,813	15,382
March	10,342	11,378	13,810
April	9,191	10,081	12,237
May	8,193	8,785	10,665
June	6,965	7,489	9,092
July	5,787	6,192	7,520
August	4,608	4,896	5,948
September	3,429	3,599	4,375
October	2,250	2,302	2,808
November	2,821	2,950	3,198
December	1,616	1,640	1,635
Beginning and Ending Average	\$1,489		
13 Month Average		<u>\$6,767</u>	<u>\$8,097</u>

1/ Actuals through September 2016 with following months based on projected insurance expenses.

**GREAT PLAINS NATURAL GAS CO.
PREPAID COMMODITY CHARGES ON STORAGE
GAS UTILITY - NORTH DAKOTA
PROJECTED 2016-2017**

	2015	Projected 1/	
		2016	2017
December 2014			\$1,782
January 2015		\$1,453	1,091
February		624	527
March		160	142
April		0	0
May		0	0
June		438	572
July		924	1,139
August		1,411	1,709
September		2,198	2,630
October		2,385	2,824
November		2,385	2,824
December		1,782	2,111
Beginning and Ending Average	\$0		
13 Month Average		<u>\$1,147</u>	<u>\$1,335</u>

1/ Actuals through September 2016. Projected based on planned injections and withdrawals and projected gas costs.

**GREAT PLAINS NATURAL GAS CO.
UNAMORTIZED GAIN(LOSS) ON DEBT
GAS UTILITY - NORTH DAKOTA
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015
PROJECTED 2016-2017**

	Unamortized Loss on Debt	Acc. Deferred Inc. Tax
	<u> </u>	<u> </u>
Balance at December 31, 2014	\$11,828	(\$6,109)
Balance at December 31, 2015	10,933	(5,371)
Average Balance	<u>\$11,381</u>	<u>(\$5,740)</u>
2016 Amortization	<u>(1,214)</u>	<u>510</u>
Balance at December 31, 2016	9,719	(4,861)
Average Balance	<u>\$10,326</u>	<u>(\$5,116)</u>
2017 Amortization	(\$1,332)	(\$666)
Balance at December 31, 2017	8,387	(5,527)
Average Balance	<u>\$9,053</u>	<u>(\$5,194)</u>

**GREAT PLAINS NATURAL GAS CO.
CUSTOMER ADVANCES FOR CONSTRUCTION
GAS UTILITY - NORTH DAKOTA
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015
PROJECTED 2016-2017**

	2015	Projected 1/	
		2016	2017
December 2014	\$0	\$410,772	\$421,628
January 2015	0	424,772	421,628
February	0	424,772	421,628
March	0	421,628	421,628
April	0	421,628	421,628
May	0	421,628	421,628
June	5,150	421,628	421,628
July	5,603	421,628	421,628
August	5,603	421,628	421,628
September	5,603	421,628	421,628
October	410,772	421,628	421,628
November	410,772	421,628	421,628
December	410,772	421,628	421,628
Beginning and Ending Average	\$205,386		
13 Month Average		<u>\$421,277</u>	<u>\$421,628</u>

1/ Reflects actual balances through October 2016 and projected to remain at that level.

**GREAT PLAINS NATURAL GAS CO.
ACCUMULATED DEFERRED INCOME TAXES
GAS UTILITY - NORTH DAKOTA
PROJECTED 2016-2017**

	2015	Projected 2016			Projected 2017		
		Changes	Balance	Average	Changes	Balance	Average
<u>Accumulated Deferred Income Taxes</u>							
Liberalized Depreciation	\$564,849	\$6,310 1/	\$571,159	\$568,004	\$9,497 1/	\$580,656	\$575,908
Contribution in Aid of Construction	(69,398)	5,253 2/	(64,145)	(66,772)	5,253 2/	(58,892)	(61,519)
Customer Advances	(155,278)	(4,104) 3/	(159,382)	(157,330)		(159,382)	(159,382)
Unamortized Loss on Debt	5,371	(510) 4/	4,861	5,116	(666) 4/	4,195	4,528
Balance	<u>\$345,544</u>	<u>\$6,949</u>	<u>\$352,493</u>	<u>\$349,018</u>	<u>\$14,084</u>	<u>\$366,577</u>	<u>\$359,535</u>

- 1/ Page 18, reflecting proration methodology.
- 2/ Reflects current amortization.
- 3/ Reflects change in customer advances in 2016.
- 4/ Page 15.

**GREAT PLAINS NATURAL GAS CO.
CHANGES IN ACCUMULATED DEFERRED INCOME TAXES
RELATED TO PLANT IN SERVICE
GAS UTILITY - NORTH DAKOTA
PROJECTED 2016-2017**

	Projected	
	2016	2017
Plant related tax deductions		
Book depreciation	(\$227,688)	(\$250,764)
Tax Depreciation	263,726	304,993
Total tax deductions	\$36,038	\$54,229
Changes in Accumulated Deferred income taxes @ 37.8015%	\$13,623	\$20,499
Adjusted to reflect proration methodology	\$6,310	\$9,497

**GREAT PLAINS NATURAL GAS CO.
LIBERALIZED DEPRECIATION
GAS UTILITY - NORTH DAKOTA
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2015
PROJECTED 2016-2017**

Month	Weighting For Projection	Monthly Increments	Balance/ Increments	Average Balance
December 2015	100.00%			\$564,849
January 2016	91.78%	\$1,135	\$1,042	565,891
February	84.11%	1,135	955	566,846
March	75.62%	1,135	858	567,704
April	67.40%	1,135	765	568,469
May	58.90%	1,135	669	569,138
June	50.68%	1,135	575	569,713
July	42.19%	1,135	479	570,192
August	33.70%	1,135	382	570,574
September	25.48%	1,135	289	570,863
October	16.99%	1,135	193	571,056
November	8.77%	1,135	100	571,156
December	0.27%	1,138	3	571,159
Total		\$13,623	\$6,310	

December 2016	100.00%			\$571,159
January 2017	91.78%	\$1,708	1,568	572,727
February	84.11%	1,708	1,437	574,164
March	75.62%	1,708	1,292	575,456
April	67.40%	1,708	1,151	576,607
May	58.90%	1,708	1,006	577,613
June	50.68%	1,708	866	578,479
July	42.19%	1,708	721	579,200
August	33.70%	1,708	576	579,776
September	25.48%	1,708	435	580,211
October	16.99%	1,708	290	580,501
November	8.77%	1,708	150	580,651
December	0.27%	1,711	5	580,656
Total		\$20,499	\$9,497	

	Projected	
	2016	2017
Prior year December ADIT balance	\$564,849	\$571,159
Projected additions	13,623	20,499
Projected ADIT	578,472	591,658
Change in DITs	13,623	20,499
Monthly Increment	\$1,135	\$1,708

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Cost of Service by Component
Projected 2017

	Total North Dakota	Small Firm General			Total Small Firm General	Large Firm General			Total Large Firm General
		Demand	Energy	Customer		Demand	Energy	Customer	
Projected Rate Base	2,368,468	414,258	0	1,016,282	1,430,540	346,079	0	158,693	504,772
Operating Income for Proposed Return	170,719	29,859	0	73,254	103,113	24,945	0	11,439	36,384
Projected Operating Income	173,673	(44,723)	129,070	(156,287)	(71,940)	(37,342)	80,770	(39,936)	3,492
Increase in Operating Income	(2,954)	74,582	(129,070)	229,541	175,053	62,287	(80,770)	51,375	32,892
Related Taxes for Increase									
Federal Income	(1,795)	45,325	(78,438)	139,496	106,383	37,853	(49,085)	31,221	19,989
Total Increase in Revenue	(4,749)	119,907	(207,508)	369,037	281,436	100,140	(129,855)	82,596	52,881
Projected Revenue Before Increase	5,267,906	561,014	547,792	202,908	1,311,714	468,681	297,621	24,325	790,627
Total Cost of Service Required from Rates:	5,263,157	680,921	340,284	571,945	1,593,150	568,821	167,766	106,921	843,508
Less Projected Cost of Gas	4,015,809	515,269	340,276	0	855,545	430,465	167,764	0	598,229
Net Distribution Cost of Service	1,247,348	165,652	8	571,945	737,605	138,356	2	106,921	245,279
Return on Rate Base Before Increase	7.333%				-5.029%				0.692%
Projected Billing Units	2,279			2,105				158	
Bills	27,348			25,260				1,896	
Dk	918,064	169,815	169,815			118,741	118,741		
Unit Cost of Service									
Distribution energy cost per Dk			\$0.000				\$0.000		
Demand cost per Dk		\$0.975				\$1.165			
Customer Cost Per Month				\$22.64				\$56.39	

GREAT PLAINS NATURAL GAS CO.
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Cost of Service by Component
Projected 2017

	Interruptible Sales			Total Interruptible Sales
	Demand	Energy	Customer	
Projected Rate Base	403,443	0	29,713	433,156
Operating Income for Proposed Return	29,080	0	2,142	31,222
Projected Operating Income	(958,419)	1,225,193	(24,653)	242,121
Increase in Operating Income	987,499	(1,225,193)	26,795	(210,899)
Related Taxes for Increase				
Federal Income	600,120	(744,571)	16,284	(128,167)
Total Increase in Revenue	1,587,619	(1,969,764)	43,079	(339,066)
Projected Revenue Before Increase	628,049	2,525,997	11,519	3,165,565
Total Cost of Service Required from Rates:	2,215,668	556,233	54,598	2,826,499
Less Projected Cost of Gas	2,005,816	556,219	0	2,562,035
Net Distribution Cost of Service	209,852	14	54,598	264,464
Return on Rate Base Before Increase				55.897%
Projected Billing Units			16	
Bills			192	
Dk	629,508	629,508		
Unit Cost of Service				
Distribution energy cost per Dk		\$0.000		
Demand cost per Dk	\$0.333			
Customer Cost Per Month			\$284.36	

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2017

Description	Allocation Factor	Total North Dakota	Small Firm General			Total Small Firm General	Large Firm General			Total Large Firm General
			Demand	Energy	Customer		Demand	Energy	Customer	
Rate Base-Projected										
Gas Plant in Service										
Transmission Plant	2	1,025,215	351,717	0	0	351,717	293,830	0	0	293,830
Distribution Plant										
Land	13	0	0	0	0	0	0	0	0	0
Rights of Way	13	38	10	0	8	18	8	0	1	9
Structures & Improvements	13	0	0	0	0	0	0	0	0	0
Mains - \$2,165,327										
Demand Related 75%	3	1,623,995	557,137	0	0	557,137	465,443	0	0	465,443
Customer Related 25%	4	541,332	0	0	500,002	500,002	0	0	37,530	37,530
Mains - Direct Assignment - \$183,190										
Demand Related 75%	Direct	137,393	0	0	0	0	0	0	0	0
Customer Related 25%	Direct	45,797	0	0	0	0	0	0	0	0
Meas. & Reg. Equip. - General	13	43,389	11,164	0	10,019	21,183	9,327	0	752	10,079
Meas. & Reg. Equip. - City Gate	13	257	66	0	61	127	55	0	4	59
Services										
Services	9	1,424,300	0	0	1,234,315	1,234,315	0	0	148,939	148,939
Services	Direct	0	0	0	0	0	0	0	0	0
Meters	5	604,793	0	0	358,718	358,718	0	0	159,676	159,676
Service Regulators	5	79,397	0	0	47,093	47,093	0	0	20,962	20,962
Ind. Meas. & Reg. Station Equipment										
Ind. Meas. & Reg. Station Equipment	13	0	0	0	0	0	0	0	0	0
Ind. Meas. & Reg. Station Equipment	Direct	92,254	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0
Distribution Plant		4,592,945	568,377	0	2,150,216	2,718,593	474,833	0	367,864	842,697
Distribution Plant Excluding Direct Assignments		4,409,755	568,377	0	2,150,216	2,718,593	474,833	0	367,864	842,697
General Plant										
Intangible Plant - General excluding CC&B	15	269,177	44,083	0	103,022	147,105	36,828	0	17,625	54,453
Intangible Plant -CC&B	4	202,229	0	0	186,789	186,789	0	0	14,020	14,020
Common Plant										
Intangible Common	15	122,832	20,116	0	47,011	67,127	16,806	0	8,043	24,849
	15	81,153	13,291	0	31,059	44,350	11,103	0	5,314	16,417
Total Gas Plant in Service		6,317,956	1,001,581	0	2,527,437	3,529,018	836,739	0	414,464	1,251,203

**GREAT PLAINS NATURAL GAS CO.
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Projected 2017**

Description	Allocation Factor	Total North Dakota	Small Firm General			Total Small Firm General	Large Firm General			Total Large Firm General
			Demand	Energy	Customer		Demand	Energy	Customer	
Less: Accumulated Depreciation										
Transmission Plant	2	465,003	159,526	0	0	159,526	133,272	0	0	133,272
Distribution Plant										
Land Rights	13	26	7	0	6	13	6	0	0	6
Structures & Improvements	22	0	0	0	0	0	0	0	0	0
Mains less Direct	13	1,307,307	336,369	0	301,874	638,243	281,009	0	22,659	303,668
Mains-Direct	Direct	9,352								
Meas. & Reg. Equip. - General	18	28,518	7,338	0	6,585	13,923	6,130	0	494	6,624
Meas. & Reg. Equip. - City Gate	19	170	44	0	40	84	36	0	3	39
Services less Direct	9	837,037	0	0	725,386	725,386	0	0	87,529	87,529
Services-Direct	Direct	0								
Meters	5	383,714	0	0	227,591	227,591	0	0	101,307	101,307
Service Regulators	5	48,809	0	0	28,950	28,950	0	0	12,886	12,886
Ind. Meas. & Reg. Station Equipment	21	0	0	0	0	0	0	0	0	0
Ind. Meas. & Reg. Station Equipment - Direct	Direct	4,710	0	0	0	0	0	0	0	0
Cathodic Protection & Other Equipment	13	0	0	0	0	0	0	0	0	0
Distribution Plant		2,619,643	343,758	0	1,290,432	1,634,190	287,181	0	224,878	512,059
General Plant	15	66,410	10,876	0	25,417	36,293	9,086	0	4,348	13,434
Intangible Plant - General excluding CC&B	15	8,571	1,404	0	3,279	4,683	1,173	0	561	1,734
Intangible Plant -CC&B	4	26,892	0	0	24,839	24,839	0	0	1,864	1,864
Common Plant	15	53,182	8,710	0	20,354	29,064	7,276	0	3,482	10,758
Intangible Plant - Common	15	40,689	6,664	0	15,573	22,237	5,567	0	2,664	8,231
Less: Total Accumulated Reserve for Depreciation		3,280,390	530,938	0	1,379,894	1,910,832	443,555	0	237,797	681,352
Net Gas Plant in Service		3,037,566	470,643	0	1,147,543	1,618,186	393,184	0	176,667	569,851
Additions										
Materials & Supplies	15	54,073	8,856	0	20,694	29,550	7,398	0	3,541	10,939
Gas in Underground Storage	2	39,507	13,553	0	0	13,553	11,323	0	0	11,323
Prepayments	25	9,432	1,495	0	3,774	5,269	1,249	0	619	1,868
Unamortized Loss on Debt	24	9,053	1,403	0	3,419	4,822	1,172	0	527	1,699
Total Additions		112,065	25,307	0	27,887	53,194	21,142	0	4,687	25,829

**GREAT PLAINS NATURAL GAS CO.
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Projected 2017**

Description	Allocation Factor	Total North Dakota	Small Firm General			Total Small Firm General	Large Firm General			Total Large Firm General
			Demand	Energy	Customer		Demand	Energy	Customer	
Total Before Deductions		3,149,631	495,950	0	1,175,430	1,671,380	414,326	0	181,354	595,680
Deductions										
Accumulated Deferred Income Tax	24	(359,535)	(55,707)	0	(135,827)	(191,534)	(46,538)	0	(20,911)	(67,449)
Customer Advances For Construction	13	(100,993)	(25,985)	0	(23,321)	(49,306)	(21,709)	0	(1,750)	(23,459)
Customer Advances For Construction - Direct	Direct	(320,635)	0	0	0	0	0	0	0	0
Total Deductions		(781,163)	(81,692)	0	(159,148)	(240,840)	(68,247)	0	(22,661)	(90,908)
Total Rate Base		2,368,468	414,258	0	1,016,282	1,430,540	346,079	0	158,693	504,772
Income Statement										
Gas Operating Revenues										
Retail Sales & Transportation										
			0	0	0	0	0	0	0	0
Small Firm General	Direct	1,151,471	515,269	547,792	88,410	1,151,471	0	0	0	0
Large Firm General	Direct	734,722	0	0	0	0	430,465	297,621	6,636	734,722
Interruptible Sales	Direct	3,082,888	0	0	0	0	0	0	0	0
Transportation - Contracts	24	269,919	41,821	0	101,971	143,792	34,938	0	15,699	50,637
Total Sales & Transportation Revenues		5,239,000	557,090	547,792	190,381	1,295,263	465,403	297,621	22,335	785,359
Other Operating Revenue										
Miscellaneous										
Reconnect Fees	6	1,425	0	0	1,326	1,326	0	0	99	99
NSF Check Fees	6	156	0	0	145	145	0	0	11	11
		0	0	0	0	0	0	0	0	0
Miscellaneous	24	825	128	0	311	439	107	0	48	155
Rent From Property	24	19,173	2,971	0	7,243	10,214	2,482	0	1,115	3,597
		0	0	0	0	0	0	0	0	0
Other Gas Revenues	31	7,327	825	0	3,502	4,327	689	0	717	1,406
Total Other Operating Revenue		28,906	3,924	0	12,527	16,451	3,278	0	1,990	5,268
Total Operating Revenues		5,267,906	561,014	547,792	202,908	1,311,714	468,681	297,621	24,325	790,627

GREAT PLAINS NATURAL GAS CO.
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Projected 2017

Description	Allocation Factor	Total North Dakota	Small Firm General			Total Small Firm General	Large Firm General			Total Large Firm General
			Demand	Energy	Customer		Demand	Energy	Customer	
Operation & Maintenance Expenses										
Cost of Purchased Gas	Direct	4,015,809	515,269	340,276	0	855,545	430,465	167,764	0	598,229
Other Gas Supply Expenses	2	13,877	4,761	0	0	4,761	3,977	0	0	3,977
Transmission Expense	2	5,175	1,776	0	0	1,776	1,483	0	0	1,483
Distribution Expenses										
Operation										
Load Dispatch	2	599	205	0	0	205	172	0	0	172
Mains and Services	22	68,570	10,126	0	31,521	41,647	8,459	0	3,389	11,848
Measuring Stations - General	18	1,616	416	0	373	789	347	0	28	375
Measuring Stations - Industrial	21	7,128	0	0	0	0	0	0	0	0
Measuring Stations - City Gate	19	14,384	3,694	0	3,414	7,108	3,078	0	224	3,302
Meters & House Regulators	16	14,848	0	0	8,807	8,807	0	0	3,920	3,920
Customer Installations	5	21,933	0	0	13,009	13,009	0	0	5,791	5,791
Other Gas Distribution	27	56,517	6,323	0	25,012	31,335	5,279	0	5,846	11,125
Rents	27	4,776	534	0	2,115	2,649	446	0	494	940
Supervision & Engineering	27	31,364	3,509	0	13,881	17,390	2,929	0	3,244	6,173
Total Operation Expense		221,735	24,807	0	98,132	122,939	20,710	0	22,936	43,646
Maintenance										
Structures & Improvements	13	2,029	522	0	468	990	436	0	35	471
Mains	13	25,763	6,629	0	5,948	12,577	5,538	0	447	5,985
Measuring Stations - General	18	3,209	826	0	740	1,566	690	0	56	746
Measuring Stations - Industrial	21	1,643	0	0	0	0	0	0	0	0
Measuring Stations - City Gate	19	3,475	892	0	825	1,717	744	0	54	798
Services	9	12,239	0	0	10,606	10,606	0	0	1,280	1,280
Meters & House Regulators	16	11,435	0	0	6,782	6,782	0	0	3,019	3,019
Other Equipment	28	11,516	1,708	0	4,886	6,594	1,427	0	942	2,369
Supervision & Engineering	28	28,951	4,294	0	12,283	16,577	3,587	0	2,368	5,955
Total Maintenance Expense		100,260	14,871	0	42,538	57,409	12,422	0	8,201	20,623
Total Distribution Expenses		321,995	39,678	0	140,670	180,348	33,132	0	31,137	64,269

GREAT PLAINS NATURAL GAS CO.
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Projected 2017

Description	Allocation Factor	Total North Dakota	Small Firm General			Total Small Firm General	Large Firm General			Total Large Firm General
			Demand	Energy	Customer		Demand	Energy	Customer	
Customer Accounts	4	4,133	0	0	3,817	3,817	0	0	287	287
Meter Reading	5	26,776	0	0	15,882	15,882	0	0	7,069	7,069
Customer Records & Collection	4	40,469	0	0	37,379	37,379	0	0	2,806	2,806
Uncollectible Accounts	6	6,508	0	0	6,054	6,054	0	0	454	454
Miscellaneous Customer Accounts	4	4,242	0	0	3,918	3,918	0	0	294	294
Customer Service & Information	4	8,091	0	0	7,473	7,473	0	0	561	561
Sales Expenses	4	3,032	0	0	2,801	2,801	0	0	210	210
Administration & General Expenses	30	254,944	31,416	0	111,377	142,793	26,233	0	24,653	50,886
		0	0	0	0	0	0	0	0	0
Total Gas O&M Expenses		4,705,051	592,900	340,276	329,371	1,262,547	495,290	167,764	67,471	730,525
O&M Excl. Cost of Gas and A&G		434,298	46,215	0	217,994	264,209	38,592	0	42,818	81,410
O&M Excl. Cost of Gas		689,242	77,631	0	329,371	407,002	64,825	0	67,471	132,296
Depreciation Expense										
Transmission Plant	2	22,555	7,738	0	0	7,738	6,464	0	0	6,464
Distribution Plant										
Land Rights	13	2	1	0	0	1	0	0	0	0
Mains less Direct	13	88,561	22,787	0	20,450	43,237	19,036	0	1,535	20,571
Mains-Direct	Direct	7,492								
Meas. & Reg. Equip. - General	18	1,775	457	0	409	866	382	0	31	413
Meas. & Reg. Equip. - City Gate	19	11	3	0	3	6	2	0	0	2
Services less Direct	9	58,254	0	0	50,483	50,483	0	0	6,092	6,092
Services Direct	Direct	0								
Meters	5	24,736	0	0	14,671	14,671	0	0	6,531	6,531
Service Regulators	5	3,247	0	0	1,926	1,926	0	0	857	857
Ind. Meas. & Reg. Station Equipment	21	0	0	0	0	0	0	0	0	0
Ind. Meas. & Reg. Station Equipment - Direct	Direct	3,773								
		0	0	0	0	0	0	0	0	0
Total Distribution Plant		187,851	23,248	0	87,942	111,190	19,420	0	15,046	34,466

**GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2017**

Description	Allocation Factor	Total North Dakota	Small Firm General			Total Small Firm General	Large Firm General			Total Large Firm General
			Demand	Energy	Customer		Demand	Energy	Customer	
General Plant	15	7,400	1,212	0	2,832	4,044	1,012	0	485	1,497
Amort. of Intangible Plant - General	15	5,088	833	0	1,948	2,781	696	0	333	1,029
Amort. of Intangible Plant - CC&B	4	11,017	0	0	10,176	10,176	0	0	764	764
Common Plant	15	5,094	834	0	1,949	2,783	697	0	334	1,031
Intangible Plant - Common	15	6,657	1,090	0	2,548	3,638	911	0	436	1,347
Total Depreciation Expense		245,662	34,955	0	107,395	142,350	29,200	0	17,398	46,598
Taxes Other Than Income										
Ad Valorem Taxes	15	43,780	7,170	0	16,755	23,925	5,990	0	2,867	8,857
Other Taxes - Payroll, Franchise, Other	31	28,549	3,216	0	13,642	16,858	2,685	0	2,795	5,480
Other Taxes - Revenue	26	29	3	3	1	7	3	2	0	5
Total Taxes Other Than Income Taxes		72,358	10,389	3	30,398	40,790	8,678	2	5,662	14,342
Total Operating Expense		5,023,071	638,244	340,279	467,164	1,445,687	533,168	167,766	90,531	791,465
Interest Expense	24	56,583	8,767	0	21,377	30,144	7,324	0	3,291	10,615
Taxable Income		188,252	(85,997)	207,513	(285,633)	(164,117)	(71,811)	129,855	(69,497)	(11,453)
Income Taxes	37.80%	71,162	(32,507)	78,443	(107,969)	(62,033)	(27,145)	49,085	(26,270)	(4,330)
Full Normalization	24	0	0	0	0	0	0	0	0	0
Total Income Taxes		71,162	(32,507)	78,443	(107,969)	(62,033)	(27,145)	49,085	(26,270)	(4,330)
Total Operating Expense		5,094,233	605,737	418,722	359,195	1,383,654	506,023	216,851	64,261	787,135
Operating Income:		173,673	(44,723)	129,070	(156,287)	(71,940)	(37,342)	80,770	(39,936)	3,492

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
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Projected 2017

Description	Allocation Factor	Total North Dakota	Interruptible Sales			Total Small Interruptible Sales
			Demand	Energy	Customer	
Rate Base-Projected						
Gas Plant in Service						
Transmission Plant	2	1,025,215	379,668	0	0	379,668
Distribution Plant						
Land	13	0	0	0	0	0
Rights of Way	13	38	11	0	0	11
Structures & Improvements	13	0	0	0	0	0
Mains - \$2,165,327						
Demand Related 75%	3	1,623,995	601,415	0	0	601,415
Customer Related 25%	4	541,332	0	0	3,800	3,800
Mains - Direct Assignment - \$183,190						
Demand Related 75%	Direct	137,393	137,393	0	0	137,393
Customer Related 25%	Direct	45,797	0	0	45,797	45,797
Meas. & Reg. Equip. - General	13	43,389	12,051	0	76	12,127
Meas. & Reg. Equip. - City Gate	13	257	71	0	0	71
Services	9	1,424,300	0	0	41,046	41,046
Services	Direct	0	0	0	0	0
Meters	5	604,793	0	0	86,399	86,399
Service Regulators	5	79,397	0	0	11,342	11,342
Ind. Meas. & Reg. Station Equipment	13	0	0	0	0	0
Ind. Meas. & Reg. Station Equipment	Direct	92,254	92,254	0	0	92,254
		0	0	0	0	0
Distribution Plant		4,592,945	843,195	0	188,460	1,031,655
Distribution Plant Excluding Direct Assignments		4,409,755	705,802	0	142,663	848,465
General Plant	15	269,177	58,590	0	9,029	67,619
Intangible Plant - General excluding CC&B	15	24,405	5,312	0	819	6,131
Intangible Plant -CC&B	4	202,229	0	0	1,420	1,420
Common Plant	15	122,832	26,736	0	4,120	30,856
Intangible Common	15	81,153	17,664	0	2,722	20,386
Total Gas Plant in Service		6,317,956	1,331,165	0	206,570	1,537,735

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Projected 2017

Description	Allocation Factor	Total North Dakota	Interruptible Sales			Small Interruptible Sales
			Demand	Energy	Customer	
Less: Accumulated Depreciation						
Transmission Plant	2	465,003	172,205	0	0	172,205
Distribution Plant						
Land Rights	13	26	7	0	0	7
Structures & Improvements	22	0	0	0	0	0
Mains less Direct	13	1,307,307	363,102	0	2,294	365,396
Mains-Direct	Direct	9,352	7,014	0	2,338	9,352
Meas. & Reg. Equip. - General	18	28,518	7,921	0	50	7,971
Meas. & Reg. Equip. - City Gate	19	170	47	0	0	47
Services less Direct	9	837,037	0	0	24,122	24,122
Services-Direct	Direct	0	0	0	0	0
Meters	5	383,714	0	0	54,816	54,816
Service Regulators	5	48,809	0	0	6,973	6,973
Ind. Meas. & Reg. Station Equipment	21	0	0	0	0	0
Ind. Meas. & Reg. Station Equipment - Direct	Direct	4,710	4,710	0	0	4,710
Cathodic Protection & Other Equipment	13	0	0	0	0	0
Distribution Plant		2,619,643	382,801	0	90,593	473,394
General Plant	15	66,410	14,455	0	2,228	16,683
Intangible Plant - General excluding CC&B	15	8,571	1,866	0	288	2,154
Intangible Plant -CC&B	4	26,892	0	0	189	189
Common Plant	15	53,182	11,576	0	1,784	13,360
Intangible Plant - Common	15	40,689	8,856	0	1,365	10,221
Less: Total Accumulated Reserve for Depreciation		3,280,390	591,759	0	96,447	688,206
Net Gas Plant in Service		3,037,566	739,406	0	110,123	849,529
Additions						
Materials & Supplies	15	54,073	11,770	0	1,814	13,584
Gas in Underground Storage	2	39,507	14,631	0	0	14,631
Prepayments	25	9,432	1,987	0	308	2,295
Unamortized Loss on Debt	24	9,053	2,204	0	328	2,532
Total Additions		112,065	30,592	0	2,450	33,042

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2017

Description	Allocation Factor	Total North Dakota	Interruptible Sales			Small Interruptible Sales
			Demand	Energy	Customer	
Total Before Deductions		3,149,631	769,998	0	112,573	882,571
Deductions						
Accumulated Deferred Income Tax	24	(359,535)	(87,518)	0	(13,034)	(100,552)
Customer Advances For Construction	13	(100,993)	(28,051)	0	(177)	(28,228)
Customer Advances For Construction - Direct	Direct	(320,635)	(250,986)	0	(69,649)	(320,635)
Total Deductions		(781,163)	(366,555)	0	(82,860)	(449,415)
Total Rate Base		<u>2,368,468</u>	<u>403,443</u>	<u>0</u>	<u>29,713</u>	<u>433,156</u>

Income Statement

Gas Operating Revenues

Retail Sales & Transportation

Small Firm General	Direct	1,151,471	0	0	0	0
Large Firm General	Direct	734,722	0	0	0	0
Interruptible Sales	Direct	3,082,888	556,219	2,525,997	672	3,082,888
Transportation - Contracts	24	269,919	65,704	0	9,786	75,490
Total Sales & Transportation Revenues		<u>5,239,000</u>	<u>621,923</u>	<u>2,525,997</u>	<u>10,458</u>	<u>3,158,378</u>

Other Operating Revenue

Miscellaneous

Reconnect Fees	6	1,425	0	0	0	0
NSF Check Fees	6	156	0	0	0	0
Miscellaneous	24	825	201	0	30	231
Rent From Property	24	19,173	4,667	0	695	5,362
Other Gas Revenues	31	7,327	1,258	0	336	1,594
Total Other Operating Revenue		<u>28,906</u>	<u>6,126</u>	<u>0</u>	<u>1,061</u>	<u>7,187</u>
Total Operating Revenues		<u>5,267,906</u>	<u>628,049</u>	<u>2,525,997</u>	<u>11,519</u>	<u>3,165,565</u>

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2017

Description	Allocation Factor	Total North Dakota	Interruptible Sales			Small Interruptible Sales
			Demand	Energy	Customer	
Operation & Maintenance Expenses						
Cost of Purchased Gas	Direct	4,015,809	2,005,816	556,219	0	2,562,035
Other Gas Supply Expenses	2	13,877	5,139	0	0	5,139
Transmission Expense	2	5,175	1,916	0	0	1,916
Distribution Expenses						
Operation						
Load Dispatch	2	599	222	0	0	222
Mains and Services	22	68,570	13,428	0	1,647	15,075
Measuring Stations - General	18	1,616	449	0	3	452
Measuring Stations - Industrial	21	7,128	7,128	0	0	7,128
Measuring Stations - City Gate	19	14,384	3,974	0	0	3,974
Meters & House Regulators	16	14,848	0	0	2,121	2,121
Customer Installations	5	21,933	0	0	3,133	3,133
Other Gas Distribution	27	56,517	11,034	0	3,023	14,057
Rents	27	4,776	932	0	255	1,187
Supervision & Engineering	27	31,364	6,123	0	1,678	7,801
Total Operation Expense		221,735	43,290	0	11,860	55,150
Maintenance						
Structures & Improvements	13	2,029	564	0	4	568
Mains	13	25,763	7,156	0	45	7,201
Measuring Stations - General	18	3,209	891	0	6	897
Measuring Stations - Industrial	21	1,643	1,643	0	0	1,643
Measuring Stations - City Gate	19	3,475	960	0	0	960
Services	9	12,239	0	0	353	353
Meters & House Regulators	16	11,435	0	0	1,634	1,634
Other Equipment	28	11,516	2,160	0	393	2,553
Supervision & Engineering	28	28,951	5,430	0	989	6,419
Total Maintenance Expense		100,260	18,804	0	3,424	22,228
Total Distribution Expenses		321,995	62,094	0	15,284	77,378

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2017

Description	Allocation Factor	Total North Dakota	Interruptible Sales			Small Interruptible Sales
			Demand	Energy	Customer	
Customer Accounts	4	4,133	0	0	29	29
Meter Reading	5	26,776	0	0	3,825	3,825
Customer Records & Collection	4	40,469	0	0	284	284
Uncollectible Accounts	6	6,508	0	0	0	0
Miscellaneous Customer Accounts	4	4,242	0	0	30	30
Customer Service & Information	4	8,091	0	0	57	57
Sales Expenses	4	3,032	0	0	21	21
Administration & General Expenses	30	254,944	49,164	0	12,101	61,265
		0	0	0	0	0
Total Gas O&M Expenses		4,705,051	2,124,129	556,219	31,631	2,711,979
O&M Excl. Cost of Gas and A&G		434,298	69,149	0	19,530	88,679
O&M Excl. Cost of Gas		689,242	118,313	0	31,631	149,944
Depreciation Expense						
Transmission Plant	2	22,555	8,353	0	0	8,353
Distribution Plant						
Land Rights	13	2	1	0	0	1
Mains less Direct	13	88,561	24,598	0	155	24,753
Mains-Direct	Direct	7,492			7,492	7,492
Meas. & Reg. Equip. - General	18	1,775	493	0	3	496
Meas. & Reg. Equip. - City Gate	19	11	3	0	0	3
Services less Direct	9	58,254	0	0	1,679	1,679
Services Direct	Direct	0			0	0
Meters	5	24,736	0	0	3,534	3,534
Service Regulators	5	3,247	0	0	464	464
Ind. Meas. & Reg. Station Equipment	21	0	0	0	0	0
Ind. Meas. & Reg. Station Equipment - Direct	Direct	3,773			3,773	3,773
		0	0	0	0	0
Total Distribution Plant		187,851	25,095	0	17,100	42,195

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Projected 2017

Description	Allocation Factor	Total North Dakota	Interruptible Sales			Small Interruptible Sales
			Demand	Energy	Customer	
General Plant	15	7,400	1,611	0	248	1,859
Amort. of Intangible Plant - General	15	5,088	1,107	0	171	1,278
Amort. of Intangible Plant - CC&B	4	11,017	0	0	77	77
Common Plant	15	5,094	1,109	0	171	1,280
Intangible Plant - Common	15	6,657	1,449	0	223	1,672
Total Depreciation Expense		245,662	38,724	0	17,990	56,714
Taxes Other Than Income						
Ad Valorem Taxes	15	43,780	9,529	0	1,469	10,998
Other Taxes - Payroll, Franchise, Other	31	28,549	4,901	0	1,310	6,211
Other Taxes - Revenue	26	29	3	14	0	17
Total Taxes Other Than Income Taxes		72,358	14,433	14	2,779	17,226
Total Operating Expense		5,023,071	2,177,286	556,233	52,400	2,785,919
Interest Expense	24	56,583	13,773	0	2,051	15,824
Taxable Income		188,252	(1,563,010)	1,969,764	(42,932)	363,822
Income Taxes	37.80%	71,162	(590,818)	744,571	(16,228)	137,525
Full Normalization	24		0	0	0	0
Total Income Taxes		71,162	(590,818)	744,571	(16,228)	137,525
Total Operating Expense		5,094,233	1,586,468	1,300,804	36,172	2,923,444
Operating Income:		173,673	(958,419)	1,225,193	(24,653)	242,121

GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - NORTH DAKOTA
 EMBEDDED CLASS COST OF SERVICE STUDY
 REVISED-ALLOCATION FACTOR REPORT
 TWELVE MONTHS ENDED DECEMBER 31, 2017
 PROJECTED AVERAGE PLANT

	Total North Dakota	Small Firm General			Large Firm General			Interruptible Sales		
		Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer
1 Dk Throughput Projected	918,064 100.000000%	0 0.000000%	169,815 18.497076%	0 0.000000%	0 0.000000%	118,741 12.933848%	0 0.000000%	0 0.000000%	629,508 68.569076%	0 0.000000%
2 Design Day Peak	4,658 100.000000%	1,598 34.306570%	0 0.000000%	0 0.000000%	1,335 28.660369%	0 0.000000%	0 0.000000%	1,725 37.033061%	0 0.000000%	0 0.000000%
4 Average Customers	2,279 100.000000%	0 0.000000%	0 0.000000%	2,105 92.365073%	0 0.000000%	0 0.000000%	158 6.932865%	0 0.000000%	0 0.000000%	16 0.702062%
5 Total Weighted Customers	3,549 100.000000%	0 0.000000%	0 0.000000%	2,105 59.312483%	0 0.000000%	0 0.000000%	937 26.401803%	0 0.000000%	0 0.000000%	507 14.285714%
6 Average Res. & Firm General Cust.	2,263 100.000000%	0 0.000000%	0 0.000000%	2,105 93.018118%	0 0.000000%	0 0.000000%	158 6.981882%	0 0.000000%	0 0.000000%	0 0.000000%
9 Weighted Services	2,429 100.000000%	0 0.000000%	0 0.000000%	2,105 86.661178%	0 0.000000%	0 0.000000%	254 10.456978%	0 0.000000%	0 0.000000%	70 2.881844%
13 Distribution Mains less Direct Assignments	2,165,327 100.000000%	557,137 25.729924%	0 0.000000%	500,002 23.091293%	465,443 21.495275%	0 0.000000%	37,530 1.733226%	601,415 27.774789%	0 0.000000%	3,800 0.175493%
15 Transmission & Distribution Plant	5,618,160 100.000000%	920,094 16.377141%	0 0.000000%	2,150,216 38.272602%	768,663 13.681757%	0 0.000000%	367,864 6.547767%	1,222,863 21.766254%	0 0.000000%	188,460 3.354479%
16 Meters & Regulators	684,190 100.000000%	0 0.000000%	0 0.000000%	405,811 59.312617%	0 0.000000%	0 0.000000%	180,638 26.401731%	0 0.000000%	0 0.000000%	97,741 14.285652%
18 Meas. & Reg. Sta. Eqpt - General	43,389 100.000000%	11,164 25.730024%	0 0.000000%	10,019 23.091105%	9,327 21.496232%	0 0.000000%	752 1.733158%	12,051 27.774321%	0 0.000000%	76 0.175160%
19 Meas. & Reg. Eqpt.- City Gate	257 100.000000%	66 25.680934%	0 0.000000%	61 23.735409%	55 21.400778%	0 0.000000%	4 1.556420%	71 27.626459%	0 0.000000%	0 0.000000%

GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - NORTH DAKOTA
 EMBEDDED CLASS COST OF SERVICE STUDY
 REVISED-ALLOCATION FACTOR REPORT
 TWELVE MONTHS ENDED DECEMBER 31, 2017
 PROJECTED AVERAGE PLANT

	Total North Dakota	Small Firm General			Large Firm General			Interruptible Sales		
		Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer
21 Ind. Meas. & Reg. Sta. Eqpt.	92,254 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	92,254 100.000000%	0 0.000000%	0 0.000000%
22 Mains & Services	3,772,817 100.000000%	557,137 14.767136%	0 0.000000%	1,734,317 45.968755%	465,443 12.336750%	0 0.000000%	186,469 4.942434%	738,808 19.582397%	0 0.000000%	90,643 2.402528%
24 Net Gas Plant in Service	3,037,566 100.000000%	470,643 15.494083%	0 0.000000%	1,147,543 37.778373%	393,184 12.944048%	0 0.000000%	176,667 5.816071%	739,406 24.342055%	0 0.000000%	110,123 3.625370%
25 Total Gas Plant in Service	6,317,956 100.000000%	1,001,581 15.852928%	0 0.000000%	2,527,437 40.004030%	836,739 13.243824%	0 0.000000%	414,464 6.560096%	1,331,165 21.069552%	0 0.000000%	206,570 3.269570%
26 Projected Operating Revenue Excluding Other Revenues	5,239,000 100.000000%	557,090 10.633518%	547,792 10.456041%	190,381 3.633919%	465,403 8.883432%	297,621 5.680874%	22,335 0.426322%	621,923 11.871025%	2,525,997 48.215251%	10,458 0.199618%
27 All Other Dist. Operation Exp.	129,078 100.000000%	14,441 11.187809%	0 0.000000%	57,124 44.255411%	12,056 9.340089%	0 0.000000%	13,352 10.344133%	25,201 19.523854%	0 0.000000%	6,904 5.348704%
28 All Other Dist. Maintenance Exp.	59,793 100.000000%	8,869 14.832840%	0 0.000000%	25,369 42.428044%	7,408 12.389410%	0 0.000000%	4,891 8.179887%	11,214 18.754704%	0 0.000000%	2,042 3.415115%
30 Distribution O&M	321,995 100.000000%	39,678 12.322552%	0 0.000000%	140,670 43.687013%	33,132 10.289601%	0 0.000000%	31,137 9.670026%	62,094 19.284150%	0 0.000000%	15,284 4.746658%
31 O&M Excl. Cost of Gas	689,242 100.000000%	77,631 11.263243%	0 0.000000%	329,371 47.787424%	64,825 9.405260%	0 0.000000%	67,471 9.789160%	118,313 17.165669%	0 0.000000%	31,631 4.589244%

**GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
ALLOCATION OF REVENUES
Projected 2017**

RATE CLASS	Billing Determinants 1/					Embedded COS Before Increase 2/			Incr @ Overall ROR	
	Customers	Dk	Distribution Revenues	Gas Costs	Total Revenues	Operating Income	Rate Base	Rate Of Return	Revenues	% Increase
Firm General										
Small	2,105	169,815	295,926	855,545	\$1,151,471	(71,940)	1,430,540	-5.029%	281,436	24.44%
Large	158	118,741	136,493	598,229	734,722	3,492	504,772	0.692%	52,881	7.20%
Total Firm General	2,263	288,556	432,419	1,453,774	1,886,193	(68,448)	1,935,312	-3.537%	334,317	17.72%
Interruptible	16	629,508	520,853	2,562,035	3,082,888	242,121	433,156	55.897%	(339,066)	-11.00%
Transportation	9	1,295,595	269,919	0	269,919					
Total North Dakota	2,288	2,213,659	1,223,191	4,015,809	\$5,239,000	\$173,673	\$2,368,468	7.333%	(\$4,749)	-0.09%

RATE CLASS	Target Rate Design				Rate Design Results		
	Increase In Revenue	% Increase	Operating Income	Rate Of Return	Increase In Revenue	Total Revenues	% Incr
Firm General							
Small	0	0%	(71,940)	-5.029%	4	1,151,475	0%
Large	0	0%	3,492	0.692%	40	734,762	0%
Total Firm General	0	0%	(68,448)	-3.537%	44	1,886,237	0%
Interruptible	0	0%	242,121	55.897%	(92)	3,082,796	0%
Transportation						269,919	
Total North Dakota	-	-	173,673	7.333%	(48)	5,238,952	0%

Requested Return on Rate Base	7.208% 3/	Cost of Gas (Adjusted for Losses)	
Proposed Increase	0 3/	Firm	\$5.0381
Inverse Of Tax Rate	62.2000%	Interruptible	\$4.0699

1/ Statement K, page 2.
2/ Statement M, Pages 1 & 2.
3/ Statement J, Page 3.

**GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
RATE RECONCILIATION
FIRM GENERAL GAS SERVICE - RATE 65
Projected 2017**

Case No. PU-17-____
Statement N
Page 2 of 6

	<u>Billing Units</u>	<u>Current</u>		<u>Proposed</u>		
		<u>Rate</u>	<u>Amount</u>	<u>Rate</u>	<u>Amount</u>	
<u>Firm General Rate 65</u>						
Basic Service Charge <= 500 cubic ft/hr	2,105 Cust	\$3.50	\$88,410	\$0.23	\$176,715	
Basic Service Charge >500 cubic ft/hr	158 Cust	3.50	6,636	0.50	28,835	
Distribution Delivery						
Large > 500 cubic ft/hr						
First 10 Dk	135,743 Dk	1.2869	174,688	0.786	106,694	
Over 10 Dk	152,813 Dk	1.0646	162,685	0.786	120,111	
	<u>288,556</u>		<u>337,373</u>		<u>226,805</u>	
Cost of Gas	288,556 Dk	5.0381	<u>1,453,774</u>	5.0381	<u>1,453,774</u>	
Total Revenue			\$1,886,193		\$1,886,129	
Total Distribution Revenues Per Design			\$432,355			
Target Distribution Revenues			<u>432,419</u>			
Difference			<u><u>(\$64)</u></u>			
<hr/>						
Current Non-Gas Revenues			\$432,419			
Proposed Revenue Increase			<u>0</u>			
Total Revenue Requirement			<u>\$432,419</u>			
Less:						
Base Rate Revenues			205,550			
1st Block Differential	\$0.00		<u>0</u>			
Remaining Revenues To Be Collected			<u>226,869</u>			
Total Dk			288,556			
Base Commodity Charge			\$0.786			
Distribution Delivery Charge Over 10 Dk			\$0.786			

**GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
INTERRUPTIBLE SALES - RATE 71
Projected 2017**

	Billing Units	Current		Proposed	
		Rate	Amount	Rate	Amount
Basic Service Charge	16 Cust	\$3.50	\$672	\$250.00	\$48,000
Distribution Delivery					
First 400 Dk	56,849 dk	\$1.1506	65,412	\$0.7510	42,694
Next 2,600 Dk	169,884 dk	0.9021	153,252	0.7510	127,583
Over 3,000	402,775 dk	0.7486	301,517	0.7510	302,484
	<u>629,508</u>		<u>520,181</u>		<u>472,761</u>
Cost of Gas	629,508 dk	4.0699	2,562,035	4.0699	2,562,035
Total Revenue			\$3,082,888		\$3,082,796
Total Distribution Revenues Per Design			\$520,761		
Target Distribution Revenues			<u>520,853</u>		
Difference			<u><u>(\$92)</u></u>		
<hr/>					
Current Non-Gas Revenues			\$520,853		
Proposed Revenue Increase			0		
Total Revenue Requirement			<u>\$520,853</u>		
Less:					
Base Rate Revenues			48,000		
1st 3000 differential	\$0.00		0		
Remaining Revenues To Be Collected			<u>472,853</u>		
Total Dk			629,508		
Base Commodity Charge			\$0.751		

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
Bill Comparison Annual Effects
Small Firm General

Overall Annual Effect in Dollars				Overall Annual Effect by Percent			
Range	Customers	Total Customers	Average Monthly Use	Range	Customers	Total Customers	Average Monthly Use
< than \$0	594	594	11.6	< than 0%	593	593	11.6
\$1 to \$10	538	1,132	6.0	1% to 5%	920	1,513	5.8
\$11 to \$20	599	1,731	4.3	6% to 10%	375	1,888	3.5
\$21 to \$30	335	2,066	3.0	11% to 15%	123	2,011	2.4
\$31 to \$40	134	2,200	1.2	15% to 20%	48	2,059	1.8
\$41 to \$50	48	2,248	0.1	20% to 30%	57	2,116	1.3
\$51 to \$60	0	2,248	-	30% to 40%	40	2,156	0.8
> than \$60	0	2,248	-	> than 40%	92	2,248	0.0

Current Rates

BSC (per month)	\$ 3.50
1st 10 Dk - Distribution Charge	\$ 1.2869
Over 10 Dk - Distribution Charge	\$ 1.0646
Cost of Gas	\$ 5.0381

Proposed Rates

BSC (per day)	\$ 0.23
Distribution Charge	\$ 0.7860
Cost of Gas	\$ 5.0381

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
Bill Comparison Annual Effects
Large Firm General

Overall Annual Effect in Dollars				Overall Annual Effect by Percent			
Range	Customers	Total Customers	Average Monthly Use	Range	Customers	Total Customers	Average Monthly Use
< than \$0	91	91	86.9	< than 0%	90	90	86.9
\$1 to \$50	27	118	25.2	1% to 5%	31	121	26.0
\$51 to \$100	28	146	14.1	6% to 10%	12	133	14.7
\$101 to \$150	13	159	4.7	11% to 15%	9	142	9.3
\$151 to \$200	1	160	0.2	15% to 20%	3	145	6.8
\$201 to \$250	0	160	-	20% to 30%	5	150	5.7
\$251 to \$300	0	160	-	30% to 40%	3	153	3.4
> than \$300	0	160	-	> than 40%	6	159	2.1

Current Rates

BSC (per month)	\$ 3.50
1st 10 Dk - Distribution Charge	\$ 1.2869
Over 10 Dk - Distribution Charge	\$ 1.0646
Cost of Gas	\$ 5.0381

Proposed Rates

BSC (per day)	\$ 0.50
Distribution Charge	\$ 0.7860
Cost of Gas	\$ 5.0381

**GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
Bill Comparison Annual Effects
Interruptible Sales**

Overall Annual Effect in Dollars				Overall Annual Effect by Percent			
Range	Customers	Total Customers	Average Monthly Use	Range	Customers	Total Customers	Average Monthly Use
< than \$0	8	8	4,042.2	< than 0%	8	8	4,042.2
\$1 to \$1000	2	10	856.2	1% to 5%	2	10	856.2
\$1001 to \$2000	2	12	326.2	6% to 10%	2	12	326.2
\$2001 to \$3000	4	16	140.5	11% to 15%	0	12	-
\$3001 to \$4000	0	16	-	15% to 20%	1	13	187.0
\$4001 to \$5000	0	16	-	20% to 30%	2	15	136.9
\$5001 to \$6000	0	16	-	30% to 40%	1	16	101.0
> than \$6000	0	16	-	> than 40%	0	16	-

Current Rates

BSC (per month)	\$ 3.50
First 400 Dk	\$ 1.1506
Net 2,600 Dk	\$ 0.9021
Cost of Gas	\$ 4.0699

Proposed Rates

BSC (per month)	\$ 250.00
Distribution Charge	\$ 0.7510
Cost of Gas	\$ 4.0699