



MONTANA-DAKOTA

UTILITIES CO.

A Division of MDU Resources Group, Inc.

400 North Fourth Street
Bismarck, ND 58501
(701) 222-7900

July 26, 2017

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

Re: Application and Notice of Change
in Natural Gas Rates
Case No. PU-17-295

Enclosed please find ten (10) copies of Montana-Dakota Utilities Co.'s
workpapers supporting Statements A-N in the above referenced docket.

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

Sincerely,

A handwritten signature in purple ink that reads "Tamie A. Aberle".

Tamie A. Aberle
Director of Regulatory Affairs

Attachments

cc: K. Liepitz
P. Sanderson

**MONTANA-DAKOTA UTILITIES CO.
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MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
SUMMARY OF REVENUES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

Rate Reporting Class	Projected 2017			Projected 2018		
	Billing Units	Dk	Revenue	Billing Units	Dk	Revenue
Sales						
Residential						
Residential	95,118	8,680,469	\$57,186,214	96,516	8,808,050	\$58,026,708
Propane	276	18,164	\$174,581	276	18,164	174,581
Total Residential	<u>95,394</u>	<u>8,698,633</u>	<u>57,360,795</u>	<u>96,792</u>	<u>8,826,214</u>	<u>58,201,289</u>
Air Force						
Firm	1	32,523	143,249	1	32,523	143,249
Interruptible	2	446,297	1,426,091	2	446,297	1,426,091
Total Air Force	<u>3</u>	<u>478,820</u>	<u>1,569,340</u>	<u>3</u>	<u>478,820</u>	<u>1,569,340</u>
Firm General						
Firm General	15,121	7,822,572	42,843,988	15,470	7,993,941	43,789,385
Seasonal	15	15,328	82,483	15	15,328	82,483
Propane	75	26,394	200,119	75	26,394	200,119
Total Firm General	<u>15,211</u>	<u>7,864,294</u>	<u>43,126,590</u>	<u>15,560</u>	<u>8,035,663</u>	<u>44,071,987</u>
Interruptible						
Small Interruptible	92	617,643	2,441,421	92	617,643	2,441,421
Large Interruptible	0	0	0	0	0	0
Total Interruptible	<u>92</u>	<u>617,643</u>	<u>2,441,421</u>	<u>92</u>	<u>617,643</u>	<u>2,441,421</u>
Total Sales	<u>110,700</u>	<u>17,659,390</u>	<u>\$104,498,146</u>	<u>112,447</u>	<u>17,958,340</u>	<u>\$106,284,037</u>
Transportation						
Small Interruptible	63	1,104,513	870,115	63	1,104,513	870,115
Large Interruptible	6	4,321,943	1,327,781	6	4,321,943	1,327,781
Total Transportation	<u>69</u>	<u>5,426,456</u>	<u>\$2,197,896</u>	<u>69</u>	<u>5,426,456</u>	<u>\$2,197,896</u>
Total Sales & Transportation	<u>110,769</u>	<u>23,085,846</u>	<u>\$106,696,042</u>	<u>112,516</u>	<u>23,384,796</u>	<u>\$108,481,933</u>

1/ Rates effective with service rendered on and after 12/1/2015, Docket No. PU-15-090. COG effective May 2017, excluding surcharge.

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MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
SUMMARY OF REVENUES - PROJECTED 2017
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

Rate Reporting Class	Projected 2017 1/				
	Billing Units	Dk	Basic Service Revenue	Fuel Revenue	Total Revenue
Sales					
Residential					
Rate 60	95,118	8,680,469	\$22,368,853	\$34,817,361	\$57,186,214
Rate 90	276	18,164	64,907	109,674	174,581
Total Residential	<u>95,394</u>	<u>8,698,633</u>	<u>22,433,760</u>	<u>34,927,035</u>	<u>57,360,795</u>
Air Force					
Rate 64 - Firm	1	32,523	12,800	130,449	143,249
Rate 64 - Interruptible	2	446,297	105,095	1,320,996	1,426,091
Total Air Force	<u>3</u>	<u>478,820</u>	<u>117,895</u>	<u>1,451,445</u>	<u>1,569,340</u>
Firm General - Rate 70					
Small Meters	10,534	1,977,021	4,019,315	7,929,831	11,949,146
Large Meters	4,587	5,845,551	7,448,337	23,446,505	30,894,842
	<u>15,121</u>	<u>7,822,572</u>	<u>11,467,652</u>	<u>31,376,336</u>	<u>42,843,988</u>
Firm General - Rate 92					
Small Meters	68	11,774	25,224	71,091	96,315
Large Meters	7	14,620	15,528	88,276	103,804
	<u>75</u>	<u>26,394</u>	<u>40,752</u>	<u>159,367</u>	<u>200,119</u>
Optional Seasonal - Rate 72					
Small Meters	5	2,437	3,002	10,038	13,040
Large Meters	10	12,891	16,345	53,098	69,443
	<u>15</u>	<u>15,328</u>	<u>19,347</u>	<u>63,136</u>	<u>82,483</u>
Total Firm General	<u>15,211</u>	<u>7,864,294</u>	<u>11,527,751</u>	<u>31,598,839</u>	<u>43,126,590</u>

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**MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
SUMMARY OF REVENUES - PROJECTED 2017
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016**

Rate Reporting Class	Projected 2017 1/				
	Billing Units	Dk	Basic Service Revenue	Fuel Revenue	Total Revenue
Small Interruptible					
Rate 71 2/	92	617,643	605,786	1,835,635	2,441,421
Total Small Interruptible	<u>92</u>	<u>617,643</u>	<u>605,786</u>	<u>1,835,635</u>	<u>2,441,421</u>
Large Interruptible					
Rate 85	0	0	0	0	0
Total Large Interruptible	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Sales	<u>110,700</u>	<u>17,659,390</u>	<u>\$34,685,192</u>	<u>\$69,812,954</u>	<u>\$104,498,146</u>
Transportation					
Small Interruptible					
Rate 81	63	1,104,513	\$870,115		\$870,115
Large Interruptible					
Rate 82	6	4,321,943	1,327,781		1,327,781
Total Transportation	<u>69</u>	<u>5,426,456</u>	<u>\$2,197,896</u>	<u>\$0</u>	<u>\$2,197,896</u>
Total Sales & Transportation	<u>110,769</u>	<u>23,085,846</u>	<u>\$36,883,088</u>	<u>\$69,812,954</u>	<u>\$106,696,042</u>

1/ Rates effective with service rendered on and after 12/1/2015, Docket No. PU-15-090. COG effective May 2017, excluding surcharge.

2/ Excludes 35 grain drying customers with total volumes of 85,327 which are subject to the Grain Drying Margin Sharing Mechanism in Rate 88, and excludes customers who switched rates during the period.

MONTANA-DAKOTA UTILITIES CO.
 GAS UTILITY - NORTH DAKOTA
 SUMMARY OF REVENUES - PROJECTED 2018
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

Rate Reporting Class	Projected 2018 1/				
	Billing Units	Dk	Basic Service Revenue	Fuel Revenue	Total Revenue
Sales					
Residential					
Rate 60	96,516	8,808,050	\$22,697,619	\$35,329,089	\$58,026,708
Rate 90	276	18,164	64,907	109,674	174,581
Total Residential	<u>96,792</u>	<u>8,826,214</u>	<u>22,762,526</u>	<u>35,438,763</u>	<u>58,201,289</u>
Air Force					
Rate 64 - Firm	1	32,523	12,800	130,449	143,249
Rate 64 - Interruptible	2	446,297	105,095	1,320,996	1,426,091
Total Air Force	<u>3</u>	<u>478,820</u>	<u>117,895</u>	<u>1,451,445</u>	<u>1,569,340</u>
Firm General - Rate 70					
Small Meters	10,777	2,022,627	4,112,033	8,112,757	12,224,790
Large Meters	4,693	5,971,314	7,613,655	23,950,940	31,564,595
	<u>15,470</u>	<u>7,993,941</u>	<u>11,725,688</u>	<u>32,063,697</u>	<u>43,789,385</u>
Firm General - Rate 92					
Small Meters	68	11,774	25,224	71,091	96,315
Large Meters	7	14,620	15,528	88,276	103,804
	<u>75</u>	<u>26,394</u>	<u>40,752</u>	<u>159,367</u>	<u>200,119</u>
Optional Seasonal - Rate 72					
Small Meters	5	2,437	3,002	10,038	13,040
Large Meters	10	12,891	16,345	53,098	69,443
	<u>15</u>	<u>15,328</u>	<u>19,347</u>	<u>63,136</u>	<u>82,483</u>
Total Firm General	<u>15,560</u>	<u>8,035,663</u>	<u>11,785,787</u>	<u>32,286,200</u>	<u>44,071,987</u>

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MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
SUMMARY OF REVENUES - PROJECTED 2018
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

Rate Reporting Class	Projected 2018 1/				
	Billing Units	Dk	Basic Service Revenue	Fuel Revenue	Total Revenue
Small Interruptible					
Rate 71 2/	92	617,643	605,786	1,835,635	2,441,421
Total Small Interruptible	<u>92</u>	<u>617,643</u>	<u>605,786</u>	<u>1,835,635</u>	<u>2,441,421</u>
Large Interruptible					
Rate 85	0	0	0	0	0
Total Large Interruptible	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Sales	<u>112,447</u>	<u>17,958,340</u>	<u>\$35,271,994</u>	<u>\$71,012,043</u>	<u>\$106,284,037</u>
Transportation					
Small Interruptible					
Rate 81	63	1,104,513	\$870,115		\$870,115
Large Interruptible					
Rate 82	6	4,321,943	1,327,781		1,327,781
Total Transportation	<u>69</u>	<u>5,426,456</u>	<u>\$2,197,896</u>	<u>\$0</u>	<u>\$2,197,896</u>
Total Sales & Transportation	<u>112,516</u>	<u>23,384,796</u>	<u>\$37,469,890</u>	<u>\$71,012,043</u>	<u>\$108,481,933</u>

1/ Rates effective with service rendered on and after 12/1/2015, Docket No. PU-15-090. COG effective May 2017, excluding surcharge.

2/ Excludes 35 grain drying customers with total volumes of 85,327 which are subject to the Grain Drying Margin Sharing Mechanism in Rate 88, and excludes customers who switched rates during the period.

MONTANA-DAKOTA UTILITIES CO.
 GAS UTILITY - NORTH DAKOTA
 CALCULATION OF REVENUES
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

<u>Residential - Rate 60</u>	<u>2016 Per Books at Current Rates 1/</u>			<u>2016 Normalized</u>		
	<u>Billing Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Billing Units</u>	<u>Rate</u>	<u>Revenue</u>
Basic Service Charge	93,740	\$0.6443 per day	\$22,105,186	93,740	\$0.6443 per day	\$22,105,186
Distribution Delivery Charge	7,258,328	0.000 per dk	0	8,559,399	0.000 per dk	0
Cost of Gas	7,258,328	4.011 per dk	29,113,154	8,559,399	4.011 per dk	34,331,749
Total Revenue			<u>\$51,218,340</u>			<u>\$56,436,935</u>

<u>Residential - Rate 60</u>	<u>Projected 2017</u>			<u>Projected 2018</u>		
	<u>Billing Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Billing Units</u>	<u>Rate</u>	<u>Revenue</u>
Basic Service Charge	95,118	\$0.6443 per day	\$22,368,853	96,516	\$0.6443 per day	\$22,697,619
Distribution Delivery Charge	8,680,469	0.000 per dk	0	8,808,050	0.000 per dk	0
Cost of Gas	8,680,469	4.011 per dk	34,817,361	8,808,050	4.011 per dk	35,329,089
Total Revenue			<u>\$57,186,214</u>			<u>\$58,026,708</u>

1/ Rates effective with service rendered on and after 12/1/2015, Case No. PU-15-090.

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MONTANA-DAKOTA UTILITIES CO.
 GAS UTILITY - NORTH DAKOTA
 CALCULATION OF REVENUES
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

<u>Residential Propane - Rate 90</u>	2016 Per Books at Current Rates 1/			2016 Normalized		
	<u>Billing Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Billing Units</u>	<u>Rate</u>	<u>Revenue</u>
Basic Service Charge	276	\$0.6443 per day	\$65,085	276	\$0.6443 per day	\$65,085
Distribution Delivery Charge	15,830	0.000 per dk	0	18,164	0.000 per dk	0
Cost of Gas	15,830	6.038 per dk	95,582	18,164	6.038 per dk	109,674
Total Revenue			<u>\$160,667</u>			<u>\$174,759</u>

<u>Residential Propane - Rate 90</u>	Projected 2017			Projected 2018		
	<u>Billing Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Billing Units</u>	<u>Rate</u>	<u>Revenue</u>
Basic Service Charge	276	\$0.6443 per day	\$64,907	276	\$0.6443 per day	\$64,907
Distribution Delivery Charge	18,164	0.000 per dk	0	18,164	0.000 per dk	0
Cost of Gas	18,164	6.038 per dk	109,674	18,164	6.038 per dk	109,674
Total Revenue			<u>\$174,581</u>			<u>\$174,581</u>

1/ Rates effective with service rendered on and after 12/1/2015, Case No. PU-15-090.

MONTANA-DAKOTA UTILITIES CO.
REVENUE CALCULATIONS
GAS UTILITY - NORTH DAKOTA
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

Air Force Rate 64	Projected 2017			Projected 2018		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Basic Service Charge						
AFB Interruptible	1	\$2,000.00 per month	\$24,000	1	\$2,000.00 per month	\$24,000
PAR Firm	1	175.00 per month	2,100	1	175.00 per month	2,100
PAR Interruptible	1	175.00 per month	2,100	1	175.00 per month	2,100
Pro Shop 2/	0	0.00 per month	0	0	0.00 per month	0
	<u>3</u>		<u>28,200</u>	<u>3</u>		<u>28,200</u>
All Dk						
AFB Interruptible	415,260	0.177 per dk	73,501	415,260	0.177 per dk	73,501
PAR Firm	31,858	0.329 per dk	10,481	31,858	0.329 per dk	10,481
PAR Interruptible	42,317	0.177 per dk	7,490	42,317	0.177 per dk	7,490
Pro Shop	665	0.329 per dk	219	665	0.329 per dk	219
	<u>490,100</u>		<u>91,691</u>	<u>490,100</u>		<u>91,691</u>
Cost of Gas						
AFB Interruptible	415,260	2.959 per dk	1,228,754	415,260	2.959 per dk	1,228,754
PAR Firm	31,858	4.011 per dk	127,782	31,858	4.011 per dk	127,782
PAR Interruptible	42,317	2.972 per dk	125,766	42,317	2.972 per dk	125,766
Pro Shop	665	4.011 per dk	2,667	665	4.011 per dk	2,667
	<u>490,100</u>		<u>1,484,969</u>	<u>490,100</u>		<u>1,484,969</u>
Total Revenue			<u>\$1,604,860</u>			<u>\$1,604,860</u>

1/ Rates effective with service rendered on and after 12/1/2015, Case No. PU-15-090.

2/ Customer is not charged a basic service charge.

**MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
CALCULATION OF REVENUES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016**

Firm General - Rate 70
Small Meters

	2016 Per Books at Current Rates 1/			2016 Normalized		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Basic Service Charge	10,295	\$0.67 per day	\$2,524,540	10,296	\$0.67 per day	\$2,524,785
Distribution Delivery Charge	1,548,235	0.730 per dk	1,130,212	1,932,662	0.730 per dk	1,410,843
Cost of Gas	1,548,235	4.011 per dk	6,209,971	1,932,662	4.011 per dk	7,751,907
Total Revenue			<u>\$9,864,723</u>			<u>\$11,687,535</u>

Firm General - Rate 70
Small Meters

	Projected 2017			Projected 2018		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Basic Service Charge	10,534	\$0.67 per day	\$2,576,090	10,777	\$0.67 per day	\$2,635,515
Distribution Delivery Charge	1,977,021	0.730 per dk	1,443,225	2,022,627	0.730 per dk	1,476,518
Cost of Gas	1,977,021	4.011 per dk	7,929,831	2,022,627	4.011 per dk	8,112,757
Total Revenue			<u>\$11,949,146</u>			<u>\$12,224,790</u>

1/ Rates effective with service rendered on and after 12/1/2015, Case No. PU-15-090.

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**MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
CALCULATION OF REVENUES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016**

<u>Firm General - Rate 70 Large Meters</u>	<u>2016 Per Books at Current Rates 1/</u>			<u>2016 Normalized</u>		
	<u>Billing Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Billing Units</u>	<u>Rate</u>	<u>Revenue</u>
Basic Service Charge	4,464	\$1.90 per day	\$3,104,266	4,485	\$1.90 per day	\$3,118,869
Distribution Delivery Charge	4,881,284	0.730 per dk	3,563,337	5,732,754	0.730 per dk	4,184,910
Cost of Gas	4,881,284	4.011 per dk	<u>19,578,830</u>	5,732,754	4.011 per dk	<u>22,994,076</u>
Total Revenue			<u><u>\$26,246,433</u></u>			<u><u>\$30,297,855</u></u>

<u>Firm General - Rate 70 Large Meters</u>	<u>Projected 2017</u>			<u>Projected 2018</u>		
	<u>Billing Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Billing Units</u>	<u>Rate</u>	<u>Revenue</u>
Basic Service Charge	4,587	\$1.90 per day	\$3,181,085	4,693	\$1.90 per day	\$3,254,596
Distribution Delivery Charge	5,845,551	0.730 per dk	4,267,252	5,971,314	0.730 per dk	4,359,059
Cost of Gas	5,845,551	4.011 per dk	<u>23,446,505</u>	5,971,314	4.011 per dk	<u>23,950,940</u>
Total Revenue			<u><u>\$30,894,842</u></u>			<u><u>\$31,564,595</u></u>

1/ Rates effective with service rendered on and after 12/1/2015, Case No. PU-15-090.

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MONTANA-DAKOTA UTILITIES CO.
 GAS UTILITY - NORTH DAKOTA
 CALCULATION OF REVENUES
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

Firm General Propane - Rate 92
 Small Meters

	2016 Per Books at Current Rates 1/			2016 Normalized		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Basic Service Charge	68	\$0.67 per day	\$16,675	68	\$0.67 per day	\$16,675
Distribution Delivery Charge	9,933	0.730 per dk	7,251	11,774	0.730 per dk	8,595
Cost of Gas	9,933	6.038 per dk	59,975	11,774	6.038 per dk	71,091
Total Revenue			\$83,901			\$96,361

Firm General Propane - Rate 92
 Small Meters

	Projected 2017			Projected 2018		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Basic Service Charge	68	\$0.67 per day	\$16,629	68	\$0.67 per day	\$16,629
Distribution Delivery Charge	11,774	0.730 per dk	8,595	11,774	0.730 per dk	8,595
Cost of Gas	11,774	6.038 per dk	71,091	11,774	6.038 per dk	71,091
Total Revenue			\$96,315			\$96,315

1/ Rates effective with service rendered on and after 12/1/2015, Case No. PU-15-090.

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**MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
CALCULATION OF REVENUES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016**

Firm General Propane - Rate 92
Large Meters

	2016 Per Books at Current Rates 1/			2016 Normalized		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Basic Service Charge	7	\$1.90 per day	\$4,868	7	\$1.90 per day	\$4,868
Distribution Delivery Charge	13,947	0.730 per dk	10,181	14,620	0.730 per dk	10,673
Cost of Gas	13,947	6.038 per dk	84,212	14,620	6.038 per dk	88,276
Total Revenue			<u>\$99,261</u>			<u>\$103,817</u>

Firm General Propane - Rate 92
Large Meters

	Projected 2017			Projected 2018		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Basic Service Charge	7	\$1.90 per day	\$4,855	7	\$1.90 per day	\$4,855
Distribution Delivery Charge	14,620	0.730 per dk	10,673	14,620	0.730 per dk	10,673
Cost of Gas	14,620	6.038 per dk	88,276	14,620	6.038 per dk	88,276
Total Revenue			<u>\$103,804</u>			<u>\$103,804</u>

1/ Rates effective with service rendered on and after 12/1/2015, Case No. PU-15-090.

MONTANA-DAKOTA UTILITIES CO.
 GAS UTILITY - NORTH DAKOTA
 CALCULATION OF REVENUES
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

Optional Seasonal Rate 72 - Small Meters	2016 Per Books at Current Rates 1/			2016 Normalized 2/		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Basic Service Charge	5	\$0.67 per day	\$1,226	5	\$0.67 per day	\$1,226
Distribution Delivery Charge	2,263	0.730 per dk	1,652	2,437	0.730 per dk	1,779
Cost of Gas	2,263	4.119 per dk	9,321	2,437	4.119 per dk	10,038
Total Revenue			<u>\$12,199</u>			<u>\$13,043</u>

Optional Seasonal Rate 72 - Small Meters	Projected 2017			Projected 2018		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Basic Service Charge	5	\$0.67 per day	\$1,223	5	\$0.67 per day	\$1,223
Distribution Delivery Charge	2,437	0.730 per dk	1,779	2,437	0.730 per dk	1,779
Cost of Gas	2,437	4.119 per dk	10,038	2,437	4.119 per dk	10,038
Total Revenue			<u>\$13,040</u>			<u>\$13,040</u>

1/ Rates effective with service rendered on and after 12/1/2015, Case No. PU-15-090.

2/ Normalized volumes reflect a 3 year average.

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**MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
CALCULATION OF REVENUES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016**

Optional Seasonal Rate 72 - Large Meters	2016 Per Books at Current Rates 1/			2016 Normalized 2/		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Basic Service Charge	10	\$1.90 per day	\$6,954	10	\$1.90 per day	\$6,954
Distribution Delivery Charge	11,564	0.730 per dk	8,442	12,891	0.730 per dk	9,410
Cost of Gas	11,564	4.119 per dk	47,632	12,891	4.119 per dk	53,098
Total Revenue			<u>\$63,028</u>			<u>\$69,462</u>

Optional Seasonal Rate 72 - Large Meters	Projected 2017			Projected 2018		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Basic Service Charge	10	\$1.90 per day	\$6,935	10	\$1.90 per day	\$6,935
Distribution Delivery Charge	12,891	0.730 per dk	9,410	12,891	0.730 per dk	9,410
Cost of Gas	12,891	4.119 per dk	53,098	12,891	4.119 per dk	53,098
Total Revenue			<u>\$69,443</u>			<u>\$69,443</u>

1/ Rates effective with service rendered on and after 12/1/2015, Case No. PU-15-090.

2/ Normalized volumes reflect a 3 year average.

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MONTANA-DAKOTA UTILITIES CO.
 GAS UTILITY - NORTH DAKOTA
 CALCULATION OF REVENUES
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

<u>Small Interruptible - Rate 71</u>	<u>2016 Per Books at Current Rates 1/</u>			<u>2016 Normalized 2/</u>		
	<u>Billing Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Billing Units</u>	<u>Rate</u>	<u>Revenue</u>
Basic Service Charge	156	\$175.00 per month	\$327,600	94	\$175.00 per month	\$197,400
Distribution Delivery Charge	646,878	1.112 per dk	719,328	635,115	1.112 per dk	706,248
Cost of Gas	646,878	2.972 per dk	1,922,521	635,115	2.972 per dk	1,887,562
Total Revenue			<u>\$2,969,449</u>			<u>\$2,791,210</u>

<u>Small Interruptible - Rate 71</u>	<u>Projected 2017 2/</u>			<u>Projected 2018 2/</u>		
	<u>Billing Units 3/</u>	<u>Rate</u>	<u>Revenue</u>	<u>Billing Units 3/</u>	<u>Rate</u>	<u>Revenue</u>
Basic Service Charge	92	\$175.00 per month	\$193,200	92	\$175.00 per month	\$193,200
Distribution Delivery Charge	572,872	1.112 per dk	637,034	572,872	1.112 per dk	637,034
Cost of Gas	572,872	2.972 per dk	1,702,576	572,872	2.972 per dk	1,702,576
Total Revenue			<u>\$2,532,810</u>			<u>\$2,532,810</u>

1/ Rates effective with service rendered on and after 12/1/2015, Case No. PU-15-090.

2/ Excludes 41 grain drying customers with total volumes of 125,232.8 Dk which are subject to the Grain Drying Margin Sharing Mechanism in Rate 88, and excludes customers who switched rates during the period.

3/ Accounts no longer taking Rate 71 gas service have been removed from projected.

MONTANA-DAKOTA UTILITIES CO.
 GAS UTILITY - NORTH DAKOTA
 CALCULATION OF REVENUES
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

Large Interruptible - Rate 85	2016 Per Books at Current Rates 1/			2016 Normalized		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Basic Service Charge	1	\$1,000.00 per month	\$12,000	1	\$1,000.00 per month	\$12,000
Distribution Delivery Charge	5,816	0.718 per dk	4,176	37,303	0.718 per dk	26,784
Cost of Gas	5,816	2.972 per dk	17,285	37,303	2.972 per dk	110,865
Total Revenue			<u>\$33,461</u>			<u>\$149,649</u>

Large Interruptible - Rate 85	Projected 2017 2/			Projected 2018 2/		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Basic Service Charge	0	\$1,000.00 per month	\$0	0	\$1,000.00 per month	\$0
Distribution Delivery Charge	0	0.718 per dk	0	0	0.718 per dk	0
Cost of Gas	0	2.972 per dk	0	0	2.972 per dk	0
Total Revenue			<u>\$0</u>			<u>\$0</u>

1/ Rates effective with service rendered on and after 12/1/2015, Case No. PU-15-090.

2/ Customer removed from Rate 85 gas service due to closing of business.

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MONTANA-DAKOTA UTILITIES CO.
 GAS UTILITY - NORTH DAKOTA
 CALCULATION OF REVENUES
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

<u>Small IT Transport - Rate 81</u>	2016 Per Books at Current Rates 1/			2016 Normalized		
	<u>Billing Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Billing Units</u>	<u>Rate</u>	<u>Revenue</u>
Basic Service Charge	64	\$175.00 per month	\$134,400	63	\$175.00 per month	\$132,300
Distribution Delivery Charge	969,309	0.668 per dk	<u>647,498</u>	1,104,513	0.668 per dk	<u>737,815</u>
Total Revenue			<u>\$781,898</u>			<u>\$870,115</u>

<u>Small IT Transport - Rate 81</u>	Projected 2017 2/			Projected 2018 2/		
	<u>Billing Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Billing Units</u>	<u>Rate</u>	<u>Revenue</u>
Basic Service Charge	63	\$175.00 per month	\$132,300	63	\$175.00 per month	\$132,300
Distribution Delivery Charge	1,104,513	0.668 per dk	<u>737,815</u>	1,104,513	0.668 per dk	<u>737,815</u>
Total Revenue			<u>\$870,115</u>			<u>\$870,115</u>

1/ Rates effective with service rendered on and after 12/1/2015, Case No. PU-15-090.

**MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
CALCULATION OF REVENUES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016**

Large IT Transport - Rate 82	2016 Per Books at Current Rates 1/			2016 Normalized		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Basic Service Charge	5	\$1,000.00 per month	\$60,000	5	\$1,000.00 per month	\$60,000
	1	\$700.00 per month	8,400	1	\$700.00 per month	8,400
			<u>68,400</u>			<u>68,400</u>
Distribution Delivery Charge	291,551	0.297	86,592	306,983	0.297	91,175
Distribution Delivery Charge - Flex	3,990,402	2/	1,165,967	4,014,960	2/	1,168,206
			<u>1,252,559</u>			<u>1,259,381</u>
Total Revenue			<u><u>\$1,320,959</u></u>			<u><u>\$1,327,781</u></u>

Large IT Transport - Rate 82	Projected 2017 2/			Projected 2018 2/		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Basic Service Charge	5	\$1,000.00 per month	\$60,000	5	\$1,000.00 per month	\$60,000
	1	\$700.00 per month	8,400	1	\$700.00 per month	8,400
			<u>68,400</u>			<u>68,400</u>
Distribution Delivery Charge	306,983	0.297	91,175	306,983	0.297	91,175
Distribution Delivery Charge - Flex	4,014,960	2/	1,168,206	4,014,960	2/	1,168,206
			<u>1,259,381</u>			<u>1,259,381</u>
Total Revenue			<u><u>\$1,327,781</u></u>			<u><u>\$1,327,781</u></u>

1/ Rates effective with service rendered on and after 12/1/2015, Case No. PU-15-090.

2/ Source: Revenue calculations worksheet.

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MONTANA-DAKOTA UTILITIES CO.
 GAS UTILITY - NORTH DAKOTA
 Rate 82 Transportation Service
 Revenue Calculation Worksheet
 For Twelve Months Ended December 31, 2016

		Projected 2017 2/					
ID	Customer Name	Distribution Delivery Charge	Basic Service Charge	Projected Dk	Basic Service Revenues	Distribution Revenues	Total Revenues
293550		\$0.297	\$1,000.00	141,396.0	\$12,000	\$41,995	\$53,995
293544		\$0.297	1,000.00	94,467.0	12,000	\$28,057	\$40,057
293547		\$0.297	1,000.00	71,120.0	12,000	\$21,123	\$33,123
				<u>306,983.0</u>	<u>36,000</u>	<u>\$91,175</u>	<u>\$127,175</u>
Flex Customers:							
364031		1/	1/	3,383,368.0	8,400	\$1,082,678	\$1,091,078
293596		2/	1,000.00	228,225.0	12,000	\$58,099	\$70,099
293664		3/	1,000.00	403,367.0	12,000	\$27,429	\$39,429
				<u>4,014,960.0</u>	<u>32,400</u>	<u>1,168,206</u>	<u>1,200,606</u>
				<u>4,321,943.0</u>	<u>\$68,400</u>	<u>\$1,259,381</u>	<u>\$1,327,781</u>

		Projected 2018 2/					
ID	Customer Name	Distribution Delivery Charge	Basic Service Charge	Projected Dk	Basic Service Revenues	Distribution Revenues	Total Revenues
293550		\$0.297	\$1,000.00	141,396.0	\$12,000	\$41,995	\$53,995
293544		\$0.297	1,000.00	94,467.0	12,000	\$28,057	\$40,057
293547		\$0.297	1,000.00	71,120.0	12,000	\$21,123	\$33,123
				<u>306,983.0</u>	<u>36,000</u>	<u>\$91,175</u>	<u>\$127,175</u>
Flex Customers:							
364031		1/	1/	3,383,368.0	8,400	\$1,082,678	\$1,091,078
293596		2/	1,000.00	228,225.0	12,000	\$58,099	\$70,099
293664		3/	1,000.00	403,367.0	12,000	\$27,429	\$39,429
				<u>4,014,960.0</u>	<u>32,400</u>	<u>1,168,206</u>	<u>1,200,606</u>
				<u>4,321,943.0</u>	<u>\$68,400</u>	<u>\$1,259,381</u>	<u>\$1,327,781</u>

1/ is at a distribution rate of \$0.32/dk for all quantities and Basic Service Charge of \$700.00 per month.
 2/ 1st 400 Dk/day at max rate & additional usage at \$0.18/Dk from 12/1/2013 to 11/30/2018.
 3/ is at \$0.068/dk for all quantities.

MONTANA-DAKOTA UTILITIES CO.
 GAS UTILITY - NORTH DAKOTA
 Rate 82 Transportation Service
 Revenue Calculation Worksheet
 For Twelve Months Ended December 31, 2016

2016 Per Books at Current Rates

ID	Customer Name	Distribution Delivery Charge	Basic Service Charge	Per Books Dk	Basic Service Revenues	Distribution Revenues	Total Revenues
293550		\$0.297	\$1,000.00	140,719.0	\$12,000	\$41,794	\$53,794
293544		0.297	1,000.00	89,406.0	12,000	\$26,554	\$38,554
293547		0.297	1,000.00	61,426.2	12,000	\$18,244	\$30,244
				<u>291,551.2</u>	<u>36,000</u>	<u>86,592</u>	<u>122,592</u>
Flex Customers:							
364031		1/	1/	3,382,100.0	8,400	1,082,272	1,090,672
293596		2/	1,000.00	226,001.2	12,000	57,699	69,699
293664		3/	1,000.00	382,301.0	12,000	25,996	37,996
				<u>3,990,402.2</u>	<u>32,400</u>	<u>1,165,967</u>	<u>1,198,367</u>
				<u>4,281,953.4</u>	<u>\$68,400</u>	<u>\$1,252,559</u>	<u>\$1,320,959</u>

2016 Normalized

ID	Customer Name	Distribution Delivery Charge	Basic Service Charge	Normalized Dk	Basic Service Revenues	Distribution Revenues	Total Revenues
293550		\$0.297	\$1,000.00	141,396.0	\$12,000	\$41,995	\$53,995
293544		\$0.297	1,000.00	94,467.0	12,000	\$28,057	\$40,057
293547		\$0.297	1,000.00	71,120.0	12,000	\$21,123	\$33,123
				<u>306,983.0</u>	<u>36,000</u>	<u>91,175</u>	<u>127,175</u>
Flex Customers:							
364031		1/	1/	3,383,368.0	8,400	1,082,678	1,091,078
293596		2/	1,000.00	228,225.0	12,000	58,099	70,099
293664		3/	1,000.00	403,367.0	12,000	27,429	39,429
				<u>4,014,960.0</u>	<u>32,400</u>	<u>1,168,206</u>	<u>1,200,606</u>
				<u>4,321,943.0</u>	<u>\$68,400</u>	<u>\$1,259,381</u>	<u>\$1,327,781</u>

- 1/ is at a distribution rate of \$0.32/dk for all quantities and Basic Service Charge of \$700.00 per month.
 2/ 1st 400 Dk/day at max rate & additional usage at \$0.18/Dk from 12/1/2013 to 11/30/2018.
 3/ is at \$0.068/dk for all quantities.

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North Dakota Gas Normalization Summary

Sales	Rate	Per Books Customers	Normalized Customers	Projected Customers 2017 3/	Projected Customers 2018 3/	Per Books Dekatherms 2016	Normalized Dekatherms	Projected Dekatherms 2017	Projected Dekatherms 2018
	Residential	600	93,740	93,740	95,118	96,516	7,258,327.7	8,559,399	8,680,469
	900	276	276	276	276	15,829.7	18,164	18,164	18,164
Air Force	64	3	3	3	3	432,318.4	490,100	490,100	490,100
Firm General									
Small Gas	700	10,295	10,296	10,534	10,777	1,548,235.6	1,932,662	1,977,021	2,022,627
Large Gas 1/	701	4,464	4,485	4,587	4,693	4,881,283.9	5,732,754	5,845,551	5,971,314
Small Propane	920	68	68	68	68	9,932.5	11,774	11,774	11,774
Large Propane	921	7	7	7	7	13,947.2	14,620	14,620	14,620
Optional Seasonal									
	720	5	5	5	5	2,262.7	2,437	2,437	2,437
	721	10	10	10	10	11,564.0	12,891	12,891	12,891
Small Interruptible 2/	710	156	81	79	79	646,878.3	635,115	572,872	572,872
Large Interruptible 2/	850	1	1	-	-	5,815.5	37,303	-	-
Total Sales		<u>109,025</u>	<u>108,972</u>	<u>110,687</u>	<u>112,434</u>	<u>14,826,395.5</u>	<u>17,447,219</u>	<u>17,625,899</u>	<u>17,924,849</u>
Transportation									
Small Interruptible	810	64	63	63	63	969,309.4	1,104,513	1,104,513	1,104,513
Large Interruptible	820	6	6	6	6	4,281,953.4	4,321,943	4,321,943	4,321,943
Total Transportation		<u>70</u>	<u>69</u>	<u>69</u>	<u>69</u>	<u>5,251,262.8</u>	<u>5,426,456</u>	<u>5,426,456</u>	<u>5,426,456</u>
Total Sales and Transportation		<u>109,095</u>	<u>109,041</u>	<u>110,756</u>	<u>112,503</u>	<u>20,077,658.3</u>	<u>22,873,675</u>	<u>23,052,355</u>	<u>23,351,305</u>
Revenue Report						20,077,658.3			
Difference							0.0		

1/ Volumes for Rate 701 - 7,274 dk were removed from projected 2017-2018.

2/ will no longer take service per Bob Morman. The following dk were removed from Projected 2017-2018:
 Rate 710 - 617,643 dk
 Rate 850 - All dk were removed.

3/ Customer growth rates were applied to the following Rates for Projected 2017-2018. Customer levels for remaining Rates were maintained at normalized.
 Rate 600 - 1.47%
 Rates 700 & 701- 2.31%

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

**Residential Gas Weather Normalization
Twelve Months Ended December 31, 2016**

Rate 600 - Residential Gas	Days in Month	Customers	Baseload/ Customer 1/	Normal Degree Days	Normalized Heating Use/ Customer 2/	Normalized Total Use/ Customer
January	31	93,615	1.28	1,503	15.98	17.26
February	29	93,701	1.20	1,303	13.85	15.05
March	31	94,054	1.28	1,123	11.94	13.22
April	30	93,922	1.24	804	8.55	9.79
May	31	93,798	1.28	340	3.61	4.89
June	30	93,815	1.24	58	0.62	1.86
July	31	93,431	1.28	0	0.00	1.28
August	31	93,683	1.28	0	0.00	1.28
September	30	93,513	1.24	16	0.17	1.41
October	31	93,697	1.28	232	2.47	3.75
November	30	93,585	1.24	690	7.33	8.57
December	31	94,067	1.28	1,098	11.67	12.95
Total	366	1,124,881	15.12	7,167	76.19	91.31

1/ Daily baseload per customer 0.04121 * number of days in month.
2/ Use per degree day per customer 0.01063 * normal degree days.

12 months ended December 31, 2016 average customers	93,740
12 months ended December 31, 2016 normalized total use/customer	91.31
12 months ended December 31, 2016 normalized use	<u>8,559,399</u>

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600 - Residential Gas

Year	Month	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cust
2014	January	88,829	1,789,812.6	1,629	31	20.1	52.54839	0.64997
2014	February	88,817	1,449,552.6	1,525	28	16.3	54.46429	0.58288
2014	March	89,109	1,489,702.5	1,245	31	16.7	40.16129	0.53928
2014	April	89,316	1,018,038.8	825	30	11.4	27.50000	0.37994
2014	May	89,332	607,053.0	476	31	6.8	15.35484	0.21921
2014	June	89,200	284,768.5	113	30	3.2	3.76667	0.10642
2014	July	89,201	167,382.3	11	31	1.9	0.35484	0.06053
2014	August	88,951	136,839.5	2	31	1.5	0.06452	0.04962
2014	September	89,365	166,647.6	63	30	1.9	2.10000	0.06216
2014	October	90,390	315,785.1	209	31	3.5	6.74194	0.1127
2014	November	89,416	493,044.6	724	30	5.5	24.13333	0.1838
2014	December	91,377	1,341,483.8	1,126	31	14.7	36.32258	0.47357
2015	January	91,636	1,472,937.5	1,447	31	16.1	46.67742	0.51851
2015	February	91,873	1,233,316.6	1,226	28	13.4	43.78571	0.47943
2015	March	92,056	1,423,955.2	1,123	31	15.5	36.22581	0.49898
2015	April	92,365	788,885.8	617	30	8.5	20.56667	0.2847
2015	May	92,294	427,012.1	343	31	4.6	11.06452	0.14925
2015	June	92,492	308,621.3	130	30	3.3	4.33333	0.11122
2015	July	92,394	161,631.3	8	31	1.7	0.25806	0.05643
2015	August	92,425	133,396.3	3	31	1.4	0.09677	0.04656
2015	September	92,435	141,554.0	32	30	1.5	1.06667	0.05105
2015	October	92,942	211,870.2	161	31	2.3	5.19355	0.07354
2015	November	93,003	450,989.6	594	30	4.8	19.80000	0.16164
2015	December	93,526	986,449.0	930	31	10.5	30.00000	0.34024
2016	January	93,615	1,422,719.0	1,419	31	15.2	45.77419	0.49024
2016	February	93,701	1,237,272.7	1,042	29	13.2	35.93103	0.45533
2016	March	94,054	1,013,134.2	772	31	10.8	24.90323	0.34748
2016	April	93,922	725,222.3	651	30	7.7	21.70000	0.25738
2016	May	93,798	483,020.1	318	31	5.1	10.25806	0.16612
2016	June	93,815	243,255.1	69	30	2.6	2.30000	0.08643
2016	July	93,431	137,165.4	3	31	1.5	0.09677	0.04736
2016	August	93,683	135,855.0	1	31	1.5	0.03226	0.04678
2016	September	93,513	148,760.5	40	30	1.6	1.33333	0.05303
2016	October	93,697	252,052.7	227	31	2.7	7.32258	0.08678
2016	November	93,585	440,605.6	470	30	4.7	15.66667	0.15694
2016	December	94,067	1,019,265.1	1,052	31	10.8	33.93548	0.34953

Slope	Intercept	R2
0.01063	0.04121	0.95602

1/ Reflects billed dk per month.

2/ Reflects billing period degree days.

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

**Minot Air Force Base Interruptible Weather Normalization
Twelve Months Ended December 31, 2016**

Rate 641	Days in Month	Customers	Baseload/ Customer 1/	Normal Degree Days	Normalized Heating Use/ Customer 2/	Normalized Total Use/ Customer
January	31	1	5,561.60	1,512	72,939.38	78,500.98
February	29	1	5,202.79	1,314	63,387.79	68,590.58
March	31	1	5,561.60	1,139	54,945.74	60,507.34
April	30	1	5,382.20	828	39,942.99	45,325.19
May	31	1	5,561.60	344	16,594.67	22,156.27
June	30	1	5,382.20	60	2,894.42	8,276.62
July	31	1	5,561.60	0	0.00	5,561.60
August	31	1	5,561.60	0	0.00	5,561.60
September	30	1	5,382.20	16	771.85	6,154.05
October	31	1	5,561.60	229	11,047.04	16,608.64
November	30	1	5,382.20	694	33,478.79	38,860.99
December	31	1	5,561.60	1,111	53,595.01	59,156.61
Total	366	12	65,662.79	7,247	349,597.68	415,260.47

1/ Daily baseload per customer 179.40657 * number of days in month.
 2/ Use per degree day per customer 48.24033 * normal degree days.

12 months ended December 31, 2016 average customers	1
12 months ended December 31, 2016 normalized total use/customer	415,260.47
12 months ended December 31, 2016 normalized use	<u>415,260</u>

427

641 - Minot Air Force Base Interruptible Gas

Year	Month	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cust
2014	January	1	88,670.8	1,686	31	88,670.8	54.38710	2,860.34839
2014	February	1	86,357.2	1,572	28	86,357.2	56.14286	3,084.18571
2014	March	1	73,450.8	1,315	31	73,450.8	42.41935	2,369.38065
2014	April	1	60,312.6	858	30	60,312.6	28.60000	2,010.42000
2014	May	1	38,278.8	515	31	38,278.8	16.61290	1,234.80000
2014	June	1	17,954.4	116	30	17,954.4	3.86667	598.48000
2014	July	1	6,571.4	10	31	6,571.4	0.32258	211.98065
2014	August	1	4,034.7	1	31	4,034.7	0.03226	130.15161
2014	September	1	3,603.9	57	30	3,603.9	1.90000	120.13000
2014	October	1	9,111.8	217	31	9,111.8	7.00000	293.92903
2014	November	1	26,445.4	733	30	26,445.4	24.43333	881.51333
2014	December	1	61,555.7	1,170	31	61,555.7	37.74194	1,985.66774
2015	January	1	64,475.8	1,485	31	64,475.8	47.90323	2,079.86452
2015	February	1	69,120.9	1,286	28	69,120.9	45.92857	2,468.60357
2015	March	1	70,518.1	1,191	31	70,518.1	38.41935	2,274.77742
2015	April	1	46,600.1	656	30	46,600.1	21.86667	1,553.33667
2015	May	1	29,820.8	354	31	29,820.8	11.41935	961.96129
2015	June	1	17,597.6	137	30	17,597.6	4.56667	586.58667
2015	July	1	5,003.6	10	31	5,003.6	0.32258	161.40645
2015	August	1	2,573.5	3	31	2,573.5	0.09677	83.01613
2015	September	1	2,868.5	36	30	2,868.5	1.20000	95.61667
2015	October	1	5,942.7	184	31	5,942.7	5.93548	191.70000
2015	November	1	23,100.3	612	30	23,100.3	20.40000	770.01000
2015	December	1	43,257.1	900	31	43,257.1	29.03226	1,395.39032
2016	January	1	58,461.5	1,377	31	58,461.5	44.41935	1,885.85484
2016	February	1	66,441.1	1,013	29	66,441.1	34.93103	2,291.07241
2016	March	1	53,214.3	758	31	53,214.3	24.45161	1,716.59032
2016	April	1	42,891.0	624	30	42,891.0	20.80000	1,429.70000
2016	May	1	33,614.0	262	31	33,614.0	8.45161	1,084.32258
2016	June	1	12,956.7	37	30	12,956.7	1.23333	431.89000
2016	July	1	4,726.5	0	31	4,726.5	0.00000	152.46774
2016	August	1	3,439.8	0	31	3,439.8	0.00000	110.96129
2016	September	1	3,534.0	36	30	3,534.0	1.20000	117.80000
2016	October	1	8,138.5	231	31	8,138.5	7.45161	262.53226
2016	November	1	26,641.3	465	30	26,641.3	15.50000	888.04333
2016	December	1	33,621.6	1,035	31	33,621.6	33.38710	1,084.56774

Slope	Intercept	R2
48.24033	179.40657	0.90224

1/ Reflects billed dk per month.

2/ Reflects billing period degree days.

K28

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

**Minot Air Force Pro Shop Weather Normalization
Twelve Months Ended December 31, 2016**

Rate 648	Days in Month	Customers	Baseload/ Customer 1/	Normal Degree Days	Normalized Heating Use/ Customer 2/	Normalized Total Use/ Customer
January	31	1	2.59	1,512	132.28	134.87
February	29	1	2.42	1,314	114.96	117.38
March	31	1	2.59	1,139	99.65	102.24
April	30	1	2.51	828	72.44	74.95
May	31	1	2.59	344	30.10	32.69
June	30	1	2.51	60	5.25	7.76
July	31	1	2.59	0	0.00	2.59
August	31	1	2.59	0	0.00	2.59
September	30	1	2.51	16	1.40	3.91
October	31	1	2.59	229	20.04	22.63
November	30	1	2.51	694	60.72	63.23
December	31	1	2.59	1,111	97.20	99.79
Total	366	12	30.59	7,247	634.04	664.63

1/ Daily baseload per customer 0.08359 * number of days in month.
2/ Use per degree day per customer 0.08749 * normal degree days.

12 months ended December 31, 2016 average customers	1
12 months ended December 31, 2016 normalized total use/customer	664.63
12 months ended December 31, 2016 normalized use	<u>665</u>

129

648 - Air Force Pro Shop

Year	Month	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cust
2014	January	1	115.1	1,686	31	115.1	54.38710	3.71290
2014	February	1	113.8	1,572	28	113.8	56.14286	4.06429
2014	March	1	97.7	1,315	31	97.7	42.41935	3.15161
2014	April	1	56.0	858	30	56.0	28.60000	1.86667
2014	May	1	29.8	515	31	29.8	16.61290	0.96129
2014	June	1	0.0	116	30	0.0	3.86667	0.00000
2014	July	1	2.2	10	31	2.2	0.32258	0.07097
2014	August	1	1.2	1	31	1.2	0.03226	0.03871
2014	September	1	5.8	57	30	5.8	1.90000	0.19333
2014	October	1	19.9	217	31	19.9	7.00000	0.64194
2014	November	1	79.1	733	30	79.1	24.43333	2.63667
2014	December	1	122.8	1,170	31	122.8	37.74194	3.96129
2015	January	1	143.6	1,485	31	143.6	47.90323	4.63226
2015	February	1	126.7	1,286	28	126.7	45.92857	4.52500
2015	March	1	115.5	1,191	31	115.5	38.41935	3.72581
2015	April	1	53.2	656	30	53.2	21.86667	1.77333
2015	May	1	20.8	354	31	20.8	11.41935	0.67097
2015	June	1	3.5	137	30	3.5	4.56667	0.11667
2015	July	1	1.1	10	31	1.1	0.32258	0.03548
2015	August	1	1.4	3	31	1.4	0.09677	0.04516
2015	September	1	3.7	36	30	3.7	1.20000	0.12333
2015	October	1	16.0	184	31	16.0	5.93548	0.51613
2015	November	1	57.9	612	30	57.9	20.40000	1.93000
2015	December	1	97.8	900	31	97.8	29.03226	3.15484
2016	January	1	130.3	1,377	31	130.3	44.41935	4.20323
2016	February	1	107.3	1,013	29	107.3	34.93103	3.70000
2016	March	1	72.9	758	31	72.9	24.45161	2.35161
2016	April	1	59.0	624	30	59.0	20.80000	1.96667
2016	May	1	34.7	262	31	34.7	8.45161	1.11935
2016	June	1	5.9	37	30	5.9	1.23333	0.19667
2016	July	1	0.9	0	31	0.9	0.00000	0.02903
2016	August	1	1.3	0	31	1.3	0.00000	0.04194
2016	September	1	4.6	36	30	4.6	1.20000	0.15333
2016	October	1	38.7	231	31	38.7	7.45161	1.24839
2016	November	1	50.4	465	30	50.4	15.50000	1.68000
2016	December	1	134.8	1,035	31	134.8	33.38710	4.34839

Slope	Intercept	R2
0.08749	0.08359	0.91770

1/ Reflects billed dk per month.

2/ Reflects billing period degree days.

K30

Rate 64 Non-heat sensitive															
Customer	Rate	Year Ending	Total	January	February	March	April	May	June	July	August	September	October	November	December
AFB Par - Firm	644	12/31/2014	27,293.8	5,109.6	5,208.6	4,759.9	4,413.1	2,406.0	1,834.8	846.6	42.2	51.0	117.2	754.5	1750.3
		12/31/2015	38,164.5	5,218.5	3,861.5	2,947.9	4,947.5	3,833.5	3,581.8	3,367.4	2,275.1	1,419.3	1,387.2	2,331.0	2993.8
		12/31/2016	30,116.8	3,829.9	4,161.9	3,624.7	3,174.9	2,257.9	1,689.7	1,499.9	1,479.6	1,387.0	1,495.6	2,502.1	3013.6
		Average	31,858.4												
AFB Par - Interruptible	645	12/31/2014	8,476.1	95.5	383.5	102.3	474.5	875.2	3,716.3	2,267.1	-	-	-	0	561.7
		12/31/2015	30,754.1	2,216.0	614.3	-	306.0	2,093.6	5,338.3	5,279.2	6,098.6	3,001.7	3,259.0	1176.5	1370.9
		12/31/2016	53,880.5	1,917.5	725.9	116.4	285.9	4,724.6	26,996.3	4,361.6	6,780.2	3,220.4	2,716.6	305.6	1729.5
		Average	42,317.3												
Use 2 year Average		Average	42,317.3												

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700 - Small Firm General Gas

Year	Month	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cust
2014	January	9,839	469,635.1	1,629	31	47.7	52.54839	1.53974
2014	February	9,808	375,738.0	1,525	28	38.3	54.46429	1.36819
2014	March	9,848	372,312.1	1,245	31	37.8	40.16129	1.21954
2014	April	9,860	246,580.2	825	30	25	27.50000	0.8336
2014	May	9,833	129,993.4	476	31	13.2	15.35484	0.42646
2014	June	9,660	52,688.6	113	30	5.5	3.76667	0.18181
2014	July	9,634	28,844.8	11	31	3	0.35484	0.09658
2014	August	9,575	22,480.1	2	31	2.3	0.06452	0.07574
2014	September	9,621	27,269.1	63	30	2.8	2.10000	0.09448
2014	October	9,723	58,805.0	209	31	6	6.74194	0.1951
2014	November	9,463	99,542.6	724	30	10.5	24.13333	0.35064
2014	December	9,915	315,160.2	1,126	31	31.8	36.32258	1.02536
2015	January	9,942	346,176.0	1,447	31	34.8	46.67742	1.12321
2015	February	9,973	283,682.3	1,226	28	28.4	43.78571	1.01589
2015	March	10,020	334,219.0	1,123	31	33.4	36.22581	1.07597
2015	April	10,046	170,491.1	617	30	17	20.56667	0.5657
2015	May	10,007	82,508.4	343	31	8.2	11.06452	0.26597
2015	June	9,943	55,670.0	130	30	5.6	4.33333	0.18663
2015	July	10,003	26,945.6	8	31	2.7	0.25806	0.0869
2015	August	10,012	20,989.7	3	31	2.1	0.09677	0.06763
2015	September	10,019	23,530.6	32	30	2.3	1.06667	0.07829
2015	October	10,045	33,063.2	161	31	3.3	5.19355	0.10618
2015	November	10,074	87,625.8	594	30	8.7	19.80000	0.28994
2015	December	10,178	214,282.6	930	31	21.1	30.00000	0.67915
2016	January	10,226	324,280.3	1,419	31	31.7	45.77419	1.02295
2016	February	10,249	281,897.6	1,042	29	27.5	35.93103	0.94844
2016	March	10,354	225,807.7	772	31	21.8	24.90323	0.70351
2016	April	10,345	155,159.2	651	30	15	21.70000	0.49995
2016	May	10,295	94,705.9	318	31	9.2	10.25806	0.29675
2016	June	10,270	42,085.0	69	30	4.1	2.30000	0.1366
2016	July	10,249	21,025.8	3	31	2.1	0.09677	0.06618
2016	August	10,297	21,321.4	1	31	2.1	0.03226	0.06679
2016	September	10,270	23,034.5	40	30	2.2	1.33333	0.07476
2016	October	10,296	44,830.6	227	31	4.4	7.32258	0.14046
2016	November	10,327	85,369.3	470	30	8.3	15.66667	0.27555
2016	December	10,375	228,731.6	1,052	31	22	33.93548	0.71117

Slope	Intercept	R2
0.02456	0.03184	0.94386

1/ Reflects billed dk per month.

2/ Reflects billing period degree days.

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

**Large Firm General Weather Normalization
Twelve Months Ended December 31, 2018**

<u>Rate 701 - Large Firm</u>	<u>Days in Month</u>	<u>Projected Customers</u>	<u>Baseload/ Customer 1/</u>	<u>Normal Degree Days</u>	<u>Normalized Heating Use/ Customer 2/</u>	<u>Normalized Total Use/ Customer</u>
January	31	4,625	23.03	1,503	191.95	214.98
February	28	4,642	20.80	1,303	166.41	187.21
March	31	4,682	23.03	1,123	143.42	166.45
April	30	4,682	22.28	804	102.68	124.96
May	31	4,693	23.03	340	43.42	66.45
June	30	4,682	22.28	58	7.41	29.69
July	31	4,676	23.03	0	0.00	23.03
August	31	4,721	23.03	0	0.00	23.03
September	30	4,721	22.28	16	2.04	24.32
October	31	4,704	23.03	232	29.63	52.66
November	30	4,732	22.28	690	88.12	110.40
December	31	4,779	23.03	1,098	140.23	163.26
<u>Total</u>	<u>365</u>	<u>56,339</u>	<u>271.13</u>	<u>7,167</u>	<u>915.31</u>	<u>1,186.44</u>

1/ Daily baseload per customer 0.74281 * number of days in month.
2/ Use per degree day per customer 0.12771 * normal degree days.

12 months ended December 31, 2018 average customers 4,695
12 months ended December 31, 2018 normalized total use/customer 1,186.44
12 months ended December 31, 2018 normalized use 5,570,336

Non-Heat Sensitive 400,978
Total Normalized **5,971,314**

1310

North Dakota Gas 2016
Rate 701 Normalized Volumes

	Normalized	Per Books 2016	Difference
Heat Sensitive	5,324,502	4,586,014.0	738,488.0
Non-Heat Sensitive 1/	408,252	298,779.5	109,472.5
Moved Customers 2/	-	(3,509.6)	3,509.6
Total	5,732,754	4,881,283.9	851,470.1

1/ Uses 3 year average for normalized volumes.

2/ Moved customers are included in heat sensitive for normalized volumes.

701 - Large Firm General Gas

Year	Month	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cust
2014	January	3,796	928,919.8	1,629	31	244.7	52.54839	7.89388
2014	February	3,811	776,359.9	1,525	28	203.7	54.46429	7.27555
2014	March	3,855	797,272.1	1,245	31	206.8	40.16129	6.67145
2014	April	3,860	550,689.1	825	30	142.7	27.50000	4.75552
2014	May	3,856	341,910.3	476	31	88.7	15.35484	2.86031
2014	June	4,006	178,763.4	113	30	44.6	3.76667	1.48746
2014	July	4,036	124,937.4	11	31	31	0.35484	0.99857
2014	August	4,025	102,333.0	2	31	25.4	0.06452	0.82014
2014	September	4,039	119,329.7	63	30	29.5	2.10000	0.98481
2014	October	4,080	205,495.9	209	31	50.4	6.74194	1.62473
2014	November	4,021	295,582.1	724	30	73.5	24.13333	2.45032
2014	December	4,171	768,320.0	1,126	31	184.2	36.32258	5.9421
2015	January	4,208	859,104.4	1,447	31	204.2	46.67742	6.5858
2015	February	4,220	715,209.8	1,226	28	169.5	43.78571	6.05289
2015	March	4,262	836,517.6	1,123	31	196.3	36.22581	6.3314
2015	April	4,251	468,461.5	617	30	110.2	20.56667	3.67334
2015	May	4,251	257,091.7	343	31	60.5	11.06452	1.9509
2015	June	4,256	203,936.3	130	30	47.9	4.33333	1.59725
2015	July	4,264	121,778.6	8	31	28.6	0.25806	0.92128
2015	August	4,270	91,261.5	3	31	21.4	0.09677	0.68944
2015	September	4,301	110,995.9	32	30	25.8	1.06667	0.86023
2015	October	4,316	154,083.4	161	31	35.7	5.19355	1.15163
2015	November	4,342	301,052.6	594	30	69.3	19.80000	2.31117
2015	December	4,388	578,915.7	930	31	131.9	30.00000	4.25586
2016	January	4,419	833,613.9	1,419	31	188.6	45.77419	6.08526
2016	February	4,436	730,802.7	1,042	29	164.7	35.93103	5.68081
2016	March	4,475	613,746.5	772	31	137.2	24.90323	4.4242
2016	April	4,475	455,288.7	651	30	101.7	21.70000	3.39135
2016	May	4,483	302,854.3	318	31	67.6	10.25806	2.17923
2016	June	4,472	174,921.0	69	30	39.1	2.30000	1.30382
2016	July	4,468	111,716.5	3	31	25	0.09677	0.80657
2016	August	4,508	110,672.7	1	31	24.6	0.03226	0.79194
2016	September	4,512	128,182.9	40	30	28.4	1.33333	0.94698
2016	October	4,493	189,461.0	227	31	42.2	7.32258	1.36026
2016	November	4,522	299,001.8	470	30	66.1	15.66667	2.20405
2016	December	4,561	635,752.0	1,052	31	139.4	33.93548	4.49641

Slope	Intercept	R2
0.12771	0.74281	0.95922

1/ Reflects billed dk per month.

2/ Reflects billing period degree days.

K40

**North Dakota Gas 2016
Rate 71 Normalized Volumes**

Location	Account	Heat-Sensitive	Normalized	Per Books 2016	Difference
Bismarck Zone		Yes	82,831	66,344.6	16,486.4
Devils Lake Zone		Yes	84,533	62,523.7	22,009.3
Dickinson Zone		Yes	41,056	33,029.9	8,026.1
Jamestown Zone		Yes	121,825	101,806.3	20,018.7
Minot Zone		Yes	59,285	49,580.9	9,704.1
	293565	No	8,901	7,640.2	1,260.8
	293577	No	7,335	7,626.6	(291.6)
	293606	No	3,483	5,188.2	(1,705.2)
	293609	No	3,554	2,972.5	581.5
	293794	No	867	694.4	172.6
	293801	No	12,235	12,219.8	15.2
	358308	No	6,431	13,322.1	(6,891.1)
	359370	No	1,688	1,640.2	47.8
	392472	No	2,905	587.3	2,317.7
	394366	No	1,843	412.0	1,431.0
	394417	No	41	9.8	31.2
	394399	No	8,031	7,608.8	422.2
	0249450331	No	107	213.2	(106.2)
	0452177852	No	11	18.4	(7.4)
	0554852985	No	7	11.4	(4.4)
	0716731000	No	31,725	24,177.5	7,547.5
	0841145160	No	64,500	25,494.2	39,005.8
	1858707300	No	309	721.0	(412.0)
	1892694082	No	324	212.7	111.3
	2187731000	No	18,856	10.1	18,845.9
	2444631000	No	12,784	15,151.1	(2,367.1)
	3143626968	No	43,387	6,785.6	36,601.4
	3492708218	No	920	782.0	138.0
	4508368025	No	704	511.9	192.1
	5673146362	No	831	1,444.9	(613.9)
	6642433822	No	1,742	1,084.0	658.0
	6831487338	No	7	6.4	0.6
	8118331000	No	689	84.9	604.1
	8337467391	No	4,706	5,944.9	(1,238.9)
	8565882081	No	6,649	4,406.2	2,242.8
	9280094722	No	13	19.6	(6.6)
		Heat Sensitive	389,530	313,285.4	76,244.6
		Non-Heat Sensitive	245,585	147,001.9	98,583.1
		Accounts removed 1/	-	4,071.2	(4,071.2)
		Accounts changed rates 2/	-	57,287.0	(57,287.0)
		Grain Dryers	-	125,232.8	(125,232.8)
		Total	635,115	646,878.3	(11,763.3)

1/ Individual accounts were removed for normalization if they were not in service at the end of 2016.

2/ Customers that changed rate classifications at any point during 2014-2016 were removed for normalization.

K41

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

**Bismarck Zone Weather Normalization
Twelve Months Ended December 31, 2016**

<u>Rate 71 - Bismarck</u>	<u>Days in Month</u>	<u>Customers</u>	<u>Baseload/ Customer 1/</u>	<u>Normal Degree Days</u>	<u>Normalized Heating Use/ Customer 2/</u>	<u>Normalized Total Use/ Customer</u>	<u>Normalized Use</u>
January	31	12	104.23	1,486	1,205.64	1,309.87	15,718
February	29	12	97.50	1,285	1,042.56	1,140.06	13,681
March	31	12	104.23	1,099	891.65	995.88	11,951
April	30	12	100.86	774	627.97	728.83	8,746
May	31	12	104.23	320	259.63	363.86	4,366
June	30	12	100.86	48	38.94	139.80	1,678
July	31	12	104.23	0	0.00	104.23	1,251
August	31	12	104.23	0	0.00	104.23	1,251
September	30	12	100.86	12	9.74	110.60	1,327
October	31	12	104.23	218	176.87	281.10	3,373
November	30	12	100.86	673	546.03	646.89	7,763
December	31	12	104.23	1,076	872.99	977.22	11,727
<u>Total</u>	<u>366</u>	<u>144</u>	<u>1,230.55</u>	<u>6,991</u>	<u>5,672.02</u>	<u>6,902.57</u>	<u>82,832</u>

1/ Daily baseload per customer 3.36210 * number of days in month.
2/ Use per degree day per customer 0.81133 * normal degree days.

12 months ended December 31, 2016 average days billed customers	12
12 months ended December 31, 2016 normalized total use/customer	<u>6,902.57</u>
12 months ended December 31, 2016 normalized use	82,831

K42

71 - Bismarck

Year	Month	Custom	Dth 1/	BPDD60 2/Days	Dth/cust	DD/Day	Dth/Day/Cust	
2014	January	12	17,151.2	1,597	31	1,429.3	51.51613	46.10538
2014	February	12	16,058.0	1,481	28	1,338.2	52.89286	47.79167
2014	March	12	15,349.5	1,192	31	1,279.1	38.45161	41.26210
2014	April	12	11,053.2	781	30	921.1	26.03333	30.70333
2014	May	12	7,108.4	435	31	592.4	14.03226	19.10860
2014	June	12	3,646.8	101	30	303.9	3.36667	10.13000
2014	July	12	1,349.3	7	31	112.4	0.22581	3.62715
2014	August	12	1,033.1	1	31	86.1	0.03226	2.77715
2014	September	12	1,313.1	56	30	109.4	1.86667	3.64750
2014	October	12	2,607.9	190	31	217.3	6.12903	7.01048
2014	November	12	5,044.0	706	30	420.3	23.53333	14.01111
2014	December	12	12,092.1	1,119	31	1,007.7	36.09677	32.50565
2015	January	12	12,949.1	1,427	31	1,079.1	46.03226	34.80941
2015	February	12	14,058.1	1,200	28	1,171.5	42.85714	41.83958
2015	March	12	14,604.7	1,087	31	1,217.1	35.06452	39.25995
2015	April	12	8,656.9	585	30	721.4	19.50000	24.04694
2015	May	12	5,406.3	320	31	450.5	10.32258	14.53306
2015	June	12	3,127.0	118	30	260.6	3.93333	8.68611
2015	July	12	1,092.1	6	31	91.0	0.19355	2.93575
2015	August	12	1,175.6	2	31	98.0	0.06452	3.16022
2015	September	12	1,177.9	25	30	98.2	0.83333	3.27194
2015	October	12	1,825.3	136	31	152.1	4.38710	4.90672
2015	November	12	4,317.7	567	30	359.8	18.90000	11.99361
2015	December	12	8,787.9	918	31	732.3	29.61290	23.62339
2016	January	12	11,661.3	1,406	31	971.8	45.35484	31.34758
2016	February	12	13,838.1	993	29	1,153.2	34.24138	39.76466
2016	March	12	9,759.6	707	31	813.3	22.80645	26.23548
2016	April	12	7,469.3	609	30	622.4	20.30000	20.74806
2016	May	12	5,400.6	309	31	450.1	9.96774	14.51774
2016	June	12	2,018.6	62	30	168.2	2.06667	5.60722
2016	July	12	977.8	1	31	81.5	0.03226	2.62849
2016	August	12	869.6	1	31	72.5	0.03226	2.33763
2016	September	12	1,007.4	35	30	84.0	1.16667	2.79833
2016	October	12	1,854.7	205	31	154.6	6.61290	4.98575
2016	November	12	4,786.8	440	30	398.9	14.66667	13.29667
2016	December	12	6,700.8	1,048	31	558.4	33.80645	18.01290

Slope	Intercept	R2
0.81133	3.36210	0.89857

1/ Reflects billed dk per month.

2/ Reflects billing period degree days.

K43

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

**Devils Lake Zone Weather Normalization
Twelve Months Ended December 31, 2016**

<u>Rate 71 - Devils Lake</u>	<u>Days in Month</u>	<u>Customers</u>	<u>Baseload/ Customer 1/</u>	<u>Normal Degree Days</u>	<u>Normalized Heating Use/ Customer 2/</u>	<u>Normalized Total Use/ Customer</u>	<u>Normalized Use</u>
January	31	9	178.11	1,644	1,321.87	1,499.98	13,500
February	29	9	166.62	1,450	1,165.89	1,332.51	11,993
March	31	9	178.11	1,259	1,012.31	1,190.42	10,714
April	30	10	172.37	912	733.30	905.67	9,057
May	31	10	178.11	381	306.35	484.46	4,845
June	30	10	172.37	67	53.87	226.24	2,262
July	31	10	178.11	0	0.00	178.11	1,781
August	31	10	178.11	0	0.00	178.11	1,781
September	30	10	172.37	18	14.47	186.84	1,868
October	31	10	178.11	253	203.43	381.54	3,815
November	30	11	172.37	727	584.55	756.92	8,326
December	31	11	178.11	1,187	954.42	1,132.53	12,458
<u>Total</u>	<u>366</u>	<u>119</u>	<u>2,102.87</u>	<u>7,898</u>	<u>6,350.46</u>	<u>8,453.33</u>	<u>82,400</u>

1/ Daily baseload per customer 5.74557 * number of days in month.

2/ Use per degree day per customer 0.80406 * normal degree days.

12 months ended December 31, 2016 average days billed customers	10
12 months ended December 31, 2016 normalized total use/customer	<u>8,453.33</u>
12 months ended December 31, 2016 normalized use	84,533

11771

71 - Devils Lake

Year	Month	Custom	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cust
2014	January	7	12,266.8	1,818	31	1,752.4	58.64516	56.52903
2014	February	7	12,345.0	1,748	28	1,763.6	62.42857	62.98469
2014	March	7	11,277.0	1,431	31	1,611.0	46.16129	51.96774
2014	April	7	8,325.6	954	30	1,189.4	31.80000	39.64571
2014	May	7	5,903.6	553	31	843.4	17.83871	27.20553
2014	June	7	3,627.0	112	30	518.1	3.73333	17.27143
2014	July	7	1,939.9	12	31	277.1	0.38710	8.93963
2014	August	7	1,884.3	2	31	269.2	0.06452	8.68341
2014	September	7	1,733.8	53	30	247.7	1.76667	8.25619
2014	October	8	2,309.6	219	31	288.7	7.06452	9.31290
2014	November	8	4,539.6	738	30	567.5	24.60000	18.91500
2014	December	8	8,755.2	1,191	31	1,094.4	38.41935	35.30323
2015	January	8	9,668.0	1,579	31	1,208.5	50.93548	38.98387
2015	February	8	10,291.5	1,412	28	1,286.4	50.42857	45.94420
2015	March	8	11,751.8	1,283	31	1,469.0	41.38710	47.38629
2015	April	8	7,431.3	735	30	928.9	24.50000	30.96375
2015	May	8	4,712.0	378	31	589.0	12.19355	19.00000
2015	June	8	2,983.9	141	30	373.0	4.70000	12.43292
2015	July	8	1,642.6	10	31	205.3	0.32258	6.62339
2015	August	8	1,610.1	2	31	201.3	0.06452	6.49234
2015	September	8	1,605.5	31	30	200.7	1.03333	6.68958
2015	October	9	1,814.4	182	31	201.6	5.87097	6.50323
2015	November	9	3,831.0	615	30	425.7	20.50000	14.18889
2015	December	9	7,207.7	951	31	800.9	30.67742	25.83405
2016	January	9	9,798.3	1,569	31	1,088.7	50.61290	35.11935
2016	February	9	10,937.4	1,238	29	1,215.3	42.68966	41.90575
2016	March	9	8,705.0	972	31	967.2	31.35484	31.20072
2016	April	10	6,736.2	804	30	673.6	26.80000	22.45400
2016	May	10	5,435.7	372	31	543.6	12.00000	17.53452
2016	June	10	2,288.7	78	30	228.9	2.60000	7.62900
2016	July	10	1,349.5	11	31	135.0	0.35484	4.35323
2016	August	10	1,343.0	0	31	134.3	0.00000	4.33226
2016	September	10	1,464.3	31	30	146.4	1.03333	4.88100
2016	October	10	1,894.7	238	31	189.5	7.67742	6.11194
2016	November	11	5,087.4	512	30	462.5	17.06667	15.41636
2016	December	11	7,483.5	1,040	31	680.3	33.54839	21.94575

Slope	Intercept	R2
0.80406	5.74557	0.89569

1/ Reflects billed dk per month.

2/ Reflects billing period degree days.

K45

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

**Dickinson Zone Weather Normalization
Twelve Months Ended December 31, 2016**

<u>Rate 71 - Dickinson</u>	<u>Days in Month</u>	<u>Customers</u>	<u>Baseload/ Customer 1/</u>	<u>Normal Degree Days</u>	<u>Normalized Heating Use/ Customer 2/</u>	<u>Normalized Total Use/ Customer</u>	<u>Normalized Use</u>
January	31	3	602.40	1,396	1,332.94	1,935.34	5,806
February	29	3	563.53	1,196	1,141.98	1,705.51	5,117
March	31	3	602.40	1,058	1,010.21	1,612.61	4,838
April	30	3	582.96	787	751.45	1,334.41	4,003
May	31	3	602.40	371	354.24	956.64	2,870
June	30	3	582.96	83	79.25	662.21	1,987
July	31	3	602.40	1	0.95	603.35	1,810
August	31	3	602.40	0	0.00	602.40	1,807
September	30	4	582.96	20	19.10	602.06	2,408
October	31	4	602.40	243	232.02	834.42	3,338
November	30	4	582.96	685	654.06	1,237.02	4,948
December	31	4	602.40	1,044	996.84	1,599.24	6,397
<u>Total</u>	<u>366</u>	<u>40</u>	<u>7,112.17</u>	<u>6,884</u>	<u>6,573.04</u>	<u>13,685.21</u>	<u>45,329</u>

1/ Daily baseload per customer 19.43214 * number of days in month.

2/ Use per degree day per customer 0.95483 * normal degree days.

12 months ended December 31, 2016 average days billed customers 3
 12 months ended December 31, 2016 normalized total use/customer 13,685.21
 12 months ended December 31, 2016 normalized use 41,056

1246

71 - Dickinson

Year	Month	Custom	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cust
2014	January	3	6,746.5	1,494	31	2,248.8	48.19355	72.54301
2014	February	3	6,606.9	1,417	28	2,202.3	50.60714	78.65357
2014	March	3	6,365.4	1,161	31	2,121.8	37.45161	68.44516
2014	April	3	5,328.7	832	30	1,776.2	27.73333	59.20778
2014	May	3	4,651.1	491	31	1,550.4	15.83871	50.01183
2014	June	3	3,568.3	147	30	1,189.4	4.90000	39.64778
2014	July	3	2,847.3	27	31	949.1	0.87097	30.61613
2014	August	3	2,651.0	6	31	883.7	0.19355	28.50538
2014	September	3	3,121.0	86	30	1,040.3	2.86667	34.67778
2014	October	3	3,289.1	227	31	1,096.4	7.32258	35.36667
2014	November	3	3,486.6	742	30	1,162.2	24.73333	38.74000
2014	December	3	6,077.4	1,002	31	2,025.8	32.32258	65.34839
2015	January	3	5,216.6	1,332	31	1,738.9	42.96774	56.09247
2015	February	3	5,150.0	1,064	28	1,716.7	38.00000	61.30952
2015	March	3	5,191.3	1,001	31	1,730.4	32.29032	55.82043
2015	April	3	3,778.0	578	30	1,259.3	19.26667	41.97778
2015	May	3	2,759.3	385	31	919.8	12.41935	29.66989
2015	June	3	1,921.6	161	30	640.5	5.36667	21.35111
2015	July	3	1,751.5	11	31	583.8	0.35484	18.83333
2015	August	3	1,415.8	5	31	471.9	0.16129	15.22366
2015	September	3	1,793.3	37	30	597.8	1.23333	19.92556
2015	October	3	1,791.2	159	31	597.1	5.12903	19.26022
2015	November	3	2,029.6	611	30	676.5	20.36667	22.55111
2015	December	3	3,537.2	937	31	1,179.1	30.22581	38.03441
2016	January	3	4,716.7	1,385	31	1,572.2	44.67742	50.71720
2016	February	3	4,442.0	1,032	29	1,480.7	35.58621	51.05747
2016	March	3	3,953.8	779	31	1,317.9	25.12903	42.51398
2016	April	3	3,381.1	690	30	1,127.0	23.00000	37.56778
2016	May	3	2,375.4	397	31	791.8	12.80645	25.54194
2016	June	3	2,178.0	126	30	726.0	4.20000	24.20000
2016	July	3	1,595.6	6	31	531.9	0.19355	17.15699
2016	August	3	1,333.7	2	31	444.6	0.06452	14.34086
2016	September	4	1,934.4	73	30	483.6	2.43333	16.12000
2016	October	4	1,591.6	270	31	397.9	8.70968	12.83548
2016	November	4	2,236.4	501	30	559.1	16.70000	18.63667
2016	December	4	3,291.2	1,098	31	822.8	35.41935	26.54194

Slope	Intercept	R2
0.95483	19.43214	0.69235

1/ Reflects billed dk per month.

2/ Reflects billing period degree days.

K47

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

**Jamestown Zone Weather Normalization
Twelve Months Ended December 31, 2016**

<u>Rate 71 - Jamestown</u>	<u>Days in Month</u>	<u>Customers</u>	<u>Baseload/ Customer 1/</u>	<u>Normal Degree Days</u>	<u>Normalized Heating Use/ Customer 2/</u>	<u>Normalized Total Use/ Customer</u>	<u>Normalized Use</u>
January	31	12	242.70	1,549	1,533.15	1,775.85	21,310
February	29	12	227.04	1,363	1,349.06	1,576.10	18,913
March	31	12	242.70	1,173	1,161.00	1,403.70	16,844
April	30	12	234.87	830	821.51	1,056.38	12,677
May	31	12	242.70	335	331.57	574.27	6,891
June	30	12	234.87	51	50.48	285.35	3,424
July	31	12	242.70	0	0.00	242.70	2,912
August	31	12	242.70	0	0.00	242.70	2,912
September	30	12	234.87	16	15.84	250.71	3,009
October	31	12	242.70	232	229.63	472.33	5,668
November	30	12	234.87	690	682.94	917.81	11,014
December	31	12	242.70	1,123	1,111.51	1,354.21	16,251
<u>Total</u>	<u>366</u>	<u>144</u>	<u>2,865.42</u>	<u>7,362</u>	<u>7,286.69</u>	<u>10,152.11</u>	<u>121,825</u>

1/ Daily baseload per customer 7.82896 * number of days in month.

2/ Use per degree day per customer 0.98977 * normal degree days.

12 months ended December 31, 2016 average days billed customers	12
12 months ended December 31, 2016 normalized total use/customer	<u>10,152.11</u>
12 months ended December 31, 2016 normalized use	121,825

148

71 - Jamestown

Year	Month	Custom	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cust
2014	January	12	24,322.0	1,731	31	2,026.8	55.83871	65.38172
2014	February	12	24,728.5	1,627	28	2,060.7	58.10714	73.59673
2014	March	12	22,086.2	1,310	31	1,840.5	42.25806	59.37151
2014	April	12	18,572.5	858	30	1,547.7	28.60000	51.59028
2014	May	12	13,348.9	495	31	1,112.4	15.96774	35.88414
2014	June	12	8,102.0	103	30	675.2	3.43333	22.50556
2014	July	12	3,226.9	5	31	268.9	0.16129	8.67446
2014	August	12	3,041.9	1	31	253.5	0.03226	8.17715
2014	September	12	1,421.4	56	30	118.5	1.86667	3.94833
2014	October	12	4,589.8	216	31	382.5	6.96774	12.33817
2014	November	12	7,847.5	722	30	654.0	24.06667	21.79861
2014	December	12	13,880.4	1,179	31	1,156.7	38.03226	37.31290
2015	January	12	15,315.2	1,495	31	1,276.3	48.22581	41.16989
2015	February	12	18,784.5	1,312	28	1,565.4	46.85714	55.90625
2015	March	12	20,004.3	1,205	31	1,667.0	38.87097	53.77500
2015	April	12	14,699.0	661	30	1,224.9	22.03333	40.83056
2015	May	12	8,952.5	339	31	746.0	10.93548	24.06586
2015	June	12	5,816.6	129	30	484.7	4.30000	16.15722
2015	July	12	2,774.2	10	31	231.2	0.32258	7.45753
2015	August	12	1,872.2	5	31	156.0	0.16129	5.03280
2015	September	12	3,417.0	36	30	284.8	1.20000	9.49167
2015	October	12	3,540.5	169	31	295.0	5.45161	9.51747
2015	November	12	5,911.4	589	30	492.6	19.63333	16.42056
2015	December	12	10,759.1	938	31	896.6	30.25806	28.92231
2016	January	12	12,455.3	1,470	31	1,037.9	47.41935	33.48199
2016	February	12	21,060.8	1,156	29	1,755.1	39.86207	60.51954
2016	March	12	16,473.0	881	31	1,372.8	28.41935	44.28226
2016	April	12	13,177.0	714	30	1,098.1	23.80000	36.60278
2016	May	12	10,144.0	346	31	845.3	11.16129	27.26882
2016	June	12	2,276.0	68	30	189.7	2.26667	6.32222
2016	July	12	2,045.6	5	31	170.5	0.16129	5.49892
2016	August	12	1,737.0	1	31	144.8	0.03226	4.66935
2016	September	12	2,474.7	30	30	206.2	1.00000	6.87417
2016	October	12	2,781.0	226	31	231.8	7.29032	7.47581
2016	November	12	7,148.4	493	30	595.7	16.43333	19.85667
2016	December	12	10,033.5	1,029	31	836.1	33.19355	26.97177

Slope	Intercept	R2
0.98977	7.82896	0.81704

1/ Reflects billed dk per month.

2/ Reflects billing period degree days.

K49

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

**Minot Zone Weather Normalization
Twelve Months Ended December 31, 2016**

<u>Rate 71 - Minot</u>	<u>Days in Month</u>	<u>Customers</u>	<u>Baseload/ Customer 1/</u>	<u>Normal Degree Days</u>	<u>Normalized Heating Use/ Customer 2/</u>	<u>Normalized Total Use/ Customer</u>	<u>Normalized Use</u>
January	31	7	216.47	1,512	1,233.78	1,450.25	10,152
February	29	7	202.51	1,314	1,072.21	1,274.72	8,923
March	31	7	216.47	1,139	929.41	1,145.88	8,021
April	30	7	209.49	828	675.64	885.13	6,196
May	31	7	216.47	344	280.70	497.17	3,480
June	30	7	209.49	60	48.96	258.45	1,809
July	31	7	216.47	0	0.00	216.47	1,515
August	31	7	216.47	0	0.00	216.47	1,515
September	30	7	209.49	16	13.06	222.55	1,558
October	31	7	216.47	229	186.86	403.33	2,823
November	30	7	209.49	694	566.30	775.79	5,431
December	31	7	216.47	1,111	906.56	1,123.03	7,861
<u>Total</u>	<u>366</u>	<u>84</u>	<u>2,555.76</u>	<u>7,247</u>	<u>5,913.48</u>	<u>8,469.24</u>	<u>59,284</u>

1/ Daily baseload per customer 6.98295 * number of days in month.

2/ Use per degree day per customer 0.81599 * normal degree days.

12 months ended December 31, 2016 average days billed customers	7
12 months ended December 31, 2016 normalized total use/customer	<u>8,469.24</u>
12 months ended December 31, 2016 normalized use	<u>59,285</u>

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Year	Month	Custom	Dth 1/	BPDD60 2/ Days	Dth/cust	DD/Day	Dth/Day/Cust	
2014	January	7	10,869.9	1,686	31	1,552.8	54.38710	50.09171
2014	February	7	10,276.0	1,572	28	1,468.0	56.14286	52.42857
2014	March	7	9,850.5	1,315	31	1,407.2	42.41935	45.39401
2014	April	7	7,532.2	858	30	1,076.0	28.60000	35.86762
2014	May	7	5,509.6	515	31	787.1	16.61290	25.38986
2014	June	7	3,324.5	116	30	474.9	3.86667	15.83095
2014	July	7	1,711.7	10	31	244.5	0.32258	7.88802
2014	August	7	1,420.0	1	31	202.9	0.03226	6.54378
2014	September	7	1,532.5	57	30	218.9	1.90000	7.29762
2014	October	7	1,874.9	217	31	267.8	7.00000	8.64009
2014	November	7	4,138.5	733	30	591.2	24.43333	19.70714
2014	December	7	8,821.5	1,170	31	1,260.2	37.74194	40.65207
2015	January	7	8,845.3	1,485	31	1,263.6	47.90323	40.76175
2015	February	7	9,338.3	1,286	28	1,334.0	45.92857	47.64439
2015	March	7	9,566.8	1,191	31	1,366.7	38.41935	44.08664
2015	April	7	6,424.7	656	30	917.8	21.86667	30.59381
2015	May	7	4,964.9	354	31	709.3	11.41935	22.87972
2015	June	7	2,141.4	137	30	305.9	4.56667	10.19714
2015	July	7	1,441.6	10	31	205.9	0.32258	6.64332
2015	August	7	1,155.1	3	31	165.0	0.09677	5.32304
2015	September	7	1,323.8	36	30	189.1	1.20000	6.30381
2015	October	7	1,901.9	184	31	271.7	5.93548	8.76452
2015	November	7	3,527.3	612	30	503.9	20.40000	16.79667
2015	December	7	5,920.7	900	31	845.8	29.03226	27.28433
2016	January	7	7,279.7	1,377	31	1,040.0	44.41935	33.54700
2016	February	7	8,661.7	1,013	29	1,237.4	34.93103	42.66847
2016	March	7	7,155.2	758	31	1,022.2	24.45161	32.97327
2016	April	7	6,135.6	624	30	876.5	20.80000	29.21714
2016	May	7	4,187.5	262	31	598.2	8.45161	19.29724
2016	June	7	2,040.1	37	30	291.4	1.23333	9.71476
2016	July	7	1,189.7	0	31	170.0	0.00000	5.48249
2016	August	7	944.7	0	31	135.0	0.00000	4.35346
2016	September	7	1,190.6	36	30	170.1	1.20000	5.66952
2016	October	7	1,493.4	231	31	213.3	7.45161	6.88203
2016	November	7	4,362.7	465	30	623.2	15.50000	20.77476
2016	December	7	4,940.0	1,035	31	705.7	33.38710	22.76498

Slope	Intercept	R2
0.81599	6.98295	0.90048

1/ Reflects billed dk per month.

2/ Reflects billing period degree days.

Rate 710 Non-heat sensitive

Customer	Account	Year Ending	Total	January	February	March	April	May	June	July	August	September	October	November	December
	293565	12/31/2014	9,196.0	859.8	851.1	789.2	917.6	806.0	670.9	606.0	685.2	694.5	727.1	763.4	825.2
		12/31/2015	9,867.9	863.6	784.0	814.4	847.3	887.3	845.5	762.2	777.6	773.5	766.1	815.9	930.5
		12/31/2016	7,640.2	1,007.1	921.1	650.1	639.1	599.4	527.7	498.9	463.9	538.5	519.1	622.5	652.8
		Average	8,901.4	910.2	852.1	751.2	801.3	764.2	681.4	622.4	642.2	668.8	670.8	733.9	802.8
	293577	12/31/2014	7,071.9	883.5	927.2	727.3	671.7	457.7	389.7	321.4	486.8	482.3	483.2	522.1	719.0
		12/31/2015	7,306.9	767.6	752.8	663.3	699.3	439.2	457.3	412.5	462.8	517.2	560.6	726.3	848.0
		12/31/2016	7,626.6	911.0	902.7	678.1	661.3	474.9	455.3	467.6	502.7	622.9	646.8	656.4	646.9
		Average	7,335.1	854.0	860.9	689.6	677.4	457.3	434.1	400.5	484.1	540.8	563.5	634.9	738.0
	293606	12/31/2014	3,159.8	740.8	124.1	108.9	91.4	107.3	616.1	76.7	37.6	65.5	222.0	863.6	105.8
		12/31/2015	2,100.5	124.9	108.1	103.4	130.3	451.0	637.4	79.6	29.8	77.7	141.9	107.0	109.4
		12/31/2016	5,188.2	108.7	314.5	99.4	530.8	1,130.8	604.1	92.1	21.4	83.0	174.2	921.4	1,107.8
		Average	3,482.8	324.8	182.2	103.9	250.8	563.0	619.2	82.8	29.6	75.4	179.4	630.7	441.0
	293609	12/31/2014	4,455.8	949.5	878.8	752.4	514.4	303.2	135.9	22.2	32.5	29.6	101.4	221.4	514.5
		12/31/2015	3,233.7	559.0	648.3	641.2	426.8	250.0	153.7	37.5	15.5	4.7	17.9	165.0	314.1
		12/31/2016	2,972.5	508.6	635.9	600.4	389.4	253.2	75.7	25.9	13.0	12.2	48.7	164.3	245.2
		Average	3,554.0	672.4	721.0	664.7	443.5	268.8	121.8	28.5	20.3	15.5	56.0	183.6	357.9
	293794	12/31/2014	1,028.7	186.0	200.8	189.4	146.8	77.0	9.3	0.0	0.0	0.0	5.5	46.4	167.5
		12/31/2015	877.0	180.8	184.8	197.9	105.2	57.8	0.0	0.0	0.0	0.0	2.1	43.3	105.1
		12/31/2016	694.4	140.3	136.9	105.7	91.8	68.2	12.7	0.0	0.0	0.0	11.5	47.7	79.6
		Average	866.7	169.0	174.2	164.3	114.6	67.7	7.3	0.0	0.0	0.0	6.4	45.8	117.4
	293801	12/31/2014	32,407.7	3,832.0	3,988.5	3,379.4	2,813.1	3,247.1	2,520.9	242.8	2,220.7	3,889.2	1,702.8	4,288.7	282.5
		12/31/2015	12,249.3	1,096.5	0.0	158.1	493.7	1,422.8	1,234.7	746.5	1,143.1	1,352.5	960.1	1,685.7	1,955.6
		12/31/2016	12,219.8	2,286.3	1,643.7	1,616.1	1,420.4	1,851.2	647.0	908.4	602.2	309.4	116.8	626.2	192.1
		Average	12,234.6	1,691.4	821.9	887.1	957.1	1,637.0	940.9	827.5	872.7	831.0	538.5	1,156.0	1,073.9
	358308	12/31/2014	752.8	0.0	104.0	0.0	107.6	132.7	55.3	60.8	0.0	0.0	0.0	0.0	292.4
		12/31/2015	5,217.6	436.3	95.7	1,754.0	609.9	20.0	38.3	83.3	62.5	13.5	200.3	754.6	1,149.2
		12/31/2016	13,322.1	3,224.4	3,216.8	2,424.5	2,601.6	1,235.6	50.8	22.7	24.9	0.1	263.5	181.6	75.6
		Average	6,430.8	1,220.2	1,138.8	1,392.8	1,106.4	462.8	48.1	55.6	29.1	4.5	154.6	312.1	505.7
	359370	12/31/2014	2,658.0	1,055.7	682.1	610.9	284.1	25.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		12/31/2015	765.4	0.0	73.0	203.6	87.7	7.3	0.0	0.0	0.0	0.0	0.0	20.4	373.4
		12/31/2016	1,640.2	740.8	726.7	54.5	1.5	0.0	0.0	0.0	0.0	0.0	0.0	33.4	83.3
		Average	1,687.9	598.8	493.9	289.7	124.4	10.8	0.0	0.0	0.0	0.0	0.0	17.9	152.2
	392472	12/31/2014	5,354.8	1,711.8	1,206.0	1,229.2	386.3	223.9	26.6	0.0	0.0	0.0	10.3	37.9	522.8
		12/31/2015	2,772.4	226.3	925.6	1,005.7	301.2	84.3	8.7	0.0	0.0	0.0	0.0	0.0	220.6
		12/31/2016	587.3	177.7	270.2	103.1	10.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	25.9
		Average	2,904.8	705.3	800.6	779.3	232.6	102.7	11.8	0.0	0.0	0.0	3.4	12.6	256.4
	394366	12/31/2014	2,990.0	0.0	1,075.0	373.0	0.0	301.0	82.0	193.0	192.0	162.0	120.0	153.0	339.0
		12/31/2015	2,126.2	517.0	522.0	486.0	341.0	25.0	114.0	27.0	0.0	0.0	56.3	18.2	19.7
		12/31/2016	412.0	9.7	12.2	12.1	41.0	27.9	0.0	270.3	17.0	6.1	0.0	15.7	0.0
		Average	1,842.7	175.6	536.4	290.4	127.3	118.0	65.3	163.4	69.7	56.0	58.8	62.3	119.6
	394417	12/31/2014	98.4												98.4
		12/31/2015	13.7	0.0	13.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		12/31/2016	9.8	9.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Average	40.6	4.9	6.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	32.8
	394399	12/31/2014	5,577.4	76.6	0.0	899.7	1,212.1	450.9	43.5	0.0	0.0	5.4	101.3	312.4	2,475.5
		12/31/2015	10,905.8	2,584.1	2,725.1	2,700.1	1,053.8	391.5	104.8	0.0	0.0	0.0	0.0	163.0	1,183.4
		12/31/2016	7,608.8	2,193.7	2,576.9	1,129.3	631.3	315.3	40.7	0.0	0.0	0.0	0.0	204.6	517.0
		Average	8,030.7	1,618.1	1,767.3	1,576.4	965.7	385.9	63.0	0.0	0.0	1.8	33.8	226.7	1,392.0
	0249450331	12/31/2014													
		12/31/2015	0.2												0.2
		12/31/2016	213.2	14.6	18.9	65.5	28.4	29.1	19.9	15.6	10.9	10.3	0.0	0.0	0.0
		Average	106.7	14.6	18.9	65.5	28.4	29.1	19.9	15.6	10.9	10.3	0.0	0.0	0.1

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Customer	Account	Year Ending	Total	January	February	March	April	May	June	July	August	September	October	November	December
	0452177852	12/31/2014	0.7										0.0	0.0	0.7
		12/31/2015	14.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	9.0	0.0	5.0
		12/31/2016	18.4	15.1	0.0	0.9	0.2	0.0	1.0	0.0	0.8	0.0	0.3	0.1	0.0
		Average	11.0	7.6	0.0	0.5	0.1	0.0	0.5	0.0	0.4	0.0	3.1	0.0	1.9
	0554852985	12/31/2014													
		12/31/2015	1.6						0.0	0.0	0.0	0.0	0.1	0.6	0.9
		12/31/2016	11.4	0.3	0.7	1.3	1.3	1.1	1.4	1.0	0.9	0.3	0.7	1.0	1.4
		Average	6.5	0.3	0.7	1.3	1.3	1.1	0.7	0.5	0.5	0.2	0.4	0.8	1.2
	0716731000	12/31/2014	34,216.7	0.0	0.0	0.0	22.0	1,139.0	3,613.2	4,340.9	3,716.6	5,202.5	8,001.4	7,379.1	802.0
		12/31/2015	36,780.9	0.0	0.0	0.0	0.0	1,464.3	3,204.6	4,686.8	2,936.8	4,659.7	8,186.3	8,412.3	3,230.1
		12/31/2016	24,177.5	0.0	0.0	0.0	581.9	1,128.0	3,239.3	2,078.5	4,706.9	3,180.2	3,320.5	4,590.5	1,351.7
		Average	31,725.0	0.0	0.0	0.0	201.3	1,243.8	3,352.4	3,702.1	3,786.8	4,347.5	6,502.7	6,794.0	1,794.6
	0841145160	12/31/2014	99,820.3	6,307.7	5,341.9	5,797.5	6,023.2	14,786.3	4,955.8	7,604.1	7,596.8	8,679.3	15,925.8	9,406.9	7,395.0
		12/31/2015	103,505.5	7,397.4	6,787.0	9,811.0	12,587.0	8,443.1	8,365.7	10,577.5	11,486.3	10,454.4	7,456.4	4,706.4	5,433.3
		12/31/2016	25,494.2	5,100.4	4,288.3	3,866.4	2,891.0	2,884.2	2,110.6	473.9	639.8	742.1	229.5	350.3	1,917.7
	* 2 year	Average	64,499.9	6,248.9	5,537.7	6,838.7	7,739.0	5,663.7	5,238.2	5,525.7	6,063.1	5,598.3	3,843.0	2,528.4	3,675.5
	1858707300	12/31/2014	84.9										14.1	42.4	28.4
		12/31/2015	120.8	7.7	0.0	0.0	0.0	0.0	5.6	0.0	0.0	0.0	0.0	0.0	107.5
		12/31/2016	721.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	721.0	0.0
		Average	308.9	3.9	0.0	0.0	0.0	0.0	2.8	0.0	0.0	0.0	4.7	254.5	45.3
	1892694082	12/31/2014	331.4								34.5	0.8	0.8	0.8	294.5
		12/31/2015	427.5	48.9	33.8	7.3	35.9	71.4	40.0	51.9	13.3	18.9	85.6	14.5	6.0
		12/31/2016	212.7	16.7	34.4	93.5	52.2	0.0	0.0	0.0	0.0	0.0	0.5	9.4	6.0
		Average	323.9	32.8	34.1	50.4	44.1	35.7	20.0	26.0	15.9	6.6	29.0	8.2	102.2
	2187731000	12/31/2014	33,928.8	2,523.8	1,856.6	5,711.4	3,161.9	1,488.6	2,653.6	3,770.6	227.3	428.0	2,142.5	996.5	8,968.0
		12/31/2015	22,630.0	4,894.6	9,750.2	7,139.3	509.6	171.5	89.3	71.1	1.1	0.0	2.2	0.0	1.1
		12/31/2016	10.1	1.1	0.0	2.3	0.0	1.1	3.4	0.0	0.0	1.1	1.1	0.0	0.0
		Average	18,856.3	2,473.2	3,868.9	4,284.3	1,223.8	553.7	915.4	1,280.6	76.1	143.0	715.3	332.2	2,989.7
	2444631000	12/31/2014	11,470.2	1,620.9	140.0	1,782.1	956.5	724.2	313.4	276.9	723.3	862.0	1,327.0	1,227.7	1,516.2
		12/31/2015	11,730.8	2,049.2	1,977.9	1,935.9	375.3	488.3	1,145.1	723.4	848.9	753.2	911.5	0.0	522.1
		12/31/2016	15,151.1	2,029.1	1,002.2	1,542.1	1,464.7	1,228.6	940.5	715.1	673.4	1,195.0	1,106.3	1,278.8	1,975.3
		Average	12,784.0	1,899.7	1,040.0	1,753.4	932.2	813.7	799.7	571.8	748.5	936.7	1,114.9	835.5	1,337.9
	3143626968	12/31/2014	67,026.9	12,010.0	11,872.2	3,924.0	4,331.7	4,947.9	2,002.0	4,899.5	5,344.3	138.7	4,656.7	1,194.3	11,705.6
		12/31/2015	56,347.0	9,398.6	12,080.3	20,438.8	11,602.6	595.6	726.6	60.9	155.4	98.4	24.9	61.1	1,103.8
		12/31/2016	6,785.6	2,950.8	1,923.8	674.2	511.4	260.3	275.0	159.9	30.2	0.0	0.0	0.0	0.0
		Average	43,386.5	8,119.8	8,625.4	8,345.7	5,481.9	1,934.6	1,001.2	1,706.8	1,843.3	79.0	1,560.5	418.5	4,269.8
	3492708218	12/31/2014													
		12/31/2015	1,057.5		181.0	274.2	229.6	98.3	5.3	0.0	0.0	0.0	0.0	43.5	225.6
		12/31/2016	782.0	79.9	84.8	116.4	230.6	127.4	20.9	0.0	0.0	0.0	6.6	31.4	84.0
		Average	919.8	79.9	132.9	195.3	230.1	112.9	13.1	0.0	0.0	0.0	3.3	37.5	154.8
	4508368025	12/31/2014	850.2	103.0	0.0	65.9	31.9	37.8	0.0	0.2	0.0	0.0	257.4	354.0	0.0
		12/31/2015	751.2	0.2	0.0	56.6	0.2	0.0	0.2	0.0	0.0	0.0	0.2	288.5	405.3
		12/31/2016	511.9	0.2	0.0	0.4	0.0	0.2	0.0	0.0	0.0	40.6	0.0	236.9	233.6
		Average	704.4	34.5	0.0	41.0	10.7	12.7	0.1	0.1	0.0	13.5	85.9	293.1	213.0
	5673146362	12/31/2014													
		12/31/2015	216.7			3.7	9.7	164.2	0.0	0.0	0.0	33.5	4.5	0.0	1.1
		12/31/2016	1,444.9	293.9	232.9	98.2	21.5	32.7	0.0	0.0	0.0	0.0	0.0	45.2	720.5
		Average	830.8	293.9	232.9	51.0	15.6	98.5	0.0	0.0	0.0	16.8	2.3	22.6	360.8
	6642433822	12/31/2014	1,107.9												1,107.9
		12/31/2015	3,033.5	658.0	528.4	651.4	22.3	0.0	0.0	0.0	0.0	0.0	0.0	332.5	840.9
		12/31/2016	1,084.0	514.3	274.8	85.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	117.3	92.3
		Average	1,741.8	586.2	401.6	368.4	11.2	0.0	0.0	0.0	0.0	0.0	0.0	224.9	680.4

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Rate 710 Non-heat sensitive

Customer	Account	Year Ending	Total	January	February	March	April	May	June	July	August	September	October	November	December
	6831487338	12/31/2014													
		12/31/2015	6.6						0.0	0.0	3.3	1.0	1.4	0.9	0.0
		12/31/2016	6.4	0.0	0.0	0.8	0.0	0.1	0.6	2.5	0.4	0.5	0.5	0.4	0.6
		Average	6.5	0.0	0.0	0.8	0.0	0.1	0.3	1.3	1.9	0.8	1.0	0.7	0.3
	8118331000	12/31/2014	687.3	379.8	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.5	0.0	306.8
		12/31/2015	1,295.8	868.1	135.2	124.3	105.7	0.0	0.0	0.0	0.0	0.0	0.0	42.9	19.6
		12/31/2016	84.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27.7	0.0	40.9	16.3
		Average	689.3	416.0	45.1	41.5	35.2	0.0	0.0	0.0	0.0	9.2	0.2	27.9	114.2
	8337467391	12/31/2014													
		12/31/2015	3,467.6	6.3	0.0	0.0	0.0	316.4	444.6	544.3	618.0	526.1	388.7	451.8	171.4
		12/31/2016	5,944.9	1,189.9	688.7	587.4	366.9	327.0	313.2	284.5	352.0	264.2	531.5	509.2	530.4
		Average	4,706.3	598.1	344.4	293.7	183.5	321.7	378.9	414.4	485.0	395.2	460.1	480.5	350.9
	8565882081	12/31/2014													
		12/31/2015	8,892.0	3.9	698.9	1,831.5	1,278.7	1,026.2	709.2	548.0	370.6	463.8	696.9	476.4	787.9
		12/31/2016	4,406.2	1,127.6	1,105.1	794.6	243.2	424.1	334.6	224.1	152.9	0.0	0.0	0.0	0.0
		Average	6,649.1	565.8	902.0	1,313.1	761.0	725.2	521.9	386.1	261.8	231.9	348.5	238.2	394.0
	9280094722	12/31/2014													
		12/31/2015	6.8										4.1	1.3	1.4
		12/31/2016	19.6	2.2	1.3	1.5	1.8	2.9	2.0	1.4	0.4	1.1	1.3	2.4	1.3
		Average	13.2	2.2	1.3	1.5	1.8	2.9	2.0	1.4	0.4	1.1	2.7	1.9	1.4

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**North Dakota Gas 2016
Rate 81 Normalized Volumes**

Location	Account Number	Heat-Sensitive	Rate	Normalized	Per Books 2016	Difference
Bismarck Zone		Yes	81	246,318	205,967.6	40,350.4
Devils Lake Zone		Yes	81	31,289	27,314.9	3,974.1
Dickinson Zone		Yes	81	42,147	38,850.7	3,296.3
Jamestown Zone		Yes	81	162,060	158,783.4	3,276.6
Minot Zone		Yes	81	141,983	125,382.3	16,600.7
Williston Zone		Yes	81	63,786	57,202.6	6,583.4
	327610	No	81	9,474	8,607.3	866.7
	293582	No	81	10,832	9,415.2	1,416.8
	350135	No	81	37,214	30,605.9	6,608.1
	293583	No	81	12,719	12,459.7	259.3
	293669	No	81	40,113	37,455.5	2,657.5
	293543	No	81	8,918	6,439.3	2,478.7
	293784	No	81	110,923	117,019.0	(6,096.0)
	293651	No	81	36,904	12,292.2	24,611.8
	293573	No	81	43,710	41,279.3	2,430.7
	387862	No	81	17,648	8,348.1	9,299.9
	293628	No	81	88,475	87,208.1	1,266.9
Heat Sensitive				687,583	613,501.5	74,081.5
Non-Heat Sensitive				416,930	371,129.6	45,800.4
Accounts removed 1/				-	33,103.6	-
Accounts changed rates 2/				-	5,338.8	-
Total				1,104,513	1,023,073.5	119,881.9

1/ Individual accounts were removed for normalization if they were not in service at the end of 2016.

2/ Customers that changed rate classifications at any point during 2014-2016 were removed for normalization.

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

**Bismarck Zone Weather Normalization
Twelve Months Ended December 31, 2016**

Rate 81 - Bismarck	Days in Month	Customers	Baseload/ Customer 1/	Normal Degree Days	Normalized Heating Use/ Customer 2/	Normalized Total Use/ Customer
January	31	23	307.68	1,486	1,504.25	1,811.93
February	29	23	287.83	1,285	1,300.78	1,588.61
March	31	23	307.68	1,099	1,112.50	1,420.18
April	30	23	297.76	774	783.50	1,081.26
May	31	23	307.68	320	323.93	631.61
June	30	23	297.76	48	48.59	346.35
July	31	23	307.68	0	0.00	307.68
August	31	23	307.68	0	0.00	307.68
September	30	23	297.76	12	12.15	309.91
October	31	23	307.68	218	220.68	528.36
November	30	23	297.76	673	681.26	979.02
December	31	23	307.68	1,076	1,089.21	1,396.89
Total	366	276	3,632.63	6,991	7,076.85	10,709.48

1/ Daily baseload per customer 9.92520 * number of days in month.
2/ Use per degree day per customer 1.01228 * normal degree days.

12 months ended December 31, 2016 average customers	23
12 months ended December 31, 2016 normalized total use/customer	<u>10,709.48</u>
12 months ended December 31, 2016 normalized use	246,318

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81 - Bismarck

Year	Month	Custom	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cust
2014	January	21	41,773.2	1,597	31	1,989.2	51.51613	64.16774
2014	February	21	38,461.4	1,481	28	1,831.5	52.89286	65.41054
2014	March	21	36,839.1	1,192	31	1,754.2	38.45161	56.58848
2014	April	21	28,884.2	781	30	1,375.4	26.03333	45.84794
2014	May	21	20,485.7	435	31	975.5	14.03226	31.46805
2014	June	21	12,096.2	101	30	576.0	3.36667	19.20032
2014	July	21	7,625.0	7	31	363.1	0.22581	11.71275
2014	August	21	6,832.8	1	31	325.4	0.03226	10.49585
2014	September	21	5,853.8	56	30	278.8	1.86667	9.29175
2014	October	21	7,804.7	190	31	371.7	6.12903	11.98879
2014	November	21	15,180.2	706	30	722.9	23.53333	24.09556
2014	December	22	33,457.0	1,119	31	1,520.8	36.09677	49.05718
2015	January	22	33,250.0	1,427	31	1,511.4	46.03226	48.75367
2015	February	22	35,688.1	1,200	28	1,622.2	42.85714	57.93523
2015	March	22	35,383.2	1,087	31	1,608.3	35.06452	51.88152
2015	April	22	24,676.2	585	30	1,121.6	19.50000	37.38818
2015	May	22	15,971.8	320	31	726.0	10.32258	23.41906
2015	June	22	10,911.4	118.	30	496.0	3.93333	16.53242
2015	July	22	6,718.7	6	31	305.4	0.19355	9.85147
2015	August	22	6,130.2	2	31	278.6	0.06452	8.98856
2015	September	22	6,129.8	25	30	278.6	0.83333	9.28758
2015	October	22	6,988.5	136	31	317.7	4.38710	10.24707
2015	November	22	13,152.5	567	30	597.8	18.90000	19.92803
2015	December	23	24,167.7	918	31	1,050.8	29.61290	33.89579
2016	January	23	32,007.9	1,406	31	1,391.6	45.35484	44.89187
2016	February	23	36,243.9	993	29	1,575.8	34.24138	54.33868
2016	March	23	26,944.8	707	31	1,171.5	22.80645	37.79074
2016	April	23	22,289.6	609	30	969.1	20.30000	32.30377
2016	May	23	17,375.1	309	31	755.4	9.96774	24.36900
2016	June	23	9,435.3	62	30	410.2	2.06667	13.67435
2016	July	23	6,722.8	1	31	292.3	0.03226	9.42889
2016	August	23	6,122.6	1	31	266.2	0.03226	8.58710
2016	September	23	6,510.5	35	30	283.1	1.16667	9.43551
2016	October	23	7,387.0	205	31	321.2	6.61290	10.36045
2016	November	23	15,060.2	440	30	654.8	14.66667	21.82638
2016	December	23	19,867.9	1,048	31	863.8	33.80645	27.86522

Slope	Intercept	R2
1.01228	9.92520	0.89115

1/ Reflects billed dk per month.

2/ Reflects billing period degree days.

81 - Devils Lake

Year	Month	Custom	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cust
2014	January	4	4,949.7	1,818	31	1,237.4	58.64516	39.91694
2014	February	4	4,895.2	1,748	28	1,223.8	62.42857	43.70714
2014	March	4	4,406.7	1,431	31	1,101.7	46.16129	35.53790
2014	April	4	3,546.3	954	30	886.6	31.80000	29.55250
2014	May	4	2,891.7	553	31	722.9	17.83871	23.32016
2014	June	4	2,084.0	112	30	521.0	3.73333	17.36667
2014	July	4	1,860.0	12	31	465.0	0.38710	15.00000
2014	August	4	1,493.3	2	31	373.3	0.06452	12.04274
2014	September	4	1,403.4	53	30	350.9	1.76667	11.69500
2014	October	4	1,586.1	219	31	396.5	7.06452	12.79113
2014	November	4	2,154.3	738	30	538.6	24.60000	17.95250
2014	December	4	3,440.4	1,191	31	860.1	38.41935	27.74516
2015	January	4	3,821.3	1,579	31	955.3	50.93548	30.81694
2015	February	4	4,318.3	1,412	28	1,079.6	50.42857	38.55625
2015	March	4	4,596.9	1,283	31	1,149.2	41.38710	37.07177
2015	April	4	3,511.7	735	30	877.9	24.50000	29.26417
2015	May	4	2,498.0	378	31	624.5	12.19355	20.14516
2015	June	4	1,943.8	141	30	486.0	4.70000	16.19833
2015	July	4	1,171.9	10	31	293.0	0.32258	9.45081
2015	August	4	1,148.1	2	31	287.0	0.06452	9.25887
2015	September	4	1,069.9	31	30	267.5	1.03333	8.91583
2015	October	4	1,365.0	182	31	341.3	5.87097	11.00806
2015	November	4	1,931.3	615	30	482.8	20.50000	16.09417
2015	December	4	2,925.2	951	31	731.3	30.67742	23.59032
2016	January	4	3,557.0	1,569	31	889.3	50.61290	28.68548
2016	February	4	4,344.9	1,238	29	1,086.2	42.68966	37.45603
2016	March	4	3,824.5	972	31	956.1	31.35484	30.84274
2016	April	4	2,822.3	804	30	705.6	26.80000	23.51917
2016	May	4	2,286.1	372	31	571.5	12.00000	18.43629
2016	June	4	1,603.6	78	30	400.9	2.60000	13.36333
2016	July	4	1,295.0	11	31	323.8	0.35484	10.44355
2016	August	4	887.3	0	31	221.8	0.00000	7.15565
2016	September	4	1,303.8	31	30	326.0	1.03333	10.86500
2016	October	4	1,566.8	238	31	391.7	7.67742	12.63548
2016	November	4	1,834.5	512	30	458.6	17.06667	15.28750
2016	December	4	1,989.1	1,040	31	497.3	33.54839	16.04113

Slope	Intercept	R2
0.49205	10.75427	0.85738

1/ Reflects billed dk per month.

2/ Reflects billing period degree days.

81 - Dickinson

Year	Month	Custom	Dth 1/	BPDD60	2/ Days	Dth/cust	DD/Day	Dth/Day/Cust
2014	January	3	8,201.7	1,494	31	2,733.9	48.19355	88.19032
2014	February	3	7,618.2	1,417	28	2,539.4	50.60714	90.69286
2014	March	3	7,266.1	1,161	31	2,422.0	37.45161	78.13011
2014	April	3	4,994.9	832	30	1,665.0	27.73333	55.49889
2014	May	3	4,156.3	491	31	1,385.4	15.83871	44.69140
2014	June	3	2,169.9	147	30	723.3	4.90000	24.11000
2014	July	3	417.2	27	31	139.1	0.87097	4.48602
2014	August	3	389.3	6	31	129.8	0.19355	4.18602
2014	September	3	435.1	86	30	145.0	2.86667	4.83444
2014	October	3	1,412.1	227	31	470.7	7.32258	15.18387
2014	November	3	2,890.7	742	30	963.6	24.73333	32.11889
2014	December	3	6,473.4	1,002	31	2,157.8	32.32258	69.60645
2015	January	3	6,455.6	1,332	31	2,151.9	42.96774	69.41505
2015	February	3	6,974.7	1,064	28	2,324.9	38.00000	83.03214
2015	March	3	6,517.3	1,001	31	2,172.4	32.29032	70.07849
2015	April	3	4,593.7	578	30	1,531.2	19.26667	51.04111
2015	May	3	3,294.9	385	31	1,098.3	12.41935	35.42903
2015	June	3	1,787.5	161	30	595.8	5.36667	19.86111
2015	July	3	408.0	11	31	136.0	0.35484	4.38710
2015	August	3	443.6	5	31	147.9	0.16129	4.76989
2015	September	3	513.5	37	30	171.2	1.23333	5.70556
2015	October	3	600.4	159	31	200.1	5.12903	6.45591
2015	November	3	2,271.6	611	30	757.2	20.36667	25.24000
2015	December	3	5,161.4	937	31	1,720.5	30.22581	55.49892
2016	January	3	6,256.6	1,385	31	2,085.5	44.67742	67.27527
2016	February	3	6,959.0	1,032	29	2,319.7	35.58621	79.98851
2016	March	3	5,142.3	779	31	1,714.1	25.12903	55.29355
2016	April	3	4,479.4	690	30	1,493.1	23.00000	49.77111
2016	May	3	3,689.1	397	31	1,229.7	12.80645	39.66774
2016	June	3	1,605.2	126	30	535.1	4.20000	17.83556
2016	July	3	490.4	6	31	163.5	0.19355	5.27312
2016	August	3	511.0	2	31	170.3	0.06452	5.49462
2016	September	3	602.6	73	30	200.9	2.43333	6.69556
2016	October	3	1,032.2	270	31	344.1	8.70968	11.09892
2016	November	3	3,675.4	501	30	1,225.1	16.70000	40.83778
2016	December	3	4,407.5	1,098	31	1,469.2	35.41935	47.39247

Slope	Intercept	R2
1.70554	6.30569	0.90635

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

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

**Jamestown Zone Weather Normalization
Twelve Months Ended December 31, 2016**

<u>Rate 81 - Jamestown</u>	<u>Days in Month</u>	<u>Customers</u>	<u>Baseload/ Customer 1/</u>	<u>Normal Degree Days</u>	<u>Normalized Heating Use/ Customer 2/</u>	<u>Normalized Total Use/ Customer</u>
January	31	14	323.62	1,549	1,631.67	1,955.29
February	29	14	302.74	1,363	1,435.74	1,738.48
March	31	14	323.62	1,173	1,235.60	1,559.22
April	30	14	313.18	830	874.30	1,187.48
May	31	14	323.62	335	352.88	676.50
June	30	14	313.18	51	53.72	366.90
July	31	14	323.62	0	0.00	323.62
August	31	14	323.62	0	0.00	323.62
September	30	14	313.18	16	16.85	330.03
October	31	14	323.62	232	244.38	568.00
November	30	14	313.18	690	726.83	1,040.01
December	31	14	323.62	1,123	1,182.93	1,506.55
<u>Total</u>	<u>366</u>	<u>168</u>	<u>3,820.80</u>	<u>7,362</u>	<u>7,754.90</u>	<u>11,575.70</u>

1/ Daily baseload per customer 10.43926 * number of days in month.
2/ Use per degree day per customer 1.05337 * normal degree days.

12 months ended December 31, 2016 average customers 14
12 months ended December 31, 2016 normalized total use/customer 11,575.70
12 months ended December 31, 2016 normalized use 162,060

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81 - Jamestown

Year	Month	Custom	Dth 1/	BPDD60 2/ Days	Dth/cust	DD/Day	Dth/Day/Cust	
2014	January	14	19,912.8	1,731	31	1,422.3	55.83871	45.88203
2014	February	14	20,957.6	1,627	28	1,497.0	58.10714	53.46327
2014	March	14	22,161.0	1,310	31	1,582.9	42.25806	51.06221
2014	April	14	21,804.5	858	30	1,557.5	28.60000	51.91548
2014	May	14	15,836.8	495	31	1,131.2	15.96774	36.49032
2014	June	14	8,395.2	103	30	599.7	3.43333	19.98857
2014	July	14	3,230.7	5	31	230.8	0.16129	7.44401
2014	August	14	2,846.3	1	31	203.3	0.03226	6.55829
2014	September	14	2,898.9	56	30	207.1	1.86667	6.90214
2014	October	14	4,021.2	216	31	287.2	6.96774	9.26544
2014	November	14	12,677.0	722	30	905.5	24.06667	30.18333
2014	December	14	24,056.6	1,179	31	1,718.3	38.03226	55.42995
2015	January	14	25,939.8	1,495	31	1,852.8	48.22581	59.76912
2015	February	14	27,629.1	1,312	28	1,973.5	46.85714	70.48240
2015	March	14	27,300.6	1,205	31	1,950.0	38.87097	62.90461
2015	April	14	19,707.3	661	30	1,407.7	22.03333	46.92214
2015	May	14	12,179.2	339	31	869.9	10.93548	28.06267
2015	June	14	6,754.0	129	30	482.4	4.30000	16.08095
2015	July	14	3,503.6	10	31	250.3	0.32258	8.07281
2015	August	14	3,006.9	5	31	214.8	0.16129	6.92834
2015	September	14	3,153.6	36	30	225.3	1.20000	7.50857
2015	October	14	3,605.7	169	31	257.6	5.45161	8.30806
2015	November	14	9,790.0	589	30	699.3	19.63333	23.30952
2015	December	14	18,323.8	938	31	1,308.8	30.25806	42.22074
2016	January	14	24,844.2	1,470	31	1,774.6	47.41935	57.24470
2016	February	14	28,458.1	1,156	29	2,032.7	39.86207	70.09384
2016	March	14	23,523.4	881	31	1,680.2	28.41935	54.20138
2016	April	14	17,936.5	714	30	1,281.2	23.80000	42.70595
2016	May	14	14,634.3	346	31	1,045.3	11.16129	33.71959
2016	June	14	5,111.8	68	30	365.1	2.26667	12.17095
2016	July	14	3,224.4	5	31	230.3	0.16129	7.42949
2016	August	14	3,439.8	1	31	245.7	0.03226	7.92581
2016	September	14	3,649.0	30	30	260.6	1.00000	8.68810
2016	October	14	4,217.3	226	31	301.2	7.29032	9.71728
2016	November	14	12,795.7	493	30	914.0	16.43333	30.46595
2016	December	14	16,948.9	1,029	31	1,210.6	33.19355	39.05276

Slope	Intercept	R2
1.05337	10.43926	0.82684

1/ Reflects billed dk per month.

2/ Reflects billing period degree days.

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

**Minot Zone Weather Normalization
Twelve Months Ended December 31, 2016**

<u>Rate 81 - Minot</u>	<u>Days in Month</u>	<u>Customers</u>	<u>Baseload/ Customer 1/</u>	<u>Normal Degree Days</u>	<u>Normalized Heating Use/ Customer 2/</u>	<u>Normalized Total Use/ Customer</u>
January	31	5	951.03	1,512	3,581.96	4,532.99
February	29	5	889.67	1,314	3,112.89	4,002.56
March	31	5	951.03	1,139	2,698.31	3,649.34
April	30	5	920.35	828	1,961.55	2,881.90
May	31	5	951.03	344	814.94	1,765.97
June	30	5	920.35	60	142.14	1,062.49
July	31	5	951.03	0	0.00	951.03
August	31	5	951.03	0	0.00	951.03
September	30	5	920.35	16	37.90	958.25
October	31	5	951.03	229	542.51	1,493.54
November	30	5	920.35	694	1,644.10	2,564.45
December	31	5	951.03	1,111	2,631.98	3,583.01
<u>Total</u>	<u>366</u>	<u>60</u>	<u>11,228.28</u>	<u>7,247</u>	<u>17,168.28</u>	<u>28,396.56</u>

1/ Daily baseload per customer 30.67836 * number of days in month.
2/ Use per degree day per customer 2.36902 * normal degree days.

12 months ended December 31, 2016 average customers 5
12 months ended December 31, 2016 normalized total use/customer 28,396.56
12 months ended December 31, 2016 normalized use 141,983

KW

81 - Minot

Year	Month	Custom	Dth 1/	BPDD60 2/ Days	Dth/cust	DD/Day	Dth/Day/Cust	
2014	January	5	24,619.6	1,686	31	4,923.9	54.38710	158.83613
2014	February	5	23,230.1	1,572	28	4,646.0	56.14286	165.92929
2014	March	5	22,019.1	1,315	31	4,403.8	42.41935	142.05871
2014	April	5	17,757.8	858	30	3,551.6	28.60000	118.38533
2014	May	5	13,666.6	515	31	2,733.3	16.61290	88.17161
2014	June	5	8,410.8	116	30	1,682.2	3.86667	56.07200
2014	July	5	4,272.0	10	31	854.4	0.32258	27.56129
2014	August	5	4,123.4	1	31	824.7	0.03226	26.60258
2014	September	5	4,093.5	57	30	818.7	1.90000	27.29000
2014	October	5	5,133.6	217	31	1,026.7	7.00000	33.12000
2014	November	5	9,490.3	733	30	1,898.1	24.43333	63.26867
2014	December	5	17,440.7	1,170	31	3,488.1	37.74194	112.52065
2015	January	5	20,080.9	1,485	31	4,016.2	47.90323	129.55419
2015	February	5	21,419.0	1,286	28	4,283.8	45.92857	152.99286
2015	March	5	21,228.6	1,191	31	4,245.7	38.41935	136.95871
2015	April	5	15,266.3	656	30	3,053.3	21.86667	101.77533
2015	May	5	11,437.2	354	31	2,287.4	11.41935	73.78839
2015	June	5	7,776.6	137	30	1,555.3	4.56667	51.84400
2015	July	5	4,470.2	10	31	894.0	0.32258	28.84000
2015	August	5	4,066.3	3	31	813.3	0.09677	26.23419
2015	September	5	4,332.4	36	30	866.5	1.20000	28.88267
2015	October	5	4,696.2	184	31	939.2	5.93548	30.29806
2015	November	5	8,458.2	612	30	1,691.6	20.40000	56.38800
2015	December	5	12,742.5	900	31	2,548.5	29.03226	82.20968
2016	January	5	16,758.8	1,377	31	3,351.8	44.41935	108.12129
2016	February	5	19,464.9	1,013	29	3,893.0	34.93103	134.24069
2016	March	5	15,778.8	758	31	3,155.8	24.45161	101.79871
2016	April	5	14,336.4	624	30	2,867.3	20.80000	95.57600
2016	May	5	12,118.4	262	31	2,423.7	8.45161	78.18323
2016	June	5	5,757.1	37	30	1,151.4	1.23333	38.38067
2016	July	5	4,140.4	0	31	828.1	0.00000	26.71226
2016	August	5	3,958.6	0	31	791.7	0.00000	25.53935
2016	September	5	4,196.1	36	30	839.2	1.20000	27.97400
2016	October	5	5,371.7	231	31	1,074.3	7.45161	34.65613
2016	November	5	10,650.0	465	30	2,130.0	15.50000	71.00000
2016	December	5	12,851.1	1,035	31	2,570.2	33.38710	82.91032

Slope	Intercept	R2
2.36902	30.67836	0.88870

1/ Reflects billed dk per month.

2/ Reflects billing period degree days.

K65

MONTANA-DAKOTA UTILITIES CO.
NORTH DAKOTA GAS UTILITY

Williston Zone Weather Normalization
Twelve Months Ended December 31, 2016

<u>Rate 81 - Williston</u>	<u>Days in Month</u>	<u>Customers</u>	<u>Baseload/ Customer 1/</u>	<u>Normal Degree Days</u>	<u>Normalized Heating Use/ Customer 2/</u>	<u>Normalized Total Use/ Customer</u>
January	31	3	1,032.27	1,529	1,904.87	2,937.14
February	29	3	965.67	1,314	1,637.02	2,602.69
March	31	3	1,032.27	1,119	1,394.08	2,426.35
April	30	3	998.97	792	986.70	1,985.67
May	31	3	1,032.27	344	428.57	1,460.84
June	30	3	998.97	63	78.49	1,077.46
July	31	3	1,032.27	0	0.00	1,032.27
August	31	3	1,032.27	0	0.00	1,032.27
September	30	3	998.97	21	26.16	1,025.13
October	31	3	1,032.27	256	318.93	1,351.20
November	30	3	998.97	719	895.75	1,894.72
December	31	3	1,032.27	1,127	1,404.05	2,436.32
<u>Total</u>	<u>366</u>	<u>36</u>	<u>12,187.44</u>	<u>7,284</u>	<u>9,074.62</u>	<u>21,262.06</u>

1/ Daily baseload per customer 33.29913 * number of days in month.

2/ Use per degree day per customer 1.24583 * normal degree days.

12 months ended December 31, 2016 average customers 3
 12 months ended December 31, 2016 normalized total use/customer 21,262.06
 12 months ended December 31, 2016 normalized use 63,786

1266

81 - Williston

Year	Month	Custom	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cust
2014	January	3	9,157.5	1,567	31	3,052.5	50.54839	98.46774
2014	February	3	8,537.5	1,469	28	2,845.8	52.46429	101.63690
2014	March	3	8,292.8	1,211	31	2,764.3	39.06452	89.16989
2014	April	3	7,106.6	792	30	2,368.9	26.40000	78.96222
2014	May	3	5,003.2	456	31	1,667.7	14.70968	53.79785
2014	June	3	3,827.9	117	30	1,276.0	3.90000	42.53222
2014	July	3	3,213.6	13	31	1,071.2	0.41935	34.55484
2014	August	3	3,119.4	1	31	1,039.8	0.03226	33.54194
2014	September	3	2,922.8	81	30	974.3	2.70000	32.47556
2014	October	3	3,570.7	228	31	1,190.2	7.35484	38.39462
2014	November	3	4,591.2	739	30	1,530.4	24.63333	51.01333
2014	December	3	7,223.2	1,121	31	2,407.7	36.16129	77.66882
2015	January	3	7,872.2	1,452	31	2,624.1	46.83871	84.64731
2015	February	3	8,251.8	1,197	28	2,750.6	42.75000	98.23571
2015	March	3	7,949.4	1,088	31	2,649.8	35.09677	85.47742
2015	April	3	6,075.5	585	30	2,025.2	19.50000	67.50556
2015	May	3	4,943.6	332	31	1,647.9	10.70968	53.15699
2015	June	3	4,029.2	118	30	1,343.1	3.93333	44.76889
2015	July	3	3,176.6	3	31	1,058.9	0.09677	34.15699
2015	August	3	3,021.8	4	31	1,007.3	0.12903	32.49247
2015	September	3	3,203.8	39	30	1,067.9	1.30000	35.59778
2015	October	3	3,160.8	183	31	1,053.6	5.90323	33.98710
2015	November	3	4,590.9	627	30	1,530.3	20.90000	51.01000
2015	December	3	6,034.1	993	31	2,011.4	32.03226	64.88280
2016	January	3	7,058.3	1,436	31	2,352.8	46.32258	75.89570
2016	February	3	7,954.9	1,040	29	2,651.6	35.86207	91.43563
2016	March	3	6,498.5	781	31	2,166.2	25.19355	69.87634
2016	April	3	5,651.7	641	30	1,883.9	21.36667	62.79667
2016	May	3	4,873.4	303	31	1,624.5	9.77419	52.40215
2016	June	3	3,442.4	81	30	1,147.5	2.70000	38.24889
2016	July	3	2,755.8	1	31	918.6	0.03226	29.63226
2016	August	3	2,825.8	0	31	941.9	0.00000	30.38495
2016	September	3	3,041.6	43	30	1,013.9	1.43333	33.79556
2016	October	3	3,497.9	245	31	1,166.0	7.90323	37.61183
2016	November	3	4,624.9	502	30	1,541.6	16.73333	51.38778
2016	December	3	4,977.4	1,068	31	1,659.1	34.45161	53.52043

Slope	Intercept	R2
1.24583	33.29913	0.88163

1/ Reflects billed dk per month.

2/ Reflects billing period degree days.

K67

Rate 810

Customer	Account	Year Ending	Total	January	February	March	April	May	June	July	August	September	October	November	December
	327610	12/31/2014	8,201.8					1,159.1	877.8	1,069.2	999.6	973.5	1,087.2	1,115.7	919.7
		12/31/2015	11,612.2	943.3	1,081.8	1,255.8	805.1	876.7	1,083.3	1,014.0	983.9	932.1	922.4	1,047.5	666.3
		12/31/2016	8,607.3	692.2	624.3	792.8	643.1	719.0	850.8	619.6	679.9	966.6	739.0	725.3	554.7
		Average	9,473.8	817.8	853.1	1,024.3	724.1	918.3	937.3	900.9	887.8	957.4	916.2	962.8	713.6
	293582	12/31/2014	8,872.9	562.3	643.5	632.1	756.9	762.8	679.1	712.5	671.0	609.5	605.9	723.6	1,513.7
		12/31/2015	14,208.2	1,601.3	1,582.9	1,552.0	1,735.8	1,713.0	1,555.2	870.3	644.7	689.1	682.2	744.0	837.7
		12/31/2016	9,415.2	834.5	808.5	815.5	957.3	796.6	795.4	745.0	649.0	763.6	689.2	759.6	801.0
		Average	10,832.1	999.4	1,011.6	999.9	1,150.0	1,090.8	1,009.9	775.9	654.9	687.4	659.1	742.4	1,050.8
	350135	12/31/2014	47,512.9	8,468.3	9,697.6	7,324.2	5,631.4	2,858.0	1,868.7	1,454.2	637.8	579.3	752.7	3,010.6	5,230.1
		12/31/2015	33,522.3	6,113.0	4,555.0	4,874.1	4,086.6	1,366.3	698.3	1,716.9	1,676.1	347.3	531.3	3,767.7	3,789.7
		12/31/2016	30,605.9	1,900.9	1,246.5	2,603.7	1,445.5	427.9	913.6	309.1	235.6	313.8	3,241.1	13,617.8	4,350.4
		Average	37,213.7	5,494.1	5,166.4	4,934.0	3,721.2	1,550.7	1,160.2	1,160.1	849.8	413.5	1,508.4	6,798.7	4,456.7
	293583	12/31/2014	12,444.4	1,413.0	1,314.3	1,211.3	1,116.1	1,064.5	844.8	775.4	831.8	762.1	905.3	992.2	1,213.6
		12/31/2015	13,252.4	1,375.1	1,541.5	1,376.5	1,262.7	1,090.5	862.7	851.4	823.9	796.6	840.4	1,262.5	1,168.6
		12/31/2016	12,459.7	1,365.9	1,401.2	1,263.9	1,222.6	1,002.4	866.4	819.4	690.0	862.1	853.8	1,031.5	1,080.5
		Average	12,718.8	1,384.7	1,419.0	1,283.9	1,200.5	1,052.5	858.0	815.4	781.9	806.9	866.5	1,095.4	1,154.2
	293669	12/31/2014	43,974.4	0.0	0.0	195.5	1,654.4	5,544.8	5,677.1	5,341.6	5,257.6	4,768.7	5,488.3	5,755.1	4,291.3
		12/31/2015	38,909.8	3,718.3	2,192.7	172.3	1,700.0	3,715.3	4,552.4	3,769.6	3,556.5	4,186.9	3,849.1	4,656.5	2,840.2
		12/31/2016	37,455.5	2,083.4	2,006.9	156.5	1,711.4	3,775.4	4,459.5	3,776.5	4,188.0	4,078.5	4,342.5	4,494.1	2,382.8
		Average	40,113.2	1,933.9	1,399.9	174.8	1,688.6	4,345.2	4,896.3	4,295.9	4,334.0	4,344.7	4,560.0	4,968.6	3,171.4
	293543	12/31/2014	14,320.0	233.9	62.5	150.3	2,050.6	2,707.5	1,500.2	969.3	694.7	724.4	1,138.8	1,505.6	2,582.2
		12/31/2015	5,994.7	122.1	0.0	0.0	874.1	1,255.9	624.1	350.6	40.0	1.6	128.0	874.1	1,724.2
		12/31/2016	6,439.3	974.7	0.0	20.4	2,069.6	1,330.4	406.7	12.3	1.5	0.0	249.9	707.5	666.3
		Average	8,918.0	443.6	20.8	56.9	1,664.8	1,764.6	843.7	444.1	245.4	242.0	505.6	1,029.1	1,657.6
	293784	12/31/2014	107,774.9	11,818.7	6,470.0	1,697.2	1,542.9	9,588.2	11,707.3	11,001.5	10,874.1	10,483.0	9,574.8	11,513.5	11,503.7
		12/31/2015	107,975.1	11,288.8	9,357.4	1,832.5	1,247.9	9,340.4	11,512.5	10,003.6	10,267.5	10,661.7	9,958.4	11,181.3	11,323.1
		12/31/2016	117,019.0	11,153.3	11,592.8	6,565.5	4,943.3	11,016.3	10,747.4	9,779.3	9,903.8	10,167.8	10,132.2	10,722.4	10,294.9
		Average	110,923.0	11,420.3	9,140.1	3,365.1	2,578.0	9,981.6	11,322.4	10,261.5	10,348.5	10,437.5	9,888.5	11,139.1	11,040.6

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Rate 810															
Customer	Account	Year Ending	Total	January	February	March	April	May	June	July	August	September	October	November	December
	293651	12/31/2014	47,675.9	0.0	0.0	0.0	38.5	569.5	0.0	2,224.4	8,218.5	8,047.8	7,544.5	8,429.1	12,603.6
		12/31/2015	50,745.2	13,441.6	291.1	0.0	0.0	3,919.3	6,395.1	7,465.5	8,151.7	7,391.9	3,689.0	0.0	0.0
		12/31/2016	12,292.2	0.0	0.0	0.0	0.0	2,031.9	197.8	6,742.3	2,642.4	0.0	0.0	673.9	3.9
		Average	36,904.4	4,480.5	97.0	0.0	12.8	2,173.6	2,197.6	5,477.4	6,337.5	5,146.6	3,744.5	3,034.3	4,202.5
	293573	12/31/2014	54,539.4	0.0	0.0	0.0	0.0	0.0	2,739.3	8,615.0	9,423.4	7,307.5	12,827.1	12,032.7	1,594.4
		12/31/2015	35,311.8	0.0	0.0	0.0	0.0	0.0	2,529.7	7,852.7	6,770.0	5,440.9	4,437.6	5,734.3	2,546.6
		12/31/2016	41,279.3	0.0	0.0	0.0	0.0	19.5	1,969.4	7,558.9	5,612.4	8,479.5	5,983.4	9,381.6	2,274.6
		Average	43,710.2	0.0	0.0	0.0	0.0	6.5	2,412.8	8,008.9	7,268.6	7,076.0	7,749.4	9,049.5	2,138.5
	387862	12/31/2014	24,421.1	0.0	0.0	0.0	0.0	0.0	1,118.0	3,379.5	2,144.5	4,529.9	5,896.4	5,207.4	2,145.4
		12/31/2015	20,175.5	0.0	0.0	0.0	0.0	32.4	1,358.4	2,397.3	2,136.2	3,282.9	3,896.7	6,035.1	1,036.5
		12/31/2016	8,348.1	0.0	0.0	0.0	0.0	0.0	140.6	1,343.7	778.9	2,555.5	981.1	1,191.0	1,357.3
		Average	17,648.2	0.0	0.0	0.0	0.0	10.8	872.3	2,373.5	1,686.5	3,456.1	3,591.4	4,144.5	1,513.1
	293628	12/31/2014	92,922.7	11,691.2	11,657.2	10,250.8	9,114.1	6,077.1	3,994.1	6,037.3	6,998.0	7,173.4	5,703.5	5,283.1	8,942.9
		12/31/2015	85,293.5	10,087.1	10,788.3	10,039.5	7,558.4	5,573.1	4,556.4	5,763.6	6,293.6	6,650.0	5,392.9	5,177.2	7,413.4
		12/31/2016	87,208.1	9,794.1	11,652.3	9,567.1	7,946.5	6,889.8	5,053.4	6,242.6	6,527.9	6,436.4	5,599.2	5,538.6	5,960.2
		Average	88,474.8	10,524.1	11,365.9	9,952.5	8,206.3	6,180.0	4,534.6	6,014.5	6,606.5	6,753.3	5,565.2	5,333.0	7,438.8

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**North Dakota Gas 2016
Rate 82 Normalized Volumes**

Customer	Location	Heat-Sensitive 1/	Rate	Total Normalized	Per Books 2016	Difference
82-1		Yes	820	141,396	140,719.0	677.0
82-3		Yes	820	94,467	89,406.0	5,061.0
82-3		Yes	820	228,225	226,001.2	2,223.8
82-4		Yes	820	71,120	61,426.2	9,693.8
82-5		No	825	3,383,368	3,382,100.0	1,268.0
82-6		No	820	403,367	382,301.0	21,066.0
Heat Sensitive				535,208	517,552.4	17,655.6
Non-Heat Sensitive				3,786,735	3,764,401.0	22,334.0
Total				4,321,943	4,281,953.4	39,989.6

1/ Heat sensitivity for customers is determined by gas supply.

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

Twelve Months Ended December 31, 2016

82-1	Days in Month	Customers	Baseload/ Customer 1/	Normal Degree Days	Normalized Heating Use/ Customer 2/	Normalized Total Use/ Customer
January	31	1	8,355.63	1,486	9,085.89	17,441.52
February	29	1	7,816.56	1,285	7,856.91	15,673.47
March	31	1	8,355.63	1,099	6,719.65	15,075.28
April	30	1	8,086.10	774	4,732.49	12,818.59
May	31	1	8,355.63	320	1,956.59	10,312.22
June	30	1	8,086.10	48	293.49	8,379.59
July	31	1	8,355.63	0	0.00	8,355.63
August	31	1	8,355.63	0	0.00	8,355.63
September	30	1	8,086.10	12	73.37	8,159.47
October	31	1	8,355.63	218	1,332.92	9,688.55
November	30	1	8,086.10	673	4,114.94	12,201.04
December	31	1	8,355.63	1,076	6,579.02	14,934.65
Total	366	12	98,650.37	6,991	42,745.27	141,395.64

1/ Daily baseload per customer 269.53660 * number of days in month.
 2/ Use per degree day per customer 6.11433 * normal degree days.

12 months ended December 31, 2016 average customers	1
12 months ended December 31, 2016 normalized total use/customer	141,395.64
12 months ended December 31, 2016 normalized use	<u>141,396</u>

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82-1

Year	Month	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cust
2014	January	1	17,057.9	1,597	31	17,057.9	51.51613	550.25484
2014	February	1	16,117.3	1,481	28	16,117.3	52.89286	575.61786
2014	March	1	14,955.0	1,192	31	14,955.0	38.45161	482.41935
2014	April	1	13,923.2	781	30	13,923.2	26.03333	464.10667
2014	May	1	11,102.7	435	31	11,102.7	14.03226	358.15161
2014	June	1	9,034.9	101	30	9,034.9	3.36667	301.16333
2014	July	1	7,537.7	7	31	7,537.7	0.22581	243.15161
2014	August	1	7,025.7	1	31	7,025.7	0.03226	226.63548
2014	September	1	6,886.6	56	30	6,886.6	1.86667	229.55333
2014	October	1	8,229.7	190	31	8,229.7	6.12903	265.47419
2014	November	1	10,200.2	706	30	10,200.2	23.53333	340.00667
2014	December	1	14,316.2	1,119	31	14,316.2	36.09677	461.81290
2015	January	1	15,128.4	1,427	31	15,128.4	46.03226	488.01290
2015	February	1	15,969.3	1,200	28	15,969.3	42.85714	570.33214
2015	March	1	16,399.5	1,087	31	16,399.5	35.06452	529.01613
2015	April	1	13,087.1	585	30	13,087.1	19.50000	436.23667
2015	May	1	11,009.4	320	31	11,009.4	10.32258	355.14194
2015	June	1	9,621.0	118	30	9,621.0	3.93333	320.70000
2015	July	1	8,506.1	6	31	8,506.1	0.19355	274.39032
2015	August	1	8,330.9	2	31	8,330.9	0.06452	268.73871
2015	September	1	8,593.8	25	30	8,593.8	0.83333	286.46000
2015	October	1	8,445.8	136	31	8,445.8	4.38710	272.44516
2015	November	1	10,502.7	567	30	10,502.7	18.90000	350.09000
2015	December	1	13,796.5	918	31	13,796.5	29.61290	445.04839
2016	January	1	16,817.3	1,406	31	16,817.3	45.35484	542.49355
2016	February	1	17,664.9	993	29	17,664.9	34.24138	609.13448
2016	March	1	14,793.2	707	31	14,793.2	22.80645	477.20000
2016	April	1	13,942.1	609	30	13,942.1	20.30000	464.73667
2016	May	1	11,581.1	309	31	11,581.1	9.96774	373.58387
2016	June	1	9,676.3	62	30	9,676.3	2.06667	322.54333
2016	July	1	8,052.0	1	31	8,052.0	0.03226	259.74194
2016	August	1	7,715.1	1	31	7,715.1	0.03226	248.87419
2016	September	1	8,193.7	35	30	8,193.7	1.16667	273.12333
2016	October	1	8,834.3	205	31	8,834.3	6.61290	284.97742
2016	November	1	11,373.5	440	30	11,373.5	14.66667	379.11667
2016	December	1	12,075.5	1,048	31	12,075.5	33.80645	389.53226

Slope	Intercept	R2
6.11433	269.53660	0.84890

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

K72

82-2

Year	Month	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cust
2014	January	1	13,395.3	1,597	31	13,395.3	51.51613	432.10645
2014	February	1	11,177.4	1,481	28	11,177.4	52.89286	399.19286
2014	March	1	11,302.6	1,192	31	11,302.6	38.45161	364.60000
2014	April	1	9,651.0	781	30	9,651.0	26.03333	321.70000
2014	May	1	7,901.6	435	31	7,901.6	14.03226	254.89032
2014	June	1	6,008.1	101	30	6,008.1	3.36667	200.27000
2014	July	1	4,903.9	7	31	4,903.9	0.22581	158.19032
2014	August	1	4,793.3	1	31	4,793.3	0.03226	154.62258
2014	September	1	4,337.8	56	30	4,337.8	1.86667	144.59333
2014	October	1	5,179.5	190	31	5,179.5	6.12903	167.08065
2014	November	1	7,888.0	706	30	7,888.0	23.53333	262.93333
2014	December	1	10,296.7	1,119	31	10,296.7	36.09677	332.15161
2015	January	1	10,054.3	1,427	31	10,054.3	46.03226	324.33226
2015	February	1	10,733.0	1,200	28	10,733.0	42.85714	383.32143
2015	March	1	9,987.6	1,087	31	9,987.6	35.06452	322.18065
2015	April	1	8,636.5	585	30	8,636.5	19.50000	287.88333
2015	May	1	8,243.5	320	31	8,243.5	10.32258	265.91935
2015	June	1	7,839.3	118	30	7,839.3	3.93333	261.31000
2015	July	1	5,712.7	6	31	5,712.7	0.19355	184.28065
2015	August	1	4,218.2	2	31	4,218.2	0.06452	136.07097
2015	September	1	4,710.3	25	30	4,710.3	0.83333	157.01000
2015	October	1	5,158.5	136	31	5,158.5	4.38710	166.40323
2015	November	1	7,395.0	567	30	7,395.0	18.90000	246.50000
2015	December	1	9,026.7	918	31	9,026.7	29.61290	291.18387
2016	January	1	9,598.5	1,406	31	9,598.5	45.35484	309.62903
2016	February	1	10,585.6	993	29	10,585.6	34.24138	365.02069
2016	March	1	7,634.1	707	31	7,634.1	22.80645	246.26129
2016	April	1	8,754.3	609	30	8,754.3	20.30000	291.81000
2016	May	1	8,221.3	309	31	8,221.3	9.96774	265.20323
2016	June	1	7,093.4	62	30	7,093.4	2.06667	236.44667
2016	July	1	4,813.9	1	31	4,813.9	0.03226	155.28710
2016	August	1	4,850.1	1	31	4,850.1	0.03226	156.45484
2016	September	1	4,495.9	35	30	4,495.9	1.16667	149.86333
2016	October	1	5,529.9	205	31	5,529.9	6.61290	178.38387
2016	November	1	9,622.8	440	30	9,622.8	14.66667	320.76000
2016	December	1	8,206.2	1,048	31	8,206.2	33.80645	264.71613

Slope	Intercept	R2
4.34067	175.19542	0.81161

1/ Reflects billed dk per month.

2/ Reflects billing period degree days.

K74

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

Twelve Months Ended December 31, 2016

82-3	Days in Month	Customers	Baseload/ Customer 1/	Normal Degree Days	Normalized Heating Use/ Customer 2/	Normalized Total Use/ Customer
January	31	1	15,683.00	1,549	9,061.00	24,744.00
February	29	1	14,671.19	1,363	7,972.98	22,644.17
March	31	1	15,683.00	1,173	6,861.56	22,544.56
April	30	1	15,177.09	830	4,855.15	20,032.24
May	31	1	15,683.00	335	1,959.61	17,642.61
June	30	1	15,177.09	51	298.33	15,475.42
July	31	1	15,683.00	0	0.00	15,683.00
August	31	1	15,683.00	0	0.00	15,683.00
September	30	1	15,177.09	16	93.59	15,270.68
October	31	1	15,683.00	232	1,357.10	17,040.10
November	30	1	15,177.09	690	4,036.21	19,213.30
December	31	1	15,683.00	1,123	6,569.08	22,252.08
Total	366	12	185,160.55	7,362	43,064.61	228,225.16

1/ Daily baseload per customer 505.90316 * number of days in month.

2/ Use per degree day per customer 5.84958 * normal degree days.

12 months ended December 31, 2016 average customers	1
12 months ended December 31, 2016 normalized total use/customer	228,225.16
12 months ended December 31, 2016 normalized use	<u>228,225</u>

K75

82-3

Year	Month	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cust
2014	January	1	24,767.6	1,731	31	24,767.6	55.83871	798.95484
2014	February	1	24,740.5	1,627	28	24,740.5	58.10714	883.58929
2014	March	1	24,499.0	1,310	31	24,499.0	42.25806	790.29032
2014	April	1	22,538.2	858	30	22,538.2	28.60000	751.27333
2014	May	1	18,984.9	495	31	18,984.9	15.96774	612.41613
2014	June	1	16,901.2	103	30	16,901.2	3.43333	563.37333
2014	July	1	15,223.5	5	31	15,223.5	0.16129	491.08065
2014	August	1	15,062.0	1	31	15,062.0	0.03226	485.87097
2014	September	1	15,182.2	56	30	15,182.2	1.86667	506.07333
2014	October	1	15,420.0	216	31	15,420.0	6.96774	497.41935
2014	November	1	15,449.7	722	30	15,449.7	24.06667	514.99000
2014	December	1	20,007.3	1,179	31	20,007.3	38.03226	645.39677
2015	January	1	21,314.6	1,495	31	21,314.6	48.22581	687.56774
2015	February	1	24,775.5	1,312	28	24,775.5	46.85714	884.83929
2015	March	1	24,042.8	1,205	31	24,042.8	38.87097	775.57419
2015	April	1	20,865.5	661	30	20,865.5	22.03333	695.51667
2015	May	1	17,941.4	339	31	17,941.4	10.93548	578.75484
2015	June	1	16,662.9	129	30	16,662.9	4.30000	555.43000
2015	July	1	15,827.0	10	31	15,827.0	0.32258	510.54839
2015	August	1	15,448.4	5	31	15,448.4	0.16129	498.33548
2015	September	1	15,865.9	36	30	15,865.9	1.20000	528.86333
2015	October	1	15,564.8	169	31	15,564.8	5.45161	502.09032
2015	November	1	18,288.0	589	30	18,288.0	19.63333	609.60000
2015	December	1	18,591.0	938	31	18,591.0	30.25806	599.70968
2016	January	1	22,868.4	1,470	31	22,868.4	47.41935	737.69032
2016	February	1	25,953.8	1,156	29	25,953.8	39.86207	894.95862
2016	March	1	21,611.3	881	31	21,611.3	28.41935	697.13871
2016	April	1	20,823.7	714	30	20,823.7	23.80000	694.12333
2016	May	1	19,537.0	346	31	19,537.0	11.16129	630.22581
2016	June	1	17,971.7	68	30	17,971.7	2.26667	599.05667
2016	July	1	15,802.6	5	31	15,802.6	0.16129	509.76129
2016	August	1	15,433.7	1	31	15,433.7	0.03226	497.86129
2016	September	1	14,748.9	30	30	14,748.9	1.00000	491.63000
2016	October	1	15,695.2	226	31	15,695.2	7.29032	506.29677
2016	November	1	18,148.6	493	30	18,148.6	16.43333	604.95333
2016	December	1	17,406.3	1,029	31	17,406.3	33.19355	561.49355

Slope	Intercept	R2
5.84958	505.90316	0.75185

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

K76

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

Twelve Months Ended December 31, 2016

82-4	Days in Month	Customers	Baseload/ Customer 1/	Normal Degree Days	Normalized Heating Use/ Customer 2/	Normalized Total Use/ Customer
January	31	1	3,401.32	1,486	6,581.42	9,982.74
February	29	1	3,181.88	1,285	5,691.20	8,873.08
March	31	1	3,401.32	1,099	4,867.42	8,268.74
April	30	1	3,291.60	774	3,428.01	6,719.61
May	31	1	3,401.32	320	1,417.26	4,818.58
June	30	1	3,291.60	48	212.59	3,504.19
July	31	1	3,401.32	0	0.00	3,401.32
August	31	1	3,401.32	0	0.00	3,401.32
September	30	1	3,291.60	12	53.15	3,344.75
October	31	1	3,401.32	218	965.51	4,366.83
November	30	1	3,291.60	673	2,980.68	6,272.28
December	31	1	3,401.32	1,076	4,765.55	8,166.87
Total	366	12	40,157.52	6,991	30,962.79	71,120.31

1/ Daily baseload per customer 109.72010 * number of days in month.
2/ Use per degree day per customer 4.42895 * normal degree days.

12 months ended December 31, 2016 average customers	1
12 months ended December 31, 2016 normalized total use/customer	71,120.31
12 months ended December 31, 2016 normalized use	<u>71,120</u>

1277

82-4

Year	Month	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cust
2014	January	1	10,704.2	1,597	31	10,704.2	51.51613	345.29677
2014	February	1	10,693.2	1,481	28	10,693.2	52.89286	381.90000
2014	March	1	10,105.1	1,192	31	10,105.1	38.45161	325.97097
2014	April	1	7,157.8	781	30	7,157.8	26.03333	238.59333
2014	May	1	6,466.9	435	31	6,466.9	14.03226	208.60968
2014	June	1	4,352.0	101	30	4,352.0	3.36667	145.06667
2014	July	1	4,069.0	7	31	4,069.0	0.22581	131.25806
2014	August	1	3,622.8	1	31	3,622.8	0.03226	116.86452
2014	September	1	3,504.8	56	30	3,504.8	1.86667	116.82667
2014	October	1	4,026.3	190	31	4,026.3	6.12903	129.88065
2014	November	1	4,580.3	706	30	4,580.3	23.53333	152.67667
2014	December	1	7,752.0	1,119	31	7,752.0	36.09677	250.06452
2015	January	1	9,951.0	1,427	31	9,951.0	46.03226	321.00000
2015	February	1	9,658.9	1,200	28	9,658.9	42.85714	344.96071
2015	March	1	10,237.7	1,087	31	10,237.7	35.06452	330.24839
2015	April	1	7,313.7	585	30	7,313.7	19.50000	243.79000
2015	May	1	5,097.1	320	31	5,097.1	10.32258	164.42258
2015	June	1	4,231.1	118	30	4,231.1	3.93333	141.03667
2015	July	1	3,583.0	6	31	3,583.0	0.19355	115.58065
2015	August	1	3,325.9	2	31	3,325.9	0.06452	107.28710
2015	September	1	3,726.1	25	30	3,726.1	0.83333	124.20333
2015	October	1	3,548.5	136	31	3,548.5	4.38710	114.46774
2015	November	1	3,827.9	567	30	3,827.9	18.90000	127.59667
2015	December	1	4,968.1	918	31	4,968.1	29.61290	160.26129
2016	January	1	6,618.8	1,406	31	6,618.8	45.35484	213.50968
2016	February	1	8,872.3	993	29	8,872.3	34.24138	305.94138
2016	March	1	7,848.9	707	31	7,848.9	22.80645	253.19032
2016	April	1	6,617.5	609	30	6,617.5	20.30000	220.58333
2016	May	1	4,591.8	309	31	4,591.8	9.96774	148.12258
2016	June	1	3,881.9	62	30	3,881.9	2.06667	129.39667
2016	July	1	3,415.2	1	31	3,415.2	0.03226	110.16774
2016	August	1	2,567.8	1	31	2,567.8	0.03226	82.83226
2016	September	1	3,976.8	35	30	3,976.8	1.16667	132.56000
2016	October	1	3,029.6	205	31	3,029.6	6.61290	97.72903
2016	November	1	4,451.8	440	30	4,451.8	14.66667	148.39333
2016	December	1	5,553.8	1,048	31	5,553.8	33.80645	179.15484

Slope	Intercept	R2
4.42895	109.72010	0.78964

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

K78

Customer	Account	Year Ending	Total	January	February	March	April	May
	364031	12/31/2014	3,342,234.9	307,330.3	309,616.7	278,821.5	219,634.3	272,440.4
	82-5	12/31/2015	3,425,767.6	285,694.5	304,578.9	273,328.3	299,006.4	274,167.7
		12/31/2016	3,382,100.0	301,281.7	301,639.7	268,892.9	281,192.7	279,718.8
		Average	3,383,367.5	298,102.2	305,278.4	273,680.9	266,611.1	275,442.3
	293664	12/31/2014	405,299.2	36,214.4	45,233.5	35,752.3	34,808.3	31,252.9
	82-6	12/31/2015	422,500.3	35,573.3	33,541.7	31,837.6	39,105.0	41,481.2
		12/31/2016	382,301.0	34,040.4	32,468.9	30,059.0	33,381.3	31,402.9
		Average	403,366.8	35,276.0	37,081.4	32,549.6	35,764.9	34,712.3

627

Customer	Account	Year Ending	Rate 820						
			June	July	August	September	October	November	December
	364031	12/31/2014	281,094.4	268,900.2	292,268.4	294,745.8	283,364.2	253,912.3	280,106.4
	82-5	12/31/2015	292,846.0	275,959.9	286,353.0	261,785.7	282,224.4	299,704.9	290,117.9
		12/31/2016	230,908.9	259,659.2	286,596.8	300,079.3	267,367.3	305,252.0	299,510.7
		Average	268,283.1	268,173.1	288,406.1	285,536.9	277,652.0	286,289.7	289,911.7
	293664	12/31/2014	31,967.3	30,384.9	31,416.2	31,380.2	29,764.0	33,218.3	33,906.9
	82-6	12/31/2015	39,599.2	32,340.0	33,819.4	34,266.9	34,673.8	28,888.4	37,373.8
		12/31/2016	32,106.3	31,044.1	32,537.0	32,301.2	29,140.7	29,944.5	33,874.7
		Average	34,557.6	31,256.3	32,590.9	32,649.4	31,192.8	30,683.7	35,051.8

087

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

**Residential Propane Weather Normalization
Twelve Months Ended December 31, 2016**

<u>Rate 900</u>	<u>Days in Month</u>	<u>Customers</u>	<u>Baseload/ Customer 1/</u>	<u>Normal Degree Days</u>	<u>Normalized Heating Use/ Customer 2/</u>	<u>Normalized Total Use/ Customer</u>
January 2016	31	278	0.25	1,396	12.75	13.00
February	29	278	0.24	1,196	10.92	11.16
March	31	276	0.25	1,058	9.66	9.91
April	30	281	0.24	787	7.19	7.43
May	31	275	0.25	371	3.39	3.64
June	30	275	0.24	83	0.76	1.00
July	31	276	0.25	1	0.01	0.26
August	31	281	0.25	0	0.00	0.25
September	30	274	0.24	20	0.18	0.42
October	31	273	0.25	243	2.22	2.47
November	30	271	0.24	685	6.25	6.49
December	31	269	0.25	1,044	9.53	9.78
<u>Total</u>	<u>366</u>	<u>3,307</u>	<u>2.95</u>	<u>6,884</u>	<u>62.86</u>	<u>65.81</u>

1/ Daily baseload per customer 0.00816 * number of days in month.

2/ Use per degree day per customer 0.00913 * normal degree days.

12 months ended December 31, 2016 average customers	276
12 months ended December 31, 2016 normalized total use/customer	65.81
12 months ended December 31, 2016 normalized use	<u>18,164</u>

900 - Residential Propane

Year	Month	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cust
2014	January	272	4,119.6	1,494	31	15.1	48.19355	0.48857
2014	February	269	3,337.8	1,417	28	12.4	50.60714	0.44315
2014	March	269	2,924.2	1,161	31	10.9	37.45161	0.35067
2014	April	271	2,117.7	832	30	7.8	27.73333	0.26048
2014	May	270	1,156.0	491	31	4.3	15.83871	0.13811
2014	June	271	356.7	147	30	1.3	4.90000	0.04387
2014	July	276	263.7	27	31	1	0.87097	0.03082
2014	August	274	231.2	6	31	0.8	0.19355	0.02722
2014	September	276	394.0	86	30	1.4	2.86667	0.04758
2014	October	272	691.1	227	31	2.5	7.32258	0.08196
2014	November	273	1,440.3	742	30	5.3	24.73333	0.17586
2014	December	277	3,248.1	1,002	31	11.7	32.32258	0.37826
2015	January	277	3,759.9	1,332	31	13.6	42.96774	0.43786
2015	February	278	2,436.3	1,064	28	8.8	38.00000	0.31299
2015	March	278	2,857.8	1,001	31	10.3	32.29032	0.33161
2015	April	279	1,529.4	578	30	5.5	19.26667	0.18272
2015	May	277	975.8	385	31	3.5	12.41935	0.11364
2015	June	278	505.7	161	30	1.8	5.36667	0.06064
2015	July	283	238.1	11	31	0.8	0.35484	0.02714
2015	August	279	208.1	5	31	0.7	0.16129	0.02406
2015	September	278	217.6	37	30	0.8	1.23333	0.02609
2015	October	278	534.6	159	31	1.9	5.12903	0.06203
2015	November	276	1,385.6	611	30	5	20.36667	0.16734
2015	December	276	2,639.4	937	31	9.6	30.22581	0.30849
2016	January	278	3,346.5	1,385	31	12	44.67742	0.38832
2016	February	278	2,547.8	1,032	29	9.2	35.58621	0.31603
2016	March	276	1,790.0	779	31	6.5	25.12903	0.20921
2016	April	281	1,391.1	690	30	5	23.00000	0.16502
2016	May	275	837.6	397	31	3	12.80645	0.09825
2016	June	275	310.0	126	30	1.1	4.20000	0.03758
2016	July	276	202.2	6	31	0.7	0.19355	0.02363
2016	August	281	218.6	2	31	0.8	0.06452	0.02509
2016	September	274	224.5	73	30	0.8	2.43333	0.02731
2016	October	273	706.1	270	31	2.6	8.70968	0.08343
2016	November	271	874.9	501	30	3.2	16.70000	0.10761
2016	December	269	3,380.4	1,098	31	12.6	35.41935	0.40537

Slope	Intercept	R2
0.00913	0.00816	0.95863

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

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

**Small Firm Propane Weather Normalization
Twelve Months Ended December 31, 2016**

<u>Rate 920</u>	<u>Days in Month</u>	<u>Customers</u>	<u>Baseload/ Customer 1/</u>	<u>Normal Degree Days</u>	<u>Normalized Heating Use/ Customer 2/</u>	<u>Normalized Total Use/ Customer</u>
January 2016	31	66	0.62	1,396	33.63	34.25
February	29	66	0.58	1,196	28.81	29.39
March	31	68	0.62	1,058	25.49	26.11
April	30	68	0.60	787	18.96	19.56
May	31	68	0.62	371	8.94	9.56
June	30	70	0.60	83	2.00	2.60
July	31	68	0.62	1	0.02	0.64
August	31	68	0.62	0	0.00	0.62
September	30	68	0.60	20	0.48	1.08
October	31	68	0.62	243	5.85	6.47
November	30	68	0.60	685	16.50	17.10
December	31	68	0.62	1,044	25.15	25.77
<u>Total</u>	<u>366</u>	<u>814</u>	<u>7.32</u>	<u>6,884</u>	<u>165.83</u>	<u>173.15</u>

1/ Daily baseload per customer 0.01994 * number of days in month.
2/ Use per degree day per customer 0.02409 * normal degree days.

12 months ended December 31, 2016 average customers	68
12 months ended December 31, 2016 normalized total use/customer	173.15
12 months ended December 31, 2016 normalized use	<u>11,774</u>

920 - Small Firm Propane

Year	Month	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cust
2014	January	66	2,566.9	1,494	31	38.9	48.19355	1.25459
2014	February	67	2,506.2	1,417	28	37.4	50.60714	1.33593
2014	March	67	2,009.9	1,161	31	30	37.45161	0.96769
2014	April	66	1,354.6	832	30	20.5	27.73333	0.68414
2014	May	66	663.2	491	31	10	15.83871	0.32414
2014	June	66	262.4	147	30	4	4.90000	0.13253
2014	July	67	205.4	27	31	3.1	0.87097	0.09889
2014	August	65	162.6	6	31	2.5	0.19355	0.08069
2014	September	64	265.1	86	30	4.1	2.86667	0.13807
2014	October	65	437.2	227	31	6.7	7.32258	0.21697
2014	November	64	814.0	742	30	12.7	24.73333	0.42396
2014	December	64	1,999.0	1,002	31	31.2	32.32258	1.00756
2015	January	63	2,355.7	1,332	31	37.4	42.96774	1.2062
2015	February	65	1,428.2	1,064	28	22	38.00000	0.78473
2015	March	65	1,739.5	1,001	31	26.8	32.29032	0.86328
2015	April	64	887.3	578	30	13.9	19.26667	0.46214
2015	May	65	487.0	385	31	7.5	12.41935	0.24169
2015	June	64	329.0	161	30	5.1	5.36667	0.17135
2015	July	64	197.1	11	31	3.1	0.35484	0.09934
2015	August	64	180.1	5	31	2.8	0.16129	0.09078
2015	September	64	191.0	37	30	3	1.23333	0.09948
2015	October	64	338.5	159	31	5.3	5.12903	0.17061
2015	November	65	762.3	611	30	11.7	20.36667	0.39092
2015	December	66	1,567.9	937	31	23.8	30.22581	0.76632
2016	January	66	2,014.2	1,385	31	30.5	44.67742	0.98446
2016	February	66	1,598.6	1,032	29	24.2	35.58621	0.83521
2016	March	68	1,052.0	779	31	15.5	25.12903	0.49905
2016	April	68	790.6	690	30	11.6	23.00000	0.38755
2016	May	68	466.4	397	31	6.9	12.80645	0.22125
2016	June	70	227.2	126	30	3.2	4.20000	0.10819
2016	July	68	173.7	6	31	2.6	0.19355	0.0824
2016	August	68	197.9	2	31	2.9	0.06452	0.09388
2016	September	68	171.9	73	30	2.5	2.43333	0.08426
2016	October	68	431.5	270	31	6.3	8.70968	0.2047
2016	November	68	546.3	501	30	8	16.70000	0.26779
2016	December	68	2,262.2	1,098	31	33.3	35.41935	1.07315

Slope	Intercept	R2
0.02409	0.01994	0.93813

1/ Reflects billed dk per month.

2/ Reflects billing period degree days.

KOH

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

**Large Firm Propane Weather Normalization
Twelve Months Ended December 31, 2016**

<u>Rate 921</u>	<u>Days in Month</u>	<u>Customers</u>	<u>Baseload/ Customer 1/</u>	<u>Normal Degree Days</u>	<u>Normalized Heating Use/ Customer 2/</u>	<u>Normalized Total Use/ Customer</u>
January 2016	31	8	73.91	1,396	246.59	320.50
February	29	7	69.14	1,196	211.26	280.40
March	31	7	73.91	1,058	186.89	260.80
April	30	7	71.53	787	139.02	210.55
May	31	7	73.91	371	65.53	139.44
June	30	7	71.53	83	14.66	86.19
July	31	7	73.91	1	0.18	74.09
August	31	7	73.91	0	0.00	73.91
September	30	7	71.53	20	3.53	75.06
October	31	7	73.91	243	42.92	116.83
November	30	7	71.53	685	121.00	192.53
December	31	7	73.91	1,044	184.41	258.32
<u>Total</u>	<u>366</u>	<u>85</u>	<u>872.63</u>	<u>6,884</u>	<u>1,215.99</u>	<u>2,088.62</u>

1/ Daily baseload per customer 2.38427 * number of days in month.

2/ Use per degree day per customer 0.17664 * normal degree days.

12 months ended December 31, 2016 average customers	7
12 months ended December 31, 2016 normalized total use/customer	<u>2,088.62</u>
12 months ended December 31, 2016 normalized use	14,620

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921 - Large Firm Propane

Year	Month	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cust
2014	January	6	2,163.5	1,494	31	360.6	48.19355	11.63172
2014	February	7	1,794.9	1,417	28	256.4	50.60714	9.15765
2014	March	6	1,811.1	1,161	31	301.9	37.45161	9.7371
2014	April	7	1,588.1	832	30	226.9	27.73333	7.56238
2014	May	7	1,175.6	491	31	167.9	15.83871	5.41751
2014	June	7	714.6	147	30	102.1	4.90000	3.40286
2014	July	7	683.3	27	31	97.6	0.87097	3.14885
2014	August	7	547.7	6	31	78.2	0.19355	2.52396
2014	September	7	718.0	86	30	102.6	2.86667	3.41905
2014	October	7	1,040.7	227	31	148.7	7.32258	4.79585
2014	November	7	1,179.0	742	30	168.4	24.73333	5.61429
2014	December	7	2,156.7	1,002	31	308.1	32.32258	9.93871
2015	January	6	1,565.9	1,332	31	261	42.96774	8.41882
2015	February	9	2,726.6	1,064	28	303	38.00000	10.81984
2015	March	8	2,000.1	1,001	31	250	32.29032	8.06492
2015	April	8	1,561.8	578	30	195.2	19.26667	6.5075
2015	May	8	1,085.9	385	31	135.7	12.41935	4.37863
2015	June	8	715.0	161	30	89.4	5.36667	2.97917
2015	July	8	484.9	11	31	60.6	0.35484	1.95524
2015	August	8	429.0	5	31	53.6	0.16129	1.72984
2015	September	8	484.5	37	30	60.6	1.23333	2.01875
2015	October	8	907.1	159	31	113.4	5.12903	3.65766
2015	November	8	1,258.5	611	30	157.3	20.36667	5.24375
2015	December	8	1,964.9	937	31	245.6	30.22581	7.92298
2016	January	8	2,277.9	1,385	31	284.7	44.67742	9.18508
2016	February	7	1,923.3	1,032	29	274.8	35.58621	9.47438
2016	March	7	1,492.5	779	31	213.2	25.12903	6.87788
2016	April	7	1,255.8	690	30	179.4	23.00000	5.98
2016	May	7	952.0	397	31	136	12.80645	4.3871
2016	June	7	604.9	126	30	86.4	4.20000	2.88048
2016	July	7	443.8	6	31	63.4	0.19355	2.04516
2016	August	7	497.6	2	31	71.1	0.06452	2.29309
2016	September	7	591.8	73	30	84.5	2.43333	2.8181
2016	October	7	849.2	270	31	121.3	8.70968	3.91336
2016	November	7	916.4	501	30	130.9	16.70000	4.36381
2016	December	7	2,142.0	1,098	31	306	35.41935	9.87097

Slope	Intercept	R2
0.17664	2.38427	0.91817

1/ Reflects billed dk per month.

2/ Reflects billing period degree days.

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

	Per Books			Projected		
	2014	2015	2016	2017	2018	
<u>Miscellaneous Service Revenue</u>						
Seasonal Reconnect Fee	\$4,311	\$5,980	\$6,711	\$6,711	\$6,711	Remain the same as 2016
Reconnect Fee Nonpayment	31,361	20,756	24,237	24,237	24,237	Remain the same as 2016
NSF Check fees	10,683	14,385	18,900	18,900	18,900	Remain the same as 2016
MAFB Dist. System	456,000	456,000	456,000	456,000	456,000	Remain the same as 2016
Non-utility corporate overhead	450	22				
Work for others	(10)					
Energy diversion	2,778	1,952	1,539	1,539	1,539	Remain the same as 2016
CNG Compression	247	(3,290)	(292)	(292)	(292)	Remain the same as 2016
Total	<u>\$505,820</u>	<u>\$495,805</u>	<u>\$507,095</u>	<u>\$507,095</u>	<u>\$507,095</u>	
<u>Rent from Property</u>						
Buildings 1/	\$222,470	\$145,131	\$18,721	\$11,691	\$11,691	Update to reflect 1st quarter 2017
General Office COS	409,016	452,699	557,350	450,589	450,589	Update to reflect 1st quarter 2017
Parking Lots	648	618	527	527	527	Remain the same as 2016
Miscellaneous	3,380	3,620	3,387	2,902	2,902	Update to reflect 1st quarter 2017
Total	<u>\$635,514</u>	<u>\$602,068</u>	<u>\$579,985</u>	<u>\$465,709</u>	<u>\$465,709</u>	
<u>Other Revenue</u>						
Heskett Pipeline Revenue	\$1,078,430	\$2,588,232	\$2,588,232	\$2,274,906	\$2,274,906	Updated Heskett III Rev Requirement
Sale of Sundry Junk Material	6,738	2,400	3,265	3,265	3,265	Remain the same as 2016
Sale of operating material	(71)	(23)	1,543	1,543	1,543	Remain the same as 2016
Patronage Dividends	3,021	2,652	3,444	3,444	3,444	Remain the same as 2016
Late Payment Revenue 2/	211,117	177,010	138,174	170,714	173,571	Based on ratio of 2016 late payment to sales
Meter Reading for others		19,312	40,540	41,247	41,247	Update to reflect 1st quarter 2017
Miscellaneous	86,596	44,558	44,239	44,239	44,239	Remain the same as 2016
Transport & Sales Penalty Rev.	19,948	9,136	8,614	12,566	12,566	Three year average
Letter of Credit Collection Revenue	54,434	34,354	230,983	0	0	Exclude - only collect if volumes not met
Total	<u>\$1,460,213</u>	<u>\$2,877,631</u>	<u>\$3,059,034</u>	<u>\$2,551,924</u>	<u>\$2,554,781</u>	
Total	<u>\$2,601,547</u>	<u>\$3,975,504</u>	<u>\$4,146,114</u>	<u>\$3,524,728</u>	<u>\$3,527,585</u>	

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**MONTANA-DAKOTA UTILITIES CO.
REVENUE REQUIREMENT
HESKETT TURBINE PIPELINE
NORTH DAKOTA
2018**

Revenue Requirement

O&M	\$0
Depreciation	556,753
Taxes Other than Income	101,280
Return	1,227,155
Income Taxes	523,571
Total	<u>\$2,408,759</u>
Average Rate Base	\$16,277,429
MDDQ	90,000
Capacity Charge per MDDQ	\$26.7640
MDDQ Charge per Month	\$2.2303
Heskett III Turbine - MDDQ	85,000
Mandan Town Border Station - MDDQ	5,000
Heskett III Turbine - Misc Revenue	<u>2,274,906</u>

**MONTANA-DAKOTA UTILITIES CO.
HESKETT TURBINE PIPELINE
NORTH DAKOTA
2018**

Projected Average 2018 Capital Structure

	<u>Ratio</u>	<u>Cost</u>	<u>Weighted Cost</u>
Long Term Debt	43.036%	5.275%	2.270%
Short Term Debt	5.968%	2.831%	0.169%
Preferred Stock	0.000%	0.000%	0.000%
Common Equity	50.996%	10.000%	5.100%
Total	<u>100.000%</u>		<u>7.539%</u>

Income Taxes

Return	\$1,227,155
Interest	(390,083)
AFUDC Equity	24,411
Net	<u>861,483</u>
 Tax component	 60.7756%
 Income Taxes	 <u>\$523,571</u>

Revenue Requirement Test

Revenue	\$2,408,759
Expenses	
O&M	0
Depr.	556,753
Taxes Other	101,280
Total expenses	<u>658,033</u>
 Taxable Income before interest	 1,750,726
Interest	(390,083)
AFUDC equity	24,411
Total expenses	<u>1,385,054</u>
 Income taxes	 523,571
 Net Income	 \$1,227,155
 Rate Base	 \$16,277,429
 ROR	 7.539%

**MONTANA-DAKOTA UTILITIES CO.
REVENUE REQUIREMENT - HESKETT TURBINE
NORTH DAKOTA
2018**

	2016	2017	2018
Plant in Service	\$22,181,395	\$22,181,395	\$22,181,395
Accumulated Reserve	692,060	1,248,813	1,805,566
Net Plant	<u>\$21,489,335</u>	<u>\$20,932,582</u>	<u>\$20,375,829</u>
Accumulated DITs	<u>4,351,499</u>	<u>4,371,288</u>	<u>4,382,266</u>
Net Rate Base	<u>\$17,137,836</u>	<u>\$16,561,294</u>	<u>\$15,993,563</u>

	2016	2017	2018
<u>Operating Expenses</u>			
<u>O&M</u>			
Labor	\$0	\$0	\$0
Benefits	0	0	0
Other fixed costs	0	0	0
Variable costs	0	0	0
Pipeline expense	0	0	0
Total O&M	<u>0</u>	<u>0</u>	<u>0</u>
Depreciation Expense	461,373	556,753	556,753
<u>Taxes Other Than Income</u>			
Ad Valorem Taxes	101,280	101,280	101,280
Payroll Taxes	0	0	0
Total Taxes Other	<u>101,280</u>	<u>101,280</u>	<u>101,280</u>
AFUDC Equity	16,539	16,539	24,411

Depreciation Rate - 2.08% (2016) 2.51% (2017 & 2018)
Property Tax Rate - Distribution Plant - 0.4566%

	Eff. 2015
Federal tax rate	35.00%
State Income Tax rate	4.310%
Combined Federal & Sta	37.8015%
1- tax rate	62.1985%
Total AFUDC Equity	\$795,149

**MONTANA-DAKOTA UTILITIES CO.
REVENUE REQUIREMENT - HESKETT TURBINE
NORTH DAKOTA
2018**

	2016	2017	2018
Book Depr	461,373	556,753	556,753
Tax Depr.	724,368	669,763	619,452
Tax Adjustment	262,995	113,010	62,699
DIT Activity	99,416	42,719	23,701

ADIT @ 12/31/16	4,351,499
2017 Activity	42,719
Projected ADIT @ 12/31/17	4,394,218
2018 Activity	23,701
Projected ADIT @ 12/31/18	4,417,919

Month	Weighting For Projection	Monthly Increments	Balance/ Increments	Balance
December 2016	100.00%			\$4,351,499
January 2017	91.78%	\$3,560	\$3,267	4,354,766
February	84.11%	3,560	2,994	4,357,760
March	75.62%	3,560	2,692	4,360,452
April	67.40%	3,560	2,399	4,362,851
May	58.90%	3,560	2,097	4,364,948
June	50.68%	3,560	1,804	4,366,752
July	42.19%	3,560	1,502	4,368,254
August	33.70%	3,560	1,200	4,369,454
September	25.48%	3,560	907	4,370,361
October	16.99%	3,560	605	4,370,966
November	8.77%	3,560	312	4,371,278
December	0.27%	3,559	10	4,371,288
Total		\$42,719	\$19,789	
December 2017	100.00%			\$4,371,288
January 2018	91.78%	\$1,975	1,813	4,373,101
February	84.11%	1,975	1,661	4,374,762
March	75.62%	1,975	1,493	4,376,255
April	67.40%	1,975	1,331	4,377,586
May	58.90%	1,975	1,163	4,378,749
June	50.68%	1,975	1,001	4,379,750
July	42.19%	1,975	833	4,380,583
August	33.70%	1,975	666	4,381,249
September	25.48%	1,975	503	4,381,752
October	16.99%	1,975	336	4,382,088
November	8.77%	1,975	173	4,382,261
December	0.27%	1,976	5	4,382,266
Total		\$23,701	\$10,978	

MONTANA-DAKOTA UTILITIES CO.
 LABOR EXPENSE - NORTH DAKOTA GAS
 TWELVE MONTHS ENDING DECEMBER 31, 2016

BONUSES AND INCENTIVE COMPENSATION WORKPAPER

	2016	Projected	
		2017 1/	2018
5130 Bonuses & Comm.	\$480,429		
Adjustments: 1/			
Remove Retention Pymts	(102,743)		
MDU Resources/Stock Comp	(122,880)		
	<u>254,806</u>	\$254,806	\$254,806
5131 Incentive Comp. 2/	741,346	8.4%	8.4%

1/ Retention incentives and rent subsidies were completely phased out during 2016. 2015 severance payments have been averaged over a three-year period. MDU Resources incentives have been reclassified to Account 5131 and Stock Compensation has been adjusted to reflect 2017 annualized expense.

2/ 2017 incentive compensation expense has been adjusted to reflect targeted incentive levels as a percentage of straight time and vacation.

MONTANA-DAKOTA UTILITIES CO.
 BENEFITS EXPENSE - UTILITY
 TWELVE MONTHS ENDING DECEMBER 31, 2016
 PROJECTED 2017-2018

	Per Books	Change		
		2017	2018	
<u>Medical/Dental (5194)</u>				
Electric	\$3,399,135			
Gas	3,202,265			
Total	6,601,400	7.20%	7.00%	Based on projections from HR
<u>401K (5197)</u>				
Electric	\$3,410,318			
Gas	2,820,476			
Total	6,230,794	3.24%	3.00%	Based on inc in st time labor
Workers Compensation (5199)	\$48,140			
North Dakota Gas Labor	10,828,493			
% Workers Comp to Labor	0.4446%			

**MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
PENSION & POST RETIREMENT CALCULATION**

	Per Books	Projected	
	2016	2017 1/	2018 2/
Pension	\$99,385	\$100,000	\$340,816
Post-Retirement	14,638	15,000	(313,296)

1/ Pursuant to the Settlement Agreement in Case No. PU-15-90.

2/ Based on the 2018 Actuarial Estimate adjusted to reflect the recovery of the estimated deferred balance as of December 2017.

2018 Actuarial Estimate:

	Total Company	Expense	Gas Utility	ND Gas
Pension	\$1,527,000	\$1,374,300	\$603,318	\$237,027
Post-Retirement	(1,343,000)	(\$1,208,700)	(530,619)	(208,465)

2017 Actuarial Estimate:

	Total Company	Total Company	Gas Utility	ND Gas
Pension	\$1,670,000	\$1,503,000	\$659,817	\$259,223
Post-Retirement	(1,245,000)	(\$1,120,500)	(491,900)	(193,254)

Utility Factor 186

43.900000%

Juris Factor 27

39.287160%

Year End Deferred Balance:

	Per Books 2016	Proj. 2017 Deferral	Total
Pension	\$152,144	\$159,223	\$311,367
Post-Retirement	(106,238)	(208,254)	(\$314,492)

Recovery over a three-year period:

Pension	\$103,789
Post-Retirement	(\$104,831)

NOTE:

Estimate that 10 percent of pension and post retirement will be charged to capital projects.

K95

2018 Forecasted Inflation

Source	Forecasted Rate 1/
Congressional Budget Office	1.97
Organisation for Economic Co-operation and Development	2.20
International Monetary Fund	2.60
PricewaterhouseCoopers	2.50
Federal Reserve Economic Data 2/	1.95
Economist Intelligence Unit	2.10
Average	2.22

1/ Inflation rate shown as year-over-year percent change.

2/ FRED uses PCE rather than CPI.

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

	Per Books 2016	Projected 2017	Projected 2018	
Total Vehicle Depr. Exp	\$91,631	\$617,181	\$698,753	
% of Depr. To Expense	58.97%	58.94%	58.94%	1/
Amount of Depr. in O&M	\$54,035	\$363,766	\$411,845	

	Per Books 2016			Projected 2017			Projected 2018			
	Total Expenses	% of Total	Depr. Expense	Other	Depr. Expense	Other	Total	Depr. Expense	Other	Total
Other Gas Supply	\$1,291	0.2184%	\$118	\$1,173	\$794	\$1,173	\$1,967	\$899	\$1,173	\$2,072
Distribution	528,105	89.3573%	48,284	479,821	325,052	479,821	804,873	368,014	479,821	847,835
Customer Accounts	39,514	6.6859%	3,613	35,901	24,321	35,901	60,222	27,536	35,901	63,437
Customer Service	2,285	0.3866%	209	2,076	1,406	2,076	3,482	1,592	2,076	3,668
Sales	2,586	0.4376%	236	2,350	1,592	2,350	3,942	1,802	2,350	4,152
Administrative and General	17,223	2.9142%	1,575	15,648	10,601	15,648	26,249	12,002	15,648	27,650
Total Clearing Account	\$591,004	100%	\$54,035	\$536,969	\$363,766	\$536,969	\$900,735	\$411,845	\$536,969	\$948,814
Less Depr.	54,035									
Other Expenses	536,969									

1/ Three year average.

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

	Projected 2017			Projected 2018		
	Plant	Depreciation Rate	Depreciation Expense	Plant	Depreciation Rate	Depreciation Expense
<u>General</u>						
Transportation Equip.	\$4,216,731	6.97%	\$293,703	\$4,319,366	6.97%	\$301,144
Power Operated Equip.	5,187,832	4.99%	259,126	6,417,487	5.05%	324,298
Total	<u>\$9,404,563</u>		<u>\$552,829</u>	<u>\$10,736,853</u>		<u>\$625,442</u>
<u>Common</u>						
Transportation Equip.	<u>\$1,043,635</u>	6.17%	<u>\$64,352</u>	<u>\$1,178,362</u>	6.22%	<u>\$73,311</u>
Total	\$10,448,198		\$617,181	\$11,915,215		\$698,753
	Plant Per Books 2016	Depreciation Rate	Calculated Depreciation	Plant Projected 2017	Plant Projected 2018	
<u>General</u>						
392.1 Trans. Equip. - Trailers	\$174,810	0.38%	\$664	\$174,810	\$174,810	
392.2 Trans. Equip. - Vehicles	3,906,764	7.25%	283,240	4,041,921	4,144,556	
396.1 Trailers - Work Equip.	388,924	1.23%	4,784	388,924	388,924	
396.2 Power Operated Equip.	3,351,470	5.30%	177,628	4,798,908	6,028,563	
	<u>\$7,821,968</u>		<u>\$466,316</u>	<u>\$9,404,563</u>	<u>\$10,736,853</u>	
<u>Common</u>						
392.1 Trans. Equip. - Trailers	\$75,943	0.00%	\$0	\$75,943	\$75,943	
392.2 Trans. Equip. - Vehicles	1,016,972	6.65%	67,629	967,692	1,102,419	
	<u>\$1,092,915</u>		<u>\$67,629</u>	<u>\$1,043,635</u>	<u>\$1,178,362</u>	

867
K98

Montana-Dakota Utilities Co.
 Auto & Work Equipment Usage-Expense/Capital
 AA - Total Company
 December 31, 2016

	Current Year Only			
	2016 YTD Expense Charges	2016 YTD Capital Additions	2016 YTD Expense & Capital	2016 Avg. % to Expense
Auto	2,794,757.72	1,100,372.28	3,895,130.00	71.75%
Work Equipment	773,553.54	1,381,984.91	2,155,538.45	35.89%
Total	3,568,311.26	2,482,357.19	6,050,668.45	58.97%

CR Summary Query Capital/Expense by Asset

	Three Year Average									
	2014 YTD Expense Charges	2015 YTD Expense Charges	2016 YTD Expense Charges	2014-2016 Expense Charges	2014 YTD Capital Additions	2015 YTD Capital Additions	2016 YTD Capital Additions	2014-2016 Capital Additions	2014-2016 Expense & Capital	2014-2016 Avg. % to Expense
Auto	3,458,480.21	2,892,347.29	2,794,757.72	9,145,585.22	1,430,203.49	1,160,449.93	1,100,372.28	3,691,025.70	12,836,610.92	71.25%
Work Equipment	580,619.56	634,674.67	773,553.54	1,988,847.77	1,305,936.80	1,379,344.88	1,381,984.91	4,067,266.59	6,056,114.36	32.84%
Total	4,039,099.77	3,527,021.96	3,568,311.26	11,134,432.99	2,736,140.29	2,539,794.81	2,482,357.19	7,758,292.29	18,892,725.28	58.94%

* Copied 2014-2015 from last year data

** 2016 Same as Above

667

2016 YTD Auto & Work Depreciation Expense

Row Labels	Sum of provision
00001-Montana Dakota Utilities Co.	1,604,469.72
Auto	750,748.25
UA- Montana Electric	146,671.52
UB- Montana Gas	45,563.85
UD- North Dakota Electric	358,416.39
UE- North Dakota Gas	61,798.14
UG- South Dakota Electric	50,444.25
UH- South Dakota Gas	26,530.40
UI- Wyoming Electric	44,582.94
UJ- Wyoming Gas	14,350.34
UK- East River Gas	-
UM- Great Plains Gas Minnesota	2,124.78
UN- North Dakota Wahpeton	265.64
UT- FERC Utility Transmission	-
Work	853,721.47
UA- Montana Electric	196,740.74
UB- Montana Gas	19,061.85
UD- North Dakota Electric	473,338.76
UE- North Dakota Gas	29,832.82
UG- South Dakota Electric	49,452.56
UH- South Dakota Gas	17,900.41
UI- Wyoming Electric	58,834.32
UJ- Wyoming Gas	8,402.35
UK- East River Gas	-
UM- Great Plains Gas Minnesota	140.12
UN- North Dakota Wahpeton	17.54
UT- FERC Utility Transmission	-
00040-Great Plains Natural Gas Co.	173,530.75
Auto	117,740.24
UE- North Dakota Gas	-
UM- Great Plains Gas Minnesota	117,353.31
UN- North Dakota Wahpeton	386.93
Work	55,790.51
UE- North Dakota Gas	-
UM- Great Plains Gas Minnesota	55,606.07
UN- North Dakota Wahpeton	184.44
Grand Total	1,778,000.47
T/B 18400.0983.180	1,778,000.32
Immaterial Difference	0.15

Σ 91,631

K100

**Montana-Dakota Utilities Co.
Company Consumption Workpaper
Gas Utility - North Dakota**

	<u>Per Books</u>	<u>Normalized</u>	<u>Change</u>	<u>% Change</u>
Gas 2016 Revenues	\$144,961	\$168,727	\$23,766	16.39%

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

**Revenue Analysis
Company Consumption Revenue
Twelve Months Ended December 31, 2016**

Small Firm General Rate 700	Rate	Current Rates	
		Billing Units	Revenue
Basic Service Charge 1/	\$0.67 per day	34	\$8,337
Distribution Delivery Charge	\$0.730 per Dk	6,406.4	4,677
Cost of Gas 2/	\$3.737 per Dk	6,406.4	23,941
Total Revenue			<u>\$36,955</u>

Large Firm General Rate 701	Rate	Current Rates	
		Billing Units	Revenue
Basic Service Charge 1/	\$1.90 per day	17	\$11,822
Distribution Delivery Charge	\$0.730 per Dk	22,142.2	16,164
Cost of Gas 2/	\$3.737 per Dk	22,142.2	82,745
Total Revenue			<u>\$110,731</u>

Total Company Consumption @ Current Rates

\$147,686

1/ Basic Service Charge = average billing units x 366 x monthly rate.

2/ April 2017 cost of gas.

K102

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

**Revenue Analysis
Company Consumption Revenue
Twelve Months Ended December 31, 2016**

Small Firm General Rate 700	Rate	Normalized	
		Billing Units	Revenue
Basic Service Charge 1/	\$0.67 per day	34	\$8,337
Distribution Delivery Charge	\$0.730 per Dk	7,404.0	5,405
Cost of Gas 3/	\$3.737 per Dk	7,404.0	27,669
Total Revenue			<u>\$41,411</u>

Large Firm General Rate 701	Rate	Normalized	
		Billing Units	Revenue
Basic Service Charge 2/	\$1.90 per day	17	\$11,822
Distribution Delivery Charge	\$0.730 per Dk	25,855.0	18,874
Cost of Gas 3/	\$3.737 per Dk	25,855.0	96,620
Total Revenue			<u>\$127,316</u>
Total Normalized Company Consumption			\$168,727

1/ Basic Service Charge = average billing units x 366 x monthly rate.

2/ April 2017 cost of gas.

K103

MONTANA-DAKOTA UTILITIES CO.
 GAS UTILITY - NORTH DAKOTA
 FIRM GENERAL (REVENUE CLASS 90) WEATHER NORMALIZATION
 TWELVE MONTHS ENDED DECEMBER 31, 2016

	Sales Dk	Customers	Baseload 1/	Actual Heating Use Dk 2/	Actual Heating Degree Days 3/	Normal Heating Degree Days 3/	Degree Day Factor	Normalized Heating Use Dk 4/	Normalized Total Use Dk 5/	Average use/month	Normalized Use per Customer
Rate 700											
Small Meters											
January	1,323.9	35	80	1,244	1,419	1,503		1,470	1,550	37.825714	44.3
February	1,140.6	34	78	1,063	1,042	1,303		1,256	1,334	33.547059	39.2
March	940.1	34	78	862	772	1,123		1,019	1,097	27.650000	32.3
April	660.6	34	78	583	651	804		689	767	19.429412	22.6
May	427.3	33	75	352	318	340		416	491	12.948485	14.9
June	185.6	34	78	108	69	58		128	206	5.458824	6.1
July 6/	77.6	34	78	0	3	0		0	78	2.282353	2.3
August 6/	90.3	34	78	12	1	0		14	92	2.655882	2.7
September 6/	77.9	34	78	0	40	16		0	78	2.291176	2.3
October	189.9	33	75	115	227	232		136	211	5.754545	6.4
November	390.2	32	73	317	470	690		375	448	12.193750	14.0
December	902.4	33	75	827	1,052	1,098		977	1,052	27.345455	31.9
Total	6,406.4	404	924	5,483	6,064	7,167	1.181893	6,480	<u>7,404</u>		<u>219.0</u>

1/ Lowest average use per month times customers.

2/ Sales Dk minus baseload.

3/ Degree Day Report based on 60 degrees for North Dakota.

4/ Actual heating use times degree day factor.

5/ Normalized heating use plus baseload.

6/ Volumes are not normalized.

K1017

MONTANA-DAKOTA UTILITIES CO.
 GAS UTILITY - NORTH DAKOTA
 FIRM GENERAL (REVENUE CLASS 90) WEATHER NORMALIZATION
 TWELVE MONTHS ENDED DECEMBER 31, 2016

	Sales Dk	Customers	Baseload 1/	Actual Heating Use Dk 2/	Actual Heating Degree Days 3/	Normal Heating Degree Days 3/	Degree Day Factor	Normalized Heating Use Dk 4/	Normalized Total Use Dk 5/	Average use/month	Normalized Use per Customer
Rates 701											
Large Meters											
January	4,374.7	15	129	4,246	1,419	1,503		5,018	5,147	291.646667	343.1
February	3,288.5	15	129	3,160	1,042	1,303		3,735	3,864	219.233333	257.6
March	2,837.1	16	138	2,699	772	1,123		3,190	3,328	177.318750	208.0
April	2,054.3	16	138	1,916	651	804		2,265	2,403	128.393750	150.2
May	1,245.2	16	138	1,107	318	340		1,308	1,446	77.825000	90.4
June	582.9	16	138	445	69	58		526	664	36.431250	41.5
July 6/	175.6	16	138	38	3	0		45	183	10.975000	11.4
August 6/	146.6	17	147	0	1	0		0	147	8.623529	8.6
September 6/	640.9	18	155	486	40	16		574	729	35.605556	40.5
October	1,266.2	18	155	1,111	227	232		1,313	1,468	70.344444	81.6
November	1,816.1	19	164	1,652	470	690		1,952	2,116	95.584211	111.4
December	3,714.1	19	164	3,550	1,052	1,098		4,196	4,360	195.478947	229.5
Total	22,142.2	201	1,733	20,410	6,064	7,167	1.181893	24,122	25,855		1,573.8

- 1/ Lowest average use per month times customers.
- 2/ Sales Dk minus baseload.
- 3/ Degree Day Report based on 60 degrees for North Dakota.
- 4/ Actual heating use times degree day factor.
- 5/ Normalized heating use plus baseload.
- 6/ Volumes are not normalized.

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2016 ND GAS COMPANY CONSUMPTION RATES 700

Row Labels	Distinct Count of SA ID	Sum of Billed DK	Sum of MCF	Sum of BSC	Sum of COG	Sum of COMM	Sum of Total
4840 GAS-COMPANY CONSUMPTION	36	6,406.4	6,324.4	8,328.77	21,671.60	5,513.78	35,514.15
January	35	1,323.9	1,110.7	759.78	4,554.20	1,053.04	6,367.02
February	34	1,140.6	965.8	654.59	3,963.48	1,000.58	5,618.65
March	34	940.1	951.6	741.02	3,124.83	911.14	4,776.99
April	34	660.6	552.1	673.35	2,118.08	614.62	3,406.05
May	33	427.3	346.5	645.88	1,228.44	311.47	2,185.79
June	34	185.6	972.5	758.44	499.14	135.51	1,393.09
July	34	77.6	53.0	648.56	215.46	56.67	920.69
August	34	90.3	60.6	734.99	268.04	65.92	1,068.95
September	34	77.9	55.8	730.97	271.02	56.89	1,058.88
October	33	189.9	150.9	654.59	661.40	138.67	1,454.66
November	32	390.2	324.5	605.68	1,422.28	394.94	2,422.90
December	33	902.4	780.4	720.92	3,345.23	774.33	4,840.48
Grand Total	36	6,406.4	6,324.4	8,328.77	21,671.60	5,513.78	35,514.15

Σ 144,961.47

12171

2016 ND GAS COMPANY CONSUMPTION RATES 701

Row Labels	Distinct Count of SA ID	Sum of Billed DK	Sum of MCF	Sum of BSC	Sum of COG	Sum of COMM	Sum of Total
4840 GAS-COMPANY CONSUMPTION	20	22,142.2	29,367.2	8,967.96	82,005.54	18,473.82	109,447.32
January	15	4,374.7	3,634.9	1,090.60	15,195.04	3,450.52	19,736.16
February	15	3,288.5	2,732.4	836.00	11,312.88	3,243.70	15,392.58
March	16	2,837.1	2,217.1	1,214.10	9,451.48	3,041.48	13,707.06
April	16	2,054.3	1,657.0	906.30	6,440.10	1,827.79	9,174.19
May	16	1,245.2	968.4	883.50	3,513.57	909.66	5,306.73
June	16	582.9	439.3	1,018.40	1,569.98	425.54	3,013.92
July	16	175.6	122.5	870.20	488.33	128.20	1,486.73
August	17	146.6	11,644.8	(2,027.34)	6,957.69	(1,052.60)	3,877.75
September	18	640.9	451.6	1,048.80	2,188.51	467.87	3,705.18
October	18	1,266.2	969.4	995.60	4,453.41	924.34	6,373.35
November	19	1,816.1	1,460.4	986.10	6,625.00	2,241.84	9,852.94
December	19	3,714.1	3,069.4	1,145.70	13,809.55	2,865.48	17,820.73
Grand Total	20	22,142.2	29,367.2	8,967.96	82,005.54	18,473.82	109,447.32

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10171

Electric Company Consumption Revenues

	<u>2016</u>	<u>2018 @</u>	
	<u>Per Books</u>	<u>Current Rates</u>	<u>% Increase</u>
Rate 20	\$30,649	\$34,406	12.26%
Rate 30	404,484	443,487	9.64%
Rate 32	3,714	4,182	12.60%
	<u>\$438,847</u>	<u>\$482,075</u>	9.85%

Gas Utility - North Dakota

Electric Company Consumption Expenses

	<u>2016</u>	<u>2018 @</u>
	<u>Per Books 1/</u>	<u>Current Rates 2/</u>
	\$117,838	\$129,445
% Increase		9.85%

1/ Income Statement

2/ Expense level at proposed rates was calculated using expense/revenue ratio for 2016 per books.

Current Tariff Rates

Rate 20 - Small General Electric Service

Basic Service Charge: \$0.70 per day

Energy Charge:

October - May:
 First 750 Kwh per month \$0.06147 per Kwh
 Over 750 Kwh per month \$0.02304 per Kwh
 June - September: \$0.06147 per Kwh

Base Fuel and Purchased Power: \$0.02087 per Kwh

Rate 30 - General Electric Service (Secondary)

Basic Service Charge: \$45.00 per month

Demand Charge:

October - May: \$8.25 per Kw
 June - September: \$11.25 per Kw

Energy Charge: \$0.02376 per Kwh

Base Fuel and Purchased Power: \$0.02087 per Kwh

Rate 32 - General Electric Space Heating (Secondary)

Basic Service Charge: \$15.00 per month

Demand Charge:

October - May: per Kw
 June - September: \$11.25 per Kw

Energy Charge: \$0.02876 per Kwh

Base Fuel and Purchased Power: \$0.02087 per Kwh

Riders

	Rate 55	Rate 56	Rate 57 1/	Rate 59 1/
Residential	\$0.00712	\$0.00500	\$0.00396	\$0.00329

Small General \$0.00566 \$0.00349

1/ Same charge for residential and small general.

1109

Interim Adjusted Tariff Rates

Rate 20 - Small General Electric Service

Basic Service Charge: \$0.76 per day

Energy Charge:

October - May:
 First 750 Kwh per month \$0.06661 per Kwh
 Over 750 Kwh per month \$0.02497 per Kwh
 June - September: \$0.06661 per Kwh

Base Fuel and Purchased Power: \$0.02536 per Kwh

Riders

	Rate 55	Rate 56	Rate 57 1/	Rate 59 1/
Residential	\$0.00712	\$0.00500	\$0.00396	\$0.00329
Small General	\$0.00566	\$0.00349		

1/ Same charge for residential and small general.

Rate 30 - General Electric Service (Secondary)

Basic Service Charge: \$48.76 per month

Demand Charge:

October - May: \$8.94 per Kw
 June - September: \$12.19 per Kw

Energy Charge: \$0.02575 per Kwh

Base Fuel and Purchased Power: \$0.02536 per Kwh

Interim Adjustment

Interim Rate Increase	10.3200%
Interim Refund	18.9395%
Total Adjustment	8.3654%

Rate 32 - General Electric Space Heating (Secondary)

Basic Service Charge: \$16.25 per month

Demand Charge:

October - May: \$0.00 per Kw
 June - September: \$12.19 per Kw

Energy Charge: \$0.03117 per Kwh

Base Fuel and Purchased Power: \$0.02536 per Kwh

* Base Fuel and Purchased Power rate pursuant to settlement from PU-16-666.

Rate 20

	2016 Billed Usage				Energy Charge at Interim Adjusted Rates			
	Winter < 750 Kwh	Winter > 750 Kwh	Summer Kwh	Total	Winter < 750 Kwh	Winter > 750 Kwh	Summer Kwh	Total
January	17,632.00	11,536.00	-	29,168.00	\$1,174.47	\$288.05		\$1,462.52
February	17,025.00	9,574.00	-	26,599.00	1,134.04	239.06		1,373.10
March	15,363.00	8,224.00	-	23,587.00	1,023.33	205.35		1,228.68
April	14,675.00	5,734.00	-	20,409.00	977.50	143.18		1,120.68
May	13,716.00	2,987.00	-	16,703.00	913.62	74.59		988.21
June	9,858.31	923.03	6,681.66	17,463.00	656.66	23.05	\$445.07	1,124.78
July	273.97	-	17,974.03	18,248.00	18.25	0.00	1,197.25	1,215.50
August	-	-	21,694.00	21,694.00	-	0.00	1,445.04	1,445.04
September	-	-	16,764.00	16,764.00	-	0.00	1,116.65	1,116.65
October	5,279.90	227.59	8,468.51	13,976.00	351.69	5.68	564.09	921.46
November	13,625.50	2,849.16	272.34	16,747.00	907.59	71.14	18.14	996.87
December	15,887.00	7,450.00		23,337.00	1,058.23	186.03		1,244.26
	123,335.68	49,504.78	71,854.54	244,695.00	\$8,215.38	\$1,236.13	\$4,786.24	\$14,237.75

Rate 30 - Blocked

	2016 Billed Usage			Demand Charge at Interim Adjusted Rates		
	Summer Kw	Winter Kw	Total	Summer	Winter	Total
January	-	943.0	943.0	\$0.00	\$8,430.42	\$8,430.42
February	-	916.8	916.8	0.00	8,196.19	8,196.19
March	-	1,169.4	1,169.4	0.00	10,454.44	10,454.44
April	-	947.9	947.9	0.00	8,474.23	8,474.23
May	-	975.5	975.5	0.00	8,720.97	8,720.97
June	455.7	545.9	1,001.6	5,554.98	6,654.52	12,209.50
July	1,001.1	3.9	1,005.0	12,203.41	47.54	12,250.95
August	1,062.9	-	1,062.9	12,956.75	0.00	12,956.75
September	994.7	-	994.7	12,125.39	0.00	12,125.39
October	517.6	502.8	1,020.4	4,627.34	4,495.03	9,122.37
November	2.5	1,139.8	1,142.3	22.35	10,189.81	10,212.16
December	-	1,051.2	1,051.2	0.00	9,397.73	9,397.73
	4,034.5	8,196.2	12,230.7	\$47,490.22	\$75,060.88	\$122,551.10

2117

Rate 32 - Blocked

	2016 Billed Usage			Demand Charge at Interim Adjusted Rates		
	Summer Kw	Winter Kw	Total	Summer	Winter	Total
January	-	-	-	\$0.00	\$0.00	\$0.00
February	-	-	-	0.00	0.00	0.00
March	-	-	-	0.00	0.00	0.00
April	-	-	-	0.00	0.00	0.00
May	-	-	-	0.00	0.00	0.00
June	0.5	1.0	1.5	6.10	12.19	18.29
July	0.9	-	0.9	10.97	0.00	10.97
August	1.9	-	1.9	23.16	0.00	23.16
September	1.5	-	1.5	18.29	0.00	18.29
October	0.9	0.6	1.5	0.00	0.00	0.00
November	-	-	-	0.00	0.00	0.00
December	-	-	-	0.00	0.00	0.00
	5.7	1.6	7.3	\$58.52	\$12.19	\$70.71

1113

Rate 20

2016 Per Books

	<u>Days</u>	<u>Billed Kwh</u>	<u>BSC</u>	<u>Energy</u>	<u>Fuel</u>	<u>Total</u>
January	1,057	29,168	\$739.90	\$1,597.50	\$753.75	\$3,091.15
February	957	26,599	669.90	1,583.88	678.19	2,931.97
March	1,058	23,587	740.60	1,483.60	589.12	2,813.32
April	978	20,409	684.60	1,363.72	493.04	2,541.36
May	960	16,703	672.00	1,185.81	360.69	2,218.50
June	1,067	17,463	746.90	1,263.36	328.28	2,338.54
July	954	18,248	667.80	1,415.48	322.17	2,405.45
August	1,064	21,694	744.80	1,689.34	383.36	2,817.50
September	1,084	16,764	758.80	1,305.38	324.68	2,388.86
October	920	13,976	644.00	1,060.49	304.34	2,008.83
November	945	16,747	661.50	1,188.82	378.09	2,228.41
December	1,091	23,337	763.70	1,557.81	543.53	2,865.04
	<u>12,135</u>	<u>244,695</u>	<u>\$8,494.50</u>	<u>\$16,695.19</u>	<u>\$5,459.24</u>	<u>\$30,648.93</u>

2018 @ Current Rates

	<u>Days</u>	<u>Billed Kwh</u>	<u>BSC</u>	<u>Energy</u>	<u>Fuel</u>	<u>Riders</u>	<u>Total</u>
January	1,057	29,168	\$803.32	\$1,462.52	\$739.70	\$564.99	\$3,570.53
February	957	26,599	727.32	1,373.10	674.55	515.22	3,290.19
March	1,058	23,587	804.08	1,228.68	598.17	456.88	3,087.81
April	978	20,409	743.28	1,120.68	517.57	395.33	2,776.86
May	960	16,703	729.60	988.21	423.59	323.54	2,464.94
June	1,067	17,463	810.92	1,124.78	442.86	338.26	2,716.82
July	954	18,248	725.04	1,215.50	462.77	353.47	2,756.78
August	1,064	21,694	808.64	1,445.04	550.16	420.21	3,224.05
September	1,084	16,764	823.84	1,116.65	425.14	324.72	2,690.35
October	920	13,976	699.20	921.46	354.43	270.71	2,245.80
November	945	16,747	718.20	996.87	424.70	324.40	2,464.17
December	1,091	23,337	829.16	1,244.26	591.83	452.04	3,117.29
	<u>12,135</u>	<u>244,695</u>	<u>\$9,222.60</u>	<u>\$14,237.75</u>	<u>\$6,205.47</u>	<u>\$4,739.77</u>	<u>\$34,405.59</u>

% Increase 12.26%

117

Rate 30

2016 Per Books

	Customers	Billed Kwh	Billed Kw	BSC	Energy	Demand	Fuel	Total
January	16	387,997	943.0	\$720.01	\$11,678.72	\$8,486.13	\$10,014.16	\$30,899.02
February	16	356,529	916.8	720.00	12,533.79	8,251.22	9,045.59	30,550.60
March	16	397,031	1,169.5	720.00	14,578.39	10,578.03	9,902.94	35,779.36
April	16	337,470	947.9	720.00	12,425.65	9,142.43	8,037.36	30,325.44
May	16	350,255	975.5	720.00	12,896.39	9,452.63	7,378.49	30,447.51
June	16	421,767	1,001.6	720.00	15,529.43	11,070.37	7,843.42	35,163.22
July	16	394,588	1,005.0	720.00	14,528.74	12,741.80	6,938.39	34,928.93
August	16	435,436	1,062.8	720.00	16,032.74	13,486.96	7,715.24	37,954.94
September	16	417,368	994.7	720.00	15,367.54	12,622.79	8,239.48	36,949.81
October	16	365,074	1,020.4	720.00	13,441.99	11,439.50	8,009.22	33,610.71
November	16	359,153	1,142.3	720.00	13,224.02	11,076.51	8,123.28	33,143.81
December	16	392,553	1,051.2	720.00	14,627.23	10,188.10	9,195.08	34,730.41
	192	4,615,221	12,230.7	\$8,640.01	\$166,864.63	\$128,536.47	\$100,442.65	\$404,483.76

2018 @ Current Rates

	Customers	Billed Kwh	Billed Kw	BSC	Energy	Demand	Fuel	Riders	Total
January	16	387,997	943.0	\$780.16	\$9,990.92	\$8,430.42	\$9,839.60	\$6,363.15	\$35,404.25
February	16	356,529	916.8	780.16	9,180.62	8,196.19	9,041.58	5,847.07	33,045.62
March	16	397,031	1,169.5	780.16	10,223.55	10,454.44	10,068.71	6,511.31	38,038.17
April	16	337,470	947.9	780.16	8,689.85	8,474.23	8,558.24	5,534.51	32,036.99
May	16	350,255	975.5	780.16	9,019.07	8,720.97	8,882.47	5,744.18	33,146.85
June	16	421,767	1,001.6	780.16	10,860.50	12,209.50	10,696.01	6,916.98	41,463.15
July	16	394,588	1,005.0	780.16	10,160.64	12,250.95	10,006.75	6,471.24	39,669.74
August	16	435,436	1,062.8	780.16	11,212.48	12,956.75	11,042.66	7,141.15	43,133.20
September	16	417,368	994.7	780.16	10,747.23	12,125.39	10,584.45	6,844.83	41,082.06
October	16	365,074	1,020.4	780.16	9,400.66	9,122.37	9,258.28	5,987.21	34,548.68
November	16	359,153	1,142.3	780.16	9,248.19	10,212.16	9,108.12	5,890.11	35,238.74
December	16	392,553	1,051.2	780.16	10,108.24	9,397.73	9,955.14	6,437.87	36,679.14
	192	4,615,221	12,230.7	\$9,361.92	\$118,841.95	\$122,551.10	\$117,042.01	\$75,689.61	\$443,486.59

% Increase

9.64%

5117

Rate 32

2016 Per Books

	Billed Kwh	Billed Kw	BSC	Energy	Demand	Fuel	Total
January	13,542	0.0	\$15.00	\$461.45	\$0.00	\$349.83	\$826.28
February	11,824	0.0	15.00	472.14	0.00	301.61	788.75
March	10,026	0.0	15.00	417.45	0.00	250.19	682.64
April	5,826	0.0	15.00	243.65	0.00	141.38	400.03
May	2,968	0.0	15.00	124.13	0.00	64.25	203.38
June	430	1.5	15.00	17.99	19.04	8.10	60.13
July	14	0.9	15.00	0.59	11.43	0.25	27.27
August	31	1.9	15.00	1.29	24.12	0.55	40.96
September	16	1.5	15.00	0.67	19.04	0.31	35.02
October	420	1.5	15.00	17.57	19.04	9.17	60.78
November	1,737	0.0	15.00	72.65	0.00	39.22	126.87
December	6,872	0.0	15.00	287.39	0.00	159.19	461.58
	<u>53,706</u>	<u>7.3</u>	<u>\$180.00</u>	<u>\$2,116.97</u>	<u>\$92.67</u>	<u>\$1,324.05</u>	<u>\$3,713.69</u>

2018 @ Current Rates

	Billed Kwh	Billed Kw	BSC	Energy	Demand	Fuel	Riders	Total
January	13,542	0.0	\$16.25	\$422.10	\$0.00	\$343.43	\$222.09	\$1,003.87
February	11,824	0.0	16.25	368.55	0.00	299.86	193.91	878.57
March	10,026	0.0	16.25	312.51	0.00	254.26	164.43	747.45
April	5,826	0.0	16.25	181.60	0.00	147.75	95.55	441.15
May	2,968	0.0	16.25	92.51	0.00	75.27	48.67	232.70
June	430	1.5	16.25	13.40	18.29	10.90	7.04	65.88
July	14	0.9	16.25	0.44	10.97	0.36	0.24	28.26
August	31	1.9	16.25	0.97	23.16	0.79	0.51	41.68
September	16	1.5	16.25	0.50	18.29	0.41	0.26	35.71
October	420	1.5	16.25	13.09	0.00	10.65	6.89	46.88
November	1,737	0.0	16.25	54.14	0.00	44.05	28.48	142.92
December	6,872	0.0	16.25	214.20	0.00	174.27	112.70	517.42
	<u>53,706</u>	<u>7.3</u>	<u>\$195.00</u>	<u>\$1,674.01</u>	<u>\$70.71</u>	<u>\$1,362.00</u>	<u>\$880.77</u>	<u>\$4,182.49</u>

% Increase 12.62%

Montana-Dakota Utilities Co.
Electric Utility - North Dakota
Small General Electric Service Rate 20
Non Demand Rate 200
Twelve Months Ended December 31, 2015

Revenue Class 4480 ELEC-COMPANY CONSUMPTION

Row Labels	Distinct Count of SA ID	Sum of Billed KWH	Sum of W Kwh	Sum of 1st 750	Sum of > 750	Sum of S Kwh
January	33	29,168.00	29,168.00	17,632.00	11,536.00	-
February	33	26,599.00	26,599.00	17,025.00	9,574.00	-
March	33	23,587.00	23,587.00	15,363.00	8,224.00	-
April	33	20,409.00	20,409.00	14,675.00	5,734.00	-
May	33	16,703.00	16,703.00	13,716.00	2,987.00	-
June	32	17,463.00	10,781.34	9,858.31	923.03	6,681.66
July	33	18,248.00	273.97	273.97	-	17,974.03
August	33	21,694.00	-	-	-	21,694.00
September	33	16,764.00	-	-	-	16,764.00
October	32	13,976.00	5,507.49	5,279.90	227.59	8,468.51
November	33	16,747.00	16,474.66	13,625.50	2,849.16	272.34
December	33	23,337.00	23,337.00	15,887.00	7,450.00	-
Grand Total	34	244,695.00	172,840.45	123,335.68	49,504.78	71,854.55

4117

Montana-Dakota Utilities Co.
Electric Utility - North Dakota
General Secondary Service Rate 30
Twelve Months Ended December 31, 2016

REVENUE_CLASS 4480 ELEC-COMPANY CONSUMPTION

Row Labels	Distinct Count of SA_ID	Sum of BILLED_KW	Sum of W Kw	Sum of S Kw
January	16	943.0	943.0	-
February	16	916.8	916.8	-
March	16	1,169.5	1,169.5	-
April	16	947.9	947.9	-
May	16	975.5	975.5	-
June	16	1,001.6	545.9	455.7
July	16	1,005.0	3.9	1,001.1
August	16	1,062.8	-	1,062.8
September	16	994.7	-	994.7
October	16	1,020.4	502.8	517.6
November	16	1,142.3	1,139.8	2.5
December	16	1,051.2	1,051.2	-
Grand Total	16	12,230.7	8,196.2	4,034.5

8117

Montana-Dakota Utilities Co.
Electric Utility - North Dakota
General Space Heating Secondary (Seasonal Meter) Rate 32
Twelve Months Ended December 31, 2016

REVENUE_CLASS 4480 ELEC-COMPANY CONSUMPTION

Row Labels	Distinct Count of SA_ID	Sum of BILLED_KW	Sum of W Kw	Sum of S Kw
January	1	-	-	-
February	1	-	-	-
March	1	-	-	-
April	1	-	-	-
May	1	-	-	-
June	1	1.5	1.0	0.5
July	1	0.9	-	0.9
August	1	1.9	-	1.9
September	1	1.5	-	1.5
October	1	1.5	0.6	0.9
November	1	-	-	-
December	1	-	-	-
Grand Total	1	7.3	1.6	5.7

6117

Montana-Dakota Utilities Co.
Electric Utility - North Dakota
Small General Electric Service Rate 20
Non Demand Rate 200
Twelve Months Ended December 31, 2016

Revenue Class 4480 ELEC-COMPANY CONSUMPTION

Row Labels	Count of Acct ID	Count of SA ID	Sum of Nbr Days	Average of Nbr Days2	Sum of Billed KWH	Sum of Billed KW	Sum of BSC	Sum of Energy	Sum of Fuel	Sum of Demand	Sum of Total
January	37	37	1,057	29	29,168	-	739.90	1,597.50	753.75	-	3,091.15
February	38	38	957	25	26,599	-	669.90	1,583.88	678.19	-	2,931.97
March	34	34	1,058	31	23,587	-	740.60	1,483.60	589.12	-	2,813.32
April	33	33	978	30	20,409	-	684.60	1,363.72	493.04	-	2,541.36
May	33	33	960	29	16,703	-	672.00	1,185.81	360.69	-	2,218.50
June	32	32	1,067	33	17,463	-	746.90	1,263.36	328.28	-	2,338.54
July	33	33	954	29	18,248	-	667.80	1,415.48	322.17	-	2,405.45
August	33	33	1,064	32	21,694	-	744.80	1,689.34	383.36	-	2,817.50
September	35	35	1,084	31	16,764	-	758.80	1,305.38	324.68	-	2,388.86
October	32	32	920	29	13,976	-	644.00	1,060.49	304.34	-	2,008.83
November	33	33	945	29	16,747	-	661.50	1,188.82	378.09	-	2,228.41
December	34	34	1,091	32	23,337	-	763.70	1,557.81	543.53	-	2,865.04
Grand Total	407	407	12,135	30	244,695	-	8,494.50	16,695.19	5,459.24	-	30,648.93

K120

Montana-Dakota Utilities Co.
Electric Utility - North Dakota
General Electric Service Rate 30 - Secondary
Twelve Months Ended December 31, 2016

REVENUE_CLASS 4480 ELEC-COMPANY CONSUMPTION

Row Labels	inct Count of S	Sum of BILLED_KWH	Sum of BILLED_KW	Sum of BSC	Sum of ENERGY	Sum of DEMAND	Sum of FUEL	Total Revenue
April	16	337,470	947.9	720.00	12,425.65	9,142.43	8,037.36	30,325.44
August	16	435,436	1,062.8	720.00	16,032.74	13,486.96	7,715.24	37,954.94
December	16	392,553	1,051.2	720.00	14,627.23	10,188.10	9,195.08	34,730.41
February	16	356,529	916.8	720.00	12,533.79	8,251.22	9,045.59	30,550.60
January	16	387,997	943.0	720.01	11,678.72	8,486.13	10,014.16	30,899.02
July	16	394,588	1,005.0	720.00	14,528.74	12,741.80	6,938.39	34,928.93
June	16	421,767	1,001.6	720.00	15,529.43	11,070.37	7,843.42	35,163.22
March	16	397,031	1,169.5	720.00	14,578.39	10,578.03	9,902.94	35,779.36
May	16	350,255	975.5	720.00	12,896.39	9,452.63	7,378.49	30,447.51
November	16	359,153	1,142.3	720.00	13,224.02	11,076.51	8,123.28	33,143.81
October	16	365,074	1,020.4	720.00	13,441.99	11,439.50	8,009.22	33,610.71
September	16	417,368	994.7	720.00	15,367.54	12,622.79	8,239.48	36,949.81
Grand Total	16	4,615,221	12,230.7	8,640.01	166,864.63	128,536.47	100,442.65	404,483.76

1217

Montana-Dakota Utilities Co.
Electric Utility - North Dakota
General Space Heating Service Rate 323
Customer Analysis
Twelve Months Ended December 31, 2016

REVENUE_CL 4480 ELEC-COMPANY CONSUMPTION

Row Labels	Distinct	Sum of BILLED_KWH	Sum of BILLED_KW	Sum of BSC	Sum of ENERGY	Sum of DEMAI	Sum of FUEL	Total Revenue
January	1	13,542	-	15.0	461.45	0	349.83	826.28
February	1	11,824	-	15.0	472.14	0	301.61	180,388.73
March	1	10,026	-	15.0	417.45	0	250.19	145,383.67
April	1	5,826	-	15.0	243.65	0	141.38	106,333.33
May	1	2,968	-	15.0	124.13	0	64.25	66,061.11
June	1	430	1.5	15.0	17.99	19.04	8.1	46,300.62
July	1	14	0.9	15.0	0.59	11.43	0.25	39,554.00
August	1	31	1.9	15.0	1.29	24.12	0.55	45,263.75
September	1	16	1.5	15.0	0.67	19.04	0.31	47,207.71
October	1	420	1.5	15.0	17.57	19.04	9.17	54,122.48
November	1	1,737	-	15.0	72.65	0	39.22	70,356.42
December	1	6,872	-	15.0	287.39	0	159.19	173,984.75
Grand Total	1	53,706	7.3	180.0	2116.97	92.67	1324.05	1,198,634.87

K122

**MONTANA-DAKOTA UTILITIES CO.
POSTAGE EXPENSE
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2016
PROJECTED 2017-2018
WORK PAPER**

	2016	ND Gas & Combo Ebill Customers	Change in # of Ebill Customers From Current Month to End of Year	Postage Rate	Postage Savings
MDUND	January	9,741	4,901	\$0.373	\$1,828
MDUND	February	10,133	4,509	0.373	1,682
MDUND	March	10,483	4,159	0.373	1,551
MDUND	April	10,883	3,759	0.373	1,402
MDUND	May	11,319	3,323	0.373	1,239
MDUND	June	11,680	2,962	0.373	1,105
MDUND	July	12,094	2,548	0.373	950
MDUND	August	12,593	2,049	0.373	764
MDUND	September	13,077	1,565	0.373	584
MDUND	October	13,570	1,072	0.373	400
MDUND	November	14,101	541	0.373	202
MDUND	December	14,642	0	0.373	0
					<u>\$11,707</u>
2016 ND Postage Expense					\$412,853
Projected 2017 Expense (2016 less Postage Savings)					<u>\$401,146</u>
Projected 2018 Expense (Postage Rate Increase at April CPI of 2.40%)				\$9,628	<u>\$410,774</u>

	North Dakota Gas Total	Projected 2017 1/	Projected 2018 2/
Distribution	4,785	4,785	4,785
Customer Accounting	355,107	343,400	353,028
Sales	353	353	353
A&G	52,608	52,608	52,608
Total	<u>\$412,853</u>	<u>\$401,146</u>	<u>\$410,774</u>

1/ Adjusted 2017 to assume the December 2016 level for the entire year.

2/ Postage rate increased based on April Consumer Price Index of 2.40%.

K123

Prepaid Account number

Do Ty	Doc Number	G/L Date	Explanation	Prepaid Account number				Dept	
				MDUR 1.1659.09	MDU 1.1659.09	IGC 48.1659.17017	CNG 47.1659.14		
JE	1230680	11/30/2016	Prepd Mtn Agree 2017		136,176.61	129,261.01	105,970.03	1920749 Oracle	926 Ent Dev & APP Integration 26
JE	1230680	11/30/2016	Prepd Mtn Agree 2017		33,627.44	16,813.73	33,627.43	1921068 FIS Energy Serv	926 Ent Dev & APP Integration 1
JE	1230680	11/30/2016	Prepd Mtn Agree 2017		14,961.92	15,006.86	14,961.92	1920960 Vitrual Hold Tech	712 Meridian – Cust Service Center
JE	1230680	11/30/2016	Prepd Mtn Agree 2017		34,886.26	27,228.30	22,973.89	1919793 Telvent	951 Enterprise GIS Department
PV	1926163	12/19/2016	ORACLE CORP		40,618.21	38,555.46	31,608.32	1926163 ORACLE	926 Ent Dev & APP Integration 26
PV	1924874	12/14/2016	GARTNER INC	62,216.67				IAS Leadership Team Essentials	982 MDUR
JE	1233734	12/31/2016	MOVE TO PREPAID	171,295.81				1928813 CYBOR ADVISORS	972 MDUR
JE	1233849	12/31/2016	Workiva (34r)	195,171.39				1925539	974 980 MDUR
Total				428,683.87	260,270.44	226,865.36	209,141.59		

1124

Sum of Amount

Object Year
5931

Charging Res	Charging Responsibility Descri	2012	2013	2014	2015	2016	Projected 2017	
155	Badlands Manager	29,942	59,625	64,897	59,830	21,263 (2)	9,899	Updated to reflect current agreements \$2,474.76/Q1
175	Devils Lake District Manager	9,600	9,600				-	
205	Minot District Manager	4,764	2,791	2,412	2,412	2,462	2,462	OK as is
215	Mobridge District Manager	138	584	133	168	186	186	OK as is
245	Williston District Manager	20,960	30,398	41,875	43,539	18,141	3,120	Only one rental agreement left - Q1 - \$780
285	Jamestown District Manager	5,400	5,400	15,300	15,600	12,600	12,600	No change to current agreements
711	Customer Services, Dir	77,072	97,392	99,246	90,624	103,518 (1)	87,450	Customer Care building - 2017 monthly rent of \$7,287.54
723	Information Tech, Dir	17,083	34,967	39,152	43,083	44,152 (1)	45,172	CNG/IGC Cross Charge - \$11,293.11/quarter
752	Treas Serv Montana-Dakota Only	45,420	55,804	67,489	123,439	208,621 (1)	242,601	Corporate charges - \$60,650.36 in Q1
888	Communications	1,463	1,733	677	1,103	1,394 (1)	1,394	OK as is
901	Safety				390	393 (1)	393	OK as is
920	Office Services	513	1,814	2,450	10,494	10,984 (1)	10,984	OK as is
926	Information Systems				0		-	
962	Buildings and Grounds	8,117	8,291	8,309	10,130	10,275 (1)	10,275	OK as is
994	MDUR Cross Charge to MDU				231	7 (1)	7	OK as is
Grand Total		220,472	308,398	341,940	401,043	433,996	426,543	

(1) A+C
(2) Dist

398,276
28,267

14125

9717
K126

Account Number	Account Description	North Dakota Gas Balance	General Ledger Balance	Doc. Number	Batch Number	Explanation	Explanation Remark
160.5711.19090	Inform. & Instr. Adv		\$160.00				
210.5711.19090	Inform. & Instr. Adv		520.00				
71002.5711.19090	Inform. & Instr. Adv		13,334.95				
71003.5711.19090	Inform. & Instr. Adv		37,162.45				
71004.5711.19090	Inform. & Instr. Adv		4,034.74				
71005.5711.19090	Inform. & Instr. Adv		4,726.56				
210.5711.19301	Institutional Advertising		3,412.35				
240.5711.19301	Institutional Advertising		456.95				
250.5711.19301	Institutional Advertising		285.65				
1/ 210.5711.29090	Inform. & Instr. Adv	\$23.66	455.00			Kelby FM (M)	Call Before you Dig
71002.5711.29090	Inform. & Instr. Adv		7,259.93				
71003.5711.29090	Inform. & Instr. Adv	17,013.59	17,013.59				
		8,456.58		1897149		1392723 Client Focused Media	Spring Radio Call Before you Dig
		8,517.09		1908588		1413995 Client Focused Media	Fall Radio Call Before you Dig
71004.5711.29090	Inform. & Instr. Adv		6,873.52				
71005.5711.29090	Inform. & Instr. Adv		2,024.92				
71006.5711.29090	Inform. & Instr. Adv-MN		7,516.06				
71007.5711.29090	Inform. & Instr. Adv-GPND		2,059.00				
130.5711.29130	Promotional Advertising		10,080.00				
200.5711.29301	Institutional Advertising	1,228.00	1,228.00				
		129.00		1873816		1357375 KWGO-FM 102.9	Radio Holiday Greetings
		129.00		1874144		1357707 KTZU - 94.9 FM Classic Rock	Radio Holiday Greetings
		286.00		1895978		1391105 KHR7 1320 AM	Radio Graduation Sponsor
		342.00		1905124		1406118 KHR7 1320 AM	Radio Inside-look Sponsor
		342.00		1910491		1414988 KHR7 1320 AM	Radio Back to School
1/ 210.5711.29301	Institutional Advertising	362.92	6,697.65			Dakota Radio Group	Graduation Ad Channel 7
240.5711.29301	Institutional Advertising	246.05	246.05				
		72.80		1902927		1402196 MultiMedia Sales & Marketing	Cust 338751 Military Tribute
		57.75		1922921		1433723 Cherry Creek Media	Cont 30075167
		57.75		1923975		1436257 Cherry Creek Media	Contract 30075166-KFYD
		57.75		1923977		1436257 Cherry Creek Media	Contract 30075168-KYYZ
250.5711.29301	Institutional Advertising		116.85				
	Total Object Account 5711	\$18,874.22	\$125,664.22				
	Total ND	\$18,487.64					

Account Number	Account Description	North Dakota Gas Balance	General Ledger Balance	Doc. Number	Batch Number	Explanation	Explanation Remark
820000.5712.15069	Miscellaneous Operating Exp.		\$283.11				
240.5712.19090	Inform. & Instr. Adv		298.19				
71004.5712.19090	Inform. & Instr. Adv-SD Elec		300.00				
71005.5712.19090	Inform. & Instr. Adv-WY Elec		139.00				
120.5712.19130	Promotional Advertising		185.07				
150.5712.19130	Promotional Advertising		315.00				
160.5712.19130	Promotional Advertising		215.53				
230.5712.19130	Promotional Advertising		228.00				
240.5712.19130	Promotional Advertising		286.46				
15.5712.19301	Institutional Advertising		58.00				
120.5712.19301	Institutional Advertising		610.51				
150.5712.19301	Institutional Advertising		456.78				
160.5712.19301	Institutional Advertising		297.09				
210.5712.19301	Institutional Advertising		4,017.69				
240.5712.19301	Institutional Advertising		2,504.71				
250.5712.19301	Institutional Advertising		237.16				
71003.5712.19301	Institutional Advertising		592.28				
110.5712.29090	Inform. & Instr. Adv		208.20				
240.5712.29090	Inform. & Instr. Adv	\$42.84	42.84				
		42.84		1928417	1441917	Journal Publishing Inc-Crosby	Journal Power Outage Ad
71002.5712.29090	Inform. & Instr. Adv-MT Gas		608.00				
71005.5712.29090	Inform. & Instr. Adv-WY Gas		210.00				
88702.5712.29090	Inform. & Instr. Adv-MT Gas		1,000.00				
88703.5712.29090	Inform. & Instr. Adv-MT Ga:	1,500.00	1,500.00				
		1,500.00		1888724	1378293	AG-NEWS	
88704.5712.29090	Inform. & Instr. Adv-MT Gas		1,000.00				
88705.5712.29090	Inform. & Instr. Adv-MT Gas		1,500.00				
110.5712.29130	Promotional Advertising		489.00				
150.5712.29130	Promotional Advertising	91.66	91.66				
		91.66		1926723	1435209	Dickinson Press	ACCT 85158
160.5712.29130	Promotional Advertising		21.73				
200.5712.29130	Promotional Advertising	300.00	300.00				
		100.00		1912538	1418042	Scandinavian Heritage Associat	QRT 3 Advertising
		200.00		1914210	1421208	BHG, INC	Comm Sponsor Page
230.5712.29130	Promotional Advertising		152.00				
240.5712.29130	Promotional Advertising	262.87	262.87				
		74.50		1224178	1420246	A Berger 8-16	Job No. 15-14-16
		14.41		1224178	1420246	A Berger 8-16	Job No. 15-14-16
		86.98		1224178	1420246	A Berger 8-16	Job No. 15-13-16 & 15-09-16
		86.98		1224178	1420246	A Berger 8-16	Job No. 15-13-16 & 15-09-16
71002.5712.29130	Promotional Advertising-ND		1,851.00				
71005.5712.29130	Promotional Advertising		1,927.75				
15.5712.29301	Institutional Advertising	57.97	87.00			A Berger 8-16	Penny Saver Ad
120.5712.29301	Institutional Advertising	114.24	114.24				
		9.60		1862470	1367107	Steele Ozone Press	Basketball Tournament
		4.80		1920040	1330425	Steele Ozone Press	Good Luck at State FB
		99.84		1925298	1438015	Bismarck Tribune-Advertising	acct 104-60001147

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Account Number	Account Description	North Dakota Gas Balance	General Ledger Balance	Doc. Number	Batch Number	Explanation	Explanation Remark
150.5712.29301	Institutional Advertising	359.32	359.32				
		76.67		1894317	1387451	Bismarck Tribune-Advertising	Acct 104-60001147
		137.28		1213762	1396428	R Britz 6-16	Newspaper Ad
		145.37		1917267	1425584	Dickinson Press	A/N 85158
160.5712.29301	Institutional Advertising		296.86				
200.5712.29301	Institutional Advertising	1,819.08	1,819.08				
		70.00		1873887	1157288	Minot Daily News	ACCT D10788
		10.00		1873888	1357288	BHG, INC	Dec Community Sponsor
		100.00		1876588	1360981	Scandinavian Heritage Associat	Ad in Dec 2015 Issue
		100.00		1882796	1367968	Scandinavian Heritage Associat	March 2016 Ad
		10.00		1883332	1368811	BHG, INC	A/N 1424
		10.00		1886920	1374244	BHG, INC	Gr March 2016 Community
		75.00		1887464	1376049	Minot Daily News	Acct #D10788
		55.68		1891235	1382714	BHG, INC	A/N 1182
		215.00		1891858	1383994	Minot Daily News	Ref 188398 ACCT D10788
		10.00		1894693	1388050	BHG, INC	Graduation Sponsor Ad
		150.00		1896427	1391568	Minot Daily News	ACCT D10788
		100.00		1897344	1392873	Scandinavian Heritage Associat	Newsletter Ad QTR 2
		218.40		1897598	1393347	Minot Daily News	MDU 003405 052-01-01
		10.00		1900512	1398435	BHG, INC	Acct 1424
		100.00		1903524	1403264	Minot Y's Mens Rodeo	1/4 PG 2016 Program Ad
		150.00		1905126	1406118	Minot Daily News	ACCT D10788
		60.00		1905133	1406118	BHG, INC	ACCT 1182
		75.00		1910489	1414988	Minot Daily News	ACCT D10788
		10.00		1910492	1414988	BHG, INC	Gr Aug Sponsor Ad
		10.00		1914412	1421487	BHG, INC	A/N 1424
		135.00		1915708	1422972	Minot Daily News	ACCT D10788
		60.00		1919728	1429752	BHG, INC	Acct 1182-Garrison Church
		75.00		1922981	1433774	Minot Daily News	A/N D10788
		10.00		1926406	1438893	BHG, INC	ACCT 1424
1/ 210.5712.29301	Institutional Advertising	248.25	4,581.64				
230.5712.29301	Institutional Advertising		64.00				
240.5712.29301	Institutional Advertising	1,336.02	1,336.02				
		1.00		1873816	1357239	Journal Publishing Inc-Crosb	Finance Charge
		104.86		1874357	1357956	Williston Daily Herald	A/N 1513
		23.17		1876419	1360772	Kenmare News Inc	ACCT 758-Christmas
		46.37		1876574	1360969	Mountrail County Promoter Inc	ACCT 125
		4.37		1878008	1364005	Mckenzie County Farmer	A/N 189
		35.70		1878704	1364510	Kenmare News Inc	ACCT 758
		135.62		1891737	1383878	Williston Herald Inc	ACCT 1513
		15.75		1897553	1393341	Journal Publishing Inc-Crosb	VB Tourney Sponsor
		108.50		1898314	1394226	Mountrail County Promoter Inc	ACCT 125
		72.63		1900967	1399510	Mckenzie County Farmer	Booster & Sign Ads
		3.32		1901701	1400454	Kenmare News Inc	ACCT 758
		8.75		1910108	1414526	Journal Publishing Inc-Crosb	Ray/Tioga Comm Page
		162.59		1912295	1417620	Williston Daily Herald	ACCT 1513
		4.38		1914030	1420990	Mckenzie County Farmer	A/N 189
		5.00		1914788	1421940	Mountrail County Promoter Inc	Acct 125
		68.00		1914789	1421940	Kenmare News Inc	ACCT 758
		87.50		1917405	1425635	Williston Area Builders Associ	Publication Ad
		70.00		1929463	1433662	L Patton 11-16	Advertising
		10.50		1924881	1437712	Journal Publishing Inc-Crosb	Carnival, Season Greetings
		98.88		1925784	1438496	Mckenzie County Farmer	A/N 189
		6.00		1928413	1441917	Mountrail County Promoter Inc	ACCT 125
		105.00		1928417	1441917	Journal Publishing Inc-Crosb	Christmas
		160.13		1928418	1441917	Mckenzie County Farmer	Christmas Booster

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<u>Account Number</u>	<u>Account Description</u>	<u>North Dakota Gas Balance</u>	<u>General Ledger Balance</u>	<u>Doc. Number</u>	<u>Batch Number</u>	<u>Explanation</u>	<u>Explanation Remark</u>
250.5712.29301	Institutional Advertising		100.15				
280.5712.29301	Institutional Advertising	60.00	60.00				
		60.00		1829704	1442448	Walhalla Mountaineer	Christmas Ad
71003.5712.29301	Institutional Advertising	546.72	546.72				
		546.72		1888553	1380078	Bismarck Tribune Advertising	Tribune Floor Show
71006.5712.29301	Institutional Advertising-MN		59.00				
	Total Object Account 5712	\$6,738.97	\$31,613.66				
	Total ND	\$6,490.72					

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<u>Account Number</u>	<u>Account Description</u>	<u>North Dakota Gas Balance</u>	<u>General Ledger Balance</u>	<u>Doc. Number</u>	<u>Batch Number</u>	<u>Explanation</u>	<u>Explanation Remark</u>
71000.5713.19090	Inform. & Instr. Adv		\$1,143.00				
71002.5713.19090	Inform. & Instr. Adv-MT Elec		1,744.00				
71003.5713.19090	Inform. & Instr. Adv-ND		13,166.40				
71005.5713.19090	Inform. & Instr. Adv-WY Elec		1,209.60				
71003.5713.19301	Institutional Advertising		149.33				
71002.5713.29090	Inform. & Instr. Adv-MT		9,192.00				
71003.5713.29090	Inform. & Instr. Adv-ND	\$33,457.60	33,457.60				
		16,872.00		1895301	1998402	Client Focused Media	Summer Television Ad Louis & Stiffy Safety
		12,097.20		1920703	1431299	Client Focused Media	Fall Television Ad Louis & Stiffy Safety
		4,088.00		1920702	1431299	Client Focused Media	Winter Television Ad Louis & Stiffy Safety
		400.00		1925388	1438059	BEK Communications Cooperative	Conservation Ad
71004.5713.29090	Inform. & Instr. Adv-SD		10,300.69				
71005.5713.29090	Inform. & Instr. Adv-WY Gas		2,032.25				
71006.5713.29090	Inform. & Instr. Adv-MN		26,205.90				
71007.5713.29090	Inform. & Instr. Adv-GPND		3,213.60				
200.5713.29130	Promotional Advertising	50.00	50.00				
		50.00		1674507	1458053	Magic City Playmakers	1/4 Page Ad (1) Program
71003.5713.29130	Promotional Advertising	400.00	400.00				
		400.00		1925385	1438059	BEK Communications Cooperative	Ad
71003.5713.29301	Institutional Advertising	302.41	302.41				
		174.32		1674147	1357680	KFYR-TV	252876-3/252876-13
		59.84		1983516	1369393	KXMB CBS12	CONTN 19570
		68.09		1925888	1439314	KFYR-TV	GROUP 1 - 201E
Total Object Account 5713		\$34,210.01	\$102,566.78				

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<u>Account Number</u>	<u>Account Description</u>	<u>North Dakota Gas Balance</u>	<u>General Ledger Balance</u>	<u>Doc. Number</u>	<u>Batch Number</u>	<u>Explanation</u>	<u>Explanation Remark</u>
810000.5715.15069	Miscellaneous Operating Exp.		\$150.00				
820000.5715.15069	Miscellaneous Operating Exp.		1,624.70				
851000.5715.15490	Misc. Other Power Gen. Exp.		150.00				
160.5715.15880	Misc. Distribution Expenses		395.00				
250.5715.15880	Misc. Distribution Expenses		289.00				
230.5715.19090	Inform. & Instr. Adv		300.00				
71000.5715.19090	Inform. & Instr. Adv		1,845.98				
71002.5715.19090	Inform. & Instr. Adv		7,903.36				
71003.5715.19090	Inform. & Instr. Adv		29,198.11				
71004.5715.19090	Inform. & Instr. Adv		2,878.71				
71005.5715.19090	Inform. & Instr. Adv		1,612.39				
71300.5715.19090	Inform. & Instr. Adv		26,323.42				
15.5715.19130	Promotional Advertising		228.25				
150.5715.19130	Promotional Advertising		169.34				
160.5715.19130	Promotional Advertising		265.20				
210.5715.19130	Promotional Advertising		38.35				
230.5715.19130	Promotional Advertising		576.50				
240.5715.19130	Promotional Advertising		20.00				
12900.5715.19130	Promotional Advertising		43.95				
71000.5715.19130	Promotional Advertising		11,493.16				
71003.5715.19130	Promotional Advertising		3,654.44				
71300.5715.19130	Promotional Advertising		39.58				
15.5715.19301	Institutional Advertising		8,983.97				
120.5715.19301	Institutional Advertising		5,432.99				
150.5715.19301	Institutional Advertising		4,478.34				
160.5715.19301	Institutional Advertising		1,340.37				
210.5715.19301	Institutional Advertising		5,786.51				
230.5715.19301	Institutional Advertising		300.00				
240.5715.19301	Institutional Advertising		3,483.94				
250.5715.19301	Institutional Advertising		395.96				
71000.5715.19301	Institutional Advertising		974.04				
71002.5715.19301	Institutional Advertising		307.90				
71003.5715.19301	Institutional Advertising		9,886.24				
71004.5715.19301	Institutional Advertising		1,022.90				
71005.5715.19301	Institutional Advertising		177.90				
88300.5715.19301	Institutional Advertising		183.12				
96000.5715.19301	Institutional Advertising		148.25				
99400.5715.19301	Institutional Advertising		25,287.84				
250.5715.28740	Mains & Services		226.00				
230.5715.29090	Inform. & Instr. Adv		200.00				
280.5715.29090	Inform. & Instr. Adv	\$80.00	80.00				
		\$90.00		1903459	1400233	Rolliner Booster Chair	1/8 PG 20
12900.5715.29090	Inform. & Instr. Adv	29.84	80.57	1224175	1420246	A Berger 8-1E	tab No 90-21-25-15 & 90-29-00
71000.5715.29090	Inform. & Instr. Adv	5,899.28	15,926.29	1927529	1440010	Shepard Printing Corp	Order 1378
71002.5715.29090	Inform. & Instr. Adv		13,902.64				

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Account Number	Account Description	North Dakota Gas Balance	General Ledger Balance	Doc. Number	Batch Number	Explanation	Explanation Remark
71003.5715.29090	Inform. & Instr. Adv	16,193.80	16,193.80				
		3,134.40		1883385	1369377	Client Focused Media	Call Before Dig Ad
		1,681.87		1886222	1373224	Off the Wall Advertising Inc	
		1,681.87		1890309	1380706	Off the Wall Advertising Inc	
		2,405.00		1894111	1387144	Client Focused Media	Call Before Dig Ad
		50.00		1209166	1387782	K Baerlocher 5-16	Earth Day Festival
		555.00		1903483	1403233	Farm & Ranch News	Auth: Larry Oswald
		1,744.17		1911854	1417158	Off the Wall Advertising Inc	- Sept 16
		1,561.88		1917597	1425798	Off the Wall Advertising Inc	Billboard Ad
		1,561.74		1924375	1436598	Off the Wall Advertising Inc	Nov
		1,561.87		1927079	1438415	Off the Wall Advertising Inc	Dec 2016
71004.5715.29090	Inform. & Instr. Adv		14,989.65				
71005.5715.29090	Inform. & Instr. Adv		855.56				
71006.5715.29090	Inform. & Instr. Adv-MN		2,261.34				
71007.5715.29090	Inform. & Instr. Adv-GPND		115.35				
71300.5715.29090	Inform. & Instr. Adv	14,399.46	38,874.21				Phone Book Ad
95300.5715.29090	Inform. & Instr. Adv	370.41	1,000.00			Correct acct Distribution	
15.5715.29130	Promotional Advertising	87.33	158.26	1004216	1397061	A Berger 6-16	Dickinson Press Ad
40.5715.29130	Promotional Advertising		500.69				
110.5715.29130	Promotional Advertising		13,807.89				
130.5715.29130	Promotional Advertising		1,250.00				
150.5715.29130	Promotional Advertising	125.31	125.31				
		7.48		1874151	1357680	Dickinson Press	Advert # 85158
		19.84		1878377	1364289	Dickinson Press	ACCT 85158
		59.68		1884976	1371443	Dickinson Press	ACCT 85158
		7.60		1894002	1386990	Dickinson Press	Advertiser 85158 MDU
		7.61		1903021	1402539	Dickinson Press	ACCT 85158
		7.61		1906288	1407372	Dickinson Press	ACCT 85158
		7.61		1911501	1417248	Dickinson Press	A/N 85158
		7.61		1921118	1431490	Dickinson Press	ACCT 85158
160.5715.29130	Promotional Advertising		75.00				
200.5715.29130	Promotional Advertising	1,600.00	1,600.00				
		380.00		1877001	1362002	Minot Association of Builders	Spring Home Show
		130.00		1883836	1369822	Minot Association of Builders	2016 Home Show
		250.00		1895610	1390796	Scandinavian Heritage Associat	MidSummers Night Sponsor
		175.00		1898266	1394196	Minot Public Schools	Calendar Ad
		500.00		1906182	1407298	Minot Y's Mens Rodeo	2016 Arena Sign Sponsorship
		165.00		1910753	1429752	VFW Dept of North Dakota	Mid Winter Conf Ad
1/ 210.5715.29130	Promotional Advertising	1.39	26.65	1911334	1416414	Mudbridge Area Chamber of Comr	2016 Sponsorship
230.5715.29130	Promotional Advertising		1,144.40				
240.5715.29130	Promotional Advertising	10.00	10.00				
		5.00		1214216	1397061	A Berger 6-16	Online Ad
		5.00		1214216	1397061	A Berger 6-16	Online Ad
280.5715.29130	Promotional Advertising	234.00	234.00				
		80.00		1891005	1381618	Devils Lake Park Board	1/2 pg in activity brochure
		29.00		1892348	1384538	Devils Lake Journal	Act 130004-05 3/28/16-5/1/16
		165.00		1892356	1384538	VFW Dept of North Dakota	VFW Post 1326 Convention Prgrm
71000.5715.29130	Promotional Advertising	4,006.04	10,815.15			Vernon Company	
71002.5715.29130	Promotional Advertising		14,463.03				

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Account Number	Account Description	North Dakota Gas Balance	General Ledger Balance	Doc. Number	Batch Number	Explanation	Explanation Remark
71003.5715.29130	Promotional Advertising	36,658.80	36,658.80				
		1,721.00		1874243	1357794	North Dakota Association of Bu	2016 Gold Partner Level
		2,990.00		1875191	1358569	Off the Wall Advertising Inc	
		540.00		1877473	1362790	Girl Scouts Dakota Horizons	Death by Chocolate
		4,840.00		1877517	1363230	Client Focused Media, Inc	2016 Ad
		2,890.00		1879435	1365166	Off the Wall Advertising Inc	Feb Ads
		4,640.00		1883390	1369377	Client Focused Media, Inc	Gas Water Heating Ad
		-175.00		1886813	1374020	The Printers Inc	PjgSkin Preview
		50.00		1888791	1378329	Central Products	A201601
		169.15		1890661	1380953	Energy Solutions Center	2016 Spring Ed. Nat Live Mag
		498.34		1894303	1387451	Off the Wall Advertising Inc	Billboards in Bismarck/Bakken
		75.00		1897567	1393347	North Dakota Grocers Assoc	ND Grocers Convention
		373.75		1898756	1394798	Off the Wall Advertising Inc	Bismarck, Bakken Area
		2,990.00		1902668	1402035	Off the Wall Advertising Inc	July 2016
		475.00		1903494	1403233	Hoopster	Ads for 201-17 Boys/Girls
		525.00		1906311	1407395	Williston Economic Development	
		2,990.00		1907720	1409782	Off the Wall Advertising Inc	August 2016
		6,710.00		1909590	1413896	Client Focused Media, Inc	Natural Gas Ready
		3,800.00		1909593	1413996	Client Focused Media, Inc	Natural Gas Ready
		406.56		1914841	1421986	Vernon Company	Cust #62367
71004.5715.29130	Promotional Advertising		19,093.67				
71005.5715.29130	Promotional Advertising		3,320.35				
71006.5715.29130	Promotional Advertising-MN		489.39				
71007.5715.29130	Promotional Advertising		1,076.04				
71300.5715.29130	Promotional Advertising	18.44	49.77				
15.5715.29301	Institutional Advertising	4,160.04	6,243.09			M Kingery	Facebook Promotion
110.5715.29301	Institutional Advertising		737.01			Vernon Company/Dakota Rubber	ACCT 652911
120.5715.29301	Institutional Advertising	4,359.87	4,359.87				
		224.64		1873746	1357155	Bismarck-Mandan HBA	Event Fee
		96.00		1877297	1362540	Zip Thru Zap Sk	Silver Sponsor
		768.00		1877988	1363928	Mandan Rodeo Days	Mandan Rodeo Days
		240.00		1877989	1363928	Buggies-n-Blues	Biggies & Blues
		240.00		1877990	1363928	Wild West Grill Fest	Wild West Grill Fest
		120.00		1878389	1364295	Mandan Progress Organization	OctoberFest
		72.00		1879570	1365694	United Printing	Bis Hockey Boosters Ad
		236.18		1199717	1367833	J Veil 2-16	Home Show Shirts
		120.00		1883817	1369822	Pink It Forward	2016 Golf Event
		28.80		1888568	1378046	Morton County Fair Association	1/4 Page Ad Booklet
		480.00		1889705	1380228	Ronald McDonald House	Charity Golf Tourney
		19.20		1890579	1380878	Grant County Fair Association	Half Page Fair Ad
		192.00		1890736	1381144	Mandan Baseball Club Inc	Outfield Sign
		156.00		1891658	1383814	Area IV SCD Research Farm	Sponsor Winter Meeting
		156.00		1891730	1383873	Bismarck-Mandan HBA	Event Fee Spring Parade of Homes
		120.00		1893129	1385219	Lions All Star Basketball	Program Ad
		48.00		1895538	1390719	Mandan Boys Basketball	Most Valuable Sponsor
		48.00		1896912	1392084	Bismarck High School	Summer Workout Shirt PRG
		116.85		1898495	1394419	Bismarck/Mandan Police Associa	Quarter Page Ad Space
		154.05		1900072	1397885	Eagle Ridge Golf Course	Golf Balls
		41.00		1903989	1404267	Dickinson Area Builders Association	Golf Sponsor
		84.00		1904209	1404584	Mar Club	2016-17 Super Booster White
		(3.45)		1218594	1406135	Sales Tax Refund	DOC 1900072
		221.00		1907835	1410043	Bismarck-Mandan HBA	Parade of Homes Sponsor
		130.00		1907836	1410043	Bismarck-Mandan HBA	Parade of Homes Sponsor
		48.00		1907999	1410111	CHS Wrestling Booster Club	TakeDown Club
		21.60		1911502	1416535	Steele Ozone Press	School Sports Calendar
		36.00		1912978	1417889	Bismarck High School	Laken Boese Sponsor

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Account Number	Account Description	North Dakota Gas Balance	General Ledger Balance	Doc. Number	Batch Number	Explanation	Explanation Remark
		36.00		1913348	1418908	Bismarck High School	Wrestling Booster Ad
		12.00		1919269	1429267	Glen Dilla Lions Club	Calendar Ad
		46.00		1919304	1429320	Bismarck Sertoma Club	Christmas in Park Display
130.5715.29301	Institutional Advertising		1,645.63				
150.5715.29301	Institutional Advertising	3,110.98	3,110.98				
		30.75		1876595	1360981	Dickinson Area Chamber of Comm	Dues & Advertising
		41.00		1878310	1364239	Dickinson High School Rodeo Cl	Donation
		102.50		1884036	1370372	Hettinger Co Fair	Donation/Advertising
		102.50		1884161	1370589	American Cancer Society	Relay for Life Dickinson
		205.00		1884237	1370697	DSU Heritage Foundation	BlueHawk Stampede
		102.50		1884962	1371435	Dickinson Baseball Club Inc	Ballpark Banner
		41.00		1884966	1371435	Hettinger Area Chamber of Comm	Sponsor Rodeo
		102.50		1887707	1376703	Best Friends Mentoring Program	Chocolate Affair Table Sponsor
		41.00		1889771	1380278	TCA Inc	Horse Fest Donation
		20.75		1889773	1380278	Dickinson Press	ACCT 85158
		28.25		1889908	1380868	R Blitz 4-16	Candy
		123.00		1891614	1383731	Dickinson Area Builders Associ	Home Show Space
		8.20		1892992	1384555	Adams County 4-H	Leader Council Sponsorship
		41.00		1893963	1386923	Dickinson Area Builders Associ	2016 Newsletter Ad
		51.25		1894006	1386990	Mustang Baseball Club	Field Sign Advertising
		67.75		1900072	1397885	Eagle Ridge Golf Course	Golf Balls
		46.62		1900072	1397885	Eagle Ridge Golf Course	Golf Balls
		205.00		1902801	1402103	Roughrider Days	Sponsorship
		41.00		1903990	1404267	Dickinson Area Chamber of Comm	Hole Sponsorship
		(0.64)		1218594	1406135	Sales Tax Refund	DOC 1900072
		(0.44)		1218594	1406135	Sales Tax Refund	DOC 1900072
		123.00		1905140	1406118	Dickinson Area Builders Associ	Golf Sponsor
		41.00		1906251	1407337	Dickinson High School TSA	DHS Sports Calendar Ad
		205.00		1912574	1417899	Dickinson Area Concert Assoc	Season Sponsor
		71.75		1913459	1419168	THS Athletic Booster	2016-2017 Fall-Winter Ad
		103.50		1915135	1422240	Bowman Area Chamber of Comm	SummerFest Sponsor
		51.25		1917206	1425527	All Seasons Arena	PRCA Sponsor
		102.50		1919486	1429516	CHI St Alexius Health Dickinson	Chapagne Sponsor
		102.50		1920842	1431355	Dickinson Rotary Club	Pancake Carnival Sponsor
		102.50		1922549	1432864	Dickinson Area Builders Associ	Christmas Party
		9.01		1229952	1435038	K Bauer 11-16	Decorations - Trunk or Treat
		697.00		1927266	1439665	Dickinson Area Builders Associ	Platinum Sponsor
		102.50		1928130	1441420	Southwest Central ND Science F	Sponsor
160.5715.29301	Institutional Advertising		1,141.43				
200.5715.29301	Institutional Advertising	365.00	365.00				
		185.00		1883829	1369822	VFW Dept of North Dakota	Mid-Winter Conference Ad
		100.00		1889716	1380228	South Dakota 4-H Rodeo Finals	Program Ad
		100.00		1925166	1437965	Scandinavian Heritage Associat	4th QTR Advertising
1/ 210.5715.29301	Institutional Advertising	117.20	2,163.00				
230.5715.29301	Institutional Advertising		250.00				
240.5715.29301	Institutional Advertising	1,944.15	1,944.15				
		31.67		1873805	1357239	Mckenzie County Farmer	Signature Ad, Booster Ad
		87.50		1879344	1365037	Badlands Gymnastics Club	Silver Level Sponsor
		60.28		1199711	1367832	W Dutton 2-16	Chile Cook Off
		25.00		1882712	1367767	N Faber 2-16	Association Bowling Dues
		25.37		1883026	1368314	Mckenzie County Farmer	
		198.00		1885516	1372322	Williston Area Builders Associ	Home Show Booth
		1.75		1886478	1373469	Mountain County Promoter Inc	ACCT 125
		109.90		1887353	1375759	AG-News	1/24 Page Ad

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Account Number	Account Description	North Dakota Gas Balance	General Ledger Balance	Doc. Number	Batch Number	Explanation	Explanation Remark
		32.20		1887422	1375908	Journal Publishing Inc - Crosb	Renewal Thru Feb 2018
		53.37		1888481	1377938	Mckenzie County Farmer	
		135.04		1888710	1378288	Vernon Company	ACCT 591123
		48.40		1592809	1385005	Multimedia Sales & Marketing	ACCT 326145
		11.38		1894886	1388970	Mckenzie County Farmer	A/N 189
		38.50		1897597	1393341	Williston Herald Inc	ACCT 1513
		57.83		1900072	1397885	Eagle Ridge Golf Course	Golf Balls
		39.80		1900072	1397885	Eagle Ridge Golf Course	Golf Balls
		52.50		1902516	1401343	Watford City Area Chamber of Co	2016 Rib Fest
		1.75		1904274	1404636	Mountain County Promoter Inc	ACCT 125
		18.37		1904399	1404749	Mckenzie County Farmer	ID# 189
		21.00		1904878	1405920	Williston Herald Inc	A/N 1513
		(0.54)		1218594	1406135	Sales Tax Refund	DOC 1900072
		(0.37)		1218594	1406135	Sales Tax Refund	DOC 1900072
		5.46		1220558	1412043	L Patton 8-16	Watford City
		20.59		1220558	1412043	L Patton 8-16	Watford City
		15.56		1220558	1412043	L Patton 8-16	Watford City
		12.72		1220558	1412043	L Patton 8-16	Watford City
		69.07		1220558	1412043	L Patton 8-16	Watford City
		20.23		1220668	1412041	S Homiston 8-16	Rib fest
		46.19		1220668	1412041	S Homiston 8-16	Rib Fest
		24.67		1910107	1414526	Mckenzie County Farmer	
		12.00		1222816	1416919	K Callahan 8-16	Ribs For Gas
		11.05		1222816	1416919	K Callahan 8-16	Rib Fest
		(57.50)		1866213	344473	Coyote Booster Club	Dues
		245.00		1911606	1416588	Strike Zone	Alley TV Ads
		52.50		1912477	1417807	WPFMS Event Account	1/4 Page Ad
		52.50		1912606	1417916	Coyote Booster Club	Donation
		196.00		1223829	1420048	S Homiston 8-16	West Event Golf
		9.31		1223973	1420156	J Nielsen 9-16	Crush Extreme
		25.37		1920059	1430505	Mckenzie County Farmer	A/N 189
		3.50		1922867	1433702	Kenmare News Inc	A/N 758
		87.50		1923964	1436257	Rotary Club of Williston	Auction for Action
		26.25		1926096	1438712	MLS Dollars for Scholars	Home Game Sponsor
		17.50		1926603	1439139	Williston Convention & Visitor	Holiday Lights Display
250.5715.29301	Institutional Advertising		345.48				
280.5715.29301	Institutional Advertising	1,815.63	1,815.63				
		100.00		1870314	1351414	Langdon Area Hockey Boosters	Ad Sign 2016
		100.00		1883994	1370359	Lake Region Curling Club	Billboard Renewal
		45.00		1885747	1372563	Devils Lake Park Board	Tournament Booklet Ad
		40.00		1895554	1390745	Wahalla Mountaineer	Graduation
		50.00		1896421	1391570	Country Media, Inc	Cust 31289
		50.00		1898626	1397243	Cavalier Country Club	Tee Box Ad Fee
		550.80		1900072	1397885	Eagle Ridge Golf Course	Golf Balls
		(5.17)		1218594	1406135	Sales Tax Refund	DOC 1900072
		175.00		1910551	1415079	Park River Arena Commission	Ice Level 3x4 Sign
		150.00		1912161	1417449	Grafton Parks & Recreation	Centennial Center Ad
		100.00		1917207	1425527	Lake Region Curling Club	Ad Sponsor
		289.00		1919676	1429690	Jamestown Fraternal Order of P	2017 Program Booklet Ad
		100.00		1920759	1431313	Langdon Area Hockey Boosters	Advertising sign
		79.00		1921574	1431920	Jamestown Sun	ACCT 28382
300.5715.29301	Institutional Advertising		3,648.05				
71000.5715.29301	Institutional Advertising	259.55	647.92				
71002.5715.29301	Institutional Advertising		1,568.10				

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Account Number	Account Description	North Dakota Gas Balance	General Ledger Balance	Doc. Number	Batch Number	Explanation	Explanation Remark
71003.5715.29301	Institutional Advertising	15,709.18	15,709.18				
		122.88		1874185	1357752	Regional Maple Leaf Communicat	
		270.00		1879332	1365037	Cedar Soil Conservation Distri	Bismarck Earth Day
		173.16		1579433	1365151	The American Legion Department	Dec 2015 ND NEWS Ad
		118.68		1885080	1371464	Regional Maple Leaf Communicat	
		350.00		1886303	1373230	North Dakota State Fair	
		100.65		1889645	1380201	VFW Veterans of Foreign Wars	VFW Post 1326 State Convention
		230.00		1891738	1383873	EDND	EDND Summer Conf. Sponsor 16
		266.40		1893604	1386271	ND FOP Journal	Confirm JW 131851
		123.00		1209166	1387782	K Baurli.har 5-16	Capital Fund Sponsorship
		333.00		1896019	1391137	Bismarck Aquatics & Fitness	25Q FT Hospitality Boards
		250.00		1897171	1392753	NDEPA	Golf Scramble Fee
		122.10		1899342	1396380	Alert Magazine	AD 2.25x4.5
		139.86		1899465	1396581	Regional Maple Leaf Communica	Vol T27
		100.00		1903510	1403250	Child's Hope Learning Center	Donation - Charity Gold Trauma
		240.00		1905572	1406834	Bismarck Blizzard Hockey	Sponsorship
		132.96		1905695	1406921	Regional Maple Leaf Communicat	
		555.68		1906416	1407424	Mandan Baseball Club Inc	Sponsor Memorial Ball Park
		43.45		1907880	1410062	United Printing	
		288.00		1910214	1414731	North Dakota Water	Social Hour Sponsor 12/8
		240.00		1912957	1418425	EDND	2016 Fall Sponsor
		168.00		1912993	1418454	Mandan Hockey Club	Arena Wall Sign
		192.00		1914208	1421209	BHG Inc	8 Sports Calendars
		100.00		1914840	1421986	Jamestown Area Chamber of Con	2016 AG Energy Lunch
		79.20		1914893	1422020	VFW Dept of North Dakota	Mid Winter Conf Ad
		149.04		1919273	1425267	Regional Maple Leaf Communicat	
		2,167.00		1921308	1431701	City of Bismarck	ACCT 458-130 Event Center
		8,325.00		1923671	1438460	City of Bismarck	ACCT 458-130 Event Center
		209.12		1925727	1438457	AG-NEWS	
71004.5715.29301	Institutional Advertising		7,277.10				
71005.5715.29301	Institutional Advertising		122.10				
71006.5715.29301	Institutional Advertising		350.00				
71007.5715.29301	Institutional Advertising		200.00				
93100.5715.29301	Institutional Advertising	282.00	703.99				
96000.5715.29301	Institutional Advertising	40.76	101.75				
99400.5715.29301	Institutional Advertising	6,996.95	17,466.61				
	Total Object Account 5715	\$118,875.41	\$438,909.59				
	Total ND	\$118,756.82					
	Grand Total	\$178,698.61	\$698,754.25				

1/ Not applicable to North Dakota.

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NORTH DAKOTA GAS INDUSTRY DUES
2016

resp	res	acct	Doc Num	G/L	Date	Explanation	LT 1 Amount	LT 1 Debit	LT 1 Credit	ND %	ND Amount	Projected	Explanation -Remark-
98500	5912	293077	1867237		1/1/2016	AMERICAN GAS ASSOCIATION	303,189.00	303,189.00		40.059093%	121,454.76		2016 dues
120	5912	293077	1871360		1/1/2016	BISMARCK-MANDAN CONVENTION	252	252		100.000000%	252.00		2016 DUES
71003	5912	293077	1886217		3/28/2016	BISMARCK-MANDAN DEVELOPMENT AS	4,238.40	4,238.40		100.000000%	4,238.40		2016 investor pledge
120	5912	293077	1890341		4/28/2016	Bismarck-Mandan HBA	189.6	189.6		100.000000%	189.60		dues
150	5912	293077	1877544		2/9/2016	BOWMAN AREA CHAMBER OF COMMERC	71.75	71.75		100.000000%	71.75		2016 dues
88800	5912	293077	1220770		8/31/2016	C BREIMEIER 8-16 (UTC)	2,508.99	2,508.99		40.059093%	1,005.08		Annual membership
280	5912	293077	1917538		10/28/2016	CARRINGTON CHAMBER OF COMMERCE	210	210		100.000000%	210.00		membership
280	5912	293077	1912160		9/27/2016	CAVALIER AREA CHAMBER OF COMME	160	160		100.000000%	160.00		MEMBERSHIP DUES
280	5912	293077	1871598		1/1/2016	CAVALIER RETAIL COMMITTEE	250	250		100.000000%	250.00		2016 DUES
88700	5912	293077	1196956		1/31/2016	CNG MEMEBERSHIP CROSS CHA 1/16	500	500		40.059093%	200.30		
71003	5912	293077	1887014		3/31/2016	CONSORTIUM FOR ENERGY EFFICIEN	1,102.64	1,102.64		100.000000%	1,102.64		dues
98500	5912	293077	1197092		1/31/2016	CORRECT PV 1813020	85,126.38	85,126.38		40.059093%	34,100.86		
98500	5912	293077	1197092		1/31/2016	CORRECT PV 1813020	-303,189.00		-303,189.00	40.059093%	(121,454.76)		
88800	5912	293077	1213766		6/30/2016	D LABERE 6-16 (ETA dues)	100	100		40.059093%	40.06		ETA Dues
280	5912	293077	1910453		9/15/2016	DEVILS LAKE AREA CHAMBER OF CO	350	350		100.000000%	350.00		2016-2017 MEMBERSHIP DUES
150	5912	293077	1907996		8/26/2016	DICKINSON AREA BUILDERS ASSOCI	139.4	139.4		100.000000%	139.40		MEMBERSHIP DUES
150	5912	293077	1876595		1/31/2016	DICKINSON AREA CHAMBER OF COMM	36.9	36.9		100.000000%	36.90		DUES & ADVERTISING
88100	5912	293077	1876602		1/28/2016	EDISON ELECTRIC INSTITUTE (USWAG)	1,100.00	1,100.00		40.059093%	440.65		USWAG DUES
71003	5912	293077	1882418		2/29/2016	EDND	480	480		100.000000%	480.00		2016 MEMBERSHIP
71000	5912	293077	1874202		1/14/2016	ENERGY SOLUTIONS CENTER	7,500.00	7,500.00		40.059093%	3,004.43		2016 DUES
210	5912	293077	1870841		1/1/2016	FORT PIERRE CHAMBER OF COMM	50	50		5.418420%	2.71		DUES
71003	5912	293077	1876136		1/27/2016	FORWARD DEVILS LAKE CORPORATIO	500	500		100.000000%	500.00		dues
280	5912	293077	1878137		2/12/2016	GOPHER STATE ONE-CALL INC	100	100		100.000000%	100.00		Not dues
120	5912	293077	1920699		11/18/2016	HEBRON BUSINESS CLUB	12	12		100.000000%	12.00		dues
150	5912	293077	1886416		3/29/2016	HETTINGER AREA CHAMBER OF COMM	41	41		100.000000%	41.00		CHAMBER DUES
210	5912	293077	1878565		2/17/2016	IPSWICH COMMERCIAL CLUB	10	10		5.418420%	0.54		DUES
280	5912	293077	1871016		1/1/2016	JAMESTOWN AREA CHAMBER OF COMM	357.5	357.5		100.000000%	357.50		DUES
280	5912	293077	1918517		11/7/2016	JAMESTOWN AREA CHAMBER OF COMM	357.5	357.5		100.000000%	357.50		dues
280	5912	293077	1870743		1/1/2016	JAMESTOWN DOWNTOWN ASSOCIATION	175	175		100.000000%	175.00		DUES
210	5912	293077	1875274		1/21/2016	JAVA COMMUNITY CLUB	20	20		5.418420%	1.08		MEMBERSHIP FEE
240	5912	293077	1876213		1/27/2016	KENMARE ASSOC OF COMM	140	140		100.000000%	140.00		dues
280	5912	293077	1916031		10/18/2016	LANGDON CHAMBER OF COMMERCE	250	250		100.000000%	250.00		2016-2017 MEMBERSHIP
210	5912	293077	1895628		6/7/2016	LINTON CHAMBER OF COMMERCE	16	16		5.418420%	0.87		ANNUAL BUSINESS MEMBERSHIP
210	5912	293077	1889028		4/21/2016	LINTON INDUSTRIAL DEVELOPMENT	10	10		5.418420%	0.54		2016 dues
200	5912	293077	1883047		3/4/2016	MAX CIVIC CLUB	140	140		100.000000%	140.00		dues
99400	5912	293077	1197027		1/31/2016	MDUR 01-2016	1,715.12	1,715.12		40.059093%	687.06		MDUR Cross Charge 29995
99400	5912	293077	1200301		2/29/2016	MDUR 02-2016	57.23	57.23		40.059093%	22.93		MDUR Cross Charge 29995
99400	5912	293077	1204455		3/31/2016	MDUR 03-2016	312.7	312.7		40.059093%	125.26		MDUR Cross Charge 29995
99400	5912	293077	1211017		5/31/2016	MDUR 05-2016	1,649.05	1,649.05		40.059093%	660.59		MDUR Cross Charge 29995
99400	5912	293077	1217930		7/31/2016	MDUR 07-2014	107.63	107.63		40.059093%	43.12		MDUR Cross Charge 29995
99400	5912	293077	1224899		9/30/2016	MDUR 09-2016	1,875.75	1,875.75		40.059093%	751.41		MDUR Cross Charge 29995
99400	5912	293077	1227884		10/31/2016	MDUR 10-2016	30.75	30.75		40.059093%	12.32		MDUR Cross Charge 29995
96000	5912	293077	1871343		1/1/2016	MIDWEST ENERGY ASSOCIATION, IN	11,222.64	11,222.64		40.059093%	4,495.69		2016 DUES
93100	5912	293077	1888694		4/19/2016	MIDWEST REGION GAS TASK FORCE	1,000.00	1,000.00		40.059093%	400.59		2016 dues
200	5912	293077	1874522		1/18/2016	MINOT AREA CHAMBER OF COMMERCE	2,035.85	2,035.85		100.000000%	2,035.85		DUES 2016
210	5912	293077	1894048		5/23/2016	MOBRIDGE ROTARY CLUB	28	28		5.418420%	1.52		DUES
240	5912	293077	1886021		3/25/2016	MOHALL CHAMBER OF COMMERCE	35	35		100.000000%	35.00		dues
92503	5912	293077	1901818		7/21/2016	NARUC	2,000.00	2,000.00		100.000000%	2,000.00		DUES

NORTH DAKOTA GAS INDUSTRY DUES
2016

resp	res	acct	Doc Num	G/L Date	Explanation	LT 1 Amount	LT 1 Debit	LT 1 Credit	ND %	ND Amount	Projected	Explanation -Remark-
88703	5912	293077	1886704	3/30/2016	ND COMMON GROUND ALLIANCE	500	500		100.000000%	500.00		
71003	5912	293077	1906350	8/17/2016	NORSK HOSTFEST	10,000.00	10,000.00		100.000000%	10,000.00		CORPORATE SPONSORSHIP
280	5912	293077	1902523	7/26/2016	PARK RIVER COMMERCIAL CLUB	75	75		100.000000%	75.00		2-10 EMPLOYEES
210	5912	293077	1872306	1/4/2016	PIERRE AREA CHAMBER OF COMMERC	737	737		5.418420%	39.93		BRONZE DUES
210	5912	293077	1874517	1/15/2016	SELBY RECORD	15	15		5.418420%	0.81		COMMUNITY CLUB DUES
150	5912	293077	1922112	11/28/2016	STARK DEVELOPMENT CORPORATION	102.5	102.5		100.000000%	102.50		2016-2017 DUES
240	5912	293077	1229449	11/30/2016	T DEHAVEN 11-16	145	145		100.000000%	145.00		Home Builders As.
98503	5912	293077	1871536	1/1/2016	UTILITY SHAREHOLDERS OF NORTH	12,810.00	12,810.00		100.000000%	12,810.00		dues
98503	5912	293077	1917848	10/31/2016	UTILITY SHAREHOLDERS OF NORTH	12,210.00	12,210.00		100.000000%	12,210.00		DUES 2016 2ND HALF
280	5912	293077	1914845	10/11/2016	VALLEY CITY AREA OF CHAMBER OF	230	230		100.000000%	230.00		MEMBERSHIP DUES
71003	5912	293077	1919966	11/15/2016	VALLEY CITY-BARNES COUNTY	790	790		100.000000%	790.00		Develop corp membership
280	5912	293077	1877646	2/10/2016	WALHALLA CHAMBER OF COMMERCE	137.1	137.1		100.000000%	137.10		MEMBERSHIP
240	5912	293077	1875004	1/19/2016	WASA	39.6	39.6		100.000000%	39.60		2016 DUES
88100	5912	293077	1875100	1/20/2016	WEST ASSOCIATES	11,666.00	11,666.00		40.059093%	4,673.29		Recorded incorrectly s/b all to electric
240	5912	293077	1871570	1/1/2016	WILLISTON AREA CHAMBER OF COMM	192.5	192.5		100.000000%	192.50		2016 dues
99400	5912	293077	1233932	12/31/2016	MDUR 12-2016	1,615.06	1,615.06		40.059093%	646.98		MDUR Cross Charge 29995
						<u>179,829.54</u>	<u>483,018.54</u>	<u>-303,189.00</u>		<u>102,214.86</u>	<u>0.00</u>	
												Individual
												Other
										59,425.30		
										42,789.56		
										<u>102,214.86</u>		

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North Dakota Gas Industry Dues
January 1, 2017 through March 31, 2017

Resp	Obj	Acct	Account Descr	G/L	Date	Explanation	LT 1 Amount	LT 1 Debit	LT 1 Credit	Explanation -Remark-	ND%	ND Amount	Inclusion
110	5912	293077	Industrial Membr		01/01/2017	HOME BUILDERS ASSOCIATION OF B	\$ 467.00	\$ 467.00		2017 dues			
110	5912	293077	Industrial Membr		01/01/2017	BILLINGS CHAMBER OF COMMERCE	\$ 3,244.50	\$ 3,244.50		Acct 1505			
110	5912	293077	Industrial Membr		03/06/2017	LAUREL CHAMBER OF COMMERCE	\$ 160.00	\$ 160.00		dues			
120	5912	293077	Industrial Membr		01/01/2017	BISMARCK-MANDAN CONVENTION	\$ 252.00	\$ 252.00		2017 dues	100.00000%	\$ 252.00	X
120	5912	293077	Industrial Membr		02/03/2017	MANDAN PROGRESS ORGANIZATION	\$ 48.00	\$ 48.00		2017 dues	100.00000%	\$ 48.00	Y
130	5912	293077	Industrial Membr		01/10/2017	BH&B TROURISM ASSOCIATION	\$ 313.00	\$ 313.00		CORPORATE PARTNER DUES			
130	5912	293077	Industrial Membr		01/11/2017	RAPID CITY AREA CHAMBER OF COM	\$ 7,840.00	\$ 7,840.00		2017 dues			
130	5912	293077	Industrial Membr		01/25/2017	GREATER RC AREA ECONOMIC	\$ 5,000.00	\$ 5,000.00		2017 DUES			
130	5912	293077	Industrial Membr		03/31/2017	BLACK HILLS HOMEBUILDERS	\$ 450.00	\$ 450.00		RENEWAL DUES			
150	5912	293077	Industrial Membr		01/01/2017	DICKINSON AREA CHAMBER OF COMM	\$ 235.75	\$ 235.75		2017 dues	100.00000%	\$ 235.75	Y
150	5912	293077	Industrial Membr		02/28/2017	BOWMAN AREA CHAMBER OF COMMERC	\$ 45.10	\$ 45.10		2017 DUES	100.00000%	\$ 45.10	Y
160	5912	293077	Industrial Membr		03/03/2017	SIDNEY AREA CHAMBER OF COMMERC	\$ 220.00	\$ 220.00		2017 DUES			
160	5912	293077	Industrial Membr		03/03/2017	MILES CITY AREA CHAMBER OF COM	\$ 400.00	\$ 400.00		2017 DUES			
160	5912	293077	Industrial Membr		03/09/2017	BAKER CHAMBER OF COMMERCE & AG	\$ 80.00	\$ 80.00		2017 dues			
200	5912	293077	Industrial Membr		01/31/2017	MINOT AREA CHAMBER OF COMMERCE	\$ 2,035.85	\$ 2,035.85		2017 dues	100.00000%	\$ 2,035.85	X
200	5912	293077	Industrial Membr		01/31/2017	MINOT AREA DEVELOPMENT CORPORA	\$ 2,485.00	\$ 2,485.00		Acct 1144-dues	100.00000%	\$ 2,485.00	X
210	5912	293077	Industrial Membr		01/01/2017	MOBRIDGE ROTARY CLUB	\$ 36.00	\$ 36.00		2017 dues	5.669952%	\$ 2.04	Z
210	5912	293077	Industrial Membr		01/01/2017	FORT PIERRE CHAMBER OF COMM	\$ 50.00	\$ 50.00		2017 dues	5.669952%	\$ 2.83	Z
210	5912	293077	Industrial Membr		01/01/2017	MOBRIDGE AREA CHAMBER OF COMME	\$ 120.00	\$ 120.00		2017 dues	5.669952%	\$ 6.80	Z
210	5912	293077	Industrial Membr		01/01/2017	GETTYSBURG CHAMBER OF COMMERCE	\$ 20.00	\$ 20.00		2017 dues	5.669952%	\$ 1.13	Z
210	5912	293077	Industrial Membr		01/25/2017	PIERRE AREA CHAMBER OF COMMERC	\$ 737.00	\$ 737.00		BRONZE MEMBERSHIP DUES	5.669952%	\$ 41.81	Z
210	5912	293077	Industrial Membr		01/26/2017	SELBY COMMUNITY CLUB	\$ 30.75	\$ 30.75		2017 dues	5.669952%	\$ 1.74	Z
210	5912	293077	Industrial Membr		02/13/2017	LINTON CHAMBER OF COMMERCE	\$ 16.00	\$ 16.00		2017 ANNUAL DUES	5.669952%	\$ 0.91	Z
230	5912	293077	Industrial Membr		01/11/2017	SHERIDAN COUNTY CHAMBER OF COM	\$ 196.00	\$ 196.00		2017 dues			
230	5912	293077	Industrial Membr		01/11/2017	BIG HORN HOME BUILDERS ASSOC.	\$ 141.00	\$ 141.00		dues			
230	5912	293077	Industrial Membr		01/18/2017	DOWNTOWN SHERIDAN ASSOCIATION	\$ 70.00	\$ 70.00		2017 MEMBERSHIP DUES			
230	5912	293077	Industrial Membr		02/15/2017	ONE-CALL OF WYOMING	\$ 260.00	\$ 260.00		JAN 2017			
230	5912	293077	Industrial Membr		02/15/2017	ONE-CALL OF WYOMING	\$ 80.00	\$ 80.00					
230	5912	293077	Industrial Membr		03/10/2017	WYOMING RETAIL ASSOCIATION	\$ 60.00	\$ 60.00		2017 dues			
230	5912	293077	Industrial Membr		03/29/2017	KAYCEE AREA CHAMBER OF COMMERC	\$ 75.00	\$ 75.00		CHAMBER MEMBERSHIP			
240	5912	293077	Industrial Membr		01/01/2017	WILLISTON AREA CHAMBER OF COMM	\$ 192.50	\$ 192.50		2017 dues	100.00000%	\$ 192.50	Y
240	5912	293077	Industrial Membr		01/03/2017	WILLISTON ECONOMIC DEVELOPMENT	\$ 87.50	\$ 87.50		2017 membership	100.00000%	\$ 87.50	Y
240	5912	293077	Industrial Membr		01/24/2017	STANLEY COMMERCIAL CLUB	\$ 122.50	\$ 122.50		2017 dues	100.00000%	\$ 122.50	Y
250	5912	293077	Industrial Membr		01/01/2017	GLASGOW AREA CHAMBER OF COMMER	\$ 300.00	\$ 300.00		2017 dues			
250	5912	293077	Industrial Membr		01/13/2017	MALTA CHAMBER OF COMMERCE	\$ 340.00	\$ 340.00		2017 dues			
250	5912	293077	Industrial Membr		01/13/2017	GLASGOW AREA CHAMBER OF COMMER	\$ 300.00	\$ 300.00		2017 dues			
250	5912	293077	Industrial Membr		01/13/2017	WOLF POINT CHAMBER OF COMMERCE	\$ 294.00	\$ 294.00		2017 dues			
280	5912	293077	Industrial Membr		01/01/2017	JAMESTOWN DOWNTOWN ASSOCIATION	\$ 175.00	\$ 175.00		2017 dues	100.00000%	\$ 175.00	X
280	5912	293077	Industrial Membr		01/01/2017	CAVALIER RETAIL COMMITTEE	\$ 250.00	\$ 250.00		2017 dues	100.00000%	\$ 250.00	X
280	5912	293077	Industrial Membr		02/03/2017	GRAFTON AREA CHAMBER OF COMMER	\$ 225.00	\$ 225.00		dues	100.00000%	\$ 225.00	Y
280	5912	293077	Industrial Membr		03/10/2017	WALHALLA CHAMBER OF COMMERCE	\$ 212.10	\$ 212.10		membership	100.00000%	\$ 212.10	Y
300	5912	293077	Industrial Membr		01/04/2017	DEADWOOD CHAMBER OF COMMERCE	\$ 600.00	\$ 600.00		2017 dues			
300	5912	293077	Industrial Membr		01/04/2017	SPEARFISH CHAMBER OF COMMERCE	\$ 750.00	\$ 750.00		2017 dues			
300	5912	293077	Industrial Membr		01/13/2017	STURGIS AREA CHAMBER OF COMMER	\$ 700.00	\$ 700.00		2017 dues			
300	5912	293077	Industrial Membr		01/19/2017	ONE-CALL OF WYOMING	\$ 200.00	\$ 200.00		MD3			
300	5912	293077	Industrial Membr		01/30/2017	BELLE FOURCHE CHAMBER OF COMME	\$ 610.00	\$ 610.00		2017 dues			
300	5912	293077	Industrial Membr		02/15/2017	LEAD AREA CHAMBER OF COMMERCE	\$ 400.00	\$ 400.00		MEMBERSHIP DUES			
71000	5912	293077	Industrial Membr		01/13/2017	ENERGY SOLUTIONS CENTER	\$ 7,500.00	\$ 7,500.00		2017 dues	39.28716%	\$ 2,946.54	X

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71002	5912	293077	Industrial Membr	01/17/2017	RICHLAND ECONOMIC DEVELOPMENT	\$	1,500.00	\$	1,500.00	MEMBERSHIP DUES				
71002	5912	293077	Industrial Membr	02/21/2017	RICHLAND ECONOMIC DEVELOPMENT	\$	1,140.00	\$	1,140.00	2017 membership				
71003	5912	293077	Industrial Membr	01/01/2017	NDEPA	\$	500.00	\$	500.00	2017 membership	100.00000%	\$	500.00 X	
71003	5912	293077	Industrial Membr	01/10/2017	EDND	\$	230.00	\$	230.00	2017 dues-Oswald	100.00000%	\$	230.00 X	
71003	5912	293077	Industrial Membr	01/12/2017	DOWNTOWN BUSINESS ASSOC	\$	148.50	\$	148.50	2017 membership	100.00000%	\$	148.50 Y	
71003	5912	293077	Industrial Membr	02/03/2017	FORWARD DEVILS LAKE CORPORATIO	\$	500.00	\$	500.00	dues	100.00000%	\$	500.00 X	
71003	5912	293077	Industrial Membr	02/17/2017	BISMARCK-MANDAN DEVELOPMENT AS	\$	4,238.40	\$	4,238.40	2017 DUES	100.00000%	\$	4,238.40 X	
71003	5912	293077	Industrial Membr	03/17/2017	CONSORTIUM FOR ENERGY EFFICIEN	\$	1,159.72	\$	1,159.72	2017 MEMBERSHIP DUES	100.00000%	\$	1,159.72 X	
71004	5912	293077	Industrial Membr	01/12/2017	BELLE FOURCHE DEVELOPMENT CORP	\$	500.00	\$	500.00	2017 membership				
71004	5912	293077	Industrial Membr	01/12/2017	SPEARFISH ECONOMIC DEVELOPMENT	\$	1,000.00	\$	1,000.00	2017 dues				
71004	5912	293077	Industrial Membr	01/17/2017	PIERRE ECONOMIC DEVELOPMENT CO	\$	1,000.00	\$	1,000.00	2017 B BREKKE PLATINUM				
71004	5912	293077	Industrial Membr	01/30/2017	STURGIS ECONOMIC DEVELOPMENT C	\$	1,000.00	\$	1,000.00	2017 contribution				
71004	5912	293077	Industrial Membr	03/06/2017	FORT PIERRE DEVELOPMENT CORP	\$	500.00	\$	500.00	2017 dues				
71004	5912	293077	Industrial Membr	03/31/2017	GOVERNOR'S OFFICE OF ECONOMIC	\$	1,500.00	\$	1,500.00	SPONSORSHIP				
71005	5912	293077	Industrial Membr	01/17/2017	FORWARD SHERIDAN, INC.	\$	2,000.00	\$	2,000.00	2017 INVESTMENT				
71005	5912	293077	Industrial Membr	03/17/2017	CONSORTIUM FOR ENERGY EFFICIEN	\$	205.52	\$	205.52	2017 MEMBERSHIP DUES				
71006	5912	293077	Industrial Membr	01/31/2017	L OSWALD JR 1-17	\$	295.00	\$	295.00	Economic Dev Annual Membershi				
71006	5912	293077	Industrial Membr	01/31/2017	MINNESOTA BLUE FLAME GAS ASSOC	\$	1,610.16	\$	1,610.16	2017 dues				
71006	5912	293077	Industrial Membr	03/14/2017	TRI VALLEY OPPORTUNITY COUNCIL	\$	1,750.00	\$	1,750.00	DONATION				
88100	5912	293077	Industrial Membr	02/09/2017	EDISON ELECTRIC INSTITUTE	\$	1,067.00	\$	1,067.00	2017 dues	39.28716%	\$	419.19 X	
96000	5912	293077	Industrial Membr	01/01/2017	MIDWEST ENERGY ASSOCIATION, IN	\$	16,922.20	\$	16,922.20	2017 dues	39.28716%	\$	6,648.25 X	
98500	5912	293077	Industrial Membr	02/28/2017	Allocate AGA dues to UG	\$	103,237.52	\$	103,237.52		39.28716%	\$	40,559.09 X	
98500	5912	293077	Industrial Membr	02/28/2017	Allocate AGA dues to UG	\$	(303,189.00)			\$ (303,189.00)				
98500	5912	293077	Industrial Membr	01/01/2017	AMERICAN GAS ASSOCIATION	\$	303,189.00	\$	303,189.00	2017 DUES				
98503	5912	293077	Industrial Membr	01/17/2017	UTILITY SHAREHOLDERS OF NORTH	\$	11,970.00	\$	11,970.00	2017 1ST HAVE DUES	100.00000%	\$	11,970.00 Z	
98506	5912	293077	Industrial Membr	01/11/2017	MINNESOTA UTILITY INVESTORS	\$	9,750.00	\$	9,750.00	2017 dues				
99400	5912	293077	Industrial Membr	01/31/2017	MDUR 01-2017	\$	2,551.62	\$	2,551.62	MDUR Cross Charge 29995	39.28716%	\$	1,002.46 Z	
99400	5912	293077	Industrial Membr	02/28/2017	MDUR 02-2017	\$	16.50	\$	16.50	MDUR Cross Charge 29995	39.28716%	\$	6.48 Z	
						\$	204,718.69	\$	507,907.69	\$	(303,189.00)		\$	76,752.19

O&M Total \$ 76,752.19

Factor 27 - O&M Excluding Cost of Gas & AG
Factor 160 - Mobridge District Gas Composite

39.287160%
5.669952%

Individual Line	X	\$	62,399.04
Less than \$250	Y	\$	1,316.95
Corporate cross charges	Z	\$	13,036.20
		\$	<u>76,752.19</u>

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2016 Expenses Under \$250												
resp	res	acct	G/L Date	Explanation	LT 1 Amount	LT 1 Debit	LT 1 Credit	ND %	2016 ND Amount	Explanation -Remark-	2017 Amount	Difference
98500	5912	293077	1/11/2016	AMERICAN GAS ASSOCIATION	303,189.00	303,189.00		40.059093%	121,454.76	2016 dues		
120	5912	293077	4/28/2016	Bismarck-Mandan HBA	189.6	189.6		100.000000%	189.60	dues		
150	5912	293077	2/9/2016	BOWMAN AREA CHAMBER OF COMMERCE	71.75	71.75		100.000000%	71.75	2016 dues	45.10	26.65
280	5912	293077	10/28/2016	CARRINGTON CHAMBER OF COMMERCE	210	210		100.000000%	210.00	membership		
280	5912	293077	9/27/2016	CAVALIER AREA CHAMBER OF COMMERCE	160	160		100.000000%	160.00	MEMBERSHIP DUES		
88700	5912	293077	1/31/2016	CNG MEMEBERSHIP CROSS CHA 1/16	500	500		40.059093%	200.30			
98500	5912	293077	1/31/2016	CORRECT PV 1613020	-303,189.00		-303,189.00	40.059093%	(121,454.76)			
88800	5912	293077	6/30/2016	D LABERE 6-16 (ETA dues)	100	100		40.059093%	40.06	ETA Dues		
150	5912	293077	8/26/2016	DICKINSON AREA BUILDERS ASSOCIATION	139.4	139.4		100.000000%	139.40	MEMBERSHIP DUES		
150	5912	293077	1/31/2016	DICKINSON AREA CHAMBER OF COMM	36.9	36.9		100.000000%	36.90	DUES & ADVERTISING	235.75	-198.85
120	5912	293077	11/18/2016	HEBRON BUSINESS CLUB	12	12		100.000000%	12.00	dues		
150	5912	293077	3/29/2016	HETTINGER AREA CHAMBER OF COMM	41	41		100.000000%	41.00	CHAMBER DUES		
280	5912	293077	1/1/2016	JAMESTOWN DOWNTOWN ASSOCIATION	175	175		100.000000%	175.00	DUES		
240	5912	293077	1/27/2016	KENMARE ASSOC OF COMM	140	140		100.000000%	140.00	dues		
210	5912	293077	6/7/2016	LINTON CHAMBER OF COMMERCE	16	16		5.418420%	0.87	ANNUAL BUSINESS MEMBERSHIP		
210	5912	293077	4/21/2016	LINTON INDUSTRIAL DEVELOPMENT	10	10		5.418420%	0.54	2016 dues		
200	5912	293077	3/4/2016	MAX CIVIC CLUB	140	140		100.000000%	140.00	dues		
240	5912	293077	3/25/2016	MOHALL CHAMBER OF COMMERCE	35	35		100.000000%	35.00	dues		
280	5912	293077	7/26/2016	PARK RIVER COMMERCIAL CLUB	75	75		100.000000%	75.00	2-10 EMPLOYEES		
150	5912	293077	11/28/2016	STARK DEVELOPMENT CORPORATION	102.5	102.5		100.000000%	102.50	2016-2017 DUES		
240	5912	293077	11/30/2016	T DEHAVEN 11-16	145	145		100.000000%	145.00	Home Builders As.		
280	5912	293077	10/11/2016	VALLEY CITY AREA OF CHAMBER OF	230	230		100.000000%	230.00	MEMBERSHIP DUES		
280	5912	293077	2/10/2016	WALHALLA CHAMBER OF COMMERCE	137.1	137.1		100.000000%	137.10	MEMBERSHIP	212.10	-75
240	5912	293077	1/19/2016	WASA	39.6	39.6		100.000000%	39.60	2016 DUES		
240	5912	293077	1/1/2016	WILLISTON AREA CHAMBER OF COMM	192.5	192.5		100.000000%	192.50	2016 dues	192.50	0
									2,514.11		685.45	-247.2

2017 Expenses Under \$250												
Resp	Obj	Acct	G/L Date	Explanation	LT 1 Amount	LT 1 Debit	LT 1 Credit	Explanation -Remark-	ND%	ND Amount	Inclusion	
120	5912	293077	02/03/2017	MANDAN PROGRESS ORGANIZATION	\$ 48.00	\$ 48.00		2017 dues	100.000000%	\$ 48.00	Y	
240	5912	293077	01/03/2017	WILLISTON ECONOMIC DEVELOPMENT	\$ 87.50	\$ 87.50		2017 membership	100.000000%	\$ 87.50	Y	
240	5912	293077	01/24/2017	STANLEY COMMERCIAL CLUB	\$ 122.50	\$ 122.50		2017 dues	100.000000%	\$ 122.50	Y	
280	5912	293077	02/03/2017	GRAFTON AREA CHAMBER OF COMMERCE	\$ 225.00	\$ 225.00		dues	100.000000%	\$ 225.00	Y	
71003	5912	293077	01/12/2017	DOWNTOWN BUSINESS ASSOC	\$ 148.50	\$ 148.50		2017 membership	100.000000%	\$ 148.50	Y	
										631.50		
										Total 2017 Charges	1,316.95	
										2016 accounts less updated accounts	2,075.86	
										Plus updated accounts	685.45	
										Plus new accounts	631.50	
										3,392.81		

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2017 (March 31) UE

Account	Obj	Acct	Account Descri	Doc	Doc Numb	G/L	Date	Description	Explanation	LT 1 Amount	LT 1 Debit	LT 1 Credit
120	5912	293077	Industrial Memt JL	1237306	01/31/2017			BISMARCK-MANDAN CONVENTION	ALLOCATE R	252.00	252.00	
120	5912	293077	Industrial Memt JL	1239205	02/28/2017			MANDAN PROGRESS ORGANIZATION	ALLOCATE R	48.00	48.00	
150	5912	293077	Industrial Memt JL	1237306	01/31/2017			DICKINSON AREA CHAMBER OF COMM	ALLOCATE R	235.75	235.75	
150	5912	293077	Industrial Memt JL	1239205	02/28/2017			BOWMAN AREA CHAMBER OF COMMERC	ALLOCATE R	45.10	45.10	
200	5912	293077	Industrial Memt JL	1237306	01/31/2017			All in one charge	ALLOCATE R	4,520.85	4,520.85	
210	5912	293077	Industrial Memt JL	1237306	01/31/2017				ALLOCATE R	56.35	56.35	
210	5912	293077	Industrial Memt JL	1239205	02/28/2017			All 210 in one charge	ALLOCATE R	0.91	0.91	
240	5912	293077	Industrial Memt JL	1237306	01/31/2017			All 240 in one charge	ALLOCATE R	402.50	402.50	
280	5912	293077	Industrial Memt JL	1237306	01/31/2017				ALLOCATE R	425.00	425.00	
280	5912	293077	Industrial Memt JL	1239205	02/28/2017				ALLOCATE R	225.00	225.00	
280	5912	293077	Industrial Memt JL	1242653	03/31/2017			All 280 to ND	ALLOCATE R	212.10	212.10	
71000	5912	293077	Industrial Memt JL	1237306	01/31/2017			ENERGY SOLUTIONS CENTER	ALLOCATE R	2,946.54	2,946.54	
71003	5912	293077	Industrial Memt JL	1237306	01/31/2017				ALLOCATE R	878.50	878.50	
71003	5912	293077	Industrial Memt JL	1239205	02/28/2017				ALLOCATE R	4,738.40	4,738.40	
71003	5912	293077	Industrial Memt JL	1242653	03/31/2017			All of 71003 to ND	ALLOCATE R	1,159.72	1,159.72	
88100	5912	293077	Industrial Memt JL	1239205	02/28/2017			EDISON ELECTRIC INSTITUTE	ALLOCATE R	419.19	419.19	
96000	5912	293077	Industrial Memt JL	1237306	01/31/2017			MIDWEST ENERGY ASSOCIATION, IN	ALLOCATE R	6,648.25	6,648.25	
98500	5912	293077	Industrial Memt JL	1237306	01/31/2017			AMERICAN GAS ASSOCIATION	ALLOCATE R	119,114.35	119,114.35	
98500	5912	293077	Industrial Memt JL	1239683	02/28/2017			Allocate AGA dues to UG	ALLOCATE R	(78,555.26)		(78,555.26)
98503	5912	293077	Industrial Memt JL	1237306	01/31/2017			UTILITY SHAREHOLDERS OF NORTH	ALLOCATE R	11,970.00	11,970.00	
99400	5912	293077	Industrial Memt JL	1237306	01/31/2017			MDUR 01-2017	ALLOCATE R	1,002.46	1,002.46	
99400	5912	293077	Industrial Memt JL	1239683	02/28/2017			MDUR 02-2017	ALLOCATE R	6.48	6.48	
										76,752.19	155,307.45	(78,555.26)

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										2016 Expenses					
resp	res	acct	Do Ty	Doc Number	G/L Date	Explanation	LT 1 Amount	LT 1 Debit	LT 1 Credit	ND %	2016 ND Amount	Explanation -Remark-	2017 Amo	Difference	
98500	5912	293077	PV	1867237	1/1/2016	AMERICAN GAS ASSOCIATION	303,189.00	303,189.00		40.059093%	121,454.76	2016 dues			
120	5912	293077	PV	1890341	4/28/2016	Bismarck-Mandan HBA	189.6	189.6		100.000000%	189.60	dues			
150	5912	293077	PV	1877544	2/9/2016	BOWMAN AREA CHAMBER OF COMMERCE	71.75	71.75		100.000000%	71.75	2016 dues	45.10	26.65	
280	5912	293077	PV	1917538	10/28/2016	CARRINGTON CHAMBER OF COMMERCE	210	210		100.000000%	210.00	membership			
280	5912	293077	PV	1912160	9/27/2016	CAVALIER AREA CHAMBER OF COMME	160	160		100.000000%	160.00	MEMBERSHIP DUES			
88700	5912	293077	JE	1196956	1/31/2016	CNG MEMEBERSHIP CROSS CHA 1/16	500	500		40.059093%	200.30				
98500	5912	293077	JE	1197092	1/31/2016	CORRECT PV 1813020	-303,189.00		-303,189.00	40.059093%	(121,454.76)				
88800	5912	293077	CE	1213766	6/30/2016	D LABERE 6-16 (ETA dues)	100	100		40.059093%	40.06	ETA Dues			
150	5912	293077	PV	1907996	8/26/2016	DICKINSON AREA BUILDERS ASSOCI	139.4	139.4		100.000000%	139.40	MEMBERSHIP DUES			
150	5912	293077	PV	1876595	1/31/2016	DICKINSON AREA CHAMBER OF COMM	36.9	36.9		100.000000%	36.90	DUES & ADVERTISING	235.75	-198.85	
120	5912	293077	PV	1920699	11/18/2016	HEBRON BUSINESS CLUB	12	12		100.000000%	12.00	dues			
150	5912	293077	PV	1886416	3/29/2016	HETTINGER AREA CHAMBER OF COMM	41	41		100.000000%	41.00	CHAMBER DUES			
280	5912	293077	PV	1870743	1/1/2016	JAMESTOWN DOWNTOWN ASSOCIATION	175	175		100.000000%	175.00	DUES			
240	5912	293077	PV	1876213	1/27/2016	KENMARE ASSOC OF COMM	140	140		100.000000%	140.00	dues			
210	5912	293077	PV	1895628	6/7/2016	LINTON CHAMBER OF COMMERCE	16	16		5.418420%	0.87	ANNUAL BUSINESS MEMBERSHIP			
210	5912	293077	PV	1889028	4/21/2016	LINTON INDUSTRIAL DEVELOPMENT	10	10		5.418420%	0.54	2016 dues			
200	5912	293077	PV	1883047	3/4/2016	MAX CIVIC CLUB	140	140		100.000000%	140.00	dues			
240	5912	293077	PV	1886021	3/25/2016	MOHALL CHAMBER OF COMMERCE	35	35		100.000000%	35.00	dues			
280	5912	293077	PV	1902523	7/26/2016	PARK RIVER COMMERCIAL CLUB	75	75		100.000000%	75.00	2-10 EMPLOYEES			
150	5912	293077	PV	1922112	11/28/2016	STARK DEVELOPMENT CORPORATION	102.5	102.5		100.000000%	102.50	2016-2017 DUES			
240	5912	293077	CE	1229449	11/30/2016	T DEHAVEN 11-16	145	145		100.000000%	145.00	Home Builders As			
280	5912	293077	PV	1914845	10/11/2016	VALLEY CITY AREA OF CHAMBER OF	230	230		100.000000%	230.00	MEMBERSHIP DUES			
280	5912	293077	PV	1877646	2/10/2016	WALHALLA CHAMBER OF COMMERCE	137.1	137.1		100.000000%	137.10	MEMBERSHIP	212.10	-75	
240	5912	293077	PV	1875004	1/19/2016	WASA	39.6	39.6		100.000000%	39.60	2016 DUES			
240	5912	293077	PV	1871570	1/1/2016	WILLISTON AREA CHAMBER OF COMM	192.5	192.5		100.000000%	192.50	2016 dues	192.50	0	
											2,514.11		685.45	-247.2	

										2017 Expenses					
Resp	Obj	Acct	Account	G/L Date	Explanation	LT 1 Amount	LT 1 Debit	LT 1 Credit	Explanation	ND%	ND Amount	Inclusion			
120	5912	293077	Industr	02/03/2017	MANDAN PI	\$	48.00	\$	48.00	2017 dues	100.000000%	\$	48.00	Y	
240	5912	293077	Industr	01/03/2017	WILLISTON I	\$	87.50	\$	87.50	2017 membe	100.000000%	\$	87.50	Y	
240	5912	293077	Industr	01/24/2017	STANLEY CO	\$	122.50	\$	122.50	2017 dues	100.000000%	\$	122.50	Y	
280	5912	293077	Industr	02/03/2017	GRAFTON A	\$	225.00	\$	225.00	dues	100.000000%	\$	225.00	Y	
71003	5912	293077	Industr	01/12/2017	DOWNTOW	\$	148.50	\$	148.50	2017 membe	100.000000%	\$	148.50	Y	
											631.50				
											Total 2017 Charges	1,316.95			
											2016 accounts less updated accounts	2,075.86			
											Plus updated accounts	685.45			
											Plus new accounts	631.50			
											3,392.81				

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2017 (March 31) AA

Resp	Obj	Acct	Doc Number	Doc Co	G/L Date	Explanation	LT 1 Amount	LT 1 Debit	LT 1 Credit	Explanation -Remark-
110	5912	293077	1927364	00001	01/01/2017	BILLINGS CHAMBER OF COMMERCE	\$ 3,244.50	\$ 3,244.50		Acct 1505
110	5912	293077	1927185	00001	01/01/2017	HOME BUILDERS ASSOCIATION OF B	\$ 467.00	\$ 467.00		2017 dues
110	5912	293077	1937909	00001	03/06/2017	LAUREL CHAMBER OF COMMERCE	\$ 160.00	\$ 160.00		dues
120	5912	293077	1926539	00001	01/01/2017	BISMARCK-MANDAN CONVENTION	\$ 252.00	\$ 252.00		2017 dues
120	5912	293077	1933096	00001	02/03/2017	MANDAN PROGRESS ORGANIZATION	\$ 48.00	\$ 48.00		2017 dues
130	5912	293077	1929596	00001	01/10/2017	BH&B TROURISM ASSOCIATION	\$ 313.00	\$ 313.00		CORPORATE PARTNER DUES
130	5912	293077	1941659	00001	03/31/2017	BLACK HILLS HOMEBUILDERS	\$ 450.00	\$ 450.00		RENEWAL DUES
130	5912	293077	1932047	00001	01/25/2017	GREATER RC AREA ECONOMIC	\$ 5,000.00	\$ 5,000.00		2017 DUES
130	5912	293077	1929774	00001	01/11/2017	RAPID CITY AREA CHAMBER OF COM	\$ 7,840.00	\$ 7,840.00		2017 dues
150	5912	293077	1937678	00001	02/28/2017	BOWMAN AREA CHAMBER OF COMMERC	\$ 45.10	\$ 45.10		2017 DUES
150	5912	293077	1925663	00001	01/01/2017	DICKINSON AREA CHAMBER OF COMM	\$ 235.75	\$ 235.75		2017 dues
160	5912	293077	1938607	00001	03/09/2017	BAKER CHAMBER OF COMMERCE & AG	\$ 80.00	\$ 80.00		2017 dues
160	5912	293077	1937852	00001	03/03/2017	MILES CITY AREA CHAMBER OF COM	\$ 400.00	\$ 400.00		2017 DUES
160	5912	293077	1937851	00001	03/03/2017	SIDNEY AREA CHAMBER OF COMMERC	\$ 220.00	\$ 220.00		2017 DUES
200	5912	293077	1932939	00001	01/31/2017	MINOT AREA CHAMBER OF COMMERCE	\$ 2,035.85	\$ 2,035.85		2017 dues
200	5912	293077	1932953	00001	01/31/2017	MINOT AREA DEVELOPMENT CORPORA	\$ 2,485.00	\$ 2,485.00		Acct 1144-dues
210	5912	293077	1925854	00001	01/01/2017	FORT PIERRE CHAMBER OF COMM	\$ 50.00	\$ 50.00		2017 dues
210	5912	293077	1928003	00001	01/01/2017	GETTYSBURG CHAMBER OF COMMERCE	\$ 20.00	\$ 20.00		2017 dues
210	5912	293077	1934228	00001	02/13/2017	LINTON CHAMBER OF COMMERCE	\$ 16.00	\$ 16.00		2017 ANNUAL DUES
210	5912	293077	1927342	00001	01/01/2017	MOBRIDGE AREA CHAMBER OF COMME	\$ 120.00	\$ 120.00		2017 dues
210	5912	293077	1919766	00001	01/01/2017	MOBRIDGE ROTARY CLUB	\$ 36.00	\$ 36.00		2017 dues
210	5912	293077	1931953	00001	01/25/2017	PIERRE AREA CHAMBER OF COMMERC	\$ 737.00	\$ 737.00		BRONZE MEMBERSHIP DUES
210	5912	293077	1932192	00001	01/26/2017	SELBY COMMUNITY CLUB	\$ 30.75	\$ 30.75		2017 dues
230	5912	293077	1929828	00001	01/11/2017	BIG HORN HOME BUILDERS ASSOC.	\$ 141.00	\$ 141.00		dues
230	5912	293077	1931029	00001	01/18/2017	DOWNTOWN SHERIDAN ASSOCIATION	\$ 70.00	\$ 70.00		2017 MEMBERSHIP DUES
230	5912	293077	1940933	00001	03/29/2017	KAYCEE AREA CHAMBER OF COMMERC	\$ 75.00	\$ 75.00		CHAMBER MEMBERSHIP
230	5912	293077	1934504	00001	02/15/2017	ONE-CALL OF WYOMING	\$ 260.00	\$ 260.00		JAN 2017
230	5912	293077	1934559	00001	02/15/2017	ONE-CALL OF WYOMING	\$ 80.00	\$ 80.00		
230	5912	293077	1929753	00001	01/11/2017	SHERIDAN COUNTY CHAMBER OF COM	\$ 196.00	\$ 196.00		2017 dues
230	5912	293077	1938781	00001	03/10/2017	WYOMING RETAIL ASSOCIATION	\$ 60.00	\$ 60.00		2017 dues
240	5912	293077	1931768	00001	01/24/2017	STANLEY COMMERCIAL CLUB	\$ 122.50	\$ 122.50		2017 dues
240	5912	293077	1926094	00001	01/01/2017	WILLISTON AREA CHAMBER OF COMM	\$ 192.50	\$ 192.50		2017 dues
240	5912	293077	1928427	00001	01/03/2017	WILLISTON ECONOMIC DEVELOPMENT	\$ 87.50	\$ 87.50		2017 membership
250	5912	293077	1923589	00001	01/01/2017	GLASGOW AREA CHAMBER OF COMMER	\$ 300.00	\$ 300.00		2017 dues
250	5912	293077	1930343	00001	01/13/2017	GLASGOW AREA CHAMBER OF COMMER	\$ 300.00	\$ 300.00		2017 dues
250	5912	293077	1930340	00001	01/13/2017	MALTA CHAMBER OF COMMERCE	\$ 340.00	\$ 340.00		2017 dues
250	5912	293077	1930344	00001	01/13/2017	WOLF POINT CHAMBER OF COMMERCE	\$ 294.00	\$ 294.00		2017 dues
280	5912	293077	1928028	00001	01/01/2017	CAVALIER RETAIL COMMITTEE	\$ 250.00	\$ 250.00		2017 dues
280	5912	293077	1933127	00001	02/03/2017	GRAFTON AREA CHAMBER OF COMMER	\$ 225.00	\$ 225.00		dues
280	5912	293077	1927642	00001	01/01/2017	JAMESTOWN DOWNTOWN ASSOCIATION	\$ 175.00	\$ 175.00		2017 dues
280	5912	293077	1938731	00001	03/10/2017	WALHALLA CHAMBER OF COMMERCE	\$ 212.10	\$ 212.10		membership
300	5912	293077	1932526	00001	01/30/2017	BELLE FOURCHE CHAMBER OF COMME	\$ 610.00	\$ 610.00		2017 dues
300	5912	293077	1928702	00001	01/04/2017	DEADWOOD CHAMBER OF COMMERCE	\$ 600.00	\$ 600.00		2017 dues

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300	5912	293077	1934564 00001	02/15/2017	LEAD AREA CHAMBER OF COMMERCE	\$	400.00	\$	400.00	MEMEBERSHIP DUES
300	5912	293077	1931291 00001	01/19/2017	ONE-CALL OF WYOMING	\$	200.00	\$	200.00	MD3
300	5912	293077	1928703 00001	01/04/2017	SPEARFISH CHAMBER OF COMMERCE	\$	750.00	\$	750.00	2017 dues
300	5912	293077	1930345 00001	01/13/2017	STURGIS AREA CHAMBER OF COMMER	\$	700.00	\$	700.00	2017 dues
71000	5912	293077	1930316 00001	01/13/2017	ENERGY SOLUTIONS CENTER	\$	7,500.00	\$	7,500.00	2017 dues
71002	5912	293077	1930806 00001	01/17/2017	RICHLAND ECONOMIC DEVELOPMENT	\$	1,500.00	\$	1,500.00	MEMBERSHIP DUES
71002	5912	293077	1935096 00001	02/21/2017	RICHLAND ECONOMIC DEVELOPMENT	\$	1,140.00	\$	1,140.00	2017 membership
71003	5912	293077	1934924 00001	02/17/2017	BISMARCK-MANDAN DEVELOPMENT AS	\$	4,238.40	\$	4,238.40	2017 DUES
71003	5912	293077	1939568 00001	03/17/2017	CONSORTIUM FOR ENERGY EFFICIEN	\$	1,159.72	\$	1,159.72	2017 MEMBERSHIP DUES
71003	5912	293077	1929996 00001	01/12/2017	DOWNTOWN BUSINESS ASSOC	\$	148.50	\$	148.50	2017 membership
71003	5912	293077	1929293 00001	01/10/2017	EDND	\$	230.00	\$	230.00	2017 dues-Oswald
71003	5912	293077	1933160 00001	02/03/2017	FORWARD DEVILS LAKE CORPORATIO	\$	500.00	\$	500.00	dues
71003	5912	293077	1921499 00001	01/01/2017	NDEPA	\$	500.00	\$	500.00	2017 membership
71004	5912	293077	1929994 00001	01/12/2017	BELLE FOURCHE DEVELOPMENT CORP	\$	500.00	\$	500.00	2017 membership
71004	5912	293077	1937890 00001	03/06/2017	FORT PIERRE DEVELOPMENT CORP	\$	500.00	\$	500.00	2017 dues
71004	5912	293077	1941573 00001	03/31/2017	GOVERNOR'S OFFICE OF ECONOMIC	\$	1,500.00	\$	1,500.00	SPONSORSHIP
71004	5912	293077	1930759 00001	01/17/2017	PIERRE ECONOMIC DEVELOPMENT CO	\$	1,000.00	\$	1,000.00	2017 B BREKKE PLATINUM
71004	5912	293077	1930001 00001	01/12/2017	SPEARFISH ECONOMIC DEVELOPMENT	\$	1,000.00	\$	1,000.00	2017 dues
71004	5912	293077	1932421 00001	01/30/2017	STURGIS ECONOMIC DEVELOPMENT C	\$	1,000.00	\$	1,000.00	2017 contribution
71005	5912	293077	1939568 00001	03/17/2017	CONSORTIUM FOR ENERGY EFFICIEN	\$	205.52	\$	205.52	2017 MEMBERSHIP DUES
71005	5912	293077	1930773 00001	01/17/2017	FORWARD SHERIDAN, INC.	\$	2,000.00	\$	2,000.00	2017 INVESTMENT
71006	5912	293077	1235720 00001	01/31/2017	L OSWALD JR 1-17	\$	295.00	\$	295.00	Economic Dev Annual Membershi
71006	5912	293077	1932656 00001	01/31/2017	MINNESOTA BLUE FLAME GAS ASSOC	\$	1,610.16	\$	1,610.16	2017 dues
71006	5912	293077	1939046 00001	03/14/2017	TRI VALLEY OPPORTUNITY COUNCIL	\$	1,750.00	\$	1,750.00	DONATION
88100	5912	293077	1933949 00001	02/09/2017	EDISON ELECTRIC INSTITUTE	\$	1,067.00	\$	1,067.00	2017 dues
96000	5912	293077	1926587 00001	01/01/2017	MIDWEST ENERGY ASSOCIATION, IN	\$	16,922.20	\$	16,922.20	2017 dues
98500	5912	293077	1239679 00001	02/28/2017	Allocate AGA dues to UG	\$	103,237.52	\$	103,237.52	
98500	5912	293077	1239679 00001	02/28/2017	Allocate AGA dues to UG	\$	(303,189.00)		\$ (303,189.00)	
98500	5912	293077	1923715 00001	01/01/2017	AMERICAN GAS ASSOCIATION	\$	303,189.00	\$	303,189.00	2017 DUES
98503	5912	293077	1930909 00001	01/17/2017	UTILITY SHAREHOLDERS OF NORTH	\$	11,970.00	\$	11,970.00	2017 1ST HAVE DUES
98506	5912	293077	1929810 00001	01/11/2017	MINNESOTA UTILITY INVESTORS	\$	9,750.00	\$	9,750.00	2017 dues
99400	5912	293077	1236957 00001	01/31/2017	MDUR 01-2017	\$	2,551.62	\$	2,551.62	MDUR Cross Charge 29995
99400	5912	293077	1239676 00001	02/28/2017	MDUR 02-2017	\$	16.50	\$	16.50	MDUR Cross Charge 29995

\$ 204,718.69 \$ 507,907.69 \$ (303,189.00)

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**MONTANA-DAKOTA UTILITIES CO.
INSURANCE EXPENSE
GAS UTILITY - NORTH DAKOTA
2016**

Description	Expiration	% Gas	Annual Premium	Quarterly & Other Electric	Total	Gas Utility	North Dakota Gas	
Directors & Officer's Liability Insurance	10/31/2017	40.70%	\$271,549	\$10,196	\$281,745	\$114,670	\$45,936	1/
Excess Liability:								
Fiduciary & Employee Benefits Liability	10/31/2017	57.20%	40,115	2,790	42,905	24,542	9,831	1/
Public Liab. & Property Insurance Damage of Others	12/31/2016	40.70%	1,612,047	58,674	1,670,721	679,983	272,396	1/
Public Liab. & Property Insurance Damage of Others	12/31/2016	40.70%	23,322	0	23,322	9,492	3,802	1/
Employee Practices Liability	12/31/2016	57.20%	25,409	0	25,409	14,534	5,822	1/
All Risk	12/31/2016	40.70%	1,161,281	43,042	1,204,323	490,159	196,354	1/
Blanket Crime	10/31/2017	40.70%	13,890	516	14,406	5,863	2,349	1/
Special Contingency	5/1/2018	40.70%	971	0	971	395	158	1/
Hired and Non-owned Aircraft Liability	11/31/2016	0.00%	248	0	248	0	0	
Big Stone Station	4/30/2017	0.00%	207,598	0	207,598	0	0	
Coyote Station - 25% Share	4/30/2017	0.00%	189,200	0	189,200	0	0	
Self Insurance	N.A.	40.70%	0	0	76,963	31,324	12,548	1/
			<u>\$3,545,630</u>	<u>\$115,218</u>	<u>\$3,737,811</u>	<u>\$1,370,962</u>	<u>\$549,196</u>	
							0	
							0	

1/ Allocated to North Dakota on Factor No. 27 - O&M excluding Cost of Gas & A&G.
2016 Allocation Factor #27 40.059093%

01117

**MONTANA-DAKOTA UTILITIES CO.
SUMMARY OF INSURANCE EXPENSE
2017-2018**

Description	Expiration	% Gas	Annual Premium	Quarterly & Other Gas	Total	Gas Utility	North Dakota Gas 2017 1/	2018 2/
Directors & Officer's Liability Insurance Excess Liability	10/31/2017	39.90%	\$306,871	\$12,120	\$318,991	\$127,277	\$50,004	\$52,504
Fiduciary & Employee Benefits Liability	10/31/2017	56.10%	46,398	3,304	49,702	27,883	10,954	11,502
Public Liab. & Property Damage of Others - AEIGIS	12/31/2017	39.90%	1,841,120	69,852	1,910,972	762,478	299,556	314,534
Public Liab. & Property Damage of Others - Marsh	12/31/2017	0.00%	0	0	0	0	0	0
Employee Practice Liability	12/31/2017	0.00%	0	0	0	0	0	0
All Risk	12/31/2017	39.90%	1,148,928	45,384	1,194,312	476,530	187,215	196,576
Blanket Crime	10/31/2017	39.90%	16,001	636	16,637	6,638	2,608	2,738
Special Contingency	5/1/2018	39.90%	971	0	971	387	152	160
Self Insurance 3/	N.A.		146,269	0	146,269	146,269	57,465	60,338
			<u>\$3,506,558</u>	<u>\$131,296</u>	<u>\$3,637,854</u>	<u>\$1,547,462</u>	<u>\$607,954</u>	<u>\$638,352</u>

1/ Allocated to North Dakota on Factor No. 27 - O&M excluding Cost of Gas & A&G.
2017 Allocation Factor #27 39.287160%

2/ Projected increase of 5 percent.

3/ Based on five year average 2012-2016.

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**MONTANA-DAKOTA UTILITIES CO.
INSURANCE EXPENSE
GAS UTILITY - NORTH DAKOTA
WORK PAPER**

<u>Self Insurance</u>	<u>Electric</u>	<u>Gas</u>	<u>Total</u>
2012	\$466,050	\$420,878	\$886,928
2013	71,128	54,986	126,114
2014	94,155	72,197	166,352
2015	203,919	151,960	355,879
2016	45,639	31,324	76,963
	<u>\$880,891</u>	<u>\$731,345</u>	<u>\$1,612,236</u>
Average	\$176,178	\$146,269	\$322,447

K149

**MONTANA-DAKOTA UTILITIES CO.
RATE CASE EXPENSE
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDED DECEMBER 31, 2016
PROJECTED 2017-2018**

	Actual 2010 ND Electric	Actual 2014 ND Gas	Projected PU-17-
Concentric Energy Advisors Inc. (ROE)	\$42,048	\$104,272	\$113,125
AUS Consultants, Inc. (Depreciation)			36,000
Even Sanderson, PC (Legal)		8,340	25,000
ND PSC Expense	125,000	24,579	175,000
<u>Other</u>			
Federal Express, Media ads, other exp.	944		500
Transcript	9,092		
Total Rate Case Expense	<u>\$177,084</u>	<u>\$137,191</u>	<u>\$349,625</u>
3 year amortization			\$116,542
Recurring Level of Expense 1/			<u>3,802</u>
Projected Regulatory Commission Expense			<u>\$120,344</u>

1/ Reflects 3 year average expense

<u>Reg Com Exp - 928 Detail</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>Total</u>
5221 Consulting Services			\$4,126	\$4,126
5222 Legal Fees	\$9,376			9,376
5913 Permits & Filing Fees	1,431		600	2,031
5983 Deferred Charge Amort.	191,348	\$96,155	155,280	442,783
Total	<u>\$202,155</u>	<u>\$96,155</u>	<u>\$160,006</u>	<u>\$458,316</u>
Less: Deferred Charge Amort. (fully amortized by 2018)				442,783
Consulting Services (Depreciation Study)				<u>4,126</u>
				<u>\$11,407</u>
3 year average				<u>\$3,802</u>

<u>Estimate for Concentric</u>	<u>Estimated Hours</u>	<u>Rate/hr</u>	<u>Total</u>
Senior VP	50	\$575	\$28,750
Vice President	120	515	61,800
Consultant	60	300	18,000
Analyst	15	235	3,525
Project Assistant	15	70	1,050
	<u>260</u>		<u>\$113,125</u>
AUS Consultants- Testimony/Data Requests	150	\$240	\$36,000
Estimate for Even Sanderson (Legal)	100	\$250	\$25,000

K150

MONTANA-DAKOTA UTILITIES CO.
DEPRECIATION EXPENSE ON PLANT ADDITIONS
GAS UTILITY - NORTH DAKOTA
PROJECTED 2017 - 2018

Acct. No.	Account	Projected 2017			Projected 2018		
		Amount	Rate	Expense	Amount	Rate	Expense
	<u>Distribution</u>						
376	Mains	\$4,093,839	2.51%	102,755	\$5,674,552	2.51%	\$142,431
378	Meas. & Reg. Equip.-General	222,544	2.40%	5,341	220,803	2.40%	5,299
379	Meas. & Reg. Equip.-City Gate	364,830	2.50%	9,121	0	2.50%	0
380	Services	3,014,622	6.33%	190,826	4,348,492	6.33%	275,260
381	Positive Meters	1,655,545	3.41%	56,454	1,660,246	3.41%	56,614
383	Regulators	389,537	1.47%	5,726	363,160	1.47%	5,338
385	Ind. Meas. & Reg. Station Equip.	72,966	3.03%	2,211	0	3.03%	0
387.1	Cathodic Protection Equip.	272,316	1.66%	4,520	232,484	1.66%	3,859
	Total Distribution	<u>\$10,086,199</u>		<u>\$376,954</u>	<u>\$12,499,737</u>		<u>\$488,801</u>
	<u>General</u>						
389	Land	\$0		\$0	\$73,287		\$0
390	Structures and Improvements	41,695	2.42%	1,009	0	2.42%	0
391.1	Office Furniture & Equipment	3,076	3.89%	120	3,075	3.89%	120
392.2	Trans. Equip., Unitized	804,127	7.25%	58,299	793,757	7.25%	57,547
394.1	Tools, Shop & Gar. Eq.-Non-Un.	124,073	5.62%	6,973	124,038	5.62%	6,971
396.2	Power Operated Equip.	2,060,489	5.30%	109,206	2,079,941	5.30%	110,237
397.1	Radio Comm. Equip.-Fixed	28,956	6.26%	1,813	6,000	6.26%	376
	Total General	<u>\$3,062,416</u>		<u>\$177,420</u>	<u>\$3,080,098</u>		<u>\$175,251</u>
303	Intangible Plant - General	\$461,208	1/	\$46,122	\$0		
	<u>Common</u>						
390	Structures and Improvements	\$76,603	0.85%	\$651	\$101,703	0.85%	\$864
391.1	Furniture and Fixtures	33,318	6.67%	2,222	55,318	6.67%	3,690
391.3	Computer Equip. - PC	140,528	20.00%	28,106	67,544	20.00%	13,509
391.5	Fixed network upgrade	0	20.00%	0	23,294	20.00%	4,659
392.2	Trans. Equip., Unitized	127,226	6.65%	8,461	303,274	6.65%	20,168
394.1	Tools, Shop & Gar. Eq.-Non-Un.	18,431	5.56%	1,025	14,363	5.56%	799
397.1	Radio Comm. Equip.-Fixed	111,117	6.67%	7,412	137,753	6.67%	9,188
397.2	Mobile Radio Comm. Equip.	61,625	6.67%	4,110	26,025	6.67%	1,736
	Total Common	<u>\$568,848</u>		<u>\$51,987</u>	<u>\$729,274</u>		<u>\$54,613</u>
303	Intangible Plant - Common	\$1,179,193	1/	\$117,920	\$441,760	1/	\$44,177
	Total	<u>\$15,357,864</u>		<u>\$770,403</u>	<u>\$16,750,869</u>		<u>\$762,842</u>

1/ Amortization based on the life of each item.

K151

MONTANA-DAKOTA UTILITIES CO.
 CALCULATION OF INTANGIBLE AMORTIZATION
 GAS UTILITY - NORTH DAKOTA
 PROJECTED 2017-2018

	Total Plant	Amortization	%
General Intangible - Pre 2017	\$5,195,880	\$235,761	4.54%
2017 General Intangible Additions	461,208	23,061	
2017 General Intangible Balance	<u>\$5,657,088</u>	<u>\$258,822</u>	
2018 General Intangible Additions	0	0	
2018 Amortization on 2017 Additions		46,122	
2018 General Intangible Balance	<u>\$5,657,088</u>	<u>\$281,883</u>	
Common Intangible - Pre 2017	\$13,048,910	\$765,634	5.87%
2017 Common Intangible Additions	1,179,193	58,960	
2017 Common Intangible Balance	<u>\$14,228,103</u>	<u>\$824,594</u>	
2018 Common Intangible Additions	441,760	22,089	
2018 Amortization on 2017 Additions		117,920	
2018 Common Intangible Balance	<u>\$14,669,863</u>	<u>\$905,643</u>	

K152

**MONTANA-DAKOTA UTILITIES CO.
CALCULATION OF INTANGIBLE AMORTIZATION
GAS UTILITY - NORTH DAKOTA
PROJECTED 2017-2018**

<u>2017</u>	<u>Amount</u>	<u>Expected Life 1/</u>	<u>Amortization</u>	<u>Average</u>
<u>General Intangible</u>				
FP-100551 GPS based gas leak survey	\$171,639	10	\$17,164	
FP-307022 Gas SCADA system enhancements	106,247	10	10,625	
FP-315394 Install RTU at Washburn TBS	90,556	10	9,056	
FP-315395 Install RTU at Bowman TBS	92,766	10	9,277	
Total General Intangible	\$461,208		\$46,122	\$23,061
<u>Common Intangible</u>				
FP-100336 GL Essentials software	\$45,957	10	\$4,596	
FP-100575 IVR Web software	332,335	10	33,234	
FP-301563 GIS data conversion	110,296	10	11,030	
FP-302570 CC&B upgrade	218,492	10	21,849	
FP-302615 Human capital management software	32,232	10	3,223	
FP-311881 PCAD upgrade	119,550	10	11,955	
FP-315500 Consolidate business units to JDE	151,766	10	15,177	
FP-315523 Power Plan lease model software	30,353	10	3,035	
FP-315583 JDE Supports Now software	4,412	10	441	
FP-315586 JDE package build automation module	1,471	10	147	
FP-315706 MDU Gates migration to CC&B	91,228	10	9,123	
FP-315721 Payment Processing Software	41,101	10	4,110	
Total Common Intangible	\$1,179,193		\$117,920	\$58,960
 <u>2018</u>				
<u>Common Intangible</u>				
FP-100336 GL Essentials software	\$44,105	10	\$4,411	
FP-100343 Automatic vehicle location software	24,105	10	2,411	
FP-100575 IVR Web software	39,081	10	3,908	
FP-300072 Purchase meter data management	242,583	10	24,258	
FP-301563 GIS data conversion	91,886	10	9,189	
Total Common Intangible	\$441,760		\$44,177	\$22,089

1/ Projected intangible projects have an estimated 10-year life.

General Intangible

4042 - General Amortization: Jan - Feb 2017 39,293 Direct to ND (JDE UE Book)
Annualized Amortization 235,761

Common Intangible

4040 - Common Amortization: Jan - Feb 2017 127,606 Direct to ND (JDE UE Book)
Annualized Amortization 765,634

K153

**MONTANA-DAKOTA UTILITIES CO.
SUMMARY OF PLANT AND RESERVE
RETIREMENTS
GAS UTILITY - NORTH DAKOTA
2014-2016**

	Average	2014	2015	2016
Plant				
<u>Plant Retirements 1/</u>				
Distribution	\$872,260	\$1,400,028	\$561,769	\$654,984
General	1,560,767	1,420,741	804,627	2,456,934
General - Intangible				
Common	715,423	358,170	213,951	1,574,147
Common - Intangible	372,773	1,114,077	4,241	0
Acquisition Adjustment				
Total	<u>\$3,521,223</u>	<u>\$4,293,016</u>	<u>\$1,584,588</u>	<u>\$4,686,065</u>
<u>Plant in Service</u>				
Distribution 2/	\$192,050,453	\$175,218,662	\$195,531,599	\$205,401,097
General 2/	9,522,961	8,603,730	9,706,835	10,258,317
General - Intangible	4,667,613	3,663,300	5,143,658	5,195,880
Common 2/	4,429,562	4,188,794	4,562,488	4,537,404
Common - Intangible	12,466,786	11,464,372	12,887,076	13,048,910
Acquisition Adjustment	97,266	97,266	97,266	97,266
Total	<u>\$223,234,641</u>	<u>\$203,236,124</u>	<u>\$227,928,922</u>	<u>\$238,538,874</u>
<u>Retirement Ratio - Plant</u>				
Distribution	0.45%	0.80%	0.29%	0.32%
General	16.39%	16.51%	8.29%	23.95%
General - Intangible 3/	0.00%	0.00%	0.00%	0.00%
Common	16.15%	8.55%	4.69%	34.69%
Common - Intangible 3/	0.00%	9.72%	0.03%	0.00%
Acquisition Adjustment	0.00%	0.00%	0.00%	0.00%

1/ Excludes retirements of Structures & Improvements.

2/ Excludes Plant in Service for Structures & Improvements.

3/ Intangible retirements are not representative of future activity. Excluded intangible retirements.

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

	Total	D & O Liability	F & E Benefits Liability	Empl. Pract. Liability	General Liability	All Risk	Blanket Crime	Special Contingencies
January 2016	\$489,488	\$32,341	\$6,678	\$5,337	\$247,991	\$194,945	\$1,806	\$390
February	439,953	28,748	5,936	4,852	225,446	172,990	1,605	376
March	391,176	25,154	5,194	4,367	199,388	155,307	1,404	362
April	346,730	21,561	4,452	3,881	177,234	138,051	1,204	347
May	302,284	17,967	3,710	3,396	155,080	120,795	1,003	333
June	257,837	14,374	2,968	2,911	132,925	103,538	803	318
July	213,391	10,780	2,226	2,426	110,771	86,282	602	304
August	168,945	7,187	1,484	1,941	88,617	69,026	401	289
September	124,498	3,593	742	1,455	66,463	51,769	201	275
October	80,052	0	0	970	44,309	34,513	0	260
November	98,372	45,863	9,746	485	22,154	17,256	2,622	246
December	57,756	41,694	8,860	0	4,588	0	2,383	231
Amortization - 2017		\$4,009	\$852	\$0	\$25,446	\$16,827	\$234	\$14
January 2017	\$297,703	\$36,078	\$7,670	\$0	\$268,599	(\$16,966)	\$2,109	\$213
February	453,410	32,069	6,817	0	244,181	168,269	1,875	199
March	416,308	28,061	5,965	0	229,015	151,442	1,640	185
April	368,926	24,052	5,113	0	203,569	134,615	1,406	171
May	321,544	20,043	4,261	0	178,123	117,788	1,172	157
June	274,162	16,034	3,409	0	152,677	100,961	938	143
July	226,780	12,025	2,557	0	127,231	84,134	704	129
August	179,398	8,016	1,705	0	101,785	67,307	470	115
September	132,016	4,007	853	0	76,339	50,480	236	101
October	84,633	0	0	0	50,893	33,653	0	87
November	103,528	48,129	10,543	0	25,447	16,826	2,510	73
December	55,679	43,754	9,584	0	0	0	2,282	59
Amortization 2018								
Annual		\$52,504	\$11,502	\$0	\$314,534	\$196,576	\$2,738	\$160
Monthly		4,375	959	0	26,211	16,381	228	13
January 2018	\$518,622	\$39,379	\$8,625	\$0	\$288,323	\$180,195	\$2,054	\$46
February	470,455	35,004	7,666	0	262,112	163,814	1,826	33
March	422,288	30,629	6,707	0	235,901	147,433	1,598	20
April	374,114	26,254	5,748	0	209,690	131,052	1,370	0
May	326,427	21,879	4,789	0	183,479	114,671	1,142	467
June	278,260	17,504	3,830	0	157,268	98,290	914	454
July	230,093	13,129	2,871	0	131,057	81,909	686	441
August	181,926	8,754	1,912	0	104,846	65,528	458	428
September	133,759	4,379	953	0	78,635	49,147	230	415
October	85,592	0	0	0	52,424	32,766	0	402
November	104,169	48,129	10,543	0	26,213	16,385	2,510	389
December	55,997	43,754	9,584	0	0	1	2,282	376

Note: F&E and employee practice are both recorded in 1655.02 but are separated here because they have different expiration dates.

**MONTANA-DAKOTA UTILITIES CO.
SUMMARY OF INSURANCE EXPENSE
2017-2018**

Description	Expiration	% Gas	Annual Premium	Quarterly & Other	Total	Gas	North Dakota Gas	
				Gas		Utility	2017 1/	2018 2/
Directors & Officer's Liability Insurance Excess Liability	10/31/2017	39.90%	\$306,871	\$12,120	\$318,991	\$127,277	\$50,004	\$52,504
Fiduciary & Employee Benefits Liability	10/31/2017	56.10%	46,398	3,304	49,702	27,883	10,954	11,502
Public Liab. & Property Damage of Others - AEIGIS	12/31/2017	39.90%	1,841,120	69,852	1,910,972	762,478	299,556	314,534
Public Liab. & Property Damage of Others - Marsh	12/31/2017	0.00%	0	0	0	0	0	0
Employee Practice Liability	12/31/2017	0.00%	0	0	0	0	0	0
All Risk	12/31/2017	39.90%	1,148,928	45,384	1,194,312	476,530	187,215	196,576
Blanket Crime	10/31/2017	39.90%	16,001	636	16,637	6,638	2,608	2,738
Special Contingency	5/1/2018	39.90%	971	0	971	387	152	160
Self Insurance 3/	N.A.		146,269	0	146,269	146,269	57,465	60,338
			<u>\$3,506,558</u>	<u>\$131,296</u>	<u>\$3,637,854</u>	<u>\$1,547,462</u>	<u>\$607,954</u>	<u>\$638,352</u>

1/ Allocated to North Dakota on Factor No. 27 - O&M excluding Cost of Gas & A&G.
2017 Allocation Factor #27 39.287160%

2/ Projected increase of 5 percent.

3/ Based on five year average 2012-2016.

2017

Property Covered: Director's & Officer's Liability Insurance -- All Layers
 Kind of Insurance: Director's & Officer's Liability Insurance -- All Layers
 Insurance Company: 1,1655.01
 Policy Period: 11/01/16 - 10/31/17
 Accts Chgd: 994
 Electric 60.10%
 Gas 39.90%
 Service 0.00%

Month	Beginning Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
08 January	255,725.87			10		25,572.59	25,572.59	230,153.28
February	230,153.28	Marsh Qtr Fees		9	3,030.29	25,572.59	28,602.88	204,580.69
March	204,580.69			8		25,572.59	25,572.59	179,008.10
April	179,008.10			7		25,572.59	25,572.59	153,435.51
May	153,435.51			6		25,572.59	25,572.59	127,862.92
June	127,862.92			5		25,572.58	25,572.58	102,290.34
July	102,290.34			4		25,572.59	25,572.59	76,717.75
August	76,717.75			3		25,572.58	25,572.58	51,145.17
September	51,145.17			2		25,572.59	25,572.59	25,572.58
October	25,572.58			1		25,572.58	25,572.58	0.00
November	0.00			12		0.00	0.00	0.00
December	0.00			11		0.00	0.00	0.00

Property Covered: Fiduciary and Employee Benefits Liability Insurance
 Kind of Insurance: Excess Liability 1,1655.02
 Insurance Company: CHUBB 1st layer and AEGIS 2nd layer
 Policy Period: 11/01/16 - 10/31/17
 Accts Chgd: 752
 Electric 43.90%
 Gas 56.10%
 Service 0.00%

Month	Beginning Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
08 January	38,865.36			10		3,866.54	3,866.54	34,798.82
February	34,798.82	Marsh Qtr Fees		9	825.80	3,866.54	4,692.34	30,932.28
March	30,932.28			8		3,866.54	3,866.54	27,065.74
April	27,065.74			7		3,866.53	3,866.53	23,199.21
May	23,199.21			6		3,866.54	3,866.54	19,332.67
June	19,332.67			5		3,866.53	3,866.53	15,466.14
July	15,466.14			4		3,866.54	3,866.54	11,599.60
August	11,599.60			3		3,866.53	3,866.53	7,733.07
September	7,733.07			2		3,866.54	3,866.54	3,866.53
October	3,866.53			1		3,866.53	3,866.53	0.00
November	0.00			12		0.00	0.00	0.00
December	0.00			11		0.00	0.00	0.00

Property Covered: Public Liability & Property Insurance Damage of Others
 Kind of Insurance: Excess Liability 1,1655.03
 Insurance Company: AEGIS - J & H Marsh & McLennan & EIM
 Policy Period: 01/1/17 - 12/31/17
 Accts Chgd: 752
 Electric 60.10%
 Gas 39.90%
 Service 0.00%

Month	Beginning Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
08 January	28,138.00		1,841,119.62	12		155,771.47	155,771.47	1,713,486.15
February	1,713,486.15	Marsh Qtr Fees		11	17,463.15	155,771.47	173,234.62	1,557,714.68
March	1,557,714.68			10		155,771.47	155,771.47	1,401,943.21
April	1,401,943.21			9		155,771.47	155,771.47	1,246,171.74
May	1,246,171.74			8		155,771.47	155,771.47	1,090,400.27
June	1,090,400.27			7		155,771.47	155,771.47	934,628.80
July	934,628.80			6		155,771.47	155,771.47	778,857.33
August	778,857.33			5		155,771.47	155,771.47	623,085.86
September	623,085.86			4		155,771.47	155,771.47	467,314.39
October	467,314.39			3		155,771.46	155,771.46	311,542.93
November	311,542.93			2		155,771.47	155,771.47	155,771.46
December	155,771.46			1		155,771.46	155,771.46	0.00

Property Covered: Public Liability & Property Insurance Damage of Others
 Kind of Insurance: Excess Liability 1,1655.03
 Insurance Company: Energy Insurance Mutual
 Policy Period: 1/1/14 - 12/31/16
 Accts Chgd: 752
 Electric 60.10%
 Gas 39.90%
 Service 0.00%

Month	Beginning Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
08 January	0.00			12		0.00	0.00	0.00
February	0.00			11		0.00	0.00	0.00
March	0.00			10		0.00	0.00	0.00
April	0.00			9		0.00	0.00	0.00
May	0.00			8		0.00	0.00	0.00
June	0.00			7		0.00	0.00	0.00
July	0.00			6		0.00	0.00	0.00
August	0.00			5		0.00	0.00	0.00
September	0.00			4		0.00	0.00	0.00
October	0.00			3		0.00	0.00	0.00
November	0.00			2		0.00	0.00	0.00
December	0.00			1		0.00	0.00	0.00

L4

Property Covered: Fire, Extended Coverage Perils, Boiler & Machinery
 Kind of Insurance: All Risk Property Insurance
 Insurance Company: FM Global 1 1655 04
 Policy Period: 1/1/16 - 12/31/16

Accts Chgd: 752
 Electric 60.10%
 Gas 39.90%
 Service 0.00%

Month	Beginning Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
08 January	0.00			12	96,536.36	0.00	96,536.36	(96,536.36)
February	(96,536.36)	Pd in Feb	1,148,928.00	11	11,345.53	94,951.64	106,297.17	957,440.00
March	957,440.00			10		95,744.00	95,744.00	861,696.00
April	861,696.00			9		95,744.00	95,744.00	765,952.00
May	765,952.00			8		95,744.00	95,744.00	670,208.00
June	670,208.00			7		95,744.00	95,744.00	574,464.00
July	574,464.00			6		95,744.00	95,744.00	478,720.00
August	478,720.00			5		95,744.00	95,744.00	382,976.00
September	382,976.00			4		95,744.00	95,744.00	287,232.00
October	287,232.00			3		95,744.00	95,744.00	191,488.00
November	191,488.00			2		95,744.00	95,744.00	95,744.00
December	95,744.00			1		95,744.00	95,744.00	(0.00)

Property Covered: Blanket Crime
 Kind of Insurance: Blanket Crime 1 1655 05
 Insurance Company: CHUBB
 Policy Period: 11/1/16 - 10/31/17

Accts Chgd: 752
 Electric 60.10%
 Gas 39.90%
 Service 0.00%

Month	Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
08 January	13,334.34			10		1,333.43	1,333.43	12,000.91
February	12,000.91	Marsh Qtr Fees		9	159.49	1,333.43	1,492.92	10,667.48
March	10,667.48			8		1,333.44	1,333.44	9,334.04
April	9,334.04			7		1,333.43	1,333.43	8,000.61
May	8,000.61			6		1,333.44	1,333.44	6,667.17
June	6,667.17			5		1,333.43	1,333.43	5,333.74
July	5,333.74			4		1,333.44	1,333.44	4,000.30
August	4,000.30			3		1,333.43	1,333.43	2,666.87
September	2,666.87			2		1,333.44	1,333.44	1,333.43
October	1,333.43			1		1,333.43	1,333.43	(0.00)
November	(0.00)			12		0.00	0.00	(0.00)
December	(0.00)			11		0.00	0.00	(0.00)

Property Covered: Special Contingency 1 1655 08
 Kind of Insurance: Special Contingency
 Insurance Company: Alexander & Alexander
 Policy Period: 5/1/15 - 5/1/18 -- \$2,913.75

Accts Chgd: 752
 Electric 60.10%
 Gas 39.90%
 Service 0.00%

Month	Beginning Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
08 January	1,294.96			16		80.94	80.94	1,214.02
February	1,214.02			15		80.93	80.93	1,133.09
March	1,133.09			14		80.94	80.94	1,052.15
April	1,052.15			13		80.93	80.93	971.22
May	971.22			12		80.94	80.94	890.28
June	890.28			11		80.93	80.93	809.35
July	809.35			10		80.94	80.94	728.41
August	728.41			9		80.93	80.93	647.48
September	647.48			8		80.93	80.93	566.55
October	566.55			7		80.94	80.94	485.61
November	485.61			6		80.93	80.93	404.68
December	404.68			5		80.94	80.94	323.74

Property Covered: Hired and Non-owned Aircraft Liability
 Kind of Insurance: Hired and Non-owned Aircraft Liability
 Insurance Company: 1 1655 05
 Policy Period: 12/1/16 - 11/31/17

Accts Chgd: 752
 Electric 100.00%

Month	Beginning Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
08 January	313.50			11		28.50	28.50	285.00
February	285.00	Marsh Qtr Fees		10	3.54	28.50	32.04	256.50
March	256.50			9		28.50	28.50	228.00
April	228.00			8		28.50	28.50	199.50
May	199.50			7		28.50	28.50	171.00
June	171.00			6		28.50	28.50	142.50
July	142.50			5		28.50	28.50	114.00
August	114.00			4		28.50	28.50	85.50
September	85.50			3		28.50	28.50	57.00
October	57.00			2		28.50	28.50	28.50
November	28.50			1		28.50	28.50	0.00
December	0.00			12		0.00	0.00	0.00

L5

Property Covered: Emp Practices Liab 1.1655 02
 Kind of Insurance: Excess Liability
 Insurance Company: Axis, Chubb & AIG
 Policy Period: 1/1/16 - 12/31/16

Accts Chgd:
752

Electric 43.90%
 Gas 56.10%
 Service 0.00%

08	Month	Beginning Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
	January	0.00		0.00	12		0.00	0.00	0.00
	February	0.00			11		0.00	0.00	0.00
	March	0.00			10		0.00	0.00	0.00
	April	0.00			9		0.00	0.00	0.00
	May	0.00			8		0.00	0.00	0.00
	June	0.00			7		0.00	0.00	0.00
	July	0.00			6		0.00	0.00	0.00
	August	0.00			5		0.00	0.00	0.00
	September	0.00			4		0.00	0.00	0.00
	October	0.00			3		0.00	0.00	0.00
	November	0.00			2		0.00	0.00	0.00
	December	0.00			1		0.00	0.00	0.00

Property Covered: Automobile Liability
 Kind of Insurance: Self Insurance - Automobile Liability
 Insurance Company: Self Insurance
 Policy Period:

Accts Chgd:
18400.0922

Auto Clearing 100.00%

08	Month	Beginning Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
	January	0.00			12		0.00	0.00	0.00
	February	0.00			11		0.00	0.00	0.00
	March	0.00			10		0.00	0.00	0.00
	April	0.00			9		0.00	0.00	0.00
	May	0.00			8		0.00	0.00	0.00
	June	0.00			7		0.00	0.00	0.00
	July	0.00			6		0.00	0.00	0.00
	August	0.00			5		0.00	0.00	0.00
	September	0.00			4		0.00	0.00	0.00
	October	0.00			3		0.00	0.00	0.00
	November	0.00			2		0.00	0.00	0.00
	December	0.00			1		0.00	0.00	0.00

L6

2016

Property Covered: Director's & Officer's Liability Insurance -- All Layers
 Kind of Insurance: Director's & Officer's Liability Insurance -- All Layers
 Insurance Company: 1.1655.01
 Policy Period: 11/01/15 - 10/31/16

December

Electric 59.30%
 Gas 40.70%
 Service 0.00%

08	Month	Beginning Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
	January	220,403.34			10		22,040.33	22,040.33	198,363.01
	February	198,363.01	Marsh Qtr Prem		9	2,549.08	22,040.33	24,589.41	176,322.68
	March	176,322.68	Marsh Qtr Prem		8	2,549.08	22,040.34	24,589.42	154,282.34
	April	154,282.34			7		22,040.33	22,040.33	132,242.01
	May	132,242.01			6		22,040.34	22,040.34	110,201.67
	June	110,201.67	Marsh Qtr Prem		5	2,549.08	22,040.33	24,589.41	88,161.34
	July	88,161.34			4		22,040.34	22,040.34	66,121.00
	August	66,121.00			3		22,040.33	22,040.33	44,080.67
	September	44,080.67	Marsh Qtr Prem		2	2,549.08	22,040.34	24,589.42	22,040.33
	October	22,040.33			1		22,040.33	22,040.33	0.00
	November	0.00		306,871.05	12		25,572.59	25,572.59	281,298.46
	December	281,298.46			11		25,572.59	25,572.59	255,725.87

Property Covered: Fiduciary and Employee Benefits Liability Insurance
 Kind of Insurance: Excess Liability 1.1655.02
 Insurance Company: CHUBB 1st layer and AEGIS 2nd layer
 Policy Period: 11/01/15 - 10/31/16

Accts Chgd: 752

Electric 42.80%
 Gas 57.20%
 Service 0.00%

08	Month	Beginning Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
	January	32,381.64			10		3,238.16	3,238.16	29,143.48
	February	29,143.48	Marsh Qtr Prem		9	697.61	3,238.16	3,935.77	25,905.32
	March	25,905.32	Marsh Qtr Prem		8	697.61	3,238.17	3,935.78	22,667.15
	April	22,667.15			7		3,238.16	3,238.16	19,428.99
	May	19,428.99			6		3,238.17	3,238.17	16,190.82
	June	16,190.82	Marsh Qtr Prem		5	697.61	3,238.16	3,935.77	12,952.66
	July	12,952.66			4		3,238.17	3,238.17	9,714.49
	August	9,714.49			3		3,238.16	3,238.16	6,476.33
	September	6,476.33	Marsh Qtr Prem		2	697.61	3,238.17	3,935.78	3,238.16
	October	3,238.16			1		3,238.16	3,238.16	0.00
	November	0.00		46,398.44	12		3,866.54	3,866.54	42,531.90
	December	42,531.90			11		3,866.54	3,866.54	38,665.36

L7

Property Covered:	Public Liability & Property Insurance Damage of Others	Accts Chgd:	Electric	59.30%
Kind of Insurance:	Excess Liability 1,1655.03	752	Gas	40.70%
Insurance Company:	AEGIS - J & H Marsh & McLennan & EIM		Service	0.00%
Policy Period:	01/1/16 - 12/31/16			

08	Month	Beginning Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
	January	0.00		1,635,993.26	12		136,332.77	136,332.77	1,499,660.49
	February	1,499,660.49	Marsh Qtr Prem		11	15,865.85	136,332.77	152,198.62	1,363,327.72
	March	1,363,327.72	Marsh Qtr Prem	(23,945.84)	10	11,076.69	133,938.19	145,014.88	1,205,443.69
	April	1,205,443.69			9		133,938.19	133,938.19	1,071,505.50
	May	1,071,505.50			8		133,938.19	133,938.19	937,567.31
	June	937,567.31	Marsh Qtr Prem		7	15,865.85	133,938.19	149,804.04	803,629.12
	July	803,629.12			6		133,938.19	133,938.19	669,690.93
	August	669,690.93			5		133,938.19	133,938.19	535,752.74
	September	535,752.74	Marsh Qtr Prem		4	15,865.85	133,938.19	149,804.04	401,814.55
	October	401,814.55			3		133,938.18	133,938.18	267,876.37
	November	267,876.37			2		133,938.19	133,938.19	133,938.18
	December	133,938.18			1		133,938.18	133,938.18	0.00

Property Covered:	Public Liability & Property Insurance Damage of Others	Accts Chgd:	Electric	59.30%
Kind of Insurance:	Excess Liability 1,1655.03	752	Gas	40.70%
Insurance Company:	Energy Insurance Mutual		Service	0.00%
Policy Period:	1/1/14 - 12/31/16			

08	Month	Beginning Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
	January	23,322.40			12		1,943.53	1,943.53	21,378.87
	February	21,378.87			11		1,943.53	1,943.53	19,435.34
	March	19,435.34			10		1,943.53	1,943.53	17,491.81
	April	17,491.81			9		1,943.53	1,943.53	15,548.28
	May	15,548.28			8		1,943.54	1,943.54	13,604.74
	June	13,604.74			7		1,943.53	1,943.53	11,661.21
	July	11,661.21			6		1,943.54	1,943.54	9,717.67
	August	9,717.67			5		1,943.53	1,943.53	7,774.14
	September	7,774.14			4		1,943.54	1,943.54	5,830.60
	October	5,830.60			3		1,943.53	1,943.53	3,887.07
	November	3,887.07			2		1,943.54	1,943.54	1,943.53
	December	1,943.53		28,138.00	1		1,943.53	1,943.53	28,138.00

L8

Property Covered: Fire, Extended Coverage Perils, Boiler & Machinery
 Kind of Insurance: All Risk Property Insurance
 Insurance Company: FM Global 1.1655.04
 Policy Period: 1/1/16 - 12/31/16

Accts Chgd: 752
 Electric 59.30%
 Gas 40.70%
 Service 0.00%

08	Month	Beginning Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
	January	0.00		1,189,710.00	12		99,142.50	99,142.50	1,090,567.50
	February	1,090,567.50	FM Global Ref	(26,041.66)	11	6,261.44	96,775.08	103,036.52	967,750.76
	March	967,750.76	FM Global Ref	(2,387.16)	10	13,848.94	96,536.36	110,385.30	868,827.24
	April	868,827.24			9		96,536.36	96,536.36	772,290.88
	May	772,290.88			8		96,536.36	96,536.36	675,754.52
	June	675,754.52	Marsh Fee		7	11,465.78	96,536.36	108,002.14	579,218.16
	July	579,218.16			6		96,536.36	96,536.36	482,681.80
	August	482,681.80			5		96,536.36	96,536.36	386,145.44
	September	386,145.44	Marsh Fee		4	11,465.78	96,536.36	108,002.14	289,609.08
	October	289,609.08			3		96,536.36	96,536.36	193,072.72
	November	193,072.72			2		96,536.36	96,536.36	96,536.36
	December	96,536.36			1		96,536.36	96,536.36	0.00

Property Covered: Blanket Crime
 Kind of Insurance: Blanket Crime 1.1655.05
 Insurance Company: CHUBB
 Policy Period: 11/1/15 - 10/31/16

Accts Chgd: 752
 Electric 59.30%
 Gas 40.70%
 Service 0.00%

08	Month	Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
	January	11,223.62			10		1,122.36	1,122.36	10,101.26
	February	10,101.26	Marsh Qtr Prem		9	128.94	1,122.36	1,251.30	8,978.90
	March	8,978.90	Marsh Qtr Prem		8	128.94	1,122.36	1,251.30	7,856.54
	April	7,856.54			7		1,122.36	1,122.36	6,734.18
	May	6,734.18			6		1,122.36	1,122.36	5,611.82
	June	5,611.82	Marsh Qtr Prem		5	128.94	1,122.36	1,251.30	4,489.46
	July	4,489.46			4		1,122.37	1,122.37	3,367.09
	August	3,367.09			3		1,122.36	1,122.36	2,244.73
	September	2,244.73	Marsh Qtr Prem		2	128.94	1,122.37	1,251.31	1,122.36
	October	1,122.36			1		1,122.36	1,122.36	0.00
	November	0.00		16,001.20	12		1,333.43	1,333.43	14,667.77
	December	14,667.77			11		1,333.43	1,333.43	13,334.34

L9

Property Covered:	Special Contingency	1.1655.06			Accts Chgd:		Electric	59.30%
Kind of Insurance:	Special Contingency				752		Gas	40.70%
Insurance Company:	Alexander & Alexander						Service	0.00%
Policy Period:	5/1/15 - 5/1/18 --	\$2,913.75						

08	Month	Beginning Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
	January	2,266.23			28		80.94	80.94	2,185.29
	February	2,185.29			27		80.94	80.94	2,104.35
	March	2,104.35			26		80.94	80.94	2,023.41
	April	2,023.41			25		80.94	80.94	1,942.47
	May	1,942.47			24		80.94	80.94	1,861.53
	June	1,861.53			23		80.94	80.94	1,780.59
	July	1,780.59			22		80.94	80.94	1,699.65
	August	1,699.65			21		80.94	80.94	1,618.71
	September	1,618.71			20		80.94	80.94	1,537.77
	October	1,537.77			19		80.94	80.94	1,456.83
	November	1,456.83			18		80.94	80.94	1,375.89
	December	1,375.89			17		80.93	80.93	1,294.96

Property Covered:	Hired and Non-owned Aircraft Liability				Accts Chgd:		Electric	100.00%
Kind of Insurance:	Hired and Non-owned Aircraft Liability				752			
Insurance Company:		1.1655.08						
Policy Period:	12/1/14 - 11/31/15							

08	Month	Beginning Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
	January	149.18			11		14.60	14.60	134.58
	February	134.58			10		13.46	13.46	121.12
	March	121.12			9		13.46	13.46	107.66
	April	107.66			8		13.46	13.46	94.20
	May	94.20			7		13.46	13.46	80.74
	June	80.74			6		13.46	13.46	67.28
	July	67.28			5		13.46	13.46	53.82
	August	53.82			4		13.46	13.46	40.36
	September	40.36	Add'l Premium	70.42	3		36.93	36.93	73.85
	October	73.85			2		36.93	36.93	36.92
	November	36.92		342.00	1		36.92	36.92	342.00
	December	342.00			12		28.50	28.50	313.50

L10

Property Covered: Emp Practices Liab 1.1655.02
 Kind of Insurance: Excess Liability
 Insurance Company: Axis, Chubb & AIG
 Policy Period: 1/1/16 - 12/31/16

Accts Chgd:
752

Electric 42.80%
 Gas 57.20%
 Service 0.00%

08	Month	Beginning Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
	January	0.00		25,409.00	12		2,117.42	2,117.42	23,291.58
	February	23,291.58			11		2,117.42	2,117.42	21,174.16
	March	21,174.16			10		2,117.42	2,117.42	19,056.74
	April	19,056.74			9		2,117.42	2,117.42	16,939.32
	May	16,939.32			8		2,117.42	2,117.42	14,821.90
	June	14,821.90			7		2,117.41	2,117.41	12,704.49
	July	12,704.49			6		2,117.42	2,117.42	10,587.07
	August	10,587.07			5		2,117.41	2,117.41	8,469.66
	September	8,469.66			4		2,117.42	2,117.42	6,352.24
	October	6,352.24			3		2,117.41	2,117.41	4,234.83
	November	4,234.83			2		2,117.42	2,117.42	2,117.41
	December	2,117.41			1		2,117.41	2,117.41	0.00

Property Covered: Automobile Liability
 Kind of Insurance: Self Insurance - Automobile Liability
 Insurance Company: Self Insurance
 Policy Period:

Accts Chgd:
18400.0922

Auto Clearing 100.00%

08	Month	Beginning Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
	January	0.00			12		0.00	0.00	0.00
	February	0.00			11		0.00	0.00	0.00
	March	0.00			10		0.00	0.00	0.00
	April	0.00			9		0.00	0.00	0.00
	May	0.00			8		0.00	0.00	0.00
	June	0.00			7		0.00	0.00	0.00
	July	0.00			6		0.00	0.00	0.00
	August	0.00			5		0.00	0.00	0.00
	September	0.00			4		0.00	0.00	0.00
	October	0.00			3		0.00	0.00	0.00
	November	0.00			2		0.00	0.00	0.00
	December	0.00			1		0.00	0.00	0.00

L11

2015

Property Covered: Director's & Officer's Liability Insurance -- All Layers
 Kind of Insurance: Director's & Officer's Liability Insurance -- All Layers
 Insurance Company: Accts Chgd: 994
 Policy Period: 11/01/14 - 10/31/15
 Electric Gas Service 57.30% 42.70% 0.00%

Month	Beginning Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
January	164,037.09			10		16,403.71	16,403.71	147,633.38
February	147,633.38	Marsh Quarterly Fees		9	2,105.42	16,403.71	18,509.13	131,229.67
March	131,229.67	Marsh Quarterly Fees		8	2,105.42	16,403.71	18,509.13	114,825.96
April	114,825.96			7		16,403.71	16,403.71	98,422.25
May	98,422.25			6		16,403.71	16,403.71	82,018.54
June	82,018.54	Marsh Quarterly Fees		5	2,105.42	16,403.71	18,509.13	65,614.83
July	65,614.83			4		16,403.71	16,403.71	49,211.12
August	49,211.12			3	0.33	16,403.71	16,404.04	32,807.41
September	32,807.41	Marsh Quarterly Fees		2	2,105.02	16,403.71	18,508.73	16,403.70
October	16,403.70			1		16,403.70	16,403.70	0.00
November	0.00		264,484.00	12		22,040.33	22,040.33	242,443.67
December	242,443.67			11		22,040.33	22,040.33	220,403.34

Property Covered: Fiduciary and Employee Benefits Liability Insurance
 Kind of Insurance: Excess Liability
 Insurance Company: CHUBB 1st layer and AEGIS 2nd layer
 Policy Period: 11/01/14 - 10/31/15
 Accts Chgd: 994
 Electric Gas Service 42.80% 57.20% 0.00%

Month	Beginning Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
January	40,032.88			10		4,003.29	4,003.29	36,029.59
February	36,029.59	Marsh Quarterly Fees		9	528.08	4,003.29	4,531.37	32,026.30
March	32,026.30	Marsh Quarterly Fees		8	528.08	4,003.29	4,531.37	28,023.01
April	28,023.01			7		4,003.29	4,003.29	24,019.72
May	24,019.72			6		4,003.29	4,003.29	20,016.43
June	20,016.43	Marsh Quarterly Fees		5	528.08	4,003.29	4,531.37	16,013.14
July	16,013.14			4		4,003.29	4,003.29	12,009.85
August	12,009.85			3		4,003.28	4,003.28	8,006.57
September	8,006.57	Marsh Quarterly Fees		2	528.06	4,003.29	4,531.35	4,003.28
October	4,003.28			1		4,003.28	4,003.28	(0.00)
November	(0.00)		38,857.96	12		3,238.16	3,238.16	35,619.80
December	35,619.80			11		3,238.16	3,238.16	32,381.64

L12

Property Covered: Public Liability & Property Insurance Damage of Others Accts Chgd: Electric 57.30%
 Kind of Insurance: Excess Liability 752 Gas 42.70%
 Insurance Company: AEGIS - J & H Marsh & McLennan & EIM Service 0.00%
 Policy Period: 01/1/15 - 12/31/15

Month	Beginning Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
January	0.00		1,525,946.58	12		127,162.22	127,162.22	1,398,784.36
February	1,398,784.36	Marsh Quarterly Fees		11	17,489.81	127,162.21	144,652.02	1,271,622.15
March	1,271,622.15	EIM refund & Marsh Qtr Fees		10	10,909.79	127,162.22	138,072.01	1,144,459.93
April	1,144,459.93	Bal of EIM Ref.	(19,740.08)	9		124,968.87	124,968.87	999,750.98
May	999,750.98			8		124,968.87	124,968.87	874,782.11
June	874,782.11	Marsh Quarterly Fees		7	17,489.81	124,968.87	142,458.68	749,813.24
July	749,813.24			6		124,968.87	124,968.87	624,844.37
August	624,844.37			5		124,968.87	124,968.87	499,875.50
September	499,875.50	Marsh Quarterly Fees		4	17,489.34	124,968.88	142,458.22	374,906.62
October	374,906.62			3		124,968.87	124,968.87	249,937.75
November	249,937.75			2		124,968.88	124,968.88	124,968.87
December	124,968.87			1		124,968.88	124,968.88	(0.01)

Property Covered: Public Liability & Property Insurance Damage of Others Accts Chgd: Electric 57.30%
 Kind of Insurance: Excess Liability 752 Gas 42.70%
 Insurance Company: Energy Insurance Mutual Service 0.00%
 Policy Period: 1/1/14 - 12/31/16

Month	Beginning Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
January	46,644.81			24		1,943.53	1,943.53	44,701.28
February	44,701.28			23		1,943.53	1,943.53	42,757.75
March	42,757.75			22		1,943.53	1,943.53	40,814.22
April	40,814.22			21		1,943.53	1,943.53	38,870.69
May	38,870.69			20		1,943.53	1,943.53	36,927.16
June	36,927.16			19		1,943.53	1,943.53	34,983.63
July	34,983.63			18		1,943.54	1,943.54	33,040.09
August	33,040.09			17		1,943.53	1,943.53	31,096.56
September	31,096.56			16		1,943.54	1,943.54	29,153.02
October	29,153.02			15		1,943.53	1,943.53	27,209.49
November	27,209.49			14		1,943.54	1,943.54	25,265.95
December	25,265.95			13		1,943.54	1,943.54	23,322.41

L13

Property Covered: Fire, Extended Coverage Perils, Boiler & Machinery
 Kind of Insurance: All Risk Property Insurance
 Insurance Company: FM Global
 Policy Period: 1/1/15 - 12/31/15

Accts Chgd: 752

Electric 57.30%
 Gas 42.70%
 Service 0.00%

Month	Beginning Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
January	0.00		1,030,521.00	12		85,876.75	85,876.75	944,644.25
February	944,644.25	Marsh Quarterly Fees		11	11,519.06	85,876.75	97,395.81	858,767.50
March	858,767.50	Marsh Quarterly Fees		10	11,519.06	85,876.75	97,395.81	772,890.75
April	772,890.75			9		85,876.75	85,876.75	687,014.00
May	687,014.00		32,260.00	8	8,065.00	89,909.25	97,974.25	629,364.75
June	629,364.75	Marsh Quarterly Fees		7	11,519.06	89,909.25	101,428.31	539,455.50
July	539,455.50			6		89,909.25	89,909.25	449,546.25
August	449,546.25			5		89,909.25	89,909.25	359,637.00
September	359,637.00	Marsh Quarterly Fees		4	11,519.06	89,909.25	101,428.31	269,727.75
October	269,727.75			3	(0.33)	89,909.25	89,908.92	179,818.50
November	179,818.50			2		89,909.25	89,909.25	89,909.25
December	89,909.25			1	(40,325.00)	89,909.25	49,584.25	0.00

Property Covered: Blanket Crime
 Kind of Insurance: Blanket Crime
 Insurance Company: CHUBB
 Policy Period: 11/1/14 - 10/31/15

Accts Chgd: 994

Electric 57.30%
 Gas 42.70%
 Service 0.00%

Month	Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
January	7,757.61			10		775.76	775.76	6,981.85
February	6,981.85	Marsh Quarterly Fees		9	58.68	775.76	834.44	6,206.09
March	6,206.09	Marsh Quarterly Fees		8	58.68	775.76	834.44	5,430.33
April	5,430.33			7		775.76	775.76	4,654.57
May	4,654.57			6		775.76	775.76	3,878.81
June	3,878.81	Marsh Quarterly Fees		5	58.68	775.76	834.44	3,103.05
July	3,103.05			4		775.76	775.76	2,327.29
August	2,327.29			3		775.76	775.76	1,551.53
September	1,551.53	Marsh Quarterly Fees		2	58.67	775.76	834.43	775.77
October	775.77			1		775.77	775.77	(0.00)
November	(0.00)		13,468.34	12		1,122.36	1,122.36	12,345.98
December	12,345.98			11		1,122.36	1,122.36	11,223.62

L14

Property Covered: Special Contingency
 Kind of Insurance: Special Contingency
 Insurance Company: Alexander & Alexander
 Policy Period: 5/1/15 - 5/1/18 -- \$2,913.75

Accts Chgd: 752
 Electric 57.30%
 Gas 42.70%
 Service 0.00%

Month	Beginning Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
January	332.66			4		83.17	83.17	249.49
February	249.49			3		83.16	83.16	166.33
March	166.33			2		83.17	83.17	83.16
April	83.16			1		83.16	83.16	0.00
May	0.00	Pd in April	2,913.75	36		83.16	83.16	2,830.59
June	2,830.59			35	(2.22)	80.94	78.72	2,749.65
July	2,749.65			34		80.94	80.94	2,668.71
August	2,668.71			33		80.94	80.94	2,587.77
September	2,587.77			32		80.94	80.94	2,506.83
October	2,506.83			31		80.94	80.94	2,425.89
November	2,425.89			30		80.94	80.94	2,344.95
December	2,344.95			29		80.94	80.94	2,264.01

Property Covered: Hired and Non-owned Aircraft Liability
 Kind of Insurance: Hired and Non-owned Aircraft Liability
 Insurance Company:
 Policy Period: 12/1/14 - 11/31/15

Accts Chgd: 752
 Electric 100.00%

Month	Beginning Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
January	135.57			11		12.32	12.32	123.25
February	123.25			10		12.33	12.33	110.92
March	110.92			9		12.32	12.32	98.60
April	98.60			8		12.33	12.33	86.27
May	86.27			7		12.32	12.32	73.95
June	73.95			6		12.33	12.33	61.62
July	61.62			5		12.32	12.32	49.30
August	49.30			4		12.33	12.33	36.97
September	36.97			3		12.32	12.32	24.65
October	24.65			2		12.33	12.33	12.32
November	12.32		161.50	1		12.32	12.32	161.50
December	161.50			12		12.32	12.32	149.18

**MONTANA-DAKOTA UTILITIES CO.
ACCUMULATED DEFERRED INCOME TAXES
GAS UTILITY - NORTH DAKOTA
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016**

	Per Books		
	2015	2016	Average
<u>Accumulated Deferred Income Taxes</u>			
Liberalized Depreciation	\$26,488,006	\$26,340,077	\$26,414,042
Full Normalization	594,835	492,426	543,631
Contribution in Aid of Construction	(1,292,259)	(1,504,053)	(1,398,156)
Customer Advances	(4,919,031)	(5,259,322)	(5,089,177)
Unamortized Loss on Debt	277,397	215,217	246,307
Gain on Sale of Building	(123,481)	(116,816)	(120,149)
Acquisition Adjustment	12,078	11,837	11,958
	<u>\$21,037,545</u>	<u>\$20,179,366</u>	<u>\$20,608,456</u>

**MONTANA-DAKOTA UTILITIES CO.
TAX DEPRECIATION ON PLANT ADDITIONS
GAS UTILITY - NORTH DAKOTA
PROJECTED 2017-2018**

	2017		2018	
	MDU Gas	Common	MDU Gas	Common
Tax Depreciation - Plan 1/	\$15,216,873	\$3,254,738	\$13,652,339	\$2,453,610
Allocate to Gas Segment 2/	100.000000%	44.280463%	100.000000%	44.280463%
Allocate to ND 3/	48.070294%	47.516576%	48.070294%	47.516576%
ND Gas	\$7,314,796	\$684,815	\$6,562,719	\$516,253
Total Tax Depr.	\$7,999,611		\$7,078,972	

	2017	2017 Depr. on	2017	2018	2018 Depr. on	2018 Activity	
	Total	Pre-2017 Plant	Activity	Total	Pre-2017 Plant	2017	2018
Tax Depreciation	\$9,564,936	\$7,999,611	\$1,565,325	\$18,653,655	\$7,078,972	\$2,563,744	\$9,010,939
Book Depreciation	9,328,725	8,951,109	377,616	9,829,631	8,692,983	755,226	381,422
	\$236,211	(\$951,498)	\$1,187,709	\$8,824,024	(1,614,011)	\$1,808,518	\$8,629,517

1/ 2016 Plan tax depreciation forecast.

2/ Common allocation on Factor 26, Common Plant.

3/ MDU Gas allocated on Factor 223, Gas Distribution and General Plant M-D; Common allocated on Factor 221, Gas Common Plant.

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**MONTANA-DAKOTA UTILITIES CO.
TAX DEPRECIATION ON PLANT ADDITIONS
GAS UTILITY - NORTH DAKOTA
PROJECTED 2017**

	2017 Plant Additions	Annual Book Depreciation	Book Depr. 1/ for Taxes	Tax 2/ Depreciation	Book/Tax Difference	Deferred Income Taxes	Year 2		Book/Tax Difference
							Book Depr.	Tax Depr.	
Distribution	\$10,086,199	\$376,954	\$188,477	\$504,310	\$315,833	\$119,390	\$376,954	\$958,189	\$581,235
General									
Other	\$156,105	\$8,906	\$4,453	\$22,307	\$17,854	\$6,749	\$8,906	\$38,230	\$29,324
Structures & Improvement	41,695	1,009	505	580	75	28	1,009	1,069	60
Vehicles	804,127	58,299	29,150	160,825	131,675	49,775	58,299	257,321	199,022
Work Eqpt.	2,060,489	109,206	54,603	294,444	239,841	90,663	109,206	504,614	395,408
Total General	<u>\$3,062,416</u>	<u>\$177,420</u>	<u>\$88,711</u>	<u>\$478,156</u>	<u>\$389,445</u>	<u>\$147,215</u>	<u>\$177,420</u>	<u>\$801,234</u>	<u>\$623,814</u>
Intangible General	\$461,208	\$46,122	\$23,061	\$153,721	\$130,660	\$49,391	\$46,122	\$205,007	\$158,885
Common									
Other	\$224,491	\$14,769	\$7,385	\$32,080	\$24,695	\$9,335	\$14,769	\$54,978	\$40,209
Structures & Improvement	76,603	651	326	1,066	740	280	651	1,964	1,313
Computer Equip.	140,528	28,106	14,053	28,106	14,053	5,312	28,106	44,969	16,863
Vehicles	127,226	8,461	4,231	25,445	21,214	8,019	8,461	40,712	32,251
Total Common	<u>\$568,848</u>	<u>\$51,987</u>	<u>\$25,995</u>	<u>\$86,697</u>	<u>\$60,702</u>	<u>\$22,946</u>	<u>\$51,987</u>	<u>\$142,623</u>	<u>\$90,636</u>
Intangible Common	\$1,027,427	\$102,743	\$51,372	\$342,441	\$291,069	\$110,028	\$102,743	\$456,691	\$353,948
Total Additions	<u>\$15,206,098</u>	<u>\$755,226</u>	<u>\$377,616</u>	<u>\$1,565,325</u>	<u>\$1,187,709</u>	<u>\$448,970</u>	<u>\$755,226</u>	<u>\$2,563,744</u>	<u>\$1,808,518</u>

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

2/ Tax depreciation rates are:

	Year 1	Year 2
Distribution	5.000%	9.500%
General & Common	14.290%	24.490%
Structures & Improvements	1.391%	2.564%
Transportation & Computer	20.000%	32.000%
Intangible	33.330%	44.450%
Bonus Depreciation	0.000%	

Tax Rate 37.8015%

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**MONTANA-DAKOTA UTILITIES CO.
TAX DEPRECIATION ON PLANT ADDITIONS
GAS UTILITY - NORTH DAKOTA
PROJECTED 2018**

	2018 Plant Additions	Annual Book Depreciation	Book Depr. 1/ for Taxes	Bonus Tax 2/ Depreciation	Tax 2/ Depreciation	Total Tax Depreciation	Book/Tax Difference	Deferred Income Taxes
Distribution	\$12,499,737	\$488,801	\$244,401	\$6,249,869	\$312,493	\$6,562,362	\$6,317,961	\$2,388,284
General								
Other	\$206,400	\$7,467	\$3,734	\$103,200	\$14,747	\$117,947	\$114,213	\$43,174
Structures & Improvement	0	0	0	0	0	0	0	0
Vehicles	793,757	57,547	28,774	396,879	79,376	476,255	447,481	169,155
Work Eqpt.	2,079,941	110,237	55,118	1,039,971	148,612	1,188,583	1,133,465	428,467
Total General	<u>\$3,080,098</u>	<u>\$175,251</u>	<u>\$87,626</u>	<u>\$1,540,050</u>	<u>\$242,735</u>	<u>\$1,782,785</u>	<u>\$1,695,159</u>	<u>\$640,796</u>
Common								
Other	\$233,459	\$15,413	\$7,707	\$116,730	\$16,681	\$133,411	\$125,704	\$47,518
Structures & Improvement	101,703	864	432	0	1,415	1,415	983	372
Computer Equip.	90,838	18,168	9,084	45,419	9,084	54,503	45,419	17,169
Vehicles	303,274	20,168	10,083	151,637	30,327	181,964	171,881	64,974
	<u>\$729,274</u>	<u>\$54,613</u>	<u>\$27,306</u>	<u>\$313,786</u>	<u>\$57,507</u>	<u>\$371,293</u>	<u>\$343,987</u>	<u>\$130,033</u>
Intangible Common	\$441,760	\$44,177	\$22,089	\$220,880	\$73,619	\$294,499	\$272,410	\$102,975
Total Additions	<u>\$16,750,869</u>	<u>\$762,842</u>	<u>\$381,422</u>	<u>\$8,324,585</u>	<u>\$686,354</u>	<u>\$9,010,939</u>	<u>\$8,629,517</u>	<u>\$3,262,088</u>

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

2/ Tax depreciation rates are:

Distribution	5.000%
General & Common	14.290%
Structures & Improvements	1.391%
Transportation & Computer	20.000%
Intangible	33.330%
Bonus Depreciation	50.000%

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PowerTax Depreciation Summary Forecast Report

00001-Montana Dakota Utilities Co.

Federal

MDU 2017-2018 Forecast

Tax Year	Ending Tax Balance	Accumulated Reserve	Depreciation	Gain/ Loss	Additions	Retirements
2017	\$355,432,220.40	\$237,535,287.23	\$15,216,872.93	\$0.00	\$0.00	\$0.00
2018	\$349,932,699.83	\$245,688,105.71	\$13,652,339.06	\$0.00	\$0.00	\$0.00
Company Totals			\$28,869,211.99	\$0.00	\$0.00	\$0.00

L20

PowerTax Depreciation Summary Forecast Report

00001-Montana Dakota Utilities Co.

Federal

MDU 2017-2018 Forecast

Tax Year	Ending Tax Balance	Accumulated Reserve	Depreciation	Gain/ Loss	Additions	Retirements
2017	\$87,772,080.25	\$56,950,959.63	\$3,254,738.11	\$0.00	\$0.00	\$0.00
2018	\$87,773,812.25	\$59,406,301.35	\$2,453,609.72	\$0.00	\$0.00	\$0.00
Company Totals			\$5,708,347.83	\$0.00	\$0.00	\$0.00

L21

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

Factor	Title	Function	Description	Work Paper Reference
1	Dk Throughput Projected	Energy	Projected Dk throughput by class as recorded at the meter.	Statement K, Page 3
2	Peak Design Day at Distribution	Demand	Design Day peak is allocated to customers based on the ratio of the calculated Design Day peak use by class. The calculated Design Day peak use is based on the following. Projected customer's times the sum of Degree Day times the Heating use per Degree Day plus the Base use per customer for each class of customers.	Statement M Workpaper, Page 12
3	Dk Sales Projected	Energy	Projected Dk sales by class as recorded at the meter excluding transmission volumes.	Statement M Workpaper, Page 12
4	Average Customers	Customer	Average customers Projected 2018.	Statement K, Page 5
5	Total Weighted Customers	Customer	Factor 4 (Average Customers) multiplied by weighting factor (based on average installed meter costs as of 2016), weighted to represent relative costs, with the residential cost weight set equal to 1.0	Statement M Workpaper, Page 12
6	Average Residential & Firm General Customers	Customer	Factor 4 excluding Air Force Delivery, Small and Large Interruptible, and Minot Air Force Base Distribution	Statement M, Page 12
8	Average Customers at Distribution	Customer	Factor 4 (Average Customers) excluding the Minot Air Force Base and one Large Interruptible Transportation Customer that is served directly off the transmission system.	Statement M Workpaper, Page 12

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Factor	Title	Function	Description	Work Paper Reference
9	Total Weighted Customers Excluding Transmission Customers	Customer	Factor 5 (Total Weighted Customers) excluding weighted Large IT Transmission level customers.	Statement M Workpaper, Page 12
10	Residential & Firm General Propane Sales	Energy	Usage by propane customers used to allocate fuel stocks. Utilized Projected 2015 volumes.	
13	Distribution Mains	Demand and Customer	Average Distribution Mains plant balance as shown on Statement M Workpaper, Page 6 are assigned 75% to the demand component of the rate and 25% to the customer component of the rate and allocated to each class based on Factors 2 and 8 or directly assigned. Factor 13 is based on the result of the allocations and is used to allocate distribution mains related costs, excluding the Heskett line and the Minot Air Force Base. Factor 13 is used to allocate Land and Rights of Way, Meas. & Reg, Equip. City Gate, and Cathodic Protection & Other Equipment.	Statement M Workpaper, Page 6
15	Distribution Plant	Demand and Customer	Average Distribution Plant balance as shown on Statement L, Page 2, as allocated to each class. This factor is based on the results of the allocations and is used to allocate distribution plant related items.	Statement L, Page 2
16	Meters & Regulators	Customer	Average Meters and Regulators plant balances as shown on Statement M Workpaper, Page 6 excluding Minot Air Force Base as shown on Statement M Workpaper, Page 8 are assigned to the customer component and allocated to each class based on Factor 9 or directly assigned. Factor 16 is based on the results of the allocations and is used to allocate meter & regulator related costs.	Statement M Workpaper, Pages 6 & 8
17	Weighted Services	Customer	Factor 4 (Average Customers) multiplied by weighting factor (based on average installed service costs as of 2016), weighted to represent relative costs, with the residential cost weight set equal to 1.0	Statement M Workpaper, Page 13

M2

Factor	Title	Function	Description	Work Paper Reference
18	Meas. & Reg. Equip. General	Demand	Measurement and Regulator Equipment-General as shown on Statement M, Workpaper, Page 6 is assigned to the demand and customer component based on Factor 40 or directly assigned. Factor 18 is based on the results of the allocations and is used to allocate measurement and regulator equipment-general related costs.	Statement M Workpaper, Page 6
19	Meas. & Reg. Equip. City Gate	Demand & Customer	Measurement and Regulator Equipment-City Gate as shown on Statement M, Workpaper, Page 6 is assigned to the demand and customer component based on Factor 13 or directly assigned. Factor 19 is based on the results of the allocations and is used to allocate measurement and regulator equipment-city gate related costs.	Statement M Workpaper, Page 6
20	Service Regulators	Customer	Service Regulators as shown on Statement M, Workpaper, Page 6 is assigned to the demand and customer component based on Factor 13 or directly assigned. Factor 20 is based on the results of the allocations and is used to allocate service regulator related costs.	Statement M Workpaper, Page 6
21	Ind. Meas. & Reg. Station Equipment	Demand & Customer	Ind. Measurement and Regulator Station Equipment as shown on Statement M, Workpaper, Page 6 is assigned to the demand and customer component based on Factor 40 or directly assigned. Factor 21 is based on the results of the allocations and is used to allocate Ind. measurement and regulator station equipment related costs.	Statement M Workpaper, Page 6
22	Main & Services Excluding Minot AFB	Demand & Customer	Factor 22 is based on the results of the allocation of the mains and services accounts and is used to allocate Mains & Services related costs excluding those directly assigned to Minot Air Force Base.	Statement M Workpaper, Page 6
23	Structures and Improvements	Demand & Customer	Structures and Improvements as shown on Statement M, Workpaper, Page 6 is assigned to the demand and customer component based on Factor 40. Factor 23 is based on the results of the allocations and is used to allocate Structures and Improvement related costs.	Statement M Workpaper, Page 6

M3

Factor	Title	Function	Description	Work Paper Reference
24	Net Gas Plant in Service	Demand & Customer	Total gas plant in service Statement L, Page 2 less the Accumulated Reserve for Depreciation shown on Statement L, Page 10 as allocated to each class based on the factors identified in the CCOS-Detail report. This factor is based on the results of the allocations and is used to allocate Net Gas Plant in Service related costs.	CCOSS-Detail as allocated.
25	Total Gas Plant in Service	Demand & Customer	Factor 25 is based on the results of the allocations and is used to allocate Total Gas Plant in Service related costs.	CCOSS-Detail as allocated.
26	Projected Operating Revenue	Demand, Energy & Customer	Projected Operating Revenue as shown on Statement K, Page 2 assigned and allocated to Demand, Energy and customer costs as applicable.	CCOSS-Detail as allocated and Statement K work papers.
27	All Other Distribution Operation Expense Excluding Minot AFB	Demand, Energy & Customer	Factor 27 is based on the results of the allocations and is used to allocate All Other Distribution Operation Expense related costs excluding those assigned directly to Minot Air Force Base.	CCOSS-Detail as allocated.
28	All Other Distribution Maintenance Expense Excluding Minot AFB	Demand & Customer	Factor 28 is based on the results of the allocations and is used to allocate All Other Distribution Maintenance Expense related costs excluding those assigned directly to Minot Air Force Base.	CCOSS-Detail as allocated.
30	Distribution O&M	Demand, Energy & Customer	Factor 30 is based on the results of the allocations and is used to allocate Distribution O&M related costs.	CCOSS-Detail as allocated.
31	O&M Excluding Cost of Gas	Demand, Energy & Customer	Factor 31 is based on the results of the allocations and is used to allocate O&M Excluding Cost of Gas related costs.	CCOSS-Detail as allocated.
36	Net Gas Plant in Service Excluding Minot AFB	Demand & Customer	Factor 24 Net Gas Plant in Service excluding Minot AFB This factor is based on the results of the allocations and is used to allocate Net Gas Plant in Service related costs.	CCOSS-Detail as allocated.
37	Weighted Services Excluding Transmission Level Customers	Customer	Factor 17 Weighted Services excluding Transmission level customers. This factor is based on the results of the allocations and is used to allocate Services related costs.	CCOSS-Detail as allocated.

HW

Factor	Title	Function	Description	Work Paper Reference
38	Distribution Plant less Direct Assignment	Demand & Energy	Factor 15 Distribution Plant less direct assignments.	CCOSS-Detail as allocated
40	Distribution Mains excluding Transmission Level Customers	Demand & Customer	Factor 13 excluding transmission level customers. Factor 40 is based on the result of the allocations and is used to allocate distribution mains related costs.	CCOSS-Detail as allocated.

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

	2015	2016	Average	2016	2017 Plant Additions	2017 Retirements	2017 Plant Total	Average 2017	2018 Plant Additions	2018 Retirements	2018 Plant Total	Average 2018	
Gas Plant in Service													
Production Plant	0	0	0				0	0	0		0	0	
Distribution Plant													
Land	374.1	861,114	\$912,517	886,816	912,517		912,517	912,517			912,517	912,517	
Rights of Way	374.2	252,390	497,941	375,165	497,941		497,941	497,941			497,941	497,941	
Structures & Improvements	375	337,973	504,327	421,150	504,327		504,327	504,327			504,327	504,327	
Mains (less Heskett)	376	92,026,419	97,109,042	94,567,730	97,109,042	4,093,839	(926,574)	100,276,307	98,692,675	6,874,552	(967,793)	106,183,066	103,229,687
Heskett	376	22,190,679	22,181,395	22,186,037	22,181,395			22,181,395	22,181,395			22,181,395	22,181,395
Meas. & Reg. Equip. - General	378	1,483,340	1,629,544	1,556,441	1,629,544	222,544		1,852,088	1,740,816	220,803		2,072,891	1,962,490
Meas. & Reg. Equip. - City Gate	379	4,379,202	4,995,081	4,687,141	4,995,081	364,830		5,359,911	5,177,496			5,359,911	5,359,911
Services	380	40,218,142	42,626,597	41,422,370	42,626,597	3,014,622		45,641,219	44,133,908	3,148,492		48,789,711	47,215,465
Meters	381	28,154,555	29,187,760	28,671,158	29,187,760	1,655,545		30,843,305	30,015,533	1,660,246		32,503,551	31,673,428
Service Regulators	383	3,752,367	3,922,762	3,837,575	3,922,762	389,537		4,312,319	4,117,551	363,160		4,675,479	4,493,899
Ind Meas. & Reg. Station Equipment	385	827,646	896,529	862,088	896,529	72,966		969,495	933,012			969,495	969,495
Property on Customer Premise & CNG Refueling	386	114,887	114,887	114,887	114,887			114,887	114,887			114,887	114,887
Cathodic Protection & Other Equipment	387	1,270,858	1,327,022	1,298,940	1,327,022	272,316		1,599,338	1,463,180	232,484		1,831,822	1,715,580
Distribution Plant	195,869,572	205,905,424	200,887,498	205,905,424	10,086,199	(926,574)	215,065,049	210,485,238	12,499,737	(967,793)	226,596,993	220,831,022	
General Plant	11,861,870	12,453,137	12,157,503	12,453,137	\$3,062,416	(1,681,338)	13,834,215	13,143,676	3,080,098	(1,900,863)	15,013,450	14,423,833	
Intangible Plant - General	5,143,658	3,003,184	4,073,421	3,003,184	461,208		3,464,392	3,233,788			3,464,392	3,464,392	
Intangible Plant - Direct (Hankinson)		2,192,696	2,192,696	2,192,696			2,192,696	2,192,696			2,192,696	2,192,696	
Common Plant	14,745,681	13,394,871	14,070,275	13,394,871	568,848	(732,791)	13,230,928	13,312,900	729,274	(603,943)	13,266,259	13,248,594	
Intangible Plant - Common (Excluding CC&B)	4,276,443	4,416,755	4,346,599	4,416,755	598,157		5,014,912	4,715,834	441,760		5,456,672	5,235,792	
Intangible Plant - CC&B	8,610,633	8,632,155	8,621,394	8,632,155	429,270		9,061,425	8,646,790			9,061,425	9,061,425	
Acquisition Adjustment	97,266	97,266	97,266	97,266			97,266	97,266			97,266	97,266	
Total Gas Plant	240,605,123	250,995,488	246,446,652	250,995,488	15,206,098	(3,340,703)	261,960,983	256,028,188	16,750,869	(3,562,599)	275,149,153	268,555,020	

Mains	Direct	Component	
		Demand 75.00%	Customer 25.00%
103,230	2,639	100,591	75,443
22,181		2,639	1,979
	Direct Large IT	1,814	1,361
	Direct Large Firm	89	52
	Direct Minot Distrib.	756	567

ML

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

	Total	Allocation
303 General Intangible	\$3,464,392	Factor No. 3 - DK Sales
	2,192,696	Directly Assigned
374.1 Land	912,517	Factor No. 13 - Distribution Mains
374.2 Rights of Way	497,941	Factor No. 13 - Distribution Mains
375 Structures & Improvements	504,327	
	423,657	Factor No. 40 - Distribution Mains
	80,670	Directly Assigned
376 Mains - \$79,954,011	100,660,144	
75% Demand	75,495,108	Factor No.2-Peak Design Day at Distribution
25% Customer	25,165,036	Factor No. 8-Average Customers at Distribution
	2,569,543	Directly Assigned \$1,866,917 - Demand
		Directly Assigned \$622,305 - Customer
378 Meas. & Reg. Equip. - General	1,754,641	Factor No. 40 - Distribution Mains Excluding
		Transmission Level Customers
	207,849	Directly Assigned
379 Meas. & Reg. Equip. - City Gate	5,359,911	
	5,288,231	Factor No. 13 - Distribution Mains
	71,680	Directly Assigned
380 Services	47,215,465	
	46,810,342	Factor No. 37 - Weighted Services Excluding
		Transmission Level Customers
	405,123	Directly Assigned
381 Meters	31,673,428	
	31,618,448	Factor No. 9 - Total Weighted Customers
		Excluding Large IT - Transmission Customers
	54,980	Directly Assigned
383 Service Regulators	4,493,899	
	4,479,166	Factor No. 9 - Total Weighted Customers
		Excluding Large IT - Transmission Customers
	14,733	Directly Assigned
385 Ind. Meas. & Reg. Station Equipment	969,495	
	376,371	Factor No. 40 - Distribution Mains Excluding
		Transmission Level Customers
	593,124	Directly Assigned
386 Property on Customer Premise	114,887	Factor No. 13 - Distribution Mains
387 Cathodic Protection & Other Equipment	1,715,580	
	1,712,021	Factor No. 40 - Distribution Mains Excluding
		Transmission Level Customers
	3,559	Directly Assigned
Distribution Plant - less Heskett	<u>198,649,627</u>	
Total Production Distribution Plant	<u>\$220,831,022</u>	

M7

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

Account	Description	Customer Class	Rate	Average
375	Structures & Improvements	Large IT	82	34,980
		Large Firm	70	28,791
		Air Force Delivery	64	16,899
				<u>80,670</u>
376	Mains	Large Firm	70	68,687
		Large IT	82	1,814,022
		Minot AFB Distribution	65	755,521
		Heskett		<u>22,181,395</u>
				24,819,625
378	Meas. & Reg. Equip.-General	Large Firm	70	45,194
		Small IT	81	10,333
		Large IT	82	152,322
				<u>207,849</u>
379	Meas. & Reg.-City Gate	Minot AFB Delivery	64	71,680
380	Services Customer Component	Large IT	82	0
		Minot AFB Distribution	65	<u>405,123</u>
				405,123
381	Meters Customer Component	Minot AFB Distribution	65	54,980
383	Service Regulators Customer Component	Minot AFB Distribution	65	14,733
385	Ind. Meas. & Reg. Station Equip.	Small IT	71	330,942
		Large IT	82	192,179
		Air Force Delivery	64	70,003
				<u>593,124</u>
387.1	Cathodic Protection Equip.	Minot AFB Distribution	65	3,559

MS

Locations 712000 & 26ND -MAFB

As of 12/31/16

Description	Plant In Service	Accumulate Depr.	Net Plant	YTD Depr	
00001 Montana Dakota Utilities					
2 Natural Gas					
376 376-G-00003-MAFB Mains	\$755,521.00	-\$33,187.00	722,334.00	14,046.46	
380 380-G-00003-MAFB Services	\$405,123.00	-\$35,049.00	370,074.00	5,642.54	
381 381-G-00003-MAFB Meters	\$54,980.00	-\$11,970.00	43,010.00	1,525.85	
383 383-G-00003-MAFB Service Regulators	\$14,733.00	-\$1,674.00	13,059.00	226.14	
3871 387-G-00003-MAFB Cathodic Protect	\$3,559.00	-\$450.00	3,109.00	51.56	
390 390-G-00003-MAFB Structures	\$136,868.00	-\$25,353.00	111,515.00	4,229.21	
3922 392-G-00003-MAFB Trans Equip	\$144,282.00	-\$73,930.00	70,352.00	422.87	
3941 394-G-00003-MAFB Tools & Equip	\$5,173.00	-\$2,228.00	2,945.00	463.89	
3962 396-G-00003-MAFB Work Equip	-\$298.00	-\$446.00	(744.00)	187.56	5,303.53
2 Natural Gas	\$1,519,941.00	(184,287.00)	1,335,654.00	26,796.08	

Note: Information is from the '2016 Plant & Reserve' file in COS\Juris\Jurisdictional Data\2016

M9

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

	Average	Depreciation	Total	Projected 2017		Average	Total	Retirements	Projected 2018	Accum. Res	Used in	
	2017 Plant	Rate	2017 Deprec	Retirements	Accum Dep	2018 Plant	2018 Deprec.	Retirements	Accum Dep	Average	Detail Page Accum. Reserve	
Production Plant	0		0	0	0	0	0		0	0	0	
Distribution Plant												
Land	912,517	0.00%	0			912,517						
Rights of Way	497,941	1.37%	6,822		75,415	497,941	1.37%	6,822	82,237	78,826	79	
Structures & Improvements	504,327	2.49%	12,558		181,173	504,327	2.49%	12,558	193,731	187,452	187	
Mains	98,692,675	2.51%	2,457,807	(926,574)	35,413,946	103,229,687	2.51%	2,631,603	(967,793)	37,077,757	36,245,852	36,246
(Heskett Main)	22,181,395	2.51%	556,753		556,753	22,181,395	2.08%	461,373		1,018,126	787,440	787
Meas. & Reg. Equip. - General	1,740,816	2.40%	41,780		636,536	1,962,490	2.40%	47,100		683,636	660,086	660
Meas. & Reg. Equip. - City Gate	5,177,496	2.50%	129,437		640,564	5,359,911	2.50%	133,998		774,562	707,563	708
Services	44,133,908	6.33%	2,793,676		31,226,372	47,215,465	6.33%	2,988,739		34,215,111	32,720,742	32,721
Meters	30,015,533	3.41%	1,023,530		11,048,857	31,673,428	3.41%	1,080,064		12,128,921	11,588,889	11,589
Service Regulators	4,117,551	1.47%	60,528		1,384,741	4,493,899	1.47%	66,060		1,450,801	1,417,771	1,418
Ind. Meas. & Reg. Station Equipment	933,012	3.03%	28,270		316,679	969,495	3.03%	29,376		346,055	331,367	331
Property on Customer Premise	114,887	0.00%	0	1/	124,880	114,887	0.00%	0		124,880	124,880	125
Cathodic Protection & Other Equipment	1,463,180	1.66%	24,289		848,231	1,715,580	1.66%	28,479		876,710	862,471	862
Distribution Plant	210,485,238		7,135,450	(926,574)	82,454,147	220,831,022		7,486,172	(967,793)	88,972,527	85,713,339	85,713
			0					0				
General Plant	13,143,676		682,996	(1,681,338)	2,176,821	14,423,833		745,906	(1,900,863)	1,021,864	1,599,343	1,599
Intangible Plant - General (less Direct)	3,233,788		202,718	0	774,657	3,464,392		225,779	0	1,000,436	887,547	888
Intangible Plant - General - Direct	2,192,696		56,104		525,696	2,192,696		56,104		581,800	553,748	554
Common Plant	13,312,900		434,451	(732,791)	4,299,071	13,248,594		425,204	(693,943)	4,030,332	4,164,702	4,165
Intangible Plant - Common (Excluding CC&B)	4,715,834		192,007	0	3,391,524	5,235,792		265,467	0	3,656,991	3,524,258	3,524
Intangible Plant - CC&B	8,846,790		624,999		2,648,397	9,061,425		624,999		3,273,396	2,960,897	2,961
Amortization of Gain			(17,564)					26,286				
Acquisition Adjustment	97,266		2,820	0	69,309	97,266		2,820		72,129	70,719	71
	256,028,188		9,313,981	(3,340,703)	96,339,622	268,555,020		9,858,737	(3,562,599)	102,609,475	99,474,553	99,475

1/ Fully depreciated

Depreciation Expense

General	164,792
Common	353,878
	<u>9,206,297</u>

M10

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
EMBEDDED COST OF SERVICE STUDY
PROJECTED 2018
DK THROUGHPUT - FACTOR NOS. 1 & 3

	Projected Dk
Residential	<u>8,826,214</u>
Air Force Delivery System	
Minot Air Force Base-Rate 64	415,260
Minot Air Force Base-Rate 64	665
Air Force PAR Site-Rate 64	31,858
Air Force PAR Site-Rate 64	<u>42,317</u>
Minot Air Force	490,100
Firm General-Small	2,036,838
Firm General-Large	5,998,825
Small Interruptible Sales	572,872
Small Interruptible Transport	1,104,513
Large Interruptible Sales	0
Large Interruptible Transport	<u>4,321,943</u>
Total Projected Throughput Factor #1	23,351,305

MONTANA-DAKOTA UTILITIES CO.
 GAS UTILITY - NORTH DAKOTA
 CLASS COST OF SERVICE STUDY
 ALLOCATION FACTORS - PROJECTED 2018

Rate	Customer Class	Factor No. 1	Factor No. 2	Factor No. 3	Factor No. 4	Factor No. 5	Factor No. 6	Factor No. 8	Factor No. 9	Factor No. 17
		Projected DK Throughput	Design Day Peak	DK Sales Projected	Average Customers	Total Weighted Customers	Average Res & Firm Gen Customers	Average Customers at Distribution	Total Weighted Customers Ex. LG IT Trans.	Weighted Services Distribution
60	Residential Gas Service	8,826,214	95,561	8,826,214	96,792	96,792	96,792	96,792	96,792	96,792
64	Minot Air Force Base	415,925	0	415,925	1		0			4
64	Air Force-Distribution PAR Site	31,858	0	31,858	1					
64	Air Force-Distribution PAR Site	42,317	0	42,317	1					
		490,100	0	490,100	3	237	0	0	237	4
70	<u>Firm General Service</u>									
	Firm General-Small	2,036,838	24,062	2,036,838	10,850	13,020	10,850	10,850	13,020	15,082
	Firm General-Large	5,998,825	57,033	5,998,825	4,710	39,093	4,710	4,710	39,093	7,630
	Subtotal Firm	8,035,663	81,095	8,035,663	15,560	52,113	15,560	15,560	52,113	22,712
71	Small Interruptible Sales	572,872	4,665	572,872	92	2,760		92	2,760	352
81	Small Interruptible Transport	1,104,513	7,302		63	1,890		63	1,890	241
	Subtotal Small IT	1,677,385	11,967	572,872	155	4,650	0	155	4,650	593
85	Large Interruptible Sales	0	0	0	0	0		0	0	0
82	Large Interruptible Transport	4,321,943	4,045		6	456		5	380	23
	Subtotal Large IT	4,321,943	4,045	0	6	456	0	5	380	23
	Total North Dakota Gas	23,351,305	192,668	17,924,849	112,516	154,248	112,352	112,512	154,172	120,124

M12

**MONTANA-DAKOTA UTILITIES CO.
 GAS UTILITY - NORTH DAKOTA
 EMBEDDED COST OF SERVICE STUDY
 PROJECTED 2018
 CUSTOMERS - FACTORS NO. 4, 5, 8, 9
 SERVICES - FACTOR NO. 17, 37**

	Total	Residential	Small	Large	AFB	MAFB	Small IT		Large IT		
			Firm	Firm			Sales	Transport	Sales	Transport	
			General	General	Delivery	Distribution					
Total Customers	112,516	96,792	10,850	4,710	3	0	92	63	0	6	Factor #4
Less: Transmission Customers 1/	4	0	0	0	3	0	0	0	0	1	
Average Customers at Distribution	112,512	96,792	10,850	4,710	0	0	92	63	0	5	Factor #8
Multiplied by: Weighting Factor 1/		1	1.2	8.3	79	0	30.0	30.0	76.0	76.0	
Weighted Customers at Distribution	153,935	96,792	13,020	39,093	0	0	2,760	1,890	0	380	
Weighted Transmission Customers	313	0	0	0	237	0	0	0	0	76	
Total Weighted Customers	154,248	96,792	13,020	39,093	237	0	2,760	1,890	0	456	Factor #5
Total Weighted Customers less Large IT Trans.	154,172	96,792	13,020	39,093	237	0	2,760	1,890	0	380	Factor #9
Services: 2/											
Multiplied by: Weighting Factor		1	1.39	1.62	1.49	1.49	3.83	3.83	3.83	3.83	
Total Weighted Services	120,124	96,792	15,082	7,630	4	0	352	241	0	23	Factor 17 Weighted Services
Total Customers	112,516	96,792	10,850	4,710	3	0	92	63	0	6	
Less: Transmission Customers 1/	4	0	0	0	3	0	0	0	0	1	
Average Customers at Distribution	112,512	96,792	10,850	4,710	0	0	92	63	0	5	
Multiplied by: Weighting Factor		1	1.43	1.89	1.89	0	3.91	3.91	3.91	3.91	
	121,836	96,792	15,516	8,902	0	0	360	246	0	20	Factor 37 Weighted Services Excluding Transmission Customers

1/ Based on average installed 2016 meter costs.

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

M13

North Dakota Gas

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

Distribution Expenses		Per Books	Projected	%		
Operation						
Load Dispatch	1	19	20	0.21%		
Mains and Services	22	2,167	2,326	24.42%		
Measuring Stations - General	18	111	119	1.25%		
Measuring Stations - Industrial	21	141	151	1.59%		
Measuring Stations - City Gate	19	37	40	0.42%		
Meters & House Regulators	16	454	488	5.12%		
Customer Installations	10	621	667	7.00%		
Other Gas Distribution	27	2,033	2,182	22.91%		
Rents	27	70	75	0.79%		
Supervision & Engineering	27	1,351	1,449	15.22%		
Total Operation Expense		7,004	7,517		78.93%	Distribution Operation
					21.07%	Distribution Maintenance
Maintenance						
Structures & Improvements	17	9	10	0.10%		
Mains	13	346	371	3.90%		
Measuring Stations - General	18	110	118	1.24%		
Measuring Stations - Industrial	21	46	50	0.52%		
Measuring Stations - City Gate	19	28	30	0.32%		
Services	10	233	250	2.63%		
Meters & House Regulators	16	301	323	3.39%		
Other Equipment	28	404	433	4.55%		
Supervision & Engineering	28	393	422	4.43%		
Total Maintenance Expense		1,870	2,007			
Total Distribution Expenses		8,874	9,524		8,874	9,523
Customer Accounts	8	89	95	3.23%	2,758	2,941
Meter Reading	10	218	232	7.90%		
Customer Records & Collection	8	2,069	2,206	75.02%		
Uncollectible Accounts	11	265	283	9.61%		
Miscellaneous Customer Accounts	8	117	125	4.24%		
Customer Service & Information	8	246	254			
Sales Expenses	8	133	94			
Administration & General Expenses	30	7,614	8,347			
		19,625	21,160			

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**MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
EMBEDDED COST OF SERVICE STUDY
PROJECTED 2018
DESIGN DAY PEAK DELIVERIES - FACTOR NO. 2**

	Res	Small Firm General	Large Firm General	Total Firm	Small IT		Large IT		Total
					Sales	Transport	Sales	Transport	
Use per Degree Day per customer 1/	0.01063	0.02456	0.12771						
Multiplied by: Design Day Degree Days	89	89	89						
Heating use per day per customer	0.94607	2.18584	11.36619						
Daily Baseload per customer 1/	0.04121	0.03184	0.74281						
Total Design Day Use/Customer	0.98728	2.21768	12.109						
Projected Customers	96,792	10,850	4,710						
Total Design Day Use	95,561	24,062	57,033	176,656					
Class Ratio	54.09%	13.62%	32.28%						
Interruptible					4,665	7,302	0	4,045	16,012
Total Peak Day Use	95,561	24,062	57,033	176,656	4,665	7,302	0	4,045	192,668
Less: Peak Transmission Dk 100% load factor	0	0	0	0	0	0	0	0	0
Distribution Level Peak Dk	95,561	24,062	57,033	176,656	4,665	7,302	0	4,045	192,668

Factor #2

1/ Regression Analysis supporting weather normalized volumes.

MIS

Rate 71 - Small IT Sales

	Bismarck	DL	Dickinson	Jamestown	Minot	Non-Heat Sensitive	
Use per Degree Day per customer 1/	0.81133	0.80406	0.95483	0.98977	0.81599		
Multiplied by: Design Day Degree Days	87	93	88	88	87		
Heating use per day per customer	70.58571	74.77758	84.02504	87.09976	70.99113		
Daily Baseload per customer 1/	3.36210	5.74557	19.43214	7.82896	6.98295		
Total Design Day Use/Customer	73.94781	80.52315	103.45718	94.92872	77.97408		
Projected Customers	12	10	3	12	7		
Total Design Day Use	887	805	310	1,139	546	978	4,665

Rate 81 - Small IT Transport

	Bismarck	DL	Dickinson	Jamestown	Minot	Williston	Non-Heat Sensitive	
Use per Degree Day per customer 1/	1.01228	0.49205	1.70554	1.05337	2.36902	1.24583		
Multiplied by: Design Day Degree Days	89	89	89	89	89	89		
Heating use per day per customer	90.09292	43.79245	151.79306	93.74993	210.84278	110.87887		
Daily Baseload per customer 1/	9.92520	10.75427	6.30569	10.43926	30.67836	33.29913		
Total Design Day Use/Customer	100.01812	54.54672	158.09875	104.18919	241.52114	144.178		
Projected Customers	23	4	3	14	5	3		
Total Design Day Use	2,300	218	474	1,459	1,208	433	1,210	7,302

Rate 82 - Large IT Transport

	Customer A	Customer B	Customer C	Customer D	Non-Heat Sensitive	
Use per Degree Day per customer 1/	6.11433	4.34067	5.84958	4.42895		
Multiplied by: Design Day Degree Days	89	89	89	89		
Heating use per day per customer	544.17537	386.31963	520.61262	394.17655		
Daily Baseload per customer 1/	269.53660	175.19542	505.90316	109.72010		
Total Design Day Use/Customer	813.71197	561.51505	1026.51578	503.89665		
Projected Customers	1	1	1	1		
Total Design Day Use	814	562	1,027	504	1,138	4,045

Note: Used regression results from volume normalization files for heat sensitive customers. For non-heat sensitive customers used same normalization files and simply divided each customer's 3-year average January use by 31 days and summed the results. Excluded Hankinson from the Rate 82 non-heat sensitive calc as they take service at the transmission level.

MLB

Rate 71 - Small IT Sales

	Bismarck	DL	Dickinson	Jamestown	Minot	Non-Heat Sensitive	
Use per Degree Day per customer 1/	0.81133	0.80406	0.95483	0.98977	0.81599		
Multiplied by: Design Day Degree Days	87	93	88	88	87		
Heating use per day per customer	70.58571	74.77758	84.02504	87.09976	70.99113		
Daily Baseload per customer 1/	3.36210	5.74557	19.43214	7.82896	6.98295		
Total Design Day Use/Customer	73.94781	80.52315	103.45718	94.92872	77.97408		
Projected Customers	12	10	3	12	7		
Total Design Day Use	887	805	310	1,139	546	978	4,665

Rate 81 - Small IT Transport

	Bismarck	DL	Dickinson	Jamestown	Minot	Williston	Non-Heat Sensitive	
Use per Degree Day per customer 1/	1.01228	0.49205	1.70554	1.05337	2.36902	1.24583		
Multiplied by: Design Day Degree Days	89	89	89	89	89	89		
Heating use per day per customer	90.09292	43.79245	151.79306	93.74993	210.84278	110.87887		
Daily Baseload per customer 1/	9.92520	10.75427	6.30569	10.43926	30.67836	33.29913		
Total Design Day Use/Customer	100.01812	54.54672	158.09875	104.18919	241.52114	144.178		
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Rate 82 - Large IT Transport

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Total Design Day Use	814	562	1,027	504	1,138	4,045

Note: Used regression results from volume normalization files for heat sensitive customers. For non-heat sensitive customers used same normalization files and simply divided each customer's 3-year average January use by 31 days and summed the results. Excluded one customer from the Rate 82 non-heat sensitive calc as they take service at the transmission level.

MS7

MONTANA-DAKOTA UTILITIES CO.
Regrouped to Include Seasonal with Firm and Air Force as one grouping
AVERAGE INSTALLED METER COSTS
2017
NORTH DAKOTA

	ND Number of Meters	Average Meter Cost	Total	Average Weighted Cost	Class Weighting
Residential - Rate 60					
Group 1 meters - 250 size	92,659	\$212	\$19,631,662		
Group 1 meters - 425 size	945	\$362	\$341,797		
Group 1 meters - 630 size	71	\$660	\$46,859		
Group 2 meters - large dia.	51	\$1,217	\$62,092		
Total	<u>93,726</u>		<u>\$20,082,411</u>	<u>\$214</u>	<u>1.0</u>
Firm General - Rate 70 (<500 cf)					
Group 1 meters - 250 size	7,129	\$212	\$1,510,421		
Group 1 meters - 425 size	3,322	\$362	\$1,201,534		
Total	<u>10,451</u>		<u>\$2,711,955</u>	<u>\$259</u>	<u>1.2</u>
Firm General - Rate 70 (>500 cf)					
Group 1 meters - 630 size	989	\$660	\$652,730		
Group 2 meters-Large Dia.	2,635	\$1,289	\$3,396,120		
Group 2 meters-Sm. Rot. TC	473	\$3,282	\$1,552,391		
Group 2 meters-Sm. Rot. Corr.	15	\$4,999	\$74,992		
Group 3 meters-Lg. Rot. TC	455	\$4,319	\$1,964,922		
Group 3 meters-Lg. Rot. Corr	57	\$6,521	\$371,690		
Group 3 meters-Large Dia	51	\$4,202	\$214,312		
Group 3 meters-Turbine	2	\$21,573	\$43,145		
Total	<u>4,677</u>		<u>\$8,270,302</u>	<u>\$1,768</u>	<u>8.3</u>
Small IT Sales & Transport - Rate 71					
Group 2 meters-Sm. Rot. TC	9	\$3,293	\$29,635		
Group 2 meters-Sm. Rot. Corr.	1	\$5,017	\$5,017		
Group 3 meters-Lg. Rot. TC	55	\$4,645	\$255,461		
Group 3 meters-Lg. Rot. Corr	72	\$6,711	\$483,210		
Group 3 meters-Turbine	7	\$21,573	\$151,009		
Total	<u>144</u>		<u>\$924,332</u>	<u>\$6,419</u>	<u>30.0</u>
Large IT Sales & Transport - Rates 85					
Group 3 meters-Lg. Rot. Corr	2	\$8,301	\$16,602		
Group 3 meters-Turbine	3	\$21,573	\$64,718		
Total	<u>5</u>		<u>\$81,320</u>	<u>\$16,264</u>	<u>76.0</u>

M18

MONTANA-DAKOTA UTILITIES CO.
Regrouped to Include Seasonal with Firm and Air Force as one grouping
AVERAGE INSTALLED METER COSTS
2017
NORTH DAKOTA

	ND Number of Meters	Average Meter Cost	Total	Average Weighted Cost	Class Weighting
Rate 64 - Minot AFB Interruptible					
Group 3 meters-Lg. Rot. Corr	1	\$7,550	\$7,550		
Group 3 meters-Turbine	1	\$21,573	\$21,573		
	<u>2</u>		<u>\$29,123</u>		
				<u>\$14,562</u>	<u>68.0</u>
Rate 64 - Par Site					
Group 3 meters-Turbine	1	\$21,573	\$21,573		
	<u>1</u>		<u>\$21,573</u>		
				<u>\$21,573</u>	<u>100.8</u>
Rate 64 - Minot AFB Total					
Group 3 meters-Lg. Rot. Corr	1	\$7,550	\$7,550		
Group 3 meters-Turbine	2	\$21,573	\$43,146		
	<u>3</u>		<u>\$50,696</u>	<u>\$16,899</u>	<u>79.0</u>

North Dakota Service Weights

Updated: 5/31/2017

RATE AND DESCRIPTION	Modeled Service Value	Modeled Service Average	Count of Customers	Cost per Service per Customer	Weights
RATE 600 - Residential Gas Service	\$83,978,832	\$899	93,455	\$899	1.00
RATE 648 - Air Force Rate 64	\$2,674	\$1,337	2	\$1,337	
RATE 600: 600(Residential)	\$2,674	Weighted Average	2	\$1,337	1.49
RATE 700 - Small Firm General Gas Service	\$12,816,164	\$1,252	10,234	\$1,252	1.39
RATE 720 - Optional Seasonal Small General Service	\$7,707	\$1,541	5	\$1,541	1.72
Small Firm	\$12,823,871	Weighted Average	10,239	\$1,252	1.39
RATE 701 - Large Firm General Gas Service	\$6,466,481	\$1,459	4,431	\$1,459	1.62
RATE 721 - Optional Seasonal Large General Service	\$15,398	\$1,400	11	\$1,400	1.56
Large Firm	\$6,481,879	Weighted Average	4,442	\$1,459	1.62
RATE 710 - Small Interruptable General Gas Service	\$76,085	\$2,056	37	\$2,056	2.29
Rate 700: 700, 701,710,720,721	\$76,085		37		
RATE 810 - Small Interruptable General Transportation Service					
RATE 820 - Large Interruptable General Transportation Service					
RATE 850 - Large Interruptable General Gas Service					
RATE 800: 810, 820, 850	\$254,646		59		
Small and Large Interruptible	\$330,730	Weighted Average	96	\$3,445	3.83
		Total Check	98		

Notes:

- 1) Weighting for gas service lines is based on a ~90% model representation of the actual service lines. Service lines are not fully represented in the company's GIS because not all premise ID's are present and additionally several instances of complex service lines cannot be analysed without adding error to this review.
- 2) The Rate 800's are very few in number in relation to the GIS study. The Rate 800's were evaluated as a Group and not broken out into separate rates. Some of these service points do not technically have a service line. Some of the Rate 800's group are still not indicated as to location on the map so this is still a 90% evaluation of this group.

M20

MONTANA-DAKOTA UTILITIES CO.
EMBEDDED COST OF SERVICE STUDY
ALLOCATION OF PROJECTED REVENUES
GAS UTILITY - NORTH DAKOTA
Projected 2018

	<u>Total</u>	<u>Residential</u>	<u>Firm General-Small</u>	<u>Firm General-Large</u>	<u>Air Force Delivery</u>	<u>Air Force</u>	<u>Small Interruptible</u>		<u>Large Interruptible</u>	
							<u>Sales</u>	<u>Transport</u>	<u>Sales</u>	<u>Transport</u>
Billing Units	112,516	96,792	10,850	4,710	3	0	92	63	0	6
Dk	23,352	8,826	2,037	5,999	490	-	573	1,105	-	4,322
Total Revenue	\$108,609	58,201	12,334	31,738	1,605	0	2,533	870	0	1,328
Commodity 1/	48,662	23,597	5,213	17,025	1,319	0	1,508	0	0	0
Customer	37,697	22,763	4,140	7,646	120	0	830	870	0	1,328
Demand 2/	22,250	11,841	2,981	7,067	166	0	195	0	0	0

1/ Residual after deducting customer and demand revenues.

2/ Average cost of gas demand component by class.

	<u>Total</u>	<u>Residential</u>	<u>Firm General-Small</u>	<u>Firm General-Large</u>	<u>Air Force Delivery</u>	<u>MAFB Distribution</u>	<u>Small Interruptible</u>		<u>Large Interruptible</u>	
							<u>Sales</u>	<u>Transport</u>	<u>Sales</u>	<u>Transport</u>
Billing Units	112,516	96,792	10,850	4,710	3	0	92	63	0	6
Dk	23,351,305	8,826,214	2,036,838	5,998,825	490,100	0	572,872	1,104,513	0	4,321,943
Total Revenue	108,608,842	58,201,289	12,334,145	31,737,842	1,604,860	0	2,532,810	870,115	0	1,327,781
Customer	37,696,334	22,762,526	4,140,259	7,645,528	119,891	0	830,234	870,115	0	1,327,781

M21

Gas Loss Factor 0.45%
 Inverse 99.55%

Cost of Gas - Projected (Before Losses)
 Firm
 Interruptible

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

	Projected Dk Sales 1/	Dk Adjusted for Distribution Losses 2/	Commodity Charge 3/	Projected 2018 Cost of Gas
Residential	8,826	8,866	3.997	35,439
Air Force Interruptible Contract	415	415	2.959	1,228
Air Force Firm	33	33	4.000	132
Air Force Interruptible	42	42	2.959	124
Firm General Service Small	2,037	2,046	4.000	8,184
Firm General Service Large	5,999	6,026	4.000	24,103
Small Interruptible	573	576	2.959	1,703
Large Interruptible	0	0	2.959	0
Total	<u>17,925</u>	<u>18,004</u>		<u>70,913</u>
Per Books Cost of Gas				51,338

1/ Projected 2018 Dk Sales
 2/ Distribution loss factor of .45%.
 3/ May 2017 cost of gas.

Mza

**MONTANA-DAKOTA UTILITIES CO.
EMBEDDED COST OF SERVICE STUDY
ALLOCATION OF COST OF GAS TO THE CLASSES
GAS UTILITY - NORTH DAKOTA
PROJECTED 2018**

	Projected 2018
Residential	
Energy	\$23,598
Demand	11,841
Total Residential	<u>\$35,439</u>
Firm General Small	
Energy	5,203
Demand	2,981
Total Small Firm General	<u>\$8,184</u>
Firm General Large	
Energy	17,036
Demand	7,067
Total Large Firm General	<u>\$24,103</u>
Air Force	
Energy	\$1,318
Demand	166
Total Air Force	<u>\$1,484</u>
Small Interruptible	
Energy	\$1,508
Demand	195
Total Small Inter.	<u>\$1,703</u>
Large Interruptible	
Energy	\$0
Demand	0
Total Large Inter.	<u>\$0</u>
 Total Cost of Gas	 <u><u>\$70,913</u></u>

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

Total Cost of Gas	Energy	Demand 2/
\$70,913	\$48,663	\$22,250

Customer Class	Energy		Peak Day Design - Firm	
	Projected	Sales	Interruptible - 100% LF	
Residential	8,826	49.239420%	95,561	53.217166%
Firm General Small	2,037	11.363327%	24,062	13.399938%
Firm General Large	5,999	33.466877%	57,033	31.761227%
Air Force Sales	490	2.733664%	1,342	0.747349%
Small Interruptible - Sales	573	3.196713%	1,570	0.874321%
Small Interruptible - Transport		0.000000%	0	0.000000%
Large Interruptible - Sales	0	0.000000%	0	0.000000%
Large Interruptible - Transport		0.000000%	0	0.000000%
Total	17,925	100.000001%	179,568	100.000001%

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

M23

**MONTANA-DAKOTA UTILITIES CO.
CALCULATION OF INTANGIBLE AMORTIZATION
GAS UTILITY - NORTH DAKOTA
PROJECTED 2017-2018**

	Total Plant	Amortization	%
General Intangible - Pre 2017	<u>\$5,195,880</u>	<u>\$235,761</u>	<u>4.54%</u>
2017 General Intangible Additions	461,208	23,061	
2017 General Intangible Balance	<u>\$5,657,088</u>	<u>\$258,822</u>	
2018 General Intangible Additions	0	0	
2018 Amortization on 2017 Additions		46,122	
2018 General Intangible Balance	<u>\$5,657,088</u>	<u>\$281,883</u>	
Common Intangible - Pre 2017	\$13,048,910	\$765,634	5.87%
2017 Common Intangible Additions	1,027,427	51,372	
2017 Common Intangible Balance	<u>\$14,076,337</u>	<u>\$817,006</u>	
2018 Common Intangible Additions	441,760	22,089	
2018 Amortization on 2017 Additions		102,743	
2018 Common Intangible Balance	<u>\$14,518,097</u>	<u>\$890,466</u>	

**MONTANA-DAKOTA UTILITIES CO.
CALCULATION OF INTANGIBLE AMORTIZATION
GAS UTILITY - NORTH DAKOTA
PROJECTED 2017-2018**

		<u>Amount</u>	<u>Expected Life 1/</u>	<u>Amortization</u>	<u>Average</u>
2017					
<u>General Intangible</u>					
FP-100551	GPS based gas leak survey	\$171,639	10	\$17,164	
FP-307022	Gas SCADA system enhancements	106,247	10	10,625	
FP-315394	Install RTU at Washburn TBS	90,556	10	9,056	
FP-315395	Install RTU at Bowman TBS	92,766	10	9,277	
	Total General Intangible	<u>\$461,208</u>		<u>\$46,122</u>	\$23,061
<u>Common Intangible</u>					
FP-100336	GL Essentials software	\$45,957	10	\$4,596	
FP-100575	IVR Web software	332,335	10	33,234	
FP-301563	GIS data conversion	110,296	10	11,030	
FP-302570	CC&B upgrade	218,492	10	21,849	
FP-302615	Human capital management software	32,232	10	3,223	
FP-311881	PCAD upgrade	119,550	10	11,955	
FP-315500	JDE efficiency study	0	10	0	
FP-315523	Power Plan lease model software	30,353	10	3,035	
FP-315583	JDE Supports Now software	4,412	10	441	
FP-315586	JDE package build automation module	1,471	10	147	
FP-315706	MDU Gates migration to CC&B	91,228	10	9,123	
FP-315721	Payment Processing Software	41,101	10	4,110	
	Total Common Intangible	<u>\$1,027,427</u>		<u>\$102,743</u>	\$51,372
2018					
<u>Common Intangible</u>					
FP-100336	GL Essentials software	\$44,105	10	\$4,411	
FP-100343	Automatic vehicle location software	24,105	10	2,411	
FP-100575	IVR Web software	39,081	10	3,908	
FP-300072	Purchase meter data management	242,583	10	24,258	
FP-301563	GIS data conversion	91,886	10	9,189	
	Total Common Intangible	<u>\$441,760</u>		<u>\$44,177</u>	\$22,089

1/ Projected intangible projects have an estimated 10-year life.

General Intangible

4042 - General Amortization: Jan - Feb 2017 39,293 Direct to ND (JDE UE Book)
Annualized Amortization 235,761

Common Intangible

4040 - Common Amortization: Jan - Feb 2017 127,606 Direct to ND (JDE UE Book)
Annualized Amortization 765,634

**MONTANA-DAKOTA UTILITIES CO.
DEPRECIATION EXPENSE ON PLANT ADDITIONS
GAS UTILITY - NORTH DAKOTA
PROJECTED 2017 - 2018**

Acct. No.	Account	Projected 2017			Projected 2018		
		Amount	Rate	Expense	Amount	Rate	Expense
	<u>Distribution</u>						
376	Mains	\$4,093,839	2.51%	102,755	\$5,674,552	2.51%	\$142,431
378	Meas. & Reg. Equip.-General	222,544	2.40%	5,341	220,803	2.40%	5,299
379	Meas. & Reg. Equip.-City Gate	364,830	2.50%	9,121	0	2.50%	0
380	Services	3,014,622	6.33%	190,826	4,348,492	6.33%	275,260
381	Positive Meters	1,655,545	3.41%	56,454	1,660,246	3.41%	56,614
383	Regulators	389,537	1.47%	5,726	363,160	1.47%	5,338
385	Ind. Meas. & Reg. Station Equip.	72,966	3.03%	2,211	0	3.03%	0
387.1	Cathodic Protection Equip.	272,316	1.66%	4,520	232,484	1.66%	3,859
	Total Distribution	<u>\$10,086,199</u>		<u>\$376,954</u>	<u>\$12,499,737</u>		<u>\$488,801</u>
	<u>General</u>						
389	Land	\$0		\$0	\$73,287		\$0
390	Structures and Improvements	41,695	2.42%	1,009	0	2.42%	0
391.1	Office Furniture & Equipment	3,076	3.89%	120	3,075	3.89%	120
392.2	Trans. Equip., Unitized	804,127	7.25%	58,299	793,757	7.25%	57,547
394.1	Tools, Shop & Gar. Eq.-Non-Un.	124,073	5.62%	6,973	124,038	5.62%	6,971
396.2	Power Operated Equip.	2,060,489	5.30%	109,206	2,079,941	5.30%	110,237
397.1	Radio Comm. Equip.-Fixed	28,956	6.26%	1,813	6,000	6.26%	376
	Total General	<u>\$3,062,416</u>		<u>\$177,420</u>	<u>\$3,080,098</u>		<u>\$175,251</u>
303	Intangible Plant - General	\$461,208	1/	\$46,122	\$0		
	<u>Common</u>						
390	Structures and Improvements	\$76,603	0.85%	\$651	\$101,703	0.85%	\$864
391.1	Furniture and Fixtures	33,318	6.67%	2,222	55,318	6.67%	3,690
391.3	Computer Equip. - PC	140,528	20.00%	28,106	67,544	20.00%	13,509
391.5	Fixed network upgrade	0	20.00%	0	23,294	20.00%	4,659
392.2	Trans. Equip., Unitized	127,226	6.65%	8,461	303,274	6.65%	20,168
394.1	Tools, Shop & Gar. Eq.-Non-Un.	18,431	5.56%	1,025	14,363	5.56%	799
397.1	Radio Comm. Equip.-Fixed	111,117	6.67%	7,412	137,753	6.67%	9,188
397.2	Mobile Radio Comm. Equip.	61,625	6.67%	4,110	26,025	6.67%	1,736
	Total Common	<u>\$568,848</u>		<u>\$51,987</u>	<u>\$729,274</u>		<u>\$54,613</u>
303	Intangible Plant - Common	\$1,027,427	1/	\$102,743	\$441,760	1/	\$44,177
	Total	<u>\$15,206,098</u>		<u>\$755,226</u>	<u>\$16,750,869</u>		<u>\$762,842</u>

1/ Amortization based on the life of each item.