

Cost of Service

Results at Current Rates and Settlement Revenue Allocation by Class

	Total North Dakota	Total Residential	Total Small Firm General	Total Large Firm General	Total Air Force Delivery	Total Small Interruptible	Total Large Interruptible	Total MAFB Distribution
Revenue to Cost Ratio Under Current Rates	0.86	0.78	0.88	0.95	0.81	0.99	1.71	2.19
Revenues at Equalized Rates of Return								
Revenue Increase	6,886,079	6,699,635	622,700	502,466	26,414	23,085	(740,297)	(247,923)
Parity Ratio	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
INTERIM RATES ALLOCATION								
Equal Percentage Increase to eligible customers								
Revenue Increase	6,886,079	4,159,151	772,411	1,529,901	18,872	297,994	107,751	0
Parity Ratio	1.00	0.92	1.03	1.11	0.94	1.16	1.81	2.19
SETTLEMENT RATE REVENUE ALLOCATION - adjusted customer component								
Min. 25% of System Average to eligible customers								
Revenue Increase	6,886,079	5,633,063	622,700	502,466	26,414	74,498	26,938	0
Parity Ratio	1.00	0.97	1.00	1.00	1.00	1.03	1.73	2.19

EXHIBIT
 MDU-23