

**Comparison of Cost of Service Study Results with Class Revenues Under Interim Rates and Proposed Settlement Rates**

Class	Cost of Service Studies (Reduced for Settlement Revenue Requirement)			Class Revenue Allocation	
	MDU as filed (30% customer)	AARP as filed (13% customer)	Previous method (25% customer)	Interim Rates (AARP proposed)	Staff-MDU Proposed
	Residential	31,198,699	29,025,184	30,735,580	28,483,554
Small Firm General	5,091,814	5,381,717	5,120,322	5,546,405	5,005,361
Large Firm General	9,143,569	10,133,323	9,479,453	10,364,117	9,405,930
Air Force	133,149	130,748	133,159	129,248	136,338
Small Interruptible	1,694,094	1,954,325	1,769,197	2,040,763	1,808,920
Large Interruptible	1,016,241	1,652,266	1,039,853	1,713,678	1,654,955
<b>Total</b>	<b>48,277,565</b>	<b>48,277,564</b>	<b>48,277,565</b>	<b>48,277,766</b>	<b>48,277,774</b>

***Class revenues less class cost of service (\$)***

Class	30% customer vs. Staff-MDU	30% customer vs. AARP	13% customer vs. Staff-MDU	13% customer vs. AARP	25% customer vs. Staff-MDU	25% customer vs. AARP
Residential	(932,429)	(2,715,145)	1,241,085	(541,630)	(469,310)	(2,252,026)
Small Firm General	(86,453)	454,591	(376,356)	164,687	(114,961)	426,083
Large Firm General	262,361	1,220,549	(727,394)	230,794	(73,524)	884,664
Air Force	3,189	(3,901)	5,589	(1,500)	3,178	(3,911)
Small Interruptible	114,827	346,670	(145,405)	86,438	39,724	271,567
Large Interruptible	638,715	697,437	2,689	61,412	615,102	673,825
<b>Total</b>	<b>209</b>	<b>201</b>	<b>209</b>	<b>201</b>	<b>209</b>	<b>201</b>

***Class revenues as a percent of class cost of service***

Class	30% customer vs. Staff-MDU	30% customer vs. AARP	13% customer vs. Staff-MDU	13% customer vs. AARP	25% customer vs. Staff-MDU	25% customer vs. AARP
Residential	97.0%	91.3%	104.3%	98.1%	98.5%	92.7%
Small Firm General	98.3%	108.9%	93.0%	103.1%	97.8%	108.3%
Large Firm General	102.9%	113.3%	92.8%	102.3%	99.2%	109.3%
Air Force	102.4%	97.1%	104.3%	98.9%	102.4%	97.1%
Small Interruptible	106.8%	120.5%	92.6%	104.4%	102.2%	115.3%
Large Interruptible	162.9%	168.6%	100.2%	103.7%	159.2%	164.8%

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 Exhibit AARP 4 - Cost of Service Study Results with  
 Class Revenues under Interim and Proposed  
 Settlement Rates  
 AARP North Dakota

