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

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

October 3, 2012

Ms. Kate Whitney, Administrator
Utility Division
Montana Public Service Commission
1701 Prospect Avenue
Helena, MT 59620

Re: Natural Gas Rate Application
Docket No. D2012.9.100

Dear Ms. Whitney:

Enclosed please find four (4) copies of Montana-Dakota Utilities Co.'s workpapers supporting Statements A-O in the above referenced docket.

Two (2) copies of same have this day been mailed to the Montana Consumer Counsel, P.O. Box 201703, Helena, Montana 59620-1703.

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,

Rita A. Mulkern

Rita A. Mulkern
Director of Regulatory Affairs

Attachments
cc: J. Alke

MONTANA-DAKOTA UTILITIES CO.
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GAS UTILITY - MONTANA

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MONTANA-DAKOTA UTILITIES CO.
2012 PLANT ADDITIONS
GAS UTILITY - MONTANA

Project No.	Acct. #	Description	Amount	Growth Related	Montana	Region
		Production				
J189385	320	Landfill Gas Field Expansion	$24,906		$24,906	Rocky Mountain
		Total Production	$24,906	$0	$24,906	
		Distribution				
B11230R,B15230R	376	Replace Mains	$504,015		$504,015	Rocky Mountain/Badlands
B11230G,B15230G	376	Growth Mains	525,757	525,757		Rocky Mountain/Badlands
J176140, J192226	376	Replace Main - Belfry	90,010		90,010	Rocky Mountain
J177092	376	Replace Phase 3 Loop - Glendive	55,917		55,917	Badlands
J177093	376	Replace Phase 2 Loop - Wibaux	39,142		39,142	Badlands
J177163	376	Replace 4" Main on Bench - Billings	22,506		22,506	Rocky Mountain
J190553	376	Replace Main Ave B East - Billings	129,305		129,305	Rocky Mountain
J192403	376	Install Mains and Services - Billings	31,853		31,853	Rocky Mountain
J194149	376	Replace Mains Rimrock Road area - Billings	482,100		482,100	Rocky Mountain
B11234, B15234	378	Measuring and Regulating Equipment	54,444	27,797	26,647	Rocky Mountain/Badlands
B11233, B15233	380	Service Lines	1,981,495	1,011,666	969,829	Rocky Mountain/Badlands
J190554	380	Replace Main Ave B-E Services - Billings	180,002		180,002	Rocky Mountain
B90031	381	Meters	807,189	412,116	395,073	General Office
B90032	383	Regulators	85,995	43,905	42,090	General Office
B11235, B15235	387	Cathodic Protection	107,305		107,305	Rocky Mountain/Badlands
		Total Distribution	$5,097,035	$2,021,241	$3,075,794	
		General				
B90038	392.2	Gas Vehicles	$139,603		$139,603	General Office
B11243, B15243	394.1	Minor Work Equipment	64,203		64,203	Rocky Mountain/Badlands
B90039	396.2	Gas Work Equipment	347,473		347,473	Rocky Mountain
B11244	397.1	Communication Equipment - Billings	11,546		11,546	Rocky Mountain
		Total General	$562,825	$0	$562,825	
		Common				
J177018	390	Replace Transportation Building Roof	$4,947		$4,947	General Office
J177021	390	Install Valves-Thermo - Annex	13,564		13,564	General Office
J177165	390	Purchase backup Generator - Glendive	19,077		19,077	Badlands

MONTANA-DAKOTA UTILITIES CO.
2012 PLANT ADDITIONS
GAS UTILITY - MONTANA

Project No.	Acct. #	Description	Amount	Growth Related	Montana	Region
J177166	390	Replace siding front of Wolf Point office	4,059		4,059	Badlands
J177168	390	Hydraulic gate for Dickinson Service Center	5,011		5,011	Badlands
J177176	390	Replace roof of Dickinson office	7,138		7,138	Badlands
J177035	391.1	Purchase Tandem Storage Units	4,027		4,027	General Office
J177042	391.1	Purchase Color Copier	15,797		15,797	General Office
J177043	391.1	Purchase B/W Copier	19,592		19,592	General Office
J177063	391.1	Purchase Bill Printer	29,594		29,594	General Office
B15282, B90082	391.1	Office Equipment	14,964		14,964	Badlands/General Office
B90080	391.3	Personal Computers	30,326		30,326	General Office
J144522	391.3	Purchase 50 replacement MDTs	16,340		16,340	General Office
J190782	391.3	Add Oracle Exadata Platforms	10,846		10,846	General Office
B90078	392.2	Vehicles	66,479		66,479	General Office
B15283, B90083	394.1	Minor Work Equipment	14,211		14,211	Badlands/General Office
B15244, B15284, B90084	397.1	Communication Equipment	63,425		63,425	Badlands/General Office
J177192	397.3	Replace General Office Phone System	47,553		47,553	General Office
J177193	397.3	Replace Call Record System - Call Center	10,821		10,821	General Office
B90081	397.8	Network Equipment	2,217		2,217	General Office
J157230	397.8	Install Network &Comm. Equip.- AMR	3,278		3,278	General Office
J177134	397.8	Purchase Polycom units for Conf.Rooms	2,984		2,984	General Office
J177020	398	Purchase CTP Equipment - Print Shop	7,505		7,505	General Office
J177074	398	Purchase DC645 Cut/CRSR	3,175		3,175	General Office
J177132	398	Replace UPS Battery	562		562	General Office
J177167	398	Purchase Ice Maker - Wolf Point	978		978	Badlands
J177169	398	Purchase Ice Machine - Dickinson	347		347	Badlands
J177132	398	Purchase Pressure Washer - Dickinson	561		561	Badlands
		Total Common	$419,378	$0	$419,378	
		Common - Intangible				
J158029	303	Install Customer Care Software-AMR System	$0		$0	General Office
J165746	303	Replace Mobile Workforce Software	95,402		95,402	General Office
J172806	303	Replace Customer Info System	4,937,603		4,937,603	General Office

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MONTANA-DAKOTA UTILITIES CO.
2012 PLANT ADDITIONS
GAS UTILITY - MONTANA

Project No.	Acct. #	Description	Amount	Growth Related	Montana	Region
J176833	303	Purchase/Install Work Mgt. Application	0		0	General Office
J176834	303	Purchase/Deploy ARCGIS Mobile	41,034		41,034	General Office
J176841	303	Purchase Automated Vehicle Loc. Software	19,900		19,900	General Office
J177281	303	Purchase Powerplan Software	130,262		130,262	General Office
J177305	303	Underground GMS Purchase Software	0		0	General Office
J181432	303	Purchase IVR-Web Direct	45,170		45,170	General Office
			$5,269,371	$0	$5,269,371	
Total Plant Additions			$11,373,515	$2,021,241	$9,352,274	

Mains - Growth	$525,757	51.0557%
Mains - Replacement	504,015	48.9443%
	$1,029,772	100.0000%

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MONTANA-DAKOTA/GREAT PLAINS
2012 CAPITAL BUDGET

Year	2012

Sum of Value			Juris	Jurisdiction	
Function2	Account	Construction Project - BUDGET	MT Gas		
Common	303	J158029 Ins Cust Care Sftwr-AMR Sys-GO	$31,576	$31,576	Nothing in Service in 2012
		J165746: REPL MOBILE WORKFRC SOFTWRE-GO	48,259	48,259	
See Attachment		J172806: REPL CUST INFO SYS-DIRECT	~~1,055,469~~	~~1,055,469~~	- See Attachment
		J176833: Purch/Install Work Mngmt Appli	59,995	59,995	Nothing in Service in 20
		J176834: PUR-DEPLOY ARCGIS MOBILE	36,068	36,068	
		J176841: Purchase AVL Hardware and Soft	19,900	19,900	
		J177281: UG POWERPLANT/TAX/BUDGET MDU	118,673	118,673	
		J177297: UPG IMAGERPS W/ IMAGE EXCHANGE	7,432	7,432	
		J181432: PUR IVR-WEB DIRECT	93,060	93,060	
	303 Total		1,470,431	1,470,431	
	390	J176898: PUR WILLISTON OFFICE	271,935	271,935	
		J177165: PUR BACKUP GENERATOR-GLDV	19,032	19,032	
		J177166: REP SIDING FRONT OF WP OFFICE -	4,399	4,399	
		J177168: HYDRAULIC GATE DKN SVC CTR	5,011	5,011	
	390 Total		300,376	300,376	
391.1	391	J177035: PUR TANDEM STORAGE UNITS - MDN -	5,117	5,117	
		J177042: PUR COLOR COPIER	21,613	21,613	
		J177043: PUR B-W COPIER - PRINTSHOP	26,045	26,045	
		J177063: PUR BILL PRINTER	39,820	39,820	
	303	J177305: UG GMS Purchase Software	12,508	12,508	Moved to 303 and in 2
	391 Total		105,103	105,103	
	391.1	B15282 Office Equipment-Badlands,MT -	2,379	2,379	
		B90082 Office Equipment-GO Yrs 1 & 2 -	12,585	12,585	
	391.1 Total		14,964	14,964	
	391.3	B90080 Personal Computers-GO Common	30,326	30,326	
		J144522 Pur 50 repl MDTs per yr-MoblUp	22,425	22,425	
	391.3 Total		52,752	52,752	
	392.2	B90078 Vehicles-GO - Common	66,479	66,479	
	392.2 Total		66,479	66,479	
	394.1	B15283 Minor Work Equipment-Bdlnds,MT - Common	10,800	10,800	
		B90083 Minor Work Equipment-GO - Common	3,411	3,411	
	394.1 Total		14,212	14,212	
397.1	397	B15244: Communication Equip-Dknson,MT C	19,331	19,331	
397.1		J177172: PUR VIDEO CONFERENCE-WLSTN C	539	539	
397.3		J177192: REPLACE THE MDU G.O. PHONE SYS Comm	47,553	47,553	
397.3		J177193: REP CALL REC SYS, CALL CENTER	10,821	10,821	
	397 Total		78,244	78,244	
	397.1	B11244 Communication Equip-Bllngs,MT General	11,546	11,546	
		B15284 Communication Equip-Dknson,MT - Common	19,745	19,745	
		B90084 Communication Equip-GO-Yrs 1&2 - Common	24,349	24,349	
	397.1 Total		55,640	55,640	
	397.3	J155967 Rep Off Phone System-Williston - Common	2,700	2,700	
	397.3 Total		2,700	2,700	
	397.8	B90081 Network Equipment-GO Common	2,217	2,217	
		J177134: PUR POLYCOM FOR GO CONF RMs	4,165	4,165	
	397.8 Total		6,383	6,383	
	398	J177020: PUR CTP EQUIPMENT -PRINT SHOP	7,505	7,505	
		J177074: PUR DC645 CUT/CRSR Common	5,134	5,134	
		J177132: REP UPS BATTERY 3RD FL COMP	682	682	
		J177167: PUR ICE MAKER WOLF POINT	1,189	1,189	
		J177169: PUR ICE MACHINE-DICKINSON	334	334	
		J177170: PUR PRESSURE WASHER-DICKINSON	501	501	

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MONTANA-DAKOTA/GREAT PLAINS
2012 CAPITAL BUDGET

Year	2012

Sum of Value			Juris	Jurisdiction
Function2	Account	Construction Project - BUDGET	MT Gas	
Common	398 Total		15,346	15,346
Distributio	376	B11230G Mains Growth-Rocky Mntn MT	631,683	631,683
		B11230R Mains Replace-Rocky Mntn MT	562,029	562,029
		B15230G Mains Growth -Badlands-MT	44,074	44,074
		B15230R Mains Replace-Badlands-MT	41,986	41,986
		J177092: REP PHASE 3 LP-GLENDIVE	55,917	55,917
		J177093: REP PHASE 2 LP-WIBAUX	39,142	39,142
		J177163: REPLACE 4" MAIN ON BENCH BL	99,259	99,259
	376 Total		1,474,089	1,474,089
	378	B11234 Meas & Reg(Sp WO)-Bllngs,MT	26,212	26,212
		B15234 Meas & Reg(Sp WO)-Badlands	28,232	28,232
	378 Total		54,444	54,444
	380	B11233 Service Lines-Rocky Mtn, MT	1,666,112	1,666,112
		B15233 Service Lines-Badlands, MT	445,383	445,383
	380 Total		2,111,496	2,111,496
	381	B90031 Meters-Total Company	679,243	679,243
		J159810 Gas ERT Install ND	127,946	127,946
	381 Total		807,189	807,189
	383	B90032 Regulators-Total Company	85,995	85,995
	383 Total		85,995	85,995
	387.1	B11235 Cathodic Prot(Sp WO)-Rocky Mt.	78,636	78,636
		B15235 Cathodic Prot(Sp WO)-Badlands	28,669	28,669
	387.1 Total		107,305	107,305
General	390	J177018: REP TRANS BLDG ROOF	6,905	6,905
		J177019: REPL WINDOWS IN ANNEX	24,894	24,894
		J177021: INSTALL VALVES-THERMO ANX BLDG	18,401	18,401
		J177176: REPLACE ROOF - DICKINSON OFF	8,384	8,384
	390 Total		58,583	58,583
	392.2	B90038 Gas Vehicles-GO	139,603	139,603
	392.2 Total		139,603	139,603
	394.1	B11243 Minor Work Equipment-Rocky Mt.	43,821	43,821
		B15243 Minor Work Equipment-Badlands	20,382	20,382
	394.1 Total		64,203	64,203
	396.2	B90039: Gas Work Equipment-Comp	347,473	347,473
	396.2 Total		347,473	347,473
	397.8	J157230 INS NETWORK & COMM EQUIP-AMR	4,450	4,450
	397.8 Total		4,450	4,450
Grand Total			$7,437,460	$7,437,460

WP
Received from Bobbi with updates

MONTANA-DAKOTA UTILITIES CO.
2012 PLANT ADDITIONS
GAS UTILITY - MONTANA

Project No.	Acct.	Description	Region	Montana Gas Amount	Estimated Completed Date	Actual Completed Date	Current Estimated/ Actual Montana
		Distribution					
B11230G	376	Mains - Growth	Rocky Mountain	$631,683	12/31/2012		631,683
B11230R	376	Mains - Replace	Rocky Mountain	562,029	12/31/2012		562,029
B15230G	376	Mains - Growth	Badlands	44,074	12/31/2012		44,074
B15230R	376	Mains - Replace	Badlands	41,986	12/31/2012		41,986
J177092	376	Replace Phase 3 Loop - Glendive	Badlands	55,917	8/1/2012		55,917
J177093	376	Replace Phase 2 Loop - Wibaux	Badlands	39,142	8/1/2012		39,142
J177163	376	Replace 4" Main on Bench - Billings	Rocky Mountain	99,259	11/30/2012		22,506
B15234	378	Measuring and Regulating Equipment	Badlands	28,232	12/31/2012		28,232
B11234	378	Measuring and Regulating Equipment	Rocky Mountain	26,212	12/31/2012		26,212
B11233	380	Service Lines	Rocky Mountain	1,666,112	12/31/2012		1,666,112
B15233	380	Service Lines	Badlands	445,383	12/31/2012		445,383
B90031	381	Meters	General Office	807,189	12/31/2012		807,189
B90032	383	Regulators	General Office	85,995	12/31/2012		85,995
B15235	387.1	Cathodic Protection	Badlands	28,669	12/31/2012		28,669
B11235	387.1	Cathodic Protection	Rocky Mountain	78,636	12/31/2012		78,636
		Total Distribution		$4,640,518			$4,563,765
		General					
B90038	392.2	Gas Vehicles	General Office	$139,603	12/31/2012		139,603
B11243	394.1	Minor Work Equipment - Rocky Mt	Rocky Mountain	43,821	12/31/2012		43,821
B15243	394.1	Minor Work Equipment - Badlands	Badlands	20,382	12/31/2012		20,382
B90039	396.2	Gas Work Equipment	Rocky Mountain	347,473	12/31/2012		347,473
B11244	397.1	Communication Equipment - Billings	Rocky Mountain	11,546	12/31/2012		11,546
		Total General		$562,825			$562,825
		Common					
* J176898	390	~~Construct Williston Office~~ e	Badlands	$271,935	12/31/2013		~~367,743~~ e
J177018	390	Replace Transportation Building Roof	General Office	6,905	7/1/2012		4,947
J177019	390	Replace Windows in Annex	General Office	~~24,894~~	9/30/2013	Rec'd in 2012	~~24,894~~ e
J177021	390	Install Valves-Thermo - Annex	General Office	18,401	9/1/2012		13,564
J177165	390	Purchase backup Generator - Glendive	Badlands	19,032	9/30/2012		19,077
J177166	390	Replace siding front of Wolf Point office	Badlands	4,399	7/31/2012		4,059
J177168	390	Hydraulic gate for Dickinson Service Center	Badlands	5,011	7/1/2012		5,011
J177176	390	Replace roof of Dickinson office	Badlands	8,384	8/1/2012		7,138
J177035	391.1	Purchase Tandem Storage Units	General Office	5,117	7/15/2012		4,027
J177042	391.1	Purchase Color Copier	General Office	21,613	9/1/2012		15,797
J177043	391.1	Purchase B/W Copier	General Office	26,045	12/1/2012		19,592
J177063	391.1	Purchase Bill Printer	General Office	39,820	9/1/2012		29,594
B15282	391.1	Office Equipment	Badlands	2,379	12/31/2012		2,379
B90082	391.1	Office Equipment	General Office	12,585	12/31/2012		12,585
B90080	391.3	Personal Computers	General Office	30,326	12/31/2012		30,326
J144522	391.3	Purchase 50 replacement MDTs	General Office	22,425	12/31/2012		16,340
B90078	392.2	Vehicles	General Office	66,479	12/31/2012		66,479
B90083	394.1	Minor Work Equipment	General Office	3,411	12/31/2012		3,411
B15283	394.1	Minor Work Equipment	Badlands	10,800	12/31/2012		10,800
B15244	397.1	Communication Equipment - Dickinson	Badlands	19,331	12/31/2012		19,331
B15284	397.1	Communication Equipment - Dickinson	Badlands	19,745	12/31/2012		19,745
B90084	397.1	Communication Equipment	General Office	24,349	12/31/2012		24,349
* J177172	397.1	~~Purchase Video Conference - Williston~~ e	Badlands	539	8/31/2012		~~539~~ e
* J155967	397.3	~~Replace Phone System - Williston~~ e	General Office	2,700	7/31/2012		~~1,315~~ e
J177192	397.3	Replace GO Phone System	General Office	47,553	12/31/2012		47,553
J177193	397.3	Replace Call Record System - Call Center	General Office	10,821	12/31/2012		10,821
B90081	397.8	Network Equipment	General Office	2,217	12/31/2012		2,217
J157230	397.8	Install Network &Comm. Equip.- AMR	General Office	4,450	12/31/2012		3,278
J177134	397.8	Purchase Polycom units for GO Conf.Rooms	General Office	4,165	7/31/2012		2,984
J177020	398	Purchase CTP Equipment - Print Shop	General Office	7,505	12/31/2012		7,505
J177074	398	Purchase DC645 Cut/CRSR	General Office	5,134		2/17/2012	3,175
J177132	398	Replace UPS Battery	General Office	682		2/29/2012	562
J177167	398	Purchase Ice Maker - Wolf Point	Badlands	1,189	6/30/2012		978
J177169	398	Purchase Ice Machine - Dickinson	Badlands	334		3/30/2012	347
J177132	398	Purchase Pressure Washer - Dickinson	Badlands	501		2/29/2012	561
		Total Common		$751,176			$803,023

* Williston Office no longer supports -MT- Wolf Pt office.

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MONTANA-DAKOTA UTILITIES CO.
2012 PLANT ADDITIONS
GAS UTILITY - MONTANA

Project No.	Acct.	Description	Region	Montana Gas Amount	Estimated Completed Date	Actual Completed Date	Current Estimated/ Actual Montana
		Common - Intangible					
J165746	303	Replace Mobile Workforce Software	General Office	$48,259	12/31/2012		95,402
J172806	303	Replace Customer Info System	General Office	** ~~5,222,662~~	12/31/2012	$ 4,937,603	~~4,749,721~~
J176834	303	Purchase/Deploy ARCGIS Mobile	General Office	36,068		6/1/2012	41,034
J176841	303	Purchase Automated Vehicle Loc. Software	General Office	19,900	12/31/2012		19,900
J177281	303	Purchase Powerplan Software	General Office	118,673	12/31/2012		130,262
J177297	303	Upgrade Imagerps w/Image Exchange	General Office	~~7,432~~	1/31/2013		~~7,432~~
J181432	303	Purchase IVR-Web Direct	General Office	93,060	10/1/2014		45,170
				$5,546,054			$5,088,921
		Total Budgeted Plant Additions		$11,500,573			$11,018,534
		Nonbudget					
J176140	3760	Forced Relocation Mains Belfry	Rocky Mountain			7/1/2011	14,718
J190553	3760	Replace Main Ave B East-Billings	Rocky Mountain		8/1/2012		129,305
J190554	3800	Replace Ave B-E Services in Billings	Rocky Mountain		8/1/2012		180,002
J189385	3200	Landfill Gas Field Expansion	Rocky Mountain			5/30/2012	24,906
J192226	3760	Belfry Forced Relocation	Rocky Mountain		9/30/2012		75,292
J192403	3760	Install Mains & Services-Billings	Rocky Mountain		8/1/2012		31,853
J190782	~~3910~~ 391.2	Add Oracle Exadata Platforms	General Office		9/7/2012		10,846
		Total Nonbudget Plant Additions					466,922
		Total Plant Additions					11,485,456

** Revised with new allocation Factor

Cost Breakdown - Capital Project - New - Nonbudget

Budget Project: **Year:** 2012

Work Order No.: 194149 Replace Mains - Rimrock Road area

Budget		**Non-budget**	X
Constructed [1]	X	**Purchased** [1]	

	Addition	Retirement	Total
Capital Budget [2]	$ -	$ -	$ -
Authorize			
Internal Labor	10,000	25,000	35,000
Labor Loading (50%)	5,000	12,500	17,500
Contract Services	355,000	-	355,000
Materials	25,000	1,000	26,000
Auto & Work Equipment	-	5,000	5,000
Other	5,000	-	5,000
Subtotal	400,000	43,500	443,500
ES/GA Overhead [3]	38,600	N/A	38,600
Total Authorized	$ 438,600	$ 43,500	482,100
CIAC [4] - Nonrefundable Only			
Total Authorized Net of CIAC			482,100
Total Authorized Over / (Under) Budget or Non-budget			$ 482,100
Total % Over / Under Budget			N/A

- Input fields

[1] These cells calculate automatically but can be overridden in certain circumstances by entering an "X" in the desired cell and deleting the "X" from the other. In the case of MDU Resources and Preliminary Survey and Investigation projects, both cells should be blank as those projects do not include ES/GA.

[2] Capital Budget Includes ES/GA & Labor Loading

[3] ES&GA=9.65% or GA=0.94% (Taken on the first $1 million of expenditures)

[4] Contribution in Aid of Construction (Enter as a Negative Number)

Lueder, GayLynn

From: Buck, Debbie
Sent: Thursday, July 19, 2012 4:25 PM
To: Lueder, GayLynn
Subject: RE: MT Gas 2012 Plant Additions update
Attachments: Cost Breakdown 194149 - Rimrock Area.xlsx

Let me know if you need more than this. I will be gone tomorrow so call within the hour. Thanks!

B11230G	Can reduce what we expect to spend by $150,000	$380,000 reduction Total
B11230R	Reduce by $100,000	
B11233	Reduce by $130,000	
*B11530G	Reduce by $100,000 - WY, not MT	

There are no specific projects that we can point to that won't get done, but looking at what we've spent and what we believe we can get done this year, we're willing to let some go from our blanket items. We have other projects we will be doing, which are over $25,000 but under the $100,000 Jay had asked us to comment on.

From: Lueder, GayLynn
Sent: Thursday, July 19, 2012 12:36 PM
To: Buck, Debbie
Subject: FW: MT Gas 2012 Plant Additions update

Hi Debbie,

I am working on the 2012 Montana Gas rate case and I need some more information about the Rimrock Project #194149. I received the email below from David explaining that this project maybe around $450,000 to $500,000 this year and that other capital work will be deferred. Do you have specific information on the estimated cost of the Rimrock project and what budgeted projects won't be done in 2012? I really need this information as soon as possible because we will be filing this rate case within the month and I need to finalize my plant additions worksheet by tomorrow so if you have any information that would be wonderful.

Please call me if you have any questions.

Thanks so much and keep cool!

Gay Lynn Lueder
Regulatory Analyst III
Montana Dakota Utilities

Parent W.O. No 176140 W.O. Number **176140** Cost Center J176140 FERC Subplt 3760 Est. Amount $ **348,529**	**PROJECT AUTHORIZATION** **FORCED RELOCATION MAINS BELFRY** **BELFRY FORCED RELOCATION**	Page Number 1 Origination 06/17/10 Planned Start 08/02/10 Planned Complete 12/30/11	

Originator	LUNDERR	Project Class	CAPITAL REPL/RELOCTE - FORCED
Level 3 Resp No.	VP Operations	FERC Subplant	Mains - Gas Distribution
Project Type	Specific Utility Capital WO	Project Status	Inactive-Capital Proj Complete

COMPLETE PROJECT DESCRIPTION & JUSTIFICATION

A Description & Justification

BELFRY FORCED RELOCATION
THIS PROJECT IS DUE TO A DIRECT CONFLICT WITH A MONTANA STATE HIGHWAY PROJECT. THIS PROJECT WILL CONSIST OF THE REPLACEMENT AND RELOCATION OF 15,000' OF 1 1/4" STEEL AND 3" STEEL WITH 2" PLASTIC AND 4" PLASTIC. THE MAIN PORTION OF THIS PROJECT WILL REPLACE THE MAIN GAS FEED INTO BELFRY.

H Contributions & Participants	Subject To Refund	Non-Refundable	Guarantee Agreement
STATE PAYS 78.21%			251859.69
MDU PAYS 21.79%		96669.22	

Per Bobbi, $14,718 of supplies were charged out in April 2012 even though the project was completed in 2011.

ORIGINATING DIVISION APPROVALS			
Originator Date	Dep't Head Date	Office Manager Date	Region Manager Date
GENERAL OFFICE TECHNICAL REVIEWS			
Environmental Review By Date	Regulatory Affairs Review By Date	Legal Review By Date	Fixed Asset Accounting Review By Date
GENERAL OFFICE APPROVALS			
Manager Date	Vice President Date	President and/or CEO Date	MDUR - President and/or CEO Date

Parent W.O. No 176140 W.O. Number **192226** Cost Center J192226 FERC Subplt 3760 Est. Amount $ **49,000**	# PROJECT AUTHORIZATION **BELFRY FORCED RELOCATION** **BELFRY MDT MAIN REPLACEMENT**	Page Number 1 Origination 05/03/12 Planned Start 05/01/12 Planned Complete 09/30/12	

Originator	LUNDERR	Project Class	CAPITAL REPL/RELOCTE - FORCED
Level 3 Resp No.	VP Operations	FERC Subplant	Mains - Gas Distribution
Project Type	Specific Utility Capital WO	Project Status	Authorization Approved

COMPLETE PROJECT DESCRIPTION & JUSTIFICATION

A Description & Justification

BELFRY FORCED RELOCATION

ORIGINATING DIVISION APPROVALS			
Originator Date	Dep't Head Date	Office Manager Date	Region Manager Date
GENERAL OFFICE TECHNICAL REVIEWS			
Environmental Review By Date	Regulatory Affairs Review By Date	Legal Review By Date	Fixed Asset Accounting Review By Date
GENERAL OFFICE APPROVALS			
Manager Date	Vice President Date	President and/or CEO Date	MDUR - President and/or CEO Date

Work Order Entry and Search - Work With Work Orders

Select Find Add Copy Close Row Tools

Select a Query Save Query Edit Queries

General | People | Dates | Category Codes | Status | Order Definition

Asset Number	
Region Number	*
Activity	*
Parent W.O. No	00176140
Site Number	*
Inventory Number	
Serial Number	*
Unit Number	*

WO Summary | Cat Code Analysis | Unscheduled PM | EQ Backlog

Records 1 - 2

Co	Order Number	Parent W.O.	Charge To B.U.	Work Order Description
00001	192226	00176140	J192226	BELFRY FORCED RELOCATION
00001	176140	00176140	J176140	FORCED RELOCATION MAINS BELFRY

Print WO | Open PO Orders | Assignment Detail | WO Cost

C-12

CC& B Costs	MDU Old Allocation	Old Allocation Factor	Project Old Allocation	New Allocation Factor	MDU NEW Allocation
Thru 12/11	$ 19,482,363.16	0.435	$ 44,787,041.75	0.397	$17,780,455.57
Budget 2012	5,284,795.00	0.435	12,148,954.02	0.397	4,823,134.75
	$24,767,158.16		$ 56,935,995.77		$22,603,590.32

		Project
Total project		$54,636,467
	Thru 2012	
Total Company	$22,603,590.32	$21,690,677
Allocate to Gas - Factor No. 275 S&T customers	67.908564%	67.908564%
Gas Utility	$15,349,774	14,729,827
Allocate to MT - Factor No. 86 - S&T customers	32.167269%	32.167269%
Montana Gas @ 12/31/2011	$4,937,603	$4,738,183

EDWARDS ENTERPRISEONE

Job Status Inquiry - Job Status Inquiry

Select Find Close Form Row Report Tools

Select Tab: 1-Display

Thru Dec 31, 2011

Job Number: J172806 SB REPL CUS

Job Posting Edit:

Column Version: BR/AU/AA (Blank = User ID)

Form Actions

Subcontracts Change Mgmt

Row Actions

Progress Entry -- Select One --

Records 1 - 30

Cost Code	Cost Type	Account Description	Authorized Amount	Actual Units	Actual Amount	% Va BR/B
73	0300	CWIP-Mats,Land & Rights	478,500.00			
75	0500	CWIP-Other Expenses	65,250.00			
75	0521	Meals & Entertainment			58.78	
75	0520	Meals,Lodging & Other			58.78	
75	0630	Office Supplies			2,192.40	
75	0630	Office Supplies			2,192.40	
75	0500	CWIP-Other Expenses	65,250.00		2,251.18	
70	0002	CWIP Actual Charges	1,718,250.00	16.00	17,073,750.94	
78	0990	CWIP-Overhead	56,165.00			
78	0990	CWIP-Overhead	56,165.00			
78	0994	AFUDC-Other			1,545,686.84	
78	0995	AFUDC-Borrowed			862,925.38	
78	0993	CWIP-AFUDC			2,408,612.22	
70	0001	CWIP Incl. Overhead	1,774,415.00	16.00	19,482,363.16	
7	0001	Capital Budget - CWIP	2,644,415.00	16.00	19,482,363.16	
		Total:	2,644,415.00	16.00	19,482,363.16	

C-14

CWIP
Work Paper
Summary

	Cost Center	Montana Gas	FERC Subplant	Function	Small Group Items	CWIP Amount	Budget Amount
Specific Work Order	J143282	(43,722.54)	376	Distribution	1	$ (43,722)	$ 66,122
Specific Work Order	J176147	749.32	376	Distribution	1	749	1,001
Blanket Work Orders		242,614.88		Distribution	57	242,615	
			Total Grouped Items		**59**	**$ 199,642**	
Specific Work Order	J165129	11.05	376	Distribution		11	95,077
Specific Work Order	J159769	99,389.16	376	Distribution		99,389	147,137
Specific Work Order	J176840	12,473.57	381	Distribution		12,474	529,238
Specific Work Order	J176842	110.35	381	Distribution		110	392,343
Specific Work Order	J176901	70,841.23	376	Distribution		70,841	107,735
			Total Distribution			**$ 382,467**	
Specific Work Order	J176886	49.35	390	General	1	49	22,194
Specific Work Order	J188941	515.19	390	General	1	515	1,127
Blanket Work Orders		50,649.22		General	3	50,649	
				Total General	**5**	**$ 51,213**	
Specific Work Order	J165573	18.24	390	Common	1	18	33,524
Specific Work Order	J182781	0.10	391	Common	1	-	1,020
Specific Work Order	J187052	(0.80)	391	Common	1	(1)	3,470
Specific Work Order	J187219	(10.10)	391	Common	1	(10)	4,265
Specific Work Order	J187371	1,313.93	390	Common	1	1,314	13,620
Specific Work Order	J187498	(33.42)	391	Common	1	(33)	14,051
Specific Work Order	J182042	10.23	397	Common	1	10	40,178
Blanket Work Orders		65,708.86		Common	7	65,709	
			Total Grouped Items		**14**	**$ 67,007**	
Specific Work Order	J182312	35.68	391	Common		36	208,071
				Total Common		**$ 67,043**	
Specific Work Order	J165742	(249.36)	303	Common Int.		(249)	268,372
			Total Common Intangible			**$ (249)**	
				Total CWIP		**$ 500,474**	

CWIP in Service But Not Closed to Plant for Rate Base

Completed Before/After: 12/31/11
As of 12/31/11

AFUDC Code	Cost Center		Plant Balance UB Ledger Montana Gas	Function	Est. Amount
	J143282	376	(43,722.54)	Distribution	$66,122
	J165129	376	11.05	" "	95,077
	J165573	390	18.24	Common	33,524
	J176147	376	749.32	Distribution	1,001
	J176886	390	49.35	General	22,194
	J182781	391	0.10	Common	1,020
	J187052	391	(0.80)	" "	3,470
	J187219	391	(10.10)	" "	4,265
	J187371	390	1,313.93	" "	13,620
	J187498	391	(33.42)	" "	14,051
	J188941	390	515.19	General	1,127
			(41,109.68)		
C	J159769	376	99,389.16	Distribution	147,137
C	J165742	303	(249.36)	Intangible-Common	268,376
C	J176840	381	12,473.57	Distribution	529,238
C	J176842	381	110.35	" "	392,34
C	J176901	376	70,841.23	" "	107,735
C	J182042	397	10.23	Common	40,178
C	J182312	391	35.68	" "	208,071
			141,501.18		

(7)	Distribution	$139,852
(2)	General	564
(8)	Common	1,334
(1)	Intangible-C	(249)
		$141,501

Blankets

(57)	Distribution	$242,615
(3)	General	50,649
(7)	Common	66,709
		$358,991
	Total CWIP	$500,474

Work Order Entry and Search - Enter Work Orders

OK Cancel Form Tools

Order Number 159769

Description REPL MAIN-BLUE WTR RD-FROMBERG

General | Dates/Assignments | **Classification**

FERC Subplant	3760	*Mains - Gas Distribution*
Business Segment	2	*Natural Gas*
Organizational Group	11	*Rocky Mountain Region*
State	MT	*Montana*
Category 05		*
Budget/Non-Budget	B	*Budgeted*
Category 07		*
Function	D	*Distribution Plant*
FERC Major	101	*Utility Plant in Service*
Reimbursement	A	*Not a Reimbursable Project*

$ 99,389

C-17

Work Order Entry and Search - Enter Work Orders

OK Cancel Form Tools

Order Number 165129

Description INS 8700' MAIN-WATER PLANT-WP - Wolf Point

General | Dates/Assignments | **Classification**

FERC Subplant	3760	*Mains - Gas Distribution*
Business Segment	2	*Natural Gas*
Organizational Group	15	*Badlands Region*
State	MT	*Montana*
Category 05		*
Budget/Non-Budget	N	*Non-budget (Current Year)*
Category 07		*
Function	D	*Distribution Plant*
FERC Major	101	*Utility Plant in Service*
Reimbursement	R	*Refundable Customer Advance*

+11.05

C-18

Work Order Entry and Search - Enter Work Orders

OK Cancel Form Tools

Order Number 176840

Description INSTALL GAS ERT- WY

General | Dates/Assignments | **Classification**

FERC Subplant	3810	*Meters/ERTs - Gas Distribution*
Business Segment	2	*Natural Gas*
Organizational Group	90	*General Office*
State	WY	*Wyoming*
Category 05		*
Budget/Non-Budget	B	*Budgeted*
Category 07		*
Function	D	*Distribution Plant*
FERC Major	101	*Utility Plant in Service*
Reimbursement	A	*Not a Reimbursable Project*

12,474

C-19

Work Order Entry and Search - Enter Work Orders

OK Cancel Form Tools

Order Number 176842

Description INSTALL AMR - DEVILS LAKE DIST

General | Dates/Assignments | **Classification**

FERC Subplant	3810	*Meters/ERTs - Gas Distribution*
Business Segment	2	*Natural Gas*
Organizational Group	90	*General Office*
State	ND	*North Dakota*
Category 05		*
Budget/Non-Budget	B	*Budgeted*
Category 07		*
Function	D	*Distribution Plant*
FERC Major	101	*Utility Plant in Service*
Reimbursement	A	*Not a Reimbursable Project*

110

C-20

Work Order Entry and Search - Enter Work Orders

OK Cancel Form Tools

Order Number 176901

Description REINF DISTRIBUTION SYSTEM-BILL

General | Dates/Assignments | **Classification**

FERC Subplant	3760	*Mains - Gas Distribution*
Business Segment	2	*Natural Gas*
Organizational Group	11	*Rocky Mountain Region*
State	MT	*Montana*
Category 05		*
Budget/Non-Budget	B	*Budgeted*
Category 07		*
Function	D	*Distribution Plant*
FERC Major	101	*Utility Plant in Service*
Reimbursement	A	*Not a Reimbursable Project*

70,841

C-21

Work Order Entry and Search - Enter Work Orders

OK Cancel Form Tools

Order Number 182312

Description PUR TOUGHBOOKS

General | Dates/Assignments | **Classification**

FERC Subplant	3910	*Office Furn/Eq, CNG/IGC Softwr*
Business Segment	0	*Common*
Organizational Group	90	*General Office*
State	ND	*North Dakota*
Category 05		*
Budget/Non-Budget	B	*Budgeted*
Category 07		*
Function	G	*General Plant*
FERC Major	101	*Utility Plant in Service*
Reimbursement	A	*Not a Reimbursable Project*

36

C-22

Work Order Entry and Search - Enter Work Orders

OK Cancel Form Tools

Order Number 165742

Description PUR GIS UTIL GRP SOFT-DIRECT

General | Dates/Assignments | **Classification**

FERC Subplant	3030	*Misc. Intangible Plant*
Business Segment	0	*Common*
Organizational Group	90	*General Office*
State	ND	*North Dakota*
Category 05		*
Budget/Non-Budget	B	*Budgeted*
Category 07		*
Function	I	*Intangible Plant*
FERC Major	101	*Utility Plant in Service*
Reimbursement	A	*Not a Reimbursable Project*

-249

C-23

MONTANA-DAKOTA UTILITIES CO.
STORAGE INVENTORY BALANCES
AUGUST 2012 PGA

	Total 1/	Montana	North Dakota	South Dakota	East River	Wyoming
October 2011	$36,032,181	$11,499,125	$14,843,510	$6,621,144	$963,850	$2,104,552
November	31,391,301	10,018,059	12,931,691	5,768,353	839,708	1,833,490
December	23,710,494	7,566,846	9,767,572	4,356,955	634,249	1,384,872
January 2012	16,652,251	5,288,653	6,908,042	3,044,794	443,309	967,453
February	10,327,591	3,279,980	4,284,312	1,888,356	274,936	600,007
March	10,274,862	3,263,233	4,262,438	1,878,715	273,533	596,943
April	11,559,505	3,670,275	4,797,117	2,113,058	307,652	671,403
May	14,972,101	4,755,047	6,211,047	2,737,585	398,581	869,841
June	19,048,205	6,049,593	7,901,983	3,482,884	507,093	1,106,652
July	23,414,043	7,436,157	9,713,112	4,281,160	623,318	1,360,296
August	26,387,724	8,380,580	10,946,718	4,824,885	702,482	1,533,059
September	28,386,767	9,015,463	11,776,004	5,190,402	755,700	1,649,198
October	28,267,317	8,977,527	11,726,451	5,168,561	752,520	1,642,258
November	25,857,120	8,212,063	10,726,602	4,727,866	688,357	1,502,232
December	18,057,710	5,735,018	7,491,084	3,301,777	480,724	1,049,107
Total FS-1 Capacity	12,364,007	3,926,733	5,129,101	2,260,707	329,149	718,317
%	100.000000%	31.759388%	41.484132%	18.284582%	2.662155%	5.809743%

1/ Oct - June 12 reflects actual amount. July 12 - Dec 12 are allocated on total FS-1 capacity.

MONTANA-DAKOTA UTILITIES CO.
UNDERGROUND STORAGE BALANCES
AUGUST 2012 PGA

	Dk				Amount				Cost of	Cost of	Net
	Begin. Inventory	Injections	Withdrawals	Ending Inventory	Begin. Inventory	Injections	Withdrawals	Ending Inventory	Gas Injection 1/	Gas Withdrawal	Injections (Withdrawals)
November 2011	14,856,778		1,304,941	13,551,837	36,032,181		4,640,880	31,391,301			2,828,173
December	13,551,837		2,079,903	11,471,934	31,391,301		7,607,056	23,784,245			748,270
January 2012	11,471,934		2,450,015	9,021,919	23,784,245		5,118,571	18,665,674			(2,450,015)
February	9,021,919		2,172,676	6,849,243	18,665,674		4,539,155	14,126,519			(4,622,691)
March	6,849,243		18,114	6,831,129	14,126,519		37,844	14,088,675			(4,640,805)
April	6,831,129	440,276		7,271,405	14,088,675	919,825		15,008,500			(4,200,529)
May	7,271,405	1,173,341		8,444,746	15,008,500	2,451,344		17,459,844			(3,027,188)
June	8,444,746	1,371,970		9,816,716	17,459,844	2,866,320		20,326,164			(1,655,218)
July	9,816,716	1,478,020		11,294,736	20,326,164	3,087,879		23,414,043			(177,198)
August	11,294,736	1,438,940		12,733,676	23,414,043	2,973,681		26,387,724			1,261,742
September	12,733,676	968,810		13,702,486	26,387,724	1,999,043		28,386,767			2,230,552
October	13,702,486		57,890	13,644,596	28,386,767		119,450	28,267,317			2,172,662
November	13,644,596		1,168,070	12,476,526	28,267,317		2,410,196	25,857,121			1,004,592
December	12,476,526		2,325,780	10,150,746	25,857,121		7,799,411	18,057,710			(1,321,188)
January 2013	10,150,746		4,015,130	6,135,616	18,057,710		11,195,788	6,861,922			(4,015,130)
February	6,135,616		2,727,860	3,407,756	6,861,922		7,606,365	(744,443)			(6,742,990)
March	3,407,756		797,670	2,610,086	(744,443)		2,224,223	(2,968,666)			(7,540,660)
April	2,610,086	91,350		2,701,436	(2,968,666)	254,720		(2,713,946)			(7,449,310)
May	2,701,436	1,319,320		4,020,756	(2,713,946)	3,678,792		964,846			(6,129,990)
June	4,020,756	2,014,850		6,035,606	964,846	5,618,208		6,583,054			(4,115,140)
July	6,035,606	2,459,630		8,495,236	6,583,054	6,858,432		13,441,486			(1,655,510)
August	8,495,236	2,420,300		10,915,536	13,441,486	6,749,147		20,190,633			764,790
September	10,915,536	1,913,700		12,829,236	20,190,633	5,337,118		25,527,751			2,678,490
October	12,829,236	826,390		13,655,626	25,527,751	2,304,719		27,832,470			3,504,880
November	13,655,626		1,179,480	12,476,146	27,832,470		3,289,452	24,543,018			2,325,400
December	12,476,146		3,593,870	8,882,276	24,543,018		12,728,911	11,814,107			(1,268,470)
12 Mths Ending July 2013		8,292,900	11,092,400								

1/ Reflects actual purchase price for the month.

	12	13
Injections	$12,331,600	$23,158,657
Volumes	5,902,547	8,305,450
$ per dk	$2.0892	$2.7884

E-2

MONTANA-DAKOTA UTILITIES CO.
ALLOCATION OF GAS COSTS
MDDQ FOR DEMAND ALLOCATION
AUGUST 2012 PGA

	FT-1 MDDQ 1/	%	Reallocated FT-1 MDDQ	FTN-1 MDDQ 2/	Northern Border Demand 2/	Northern Border Commodity 2/	T-FTG-1 MDDQ 2/
Montana	104,745	31.759387%	99,829	36,734	97,085	1,165,014	2,128
North Dakota	136,818	41.484136%	130,396	47,983	126,811	1,521,742	2,780
South Dakota	60,304	18.284578%	57,473	21,149	55,894	670,724	1,225
East River	8,780	2.662155%	8,368	3,079	8,138	97,654	178
Wyoming	19,161	5.809744%	18,262	6,720	17,760	213,116	389
Total	329,808	100.000000%	314,328	115,665	305,688	3,668,250	6,700

	FS-1					
	Capacity 2/	Deliver. 2/	Injection 3/	Withdrawal 3/	SourceGas 3/	SDIP 3/
Montana	3,926,733	66,906	2,474,054	3,309,241	32,668	328,167
North Dakota	5,129,101	87,393	3,568,712	4,773,428	47,121	473,367
South Dakota	2,260,707	38,519	1,408,501	1,883,980	18,598	186,829
East River	329,149	5,608	218,698	292,526	2,888	29,009
Wyoming	718,317	12,239	622,935	833,225	8,225	82,628
Total	12,364,007	210,665	8,292,900	11,092,400	109,500	1,100,000
Total						
% of Total Dk						

1/ Includes T-FTG-1 capacity on NorthWestern Energy.
2/ Allocated on FT-1 MDDQ.
3/ Allocated on firm deliveries.

E-3

MONTANA-DAKOTA UTILITIES CO.
SUMMARY OF INSURANCE EXPENSE
2012

Type of Insurance	Expiration	% Gas	Annual Premium	Quarterly & Other Fees	Total	Gas Utility	Montana Gas 1/
Director's & Officer's Liability Insurance 2/	10/31/12	43.70%	$145,722	$8,706	$154,428	$67,485	$16,710
Excess Liability							
Fiduciary & Employee Benefits Liability 2/	10/31/12	59.30%	40,726	5,763	46,489	27,568	6,826
Public Liab. & Property Insurance Damage of Others	12/31/12	54.20%	943,533	65,542	1,009,075	546,919	135,426
Public Liab. & Property Insurance Damage of Others	12/31/13	54.20%	33,040	0	33,040	17,908	4,434
All Risk	12/31/12	43.70%	938,335	57,557	995,892	435,205	107,764
Blanket Crime	10/31/12	43.70%	6,200	317	6,517	2,848	705
Special Contingency	4/30/15	43.70%	998	0	998	436	108
			$2,108,554	$137,885	$2,246,439	$1,098,369	$271,973
						2011 Expense	$258,134
						Change	$13,839
						% Change	5.36%

1/ Allocated to Montana on Factor No. 27 - O&M excluding Cost of Gas & A&G.

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

	Total 1/	D & O Liability	F & E Benefits Liability	Public Liability	All Risk	Blanket Crime 2/	Special Contingency
January 2011	$221,728	$13,603	$5,259	$130,795	$71,588	$483	$0
February	214,702	12,091	4,675	132,416	65,080	440	0
March	193,742	10,580	4,090	120,124	58,572	376	0
April	172,792	9,068	3,506	107,832	52,064	322	0
May	151,843	7,557	2,922	95,540	45,556	268	0
June	130,893	6,046	2,337	83,247	39,048	215	0
July	109,943	4,534	1,753	70,955	32,540	161	0
August	88,994	3,023	1,169	58,663	26,032	107	0
September	68,044	1,511	584	46,371	19,524	54	0
October	52,716	5,622	0	34,078	13,016	0	0
November	49,466	14,907	5,631	21,786	6,508	634	0
December	28,741	13,552	5,119	9,494	0	576	0
Amortization		$1,388	$607	$12,315	$8,936	$59	$32
December 2011	$28,741	$13,552	$5,119	$9,494	$0	$576	$0
January 2012	244,853	12,489	1,985	131,558	98,290	531	0
February	225,487	11,101	4,535	120,024	89,355	472	0
March	203,043	9,714	4,007	108,490	80,419	413	0
April	180,600	8,326	3,480	96,956	71,484	354	0
May	158,489	6,938	2,953	85,421	62,549	295	333
June	136,036	5,551	2,426	73,887	53,613	236	323
July	112,699	4,163	1,819	61,572	44,677	177	291
August	89,362	2,775	1,212	49,257	35,741	118	259
September	66,025	1,387	605	36,942	26,805	59	227
October	42,691	0	0	24,627	17,869	0	195
November	43,763	15,317	6,257	12,312	8,933	781	163
December	24,517	13,924	5,688	4,064	0	710	131
Amortization		$1,393	$569	$370		$71	

1/ Actuals through June 2012.
2/ D&O and Fiduciary are estimated to have no increase in premium starting 11/1/12, Blanket Crime is estimated to increase by 20% starting 11/1/12.

E-5

May

Property Covered: Director's & Officer's Liability Insurance -- All Layers
Kind of Insurance: Director's & Officer's Liability Insurance -- All Layers
Insurance Company:
Policy Period: 11/01/11 - 10/31/12

Accts Chgd: 994

Electric	56.30%
Gas	43.70%
Service	0.00%

Month	Beginning Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
January	121,435.21			10		12,143.52	12,143.52	109,291.69
February	109,291.69	Marsh Qtly Fee		9	2,176.52	12,143.52	14,320.04	97,148.17
March	97,148.17	Marsh Qtly Fee		8	2,176.52	12,143.52	14,320.04	85,004.65
April	85,004.65			7		12,143.52	12,143.52	72,861.13
May	72,861.13			6		12,143.52	12,143.52	60,717.61
June	60,717.61			5		12,143.52	12,143.52	48,574.09
July	48,574.09			4		12,143.52	12,143.52	36,430.57
August	36,430.57			3		12,143.52	12,143.52	24,287.05
September	24,287.05			2		12,143.53	12,143.53	12,143.52
October	12,143.52			1		12,143.52	12,143.52	(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
Insurance Company: CHUBB 1st layer and AEGIS 2nd layer
Policy Period: 11/01/11 - 10/31/12

Accts Chgd: 994

Electric	40.70%
Gas	59.30%
Service	0.00%

Month	Beginning Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
January	33,938.55			10		3,339.78	3,339.78	30,598.77
February	30,598.77	Marsh Qtly Fee		9	1,440.70	3,399.86	4,840.56	27,198.91
March	27,198.91	Marsh Qtly Fee		8	1,440.70	3,399.86	4,840.56	23,799.05
April	23,799.05			7		3,399.86	3,399.86	20,399.19
May	20,399.19			6		3,399.87	3,399.87	16,999.32
June	16,999.32			5		3,399.86	3,399.86	13,599.46
July	13,599.46			4		3,399.87	3,399.87	10,199.59
August	10,199.59			3		3,399.86	3,399.86	6,799.73
September	6,799.73			2		3,399.87	3,399.87	3,399.86
October	3,399.86			1		3,399.86	3,399.86	0.00
November	0.00			12		0.00	0.00	0.00
December	0.00			11		0.00	0.00	0.00

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Property Covered: Public Liability & Property Insurance Damage of Others
Kind of Insurance: Excess Liability
Insurance Company: AEGIS - J & H Marsh & McLennan & EIM
Policy Period: 01/1/12 - 12/31/12

Accts Chgd: 752

Electric	45.80%
Gas	54.20%
Service	0.00%

Month	Beginning Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
January	0.00		943,532.85	12		78,627.73	78,627.73	864,905.12
February	864,905.12	Marsh Qtly Fee		11	16,385.54	78,627.75	95,013.29	786,277.37
March	786,277.37	Marsh Qtly Fee		10	16,385.54	78,627.74	95,013.28	707,649.63
April	707,649.63			9		78,627.74	78,627.74	629,021.89
May	629,021.89			8		78,627.74	78,627.74	550,394.15
June	550,394.15			7		78,627.74	78,627.74	471,766.41
July	471,766.41			6		78,627.74	78,627.74	393,138.67
August	393,138.67			5		78,627.73	78,627.73	314,510.94
September	314,510.94			4		78,627.74	78,627.74	235,883.20
October	235,883.20			3		78,627.73	78,627.73	157,255.47
November	157,255.47			2		78,627.74	78,627.74	78,627.73
December	78,627.73			1		78,627.73	78,627.73	0.00

Property Covered: Public Liability & Property Insurance Damage of Others
Kind of Insurance: Excess Liability
Insurance Company: Energy Insurance Mutual
Policy Period: 1/1/11 - 12/31/13

Accts Chgd: 752

Electric	45.80%
Gas	54.20%
Service	0.00%

Month	Beginning Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
January	66,079.85			24		2,753.33	2,753.33	63,326.52
February	63,326.52			23		2,753.33	2,753.33	60,573.19
March	60,573.19			22		2,753.33	2,753.33	57,819.86
April	57,819.86			21		2,753.33	2,753.33	55,066.53
May	55,066.53			20		2,753.33	2,753.33	52,313.20
June	52,313.20			19		2,753.33	2,753.33	49,559.87
July	49,559.87			18		2,753.33	2,753.33	46,806.54
August	46,806.54			17		2,753.33	2,753.33	44,053.21
September	44,053.21			16		2,753.33	2,753.33	41,299.88
October	41,299.88			15		2,753.33	2,753.33	38,546.55
November	38,546.55			14		2,753.33	2,753.33	35,793.22
December	35,793.22			13		2,753.32	2,753.32	33,039.90

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

Accts Chgd: 752

Electric	56.30%
Gas	43.70%
Service	0.00%

Month	Beginning Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
January	0.00		938,335.00	12		78,194.58	78,194.58	860,140.42
February	860,140.42	Marsh Qtly Fee		11	14,389.30	78,194.58	92,583.88	781,945.84
March	781,945.84	Marsh Qtly Fee		10	14,389.30	78,194.58	92,583.88	703,751.26
April	703,751.26			9		78,194.58	78,194.58	625,556.68
May	625,556.68			8		78,194.59	78,194.59	547,362.09
June	547,362.09			7		78,194.58	78,194.58	469,167.51
July	469,167.51			6		78,194.59	78,194.59	390,972.92
August	390,972.92			5		78,194.58	78,194.58	312,778.34
September	312,778.34			4		78,194.59	78,194.59	234,583.75
October	234,583.75			3		78,194.58	78,194.58	156,389.17
November	156,389.17			2		78,194.59	78,194.59	78,194.58
December	78,194.58			1		78,194.58	78,194.58	0.00

Property Covered: Blanket Crime
Kind of Insurance: Blanket Crime
Insurance Company: CHUBB
Policy Period: 11/1/11 - 10/31/12

Accts Chgd: 994

Electric	56.30%
Gas	43.70%
Service	0.00%

Month	Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
January	5,166.66			10		516.67	516.67	4,649.99
February	4,649.99	Marsh Qtly Fee		9	95.08	516.67	611.75	4,133.32
March	4,133.32	Marsh Qtly Fee		8	95.08	516.67	611.75	3,616.65
April	3,616.65			7		516.66	516.66	3,099.99
May	3,099.99			6		516.67	516.67	2,583.32
June	2,583.32			5		516.66	516.66	2,066.66
July	2,066.66			4		516.67	516.67	1,549.99
August	1,549.99			3		516.66	516.66	1,033.33
September	1,033.33			2		516.67	516.67	516.66
October	516.66			1		516.66	516.66	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
Kind of Insurance: Special Contingency
Insurance Company: Alexander & Alexander
Policy Period: 5/1/12 - 5/1/15 -- $3.250.40

Accts Chgd: 752

Electric	56.30%
Gas	43.70%
Service	0.00%

Month	Beginning Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
January	0.00			4		0.00	0.00	0.00
February	0.00			3		0.00	0.00	0.00
March	0.00			2		0.00	0.00	0.00
April	0.00			1		0.00	0.00	0.00
May	0.00	Marsh	2,994.10	36		83.17	83.17	2,910.93
June	2,910.93			35		83.17	83.17	2,827.76
July	2,827.76			34		83.17	83.17	2,744.59
August	2,744.59			33		83.17	83.17	2,661.42
September	2,661.42			32		83.17	83.17	2,578.25
October	2,578.25			31		83.17	83.17	2,495.08
November	2,495.08			30		83.17	83.17	2,411.91
December	2,411.91			29		83.17	83.17	2,328.74

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

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	120.77			11		10.98	10.98	109.79
February	109.79			10		10.98	10.98	98.81
March	98.81			9		10.98	10.98	87.83
April	87.83			8		10.98	10.98	76.85
May	76.85			7		10.98	10.98	65.87
June	65.87			6		10.98	10.98	54.89
July	54.89			5		10.98	10.98	43.91
August	43.91			4		10.98	10.98	32.93
September	32.93			3		10.98	10.98	21.95
October	21.95			2		10.98	10.98	10.97
November	10.97			1		10.97	10.97	(0.00)
December	(0.00)			12		0.00	0.00	(0.00)

E-9

2011

December 2011

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

Accts Chgd: 994

Electric	57.90%
Gas	42.10%
Service	0.00%

	Month	Beginning Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
11	January	135,436.45			10		13,543.65	13,543.65	121,892.80
	February	121,892.80	Marsh Quarterly Fee		9	2,622.62	13,543.64	16,166.26	108,349.16
	March	108,349.16	Marsh Quarterly Fee		8	2,622.62	13,543.65	16,166.27	94,805.51
	April	94,805.51			7		13,543.64	13,543.64	81,261.87
	May	81,261.87			6		13,543.65	13,543.65	67,718.22
	June	67,718.22	Marsh Quarterly Fee		5	2,622.62	13,543.64	16,166.26	54,174.58
	July	54,174.58			4		13,543.65	13,543.65	40,630.93
	August	40,630.93			3		13,543.64	13,543.64	27,087.29
	September	27,087.29	Marsh Quarterly Fee		2	2,622.62	13,543.65	16,166.27	13,543.64
	October	13,543.64	MDURJE	50,375.00	1		13,543.64	13,543.64	50,375.00
	November	50,375.00	MDURJE	95,347.25	12		12,143.52	12,143.52	133,578.73
	December	133,578.73			11		12,143.52	12,143.52	121,435.21

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

Accts Chgd: 994

Electric	43.10%
Gas	56.90%
Service	0.00%

	Month	Beginning Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
11	January	38,679.61			10		3,813.88	3,813.88	34,865.73
	February	34,865.73	Marsh Quarterly Fee		9	695.54	3,873.97	4,569.51	30,991.76
	March	30,991.76	Marsh Quarterly Fee		8	695.54	3,873.97	4,569.51	27,117.79
	April	27,117.79			7		3,873.97	3,873.97	23,243.82
	May	23,243.82			6		3,873.97	3,873.97	19,369.85
	June	19,369.85	Marsh Quarterly Fee		5	695.54	3,873.97	4,569.51	15,495.88
	July	15,495.88			4		3,873.97	3,873.97	11,621.91
	August	11,621.91			3		3,873.97	3,873.97	7,747.94
	September	7,747.94	Marsh Quarterly Fee		2	695.54	3,873.97	4,569.51	3,873.97
	October	3,873.97			1		3,873.97	3,873.97	0.00
	November	0.00	MDURJE	40,726.25	12		3,393.85	3,393.85	37,332.40
	December	37,332.40			11		3,393.85	3,393.85	33,938.55

E-10

Property Covered: Public Liability & Property Insurance Damage of Others
Kind of Insurance: Excess Liability
Insurance Company: AEGIS - J & H Marsh & McLennan & EIM
Policy Period: 01/1/11 - 12/31/11

Accts Chgd: 752

Electric	45.80%
Gas	54.20%
Service	0.00%

	Month	Beginning Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
11	January	0.00		993,146.94	12		82,762.24	82,762.24	910,384.70
	February	910,384.70	Mar #301003	478.50	11	19,016.32	82,805.76	101,822.08	828,057.44
	March	828,057.44	Marsh Fee		10	18,972.82	82,805.74	101,778.56	745,251.70
	April	745,251.70			9		82,805.74	82,805.74	662,445.96
	May	662,445.96			8		82,805.75	82,805.75	579,640.21
	June	579,640.21	Marsh Fee		7	18,972.82	82,805.74	101,778.56	496,834.47
	July	496,834.47			6		82,805.75	82,805.75	414,028.72
	August	414,028.72			5		82,805.74	82,805.74	331,222.98
	September	331,222.98	Marsh Fee		4	18,972.82	82,805.75	101,778.57	248,417.23
	October	248,417.23			3		82,805.74	82,805.74	165,611.49
	November	165,611.49			2		82,805.75	82,805.75	82,805.74
	December	82,805.74			1		82,805.74	82,805.74	0.00

Property Covered: Public Liability & Property Insurance Damage of Others
Kind of Insurance: Excess Liability
Insurance Company: Energy Insurance Mutual
Policy Period: 1/1/11 - 12/31/13

Accts Chgd: 752

Electric	45.80%
Gas	54.20%
Service	0.00%

	Month	Beginning Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
11	January	0.00			36		0.00	0.00	0.00
	February	0.00	Mar 301113 & 300	96,366.48	35	2,753.33	2,753.33	5,506.66	93,613.15
	March	93,613.15			34		2,753.33	2,753.33	90,859.82
	April	90,859.82			33		2,753.33	2,753.33	88,106.49
	May	88,106.49			32		2,753.33	2,753.33	85,353.16
	June	85,353.16			31		2,753.33	2,753.33	82,599.83
	July	82,599.83			30		2,753.33	2,753.33	79,846.50
	August	79,846.50			29		2,753.33	2,753.33	77,093.17
	September	77,093.17			28		2,753.33	2,753.33	74,339.84
	October	74,339.84			27		2,753.33	2,753.33	71,586.51
	November	71,586.51			26		2,753.33	2,753.33	68,833.18
	December	68,833.18			25		2,753.33	2,753.33	66,079.85

Property Covered: Fire, Extended Coverage Perils, Boiler & Machinery
Kind of Insurance: All Risk Property Insurance
Insurance Company: FM Global
Policy Period: 1/1/09 - 12/31/09

Accts Chgd: 752

Electric	57.90%
Gas	42.10%
Service	0.00%

	Month	Beginning Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
11	January	0.00		699,815.00	12		58,317.92	58,317.92	641,497.08
	February	641,497.08	Marsh Quarterly Fee		11	11,447.57	58,317.92	69,765.49	583,179.16
	March	583,179.16	Marsh Quarterly Fee		10	11,447.57	58,317.92	69,765.49	524,861.24
	April	524,861.24			9		58,317.92	58,317.92	466,543.32
	May	466,543.32			8		58,317.92	58,317.92	408,225.40
	June	408,225.40	Marsh Quarterly Fee		7	11,447.57	58,317.91	69,765.48	349,907.49
	July	349,907.49			6		58,317.92	58,317.92	291,589.57
	August	291,589.57			5		58,317.91	58,317.91	233,271.66
	September	233,271.66	Marsh Quarterly Fee		4	11,447.57	58,317.92	69,765.49	174,953.74
	October	174,953.74			3		58,317.91	58,317.91	116,635.83
	November	116,635.83			2		58,317.91	58,317.91	58,317.92
	December	58,317.92			1		58,317.92	58,317.92	(0.00)

Property Covered: Blanket Crime
Kind of Insurance: Blanket Crime
Insurance Company: CHUBB
Policy Period: 11/1/08 - 10/31/09

Accts Chgd: 994

Electric	57.90%
Gas	42.10%
Service	0.00%

	Month	Balance	Voucher Reference	Premium Paid	Remaining Months	Manual Adjustments	Monthly Amortization	Monthly Total Expense	Unexpired Premium
11	January	4,811.66			10		481.17	481.17	4,330.49
	February	4,330.49			9		481.17	481.17	3,849.32
	March	3,849.32	Marsh Qtr Fee 1st & 2nd		8	188.90	481.17	670.07	3,368.15
	April	3,368.15			7		481.16	481.16	2,886.99
	May	2,886.99			6		481.17	481.17	2,405.82
	June	2,405.82	Marsh Qtr Fee		5	94.45	481.16	575.61	1,924.66
	July	1,924.66			4		481.17	481.17	1,443.49
	August	1,443.49			3		481.16	481.16	962.33
	September	962.33	Marsh Qtr Fee		2	94.45	481.17	575.62	481.16
	October	481.16			1		481.16	481.16	(0.00)
	November	(0.00)	MDURJE	6,200.00	12		516.67	516.67	5,683.33
	December	5,683.33			11		516.67	516.67	5,166.66

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MONTANA-DAKOTA UTILITIES CO.
PREPAID COMMODITY BALANCES
AUGUST 2012 PGA

	Total 1/	Montana	North Dakota	South Dakota	East River	Wyoming
October 2011	$1,667,103	$480,127	$727,522	$299,122	$42,018	$118,314
November	1,409,494	403,247	618,119	253,781	35,410	98,937
December	960,651	270,770	426,234	174,290	23,917	65,440
January 2012	693,584	194,861	318,632	118,599	16,114	45,378
February	76,856	15,324	46,778	12,258	799	1,697
March	(107,183)	(44,227)	(31,537)	(16,252)	(3,332)	(11,835)
April	(146,282)	(55,275)	(49,083)	(22,749)	(4,154)	(15,021)
May	1,959	(12,539)	17,524	2,364	(403)	(4,987)
June	145,518	43,413	62,621	24,715	3,838	10,931
July	307,540	91,750	132,345	52,234	8,110	23,101
August	451,976	134,840	194,501	76,765	11,919	33,951
September	1,419,632	423,525	610,915	241,116	37,438	106,638
October	1,390,692	414,891	598,461	236,201	36,675	104,464
November	1,203,050	358,911	517,713	204,331	31,726	90,369
December	855,382	255,190	368,099	145,282	22,558	64,253
Total	$8,271,540	$2,360,707	$3,673,032	$1,452,444	$208,349	$577,008
13 month average	$636,272	$181,593	$282,541	$111,726	$16,027	$44,385
Normalized Firm Dk	33,153,210	9,890,731	14,266,932	5,630,880	874,307	2,490,360
%	100.000000%	29.833404%	43.033335%	16.984419%	2.637171%	7.511671%

1/ Oct - May 12 reflects actual amount. June 12 ~~- Oct~~ December 12 are allocated on Total Normalized Firm Dk Sales.

MONTANA-DAKOTA UTILITIES CO.
SDIP ANNUAL EXPENSE AMORTIZATION
ACCUMULATED DEFERRED PAYABLE
AUGUST 2012 PGA

	Total 1/	Montana	North Dakota	South Dakota	East River	Wyoming
October 2011	($20,292)	($4,691)	($9,606)	($3,969)	($331)	($1,695)
November	(114,358)	(34,582)	(47,565)	(19,934)	(2,835)	(9,442)
December	(288,800)	(88,219)	(119,580)	(50,137)	(7,441)	(23,423)
January 2012	(463,581)	(140,943)	(195,103)	(79,336)	(12,209)	(35,990)
February	(562,726)	(170,280)	(237,171)	(97,144)	(14,855)	(43,276)
March	(744,375)	(229,138)	(314,425)	(125,244)	(18,928)	(56,640)
April	(823,435)	(251,782)	(349,712)	(138,577)	(20,728)	(62,636)
May	(851,883)	(260,320)	(361,548)	(143,688)	(21,301)	(65,026)
June	(859,290)	(256,355)	(369,782)	(145,945)	(22,661)	(64,547)
July	(866,697)	(258,565)	(372,970)	(147,203)	(22,856)	(65,103)
August	(874,563)	(260,912)	(376,354)	(148,539)	(23,064)	(65,694)
September	(9,448)	(2,819)	(4,065)	(1,605)	(249)	(710)
October	(31,318)	(9,343)	(13,477)	(5,319)	(826)	(2,353)
November	(76,304)	(22,764)	(32,836)	(12,960)	(2,012)	(5,732)
December	(139,924)	(41,744)	(60,214)	(23,765)	(3,690)	(10,511)
	($6,510,766)	($1,967,949)	($2,771,358)	($1,106,640)	($168,284)	($496,535)
13 month average			($213,181)	($85,126)	($12,945)	($38,195)

1/ Oct - May 12 reflects actual amount. June 12 - ~~Oct~~ Dec. 12 projected amounts are allocated on firm deliveries.

MONTANA-DAKOTA UTILITIES CO.
RETURN ON DEMAND CHARGES

		Williston Basin			Northern Border			
	Volumes	Payment 1/	Amortization	Prepaid Demand Balances	Payment 1/	Amortization	Prepaid Demand Balances	Total
Montana								
August 2011				$1,445,011			($1,901)	$1,443,110
September	365,000			2,009,135			16,256	2,025,391
October	697,000			2,197,701			25,207	2,222,908
November	1,239,000			1,745,742			19,678	1,765,420
December	1,621,000			854,826			0	854,826
January 2012	1,713,000			(206,007)			(41,463)	(247,470)
February	1,372,000			(846,758)			(66,279)	(913,037)
March	1,161,000			(1,233,737)			(81,458)	(1,315,195)
April	759,000			(1,136,515)			(73,346)	(1,209,861)
May	455,000			(682,500)			(61,992)	(744,492)
June	277,000	$981,713	$299,213	0	$40,125	$12,713	(34,580)	(34,580)
July	289,000	981,713	336,720	644,993	40,125	13,264	(7,719)	637,274
August	303,000	981,713	353,032	1,273,674	40,125	13,907	18,499	1,292,173
September	378,000	981,713	440,416	1,814,971	40,125	17,349	41,275	1,856,246
October	701,000	981,713	816,751	1,979,933	40,125	32,174	49,226	2,029,159
November	1,216,000	981,713	1,416,788	1,544,858	40,125	55,811	33,540	1,578,398
December	1,605,000	981,713	1,870,021	656,550	40,125	73,665	0	656,550
13 month total				$6,406,323			($212,952)	$6,193,371
13 month average				$492,794			($16,381)	$476,413

$11,780,552	Annual Demand Charges eff. August 1, 2012	$481,503	Annual Demand Charges eff. August 1, 2012
10,111,000	Jul 11 - Jun 12 Volumes		
$1.080191	June 12 Amort.		
$1.165122	Jul 12 - Oct 12 Amort.	10,229,000	Jan 12 - Dec 12 Volumes
		$0.045897	June 12 - Dec 12 Amort.

1/ Annual demand charges divided by twelve.

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MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - MONTANA
WORKPAPER

	2011 Per Books	Per Books Reallocated 1/	Reallocation Change	2012 Amortization	2012 Adjustment
Loss on Debt	$538,504	$569,874	$31,370	($46,351)	($14,981)
Total Company Loss of Debt	8,846,102				
Accumulated Deferred Income Taxes	(216,338)	(217,692)	(1,354)	(17,707)	19,061
Total Company Deferred Income Taxes	(3,379,210)				

1/ Allocated on Net Plant in Service Utility and Jurisdiction.

Account Number	Do Ty	Doc Number	G/L Date	Explanation	LT 1 Debit	LT 1 Credit	P C	Account Description
		1034565 Total	1/31/2012		0	-3862.63		
		1036881 Total	2/28/2012		0	-3862.63		
Amortization		**1039366 Total**	3/31/2012		0	-3862.63		
		1041750 Total	4/30/2012		0	-3862.63		
		1044535 Total	5/31/2012		0	-3862.63		
		1047242 Total	6/30/2012		0	-3862.63		
1.1890.952	JR	1033462	1/1/2012	REALLOCATE RATE BASE		-19,842.05	P	6.65% Mercer County Pollut.
1.1890.952	JR	1033462	1/1/2012	REALLOCATE RATE BASE	20,997.87		P	6.65% Mercer County Pollut.
1.1890.953	JR	1033462	1/1/2012	REALLOCATE RATE BASE		-3,938.32	P	6.65% Richland County Pollut
1.1890.953	JR	1033462	1/1/2012	REALLOCATE RATE BASE	4,167.79		P	6.65% Richland County Pollut
1.1890.954	JR	1033462	1/1/2012	REALLOCATE RATE BASE		-3,783.88	P	6.65% Morton County Pollut.
1.1890.954	JR	1033462	1/1/2012	REALLOCATE RATE BASE	4,004.30		P	6.65% Morton County Pollut.
1.1890.960	JR	1033462	1/1/2012	REALLOCATE RATE BASE		-468,953.71	P	6.33% 20yr Note 2026
1.1890.960	JR	1033462	1/1/2012	REALLOCATE RATE BASE	496,272.14		P	6.33% 20yr Note 2026
1.1890.962	JR	1033462	1/1/2012	REALLOCATE RATE BASE		-20,993.15	P	6.61% Senior Note 2016
1.1890.962	JR	1033462	1/1/2012	REALLOCATE RATE BASE	22,216.11		P	6.61% Senior Note 2016
1.1890.963	JR	1033462	1/1/2012	REALLOCATE RATE BASE		-20,993.15	P	6.66% Senior Note 2016
1.1890.963	JR	1033462	1/1/2012	REALLOCATE RATE BASE	22,216.11		P	6.66% Senior Note 2016
		1033462 Total			569,874.32	-538504.26		= -31,370 reallocated due to 2012 factor
				Column Total	569,874.32	-561,680.04		
				Ledger Total	8,194.28			
				Posted Total	569,874.32	-561,680.04		
				Unposted Total				
		Grand Total			1717817.2	-1685040.1		

Mt. Gas
Losson Debt

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Account Number	Do Ty	Doc Number	G/L Date	Explanation	LT 1 Debit	LT 1 Credit	P C	Account Description
1.1890.952	JE	1034055	1/31/2012	0112 UNAMORT DEBT EXPENSE		-2,607.56	P	6.65% Mercer County Pollut.
1.1890.953	JE	1034055	1/31/2012	0112 UNAMORT DEBT EXPENSE		-517.56	P	6.65% Richland County Pollut
1.1890.954	JE	1034055	1/31/2012	0112 UNAMORT DEBT EXPENSE		-497.26	P	6.65% Morton County Pollut.
1.1890.960	JE	1034055	1/31/2012	0112 UNAMORT DEBT EXPENSE		-44,020.47	P	6.33% 20yr Note 2026
1.1890.962	JE	1034055	1/31/2012	0112 UNAMORT DEBT EXPENSE		-6,158.18	P	6.61% Senior Note 2016
1.1890.963	JE	1034055	1/31/2012	0112 UNAMORT DEBT EXPENSE		-6,158.18	P	6.66% Senior Note 2016
		1034055 Total			0	-59,959.21		
1.1890.952	JE	1036531	2/29/2012	0212 UNAMORT DEBT EXPENSE		-2,607.56	P	6.65% Mercer County Pollut.
1.1890.953	JE	1036531	2/29/2012	0212 UNAMORT DEBT EXPENSE		-517.56	P	6.65% Richland County Pollut
1.1890.954	JE	1036531	2/29/2012	0212 UNAMORT DEBT EXPENSE		-497.26	P	6.65% Morton County Pollut.
1.1890.960	JE	1036531	2/29/2012	0212 UNAMORT DEBT EXPENSE		-44,020.47	P	6.33% 20yr Note 2026
1.1890.962	JE	1036531	2/29/2012	0212 UNAMORT DEBT EXPENSE		-6,158.18	P	6.61% Senior Note 2016
1.1890.963	JE	1036531	2/29/2012	0212 UNAMORT DEBT EXPENSE		-6,158.18	P	6.66% Senior Note 2016
		1036531 Total			0	-59,959.21		
1.1890.952	JE	1039023	3/31/2012	0312 UNAMORT DEBT EXPENSE		-2,607.56	P	6.65% Mercer County Pollut.
1.1890.953	JE	1039023	3/31/2012	0312 UNAMORT DEBT EXPENSE		-517.56	P	6.65% Richland County Pollut
1.1890.954	JE	1039023	3/31/2012	0312 UNAMORT DEBT EXPENSE		-497.26	P	6.65% Morton County Pollut.
1.1890.960	JE	1039023	3/31/2012	0312 UNAMORT DEBT EXPENSE		-44,020.47	P	6.33% 20yr Note 2026
1.1890.962	JE	1039023	3/31/2012	0312 UNAMORT DEBT EXPENSE		-6,158.18	P	6.61% Senior Note 2016
1.1890.963	JE	1039023	3/31/2012	0312 UNAMORT DEBT EXPENSE		-6,158.18	P	6.66% Senior Note 2016
		1039023 Total			0	-59,959.21		
1.1890.952	JE	1041616	4/30/2012	0412 UNAMORT DEBT EXPENSE		-2,607.56	P	6.65% Mercer County Pollut.
1.1890.953	JE	1041616	4/30/2012	0412 UNAMORT DEBT EXPENSE		-517.56	P	6.65% Richland County Pollut
1.1890.954	JE	1041616	4/30/2012	0412 UNAMORT DEBT EXPENSE		-497.26	P	6.65% Morton County Pollut.
1.1890.960	JE	1041616	4/30/2012	0412 UNAMORT DEBT EXPENSE		-44,020.47	P	6.33% 20yr Note 2026
1.1890.962	JE	1041616	4/30/2012	0412 UNAMORT DEBT EXPENSE		-6,158.18	P	6.61% Senior Note 2016
1.1890.963	JE	1041616	4/30/2012	0412 UNAMORT DEBT EXPENSE		-6,158.18	P	6.66% Senior Note 2016
		1041616 Total			0	-59,959.21		
1.1890.952	JE	1042737	5/31/2012	0512 UNAMORT DEBT EXPENSE		-2,607.56	P	6.65% Mercer County Pollut.
1.1890.953	JE	1042737	5/31/2012	0512 UNAMORT DEBT EXPENSE		-517.56	P	6.65% Richland County Pollut
1.1890.954	JE	1042737	5/31/2012	0512 UNAMORT DEBT EXPENSE		-497.26	P	6.65% Morton County Pollut.
1.1890.960	JE	1042737	5/31/2012	0512 UNAMORT DEBT EXPENSE		-44,020.47	P	6.33% 20yr Note 2026
1.1890.962	JE	1042737	5/31/2012	0512 UNAMORT DEBT EXPENSE		-6,158.18	P	6.61% Senior Note 2016
1.1890.963	JE	1042737	5/31/2012	0512 UNAMORT DEBT EXPENSE		-6,158.18	P	6.66% Senior Note 2016
		1042737 Total			0	-59,959.21		
1.1890.952	JE	1046570	6/30/2012	0612 UNAMORT DEBT EXPENSE		-2,607.56	P	6.65% Mercer County Pollut.
1.1890.953	JE	1046570	6/30/2012	0612 UNAMORT DEBT EXPENSE		-517.56	P	6.65% Richland County Pollut
1.1890.954	JE	1046570	6/30/2012	0612 UNAMORT DEBT EXPENSE		-497.26	P	6.65% Morton County Pollut.
1.1890.960	JE	1046570	6/30/2012	0612 UNAMORT DEBT EXPENSE		-44,020.47	P	6.33% 20yr Note 2026
1.1890.962	JE	1046570	6/30/2012	0612 UNAMORT DEBT EXPENSE		-6,158.18	P	6.61% Senior Note 2016
1.1890.963	JE	1046570	6/30/2012	0612 UNAMORT DEBT EXPENSE		-6,158.18	P	6.66% Senior Note 2016
		1046570 Total			0	-59,959.21		
				Column Total		-359,755.26		
				Ledger Total		-359,755.26		
				Posted Total		-359,755.26		
				Unposted Total				
		Grand Total			0	-1439021		

Company 6
Loss on Debt

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Account Inquiry by Object Account - Work With Account Ledger by Object Account

Select Find Close Form Row Report Tools

Object/Sub 2830.230500 Accum. Deferred Income Tax- State

Ledger Type 1 AA - Company General Ledger

MT Gas

Acc. DDT Loss on Debt

Type/Subledger *

Posted Unposted All

Display Company Subtotals

Records 1 - 10

Account Number	Do Ty	Doc Number	G/L Date	Explanation	LT 1 Debit	LT 1 Cre
1.2830.230500	JE	1034784	01/31/2012	0112 MDU TAX PROVI...	1,919.00	
1.2830.230500	JE	1037162	02/29/2012	0212 MDU TAX PROVI...	1,919.00	
1.2830.230500	JE	1039435	03/31/2012	0312 MDU TAX PROVI...	1,919.00	
1.2830.230500	JE	1041820	04/30/2012	0412 MDU TAX PROVI...	1,919.00	
1.2830.230500	JE	1044633	05/31/2012	0512 MDU TAX PROVI...	1,919.00	
1.2830.230500	JE	1047301	06/30/2012	0612 MDU TAX PROVI...	1,919.00	
				Column Total	11,514.00	
				Ledger Total	11,514.00	
				Posted Total	11,514.00	
				Unposted Total		

Federal + State

- 20,986 + -1919 = -22905

x Factor 25 .24374038

x " " 38 .26430153

= -1,476 for MT Gas

x 12

(17,707)

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Account Inquiry by Object Account - Work With Account Ledger by Object Account

Select Find Close Form Row Report Tools

Object/Sub 2830.130500 Accumulated Deferred Income Tax - Federal

Ledger Type 1 AA - Company General Ledger

Type/Subledger *

Posted Unposted All

Display Company Subtotals

Records 1 - 10

Account Number	Do Ty	Doc Number	G/L Date	Explanation	LT 1 Debit	LT 1 Cre
1.2830.130500	JE	1034784	01/31/2012	0112 MDU TAX PROVI...	20,986.00	
1.2830.130500	JE	1037162	02/29/2012	0212 MDU TAX PROVI...	20,986.00	
1.2830.130500	JE	1039435	03/31/2012	0312 MDU TAX PROVI...	20,986.00	
1.2830.130500	JE	1041820	04/30/2012	0412 MDU TAX PROVI...	20,986.00	
1.2830.130500	JE	1044633	05/31/2012	0512 MDU TAX PROVI...	20,986.00	
1.2830.130500	JE	1047301	06/30/2012	0612 MDU TAX PROVI...	20,986.00	
				Column Total	125,916.00	
				Ledger Total	125,916.00	
				Posted Total	125,916.00	
				Unposted Total		

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MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - MONTANA
PROVISION FOR PENSIONS AND BENEFITS
WORKPAPER

Pensions	2010	2011
1.1823.00501 Pension Costs	$62,284,069	$92,496,119
1.2539.31 Deferred Pension	(65,419,377)	(87,683,751)
1.2190.101 OCI	4,395,697	8,372,744
MDU Energy Capital	334,173	1,411,610
Net	1,594,562	14,596,722
DIT Pension Gas		
1.1900.110220 Gas FDTA	$11,497,285	$14,783,052
1.1900.210220 Gas SDTA	1,248,278	1,351,593
1.2830.131800 Common 1/	(12,927,058)	(19,197,570)
1.2830.231800 Common 1/	(1,403,509)	(1,755,206)
	(1,585,004)	(4,818,131)

1/ DIT Pension - Common		
1.2830.131800 FDTL	(21,799,424)	(32,373,642)
1.2830.231800 SDTL	(2,366,794)	(2,959,876)
	(24,166,218)	(35,333,518)
Allocated to Gas Utility 2/		
1.2830.131800 FDTL	($12,927,058)	($19,197,570)
1.2830.231800 SDTL	(1,403,509)	(1,755,206)
	(14,330,567)	(20,952,776)

2/ Pension provision is allocated to the gas utility based on labor.
Payroll Expense - Gas 59.3%

Pension		12/31/2010	12/31/2011	Estimated 12/31/2012	
* 1.2539.31	Deferred Pension Costs	(65,419,377.00)	(87,683,751.00)	(75,760,305.00)	
* 1.2190.101	Pension OCI	4,395,697.00	8,372,744.00	8,372,744.00	
	MDU EC Reg Asset	334,173.00	1,411,610.00	1,411,610.00	
1.1823.00501	Reg Asset - Pension	62,284,069.00	92,496,119.00	92,496,119.00	
1.1900.110220	FDTA - Pension - gas	11,497,285.00	14,783,052.00	12,506,974.00	
1.1900.110220	SDTA - Pension - gas	1,248,278.00	1,351,593.00	1,143,494.00	
* 1.2830.131800	FDTL - Reg Asset	(21,799,424.00)	(32,373,642.00)	(32,373,642.00)	
* 1.2830.231800	SDTL - Reg Asset	(2,366,794.00)	(2,959,876.00)	(2,959,876.00)	
	Net Pension	(9,826,093.00)	(4,602,151.00)	4,837,118.00	
Injury & Damages					
1.2282.0000	Liability Provision	(963,496.47)	(568,573.42)	(526,179.39)	As of 6/30/12
1.1900.110400	FDTA	327,777.00	199,004.00	184,163.00	
1.1900.210400	SDTA	35,589.00	18,194.00	16,838.00	
1.1900.110210	FDTA - Pension - Elec	9,660,442.00	12,321,783.00	10,424,655.00	
1.1900.110210	SDTA - Pension - Elec	1,048,847.00	1,126,562.00	953,110.00	

* Includes FAS 158

Montana-Dakota Utilities Co.
CORPORATE OVERHEAD ALLOCATION FACTORS
January-June 2012

01/19/12
09:41 AM
F:\FINRPT\CORPOVER\2011\[Corporate Overhead.xlsx]Jan-Jun

	.1	.2	.68	.61		.60	.63	.64	.62	.67	
	MONTANA-DAKOTA ELECTRIC	MONTANA-DAKOTA GAS DIST	CNG	IGC	TOTAL UTILITY	WBI	FIDELITY EXPLOR. & PROD.	WBI NON-REGULATED	KRC	CSG	
Corporate factor	8.9	6.9	11.9	7.4	35.1	6.5	25.6	2.3	24.6	5.9	100.00
Montana-Dakota corporate factor	56.3	43.7									100.00
Employee factor	40.7	59.3									100.00
Plant factor	71.8	28.2									100.00
Customer factor	32.3	67.7									100.00

PERCENTAGE BASED ON 12/31/11 CAPITALIZATION

MDU	CNG	IGC	Check
44.8	34.0	21.2	100.00

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MONTANA-DAKOTA UTILITIES CO./GREAT PLAINS NATURAL GAS CO.
GAS O&M BY RESOURCE
TWELVE MONTHS ENDING DECEMBER 31, 2011

Sum of YTD		Sort								Montana-	Great
Resource	Description	MT	ND	SD	ER	WY	MN	NW	Grand Total	Dakota	Plains
5110	: Straight Time/Total Payroll	$4,723,014	$7,201,175	$3,294,850	$604,300	$925,815	$2,007,769	$187,250	$18,944,172	$16,749,153	$2,195,019
5120	: Premium Time	325,036	779,841	169,274	43,806	59,810	148,776	15,289	1,541,831	1,377,766	164,065
5130	: Bonusses & Commissions	334,426	242,762	109,993	20,112	88,447	60,630	5,819	862,190	795,741	66,449
5131	: Incentive Comp Accrual	249,369	385,356	166,573	27,359	46,509	104,426	9,204	988,797	875,166	113,631
5140	: Moving Allowance	10,707	18,797	28,518	806	26,220	1,963	193	87,204	85,048	2,156
5150	: Taxable Meals	4,810	6,945	768	945	980	3,208	229	17,885	14,448	3,437
5192	: Other Benefits	21,251	32,809	14,378	2,988	4,195	2,255	203	78,078	75,621	2,457
5193	: Vacation	42,985	64,926	30,187	6,801	9,473	17,429	1,749	173,549	154,371	19,178
5194	: Medical/Dental	623,431	862,322	428,850	76,435	126,770	256,923	23,988	2,398,720	2,117,808	280,912
5195	: Pension	155,387	207,906	108,687	16,233	26,100	13,586	1,381	529,280	514,314	14,967
5196	: Post Retirement	152,499	168,773	95,369	14,321	22,189	13,380	1,286	467,817	453,151	14,666
5197	: 401-K	605,091	930,428	414,916	71,794	123,442	226,500	21,280	2,393,450	2,145,671	247,779
5199	: Workers Comp.	50,015	24,885	27,605	5,496	6,734	18,035	1,390	134,160	114,735	19,425
5200	: Contract Services						391,660	31,915	423,574	0	423,574
5211	: Subcontract Labor	587,637	934,245	328,452	75,484	170,676	66,540	5,695	2,168,729	2,096,494	72,235
5221	: Consulting Fees	32,471	21,339	9,824	1,920	3,620	6,739	651	76,565	69,175	7,390
5222	: Legal Fees	70,795	28,658	13,336	2,680	38,258	50,194	872	204,793	153,727	51,066
5223	: External Auditing	20,971	29,995	13,809	2,699	4,453	9,473	915	82,316	71,928	10,388
5224	: Investor Relations	996	1,425	656	128	212	450	43	3,911	3,417	494
5231	: Active Directors Fees and Ex	31,664	45,290	20,851	4,076	6,723	14,304	1,381	124,290	108,604	15,685
5232	: Retired Directors Fees and E	1,040	1,487	685	134	221	470	45	4,081	3,566	515
5233	: Director's Meals and Enterta	401	574	264	52	85	181	18	1,576	1,377	199
5292	: Custodial Services	42,686	66,584	49,810	5,971	19,241	5,261	508	190,061	184,292	5,769
5293	: Collection Agency Fees	51,560	30,417	36,155		13,577			131,710	131,710	0
5300	: Materials	292,418	553,988	174,760	54,215	60,917	141,044	17,261	1,294,602	1,136,298	158,304
5400	: Company Vehicles & Work Equi						194,590	20,086	214,677	0	214,677
5410	: Company Vehicles	436,208	673,943	232,064	67,325	81,864	6,920	533	1,498,857	1,491,404	7,453
5421	: Company Work Equipment	40,587	29,143	14,808	895	5,486			90,918	90,918	0
5422	: Rental Work Equipment	450	12,113	101	124	260			13,048	13,048	0
5511	: Commercial Air Service	17,252	24,632	11,767	1,702	3,536	5,989	531	65,409	58,889	6,520
5512	: Corporate Aircraft	6,776	10,074	4,854	917	7,078	3,043	298	33,038	29,698	3,340
5514	: Personal Vehicle Use	1,827	3,966	2,131	327	599	665	87	9,602	8,850	752
5521	: Meals & Entertainment	22,622	53,232	12,867	5,834	4,858	10,842	1,195	111,450	99,413	12,037
5522	: Other Reimburseable Exp.	35,960	107,799	22,565	10,269	8,454	31,088	2,208	218,343	185,046	33,297
5600	: Office Expenses						252,471	31,558	284,029	0	284,029
5610	: Telephone	92,580	142,192	63,625	15,955	22,345	20,944	2,023	359,664	336,697	22,967
5611	: Office Expenses	41,004	68,047	29,349	5,044	8,224	6,918	693	159,279	151,669	7,611
5612	: Office Supplies	27,767	39,716	18,285	3,574	5,896	12,543	1,211	108,992	95,237	13,755
5613	: Station Expenses	5,262	7,526	3,465	677	1,117	2,377	230	20,654	18,048	2,607

MONTANA-DAKOTA UTILITIES CO./GREAT PLAINS NATURAL GAS CO.
GAS O&M BY RESOURCE
TWELVE MONTHS ENDING DECEMBER 31, 2011

Sum of YTD		Sort								Montana-	Great
Resource	Description	MT	ND	SD	ER	WY	MN	NW	Grand Total	Dakota	Plains
5614	: Miscellaneous Expenses	13,977	16,142	5,183	3,415	3,468	17	2	42,204	42,186	18
5620	: Photocopier	27,658	35,533	18,255	4,000	5,005	8,431	814	99,697	90,451	9,246
5630	: Office Supplies	174,571	246,316	105,765	21,496	52,506	55,989	5,418	662,061	600,655	61,407
5640	: Utilities	185,626	288,674	161,050	20,692	48,198	377	36	704,654	704,241	413
5641	: Company Consumption - Elec	37,101	94,557	13,338	15,495	9,929	8,408	812	179,639	170,419	9,220
5642	: Company Consumption - Gas	38,449	97,907	24,618	28,404	12,309	3,176	307	205,170	201,687	3,482
5651	: Postage	340,715	418,315	205,180	31,730	74,668	12,671	1,224	1,084,503	1,070,608	13,895
5652	: Express Mail	4,559	6,507	3,019	586	967	2,055	199	17,891	15,637	2,254
5661	: Rental of Office Equipment	8,650	9,973	1,456	2,163	2,577	13	1	24,834	24,819	15
5710	: Advertising - Utility						21,161	3,145	24,306	0	24,306
5711	: Radio Advertising	2,719	8,716	14,189	9,562	1,519	5,117	1,020	42,842	36,705	6,137
5712	: Newspaper Advertising	750	4,872	461	1,017	193	14	1	7,309	7,293	16
5713	: Television Advertising	2,114	10,174	3,429	2	3	11,859	118	27,698	15,721	11,977
5715	: Other Utility Advertising	54,600	88,310	36,618	9,238	8,440	19,620	1,133	217,959	197,205	20,753
5731	: Marketing Incentives		2,350						2,350	2,350	0
5732	: Economic Development		1,053						1,053	1,053	0
5740	: Public Information Meetings	824	(342)				474	106	1,062	482	580
5810	: Employee Benefits						8,249	897	9,147	0	9,147
5811	: Professional Organ. Dues	5,270	3,997	1,831	274	566	653	63	12,654	11,937	717
5812	: College Tuition & Books	4,788	6,949	3,153	616	1,017	2,163	209	18,895	16,523	2,372
5813	: Miscellaneous	32,805	44,914	21,111	3,733	7,421	10,675	1,031	121,691	109,984	11,706
5814	: Merchandise Discounts	1,465	2,095	965	189	311	662	64	5,750	5,024	726
5815	: Utility Discounts	38,661	55,501	25,459	5,014	8,209	17,465	1,687	151,995	132,844	19,151
5820	: Moving Expenses	22,389	32,025	14,744	2,882	4,754	10,114	977	87,885	76,794	11,091
5830	: Employee Meetings	2,306	3,298	1,519	297	490	1,042	101	9,052	7,909	1,142
5850	: Employee Training						4,075	649	4,724	0	4,724
5851	: Seminars & Meeting Reg.	12,905	22,353	11,419	1,594	2,948	4,582	450	56,252	51,220	5,032
5853	: Safety Training Materials &	15,699	21,643	16,329	1,535	2,891	1,724	167	59,988	58,097	1,891
5854	: Other Employee Training	17,235	24,497	11,054	2,135	3,589	7,218	697	66,425	58,510	7,916
5891	: Uniforms	8,163	15,687	3,962	1,311	1,487	26	3	30,638	30,610	28
5910	: Fees, Permits, Dues & Licens						131,526	6,964	138,489	0	138,489
5911	: Software Maintenance	143,898	188,433	90,696	15,593	31,327	30,933	2,989	503,869	469,947	33,922
5912	: Company Organizational Dues	45,170	120,942	45,143	5,137	11,316	14,151	1,346	243,205	227,708	15,496
5913	: Permits & Filing Fees	9,162	11,405	25,817	372	1,186	1,440	(475)	48,909	47,943	966
5914	: Bank Service Fees	57,863	67,144	36,873	5,434	11,763	9,756	942	189,776	179,077	10,699
5921	: Supplemental Insurance	179,996	257,456	118,528	23,168	38,220	81,310	7,853	706,531	617,368	89,163
5922	: Prepaid Insurance Amortizati	258,134	369,220	169,982	33,226	54,811	116,608	11,262	1,013,243	885,373	127,870
5930	: Rent						20,392	3,331	23,724	0	23,724
5931	: Building & Sign Rental	137,179	203,282	98,145	40,857	29,869	52,004	5,023	566,359	509,332	57,027

MONTANA-DAKOTA UTILITIES CO./GREAT PLAINS NATURAL GAS CO.
GAS O&M BY RESOURCE
TWELVE MONTHS ENDING DECEMBER 31, 2011

Sum of YTD		Sort								Montana-	Great
Resource	Description	MT	ND	SD	ER	WY	MN	NW	Grand Total	Dakota	Plains
5932	: Annual Easements	11,935	11,792	3,656	205	967			28,555	28,555	0
5934	: Computer Rental	10,384	12,902	6,367	995	2,283	835	81	33,846	32,930	915
5935	: Facility Charge			538					538	538	0
5940	: Reimbursements & Other Credi						(17,122)	(849)	(17,971)	0	(17,971)
5941	: Reimbursements	(190,789)	(178,756)	(65,876)	(32,834)	(23,718)	(495)	(48)	(492,516)	(491,973)	(543)
5943	: Capital Installation Credits	(265,951)	(327,821)	(192,336)	(49,895)	(75,705)	(84,295)	(8,517)	(1,004,520)	(911,708)	(92,812)
5950	: Freight	15,571	23,669	5,948	1,360	4,143	133	13	50,838	50,691	146
5960	: Uncollectible Accounts	174,054	181,725	178,533	16,346	41,595	108,732	15,209	716,195	592,253	123,942
5982	: Reference Material	16,377	24,476	10,345	1,822	3,815	6,711	760	64,306	56,835	7,471
5983	: Deferred Charge Amortization		363,120	16,812	3,470				383,402	383,402	0
5984	: Damage Payment	3,951	1,168	3,251		213			8,582	8,582	0
5985	: Inventory Shrinkage	596	2,115	(202)	572	(20)	1,463	319	4,843	3,060	1,782
5988	: Cathodic Protection	48,828	44,987	9,286		17,774	620	138	121,632	120,874	757
Grand Total		$10,869,311	$16,752,585	$7,220,064	$1,384,605	$2,337,690	$4,802,319	$456,888	$43,823,460	$38,564,254	$5,259,207

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MONTANA-DAKOTA UTILITIES CO./GREAT PLAINS NATURAL GAS CO.
GAS O&M BY FERC
TWELVE MONTHS ENDING DECEMBER 31, 2011

Sum of YTD		Sort								Montana-	Great
FERC_M	FERC_Minor_Desc	MT	ND	SD	ER	WY	MN	NW	Grand Total	Dakota	Plains
733	Gas Supply - Gas Mixing Expense						11,710		11,710	$0	$11,710
741	Gas Supply - Gas Mixing Expense						3,492		3,492	0	3,492
742	Gas Supply - Maint. of Prod Equip						553		553	0	553
754	Maintenance of field comp. eqpt.	185,344	281,801	115,870	16,190	45,879			645,084	645,084	0
765	Maintenance of field comp. eqpt.	3,215	4,888	2,010	281	796			11,188	11,188	0
813	Other gas supply expenses	73,609	111,917	46,189	6,430	18,844	31,148	3,902	292,038	256,988	35,050
856	Trans-Mains						13,771	3,291	17,062	0	17,062
857	Trans-Measuring & Reg Station						22	5	27	0	27
863	Trans-Maint of Mains						41,707	9,967	51,673	0	51,673
870	Distrib-Operation supv and engineer	514,850	1,005,604	406,516	99,125	200,397	149,825	10,484	2,386,801	2,226,492	160,309
871	Distrib-load dispatching	74,482	121,040	52,100	12,983	19,901	23,048	2,385	305,939	280,506	25,433
874	Distrib-Mains and services exp	1,138,366	1,730,329	532,771	130,598	203,593	403,104	34,058	4,172,819	3,735,657	437,162
875	Distrib-Meas & reg stations (Gen)	34,815	51,779	7,587	3,690	13,506	12,724	1,079	125,181	111,378	13,804
876	Distrib-Meas & reg stations (Ind)	14,521	60,207	3,428	1,138	496	29,017	2,745	111,552	79,790	31,762
877	Distrib-Meas & reg stations (gate)		4,520		48,161		92,457	13,604	158,742	52,681	106,061
878	Distrib-Meter & house reg	267,551	524,118	154,208	48,315	42,550	132,623	11,776	1,181,142	1,036,742	144,399
879	Distrib-Customer installation	538,992	1,342,741	140,925	38,168	99,466	164,374	13,199	2,337,864	2,160,290	177,573
880	Distrib-Other expenses	832,223	1,647,277	971,723	138,704	160,901	388,834	43,062	4,182,725	3,750,829	431,896
881	Distrib-Rents	33,379	44,936	21,668	19,594	6,392	15,930	2,847	144,745	125,968	18,777
885	Distrib-Maint supv and engineer	130,671	127,342	82,216	12,051	30,219	68,352	7,454	458,306	382,499	75,807
886	Distrib-Maint struct and imp	1,179	3,202			84	506	113	5,083	4,465	618
887	Distrib-Maint of mains	138,093	124,167	153,489	4,287	14,579	97,395	14,951	546,962	434,616	112,346
889	Distrib-Maint meas & reg equip-Gen	28,158	47,593	30,032	5,353	7,754	3,294	(285)	121,899	118,890	3,009
890	Distrib-Maint meas & reg equip-Ind	15,721	16,150	2,182	924	13,348	8,299	789	57,414	48,325	9,089
891	Distrib-Maint meas & reg equip-Gate		449		10,344		2,573	397	13,763	10,793	2,970
892	Distrib-Maint of services	155,111	116,633	81,234	7,381	24,622	62,044	6,231	453,256	384,982	68,275
893	Distrib-Maint of meters & house reg	284,028	321,793	162,210	24,600	52,472	154,391	12,636	1,012,129	845,103	167,027
894	Distrib-Maint of other equip	120,738	80,135	68,247	9,543	20,000	58,348	4,659	361,669	298,663	63,007
901	Cust accts-Supv	96,853	89,760	90,251	6,442	25,938	17,139	1,005	327,388	309,243	18,144
902	Cust accts-Customer assist	230,640	317,790	78,674	53,048	34,102	251,533	23,305	989,092	714,254	274,838
903	Cust accts-Records and collections	1,376,127	1,619,952	809,032	117,830	286,264	332,311	35,981	4,577,498	4,209,205	368,293
904	Cust accts-Uncollectible accts	173,361	181,659	178,874	16,242	41,537	108,732	15,209	715,614	591,673	123,942
905	Cust accts-Misc exp	71,102	155,150	62,486	12,025	25,071	99,619	11,283	436,735	325,834	110,902
907	Cust serv-Supervision	28,530	33,738	16,783	2,490	6,639			88,179	88,179	0
908	Cust serv-Customer assist	11,125	111,554	56,599	3,988	1,545	101,083	2,551	288,446	184,812	103,634
909	Cust serv-Inform and instr adv	29,421	45,288	21,139	4,311	4,967	21,974	2,012	129,112	105,126	23,986
910	Cust serv-Misc cust service & info	20,025	415	54	8	6,018			26,519	26,519	0
911	Sales-Supervision	22,825	21,776	20,106	1,712	7,944	634	63	75,060	74,363	697
912	Sales-Demo and selling expenses	72,732	98,760	59,161	2,333	23,360	29,365	1,970	287,680	256,345	31,335
913	Sales-Advertising expenses	12,258	29,228	15,341	568	2,236	6,059	1,120	66,809	59,631	7,179

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MONTANA-DAKOTA UTILITIES CO./GREAT PLAINS NATURAL GAS CO.
GAS O&M BY FERC
TWELVE MONTHS ENDING DECEMBER 31, 2011

Sum of YTD		Sort								Montana-	Great
FERC_M	FERC_Minor_Desc	MT	ND	SD	ER	WY	MN	NW	Grand Total	Dakota	Plains
916	Sales-Misc sales expenses	11,758	18,076	4,291	4,828	5,500	3,069	306	47,828	44,453	3,375
920	A&G-Admin and general salaries	956,138	1,367,605	629,620	123,070	203,024	435,190	42,032	3,756,678	3,279,456	477,221
921	A&G-Office supplies and expenses	548,659	785,546	361,737	70,678	116,831	272,859	26,910	2,183,221	1,883,451	299,769
923	A&G-Outside services employed	123,948	81,418	37,456	7,321	11,107	26,060	2,563	289,874	261,251	28,624
924	A&G-Property insurance	80,637	115,338	53,099	10,379	17,122	36,426	3,518	316,520	276,575	39,944
925	A&G-Injuries and damages	263,668	321,767	172,510	31,623	51,829	110,383	10,515	962,295	841,397	120,898
926	A&G-Employee pensions and benefit	1,837,400	2,600,738	1,245,947	217,373	362,617	643,197	60,854	6,968,124	6,264,073	704,051
928	A&G-Regulatory commission expens	1,742	362,163	38,534	3,576	53,629	148,943	(600)	607,988	459,645	148,343
9301	A&G-General advertising expenses	18,504	37,556	18,217	14,939	2,952	16,114	530	108,812	92,168	16,644
9302	A&G-Miscellaneous general expense	78,885	169,167	67,345	9,477	18,475	47,705	4,690	395,745	343,350	52,396
931	A&G-Rents	115,735	170,138	80,134	21,468	24,444	56,467	5,507	473,892	411,919	61,973
935	A&G-Maint of general plt	102,194	249,382	68,070	11,014	28,741	67,915	6,214	533,530	459,401	74,129
Grand Total		10,869,311	16,752,585	7,220,064	1,384,605	2,337,690	4,802,319	456,888	43,823,460	$38,564,254	$5,259,207

Production	$188,558	$286,688	$117,880	$16,470	$46,675	$15,755	$0	$672,027	$656,272	$15,755
Other Gas Supply	73,609	111,917	46,189	6,430	18,844	31,148	3,902	292,038	256,988	35,050
Transmission	0	0	0	0	0	55,499	13,263	68,763	0	68,763
Distribution	4,322,878	7,370,016	2,870,535	614,961	910,279	1,867,139	182,184	18,137,992	16,088,668	2,049,323
Cust. Acct.	1,948,083	2,364,311	1,219,316	205,587	412,912	809,335	86,783	7,046,328	6,150,209	896,118
Cust. Svc.	89,100	190,995	94,575	10,797	19,169	123,057	4,563	532,257	404,637	127,620
Sales	119,573	167,840	98,899	9,441	39,040	39,126	3,460	477,378	434,793	42,586
A&G	4,127,510	6,260,817	2,772,669	520,918	890,771	1,861,261	162,732	16,596,678	14,572,686	2,023,993
Total	$10,869,311	$16,752,585	$7,220,064	$1,384,605	$2,337,690	$4,802,319	$456,888	$43,823,460	$38,564,254	$5,259,207

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2012 O&M budget & 2011 actual

	Column Labels					
	Electric		Gas		Total Sum of Budge	Total Sum of 2011 A
Row Labels	Sum of Budget 20	Sum of 2011 Actu	Sum of Budget 2(	Sum of 2011 Actual		
5110: Straight Time/Total Payroll	23,567,275	21,657,050	19,907,306	18,944,172	43,474,581	40,601,222
5120: Premium Time	1,742,276	2,051,931	1,129,360	1,541,831	2,871,636	3,593,762
5130: Bonuses & Commissions	694,921	842,927	540,103	862,190	1,235,024	1,705,117
5131: Bonuses & Commissions	1,795,633	1,109,292	1,511,049	988,797	3,306,682	2,098,089
5140: Moving Allowance	2,500	46,390	2,500	87,204	5,000	133,594
5150: Taxable Meals	49,175	30,162	32,077	17,885	81,252	48,047
5192: Other Benefits	86,165	104,498	73,441	78,078	159,606	182,576
5193: Vacation		199,060		173,549		372,609
5194: Medical/Dental	2,589,656	2,603,462	2,456,930	2,398,720	5,046,586	5,002,182
5195: Pension	(268,713)	621,423	(208,548)	529,280	(477,261)	1,150,703
5196: Post Retirement	734,994	535,360	570,274	467,817	1,305,268	1,003,177
5197: 401-K	3,150,800	2,661,458	2,612,006	2,393,450	5,762,806	5,054,908
5199: Workers Comp.	211,922	144,243	188,910	134,160	400,832	278,403
5200: Contract Services	1,928		426,853	423,574	428,781	423,574
5211: Subcontract Labor	8,984,669	8,525,038	2,194,612	2,168,729	11,179,281	10,693,767
5214: Facilities Maintenance	2,731		13,670		16,401	
5221: Consulting Fees	166,776	89,395	88,032	76,565	254,808	165,960
5222: Legal Fees	338,353	153,364	246,022	204,793	584,375	358,157
5223: External Auditing	119,103	113,195	86,602	82,316	205,705	195,511
5224: Investor Relations	6,544	5,364	4,758	3,911	11,302	9,275
5231: Active Directors Fees and Ex	201,614	170,613	146,597	124,290	348,211	294,903
5232: Retired Directors Fees and E	5,921	5,599	4,306	4,081	10,227	9,680
5233: Director's Meals and Enterta	4,308	2,168	3,132	1,576	7,440	3,744
5250: Big Stone Station Exp.	3,294,575	3,593,021			3,294,575	3,593,021
5260: Coyote Station Expenses	5,625,174	4,679,196			5,625,174	4,679,196
5270: WYGEN	2,092,887	2,232,670			2,092,887	2,232,670
5292: Custodial Services	198,093	188,932	184,422	190,061	382,515	378,993
5293: Collection Agency Fees	71,854	51,851	83,146	131,710	155,000	183,561
5300: Materials	3,298,392	3,338,606	1,505,967	1,294,602	4,804,359	4,633,208
5311: Natural Gas	30,000	27,170			30,000	27,170
5331: Sand	500,000	431,278			500,000	431,278
5332: Sulpher Reagent	364,000	19,113			364,000	19,113
5400: Company Vehicles & Work Equi			181,904	214,677	181,904	214,677
5410: Company Vehicles	1,355,867	1,546,351	1,368,009	1,498,857	2,723,876	3,045,208
5420: Work Equipment	3,000				3,000	
5421: Company Work Equipment	356,556	449,913	62,113	90,918	418,669	540,831
5422: Rental Work Equipment	79,743	118,741	4,795	13,048	84,538	131,789
5500: Travel & Entertainment Exp.	(41,688)		(30,312)		(72,000)	
5511: Commercial Air Service	174,834	77,169	104,832	65,409	279,666	142,578

2012 O&M Budget & 2011 Actuals

	Column Labels					
	Electric		Gas		Total Sum of Budge	Total Sum of 2011 A
Row Labels	Sum of Budget 20	Sum of 2011 Actu	Sum of Budget 2(	Sum of 2011 Actual		
5512: Corporate Aircraft	37,521	44,546	24,036	33,038	61,557	77,584
5514: Personal Vehicle Use	14,464	15,840	11,746	9,602	26,210	25,442
5520: Meals, Lodging & Other Exp.	361		263		624	
5521: Meals & Entertainment	158,046	143,880	135,721	111,450	293,767	255,330
5522: Other Reimburseable Exp.	281,440	223,315	219,205	218,343	500,645	441,658
5600: Office Expenses			286,982	284,029	286,982	284,029
5610: Telephone	249,523	238,055	411,038	359,664	660,561	597,719
5611: Cell phone	137,525	132,344	164,819	159,279	302,344	291,623
5612: Network circuit	284,109	283,287	122,571	108,992	406,680	392,279
5613: SCADA/EMS circuit	356,651	361,634	25,153	20,654	381,804	382,288
5614: Other circuits	80,154	39,241	112,267	42,204	192,421	81,445
5620: Photocopier	140,810	118,618	115,778	99,697	256,588	218,315
5630: Office Supplies	902,060	800,583	672,007	662,061	1,574,067	1,462,644
5631: Office Furniture & Equip	372		799		1,171	
5640: Utilities	55,592	54,090	677,807	704,654	733,399	758,744
5641: Company Consumption - Elec	267,203	270,885	179,493	179,639	446,696	450,524
5642: Company Consumption - Gas	145,092	141,511	196,593	205,170	341,685	346,681
5651: Postage	638,950	634,130	1,075,136	1,084,503	1,714,086	1,718,633
5652: Express Mail	27,569	25,022	19,339	17,891	46,908	42,913
5661: Rental of Office Equipment	23,537	26,188	19,207	24,834	42,744	51,022
5710: Advertising - Utility			32,000	24,306	32,000	24,306
5711: Radio Advertising	28,637	12,355	47,536	42,842	76,173	55,197
5712: Newspaper Advertising	23,049	15,053	30,491	7,309	53,540	22,362
5713: Television Advertising	26,323	4,357	55,405	27,698	81,728	32,055
5715: Other Utility Advertising	133,513	180,145	214,745	217,959	348,258	398,104
5731: Marketing Incentives	80,129	193,188	176,871	2,350	257,000	195,538
5732: Economic Development	1,749	1,448	3,751	1,052	5,500	2,500
5740: Public Information Meetings	3,458	1,735	7,800	1,062	11,258	2,797
5810: Employee Benefits			12,000	9,147	12,000	9,147
5811: Professional Organ. Dues	25,447	25,690	11,575	12,654	37,022	38,344
5812: College Tuition & Books	22,759	17,917	18,847	18,895	41,606	36,812
5813: Miscellaneous	184,521	117,902	145,457	121,691	329,978	239,593
5814: Merchandise Discounts	0	4,367	0	5,750	0	10,117
5815: Utility Discounts	191,345	115,377	139,180	151,995	330,525	267,372
5820: Moving Expenses	86,850	13,270	63,150	87,885	150,000	101,155
5830: Employee Meetings	17,731	12,246	15,440	9,052	33,171	21,298
5840: Service Club Dues	59		73		132	
5850: Employee Training	10,458		19,352	4,724	29,810	4,724
5851: Seminars & Meeting Reg.	207,525	136,159	80,332	56,252	287,857	192,411
5853: Safety Training Materials &	101,753	100,010	59,002	59,988	160,755	159,998

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	Column Labels					
	Electric		Gas		Total Sum of Budge	Total Sum of 2011 A
Row Labels	Sum of Budget 20	Sum of 2011 Actu	Sum of Budget 20	Sum of 2011 Actual		
5854: Other Employee Training	186,002	110,508	72,139	66,425	258,141	176,933
5891: Uniforms	61,051	50,743	50,806	30,638	111,857	81,381
5910: Fees, Permits, Dues & Licens	38,824		115,897	138,489	154,721	138,489
5911: Software Maintenance	1,253,777	753,928	661,599	503,869	1,915,376	1,257,797
5912: Company Organizational Dues	260,432	254,656	206,484	243,205	466,916	497,861
5913: Permits & Filing Fees	362,307	384,793	122,130	48,909	484,437	433,702
5914: Bank Service Fees	184,220	115,871	217,894	189,776	402,114	305,647
5921: Supplemental Insurance	193,223	972,922	140,496	706,531	333,719	1,679,453
5922: Prepaid Insurance Amortizati	1,347,915	1,307,087	980,090	1,013,243	2,328,005	2,320,330
5930: Rent			25,000	23,724	25,000	23,724
5931: Building & Sign Rental	945,824	807,654	646,100	566,359	1,591,924	1,374,013
5932: Annual Easements	212,849	164,230	29,372	28,555	242,221	192,785
5933: Leasehold Improvements			106		106	
5934: Computer Rental	34,176	22,534	49,257	33,846	83,433	56,380
5935: Facility Charge	1,600,255	1,575,841	1,000	538	1,601,255	1,576,379
5940: Reimbursements & Other Credi			(20,000)	(17,971)	(20,000)	(17,971)
5941: Reimbursements	(163,989)	(291,765)	(388,702)	(492,516)	(552,691)	(784,281)
5943: Capital Installation Credits	(1,087,221)	(808,348)	(600,000)	(1,004,520)	(1,687,221)	(1,812,868)
5950: Freight	68,522	47,259	38,196	50,838	106,718	98,097
5960: Uncollectible Accounts	287,672	399,933	700,369	716,195	988,041	1,116,128
5981: Cash Donations	232		268		500	
5982: Reference Material	46,672	37,510	53,248	64,306	99,920	101,816
5983: Deferred Charge Amortization	209,267	245,062	152,161	383,402	361,428	628,464
5984: Damage Payment	39,427	9,306	9,418	8,582	48,845	17,888
5985: Inventory Shrinkage	12,007	7,208	11,359	4,843	23,366	12,051
5987: Research & Development	20,000				20,000	
5988: Cathodic Protection			137,762	121,632	137,762	121,632
5992: General & Administrative			1,227		1,227	
Grand Total	72,651,567	69,097,323	44,511,511	43,823,463	117,163,078	112,920,786

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MONTANA-DAKOTA UTILITIES CO./GREAT PLAINS NATURAL GAS CO.
GAS O&M BY RESOURCE AND FERC
TWELVE MONTHS ENDING DECEMBER 31, 2011

Jurisdiction	MT

Sum of YTD	Resource										
FERC_Minor	5110	5120	5130	5131	5140	5150	5192	5193	5194	5195	5196
754	19,709	5,619	103	1,139				184			
765	1,207	110	11	54				11			
813	50,302			1,859			5	475			
870	370,497		116,703	(34,211)	4,652		780	20,011			
871	62,825		119	4,652							
874	487,932	17,448		36,720			1,042				
875	21,235	800		1,598			88				
876	7,806	81		661			42				
878	353,614	29,637	37	28,483			172				
879	305,758	141,741		32,921			146				
880	508,128	33,915	18,887	40,275	2,534		676				
881											
885	111,763		14,425	(9,160)	954		91	5,457			
886	762			53							
887	94,148	17,289		8,198			461				
889	21,132	184		1,680			171				
890	9,397	959		758			67				
892	140,493	15,970		11,479			613				
893	181,936	19,453	281	15,221			38				
894	92,801	2,765	5,017	7,183			61				
901	75,747		27,792	(19,198)			52	8,766			
902	144,594	4,258	3,783	10,807			116				
903	696,489	27,363	13,914	52,238			25				
904											
905	6,199	1,621		710							
907	24,190		24	304			15	526			
908	10,513		56	113				252			
909											
910	18,565			1,253							
911	18,853		3,879	(1,116)			3	922			
912	59,738		111	4,330							
913											
916											
920	770,598	4,647	124,704	47,625	2,568		108	5,889			
921											
923											

MT Gas O&M by Acct + Resource

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MONTANA-DAKOTA UTILITIES CO./GREAT PLAINS NATURAL GAS CO.
GAS O&M BY RESOURCE AND FERC
TWELVE MONTHS ENDING DECEMBER 31, 2011

Jurisdiction	MT

Sum of YTD	Resource										
FERC_Minor	5110	5120	5130	5131	5140	5150	5192	5193	5194	5195	5196
924											
925	10,628		4,523	845		30					
926							21,251		623,431	155,387	152,499
928											
9301											
9302											
931											
935	45,455	1,176	55	1,897		6		492			
Grand Total	4,723,014	325,036	334,426	249,369	10,707	4,810	21,251	42,985	623,431	155,387	152,499

Production	$20,917	$5,730	$115	$1,192	$0	$0	$0	$195	$0	$0	$0
Other Gas Suppl	50,302	0	0	1,859	0	5	0	475	0	0	0
Transmission											
Distribution	2,770,226	280,243	155,469	146,510	8,140	4,449	0	25,468	0	0	0
Cust. Acct.	923,029	33,242	45,489	44,556	0	193	0	8,766	0	0	0
Cust. Svc.	53,268	0	80	1,670	0	15	0	778	0	0	0
Sales	78,591	0	3,990	3,215	0	3	0	922	0	0	0
A&G	826,681	5,823	129,282	50,367	2,568	144	21,251	6,381	623,431	155,387	152,499
Total	$4,723,014	$325,036	$334,426	$249,369	$10,707	$4,810	$21,251	$42,985	$623,431	$155,387	$152,499

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MONTANA-DAI
GAS O&M BY F
TWELVE MONT

Jurisdiction

Sum of YTD											
FERC_Minor	5197	5199	5211	5221	5222	5223	5224	5231	5232	5233	5292
754			2,835								20
765			717								
813			1,768								
870			2,578								
871											
874			352,905								263
875			1,286								
876			964								
878			0								194
879											324
880			16,671								9,753
881											
885											
886											
887			5,753								263
889											
890											
892			7,740								
893			12,742								
894			625								
901											
902			13,415								
903			42,048								2,248
904											
905			3,148								15,109
907											
908											
909											
910											
911											
912			3,207								
913											
916			546								2,866
920											
921			91,250								11,647
923				32,471	69,510	20,971	996				

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MONTANA-DAI
GAS O&M BY F
TWELVE MONT

Jurisdiction

Sum of YTD											
FERC_Minor	5197	5199	5211	5221	5222	5223	5224	5231	5232	5233	5292
924											
925		50,015									
926	605,091										
928					1,284						
9301											
9302								31,664	1,040	401	
931											
935			27,439								
Grand Total	605,091	50,015	587,637	32,471	70,795	20,971	996	31,664	1,040	401	42,686

Production	$0	$0	$3,553	$0	$0	$0	$0	$0	$0	$0	$20
Other Gas Suppl	0	0	1,768	0	0	0	0	0	0	0	0
Transmission											
Distribution	0	0	401,263	0	0	0	0	0	0	0	10,797
Cust. Acct.	0	0	58,611	0	0	0	0	0	0	0	17,357
Cust. Svc.	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	3,752	0	0	0	0	0	0	0	2,866
A&G	605,091	50,015	118,690	32,471	70,795	20,971	996	31,664	1,040	401	11,647
Total	$605,091	$50,015	$587,637	$32,471	$70,795	$20,971	$996	$31,664	$1,040	$401	$42,686

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MONTANA-DAI
GAS O&M BY F
TWELVE MONT

Jurisdiction

Sum of YTD											
FERC_Minor	5293	5300	5410	5421	5422	5511	5512	5514	5521	5522	5610
754		2,468	812		162				41	52	189
765		972	70	57							
813			279			3,018	191		565	2,159	
870		624	22,496			1,614	105	298	3,148	4,210	
871			452						15	32	430
874		90,425	90,951	2,197	150	585		0	2,035	2,784	365
875		2,734	4,141	0							1,400
876		2,312	1,077	46							
878		40,430	68,478	184					79	80	417
879		5,861	72,829	12,486			90	15	441	303	853
880		17,059	27,686	3,864		355		70	1,681	2,057	15,590
881											
885		499	5,044			143	29	65	446	741	
886		334	5	25							
887		34,845	18,451	15,446					95	84	188
889		935	2,790						148	138	981
890		1,836	2,658						47		
892		29,572	32,567	6,229					162	426	
893		36,970	17,675	19							
894		6,660	2,205	15		47			133	155	
901			2,452				25	33	278	374	
902		562	30,289			168		121	799	3,216	
903	51,560	3,041	18,257			2,038		211	2,488	2,024	17,749
904											
905		(0)									6,988
907			221			1,063	522	164	658	626	
908			154						2	4	
909											
910											
911			214					4	26	40	
912		1	1,859			201			233	175	
913											
916											1,139
920											
921		1,191	10,197			7,829	5,789	775	8,231	15,046	40,487
923											

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MONTANA-DAI
GAS O&M BY F
TWELVE MONT

Jurisdiction

Sum of YTD											
FERC_Minor	5293	5300	5410	5421	5422	5511	5512	5514	5521	5522	5610
924											
925			220			120		71	531	475	
926											
928											
9301											
9302											
931											
935		13,087	1,681	18	139	70	25		341	758	5,804
Grand Total	51,560	292,418	436,208	40,587	450	17,252	6,776	1,827	22,622	35,960	92,580

Production	$0	$3,440	$883	$57	$162	$0	$0	$0	$41	$52	$189
Other Gas Suppl	0	0	279	0	0	3,018	191	0	565	2,159	0
Transmission											
Distribution	0	271,096	369,505	40,511	150	2,744	224	448	8,429	11,011	20,223
Cust. Acct.	51,560	3,603	50,998	0	0	2,206	25	365	3,565	5,613	24,737
Cust. Svc.	0	0	374	0	0	1,063	522	164	660	630	0
Sales	0	1	2,073	0	0	201	0	4	259	215	1,139
A&G	0	14,278	12,097	18	139	8,019	5,814	846	9,103	16,279	46,291
Total	$51,560	$292,418	$436,208	$40,587	$450	$17,252	$6,776	$1,827	$22,622	$35,960	$92,580

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MONTANA-DAI
GAS O&M BY F
TWELVE MONT

Jurisdiction

Sum of YTD											
FERC_Minor	5611	5612	5613	5614	5620	5630	5640	5641	5642	5651	5652
754	90					22	151,590				
765											
813	857					711					
870						637					
871				5,956		1					
874						181	1,476	197		13	
875							282		1,252		
876							68		1,451		
878						29	335			9	
879						48	687			17	
880	29,279			7,985	5,617	9,903	22,730	13,394	21,281	5,271	9
881											
885						9					
886											
887						39				10	
889											
890											
892											
893											
894						11					
901											
902						198				9	
903	344					32,962	2,225			303,929	
904											
905	2,274		5,262		2,607	5,494	4,075	4,193	6,278	2,472	
907											
908						2					
909											
910	74					133					
911											
912											
913											
916	965				769	1,055	1,324	705	1,157	935	
920											
921	7,023	27,767		37	18,665	122,635	834	18,612	7,030	28,050	4,549
923											

G-

MONTANA-DAI
GAS O&M BY F
TWELVE MONT

Jurisdiction

Sum of YTD											
FERC_Minor	5611	5612	5613	5614	5620	5630	5640	5641	5642	5651	5652
924											
925		99					44				
926											
928							458				
9301											
9302											
931											
935											
Grand Total	41,004	27,767	5,262	13,977	27,658	174,571	185,626	37,101	38,449	340,715	4,559

Production	$90	$0	$0	$0	$0	$22	$151,590	$0	$0	$0	$0
Other Gas Suppl	857	0	0	0	0	711	0	0	0	0	0
Transmission											
Distribution	29,279	0	0	13,941	5,617	10,857	25,578	13,591	23,983	5,320	9
Cust. Acct.	2,617	0	5,262	0	2,607	38,654	6,300	4,193	6,278	306,410	0
Cust. Svc.	74	0	0	0	0	136	0	0	0	0	0
Sales	965	0	0	0	769	1,055	1,324	705	1,157	935	0
A&G	7,122	27,767	0	37	18,665	123,137	834	18,612	7,030	28,050	4,549
Total	$41,004	$27,767	$5,262	$13,977	$27,658	$174,571	$185,626	$37,101	$38,449	$340,715	$4,559

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MONTANA-DAI
GAS O&M BY F
TWELVE MONT

Jurisdiction

Sum of YTD											
FERC_Minor	5661	5711	5712	5713	5715	5740	5811	5812	5813	5814	5815
754											
765											
813											
870								79			
871											
874		26					824			256	
875											
876											
878		6									
879		41						31			
880		4,986						322		108	
881											
885								19			
886											
887											
889											
890											
892											
893											
894								42			
901								455			
902								25			
903		915						59			
904											
905		2,403									
907								129			
908								26			
909			2,675		2,100	24,646					
910											
911											
912								2,751			
913						12,258					
916		244									
920											
921		30						1,210			
923											

G-1

MONTANA-DAI
GAS O&M BY F
TWELVE MONT

Jurisdiction

Sum of YTD											
FERC_Minor	5661	5711	5712	5713	5715	5740	5811	5812	5813	5814	5815
924											
925							123				
926								4,788	32,441	1,465	38,661
928											
9301		44	750	14	17,696						
9302											
931											
935											
Grand Total	8,650	2,719	750	2,114	54,600	824	5,270	4,788	32,805	1,465	38,661

Production	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other Gas Suppl	0	0	0	0	0	0	0	0	0	0	0
Transmission											
Distribution	5,059	0	0	0	0	824	493	0	364	0	0
Cust. Acct.	3,318	0	0	0	0	0	539	0	0	0	0
Cust. Svc.	0	2,675	0	2,100	24,646	0	155	0	0	0	0
Sales	244	0	0	0	12,258	0	2,751	0	0	0	0
A&G	30	44	750	14	17,696	0	1,332	4,788	32,441	1,465	38,661
Total	$8,650	$2,719	$750	$2,114	$54,600	$824	$5,270	$4,788	$32,805	$1,465	$38,661

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MONTANA-DAI
GAS O&M BY F
TWELVE MONT

Jurisdiction

Sum of YTD											
FERC_Minor	5820	5830	5851	5853	5854	5891	5911	5912	5913	5914	5921
754									250		
765											
813				427					1,790		
870				301					26		
871											
874				1,213		375	(9)		206		
875											
876											
878							(1)				
879				191					184		
880				448		7	6,370	1,200	3,140		
881											
885				88					4		
886											
887									19		
889											
890											
892									223		
893											
894				106			1,329		390		
901				2		76					
902				172			183	17,747			
903				964		802	109	57,317		36,265	
904											
905									2,252		
907				87							
908				3							
909											
910											
911											
912							124				
913											
916				32							
920											
921		2,306		8,498	3	15,929		64,130	676	20,987	
923											

G-1

MONTANA-DAI
GAS O&M BY F
TWELVE MONT

Jurisdiction

Sum of YTD											
FERC_Minor	5820	5830	5851	5853	5854	5891	5911	5912	5913	5914	5921
924											
925			256	15,696	46						
926	22,389										179,996
928											
9301											
9302								45,170		611	
931											
935			116			57	3,504				
Grand Total	22,389	2,306	12,905	15,699	17,235	8,163	143,898	45,170	9,162	57,863	179,996

Production	$0	$0	$0	$0	$0	$0	$0	$0	$250	$0	$0
Other Gas Suppl	0	0	427	0	0	0	0	0	1,790	0	0
Transmission											
Distribution	0	0	2,347	0	382	7,689	1,200	0	4,194	0	0
Cust. Acct.	0	0	1,138	0	878	292	75,064	0	2,252	36,265	0
Cust. Svc.	0	0	91	0	0	0	0	0	0	0	0
Sales	0	0	32	0	0	124	0	0	0	0	0
A&G	22,389	2,306	8,870	15,699	15,974	57	67,634	45,170	676	21,597	179,996
Total	$22,389	$2,306	$12,905	$15,699	$17,235	$8,163	$143,898	$45,170	$9,162	$57,863	$179,996

G-2c

MONTANA-DAI
GAS O&M BY F
TWELVE MONT

Jurisdiction

Sum of YTD											
FERC_Minor	5922	5931	5932	5934	5941	5943	5950	5960	5982	5984	5985
754							58				
765							3				
813									9,203		
870									301		
871											
874					(2,165)		1,144				
875											
876							13				
878					(1,005)	(265,951)	12,260	65			
879					(33,858)		279	(2,397)			
880					(173)		931		216		
881		21,444	11,935								
885									55		
886											
887					(59,480)			578		1,705	
889											
890											
892					(92,826)		15	2,447			
893					(307)						
894							596				596
901											
902							176		1		
903				8,535					7		
904								173,361			
905							15		3		
907											
908											
909											
910											
911											
912											
913											
916									21		
920											
921				1,848	(975)		9		6,367		
923											

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MONTANA-DAI
GAS O&M BY F
TWELVE MONT

Jurisdiction

Sum of YTD											
FERC_Minor	5922	5931	5932	5934	5941	5943	5950	5960	5982	5984	5985
924	80,637										
925	177,497								203	2,246	
926											
928											
9301											
9302											
931		115,735									
935							73				
Grand Total	258,134	137,179	11,935	10,384	(190,789)	(265,951)	15,571	174,054	16,377	3,951	596

Production	$0	$0	$0	$0	$0	$0	$61	$0	$0	$0	$0
Other Gas Suppl	0	0	0	0	0	0	0	0	9,203	0	0
Transmission											
Distribution	0	21,444	11,935	0	(189,814)	(265,951)	15,237	694	573	1,705	596
Cust. Acct.	0	0	0	8,535	0	0	191	173,361	11	0	0
Cust. Svc.	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	21	0	0
A&G	258,134	115,735	0	1,848	(975)	0	82	0	6,570	2,246	0
Total	$258,134	$137,179	$11,935	$10,384	($190,789)	($265,951)	$15,571	$174,054	$16,377	$3,951	$596

G-22

MONTANA-DAI
GAS O&M BY F
TWELVE MONT

Jurisdiction

Sum of YTD		
FERC_Minor	5988	Grand Total
754		185,344
765		3,215
813		73,609
870		514,850
871		74,482
874	48,828	1,138,366
875		34,815
876		14,521
878		267,551
879		538,992
880		832,223
881		33,379
885		130,671
886		1,179
887		138,093
889		28,158
890		15,721
892		155,111
893		284,028
894		120,738
901		96,853
902		230,640
903		1,376,127
904		173,361
905		71,102
907		28,530
908		11,125
909		29,421
910		20,025
911		22,825
912		72,732
913		12,258
916		11,758
920		956,138
921		548,659
923		123,948

G-22

MONTANA-DAI
GAS O&M BY F
TWELVE MONT

Jurisdiction

Sum of YTD		
FERC_Minor	5988	Grand Total
924		80,637
925		263,668
926		1,837,400
928		1,742
9301		18,504
9302		78,885
931		115,735
935		102,194
Grand Total	48,828	10,869,311

Production	$0	$188,558
Other Gas Suppl	0	73,609
Transmission		
Distribution	48,828	4,322,878
Cust. Acct.	0	1,948,083
Cust. Svc.	0	89,100
Sales	0	119,573
A&G	0	4,127,510
Total	$48,828	$10,869,311

G-24

MONTANA-D TA UTILITIES CO.
GAS O&M BY RESOURCE AND FERC
TWELVE MONTHS ENDING DECEMBER 31, 2011

Jurisdiction	(~~Multiple Items~~) M-D gas

Sum of YTD	Resource											
FERC_Minor	5110	5120	5130	5131	5140	5150	5192	5193	5194	5195	5196	5197
754	68,597	19,557	360	3,963				640				
765	4,203	384	40	186				40				
813	175,076			6,471		19		1,653				
870	1,874,121	833	166,454	(112,359)	34,606	2,162		79,849				
871	240,827	2,530	990	18,115		1						
874	1,535,491	122,062		118,269		4,065						
875	60,796	2,810		4,643		136						
876	27,751	1,594		2,202		213						
877	9,517	579		767		7						
878	1,250,748	161,738	125	103,146		795						
879	1,113,444	593,771	100	123,597		370						
880	2,297,234	132,697	60,480	180,066	8,686	1,862						
881												
885	338,966		20,857	(27,967)	6,082	279		16,473				
886	1,288			83								
887	251,930	55,389		21,433		1,010						
889	69,792	9,433		5,638		387						
890	25,198	2,727		1,910		167						
891	1,640	679		171								
892	347,622	68,200		29,282		955						
893	468,502	65,200	964	39,128		343						
894	221,621	9,055	9,232	17,201		195						
901	268,147		37,150	(61,927)	25,959	137		28,144				
902	443,967	25,394	7,919	33,892		682						
903	2,149,293	78,459	46,662	160,844		108						
904												
905	100,856	1,117	1,095	7,509								
907	75,381		76	949		47		1,639				
908	165,280	162	852	7,934		1		1,480				
909												
910	24,185			1,633								
911	66,500		5,441	(2,460)	909	7		2,639				
912	207,402	162	1,822	15,458		14						
913												

Total Co. O&M by Acct & Resource

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MONTANA-DAKOTA UTILITIES CO.
GAS O&M BY RESOURCE AND FERC
TWELVE MONTHS ENDING DECEMBER 31, 2011

Jurisdiction	(Multiple Items)

Sum of YTD	Resource											
FERC_Minor	5110	5120	5130	5131	5140	5150	5192	5193	5194	5195	5196	5197
916												
920	2,643,074	15,938	427,723	163,347	8,807	370		20,197				
921												
923												
924												
925	37,654		7,194	3,003		74						
926							75,621		2,117,808	514,314	453,151	2,145,671
928												
9301												
9302												
931												
935	183,052	7,295	206	9,040		43		1,617				
Grand Total	16,749,153	1,377,766	795,741	875,166	85,048	14,448	75,621	154,371	2,117,808	514,314	453,151	2,145,671

Production	$72,800	$19,942	$400	$4,149	$0	$0	$0	$680	$0	$0	$0	$0
Other Gas Supp	175,076	0	0	6,471	0	19	0	1,653	0	0	0	0
Transmission												
Distribution	10,136,488	1,229,298	259,202	525,325	49,374	12,948	0	96,322	0	0	0	0
Cust. Acct.	2,962,262	104,970	92,827	140,317	25,959	926	0	28,144	0	0	0	0
Cust. Svc.	264,846	162	928	10,516	0	48	0	3,119	0	0	0	0
Sales	273,902	162	7,263	12,998	909	21	0	2,639	0	0	0	0
A&G	2,863,781	23,234	435,122	175,390	8,807	486	75,621	21,815	2,117,808	514,314	453,151	2,145,671
Total	$16,749,153	$1,377,766	$795,741	$875,166	$85,048	$14,448	$75,621	$154,371	$2,117,808	$514,314	$453,151	$2,145,671

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MONTANA-D
GAS O&M BY F
TWELVE MON

Jurisdiction

Sum of YTD												
FERC_Minor	5199	5211	5221	5222	5223	5224	5231	5232	5233	5292	5293	5300
754		9,868								69		8,589
765		2,497										3,383
813		6,154										
870		2,890										3,906
871		118										17
874		1,116,590								285		354,322
875		13,679										7,558
876		4,331										12,829
877		874										6,986
878		2,834								211		169,523
879		4,566								352		33,316
880		105,130								87,841		93,593
881												
885		2										1,779
886		50										1,912
887		45,615								285		80,343
889		2,608										14,370
890		533										9,532
891												7,033
892		40,443										80,101
893		68,457										161,997
894		1,763								14		20,202
901												
902		46,634										1,707
903		131,418								7,005	131,710	4,075
904												
905		8,797								40,551		12
907												
908		9										
909												
910												
911												
912		9,990										1
913												

F-2

MONTANA-D
GAS O&M BY F
TWELVE MON

Jurisdiction

Sum of YTD												
FERC_Minor	5199	5211	5221	5222	5223	5224	5231	5232	5233	5292	5293	5300
916		1,150								7,731		
920												
921		313,335								39,947		4,083
923			69,175	116,731	71,928	3,417						
924												
925	114,735											
926												
928				36,995								
9301												
9302							108,604	3,566	1,377			
931												
935		156,161										55,127
Grand Total	114,735	2,096,494	69,175	153,727	71,928	3,417	108,604	3,566	1,377	184,292	131,710	1,136,298

Production	$0	$12,365	$0	$0	$0	$0	$0	$0	$0	$69	$0	$11,972
Other Gas Supp	0	6,154	0	0	0	0	0	0	0	0	0	0
Transmission												
Distribution	0	1,410,481	0	0	0	0	0	0	0	88,988	0	1,059,321
Cust. Acct.	0	186,849	0	0	0	0	0	0	0	47,556	131,710	5,794
Cust. Svc.	0	9	0	0	0	0	0	0	0	0	0	0
Sales	0	11,140	0	0	0	0	0	0	0	7,731	0	1
A&G	114,735	469,496	69,175	153,727	71,928	3,417	108,604	3,566	1,377	39,947	0	59,210
Total	$114,735	$2,096,494	$69,175	$153,727	$71,928	$3,417	$108,604	$3,566	$1,377	$184,292	$131,710	$1,136,298

G-28

MONTANA-D
GAS O&M BY F
TWELVE MON

Jurisdiction

Sum of YTD												
FERC_Minor	5410	5421	5422	5511	5512	5514	5521	5522	5610	5611	5612	5613
754	2,828		563				144	182	659	314		
765	245	199										
813	970			10,504	1,458		1,967	7,514		2,982		
870	117,577			5,317	727	1,540	14,251	23,950				
871	3,981			130			161	785	4,406			
874	290,689	15,209	4,313	1,523		503	11,760	25,739	668			
875	12,732	84					20	94	2,479			
876	7,031	117					47	61		259		
877	2,788					8	197	329	565			
878	221,498	1,531					577	2,158	557			
879	273,923	16,222			310	173	14,346	29,823	1,538			
880	127,177	9,619	114	1,944		441	6,989	11,578	75,643	113,229		
881												
885	17,481			630	90	168	1,417	2,744		2,617		
886	1,107	25										
887	61,801	26,588	1,488				805	458	205			
889	13,661	202					601	1,134	1,064			
890	7,122						398	738				
891	1,126						85	59				
892	77,499	18,871	6,433				644	1,950				
893	42,885	345					415	1,565				
894	10,139	99		51			316	730				
901	7,995				355	152	953	1,333				
902	88,416			523		538	1,264	5,403		22		
903	40,607			6,389		1,859	7,485	5,310	55,297	1,071		
904												
905	30					8	41		28,620	3,829		18,048
907	687			3,312	2,168	511	1,369	1,507				
908	6,591			108			310	740				
909												
910	271									96		
911	1,004				12	34	74	165				
912	8,724			952		13	1,212	2,956				
913												

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MONTANA-D
GAS O&M BY F
TWELVE MON

Jurisdiction

Sum of YTD												
FERC_Minor	5410	5421	5422	5511	5512	5514	5521	5522	5610	5611	5612	5613
916							100		6,222	2,821		
920												
921	34,974			26,854	20,358	2,658	28,443	51,364	138,866	24,088	95,237	
923												
924												
925	760			411		244	1,700	1,631		340		
926												
928					4,136							
9301												
9302												
931												
935	7,084	1,808	139	241	86		1,324	3,046	19,909			
Grand Total	1,491,404	90,918	13,048	58,889	29,698	8,850	99,413	185,046	336,697	151,669	95,237	18,048

Production	$3,072	$199	$563	$0	$0	$0	$144	$182	$659	$314	$0	$0
Other Gas Supp	970	0	0	10,504	1,458	0	1,967	7,514	0	2,982	0	0
Transmission												
Distribution	1,290,219	88,911	12,347	9,595	1,126	2,832	53,029	103,895	87,126	116,106	0	0
Cust. Acct.	137,048	0	0	6,912	355	2,557	9,743	12,046	83,917	4,922	0	18,048
Cust. Svc.	7,549	0	0	3,420	2,168	511	1,678	2,247	0	96	0	0
Sales	9,728	0	0	952	12	47	1,385	3,121	6,222	2,821	0	0
A&G	42,818	1,808	139	27,505	24,580	2,902	31,467	56,041	158,774	24,428	95,237	0
Total	$1,491,404	$90,918	$13,048	$58,889	$29,698	$8,850	$99,413	$185,046	$336,697	$151,669	$95,237	$18,048

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MONTANA-D
GAS O&M BY F
TWELVE MON

Jurisdiction

Sum of YTD												
FERC_Minor	5614	5620	5630	5640	5641	5642	5651	5652	5661	5711	5712	5713
754			76	527,603								
765												
813			2,474									
870			3,347									
871	7,937		2	255								
874			1,703	6,388	451	1,751	78		28			
875	462			1,813	817	3,249						
876				298	620	22,683						
877	3,658			1,465	686	24,255						
878			35	3,394			10		7			
879			1,699	3,653			50		44			
880	30,003	18,452	33,031	123,082	70,227	86,153	16,349	34	13,180			
881												
885			179									
886												
887			43				11					
889												
890												
891												
892			11									
893												
894			145				26					
901												
902			704				158					
903			102,582	6,933			951,632		4,313			
904												
905		6,875	15,248	21,514	27,758	32,022	3,365		5,534			
907			(140)									
908			118									
909										14,796		15,410
910			335									
911												
912			161						346			
913										9,441	2,406	

(n-3)

MONTANA-D
GAS O&M BY F
TWELVE MON

Jurisdiction

Sum of YTD												
FERC_Minor	5614	5620	5630	5640	5641	5642	5651	5652	5661	5711	5712	5713
916		1,107	2,628	4,982	6,025	7,463	2,709		1,266			
920												
921	125	64,017	421,603	2,862	63,836	24,112	96,220	15,604	102			
923												
924												
925			152									
926												
928			14,519									
9301										12,468	4,888	311
9302												
931												
935												
Grand Total	42,186	90,451	600,655	704,241	170,419	201,687	1,070,608	15,637	24,819	36,705	7,293	15,721

Production	$0	$0	$76	$527,603	$0	$0	$0	$0	$0	$0	$0	$0
Other Gas Supp	0	0	2,474	0	0	0	0	0	0	0	0	0
Transmission												
Distribution	42,061	18,452	40,194	140,347	72,800	138,091	16,524	34	13,259	0	0	0
Cust. Acct.	0	6,875	118,535	28,447	27,758	32,022	955,155	0	9,846	0	0	0
Cust. Svc.	0	0	313	0	0	0	0	0	0	14,796	0	15,410
Sales	0	1,107	2,789	4,982	6,025	7,463	2,709	0	1,612	9,441	2,406	0
A&G	125	64,017	436,275	2,862	63,836	24,112	96,220	15,604	102	12,468	4,888	311
Total	$42,186	$90,451	$600,655	$704,241	$170,419	$201,687	$1,070,608	$15,637	$24,819	$36,705	$7,293	$15,721

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MONTANA-DA
GAS O&M BY F
TWELVE MON

Jurisdiction

Sum of YTD													
FERC_Minor	5715	5731	5732	5740	5811	5812	5813	5814	5815	5820	5830	5851	5853
754													
765													
813												1,487	
870					947							4,758	
871												111	
874				444	426		905					5,895	
875													
876													
877													
878													
879					108							653	
880					864		123					2,321	
881													
885					78							437	
886													
887													
889													
890													
891													
892													
893													
894					46							173	
901					500							108	
902					78							537	
903					183							3,003	
904													
905													
907					402							272	
908				38	579							611	
909	74,921												
910													
911												39	
912		2,350	1,053		3,019							311	
913	47,784												

MONTANA-D
GAS O&M BY F
TWELVE MON

Jurisdiction

Sum of YTD													
FERC_Minor	5715	5731	5732	5740	5811	5812	5813	5814	5815	5820	5830	5851	5853
916					139							42	
920													
921					4,150						7,909	29,147	10
923													
924													
925					420							877	58,088
926						16,523	108,957	5,024	132,844	76,794			
928													
9301	74,501												
9302													
931													
935												437	
Grand Total	197,205	2,350	1,053	482	11,937	16,523	109,984	5,024	132,844	76,794	7,909	51,220	58,097

Production	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other Gas Supp	0	0	0	0	0	0	0	0	0	0	0	1,487	0
Transmission													
Distribution	0	0	0	444	2,468	0	1,028	0	0	0	0	14,348	0
Cust. Acct.	0	0	0	0	761	0	0	0	0	0	0	3,648	0
Cust. Svc.	74,921	0	0	38	981	0	0	0	0	0	0	883	0
Sales	47,784	2,350	1,053	0	3,157	0	0	0	0	0	0	392	0
A&G	74,501	0	0	0	4,570	16,523	108,957	5,024	132,844	76,794	7,909	30,462	58,097
Total	$197,205	$2,350	$1,053	$482	$11,937	$16,523	$109,984	$5,024	$132,844	$76,794	$7,909	$51,220	$58,097

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MONTANA-D
GAS O&M BY F
TWELVE MON

Jurisdiction

Sum of YTD												
FERC_Minor	5854	5891	5911	5912	5913	5914	5921	5922	5931	5932	5934	5935
754					872							
765												
813					6,230							
870		574			151							
871					25							
874		375	120		1,840							538
875												
876												
877												
878			(1)		574							
879			257		262							
880		24	25,246	4,112	10,422							
881									97,413	28,555		
885		9			15							
886												
887					137							
889												
890												
891												
892					1,010							
893												
894			3,445		426							
901		237										
902			739	55,289								
903		2,500	214	178,567		105,001					26,591	
904												
905					2,764							
907												
908												
909												
910												
911												
912			394		7							
913												

MONTANA-D
GAS O&M BY F
TWELVE MON

Jurisdiction

Sum of YTD												
FERC_Minor	5854	5891	5911	5912	5913	5914	5921	5922	5931	5932	5934	5935
916												
920												
921	54,635		219,960		2,318	71,982					6,339	
923												
924								276,575				
925	156							608,798				
926							617,368					
928					20,592							
9301												
9302				227,708		2,094						
931									411,919			
935		196	12,018		298							
Grand Total	58,510	30,610	469,947	227,708	47,943	179,077	617,368	885,373	509,332	28,555	32,930	538

Production	$0	$0	$0	$0	$872	$0	$0	$0	$0	$0	$0	$0
Other Gas Supp	0	0	0	0	6,230	0	0	0	0	0	0	0
Transmission												
Distribution	982	29,067	4,112	0	14,862	0	0	0	97,413	28,555	0	538
Cust. Acct.	2,737	953	233,856	0	2,764	105,001	0	0	0	0	26,591	0
Cust. Svc.	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	394	0	0	7	0	0	0	0	0	0	0
A&G	54,791	196	231,979	227,708	23,208	74,077	617,368	885,373	411,919	0	6,339	0
Total	$58,510	$30,610	$469,947	$227,708	$47,943	$179,077	$617,368	$885,373	$509,332	$28,555	$32,930	$538

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MONTANA-D
GAS O&M BY F
TWELVE MON

Jurisdiction

Sum of YTD										
FERC_Minor	5941	5943	5950	5960	5982	5983	5984	5985	5988	Grand Total
754			202							645,084
765			12							11,188
813					32,030					256,988
870					891					2,226,492
871			115							280,506
874	(11,987)		4,341						120,874	3,735,657
875			5							111,378
876	(259)		13							79,790
877										52,681
878	(8,434)	(911,708)	37,139	136	150					1,036,742
879	(52,989)		3,152	(2,601)			150			2,160,290
880	(902)		2,746		1,038					3,750,829
881										125,968
885					164					382,499
886										4,465
887	(116,443)		50	732			2,735			434,616
889										118,890
890										48,325
891										10,793
892	(291,410)		26	2,113			1,232			384,982
893	(6,205)		1,307	200						845,103
894			723					3,060		298,663
901										309,243
902			384		4					714,254
903			78		22					4,209,205
904				591,673						591,673
905			93		148					325,834
907										88,179
908										184,812
909										105,126
910										26,519
911										74,363
912										256,345
913										59,631

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MONTANA-D
GAS O&M BY F
TWELVE MON

Jurisdiction

Sum of YTD										
FERC_Minor	5941	5943	5950	5960	5982	5983	5984	5985	5988	Grand Total
916			2		66					44,453
920										3,279,456
921	(3,345)		30		21,627					1,883,451
923										261,251
924										276,575
925					695		4,466			841,397
926										6,264,073
928						383,402				459,645
9301										92,168
9302										343,350
931										411,919
935			275							459,401
Grand Total	(491,973)	(911,708)	50,691	592,253	56,835	383,402	8,582	3,060	120,874	38,564,254

Production	$0	$0	$214	$0	$0	$0	$0	$0	$0	$656,272
Other Gas Supp	0	0	0	0	32,030	0	0	0	0	256,988
Transmission										
Distribution	(488,627)	(911,708)	49,616	580	2,243	0	4,117	3,060	120,874	16,088,668
Cust. Acct.	0	0	555	591,673	174	0	0	0	0	6,150,209
Cust. Svc.	0	0	0	0	0	0	0	0	0	404,637
Sales	0	0	2	0	66	0	0	0	0	434,793
A&G	(3,345)	0	305	0	22,322	383,402	4,466	0	0	14,572,686
Total	($491,973)	($911,708)	$50,691	$592,253	$56,835	$383,402	$8,582	$3,060	$120,874	$38,564,254

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WP

MONTANA-DAKOTA UTILITIES CO.
COMPUTATION OF CURRENT GAS COST ADJUSTMENT
MONTANA - RESIDENTIAL AND GENERAL SERVICE
AUGUST 2012 WITH AVERAGE 2012 COMMODITY

Billing Determinants			Rate 1/	Amount
Demand Charges				
Transportation				
FT-1 MDDQ	99,829	dk/Month	$7.37928	$8,839,994
FTN-1 MDDQ	36,734	dk/Month	0.47491	209,344
Northern Border et. al.	97,085	dk/Month	0.41330	481,503
T-FTG-1 MDDQ	2,128	dk/Month	8.24113	210,445
Storage				
FS-1 Capacity Reservation	3,926,733	dk/Month	0.02102	990,479
FS-1 Deliverability Reservation	66,906	dk/Month	1.90602	1,530,290
Total Demand Charges				12,262,055
Commodity Charges				
Transportation Charges				
FT-1 Commodity	9,502,371	dk	0.03300	313,578
Fuel - Transp. WBI	163,351	dk	2.40000	392,042
Electric Power WBI	9,502,371	dk	0.00856	81,340
Fuel - Transp. NB	17,741	dk	2.40000	42,578
T-FTG-1 Commodity	388,360	dk	0.05094	19,783
Fuel - Transp. NW	6,676	dk	2.40000	16,022
SDIP	328,167	dk	2.39800	786,944
Source Gas	32,668	dk	1.07562	35,138
Storage Charges				
FS-1 Injection	2,474,054	dk	0.00888	21,970
FS-1 Withdrawal	3,309,241	dk	0.00888	29,386
Fuel - Storage	49,697	dk	2.40000	119,273
Electric Power WBI	5,783,295	dk	0.00205	11,856
Gas Commodity Charges				
Gas Commodity	9,890,731	dk	2.40000 2/	23,737,754
Total Commodity Charges				25,607,664
Total Gas Costs				$37,869,719
Residential and General Service dk Requirements 3/				9,890,731
Average Cost of Gas per dk				$3.829
Average Cost of Gas as Adjusted for Losses @ 99.28% 4/				3.857

1/ WBI Energy Transmission, Inc's Substitute Fifth Revised Sheet No. 12, Substitute Original Sheet No. 15, Fifth Revised Sheet No. 18 and SENDOUT Model for Gas Commodity.

2/ Weighted cost of gas for 2012.

3/ Normalized dk sales for residential and general service customers and actual sales for large interruptible customers for the twelve months ended August 31, 2012, adjusted for losses at .72%.

4/ Docket No. D2002.5.59.

Adjustment for Distribution Losses 0.9928

1-WP

MONTANA-DAKOTA UTILITIES CO.
COMPUTATION OF CURRENT GAS COST ADJUSTMENT
MONTANA - INTERRUPTIBLE
AUGUST 2012 WITH AVERAGE 2012 COMMODITY

Billing Determinants			Rate 1/	Amount
Demand Charges				
Transportation				
FT-1 MDDQ	10,833	dk/Month	$7.37928	$959,277
FTN-1 MDDQ	4,069	dk/Month	0.47491	23,189
Northern Border et. al.	10,249	dk/Month	0.41330	50,831
T-FTG-1 MDDQ	225	dk/Month	8.24113	22,251
Storage				
FS-1 Capacity Reservation	434,962	dk/Month	0.02102	109,715
FS-1 Deliverability Reservation	7,411	dk/Month	1.90602	169,506
Total Demand Charges				1,334,769
Commodity Charges				
Transportation Charges				
FT-1 Commodity	3,995,272	dk	0.03300	131,844
Fuel - Transp. WBI	68,681	dk	2.40000	164,834
Electric Power WBI	3,995,272	dk	0.00856	34,200
Fuel - Transp. NB	1,873	dk	2.40000	4,495
T-FTG-1 Commodity	41,063	dk	0.05094	2,092
Fuel - Transp. NW	706	dk	2.40000	1,694
SDIP	36,351	dk	2.39800	87,170
Source Gas	13,332	dk	1.07562	14,340
Storage Charges				
FS-1 Injection	1,009,645	dk	0.00888	8,966
FS-1 Withdrawal	1,210,901	dk	0.00888	10,753
Fuel - Storage	19,082	dk	2.40000	45,797
Electric Power WBI	2,220,546	dk	0.00205	4,552
Gas Commodity Charges				
Gas Commodity	4,036,335	dk	2.40000 2/	9,687,204
Total Commodity Charges				10,197,941
Total Gas Costs				$11,532,710
Interruptible Dk Requirements 3/				4,036,335
Average Cost of Gas per dk				$2.857
Average Cost of Gas as Adjusted for Losses @ 99.28% 4/				2.878

1/ WBI Energy Transmission, Inc's Substitute Fifth Revised Sheet No. 12, Substitute Original Sheet No. 15, Fifth Revised Sheet No. 18 and SENDOUT Model for Gas Commodity.

2/ Weighted cost of gas for 2012.

3/ Reflects level of small and large I interruptible volumes included in Docket No. D2002.5.59.

4/ Docket No. D2002.5.59.

Adjustment for Distribution Losses 0.9928

G-4i

MONTANA-DAKOTA UTILITIES CO.
LABOR EXPENSE - UTILITY
TWELVE MONTHS ENDING DECEMBER 31, 2011

	Gas		Electric		Total		
	2010	2011	2010	2011	2010	2011	Pro Forma 1/
5110	$18,724,960	$18,944,172	$20,960,871	$21,657,050	$39,685,831	$40,601,222	$41,701,320
5120	1,061,662	1,541,831	1,814,993	2,051,931	2,876,655	3,593,762	3,691,136
5130	574,124	862,190	797,038	842,927	1,371,162	1,705,117	
5131	1,654,477	988,797	1,927,040	1,109,292	3,581,517	2,098,089	
5140	63,586	87,204	11,802	46,390	75,388	133,594	137,213
5150	31,985	17,885	60,557	30,162	92,542	48,047	49,349
5193	208,078	173,549	234,855	199,060	442,933	372,609	382,705
Total	22,318,872	22,615,628	25,807,156	25,936,812	48,126,028	48,552,440	45,961,723
Change		1.33%		0.50%			
Incentive Compensation	(2,228,601)	(1,850,987)	(2,724,078)	(1,952,219)	(4,952,679)	(3,803,206)	
	20,090,271	20,764,641	23,083,078	23,984,593	43,173,349	44,749,234	45,961,723
% Change excluding Incentive Comp		3.36%		3.91%		3.65%	2.71%
3 year average restated Incentive Comp: 2/					4,890,327	4,890,327	4,890,327
With 3 year average Incentive Comp:					$48,063,676	$49,639,561	$50,852,050
% Change with average Incentive Comp							4.74%

1/ Reflects an increase of 3% for union and an increase of 2.5% for non-union employees as referenced in Total Utility Wages page x.
2/ Average bonuses including severence.

	2009 3/	2010	2011	Average	
Gas	$2,058,896	$2,228,601	$1,850,987	$2,046,161	
Electric	2,337,182	2,724,078	1,952,219	2,337,826	
Total	$4,396,078	$4,952,679	$3,803,206	$4,383,987	
Amortization of severance - 3 years				506,340	506,340
3 year average Incentive Comp				$4,890,327	

3/ Excludes $1,519,021 of severance pay recorded in Incentive Comp in 2009.

G-41

MONTANA-DAKOTA UTILITIES CO.
TOTAL UTILITY
WORK DATES 1/1/2011 THROUGH 12/31/2011

	Wages	% of total	% increase
Union Wages	$30,600,247	41.90376%	3.00%
Non-Union Wages	42,424,820	58.09624%	2.50%
Total Wages Paid	$73,025,067	100.00000%	

		12/31/2011 1/		With Increase 1/		
	Total	Union	Non-Union	Union	Non-Union	Total
5110 Straight time	$40,601,222	$17,013,438	$23,587,784	$17,523,841	$24,177,479	$41,701,320
5120 Premium time	3,593,762	1,505,921	2,087,841	1,551,099	2,140,037	3,691,136
5140 Moving	133,594	55,981	77,613	57,660	79,553	137,213
5150 Meals	48,047	20,133	27,914	20,737	28,612	49,349
5193 Vacation	372,609	156,137	216,472	160,821	221,884	382,705
Total	$44,749,234	$18,751,610	$25,997,624	$19,314,158	$26,647,565	$45,961,723

1/ Excludes Bonuses and Commissions (5130) and Incentive Compensation Accrual (5131).

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MONTANA-DAKOTA UTILITES CO.
GAS UTILITY - MONTANA
LABOR EXPENSE
TWELVE MONTHS ENDING DECEMBER 31, 201

	2011
5110 - Straight time	$4,723,014
5120 - Premium time	325,036
5130 - Bonusses & Commissions	334,426
5131 - Incentive Comp Accrual	249,369
5140 - Moving	10,707
5150 - Meals	4,810
5193 - Vacation	42,985
Total	$5,690,347

MONTANA-DAKOTA UTILITIES CO.
BENEFITS EXPENSE - UTILITY
TWELVE MONTHS ENDING DECEMBER 31, 2011

Medical/Dental (5194)	Per Books	2012 Plan	% Change
Electric	$2,603,462	$2,589,656	-0.53%
Gas	2,398,720	2,456,930	2.43%
	5,002,182	5,046,586	0.89%
Pension (5195)			
Electric	$621,423	($268,713)	-143.24%
Gas	529,280	(208,548)	-139.40%
	1,150,703	(477,261)	-141.48%
Post-retirement (5196)			
2011	$1,373,602		
2012 Accuarily	3,460,716		
Difference	$2,087,114		
% Change	151.94%		
401K(5197)			
Electric	$2,661,458	$3,150,800	18.39%
Gas	2,393,450	2,612,006	9.13%
Total	5,054,908	5,762,806	14.00%
Workers Compensation (5199)	$50,015		
Gas Labor	$5,690,347		
% Workers Comp to Labor	0.8789%		

Hofland, Tyler

From: Jacobson, Travis
Sent: Wednesday, August 08, 2012 8:59 AM
To: Hofland, Tyler

Here you go:

MDU Welfare	Resources	168,684	
MDU Welfare	Utilities	1,373,602	
MDU Welfare	Cascade		
MDU Welfare	IGC		
MDU Welfare	CSG		
MDU Welfare	WBI		
MDU Welfare	WBIH		
MDU Welfare	Fidelity Oil Group		
MDU Welfare	Knife River		
MDU Welfare			

2011 Post-Retirement (5192)

G-45

MDU Resources Inc. - 2012 Expense under FASB ASC 715-30 and 715-60

Plan	Division	2012 Allocation	2012 Plan Totals
Non-Bargaining	Construction Svcs Group		
Non-Bargaining	MDU Resources	(72,110)	
Non-Bargaining	MDU Utilities	(345,410)	
Non-Bargaining			
Bargaining			
WBI	Bitter Creek		
WBI	Fidelity E&P		
WBI	WBI Co		
WBI	WBI Holdings		
WBI			
Knife River	Knife River		
Knife River	HC Salaried		
Knife River			
Hawaiian Cement			
Cascade (Not reflecting curtailment)			
MDU SISP	Resources	2,500,567	
MDU SISP	Fidelity		
MDU SISP	Utilities	1,595,780	
MDU SISP	CSG		
MDU SISP	WBI		
MDU SISP	WBIH		
MDU SISP	IGC		
MDU SISP	Cascade		
MDU SISP	Knife River		
MDU SISP			
Cascade SERP			
IGC SERP			
MDU Welfare	Resources	317,097	
MDU Welfare	Utilities	3,460,716 - EOY-2012	
MDU Welfare	CSG		
MDU Welfare	WBI		
MDU Welfare	WBIH		
MDU Welfare	Fidelity Oil Group		
MDU Welfare	Knife River		
MDU Welfare	Cascade		
MDU Welfare	IGC		
MDU Welfare			
HC Welfare			
	Qualified		
	Nonqualified		
	Welfare		
	Grand Total		

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

Plan/Allocation	2011 Allocation	%	2011 Discount Rate	2012+ Discount Rate	Set 2 2012	2013	2014	2015	2016
Qualified Plans									
MDU Bargaining									
Resources	(126)	16.48			(79)	7	(81)	(135)	(170)
Utilities	(631)	82.44			(394)	34	(404)	(674)	(850)
CSG									
MDU Non-Bargaining Plan Total									
WBI Co.									
WBI Holdings									
Fidelity E&P									
Bitter Creek									
WBI Plan Total									
Knife River									
Hawaiian Cement Salaried									
Knife River Plan Total									
Hawaiian Cement Maui									
Cascade									
Qualified Plan Total									
MDU SISP									
Resources	2,455	35.62			2,515	2,363	2,244	2,043	2,107
Fidelity									
Utilities	1,473	21.37			1,509	1,418	1,346	1,226	1,264
CSG									
WBI Co.									
WBI Holdings									
Cascade									
IGC									
Knife River									
MDU SISP Total									
Cascade SERP									
IGC SERP									
Non-Qualified Plan Total									
Postretirement Welfare									
Resources	169	8.67			~~246~~	110	121	134	151
Utilities	1,374	70.57			1,999	894	985	1,093	1,231
CSG									
WBI Co.									
WBI Holdings									
Fidelity Oil Group									
Knife River									
Subtotal MDU Group									
Cascade PRW									
IGC PRW									
Gand Total MDU Plan (incl. Cascade & IGC)									
Hawaiian Cement PRW									
Post Retirement Welfare Total									
Grand Total									

BOY 2012

LH-3

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - MONTANA
VEHICLE WORKPAPER

Vehicles - Resource 5410	Per Books 2011	Pro Forma
Total Vehicle Depr. Exp	$51,577	$42,810
% of Depr. To Expense	73.94%	74.48% 1/
Amount of Depr. in O&M	$38,136	$31,885

	MT Gas 2011 Total Expenses	% of Total	2011 Depr. Expense	Pro Forma Depreciation 2/	Pro Forma
Other Gas Supply	$279	0.06%	$23	$19	$275
Production	883	0.20%	76	64	871
Distribution	369,505	84.71%	32,306	27,010	364,209
Customer Accounts	50,998	11.69%	4,458	3,727	50,267
Customer Service & Info	374	0.09%	34	29	369
Sales	2,073	0.48%	183	153	2,043
A&G	12,097	2.77%	1,056	884	11,925
Total Clearing Account	$436,209	100.00%	$38,136	$31,886	$429,959
Less Depr.	38,136				
Other Expenses	$398,073				

	Depreciation Expense 3/
General	
392.1 Trans. Equip. Non-Unitized	$11,361
392.2 Trans. Equip. Unitized	6,046
	$17,407
Common	
392.1 Trans. Equip. Non-Unitized	$0
392.2 Trans. Equip. Unitized	25,403
	$25,403
Total	$42,810

1/ Three year average.
2/ Montana gas depreciation expense multiplied by percent of total expense.
3/ Rule 38.5.133, Statement I, page

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - MONTANA
WORK EQUIPMENT WORKPAPER

Work Equipment - Resource 5421	Per Books 2011	Pro Forma	
Total Work Equip. Depr. Exp	$12,734	$13,657	
% of Depr. To Expense	30.69%	25.20%	1/
Amount of Depr. In O&M	$3,908	$3,442	

	MT Gas 2011 Total Expenses	% of Total	2011 Depr. Expense	Pro Forma Depreciation 2/	Pro Forma
Production	$57	0.14%	$5	$5	$57
Distribution	40,511	99.82%	3,901	3,436	40,046
A&G	18	0.04%	2	1	17
Total Clearing Account	$40,586	100.00%	$3,908	$3,442	$40,120
Less Depr.	3,908				
Other Expenses	$36,678				

	Depreciation Expense 3/
General	
396.1 Power Operated Equipment	$9,141
396.2 Work Equipment Trailers	4,516
	$13,657

1/ Three year average.
2/ Montana gas depreciation expense multiplied by percent of total expense.
3/ Rule 38.5.133, Statement I, page

Montana D[illegible]a Utilities Co.
Depreciation Expense - Automobiles
As of 12/31/11

Description	4th Qtr PY Depr Exp	YTD - 12/31/11 Depr Exp	Depr Exp-12 Months Ended 9/30
00001 Montana Dakota Utilities Co.			
UA Montana Electric	58,227.65	199,982.61	258,210.26
UB Montana Gas	14,672.48	51,577.48	66,249.96
UD North Dakota Electric	148,355.13	537,584.81	685,939.94
UE North Dakota Gas	16,537.69	68,205.05	84,742.74
UG South Dakota Electric	21,750.73	75,532.93	97,283.66
UH South Dakota Gas	9,596.19	29,765.51	39,361.70
UI Wyoming Electric	22,834.56	84,140.55	106,975.11
UJ Wyoming Gas	4,609.94	14,984.21	19,594.15
UK East River Gas	2,804.98	9,916.28	12,721.26
UM Great Plains - Minnesota	38,791.30-	113,952.10	75,160.80
UN Great Plains - North Dakota	649.71-	1,657.16	1,007.45
00001 Montana Dakota Utilities Co.	259,948.34	1,187,298.69	1,447,247.03

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Montana [illegible]ta Utilities Co.
Depreciation Expense - Work Equipment
As of 12/31/11

Description	4th Qtr PY Depr Exp	YTD Depr Expense 12/31/11	Depr Exp-12 Months Ended 9/30
00001 Montana Dakota Utilities Co.			
UA Montana Electric	31,091.46	115,801.90	146,893.36
UB Montana Gas	5,818.74	12,733.51	18,552.25
UD North Dakota Electric	76,055.38	300,942.80	376,998.18
UE North Dakota Gas	5,981.17	16,542.37	22,523.54
UG South Dakota Electric	10,972.38	42,104.32	53,076.70
UH South Dakota Gas	6,478.30	13,118.26	19,596.56
UI Wyoming Electric	12,520.53	50,674.18	63,194.71
UJ Wyoming Gas	2,256.64	4,701.75	6,958.39
UK East River Gas	848.46	1,756.90	2,605.36
UM Great Plains - Minnesota	17,258.02-	52,340.64	35,082.62
UN Great Plains - North Dakota	1.20	3.64	4.84
00001 Montana Dakota Utilities Co.	134,766.24	610,720.27	745,486.51

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Montana-Dakota Utilities Co.
Auto & Work Equipment Usage-Expense/Capital
UB-Montana Gas Only
December 31, 2011

Current Year Only

	2011 YTD Expense Charges	2011 YTD Capital Additions	2011 YTD Expense & Capital	2011 Avg. % to Expense
Auto	471,132.58	166,046.57	637,179.15	73.94%
Work Equipment	44,089.30	99,566.89	143,656.19	30.69%
Total	515,221.88	265,613.46	780,835.34	

Three Year Average

	2009 YTD Expense Charges	2010 YTD Expense Charges	2011 YTD Expense Charges	2009-2011 Expense Charges	2009 YTD Capital Additions	2010 YTD Capital Additions	2011 YTD Capital Additions	2009-2011 Capital Additions	2009-2011 Expense & Capital	2009-2011 Avg. % to Expense
Auto	555,467.94	390,260.38	471,132.58	1,416,860.90	188,001.80	131,480.91	166,046.57	485,529.28	1,902,390.18	74.48%
Work Equipment	27,813.67	24,885.12	44,089.30	96,788.09	99,671.43	88,052.31	99,566.89	287,290.63	384,078.72	25.20%
Total	583,281.61	415,145.50	515,221.88	1,513,648.99	287,673.23	219,533.22	265,613.46	772,819.91	2,286,468.90	

MONTANA-DAKOTA UTILITIES CO.
COMPANY CONSUMPTION WORK PAPER

Gas	2011	Annualized	% Change
Firm Sales Revenues	$72,240,856	$56,986,140	-21.12%

MONTANA-DAKOTA UTILITIES CO.
MONTANA GAS NET WRITE-OFFS
2007-2011

	2007	2008	2009	2010	2011
January	($7,830)	$7,754	$47,626	($7,297)	($6,644)
February	(7,208)	(3,993)	(5,217)	2,437	(1,304)
March	4,488	(1,702)	(1,520)	2,455	(8,367)
April	19,866	14,416	18,303	25,332	24,422
May	44,317	65,352	47,657	20,543	24,040
June	32,808	41,113	37,254	21,505	25,146
July	13,619	52,343	63,537	33,501	44,176
August	34,734	49,297	40,657	38,577	54,731
September	8,693	21,662	22,854	16,175	43,894
October	(12,896)	35,708	19,376	6,421	(9,087)
November	4,272	39,910	(9,270)	(5,930)	(14,734)
December	2,308	(4,947)	(8,206)	2,399	830
Total	$137,171	$316,913	$273,051	$156,118	$177,103

	Net Write-Offs	Sales and Trans. Rev.	%
2007	$137,171	$68,685,312	0.20%
2008	316,913	90,995,186	0.35%
2009	273,051	79,591,956	0.34%
2010	156,118	71,372,012	0.22%
2011	177,103	74,996,811	0.24%
	$1,060,356	$385,641,277	0.27%

% of Write-offs/Revenues	0.27%
Pro Forma Revenues	$58,923,014
Write Offs @ average	$159,092

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Montana-Dakota Utilities Co.
Montana Gas Net Write-Offs
January 2007 through December 2011

Month	Total Net Write-Off
Jan-07	(7,830.18)
Feb-07	(7,207.77)
Mar-07	4,487.68
Apr-07	19,865.78
May-07	44,317.38
Jun-07	32,808.49
Jul-07	13,619.34
Aug-07	34,733.69
Sep-07	8,693.03
Oct-07	(12,896.34)
Nov-07	4,272.06
Dec-07	2,307.50
Jan-08	7,754.27
Feb-08	(3,993.03)
Mar-08	(1,702.18)
Apr-08	14,416.29
May-08	65,352.12
Jun-08	41,112.35
Jul-08	52,342.81
Aug-08	49,297.48
Sep-08	21,661.87
Oct-08	35,707.78
Nov-08	39,910.27
Dec-08	(4,947.21)
Jan-09	47,626.23
Feb-09	(5,216.62)
Mar-09	(1,520.03)
Apr-09	18,302.74
May-09	47,657.64
Jun-09	37,253.83
Jul-09	63,536.60
Aug-09	40,656.95
Sep-09	22,853.74
Oct-09	19,375.63
Nov-09	(9,270.08)
Dec-09	(8,206.06)
Jan-10	(7,296.83)
Feb-10	2,436.59
Mar-10	2,454.50
Apr-10	25,331.69

May-10	20,542.87
Jun-10	21,504.56
Jul-10	33,501.01
Aug-10	38,577.39
Sep-10	16,175.40
Oct-10	6,421.44
Nov-10	(5,930.08)
Dec-10	2,399.46
Jan-11	(6,644.02)
Feb-11	(1,303.57)
Mar-11	(8,366.86)
Apr-11	24,421.79
May-11	24,039.54
Jun-11	25,146.37
Jul-11	44,175.86
Aug-11	54,730.58
Sep-11	43,894.27
Oct-11	(9,086.74)
Nov-11	(14,734.23)
Dec-11	830.34
	1,060,355.38

Montana Dakota Utilities Co.
MT Gas Advertising
2011
Informational Advertising

Acct. 909

Account	Ty	Document Number	G/L Date	Amount	Explanation	Address Number	Address Name	uris Factc Number	Juris Factor	MT Amount
110.5715.29090	**CE**	**1005825**	**2/24/2011**	**70.53**	**G FORSCH 1-11**			**00259**	**0.90960069**	**64.15**
110.5715.29090	**PV**	**1618524**	**8/1/2011**	**375.00**	**VINCENT HEALTHCARE FOUND**	**30884**	**VINCENT HEALTHCARE FOUNI**	**00259**	**0.90960069**	**341.10**
160.5715.29090	**CE**	**1005825**	**2/24/2011**	**302.55**	**G FORSCH 1-11**			**00002**	**1.00000000**	**302.55**
250.5715.29090	**CE**	**1005825**	**2/24/2011**	**186.54**	**G FORSCH 1-11**			**00002**	**1.00000000**	**186.54**
71300.5715.29090	PV	1592392	1/26/2011	43.13	QWEST Phoenix	254926	QWEST PHOENIX	00086	0.32098457	13.84
71300.5715.29090	PV	1592995	1/31/2011	744.60	DEX MEDIA WEST INC	278288	DEX MEDIA WEST INC	00086	0.32098457	239.01
71300.5715.29090	PV	1592996	1/31/2011	1,104.90	DEX MEDIA EAST LLC	88583	DEX MEDIA EAST LLC	00086	0.32098457	354.66
71300.5715.29090	PV	1593083	1/31/2011	1,217.10	Pinnacle Publishing	260486	Pinnacle Publishing	00086	0.32098457	390.67
71300.5715.29090	PV	1593084	1/31/2011	2,130.00	BADLANDS DIRECTORY COMP	234708	BADLANDS DIRECTORY COMP	00086	0.32098457	683.70
71300.5715.29090	PV	1593085	1/31/2011	426.60	Pinnacle Publishing	260486	Pinnacle Publishing	00086	0.32098457	136.93
71300.5715.29090	PV	1594420	2/10/2011	1,880.40	DEX MEDIA WEST INC	278288	DEX MEDIA WEST INC	00086	0.32098457	603.58
71300.5715.29090	PV	1595515	2/18/2011	9.27	QWEST	556268	QWEST	00086	0.32098457	2.98
71300.5715.29090	PV	1596359	2/28/2011	894.00	NDP	19686	NDP	00086	0.32098457	286.96
71300.5715.29090	PV	1597494	3/7/2011	79.11	Qwest Seattle	479106	QWEST SEATTLE	00086	0.32098457	25.39
71300.5715.29090	PV	1598031	3/10/2011	677.70	DEX MEDIA EAST LLC	88583	DEX MEDIA EAST LLC	00086	0.32098457	217.53
71300.5715.29090	PV	1598033	3/10/2011	16.57	DEX MEDIA EAST LLC	88583	DEX MEDIA EAST LLC	00086	0.32098457	5.32
71300.5715.29090	PV	1599078	3/18/2011	11.33	DEX MEDIA WEST INC	278288	DEX MEDIA WEST INC	00086	0.32098457	3.64
71300.5715.29090	PV	1600084	3/25/2011	9.27	QWEST Phoenix	254926	QWEST PHOENIX	00086	0.32098457	2.98
71300.5715.29090	PV	1600094	3/25/2011	720.00	Gold Pages Publishing Inc	532599	Gold Pages Publishing Inc	00086	0.32098457	231.11
71300.5715.29090	PV	1600106	3/25/2011	16.83	DEX MEDIA EAST LLC	88583	DEX MEDIA EAST LLC	00086	0.32098457	5.40
71300.5715.29090	PV	1600693	3/31/2011	799.20	Pinnacle Publishing	260486	Pinnacle Publishing	00086	0.32098457	256.53
71300.5715.29090	PV	1604117	4/27/2011	2,894.08	NDP	19686	NDP	00086	0.32098457	928.96
71300.5715.29090	PV	1604615	4/29/2011	9.27	QWEST Phoenix	254926	QWEST PHOENIX	00086	0.32098457	2.98
71300.5715.29090	PV	1606223	5/11/2011	356.40	DEX MEDIA EAST LLC	88583	DEX MEDIA EAST LLC	00086	0.32098457	114.40
71300.5715.29090	PV	1606225	5/11/2011	562.80	DEX MEDIA EAST LLC	88583	DEX MEDIA EAST LLC	00086	0.32098457	180.65
71300.5715.29090	PV	1606295	5/11/2011	457.20	DEX MEDIA EAST LLC	88583	DEX MEDIA EAST LLC	00086	0.32098457	146.75
71300.5715.29090	PV	1609010	5/31/2011	74.16	Qwest Seattle	479106	QWEST SEATTLE	00086	0.32098457	23.80
71300.5715.29090	PV	1609703	6/7/2011	395.20	DEX MEDIA EAST LLC	88583	DEX MEDIA EAST LLC	00086	0.32098457	126.85
71300.5715.29090	PV	1609819	6/7/2011	9.27	QWEST Phoenix	254926	QWEST PHOENIX	00086	0.32098457	2.98
71300.5715.29090	PV	1610080	6/9/2011	616.80	NDP	19686	NDP	00086	0.32098457	197.98
71300.5715.29090	PD	1610969	6/14/2011	(16.58)	DEX MEDIA EAST LLC	88583	DEX MEDIA EAST LLC	00086	0.32098457	(5.32)
71300.5715.29090	PD	1610969	6/20/2011	16.58	DEX MEDIA EAST LLC	88583	DEX MEDIA EAST LLC	00086	0.32098457	5.32
71300.5715.29090	PV	1612278	6/21/2011	757.80	CLASSIFIED DIRECTORIES	18437	CLASSIFIED DIRECTORIES	00086	0.32098457	243.24
71300.5715.29090	PV	1612411	6/21/2011	11.32	DEX MEDIA EAST LLC	88583	DEX MEDIA EAST LLC	00086	0.32098457	3.63
71300.5715.29090	PV	1612412	6/21/2011	2,726.11	DEX MEDIA EAST LLC	88583	DEX MEDIA EAST LLC	00086	0.32098457	874.98
71300.5715.29090	PV	1613588	6/29/2011	47.00	ARVIG COMMUNICATION SYS	229129	ARVIG COMMUNICATION SYS	00086	0.32098457	15.09
71300.5715.29090	PV	1613683	6/30/2011	9.27	QWEST Phoenix	254926	QWEST PHOENIX	00086	0.32098457	2.98
71300.5715.29090	PV	1615748	7/19/2011	9.27	QWEST Phoenix	254926	QWEST PHOENIX	00086	0.32098457	2.98
71300.5715.29090	PV	1616554	7/22/2011	631.80	DEX MEDIA EAST LLC	88583	DEX MEDIA EAST LLC	00086	0.32098457	202.80
71300.5715.29090	PV	1616864	7/25/2011	2,126.25	CLASSIFIED DIRECTORIES	18437	CLASSIFIED DIRECTORIES	00086	0.32098457	682.49
71300.5715.29090	PV	1617104	7/25/2011	813.42	Pinnacle Publishing	260486	Pinnacle Publishing	00086	0.32098457	261.10
71300.5715.29090	PV	1620995	8/15/2011	47.00	ARVIG COMMUNICATION SYS	229129	ARVIG COMMUNICATION SYS	00086	0.32098457	15.09
71300.5715.29090	PV	1620996	8/15/2011	702.00	DEX MEDIA WEST INC	278288	DEX MEDIA WEST INC	00086	0.32098457	225.33
71300.5715.29090	PV	1620997	8/15/2011	463.20	DEX MEDIA EAST LLC	88583	DEX MEDIA EAST LLC	00086	0.32098457	148.68
71300.5715.29090	PV	1622354	8/24/2011	69.71	QWEST SEATLE	479106	QWEST SEATTLE	00086	0.32098457	22.38
71300.5715.29090	PV	1622355	8/24/2011	9.27	QWEST PHOENIX	254926	QWEST PHOENIX	00086	0.32098457	2.98
71300.5715.29090	PV	1626567	9/21/2011	9.27	CENTURYLINK	605924	CENTURYLINK	00086	0.32098457	2.98

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Montana Dakota Utilities Co.
MT Gas Advertising
2011

Informational Advertising

Account	Ty	Document Number	G/L Date	Amount	Explanation	Address Number	Address Name	uris Facto Number	Juris Factor	MT Amount
71300.5715.29090	PV	1627006	9/23/2011	34.62	DEX MEDIA EAST LLC	88583	DEX MEDIA EAST LLC	00086	0.32098457	11.11
71300.5715.29090	PV	1627007	9/23/2011	780.00	Pinnacle Publishing	260486	Pinnacle Publishing	00086	0.32098457	250.37
71300.5715.29090	PV	1627013	9/23/2011	98.00	ARVIG COMMUNICATION SYS	229129	ARVIG COMMUNICATION SYS	00086	0.32098457	31.46
71300.5715.29090	PV	1629956	10/12/2011	427.05	DEX MEDIA EAST LLC	88583	DEX MEDIA EAST LLC	00086	0.32098457	137.08
71300.5715.29090	PV	1629957	10/12/2011	218.40	DEX MEDIA WEST INC	278288	DEX MEDIA WEST INC	00086	0.32098457	70.10
71300.5715.29090	PV	1629961	10/12/2011	942.78	NDP	19686	NDP	00086	0.32098457	302.62
71300.5715.29090	PV	1629962	10/12/2011	1,463.76	NDP	19686	NDP	00086	0.32098457	469.84
71300.5715.29090	PV	1629962	10/12/2011	1,463.76	NDP	19686	NDP	00086	0.32098457	469.84
71300.5715.29090	PV	1631368	10/21/2011	1,035.00	DEX MEDIA EAST LLC	88583	DEX MEDIA EAST LLC	00086	0.32098457	332.22
71300.5715.29090	PV	1632281	10/26/2011	9.27	CENTURYLINK	605924	CENTURYLINK	00086	0.32098457	2.98
71300.5715.29090	PV	1632605	10/28/2011	47.00	ARVIG COMMUNICATION SYS	229129	ARVIG COMMUNICATION SYS	00086	0.32098457	15.09
71300.5715.29090	PV	1632606	10/28/2011	10.83	DEX MEDIA EAST LLC	88583	DEX MEDIA EAST LLC	00086	0.32098457	3.48
71300.5715.29090	PV	1633628	11/4/2011	384.00	Pinnacle Publishing	260486	Pinnacle Publishing	00086	0.32098457	123.26
71300.5715.29090	PV	1635867	11/16/2011	9.27	CENTURYLINK	605924	CENTURYLINK	00086	0.32098457	2.98
71300.5715.29090	PV	1635894	11/16/2011	359.20	CENTURYLINK - SEATTLE	606056	CENTURYLINK - SEATTLE	00086	0.32098457	115.30
71300.5715.29090	PV	1636710	11/22/2011	261.60	Pinnacle Publishing	260486	Pinnacle Publishing	00086	0.32098457	83.97
71300.5715.29090	PV	1637375	11/28/2011	47.00	ARVIG COMMUNICATION SYS	229129	ARVIG COMMUNICATION SYS	00086	0.32098457	15.09
71300.5715.29090	PV	1640013	12/15/2011	14.93	CENTURYLINK	605924	CENTURYLINK	00086	0.32098457	4.79
71300.5715.29090	PV	1640039	12/15/2011	454.80	DEX MEDIA EAST LLC	88583	DEX MEDIA EAST LLC	00086	0.32098457	145.98
71300.5715.29090	PV	1640110	12/15/2011	689.40	DEX MEDIA WEST INC	278288	DEX MEDIA WEST INC	00086	0.32098457	221.29
71300.5715.29090	PV	1643544	12/31/2011	150.00	Pinnacle Publishing	260486	Pinnacle Publishing	00086	0.32098457	48.15
73000.5715.29090	PV	1612252	6/21/2011	71.57	PRINTERS INC	255262	PRINTERS INC	00086	0.32098457	22.97
73000.5715.29090	PV	1643520	12/31/2011	10,799.77	SHEPARD PRINTING CORP	521074	SHEPARD PRINTING CORP	00086	0.32098457	3,466.56
73002.5711.29090	PV	1607089	5/17/2011	1,127.41	VAN HORN MEDIA	264050	VAN HORN MEDIA	00002	1.00000000	1,127.41
73002.5711.29090	PV	1607089	5/17/2011	452.90	VAN HORN MEDIA	264050	VAN HORN MEDIA	00002	1.00000000	452.90
73002.5711.29090	PV	1612344	6/21/2011	354.28	VAN HORN MEDIA	264050	VAN HORN MEDIA	00002	1.00000000	354.28
73002.5711.29090	PV	1612344	6/21/2011	452.90	VAN HORN MEDIA	264050	VAN HORN MEDIA	00002	1.00000000	452.90
73002.5711.29090	PV	1633004	10/31/2011	287.08	VAN HORN MEDIA	264050	VAN HORN MEDIA	00002	1.00000000	287.08
73002.5713.29090	PV	1637032	11/23/2011	2,100.00	VAN HORN MEDIA	264050	VAN HORN MEDIA	00002	1.00000000	2,100.00
73002.5715.29090	PV	1592120	1/26/2011	799.00	LAMAR COMPANIES	243779	LAMAR COMPANIES	00002	1.00000000	799.00
73002.5715.29090	PV	1593139	1/31/2011	669.00	LAMAR COMPANIES	243779	LAMAR COMPANIES	00002	1.00000000	669.00
73002.5715.29090	PV	1598042	3/10/2011	624.00	LAMAR COMPANIES	243779	LAMAR COMPANIES	00002	1.00000000	624.00
73002.5715.29090	PV	1607276	5/18/2011	799.00	LAMAR COMPANIES	243779	LAMAR COMPANIES	00002	1.00000000	799.00
73002.5715.29090	PV	1607278	5/18/2011	494.00	LAMAR COMPANIES	243779	LAMAR COMPANIES	00002	1.00000000	494.00
73002.5715.29090	PV	1609982	6/8/2011	624.00	LAMAR COMPANIES	243779	LAMAR COMPANIES	00002	1.00000000	624.00
73002.5715.29090	PV	1612173	6/21/2011	525.00	LAMAR COMPANIES	243779	LAMAR COMPANIES	00002	1.00000000	525.00
73002.5715.29090	PV	1612175	6/21/2011	880.00	LAMAR COMPANIES	243779	LAMAR COMPANIES	00002	1.00000000	880.00
73002.5715.29090	PV	1615873	7/19/2011	880.00	LAMAR COMPANIES	243779	LAMAR COMPANIES	00002	1.00000000	880.00
73002.5715.29090	PV	6/27/6327	7/25/2011	600.00	LAMAR COMPANIES	243779	LAMAR COMPANIES	00002	1.00000000	600.00
73002.5715.29090	PV	11/7/6333	8/5/2011	600.00	LAMAR COMPANIES	243779	LAMAR COMPANIES	00002	1.00000000	600.00
73002.5715.29090	PV	12/31/6384	11/30/2011	539.00	LAMAR COMPANIES	243779	LAMAR COMPANIES	00002	1.00000000	539.00
73002.5715.29090	PV	1639565	12/13/2011	880.00	LAMAR COMPANIES	243779	LAMAR COMPANIES	00002	1.00000000	880.00
73002.5715.29090	PV	1641327	12/20/2011	600.00	LAMAR COMPANIES	243779	LAMAR COMPANIES	00002	1.00000000	600.00
									Total Informational Advertising	**$ 29,420.75**

Deductions:

110.5715.29090	CE	1005825	2/24/2011	70.53	G FORSCH 1-11			00259	0.90960069	$ 64.15

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Montana Dakota Utilities Co.
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Informational Advertising

Account	Ty	Document Number	G/L Date	Amount	Explanation	Address Number	Address Name	uris Factc Number	Juris Factor	MT Amount
110.5715.29090	PV	1618524	8/1/2011	375.00	VINCENT HEALTHCARE FOUND	30884	VINCENT HEALTHCARE FOUNI	00259	0.90960069	341.10
160.5715.29090	CE	1005825	2/24/2011	302.55	G FORSCH 1-11			00002	1.00000000	302.55
250.5715.29090	CE	1005825	2/24/2011	186.54	G FORSCH 1-11			00002	1.00000000	186.54
								Total Deductions		**$ 894.34**
								Total Montana Gas pro forma		**$ 28,526.41**

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Acct. 930.1

Account	Ty	Document Number	G/L Date	Amount	Explanation	Address Number	Address Name	Juris Factor Number	Juris Factor	MT Amount
110.5712.29301	PV	1589171	1/7/2011	56.00	LOVELL CHRONICLE, THE	71533	LOVELL CHRONICLE, THE	00259	0.90960069	50.94
110.5715.19301	CE	1004341	1/31/2011	500.00	L COLE 1-11			00259	0.90960069	454.81
110.5715.19301	PV	1601852	4/8/2011	350.00	NORTH BIG HORN LITTLE LEAGUE	592754	ORTH BIG HORN LITTLE LEAGUI	00259	0.90960069	318.36
110.5715.19301	PV	1601908	4/8/2011	75.00	NORTH BIG HORN LITTLE LEAGUE	592754	ORTH BIG HORN LITTLE LEAGUI	00259	0.90960069	68.22
110.5715.19301	CE	1011514	4/30/2011	560.00	G HUFNAGEL 4-11			00259	0.90960069	509.38
110.5715.19301	CE	1013179	5/31/2011	500.00	L HEIKEN 5-11			00259	0.90960069	454.80
110.5715.19301	CE	1015251	6/29/2011	100.00	L HEIKEN 6-11			00259	0.90960069	90.96
110.5715.19301	CE	1015251	6/29/2011	200.00	L HEIKEN 6-11			00259	0.90960069	181.92
110.5715.19301	PV	1617330	7/26/2011	50.00	POWELL PIONEERS	602631	POWELL PIONEERS	00259	0.90960069	45.48
110.5715.19301	PV	1617976	7/27/2011	550.00	ALBERTA BAIR THEATER	279598	ALBERTA BAIR THEATER	00259	0.90960069	500.28
110.5715.19301	PV	1627730	9/27/2011	200.00	SENIOR BASEBALL LEAGUE	609498	SENIOR BASEBALL LEAGUE	00259	0.90960069	181.92
110.5715.19301	PV	1628417	9/30/2011	500.00	AFP - National Philanthropy Da	506604	AFP - National Philanthropy Da	00259	0.90960069	454.80
110.5715.19301	CE	1025502	10/31/2011	215.00	L HEIKEN 10-11			00259	0.90960069	195.56
110.5715.19301	PV	1633228	10/31/2011	50.00	YELLOWSTONE COUNTY CHRISTI	207754	YELLOWSTONE COUNTY CHRI	00259	0.90960069	45.48
110.5715.19301	PV	1636713	11/22/2011	120.00	YELLOWSTONE COUNTY CHRISTI	207754	YELLOWSTONE COUNTY CHRI	00259	0.90960069	109.15
110.5715.19301	CE	1027852	11/30/2011	255.20	J DELVO 11-11			00259	0.90960069	232.13
110.5715.19301	PV	1637918	11/30/2011	25.00	LAUREL LIONS CLUB	616199	LAUREL LIONS CLUB	00259	0.90960069	22.74
110.5715.19301	PV	1638300	11/30/2011	1,000.00	HOME BUILDERS ASSOCIATION O	14104	HOME BUILDERS ASSOCIATION	00259	0.90960069	909.60
15.5712.29301	PV	1634480	11/10/2011	241.50	JOBSHQ	604405	JOBSHQ	00152	0.32703785	78.98
160.5712.29301	PV	1590458	1/17/2011	20.30	Glendive Ranger-Review	84347	Glendive Ranger-Review	00002	1.00000000	20.30
160.5712.29301	PV	1591142	1/19/2011	26.80	SIDNEY HERALD	262490	SIDNEY HERALD	00002	1.00000000	26.80
160.5712.29301	PV	1591143	1/19/2011	8.00	TERRY TRIBUNE, THE	86211	TERRY TRIBUNE, THE	00002	1.00000000	8.00
160.5712.29301	PV	1591146	1/19/2011	28.20	COUNTRY MEDIA INC	245787	COUNTRY MEDIA INC	00002	1.00000000	28.20
160.5712.29301	PV	1591302	1/20/2011	24.00	MILES CITY STAR	16351	MILES CITY STAR	00002	1.00000000	24.00
160.5712.29301	PV	1592785	1/28/2011	33.36	MILES CITY STAR	16351	MILES CITY STAR	00002	1.00000000	33.36
160.5712.29301	PV	1596328	2/28/2011	28.14	SIDNEY HERALD	262490	SIDNEY HERALD	00002	1.00000000	28.14
160.5712.29301	PV	1596394	2/28/2011	1.52	MILES CITY STAR	16351	MILES CITY STAR	00002	1.00000000	1.52
160.5712.29301	PV	1599569	3/22/2011	7.84	MILES CITY STAR	16351	MILES CITY STAR	00002	1.00000000	7.84
160.5712.29301	PV	1599570	3/22/2011	10.50	COUNTRY MEDIA INC	245787	COUNTRY MEDIA INC	00002	1.00000000	10.50
160.5712.29301	PV	1603880	4/25/2011	19.00	SIDNEY HERALD	262490	SIDNEY HERALD	00002	1.00000000	19.00
160.5712.29301	PV	1612178	6/21/2011	12.58	MILES CITY STAR	16351	MILES CITY STAR	00002	1.00000000	12.58
160.5712.29301	PV	1622373	8/24/2011	30.66	SIDNEY HERALD	262490	SIDNEY HERALD	00002	1.00000000	30.66
160.5712.29301	PV	1630787	10/19/2011	18.90	Glendive Ranger-Review	84347	Glendive Ranger-Review	00002	1.00000000	18.90
160.5712.29301	PV	1632471	10/27/2011	21.00	Glendive Ranger-Review	84347	Glendive Ranger-Review	00002	1.00000000	21.00
160.5712.29301	PV	1635008	11/11/2011	12.76	Glendive Ranger-Review	84347	Glendive Ranger-Review	00002	1.00000000	12.76
160.5712.29301	PV	1635122	11/11/2011	36.08	COUNTRY MEDIA INC	245787	COUNTRY MEDIA INC	00002	1.00000000	36.08
160.5712.29301	PV	1636348	11/18/2011	14.08	MILES CITY STAR	16351	MILES CITY STAR	00002	1.00000000	14.08
160.5712.29301	PV	1636349	11/18/2011	25.17	MILES CITY STAR	16351	MILES CITY STAR	00002	1.00000000	25.17
160.5712.29301	PV	1636899	11/22/2011	20.58	SIDNEY HERALD	262490	SIDNEY HERALD	00002	1.00000000	20.58
160.5715.29301	PV	1593805	2/8/2011	16.00	GLENDIVE CHAMBER OF	16736	GLENDIVE CHAMBER OF	00002	1.00000000	16.00
160.5715.29301	PV	1594645	2/14/2011	40.00	GLENDIVE GIRLS SOFTBALL ASSN	323387	GLENDIVE GIRLS SOFTBALL AS	00002	1.00000000	40.00
160.5715.29301	PV	1601938	4/8/2011	31.50	BABE RUTH BASEBALL	28310	BABE RUTH BASEBALL	00002	1.00000000	31.50
160.5715.29301	PV	1602682	4/13/2011	42.00	FORSYTH YOUTH COUNCIL	16654	FORSYTH YOUTH COUNCIL	00002	1.00000000	42.00
160.5715.29301	PV	1604424	4/28/2011	21.00	PRAIRIE COUNTY FAIR	189940	PRAIRIE COUNTY FAIR	00002	1.00000000	21.00
160.5715.29301	PV	1604836	4/30/2011	31.50	AMERICAN LEGION BASEBALL	193447	AMERICAN LEGION BASEBALL	00002	1.00000000	31.50
160.5715.29301	PV	1605141	4/30/2011	12.60	WIBAUX COUNTY HIGHSCHOOL	347741	WIBAUX COUNTY HIGHSCHOOI	00002	1.00000000	12.60
160.5715.29301	PV	1606308	5/11/2011	50.98	MILES CITY STAR	16351	MILES CITY STAR	00002	1.00000000	50.98
160.5715.29301	PV	1608288	5/25/2011	90.54	SIDNEY HERALD	262490	SIDNEY HERALD	00002	1.00000000	90.54
160.5715.29301	PV	1608910	5/31/2011	25.20	RICHLAND CO FAIR & RODEO	776255	RICHLAND CO FAIR & RODEO	00002	1.00000000	25.20
160.5715.29301	PV	1609501	6/6/2011	63.00	Job Service Employment Committ	510611	Job Service Employment Committ	00002	1.00000000	63.00
160.5715.29301	PV	1612480	6/22/2011	25.20	Richland County Fair and Rodeo	531267	Richland County Fair and Rodeo	00002	1.00000000	25.20

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Account	Ty	Document Number	G/L Date	Amount	Explanation	Address Number	Address Name	Juris Factor Number	Juris Factor	MT Amount
160.5715.29301	PV	1612488	6/22/2011	42.00	MARKET STOCK SALE COMMITTE	1762058	MARKET STOCK SALE COMMIT	00002	1.00000000	42.00
160.5715.29301	PV	1612523	6/22/2011	53.47	SIDNEY HERALD	262490	SIDNEY HERALD	00002	1.00000000	53.47
160.5715.29301	PV	1612525	6/22/2011	52.62	Glendive Ranger-Review	84347	Glendive Ranger-Review	00002	1.00000000	52.62
160.5715.29301	PV	1613575	6/30/2011	42.00	THE FOUNDATION OF THE ROSEE	600084	THE FOUNDATION OF THE ROS	00002	1.00000000	42.00
160.5715.29301	PV	1615772	7/19/2011	125.00	AMERICAN CANCER SOCIETY	314296	AMERICAN CANCER SOCIETY	00002	1.00000000	125.00
160.5715.29301	PV	1616317	7/21/2011	64.75	MILES CITY AREA CHAMBER OF C	150893	MILES CITY AREA CHAMBER OI	00002	1.00000000	64.75
160.5715.29301	PV	1618521	7/31/2011	111.30	SOUTHEASTERN MONTANA	270649	SOUTHEASTERN MONTANA	00002	1.00000000	111.30
160.5715.29301	PV	1622751	8/25/2011	126.00	GLENDIVE MEDICAL CENTER FOU	258930	GLENDIVE MEDICAL CENTER F	00002	1.00000000	126.00
160.5715.29301	PV	1622836	8/26/2011	45.00	GLENDIVE CHAMBER OF	16736	GLENDIVE CHAMBER OF	00002	1.00000000	45.00
160.5715.29301	PV	1626269	9/20/2011	31.50	COUNTRY MEDIA INC	245787	COUNTRY MEDIA INC	00002	1.00000000	31.50
160.5715.29301	PV	1630795	10/19/2011	56.70	SIDNEY HERALD	262490	SIDNEY HERALD	00002	1.00000000	56.70
160.5715.29301	CE	1025295	10/31/2011	145.00	C BEGGER 10-11			00002	1.00000000	145.00
160.5715.29301	PV	1636868	11/22/2011	12.60	Wibaux County Chamber of Comme	123650	Wibaux County Chamber of Comn	00002	1.00000000	12.60
250.5711.29301	PV	1618396	7/29/2011	44.00	WOLFTRAX BROADCASTING LLC	603273	WOLFTRAX BROADCASTING LL	00002	1.00000000	44.00
250.5712.29301	PV	1595802	2/23/2011	39.90	GLASGOW COURIER	89691	GLASGOW COURIER	00002	1.00000000	39.90
250.5712.29301	PV	1607203	5/18/2011	24.00	HERALD-NEWS INC	89720	HERALD-NEWS INC	00002	1.00000000	24.00
250.5712.29301	PV	1615086	7/14/2011	8.00	HERALD-NEWS INC	89720	HERALD-NEWS INC	00002	1.00000000	8.00
250.5712.29301	PV	1615403	7/15/2011	49.22	HERALD-NEWS INC	89720	HERALD-NEWS INC	00002	1.00000000	49.22
250.5712.29301	PV	1615406	7/15/2011	49.22	HERALD-NEWS INC	89720	HERALD-NEWS INC	00002	1.00000000	49.22
250.5712.29301	PV	1615407	7/15/2011	18.75	HERALD-NEWS INC	89720	HERALD-NEWS INC	00002	1.00000000	18.75
250.5715.29301	PV	1606185	5/11/2011	50.00	All American Publishing	471524	All American Publishing	00002	1.00000000	50.00
300.5715.29301	CE	1004220	1/31/2011	581.20	D GANNAWAY 1-11			00193	0.00139439	0.79
300.5715.29301	PV	1595731	2/22/2011	200.00	SPEARFISH OPTIMIST CLUB	325219	SPEARFISH OPTIMIST CLUB	00193	0.00139439	0.28
300.5715.29301	PV	1596762	2/28/2011	100.00	SPEARFISH CHAMBER OF COMME	110752	SPEARFISH CHAMBER OF COM	00193	0.00139439	0.14
300.5715.29301	PV	1599036	3/18/2011	150.00	Promotions Unlimited, LLC	590678	Promotions Unlimited, LLC	00193	0.00139439	0.21
300.5715.29301	PV	1600503	3/29/2011	200.00	Lead/Deadwood Baseball Associa	505432	Lead/Deadwood Baseball Associa	00193	0.00139439	0.28
300.5715.29301	CE	1009208	3/31/2011	6.08	D GANNAWAY 3-11			00193	0.00139439	0.01
300.5715.29301	CE	1009208	3/31/2011	155.01	D GANNAWAY 3-11			00193	0.00139439	0.22
300.5715.29301	PV	1601909	4/8/2011	60.00	NAJA SHRINERS SHRINE CIRCUS	592756	NAJA SHRINERS SHRINE CIRCU	00193	0.00139439	0.08
300.5715.29301	PV	1608361	5/26/2011	125.00	Elkhorn Ridge Golf Club	558770	Elkhorn Ridge Golf Club	00193	0.00139439	0.17
300.5715.29301	CE	1013280	5/31/2011	37.07	D GANNAWAY 5-11			00193	0.00139439	0.05
300.5715.29301	PV	1608775	5/31/2011	100.00	STURGIS ARCHERY 4H SHOOTINC	596690	STURGIS ARCHERY 4H SHOOT	00193	0.00139439	0.14
300.5715.29301	PV	1612476	6/22/2011	400.00	POST 33 AMERICAN LEGION BASE	247600	POST 33 AMERICAN LEGION BA	00193	0.00139439	0.56
300.5715.29301	PV	1612477	6/22/2011	400.00	POST 33 AMERICAN LEGION BASE	247600	POST 33 AMERICAN LEGION BA	00193	0.00139439	0.56
300.5715.29301	PV	1617448	7/26/2011	85.00	SPARTAN BOOSTER CLUB	232944	SPARTAN BOOSTER CLUB	00193	0.00139439	0.12
300.5715.29301	CE	1017736	7/31/2011	6.63	D GANNAWAY 7-11			00193	0.00139439	0.01
300.5715.29301	CE	1017736	7/31/2011	277.05	D GANNAWAY 7-11			00193	0.00139439	0.39
300.5715.29301	CE	1017736	7/31/2011	40.45	D GANNAWAY 7-11			00193	0.00139439	0.06
300.5715.29301	PV	1620609	8/11/2011	100.00	SPEARFISH CHAMBER OF COMME	110752	SPEARFISH CHAMBER OF COM	00193	0.00139439	0.14
300.5715.29301	PV	1622523	8/24/2011	50.00	Spearfish Downtown Business As	232684	Spearfish Downtown Business As	00193	0.00139439	0.07
300.5715.29301	PV	1599036	10/14/2011	(150.00)	Promotions Unlimited, LLC	590678	Promotions Unlimited, LLC	00193	0.00139439	(0.21)
300.5715.29301	PV	1631871	10/25/2011	100.00	SPEARFISH GYMNASTICS ACADEI	255496	SPEARFISH GYMNASTICS ACAI	00193	0.00139439	0.14
300.5715.29301	PV	1632208	10/26/2011	50.00	BLACK HILLS GOLD SWIMMING	11423	BLACK HILLS GOLD SWIMMING	00193	0.00139439	0.07
300.5715.29301	PV	1633640	11/4/2011	35.00	LEAD KIWANIS CLUB	316540	LEAD KIWANIS CLUB	00193	0.00139439	0.05
300.5715.29301	CE	1030686	12/31/2011	336.55	T BORDEWYK 12-11			00193	0.00139439	0.47
71000.5712.29301	PV	1591297	1/20/2011	125.00	DUE NORTH CONSULTING, INC	265,431.00	DUE NORTH CONSULTING, INC	00027	0.25476005	31.85
71000.5715.29301	PV	1599748	3/23/2011	508.15	VERNON COMPANY	202139	VERNON COMPANY	00027	0.25476005	129.45
71000.5715.29301	PV	1599750	3/23/2011	141.02	VERNON COMPANY	202139	VERNON COMPANY	00027	0.25476005	35.93
71000.5715.29301	PV	1599752	3/23/2011	244.94	VERNON COMPANY	202139	VERNON COMPANY	00027	0.25476005	62.40
71000.5715.29301	PV	1601101	3/31/2011	3,000.00	U.S. Energy	506160	U.S. Energy	00027	0.25476005	764.28
71000.5715.29301	PV	1603811	4/25/2011	235.67	VERNON COMPANY	202139	VERNON COMPANY	00027	0.25476005	60.04

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Account	Ty	Document Number	G/L Date	Amount		Explanation	Address Number	Address Name	Juris Factor Number	Juris Factor	MT Amount
71000.5715.29301	PV	1607287	5/18/2011	125.00		DUE NORTH CONSULTING, INC	265431	DUE NORTH CONSULTING, INC	00027	0.25476005	31.85
71000.5715.29301	PV	1618397	7/29/2011	170.75		DUE NORTH CONSULTING, INC	265431	DUE NORTH CONSULTING, INC	00027	0.25476005	43.50
71000.5715.29301	PV	1618441	7/29/2011	210.50		MEDA - MONTANA ECONOMIC DE\	225712	MEDA - MONTANA ECONOMIC I	00027	0.25476005	53.63
73000.5713.29301	PV	1593907	2/8/2011	53.09		KFYR TV	68515	KFYR TV	00027	0.25476005	13.53
73000.5715.29301	PV	1593804	2/8/2011	95.57		REGIONAL MAPLE LEAF COMMUN	262314	REGIONAL MAPLE LEAF COMM	00027	0.25476005	24.35
73000.5715.29301	PV	1615783	7/19/2011	120.47		VERNON COMPANY	202139	VERNON COMPANY	00027	0.25476005	30.69
73000.5715.29301	PV	1615788	7/19/2011	950.59		VERNON COMPANY	202139	VERNON COMPANY	00027	0.25476005	242.17
73000.5715.29301	PV	1615789	7/19/2011	541.10		VERNON COMPANY	202139	VERNON COMPANY	00027	0.25476005	137.85
73000.5715.29301	PV	1615793	7/19/2011	222.39		VERNON COMPANY	202139	VERNON COMPANY	00027	0.25476005	56.66
73000.5715.29301	PV	1615795	7/19/2011	222.39		VERNON COMPANY	202139	VERNON COMPANY	00027	0.25476005	56.66
73000.5715.29301	PV	1615797	7/19/2011	1,895.05		VERNON COMPANY	202139	VERNON COMPANY	00027	0.25476005	482.78
73000.5715.29301	PV	1615849	7/19/2011	259.03		VERNON COMPANY	202139	VERNON COMPANY	00027	0.25476005	65.99
73000.5715.29301	PV	1615850	7/19/2011	419.68		VERNON COMPANY	202139	VERNON COMPANY	00027	0.25476005	106.92
73000.5715.29301	PV	1615851	7/19/2011	219.75		VERNON COMPANY	202139	VERNON COMPANY	00027	0.25476005	55.98
73000.5715.29301	PV	1616345	7/21/2011	335.17		VERNON COMPANY	202139	VERNON COMPANY	00027	0.25476005	85.39
73000.5715.29301	PV	1616347	7/21/2011	645.44		VERNON COMPANY	202139	VERNON COMPANY	00027	0.25476005	164.43
73000.5715.29301	PV	1617134	7/25/2011	213.18		VERNON COMPANY	202139	VERNON COMPANY	00027	0.25476005	54.31
73000.5715.29301	PV	1617137	7/25/2011	357.03		VERNON COMPANY	202139	VERNON COMPANY	00027	0.25476005	90.96
73000.5715.29301	PV	1618217	7/28/2011	386.60		VERNON COMPANY	202139	VERNON COMPANY	00027	0.25476005	98.49
73000.5715.29301	PV	1618218	7/28/2011	130.41		VERNON COMPANY	202139	VERNON COMPANY	00027	0.25476005	33.22
73000.5715.29301	JE	1019791	8/30/2011	(6.13)		July 2011 ND Sales Tax Refund			00027	0.25476005	(1.56)
73000.5715.29301	PV	1638929	12/8/2011	35.25		Bismarck High School	249261	Bismarck High School	00027	0.25476005	8.98
73002.5715.29301	PV	1617362	7/26/2011	2,100.00		VAN HORN MEDIA	264050	VAN HORN MEDIA	00002	1.00000000	2,100.00
99400.5715.29301	JE	1004997	1/31/2011	482.98	29995	MDURJE 01-2010			00027	0.25476005	123.04
99400.5715.29301	JE	1007113	2/28/2011	1,333.61	29995	MDURJE 02-2011			00027	0.25476005	339.75
99400.5715.29301	JE	1009554	3/31/2011	1,460.43	29995	MDURJE 03-2011			00027	0.25476005	372.06
99400.5715.29301	JE	1011797	4/30/2011	914.32	29995	MDURJE 04-0211			00027	0.25476005	232.93
99400.5715.29301	JE	1013764	5/31/2011	1,109.58	29995	MDUR Allocation May 2011			00027	0.25476005	282.68
99400.5715.29301	JE	1016139	6/30/2011	927.50	29995	MDURJE 06-2011			00027	0.25476005	236.29
99400.5715.29301	JE	1018406	7/31/2011	264.93	29995	MDURJE 07-2011			00027	0.25476005	67.49
99400.5715.29301	JE	1020883	8/31/2011	13,913.76	29995	DURJE 08-2011			00027	0.25476005	3,544.67
99400.5715.29301	JE	1021079	9/30/2011	(13,000.00)	29995	Correct alloc for Comm Bowl			00027	0.25476005	(3,311.88)
99400.5715.29301	JE	1021079	9/30/2011	13,724.60	29995	Correct alloc for Comm Bowl			00027	0.25476005	3,496.48
99400.5715.29301	JE	1023518	9/30/2011	2,067.58	29995	MDURJE 09-2011			00027	0.25476005	526.74
99400.5715.29301	JE	1025836	10/31/2011	398.73	29995	MDURJE 10-2011			00027	0.25476005	101.58
99400.5715.29301	JE	1028273	11/30/2011	490.94	29995	MDURJE 11-2011			00027	0.25476005	125.07
99400.5715.29301	JE	1031808	12/31/2011	1,163.11	29995	MDURJE 12-2011			00027	0.25476005	296.31
									Total Institutional Advertisin		**$18,504.27**

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Montana Dakota Utilities Co.
MT Gas Advertising
2011

Acct. 913

Promotional Advertising

Account	Ty	Document Number	G/L Date	Amount	Explanation	Address Number	Address Name	Juris Factor Number	Juris Factor	MT Amount
110.5715.29130	PV	1595796	2/23/2011	2,500.00	HOME BUILDERS ASSOCIATION OF B	14104	ME BUILDERS ASSOCIATION O	00259	0.90960069	2,274.00
110.5715.29130	CE	1009440	3/31/2011	386.05	L COLE 3-11			00259	0.90960069	351.15
110.5715.29130	PV	1602083	4/11/2011	65.00	Big Sky Senior Services	566128	Big Sky Senior Services	00259	0.90960069	59.12
110.5715.29130	PV	1604709	4/29/2011	745.00	RIMROCK PROMOTIONS	301575	RIMROCK PROMOTIONS	00259	0.90960069	677.65
110.5715.29130	PV	1607121	5/17/2011	140.00	OVELL AREA CHAMBER OF COMMER	29332	ELL AREA CHAMBER OF COMM	00259	0.90960069	127.34
110.5715.29130	CE	1015253	6/29/2011	380.00	M VINGER 6-11			00259	0.90960069	345.65
110.5715.29130	PV	1613673	6/30/2011	40.00	LAKE HILLS GRILL	600198	LAKE HILLS GRILL	00259	0.90960069	36.38
110.5715.29130	PV	1618282	7/28/2011	58.95	J DELVO 1-01			00259	0.90960069	53.62
110.5715.29130	PV	1618282	7/28/2011	27.98	J DELVO 1-01			00259	0.90960069	25.45
110.5715.29130	PV	1629606	10/12/2011	760.00	RIMROCK PROMOTIONS	301575	RIMROCK PROMOTIONS	00259	0.90960069	691.30
110.5715.29130	PV	1636339	11/18/2011	900.00	BILLINGS CATHOLIC SCHOOLS	236115	ILLINGS CATHOLIC SCHOOLS	00259	0.90960069	818.64
110.5715.29130	PV	1642518	12/28/2011	291.11	VERNON COMPANY	202139	VERNON COMPANY	00259	0.90960069	264.79
160.5715.29130	PV	1603800	4/25/2011	60.00	MILES CITY AREA ECONOMIC DVLP	223315	MILES CITY AREA ECONOMIC I	00002	1.00000000	60.00
250.5715.29130	PV	1643688	12/31/2011	68.16	VERNON COMPANY	202139	VERNON COMPANY	00002	1.00000000	68.16
300.5715.29130	PV	1595727	2/22/2011	60.00	SPARTAN BOOSTER CLUB	232944	SPARTAN BOOSTER CLUB	00193	0.00139439	0.08
300.5715.29130	PV	1599187	3/21/2011	180.00	BELLE FOURCHE CHAMBER OF COM	116249	BELLE FOURCHE CHAMBER OI	00193	0.00139439	0.25
300.5715.29130	PV	1599585	3/22/2011	250.00	SPEARFISH OPTIMIST CLUB	325219	SPEARFISH OPTIMIST CLUB	00193	0.00139439	0.35
300.5715.29130	PV	1607672	5/20/2011	100.00	SYBSA	596088	SYBSA	00193	0.00139439	0.14
300.5715.29130	PV	1612493	6/22/2011	250.00	CITY OF SPEARFISH	108661	CITY OF SPEARFISH	00193	0.00139439	0.35
71300.5715.29130	PV	1609703	6/7/2011	324.00	DEX MEDIA EAST LLC	88583	DEX MEDIA EAST LLC	00086	0.32098457	104.00
71300.5715.29130	PV	1612412	6/21/2011	27.20	DEX MEDIA EAST LLC	88583	DEX MEDIA EAST LLC	00086	0.32098457	8.73
71300.5715.29130	PV	1616554	7/22/2011	316.80	DEX MEDIA EAST LLC	88583	DEX MEDIA EAST LLC	00086	0.32098457	101.69
71300.5715.29130	PV	1620996	8/15/2011	248.40	DEX MEDIA WEST INC	278288	DEX MEDIA WEST INC	00086	0.32098457	79.73
71300.5715.29130	PV	1620997	8/15/2011	303.60	DEX MEDIA EAST LLC	88583	DEX MEDIA EAST LLC	00086	0.32098457	97.45
71300.5715.29130	PV	1629956	10/12/2011	457.20	DEX MEDIA EAST LLC	88583	DEX MEDIA EAST LLC	00086	0.32098457	146.75
71300.5715.29130	PV	1629957	10/12/2011	180.00	DEX MEDIA WEST INC	278288	DEX MEDIA WEST INC	00086	0.32098457	57.78
71300.5715.29130	PV	1629961	10/12/2011	139.08	NDP	19686	NDP	00086	0.32098457	44.64
71300.5715.29130	PV	1629962	10/12/2011	129.96	NDP	19686	NDP	00086	0.32098457	41.72
71300.5715.29130	PV	1631368	10/21/2011	627.60	DEX MEDIA EAST LLC	88583	DEX MEDIA EAST LLC	00086	0.32098457	201.44
71300.5715.29130	PV	1640039	12/15/2011	302.40	DEX MEDIA EAST LLC	88583	DEX MEDIA EAST LLC	00086	0.32098457	97.07
71300.5715.29130	PV	1643544	12/31/2011	117.60	Pinnacle Publishing	260486	Pinnacle Publishing	00086	0.32098457	37.75
73000.5715.29130	PV	1593832	2/8/2011	134.48	VERNON COMPANY	202139	VERNON COMPANY	00086	0.32098457	43.17
73000.5715.29130	CE	1005825	2/24/2011	1,238.08	G FORSCH 1-11			00086	0.32098457	397.40
73000.5715.29130	PV	1599748	3/23/2011	508.15	VERNON COMPANY	202139	VERNON COMPANY	00086	0.32098457	163.11
73000.5715.29130	PV	1599750	3/23/2011	141.03	VERNON COMPANY	202139	VERNON COMPANY	00086	0.32098457	45.27
73000.5715.29130	PV	1599752	3/23/2011	244.94	VERNON COMPANY	202139	VERNON COMPANY	00086	0.32098457	78.62
73000.5715.29130	CE	1008538	3/31/2011	691.12	K BAERLOCHER 2-11			00086	0.32098457	221.84
73000.5715.29130	PV	1603811	4/25/2011	235.68	VERNON COMPANY	202139	VERNON COMPANY	00086	0.32098457	75.65
73000.5715.29130	CE	1014488	6/17/2011	1,380.88	G FORSCH 5-11			00086	0.32098457	443.24
73000.5715.29130	PV	1617359	7/26/2011	1,485.12	VERNON COMPANY	202139	VERNON COMPANY	00086	0.32098457	476.73
73000.5715.29130	PV	1618444	7/29/2011	173.96	VERNON COMPANY	202139	VERNON COMPANY	00086	0.32098457	55.84
73000.5715.29130	PV	1622880	8/26/2011	104.94	VERNON COMPANY	202139	VERNON COMPANY	00086	0.32098457	33.68
73000.5715.29130	JE	1019791	8/30/2011	(3.49)	July 2011 ND Sales Tax Refund			00086	0.32098457	(1.12)

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Montana Dakota Utilities Co.
MT Gas Advertising
2011
Promotional Advertising

Account	Ty	Document Number	G/L Date	Amount	Explanation	Address Number	Address Name	Juris Factor Number	Juris Factor	MT Amount
73000.5715.29130	PV	1625560	9/15/2011	681.88	VERNON COMPANY	202139	VERNON COMPANY	00086	0.32098457	218.87
73000.5715.29130	PV	1625561	9/15/2011	818.62	VERNON COMPANY	202139	VERNON COMPANY	00086	0.32098457	262.76
73000.5715.29130	PV	1625563	9/15/2011	82.19	VERNON COMPANY	202139	VERNON COMPANY	00086	0.32098457	26.38
73000.5715.29130	PV	22516	10/28/2011	2,403.24	VERNON COMPANY	202139	VERNON COMPANY	00086	0.32098457	771.40
73000.5715.29130	PV	1632980	10/31/2011	1,075.11	VERNON COMPANY	202139	VERNON COMPANY	00086	0.32098457	345.09
73000.5715.29130	PV	1632983	10/31/2011	263.63	VERNON COMPANY	202139	VERNON COMPANY	00086	0.32098457	84.62
73000.5715.29130	PV	1632988	10/31/2011	242.50	VERNON COMPANY	202139	VERNON COMPANY	00086	0.32098457	77.84
73000.5715.29130	PV	1632988	10/31/2011	112.55	VERNON COMPANY	202139	VERNON COMPANY	00086	0.32098457	36.13
73000.5715.29130	PV	1634462	11/10/2011	2,558.24	VERNON COMPANY	202139	VERNON COMPANY	00086	0.32098457	821.16
73000.5715.29130	PV	1634466	11/10/2011	614.30	VERNON COMPANY	202139	VERNON COMPANY	00086	0.32098457	197.18
73000.5715.29130	PV	1634468	11/10/2011	217.00	VERNON COMPANY	202139	VERNON COMPANY	00086	0.32098457	69.65
73000.5715.29130	PV	1634471	11/10/2011	637.97	VERNON COMPANY	202139	VERNON COMPANY	00086	0.32098457	204.78
73000.5715.29130	JE	1030035	12/31/2011	(7.09)	ND Sales Tax Refund - Nov 11			00086	0.32098457	(2.28)
73000.5715.29130	PV	1643688	12/31/2011	740.45	VERNON COMPANY	202139	VERNON COMPANY	00086	0.32098457	237.67
								Total Promotional Adverti:		**$12,257.85**

G-44

LAMAR
0316

INVOICE

QUESTIONS? CONTACT 225 -926-1000
Or 877-252-7181

CUSTOMER: MONTANA DAKOTA UTILITIES
ADVERTISER: MONTANA DAKOTA UTILITIES

CUSTOMER
CONTRACT NO:

LAMAR CUSTOMER NO: 525359
LAMAR CONTRACT NO: 1465114

INVOICE NO: 102674645
INVOICE DATE: 11/22/2011
DUE DATE: 12/22/2011

MARKET / MEDIA TYPE / DESIGN / LOCATION	CONTRACT SERVICE DATES	PANEL NUMBER	ILLUMINATED	AMOUNT
14 - GLENDIVE, MT (237-SFR5279) 237-Billings, MT Media Type: Posters Campaign: Reservation #244327 WEST TOWNE N/L @ HWY 16 JCT	11/22/11-12/19/11	60481	No **Total Panels: 1**	440.00
22 - MILES CITY, MT (237-SFR5279) 237-Billings, MT Media Type: Posters Campaign: Reservation #244327 US 10 & 12 W/L N/O MAIN ST	11/22/11-12/19/11	60903	No **Total Panels: 1**	440.00

73002. 5715. 09090 - MT Natural Gas Billboard
Kathy Bandeen
12/5/11

STATE TAX	COUNTY or PARISH TAX	CITY TAX		AMOUNT
0.00	0.00	0.00		880.00

REMITTANCE STUB – PLEASE SEND THIS WITH PAYMENT

PLEASE FAX CREDIT CARD INFORMATION TO (225) 922-3563 ATTN: Credit Cards

Visa ☐ MasterCard ☐ American Express ☐ Expires: ____/____

Name on credit card: _____

Account#: _____

Bill To Address: (as it appears on your bill) _____

Signature: _____
By signing this you agree to all terms of our contract

CUSTOMER

00316 003
MONTANA DAKOTA UTILITIES
ATTN: GARY FORSCH
400 N 4th St
Bismarck, ND 58501-4022

TERMS: NET 30 DAYS

THIS AMOUNT DUE
880.00
US DOLLARS

Lamar Office Use Only
102674645
525359-0
pr: 11/22/2011
sc: 11/25/2011
ContractPlantAdvertiser

MAIL PAYMENT TO ⇨
LAMAR COMPANIES
P.O. BOX 96030
BATON ROUGE, LA 70896

PLEASE SEE REVERSE FOR IMPORTANT INFORMATION!

G-65

SHEPARD

Invoice

Date	Invoice #
12/29/2011	SH11-44CR
Terms	**Due Date**
Net 30	01/28/2012

Bill To	Ship To
Ms. Kathy Baerlocher Montana-Dakota Utilities Co. Great Plains Natural Gas Co. 400 North Fourth Street Bismarck, ND 58501-4092	Montana-Dakota Utilities Co. Great Plains Natural Gas Co. 400 North Fourth Street Bismarck, ND 58501-4092

Ship Date	Our Order No.
12/16/2011	9891

Activity	Amount
• 30,000 Great Plains Scratch and Sniff Mercaptan Inserts	1,955.70
• 310,000 MDU Scratch and Sniff Mercaptan Inserts	10,295.10
• Authors Alteration: revised Great Plains size to 3.500" x 8.500"	250.00

73000.5715.29090 - $10,799.77 - Montana-Dakota only
73006.5715.29090 - $2,316.48 - Great Plains only

Natural Gas Scratch & Sniff Bill Stuffers

Kathy Baerlocher
12/29/11

SubTotal	$12,500.80
Tax (7%)	$0.00
Shipping	$615.45
Total	$13,116.25

Van Horn Media

2414 La Corte Loop
Bismarck, ND 58503

Invoice

Date	Invoice #
10/31/2011	926

Due Date	11/20/2011

Bill To
MDU *Attn: Gary Forsch* 400 N 4th St Bismarck, ND 58501

Item Code	Vendor	Flight Dates	Other	Amount
Kids Safety Television	Bismarck/Lincoln Cable	10/3 - 10/23/11		3,276.00
Kids Safety Television	Bismarck/Lincoln Cable	10/3 - 10/23/11	252 no charge bonus spots	0.00
Kids Safety Television	Minot Cable	10/3 - 10/23/11		1,893.00
Kids Safety Television	Minot Cable	10/3 - 10/23/11	210 no charge bonus spots	0.00
Kids Safety Television	Devils Lake Cable	10/3 - 10/23/11		1,512.00
Kids Safety Television	Devils Lake Cable	10/3 - 10/23/11	252 no charge bonus spots	0.00
Kids Safety Television	Dickinson Cable	10/3 - 10/23/11		2,520.00
Kids Safety Television	Jamestown/Valley City Cable	10/3 - 10/23/11		3,297.00
Kids Safety Television	Rapid City/Spearfish Cable	10/3 - 10/23/11		1,908.00
Kids Safety Television	Rapid City/Spearfish Cable	10/3 - 10/23/11	201 no charge bonus spots	0.00
Kids Safety Television	Pierre Cable	10/3 - 10/23/11		1,512.00
Kids Safety Television	Pierre Cable	10/3 - 10/23/11	251 no charge bonus spots	0.00
Kids Safety Television	Billings Cable	10/3 - 10/23/11		2,100.00
	Subtotal			18,018.00
Kids Safety TV Great Plains	Wahpeton/Breckenridge Cable	10/3 - 10/23/11		1,302.00
Kids Safety TV Great Plains	Wahpeton/Breckenridge Cable	10/3 - 10/23/11	252 no charge bonus spots	0.00
Kids Safety TV Great Plains	Fergus Falls Cable	10/3 - 10/23/11		1,197.00
Kids Safety TV Great Plains	Pelican Rapids Cable	10/3 - 10/23/11		3,360.00
Kids Safety TV Great Plains	Clarkfield/Marshall/Montevideo/ Renville/Sacred Heart/Wood Lake Cable	10/3 - 10/23/11		3,108.00
Kids Safety TV Great Plains	Danube/Granite Falls/Redwood Falls Cable TV	10/3 - 10/23/11		3,003.00
	Subtotal Kids Safety TV - Great Plains			11,970.00

For questions, call Mary Jo at 701-222-3323 or email maryjo@vanhornmedia.com

Total $29,988.00

73000.5713.19090/29090
OK
JW Forsch 11/18/2011
sent 11/18/2011

G-67

Montana Dakota Utilities Co.
MT Gas Industry Dues
2011

Account	Ty	Document Number	G/L Date	Amount	Explanation	Address Number	Address Name	Juris Fact Numbe	Juris Factor	MT Amount		MT Amount 2/
110.5912.29307	PV	1585123	1/2/2011	2,500.00	BILLINGS AREA CHAMBER OF COMM	77180	BILLINGS AREA CHAMBER OF COMM	00259	0.9096007	2,274.00		2,500.00
110.5912.29307	PV	1589623	1/11/2011	380.00	HOME BUILDERS ASSOCIATION OF B	14104	HOME BUILDERS ASSOCIATION OF B	00259	0.9096007	345.65		380.00
110.5912.29307	PV	1592982	1/31/2011	510.00	LAUREL CHAMBER OF COMMERCE	117524	LAUREL CHAMBER OF COMMERCE	00259	0.9096007	463.90		510.00
110.5912.29307	PV	1595693	2/22/2011	250.00	NILE	588419	NILE	00259	0.9096007	227.40		
110.5912.29307	CE	1006935	2/28/2011	225.00	L COLE 2-11			00259	0.9096007	204.66		
110.5912.29307	PV	1606873	5/16/2011	250.00	HARDIN AREA CHAMBER	136485	HARDIN AREA CHAMBER	00259	0.9096007	227.40		250.00
110.5912.29307	**PV**	**1610608**	**6/10/2011**	**450.00**	**POWELL VALLEY CHAMBER OF COM**	**128581**	**POWELL VALLEY CHAMBER OF COM**	**00259**	**0.9096007**	**409.32**	1/	
110.5912.29307	PV	1630593	10/18/2011	1,000.00	METRAPARK FOUNDATION	229368	METRAPARK FOUNDATION	00259	0.9096007	909.60		
160.5912.29307	PV	1589041	1/6/2011	50.00	BAKER CHAMBER OF COMMERCE &	277879	BAKER CHAMBER OF COMMERCE &	00002	1	50.00		
160.5912.29307	PV	1589226	1/7/2011	24.00	CUSTER COUNTY ART CENTER	222133	CUSTER COUNTY ART CENTER	00002	1	24.00		
160.5912.29307	PV	1589528	1/11/2011	242.00	SIDNEY AREA CHAMBER OF COMME	18000	SIDNEY AREA CHAMBER OF COMME	00002	1	242.00		
160.5912.29307	PV	1589560	1/11/2011	134.00	GLENDIVE CHAMBER OF	16736	GLENDIVE CHAMBER OF	00002	1	134.00		
160.5912.29307	PV	1591341	1/20/2011	302.00	MILES CITY AREA CHAMBER OF COM	150893	MILES CITY AREA CHAMBER OF COM	00002	1	302.00		
160.5912.29307	PV	1593240	1/31/2011	20.00	Wibaux County Chamber of Comme	123650	Wibaux County Chamber of Comme	00002	1	20.00		
160.5912.29307	PV	1597100	2/28/2011	21.00	PRAIRIE COUNTY CHAMBER	107158	PRAIRIE COUNTY CHAMBER	00002	1	21.00		
160.5912.29307	PV	1598228	3/11/2011	42.00	DAWSON 100 CLUB INC	240301	DAWSON 100 CLUB INC	00002	1	42.00		
250.5912.29307	PV	1588197	1/1/2011	145.00	GLASGOW AREA CHAMBER OF COM	116038	GLASGOW AREA CHAMBER OF COM	00002	1	145.00		
250.5912.29307	PV	1593174	1/31/2011	200.00	MALTA CHAMBER OF COMMERCE	119845	MALTA CHAMBER OF COMMERCE	00002	1	200.00		
250.5912.29307	PV	1600037	3/25/2011	460.00	WOLF POINT CHAMBER OF COMMI	116020	WOLF POINT CHAMBER OF COMMEI	00002	1	460.00		
300.5912.29307	**PV**	**1584461**	**1/2/2011**	**600.00**	**DEADWOOD CHAMBER OF COMM**	**175425**	**DEADWOOD CHAMBER OF COMME**	**00193**	**0.0013944**	**0.84**	1/	
300.5912.29307	**PV**	**1589532**	**1/11/2011**	**100.00**	**Booth Society, Inc**	**474184**	**Booth Society, Inc**	**00193**	**0.0013944**	**0.14**	1/	
300.5912.29307	**PV**	**1589533**	**1/11/2011**	**730.00**	**SPEARFISH CHAMBER OF COMMEI**	**110752**	**SPEARFISH CHAMBER OF COMMERI**	**00193**	**0.0013944**	**1.02**	1/	
300.5912.29307	**PV**	**1589534**	**1/11/2011**	**600.00**	**DEADWOOD CHAMBER OF COMM**	**175425**	**DEADWOOD CHAMBER OF COMME**	**00193**	**0.0013944**	**0.84**	1/	
300.5912.29307	**PV**	**1589535**	**1/11/2011**	**650.00**	**STURGIS AREA CHAMBER OF COM**	**128400**	**STURGIS AREA CHAMBER OF COMM**	**00193**	**0.0013944**	**0.91**	1/	
300.5912.29307	**PV**	**1589599**	**1/11/2011**	**100.00**	**HIGH PLAINS WESTERN HERITAGE**	**463883**	**HIGH PLAINS WESTERN HERITAGE C**	**00193**	**0.0013944**	**0.14**	1/	
300.5912.29307	**PV**	**1594422**	**2/10/2011**	**500.00**	**BELLE FOURCHE CHAMBER OF COM**	**116249**	**BELLE FOURCHE CHAMBER OF COM**	**00193**	**0.0013944**	**0.70**	1/	
300.5912.29307	**PV**	**1589534**	**2/15/2011**	**(600.00)**	**DEADWOOD CHAMBER OF COMME**	**175425**	**DEADWOOD CHAMBER OF COMME**	**00193**	**0.0013944**	**(0.84)**	1/	
300.5912.29307	**PV**	**1595744**	**2/22/2011**	**330.00**	**LEAD AREA CHAMBER OF COMMER**	**215758**	**LEAD AREA CHAMBER OF COMMER**	**00193**	**0.0013944**	**0.46**	1/	
300.5912.29307	**PV**	**1603387**	**4/20/2011**	**50.00**	**WHITEWOOD CHAMBER OF COMM**	**337471**	**WHITEWOOD CHAMBER OF COMM**	**00193**	**0.0013944**	**0.07**	1/	
71000.5912.29	**PV**	**1588148**	**1/2/2011**	**1,610.16**	**MINNESOTA BLUE FLAME GAS ASS**	**233806**	**MINNESOTA BLUE FLAME GAS ASS**	**00027**	**0.2547601**	**410.20**	1/	
71000.5912.29	PV	1593110	1/31/2011	100.00	MEDA - MONTANA ECONOMIC DEVI	225712	MEDA - MONTANA ECONOMIC DEVE	00027	0.2547601	25.48		100.00
71000.5912.29	**PV**	**1618440**	**7/29/2011**	**2,105.00**	**BISMARCK-MANDAN DEVELOPMEN**	**69595**	**BISMARCK-MANDAN DEVELOPMEN**	**00027**	**0.2547601**	**536.27**	1/	
71000.5912.29	PV	1624217	9/8/2011	631.50	MILES CITY AREA ECONOMIC DVLP	223315	MILES CITY AREA ECONOMIC DVLP	00027	0.2547601	160.88		631.50
71002.5912.29	PV	1583920	1/2/2011	950.00	RICHLAND ECONOMIC DEVELOPMEI	72361	RICHLAND ECONOMIC DEVELOPMEN	00002	1	950.00		
71002.5912.29	PV	1591311	1/20/2011	760.00	Dawson Co. Economic Developmen	471660	Dawson Co. Economic Developmen	00002	1	760.00		
71002.5912.29	PV	1597987	3/10/2011	2,280.00	BUREAU OF BUSINESS & ECONOMIC	72048	BUREAU OF BUSINESS & ECONOMIC	00002	1	2,280.00		

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Montana Dakota Utilities Co.
MT Gas Industry Dues
2011

Account	Ty	Document Number	G/L Date	Amount	Explanation	Address Number	Address Name	ıris Fact Numbe	Juris Factor	MT Amount	MT Amount 2/
71002.5912.29:	**PV**	**1624557**	**9/9/2011**	**3,500.00**	**GREATER RC AREA ECONOMIC**	**229228**	**GREATER RC AREA ECONOMIC**	**00002**	**1**	**3,500.00**	1/
88100.5912.29:	**PV**	**1593972**	**2/8/2011**	**4,000.00**	**EDISON ELECTRIC INSTITUTE**	**68254**	**EDISON ELECTRIC INSTITUTE**	**00027**	**0.2547601**	**1,019.04**	1/
88700.5912.29:	**JE**	**1005103**	**1/31/2011**	**666.00**	**Accrue membership for engineer**			**00027**	**0.2547601**	**169.67**	1/
88800.5912.29:	CE	1023090	9/30/2011	1,311.90	C BREIMEIER 9-11			00027	0.2547601	334.22	
93100.5912.29:	PV	#######	6/21/2011	1,000.00	MIDWEST REGION GAS TASK FORCE	258048	MIDWEST REGION GAS TASK FORCE	00027	0.2547601	254.76	
96000.5912.29:	PV	1597072	2/28/2011	30,796.80	MIDWEST ENERGY ASSOCIATION, IN	216070	MIDWEST ENERGY ASSOCIATION, IN	00027	0.2547601	7,845.79	
98500.5912.29:	PV	1587862	1/3/2011	29,382.72	AMERICAN GAS ASSOCIATION	69728	AMERICAN GAS ASSOCIATION	00027	0.2547601	7,485.54	
98500.5912.29:	**PV**	**1597112**	**2/28/2011**	**3,080.64**	**LIGNITE ENERGY COUNCIL**	**69536**	**LIGNITE ENERGY COUNCIL**	**00027**	**0.2547601**	**784.82**	1/
98500.5912.29:	JE	1009504	3/31/2011	16,913.30	CORRECT G/L PV 1587862			00027	0.2547601	4,308.83	
98500.5912.29:	JE	1009504	3/31/2011	(29,382.72)	CORRECT G/L PV 1587862			00027	0.2547601	(7,485.54)	
98500.5912.29:	PV	1604463	4/28/2011	29,648.02	AMERICAN GAS ASSOCIATION	69728	AMERICAN GAS ASSOCIATION	00027	0.2547601	7,553.13	
98500.5912.29:	JE	1013212	5/31/2011	(29,648.02)	CORRECT PV 1604463 G/L CODES			00027	0.2547601	(7,553.13)	
98500.5912.29:	JE	1013212	5/31/2011	16,913.30	CORRECT PV 1604463 G/L CODES			00027	0.2547601	4,308.83	
98500.5912.29:	PV	1613564	7/1/2011	16,913.30	AMERICAN GAS ASSOCIATION	69728	AMERICAN GAS ASSOCIATION	00027	0.2547601	4,308.83	
98500.5912.29:	PV	1629815	10/12/2011	16,913.30	AMERICAN GAS ASSOCIATION	69728	AMERICAN GAS ASSOCIATION	00027	0.2547601	4,308.83	
98502.5912.29:	PV	1608966	6/1/2011	134.72	MONTANA WATER RESOURCES ASS(	69211	MONTANA WATER RESOURCES ASS(	00002	1	134.72	
99400.5912.29:	JE	1004997	1/31/2011	2,088.76	MDURJE 01-2011			00027	0.2547601	532.13	
99400.5912.29:	JE	1007113	2/28/2011	660.00	MDURJE 02-2011			00027	0.2547601	168.14	
99400.5912.29:	JE	1009554	3/31/2011	594.00	MDURJE 03-2011			00027	0.2547601	151.33	
99400.5912.29:	JE	1011797	4/30/2011	165.00	MDURJE 04-0211			00027	0.2547601	42.04	
99400.5912.29:	JE	1013764	5/31/2011	1,115.40	MDUR Allocation May 2011			00027	0.2547601	284.16	
99400.5912.29:	JE	1016139	6/30/2011	722.37	MDURJE 06-2011			00027	0.2547601	184.03	
99400.5912.29:	JE	1020883	8/31/2011	81.25	DURJE 08-2011			00027	0.2547601	20.70	
99400.5912.29:	JE	1025836	10/31/2011	1,625.00	MDURJE 10-2011			00027	0.2547601	413.99	
99400.5912.29:	JE	1031808	12/31/2011	1,042.93	MDURJE 12-2011			00027	0.2547601	265.70	
				MDUR						45,169.59	

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Montana Dakota Utilities Co.
MT Gas Industry Dues
2011

Account	Ty	Document Number	G/L Date	Amount		Explanation	Address Number	Address Name	ıris Fact Numbe	Juris Factor	MT Amount	MT Amount 2/

Detail on MDUR costs allocated to MDU through Business unit 99400

Account	Ty	Document Number	G/L Date	Amount	ılec	Explanation	Address Number	Address Name	Gas llocation Factor	MDU Amount
973.7912	PV	1585091	1/3/2011	1,684.14	#	WYOMING TAXPAYERS ASSOCIATIC	67843	WYOMING TAXPAYERS ASSOCIATIOI	0.066	111.15
979.7912	PV	1579102	1/3/2011	3,500.00	#	PUBLIC AFFAIRS COUNCIL	38045	PUBLIC AFFAIRS COUNCIL	0.066	231.00
979.7912	PV	1587995	1/3/2011	14,035.00	#	MONTANA CHAMBER OF COMMERC	70216	MONTANA CHAMBER OF COMMERC	0.066	926.31
979.7912	PV	1590130	1/13/2011	1,800.00	#	WETA	107748	WETA	0.066	118.80
979.7912	PV	1590131	1/13/2011	750.00	#	WYOMING HERITAGE FOUNDATION	211756	WYOMING HERITAGE FOUNDATION	0.066	49.50
979.7912	PV	1590132	1/13/2011	1,545.00	#	SD CHAMBER OF COMMERCE & IND	68384	SD CHAMBER OF COMMERCE & INDI	0.066	101.97
979.7912	PV	1590854	1/18/2011	8,333.74	#	BISMARCK-MANDAN AREA CHAMBE	16696	BISMARCK-MANDAN AREA CHAMBE	0.066	550.03
990.7912	PV	1596862	2/28/2011	10,000.00	#	WESTERN BUSINESS ROUNDTABLE	244924	WESTERN BUSINESS ROUNDTABLE	0.066	660.00
979.7912	PV	1598488	3/14/2011	9,000.00	#	MINNESOTA UTILITY INVESTORS	469696	MINNESOTA UTILITY INVESTORS	0.066	594.00
979.7912	PV	1604868	4/30/2011	2,500.00	#	BUSINESS INSTITUTE FOR	71014	BUSINESS INSTITUTE FOR	0.066	165.00
979.7912	PV	1605306	5/5/2011	1,500.00	#	AWEA	545825	AWEA	0.066	99.00
979.7912	PV	1606320	5/11/2011	10,000.00	#	North Dakota Chamber of Commer	70346	North Dakota Chamber of Commer	0.066	660.00
973.7912	PV	1607756	5/20/2011	5,400.00	#	MONTANA TAX FOUNDATION	67829	MONTANA TAX FOUNDATION	0.066	356.40
979.7912	PV	1609997	6/8/2011	250.00	#	MONTANA LEAGUE OF CITIES & TOV	67799	MONTANA LEAGUE OF CITIES & TOV	0.066	16.50
979.7912	PV	1611649	6/17/2011	695.00	#	Association of Small Foundatio	534216	Association of Small Foundatio	0.066	45.87
979.7912	PV	1612550	6/22/2011	10,000.00	#	AMERICAN LEGISLATIVE EXCHANGE	215781	AMERICAN LEGISLATIVE EXCHANGE	0.066	660.00
984.7912	PV	1619108	8/4/2011	1,250.00	#	Foundation for Public Affairs	531580	Foundation for Public Affairs	0.065	81.25
979.7912	PV	1628889	10/6/2011	25,000.00	#	US CHAMBER OF COMMERCE	69838	US CHAMBER OF COMMERCE	0.065	1,625.00
979.7912	PV	1643842	12/30/2011	14,455.00	#	MONTANA CHAMBER OF COMMERC	70216	MONTANA CHAMBER OF COMMERC	0.065	939.58
979.7912	PV	1643844	12/30/2011	1,590.00	#	SD CHAMBER OF COMMERCE & IND	68384	SD CHAMBER OF COMMERCE & INDI	0.065	103.35
										8,094.71

1/ Eliminates dues not applicable to Montana Gas Operations.
2/ Includes total amount for dues in the State of Montana.

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MONTANA WATER RESOURCES ASSOCIATION
P.O. Box 4927
Helena, MT 59604-4927
(406) 235-4555

[MDU Resources Group, Inc.
P.O. Box 5650
Bismark, ND 58506]

MEMBERSHIP DUES FOR 2011 **$** 400.00

Dues statements are mailed each year. Membership support is the primary source of income for the Montana Water Resources Association (MWRA). With your support, the Association will continue its work to protect your water and related property rights. Support MWRA by paying your membership dues. Its a small price to pay for the returns you receive. Thank you.

Note: Dues/Contributions to MWRA are not tax deductible as charitable contributions. They may be deductible as a business expense; however, 20% of these dues are allocable to lobbying activity which is not deductible.

MONTANA WATER RESOURCES ASSOCIATION

Please mail this copy to MWRA and retain the yellow copy for your records.

Thank You OK TO PAY Dave Hoefer 5/16/11 Mike

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

PAYMENT REQUEST

DATE: June 28, 2012 COMPANY CODE: M

A check is requested in the favor of: Amount of: $2,500.00

Big Sky Economic Development
222 N 32nd St., Suite 200
Billings, MT 59101

Explanation: Dues – Annual Member Investment

Tax ID #22-3880639

Account Distribution: 110.5912 (115) $2,500.00

Please and return check to Linda Heiken in Billings for handling. Thanks!

Prepared by: _____ Approved by: _Douglas C. Hansen_____

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

PAYMENT REQUEST

DATE: October 13, 2011 COMPANY CODE: M

A check is requested in the favor of: Amount of: $1,000.00

Metra Park
P O Box 2514
Billings, MT 59101

Explanation: Membership – Red Carpet Club

Account Distribution: 110.5811 (115) $1,000.00

Please send check to Linda Heiken in Billings for handling. Thanks!

Prepared by: Linda Heiken Approved by: Rick Reid

Hofland, Tyler S [JPD900]
Sign Out

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Account Ledger Inquiry - Work With Account Ledger

Select Find Close Form Row Report Tools

Select a Query — Save Query Edit Queries

Account: 110.5912.293077 — Industrial Memberships
Ledger Type 1: AA — General Ledger
From Date *: 01/01/2012
Thru Date *: 07/19/2012
Type/Subledger: *
Posted Unposted All
YTD: 7,015.00

Balances LT1 Balances LT2

Records 1 - 12 — Customize Grid: Default

Do Ty	Doc Number	G/L Date	Explanation	LT 1 Debit	LT 1 Credit	Units	P C	Sub-ledger	Sub Type
PV	1638317	01/01/2012	HOME BUILDERS ASSOCIATION...	380.00			P		
PV	1641200	01/01/2012	LOVELL AREA CHAMBER OF CO...	300.00			P		
PV	1643468	01/04/2012	BILLINGS AREA CHAMBER OF C...	2,375.00			P		
PV	1647866	01/31/2012	LAUREL CHAMBER OF COMME...	510.00			P		
PV	1652047	02/29/2012	NILE	250.00			P		
PV	1661261	05/09/2012	HARDIN AREA CHAMBER	250.00			P		
PV	1666752	06/12/2012	POWELL VALLEY CHAMBER OF ...	450.00			P		
PV	1670540	07/09/2012	BIG SKY ECONOMIC DEVELOPM...	2,500.00			P		
			Column Total	**7,015.00**					
			Ledger Total	**7,015.00**					
			Posted Total	**7,015.00**					
			Unposted Total						

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Hofland, Tyler S [JPD900]
Sign Out

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Account Ledger Inquiry - Work With Account Ledger

Select Find Close Form Row Report Tools

Select a Query — Save Query Edit Queries

Account: 250.5912.293077 — Industrial Memberships
Ledger Type 1: AA — General Ledger
From Date *: 01/01/2012
Thru Date *: 07/19/2012
Type/Subledger: *

Posted | Unposted | All
YTD: 945.00

Balances LT1 | Balances LT2

Records 1 - 7 — Customize Grid: Default

Do Ty	Doc Number	G/L Date	Explanation	LT 1 Debit	LT 1 Credit	Units	P C	Sub-ledger	Sub Type
PV	1645038	01/12/2012	GLASGOW AREA CHAMBER OF ...	145.00			P		
PV	1653666	03/14/2012	WOLF POINT CHAMBER OF CO...	460.00			P		
PV	1657648	04/12/2012	MALTA CHAMBER OF COMMERCE	340.00			P		
			Column Total	**945.00**					
			Ledger Total	**945.00**					
			Posted Total	**945.00**					
			Unposted Total						

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Account Ledger Inquiry - Work With Account Ledger

Select Find Close Form Row Report Tools

Select a Query — Save Query Edit

Account: 98500.5912.293077 — Industrial Memberships ~~Montana Gas~~

Ledger Type 1: UE

Type/Subledger: *

Posted | Unposted | All — YTD

Balances LT1 | Balances LT2

Records 1 - 6 — Customize Grid: Default

Do Ty	Doc Number	G/L Date	Explanation	LT 1 Debit	LT 1 Credit	Units	P C	Sub-ledger	Sub Type
JL	1034072	01/31/2012	ALLOCATE RATE BASE	4,714.74			P		
JL	1041633	04/30/2012	ALLOCATE RATE BASE	4,714.74			P		
			Column Total	**9,429.48**					
			Ledger Total	**9,429.48**					
			Posted Total	**9,429.48**					
			Unposted Total						

American Gas Association

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- Work With Work Center
- Submit Job

Account Ledger Inquiry - Work With Account Ledger

Select Find Close Form Row Report Tools

Select a Query — Save Query Edit

Account: 96000.5912.293077 — Industrial Memberships

Ledger Type 1: UB — ~~Montana Gas~~

Type/Subledger: *

Posted | Unposted | All — YTD

Balances LT1 | Balances LT2

Records 1 - 5 — Customize Grid: Default

Do Ty	Doc Number	G/L Date	Explanation	LT 1 Debit	LT 1 Credit	Units	P C	Sub-ledger	Sub Type
JL	1034072	01/31/2012	ALLOCATE RATE BASE	7,625.80			P		
			Column Total	7,625.80					
			Ledger Total	7,625.80					
			Posted Total	7,625.80					
			Unposted Total						

Midwest Energy Association

G-11

Statement

Greater RC Area Economic Dev. Corp.
525 University Loop, Suite 101
Rapid City, SD 57701

Date
7/13/2011

To:
Montana Dakota Utilities Jim Dishon Box 1060 Rapid City, SD 57709

Amount Due	Amount Enc.
$3,500.00	

Date	Transaction	Amount	Balance
06/30/2011	Balance forward		0.00
07/13/2011	Annual Investment Dues	3,500.00	3,500.00

* Send Check to
LARRY OSWALD

OK
9-1-2011
710-5912
9-1-11
Paymnt

CURRENT	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90 DAYS PAST DUE	OVER 90 DAYS PAST DUE	Amount Due
~~0.00~~ 3500.00	0.00	0.00	0.00	~~3,500.00~~	$3,500.00

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CUSTER COUNTY
ART & Heritage CENTER

CUSTER COUNTY ART & HERITAGE CENTER

P.O. Box 1284 Miles City, MT 59301 406-234-0635

ANNUAL MEMBERSHIP

[ ]	Senior	$15	[X]	Business	$60
[ ]	Student	$15	[ ]	Sustaining	$75
[ ]	Individual	$25	[ ]	Sponsor	$100
[ ]	Family	$40	[ ]	Patron	$300
[ ]	Contributing	$50	[ ]	Benefactor	$500

Membership and gifts to the Custer County Art & Heritage Center are tax deductible to the extent provided by law.

160.5912
Rick Amos

Name Montana Dakota Utilities Co.

Mailing Address 2001 N. Merrill Ave.

City Glendive, State Mt Zip 59330

Telephone (406) 359-3101

RETURNABLE ENVELOPE: TEAR OFF FLAP & RE-SEAL

CUSTER COUNTY ART & HERITAGE CENTER
P.O. BOX 1284
MILES CITY, MT
59301

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Dawson 100 Inc. Annual Dues Drive and Meeting

The Annual Dues Drive is underway for the Dawson 100 Club Inc. Please remit $100.00 to Dawson100 Club Inc. PO Box 35

Glendive Mt 59330.

We will be having our annual meeting on Sunday February 27th at 1:00 pm in the basement of the Public Library. All members and prospective members are encouraged to attend. We will be electing new board members at this time.

Dues are payable annually and they are used towards the continuing renovation projects at the Dawson County Fairgrounds. The next project we are working on would be to replace the old bathrooms. Dues and proceeds from our annual Santa Maria Style BBQ that we hold during the fair are the only two money makers for these renovations.

We are counting on your continued support, and we thank you for your past contributions.

Please remit your dues to:

Dawson 100 Club Inc.

PO Box 35

Glendive Mt 59330

$100
160.5981
Flick Auto

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

	Actual Electric D2010.8.82	Projected D2012.9.
Concentric Energy Advisors Inc. (ROE)	$123,150	$167,000
AUS Consultants, Inc.	30,455	72,000
NERA Economic Consulting	44,125	
Legal - Hughes, Kellner, Sullivan & Alke	32,535	45,000
Montana-Dakota Staff Hearing Expense (9 people)		
Aircraft (Bismarck, ND to Helena, MT)	4,200	5,700
Car Rental (2 cars @ $270/car)		540
Hotel (Assumes $95/night for 3 nights each)	334	2,565
Meals (Assumes $50/day for 3 days each)	281	1,350
Total	4,815	10,155
Montana-Dakota Staff Public Input meeting Expense (5 people)		
Aircraft (Bismarck, ND to Billings, MT)		2,640
Car Rental (2 cars @ $180/car)		360
Total		3,000
MT PSC Expense	2,073	3,000
Other		
Federal Express & Legal Advertising	5,651	6,200
Total Rate Case Expense	$242,804	$306,355
3 year amortization		$102,118
Recurring Level of Expense 2/		7,924
Projected Regulatory Commission Expense		$110,042

1/ Reflects 3 year average expense.

MT Reg Com Exp - 928	
2009	11,313
2010	10,718
2011	1,742
	$23,773
3 yr average	7,924

MONTANA-DAKOTA UTILITIES CO.
RATE CASE EXPENSE

Concentric Energy Advisors Inc. (Gaske)

	2012.9.___		2010.8.82
Direct testimony	$45,000		$41,952
Data Request	15,000		12,261
Rebuttal Testimony	65,000		57,485
Hearing	42,000	1/	11,452
Total	$167,000		$123,150

AUS Consultants, Inc. (Robinson)

	2012.9.___		2010.8.82
Direct testimony	$20,000		
Data Request	15,000		$16,470
Rebuttal Testimony	17,000		13,985
Hearing	20,000	1/	
	72,000		$30,455

1/ Based on anticipated 3 day hearing using prior charges.

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Preferences

Minimize menu on app launch

Trial Balance By Subledger - Trial Balance by Subledger

Select Find Close Row Tools

Type/Subledger	W	00171542	MT Elec Rate Case-2010
Company	*		Ledger Type
Business Unit	*		Thru Date
Object Account	*		

Records 1 - 10 Customize Grid Default

Account Number	Account Description	General Ledger Period Balance	General Ledger Balance
1.1844.5221	Consulting Fees		184,929.49
1.1844.5222	Legal Fees		45,335.00
1.1844.5512	Corporate Air		4,200.00
1.1844.5521	Meals		280.98
1.1844.5522	Other Reimbursable Expense		3,187.19
1.1844.5630	Office Supplies		4,870.89
1.1844.5941	Work Order Clearing		242,803.55-
	Total Object Account		
	Total Business Unit		
	Total Subledger00171542 W		

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Trial Balance By Subledger - Work With Account Ledger

Select Find Close Form Row Report Tools

Select a Query — Save Query Edit Queries

Account: 1.1844.5221 — Consulting Fees
Ledger Type 1: AA — General Ledger
Ledger Type 2:
Type/Subledger: W 00171542 — MT Elec Rate Case-2010

From Date *: 01/01/2008
Thru Date *: 07/31/2012

Posted | Unposted | All

YTD:
Cumulative: 184,929.49

Balances LT1 | Balances LT2

Records 1-15 — Customize Grid: 1432 Ledger

Do Ty	Doc Number	G/L Date	Explanation	LT 1 Amount	Explanation -Remark-	Invoice Number	P C	Bth Ty	Batch Number
PV	1564739	08/05/2010	Concentric Energy Advisors, In	20,557.41	Jun services-02636.00	4510	P	V	87722
PV	1567533	08/25/2010	NERA Economic Cosulting	1,250.00	5-25-6-21-10	S7442	P	V	88088
PV	1568052	08/30/2010	Concentric Energy Advisors, In	21,393.77	July serv-No 02636.00	4559	P	V	88153
PV	1568107	08/31/2010	NERA Economic Cosulting	19,250.00	Acct MTDA03	S7637	P	V	88165
PV	1586912	12/23/2010	AUS Consultants, Inc	10,890.00		119452	P	V	90590
PV	1593059	01/31/2011	AUS Consultants, Inc	2,545.34	PROJECT # 10-0359	119966	P	V	91416
PV	1595820	02/23/2011	Concentric Energy Advisors, In	6,145.59	SERV 11/01-11/30/10	4878	P	V	91848
PV	1595823	02/23/2011	Concentric Energy Advisors, In	6,116.25	SERV 12/01-12/31/10	4950	P	V	91848
PV	1596114	02/24/2011	AUS CONSULTANTS	13,720.00	PROJ #10-0359	120206	P	V	91877
PV	1599627	03/22/2011	Concentric Energy Advisors, In	57,484.29	ENGAGE#02636.00 MDU ROE 2...	5063	P	V	92381
PV	1600439	03/29/2011	AUS Consultants, Inc	2,750.00	proj 10-0359	120593	P	V	92482
PV	1603488	04/20/2011	NERA Economic Cosulting	11,375.00		T0348	P	V	92923
PV	1605046	04/29/2011	Concentric Energy Advisors, In	11,451.84	ENGAGE# 02636.00 2/01-28/11	5095	P	V	93141
			Column Total	**184,929.49**					
			Ledger Total	**184,929.49**					

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- Submit Job
- View Job Status

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- Minimize menu on app launch

Trial Balance By Subledger - Work With Account Ledger

Select Find Close Form Row Report Tools

Select a Query Save Query Edit Queries

Account: 1.1844.5222 — Legal Fees
Ledger Type 1: AA — General Ledger
Ledger Type 2:
Type/Subledger: W 00171542 — MT Elec Rate Case-2010

From Date *: 01/01/2008
Thru Date *: 07/31/2012

Posted Unposted All

YTD: Cumulative: 45,335.00

Balances LT1 Balances LT2

Records 1 - 17 Customize Grid: 1432 Ledger

Do Ty	Doc Number	G/L Date	Explanation	LT 1 Amount	Explanation -Remark-	Invoice Number	P C	Bth Ty	Batch Numt
PV	1573361	09/30/2010	HUGHES KELLNER SULLIV...	1,495.00		19382	P	V	888
PV	1582925	11/30/2010	AUS Consultants, Inc	550.00		119138	P	V	900
PV	1584296	12/10/2010	HUGHES KELLNER SULLIV...	2,678.00		19589	P	V	903
PV	1588887	12/31/2010	HUGHES KELLNER SULLIV...	1,287.00	HKSA 0024-0001	19795	P	V	908
PV	1592868	01/31/2011	NERA Economic Cosulting	10,500.00		S9235	P	V	913
PV	1592871	01/31/2011	NERA Economic Cosulting	1,000.00		S9579	P	V	913
PV	1593946	02/08/2011	HUGHES KELLNER SULLIV...	767.00		19911	P	V	915
PV	1598642	03/15/2011	HUGHES KELLNER SULLIV...	2,158.00	REF 0024-0146	19930	P	V	922
PV	1602872	04/14/2011	HUGHES KELLNER SULLIV...	7,267.00		23945	P	V	928
PV	1608901	05/31/2011	HUGHES KELLNER SULLIV...	2,522.00	ACDCT 0024	26158	P	V	936
PV	1608902	05/31/2011	HUGHES KELLNER SULLIV...	2,639.00	ACCT 0024	20266	P	V	936
PV	1612568	06/22/2011	NERA Economic Cosulting	750.00	PROJ 45333 PROF SERV 4/30/11	US1428	P	V	941
PV	1619434	08/05/2011	HUGHES KELLNER SULLIV...	10,621.00	ACCT 0024	20547 6-11	P	V	951
PV	1627455	09/28/2011	HUGHES KELLNER SULLIV...	351.00	HKSA 0024-0001	20679	P	V	961
PV	1631803	10/24/2011	HUGHES KELLNER SULLIV...	750.00	ACCT 0024-0001/0002/0146	20795	P	V	967
			Column Total	45,335.00					

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Trial Balance By Subledger - Work With Account Ledger

Select Find Close Form Row Report Tools

Select a Query Save Query Edit Queries

Account: 1.1844.5512
Ledger Type 1: AA
Ledger Type 2:
Type/Subledger: W 00171542

Corporate Air
General Ledger
MT Elec Rate Case-2010

From Date *: 01/01/2008
Thru Date *: 07/31/2012

Posted Unposted All

YTD:
Cumulative: 4,200.00

Balances LT1 Balances LT2

Records 1 - 6 Customize Grid: 1432 Ledger

Do Ty	Doc Number	G/L Date	Explanation	LT 1 Amount	Explanation -Remark-	Invoice Number	P C	Bth Ty	Batch Number
JE	4739	06/29/2011	Bravo Air 6/29/11	1,050.00	Goodin, Technical Hearing		P	G	94406
JE	4739	06/29/2011	Bravo Air 6/29/11	1,050.00	Mulkern, Technical Hearing		P	G	94406
JE	4739	06/29/2011	Bravo Air 6/29/11	1,050.00	Aberle, Technical Hearing		P	G	94406
JE	4739	06/29/2011	Bravo Air 6/29/11	1,050.00	Neigum, Technical Hearing		P	G	94406
			Column Total	4,200.00					
			Ledger Total	4,200.00					

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Trial Balance By Subledger - Work With Account Ledger

Select Find Close Form Row Report Tools

Select a Query — Save Query Edit Queries

Account: 1.1844.5521 — Meals
Ledger Type 1: AA — General Ledger
Ledger Type 2: — MT Elec Rate Case-2010
Type/Subledger: W 00171542
From Date *: 01/01/2007
Thru Date *: 07/31/2012
Posted / Unposted / All
YTD
Cumulative: 280.98

Balances LT1 | Balances LT2

Records 1 - 6 — Customize Grid: 1432 Ledger

Do Ty	Doc Number	G/L Date	Explanation	LT 1 Amount	Explanation -Remark-	Invoice Number	P C	Bth Ty	Batch Number
CE	1015561	06/30/2011	T ABERLE 6-11	81.98	Dinner		P	G	94423
CE	1015561	06/30/2011	T ABERLE 6-11	18.25	Lunch		P	G	94423
CE	1015561	06/30/2011	T ABERLE 6-11	132.00	Dinner		P	G	94423
CE	1018037	07/31/2011	D GOODIN 7-11	48.75	Lunch		P	G	95055
			Column Total	280.98					
			Ledger Total	280.98					

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Trial Balance By Subledger - Work With Account Ledger

Select Find Close Form Row Report Tools

Select a Query — Save Query Edit Queries

Account	1.1844.5522	Other Reimbursable Expense	
Ledger Type 1	AA	General Ledger	From Date * 01/01/2008
Ledger Type 2		MT Elec Rate Case-2010	Thru Date * 07/31/2012
Type/Subledger	W 00171542		

(•) Posted ( ) Unposted ( ) All — YTD — Cumulative 3,187.19

Balances LT1 Balances LT2

Records 1 - 10 — Customize Grid 1432 Ledger

Do Ty	Doc Number	G/L Date	Explanation	LT 1 Amount	Explanation -Remark-	Invoice Number	P C	Bth Ty	Batch Number
PV	1569378	09/10/2010	FEDEX	353.60	1008-5938-6	719404990	P	V	88396
PV	1578223	10/29/2010	FEDEX	185.43	1008-2938-6	725622246	P	V	89522
PV	1580101	11/12/2010	FEDEX	109.61	1008-5938-6	7-272-31338	P	V	89770
PV	1584322	12/10/2010	PUBLIC SERVICE COMMISSI...	2,073.22	Fabel travel expenses	D2010.8.82	P	V	90351
PV	1599074	03/18/2011	FEDEX	118.41	1008-5938-6	7-411-57390	P	V	92332
CE	1015561	06/30/2011	T ABERLE 6-11	228.84	Lodging		P	G	94423
CE	1015661	06/30/2011	D NEIGUM 6-11	105.41	Hotel		P	G	94442
PV	1626230	09/20/2011	FEDEX	12.67	1008-5938-6	7-613-57657	P	V	95996
			Column Total	**3,187.19**					
			Ledger Total	**3,187.19**					

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Trial Balance By Subledger - Work With Account Ledger

Select Find Close Form Row Report Tools

Select a Query — Save Query Edit Queries

Account: 1.1844.5630 — Office Supplies
Ledger Type 1: AA — General Ledger
Ledger Type 2:
Type/Subledger: W 00171542 — MT Elec Rate Case-2010

From Date *: 01/01/2008
Thru Date *: 07/31/2012

Posted / Unposted / All

YTD
Cumulative: 4,870.89

Balances LT1 | Balances LT2

Records 1 - 26 — Customize Grid: 1432 Ledger

Do Ty	Doc Number	G/L Date	Explanation	LT 1 Amount	Explanation -Remark-	Invoice Number	P C	Bth Ty	Batch Numt
PV	1587552	12/28/2010	FEDEX	139.95	Acct 1008-5938-6	7-326-58755	P	V	906
PV	1594794	02/15/2011	FEDEX	136.18	ACCT 1008-5938-6	737248187	P	V	917
PV	1594833	02/15/2011	FEDEX	26.49	ACCT 1008-5938-6	738020967	P	V	917
PV	1596693	02/28/2011	FEDEX	26.49	ACCT 1008-5938-6	7-387-77799	P	V	919
PV	1597773	03/09/2011	FEDEX	28.93	ACCT 1008-5938-6	739569952	P	V	921
PV	1597805	03/09/2011	FEDEX	288.00	ACCT 1008-5938-6	740389631	P	V	921
PV	1599834	03/24/2011	PUBLIC SERVICE COMMISSI...	517.00	legal publishing	N2009.9.122	P	V	924
PV	1600251	03/28/2011	PUBLIC SERVICE COMMISSI...	274.00	legal notices	D2010.8.82 3-11	P	V	924
PV	1600252	03/28/2011	PUBLIC SERVICE COMMISSI...	643.00	legal notices	D2010.8.82 03-11	P	V	924
PV	1601463	04/05/2011	FEDEX	18.23	Acct 1008-5938-6	7-435-52093	P	V	926
PV	1613082	06/28/2011	FEDEX	19.13	Acct 1008-5938-6	7-529-75020	P	V	942
PV	1618371	07/29/2011	PUBLIC SERVICE COMMISSI...	342.00	legal notice	D2010..8.82	P	V	949
PV	1618435	07/29/2011	PUBLIC SERVICE COMMISSI...	198.00	legal notices	D2010.8.82 7-19-11	P	V	949
PV	1623802	08/31/2011	FEDEX	66.52	Acct 1008-5938-6	7-606-32646	P	V	956
			Column Total	4,870.89					
			Ledger Total	4,870.89					

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Trial Balance By Subledger - Work With Account Ledger

Select Find Close Form Row Report Tools

Select a Query — Save Query Edit

Account: 1.1844.5221 — Consulting Fees

Ledger Type 1: AA — General Ledger

Ledger Type 2: — 2009 WY Electric Rate Case

Type/Subledger: W — 00164890

Posted | Unposted | All — YTD

Balances LT1 | Balances LT2

Records 1 - 10 — Customize Grid — 1432 Ledger

Do Ty	Doc Number	G/L Date	Explanation	LT 1 Amount	Explanation -Remark-	Invoice Number	P C	Bth Ty	Batch Number	Bat Dat
PV	1512344	07/29/2009	Concentric Energy Advisors, In	24,310.00		3758	P	V	814931	
PV	1520525	09/24/2009	Concentric Energy Advisors, In	11,530.57		3822	P	V	823562	
PV	1524781	10/23/2009	Concentric Energy Advisors, In	3,918.75	Aug services	3858	P	V	828275	
PV	1533695	12/28/2009	Concentric Energy Advisors, In	1,637.41		3968	P	V	838091	
PV	1541485	02/22/2010	Concentric Energy Advisors, In	686.54		4141	P	V	847272	
PV	1546603	03/31/2010	Concentric Energy Advisors, In	17,808.05	2516.00 Jan services	4193	P	V	853345	
PV	1549426	04/23/2010	Concentric Energy Advisors, In	56,588.29	Feb services	4223	P	V	857067	
PV	1564704	08/05/2010	Concentric Energy Advisors, In	950.00	Jun serv-02516.00	4509	P	V	877221	
			Column Total	**117,429.61**						
			Ledger Total	**117,429.61**						

4 day hearing

56,588.29 ÷ 4 = 14,147/day

CONCENTRIC

June 6, 2012

Mr. Garrett Senger
Vice President, Rates and Regulatory
Montana-Dakota Utilities Co.
1200 W. Century Ave.
P.O. Box 5650
Bismarck, ND 58506-5650

c/o: Rita Mulkern (rita.mulkern@mdu.com)

Subject: Montana Gas 2012 Rate Filing

Dear Garrett:

As we discussed, Concentric Energy Advisors ("Concentric") would be pleased to assist you by preparing a cost of capital study and related testimony to be filed with your upcoming Montana Gas rate filing, which is currently scheduled to be filed in early September.

SCOPE

It is expected that I will provide written Direct Testimony on the cost of capital to be included with the rate filing. The cost of capital analysis will rely on DCF analyses of the cost of common equity and will involve several alternative benchmarks and supporting approaches. In addition, my testimony will analyze the comparability of risk between the proxy companies and Montana-Dakota Utilities' Montana Gas operations. Subsequent to the filing, we will provide support for you in replying to various issues, answering data requests, preparing Reply Testimony and I will appear at a hearing to provide oral testimony, as needed.

PROPOSED PROJECT TEAM

In order to optimize efficiency and cost-effectiveness for Montana-Dakota, I expect to be using an experienced analyst for statistical and modeling work, and an experienced Project Manager to assist in the more complex tasks.

The biographies of the key members of the project team are provided below:

John P. Trogonoski, Project Manager, joined Concentric in 2008. He has recognized expertise in rate of return, cost of equity, and capital structure issues for public utilities in the U.S. and Canada. He has over 18 years experience in financial analysis, business valuation, utility regulation, property taxation, and program administration. He has filed expert testimony on rate of return, revenue requirement, cost allocation, rate design, incentive regulation, and policy development. He has a Master's degree in Business Administration and an undergraduate degree in Marketing from the University of Colorado at Denver.

1130 CONNECTICUT AVENUE NW, SUITE 850 · WASHINGTON, DC 20036 TEL 202-587-4470 · FAX 202-587-4470

Nathaniel R. Standish, Senior Consultant, joined Concentric in 2007. Mr. Standish has contributed to projects involving rate design, cost of capital, expert testimony, energy market assessments, asset valuation, and performance benchmarking. His work often involves financial modeling, statistical analysis, regulatory research, database management, and project support. Prior to joining Concentric, Mr. Standish worked as an accountant and analyst with a venture capital firm. He also interned for an investment management firm collecting and organizing data to analyze stock performance. Mr. Standish holds a B.A. in Economics from Union College in Schenectady, NY where he graduated Summa Cum Laude and was a member of the Phi Beta Kappa Society

BUDGET

Concentric estimates a budget of hourly fees of approximately $45,000 for preparing the filed Direct Testimony. Additional work will be performed on a time and materials basis plus any out of pocket travel and administrative costs. Concentric's standard terms and conditions as well as hourly billing rates are enclosed as Attachments A and B, respectively.

We are looking forward to working with you and your team on this assignment. Please call me at (202) 587-4471, or (240) 731-9949 if you should have any questions. If the terms are satisfactory, please sign a copy of the terms and conditions and return a copy of this proposal to me.

Very truly yours,

Concentric Energy Advisors, Inc.

J. Stephen Gaske

Senior Vice President

Attachments:

A. Concentric Standard Terms and Conditions
B. Concentric Hourly Billing Rates

CONCENTRIC ENERGY ADVISORS, INC.
STANDARD TERMS AND CONDITIONS

1. *Scope* – Concentric Energy Advisors, Inc. ("Concentric") will perform the services set forth in the Letter or Proposal of which these Terms and Conditions (Terms) are a part. The provisions of these Terms shall control in the case of conflict with any provisions of the Letter or Proposal.

2. *Fees and Expenses* – Unless otherwise stated, fees for services by Concentric shall be based upon the rates, at the time the work is performed, of the personnel actually involved in the assignment. Report production and printing, reproduction, and telephone charges will be billed to you at Concentric's standard charges for such materials for services. Expenses of consultants while on assignment or any other charge incurred or expenditure made on your behalf will be charged at our cost.

3. *Payment* – Concentric will submit monthly invoices reflecting actual work performed and expenses incurred. Payment shall be due in U.S. funds 30 days after the date of an invoice. Amounts past due more than 30 days shall bear interest at an annual rate of 12% from the due date until payment is received.

4. *Sales Tax* – You are responsible for paying any local, state, or federal sales, use, or ad valorem tax that might be assessed on our services.

5. *Independent Contractor* – It is understood and agreed that Concentric shall for all purposes be an independent contractor, shall not hold itself out as representing or acting in any manner for you, and shall have no authority to bind you to any contract or in any other manner.

6. *Termination* – These terms shall be subject to the right of either party to terminate at any time upon not less than ten (10) days prior written notice to the other party. Upon termination, you shall pay the full amount due for services rendered and costs and expenses incurred and not paid for up to that time, and the costs of returning consultant personnel to home base and other reasonable costs and expenses incurred in effecting termination and returning documents.

7. *Responsibility Statement* – Concentric agrees that the services provided for herein will be performed in accordance with recognized professional consulting standards for similar services and that adequate personnel will be assigned for that purpose. If, during the performance of these services or within six months following completion of the assignment, such services shall prove to be faulty or defective by reason of a failure to meet such standards, Concentric agrees that upon prompt written notification from you prior to the expiration of the six month period following the completion of the assignment containing any such fault or defect, such faulty portion of the services shall be redone at no cost to you up to a maximum amount equivalent to the cost of the services rendered under this assignment. The foregoing shall constitute Concentric's sole liability with respect to the accuracy or completeness of the work and the activities involved in its preparation. In no event shall Concentric, its agents, employees, or others providing materials or performing services in connection with work on this assignment be liable for any direct, consequential or special loss or damage, whether attributable to breach of contract, tort, including negligence, or otherwise; and except as herein provided, you release, indemnify, and hold

Concentric, its agents, employees, or others providing materials or performing services in connection with work on this assignment harmless from any and all liability including costs of defense, settlement and reasonable attorney's fees.

8. *Work Product* – Any report or other document prepared pursuant to these Terms shall be for your use only. Concentric's prior written consent is required for the use of (or reference to) its report or any other document prepared pursuant to these Terms in connection with a public offering of securities or in connection with any other financing. Concentric hereby agrees, however, to the Client's reference to the work product in connection with any proxy relating to a combination between two parties. It is understood and agreed that Concentric's use of its proprietary computer software, methodology, procedures, or other proprietary information in connection with an assignment shall not give you any rights with respect to such proprietary computer software, methodology, procedures or other proprietary information. Concentric may retain and further use the technical content of its work hereunder.

9. *Excused Performance* – Concentric shall not be deemed in default of any provision hereof or be liable for any delay, failure in performance, or interruption of service resulting directly or indirectly from acts of God, civil or military authority, civil disturbance, war, strikes or other labor disputes, fires, other catastrophes, or other forces beyond its reasonable control, whether or not such event may be deemed foreseeable.

10. *Related Litigation* – In the event that Concentric employees (current or former), subcontractors or agents are compelled to provide testimony, produce documents, or otherwise incur costs or expend time in any legal proceeding related to Concentric's work for you, you agree to reimburse Concentric at its regular billing rate per hour for its time expended, and for any expenses incurred (at Concentric's direct cost).

11. *Notices* – All notices given under or pursuant to the Terms shall be sent by Certified or Registered Mail, Return Receipt Requested, and shall be deemed to have been delivered when physically delivered if to Concentric Energy Advisors, Inc., 293 Boston Post Road West, Suite 500, Marlborough, MA 01752, Attention Mr. John J. Reed, Chairman and Chief Executive Officer, and if to you at the address shown on the Letter or Proposal of which these Terms are a part or such other address as you may designate by written notice to us.

12. *Complete Agreement* – It is understood and agreed that these Terms and the Letter or Proposal of which they are a part embody the complete understanding of the parties and that any and all provisions, negotiations and representations not included herein are hereby abrogated and that these terms cannot be changed, modified or varied except by written instrument signed by both parties. In the event you issue a purchase order or memorandum or other instrument covering the services herein provided, it is hereby specifically agreed and understood that such purchase order, memorandum, or instrument is for your internal purposes only, and any and all terms and conditions contained therein, whether printed or written, shall be of no force or effect unless agreed to in writing by Concentric. No waiver by either parties of a breach hereof or default hereunder shall be deemed a waiver by such party of a subsequent breach or default of like or similar nature.

13. *Governing Law* – This Agreement (consisting of the Letter or Proposal and these terms) shall be construed and otherwise governed pursuant to the laws of the Commonwealth of Massachusetts. The attached

Proposal, of which these General terms and Conditions (terms) form a part, constitutes an agreement of the parties hereto, and supersedes any previous agreement or understanding. It may not be modified except in writing, and only if executed by both parties.

AGREED AND ACCEPTED:

Garrett Senger

CLIENT SIGNATURE

TITLE: CAO, V.P. Regulatory

COMPANY: Montana-Dakota Utilities Co

DATE: 6/8/12

Concentric Energy Advisors, Inc.
Hourly Rate Schedule

TITLE	HOURLY RATE
CHAIRMAN AND CHIEF EXECUTIVE OFFICER	$650
PRESIDENT	$500
SENIOR VICE PRESIDENT	$500
VICE PRESIDENT, EXECUTIVE ADVISOR	$425
ASSISTANT VICE PRESIDENT	$375
SENIOR PROJECT MANAGER	$350
PROJECT MANAGER	$325
SENIOR CONSULTANT	$300
CONSULTANT	$290
ASSISTANT CONSULTANT	$255
ANALYST	$215
ASSOCIATE	$140
PROJECT ASSISTANT	$55

JGHES KELLNER SULLIVAN & ALKE P
FED ID 81-0291974
P O BOX 1166
HELENA, MT 59624-1166
(406) 442-3690

April 30, 2012
21518

MONTANA-DAKOTA UTILITIES CO
DANIEL KUNTZ
PO BOX 5650
BISMARCK, ND 58506

Current	30 Days	60 Days	90 Days	120 Da
872.00	1,753.00	592.10	0.00	0.

Timekeeper Summary

Name	Hours	Rate	Amou
JOHN L ALKE	3.25	260.00	$845.

G-97

MDU Resources Flight Department
TRIP QUOTE - [None Selected]
N78MD for 07/26/2012 thru 07/26/2012
Printed by: Bradyb at 07/26/2012 @ 10:42:57

epart ate	D Y	Origin	Dest	Dep Time	Arr Time	Grnd Time	D Y	Arrival Date	ETE	Dist	#Pax	Cost	Cost/Pax	TZ diff
7/26/2012	R	[BIS] BISMARCK, ND USA	[BIL] BILLINGS, MT USA			00:00	R	07/26/2012	01:10	328	1	$1,440.00	$1,440.00	-1
7/26/2012	R	[BIL] BILLINGS, MT USA	[BIS] BISMARCK, ND USA			00:00	R	07/26/2012	01:00	328	1	$1,200.00	$1,200.00	1

Total Cost = $2,640.00
Total Cost Per Passenger = $2,640.00

07/26/2012 Flight Time: 02:10
Duty Time: 03:40

G-98

MDU Resources Flight Department
TRIP QUOTE - [None Selected]
N78MD for 07/26/2012 thru 07/26/2012
Printed by: Bradyb at 07/26/2012 @ 08:16:17

Depart Date	D Y	Origin	Dest	Dep Time	Arr Time	Grnd Time	D Y	Arrival Date	ETE	Dist	#Pax	Cost	Cost/Pax	TZ diff
07/26/2012	R	[BIS] BISMARCK, ND USA	[HLN] HELENA, MT USA			00:00	R	07/26/2012	01:30	462	1	$1,800.00	$1,800.00	-1
07/26/2012	R	[HLN] HELENA, MT USA	[BIS] BISMARCK, ND USA			00:00	R	07/26/2012	01:20	462	1	$1,560.00	$1,560.00	1

Total Cost = $3,360.00
Total Cost Per Passenger = $3,360.00

07/26/2012 Flight Time: 02:50
Duty Time: 04:20

G-99

© Professional Flight Management, Inc. 1983-2012

Reviewed
Did
not Adjust

MONTANA-DAKOTA UTILITIES CO.
POSTAGE - UTILITY
TWELVE MONTHS ENDING DECEMBER 31, 2011
PROJECTED 2012

Postage/Express Mail (5651 & 5652)	Per Books	Projected 2012	% Change
Electric	$659,152	$666,519	1.12%
Gas	1,102,394	1,094,475	-0.72%
Total	1,761,546	1,760,994	-0.03%

Actual vs Budget Res - Copy of Actual vs Budget Resource

Reviewed - not adjusted

Resource / RC	YTD 2012 Budget Actuals	YTD 2012 Budget 2012	YTD Diff	YTD Diff %	
5211: Subcontract Labor					
115: Rocky Mountain Region Manager	205,992	161,599	44,394	27%	- due to weath
165: Glendive District Manager	126,422	65,308	61,114	94%	- Growth
255: Wolf Point District Manager	13,455	10,064	3,391	34%	- due to we
887: Director of Distribution Eng.	79,567	172,791	(93,224)	-54%	
Total: 5211	6,224,076	5,876,772	347,304	6%	
5300: Materials					
115: Rocky Mountain Region Manager	160,516	137,929	22,587	16%	- will stabilize
165: Glendive District Manager	145,520	89,486	56,034	63%	- Growth
255: Wolf Point District Manager	48,325	61,940	(13,615)	-22%	
887: Director of Distribution Eng.	87,932	88,000	(68)	0%	
960: VP Operations	(2,201)	183,845	(186,046)	-101%	
Total: 5300	2,761,393	2,872,353	(110,960)	-4%	

Reviewed - not adjusted

Actual vs Budget Res - Copy of Actual vs Budget Resource

Resource / RC	YTD 2011 Budget Actuals	YTD 2012 Budget 2012	YTD Diff	YTD Diff %
5211: Subcontract Labor				
115: Rocky Mountain Region Manager	396,470	379,986	16,484	4%
165: Glendive District Manager	212,047	226,412	(14,365)	-6%
255: Wolf Point District Manager	71,734	74,396	(2,662)	-4%
887: Director of Distribution Eng.	124,292	400,900	(276,608)	-69%
960: VP Operations	1,066,291	630,000	436,291	69%
Total: 5211	12,211,482	12,614,118	(402,636)	-3%
5300: Materials				
115: Rocky Mountain Region Manager	275,660	259,961	15,699	6%
165: Glendive District Manager	253,263	213,976	39,287	18%
255: Wolf Point District Manager	92,421	119,934	(27,513)	-23%
887: Director of Distribution Eng.	161,296	176,000	(14,704)	-8%
960: VP Operations	341,063	200,000	141,063	71%
Total: 5300	5,724,747	5,688,341	36,406	1%

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - MONTANA
SUMMARY OF REVENUES - PER BOOKS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2011

	Per Books				
Rate Reporting Class	Billing Units 1/	Dk	Base Revenue	Fuel Revenue 2/	Total Revenue
Sales					
Residential					
Rate 60	70,015	6,268,127	$12,387,856	$33,135,053	$45,522,909
Total Residential	70,015	6,268,127	12,387,856	33,135,053	45,522,909
Firm General					
Rate 70 < 500 cubic feet	6,549	1,152,109	2,374,523	6,077,763	8,452,286
Rate 70 > 500 cubic feet	2,127	2,659,010	4,158,861	14,082,133	18,240,994
	8,676	3,811,119	6,533,384	20,159,896	26,693,280
Optional Seasonal 3/					
Rate 72 > 500 cubic feet	4	3,090	4,601	14,185	18,786
Rate 72 > 500 cubic feet		755	1,772	4,109	5,881
	4	3,845	6,373	18,294	24,667
Total Firm General	8,680	3,814,964	6,539,757	20,178,190	26,717,947
Small Interruptible					
Rate 71	9	278,445	234,506	1,147,584	1,382,090
Total Small Interruptible	9	278,445	234,506	1,147,584	1,382,090
Large Interruptible					
Rate 85	2	23,609	16,124	91,068	107,192
Total Large Interruptible	2	23,609	16,124	91,068	107,192
Total Sales	78,706	10,385,145	$19,178,243	$54,551,895	$73,730,138
Transportation					
Small Interruptible					
Rate 81	35	728,209	$597,814	$21,383	$619,197
Large Interruptible					
Rate 82	5	4,614,240	590,632	56,845	647,477
Total Transportation	40	5,342,449	$1,188,446	$78,228	$1,266,674
Total Sales & Transportation	78,746	15,727,594	$20,366,689	$54,630,123	$74,996,812

1/ Residential and Firm billing units reflect average days billed for the twelve months ending December 31, 2011. Interruptible and Transportation billing units reflect average active customers for 2011.
2/ Transportation fuel charge revenue is reflected as fuel revenue.
3/ Customer billing units reflected in summer rates only.

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - MONTANA
SUMMARY OF REVENUES - @ CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2011

	Per Books @ Current Rates 1/				
Rate Reporting Class	Billing Units	Dk	Base Revenue	Cost of Gas	Total Revenue
Sales					
Residential					
Rate 60	70,015	6,268,127	$12,393,054	$24,176,166	$36,569,220
Total Residential	70,015	6,268,127	12,393,054	24,176,166	36,569,220
Firm General					
Rate 70 < 500 cubic feet	6,549	1,152,109	2,376,118	4,443,684	6,819,802
Rate 70 > 500 cubic feet	2,127	2,659,010	4,160,445	10,255,802	14,416,247
	8,676	3,811,119	6,536,563	14,699,486	21,236,049
Optional Seasonal					
Rate 72 > 500 cubic feet	4	3,845	6,260	14,830	21,090
	4	3,845	6,260	14,830	21,090
Total Firm General	8,680	3,814,964	6,542,823	14,714,316	21,257,139
Small Interruptible					
Rate 71	9	278,445	220,106	801,365	1,021,471
Total Small Interruptible	9	278,445	220,106	801,365	1,021,471
Large Interruptible					
Rate 85	2	23,609	12,765	67,947	80,712
Total Large Interruptible	2	23,609	12,765	67,947	80,712
Total Sales	78,706	10,385,145	$19,168,748	$39,759,794	$58,928,542
Transportation					
Small Interruptible					
Rate 81	35	728,209	$613,831		$613,831
Large Interruptible					
Rate 82	5	4,614,240	590,446		590,446
Total Transportation	40	5,342,449	$1,204,277	$0	$1,204,277
Total Sales & Transportation	78,746	15,727,594	$20,373,025	$39,759,794	$60,132,819

1/ Rates effective with service rendered on and after 11/1/09, Docket Nos. D2009.9.123 and D2009.9.124, for firm customers and 4/13/03, Docket No. D2002.5.59, for IT and Transportation customers. Weighted cost of gas for 2012.

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - MONTANA
SUMMARY OF REVENUES - NORMALIZED
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2011

	Normalized				
Rate Reporting Class	Billing Units	Dk	Base Revenue	Cost of Gas	Total Revenue
Sales					
Residential					
Rate 60	70,015	6,082,510	$12,184,049	$23,460,241	$35,644,290
Total Residential	70,015	6,082,510	12,184,049	23,460,241	35,644,290
Firm General					
Rate 70 < 500 cubic feet	6,549	1,119,609	2,332,146	4,318,332	6,650,478
Rate 70 > 500 cubic feet	2,127	2,658,505	4,159,761	10,253,854	14,413,615
	8,676	3,778,114	6,491,907	14,572,186	21,064,093
Optional Seasonal					
Rate 72 > 500 cubic feet	4	3,845	6,260	14,830	21,090
	4	3,845	6,260	14,830	21,090
Total Firm General	8,680	3,781,959	6,498,167	14,587,016	21,085,183
Small Interruptible					
Rate 71	9	218,586	175,691	629,091	804,782
Total Small Interruptible	9	218,586	175,691	629,091	804,782
Large Interruptible					
Rate 85	0	0	0	0	0
Total Large Interruptible	0	0	0	0	0
Total Sales	78,704	10,083,055	$18,857,907	$38,676,348	$57,534,255
Transportation					
Small Interruptible					
Rate 81	35	686,293	$582,729		$582,729
Large Interruptible					
Rate 82	5	4,197,933	548,804		548,804
Total Transportation	40	4,884,226	$1,131,533	$0	$1,131,533
Total Sales & Transportation	78,744	14,967,281	$19,989,440	$38,676,348	$58,665,788

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - MONTANA
SUMMARY OF REVENUES - ANNUALIZED
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2011

	Annualized				
Rate Reporting Class	Billing Units	Dk	Base Revenue	Cost of Gas	Total Revenue
Sales					
Residential					
Rate 60	70,161	6,097,461	$12,212,009	$23,517,907	$35,729,916
Total Residential	70,161	6,097,461	12,212,009	23,517,907	35,729,916
Firm General - Rate 70					
Rate 70 < 500 cubic feet	6,547	1,119,203	2,331,348	4,316,766	6,648,114
Rate 70 > 500 cubic feet	2,149	2,690,778	4,209,248	10,378,331	14,587,579
	8,696	3,809,981	6,540,596	14,695,097	21,235,693
Optional Seasonal - Rate 72					
Rate 72 > 500 cubic feet	4	3,845	6,260	14,830	21,090
	4	3,845	6,260	14,830	21,090
Total Firm General	8,700	3,813,826	6,546,856	14,709,927	21,256,783
Small Interruptible					
Rate 71	9	218,586	175,691	629,091	804,782
Total Small Interruptible	9	218,586	175,691	629,091	804,782
Large Interruptible					
Rate 85	0	0	0	0	0
Total Large Interruptible	0	0	0	0	0
Total Sales	78,870	10,129,873	$18,934,556	$38,856,925	$57,791,481
Transportation					
Small Interruptible					
Rate 81	35	686,293	$582,729		$582,729
Large Interruptible					
Rate 82	5	4,197,933	548,804		548,804
Total Transportation	40	4,884,226	$1,131,533	$0	$1,131,533
Total Sales & Transportation	78,910	15,014,099	$20,066,089	$38,856,925	$58,923,014

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MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - MONTANA
CALCULATION OF REVENUES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2011

Residential - Rate 60	Per Books at Current Rates 1/			Normalized		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Bills	70,015	$6.35 per month	$5,335,143	70,015	$6.35 per month	$5,335,143
Distribution Delivery Charge	6,268,127	1.126 per dk	7,057,911	6,082,510	1.126 per dk	6,848,906
Cost of Gas	6,268,127	3.857 per dk	24,176,166	6,082,510	3.857 per dk	23,460,241
Total Revenue			$36,569,220			$35,644,290

Residential - Rate 60	Annualized		
	Billing Units	Rate	Revenue
Bills	70,161	$6.35 per month	$5,346,268
Distribution Delivery Charge	6,097,461	1.126 per dk	6,865,741
Cost of Gas	6,097,461	3.857 per dk	23,517,907
Total Revenue			$35,729,916

1/ Rates effective with service rendered on and after 11/1/09, Docket Nos. D2009.9.123 and D2009.9.124. Weighted cost of gas for 2012.

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MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - MONTANA
CALCULATION OF REVENUES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2011

Firm General - Rate 70 Small Meters	Per Books at Current Rates 1/			Normalized		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Bills	6,549	$10.40 per month	$817,315	6,549	$10.40 per month	$817,315
Distribution Delivery Charge	1,152,109	1.353 per dk	1,558,803	1,119,609	1.353 per dk	1,514,831
Cost of Gas	1,152,109	3.857 per dk	4,443,684	1,119,609	3.857 per dk	4,318,332
Total Revenue			$6,819,802			$6,650,478

Firm General - Rate 70 Small Meters	Annualized		
	Billing Units	Rate	Revenue
Bills	6,547	$10.40 per month	$817,066
Distribution Delivery Charge	1,119,203	1.353 per dk	1,514,282
Cost of Gas	1,119,203	3.857 per dk	4,316,766
Total Revenue			$6,648,114

1/ Rates effective with service rendered on and after 11/1/09, Docket Nos. D2009.9.123 and D2009.9.124. Weighted cost of gas for 2012.

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MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - MONTANA
CALCULATION OF REVENUES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2011

Firm General - Rate 70 Large Meters	Per Books at Current Rates 1/			Normalized		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Bills	2,127	$22.05 per month	$562,804	2,127	$22.05 per month	$562,804
Distribution Delivery Charge	2,659,010	1.353 per dk	3,597,641	2,658,505	1.353 per dk	3,596,957
Cost of Gas	2,659,010	3.857 per dk	10,255,802	2,658,505	3.857 per dk	10,253,854
Total Revenue			$14,416,247			$14,413,615

Firm General - Rate 70 Large Meters	Annualized		
	Billing Units	Rate	Revenue
Bills	2,149	$22.05 per month	$568,625
Distribution Delivery Charge	2,690,778	1.353 per dk	3,640,623
Cost of Gas	2,690,778	3.857 per dk	10,378,331
Total Revenue			$14,587,579

1/ Rates effective with service rendered on and after 11/1/09, Docket Nos. D2009.9.123 and D2009.9.124. Weighted cost of gas for 2012.

L-1

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - MONTANA
CALCULATION OF REVENUES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2011

Optional Seasonal Rate 72 (Large Meters)	Per Books at Current Rates 1/			Normalized		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Bills	4	$22.05 per month	$1,058	4	$22.05 per month	$1,058
Distribution Delivery Charge	3,845	1.353 per dk	5,202	3,845	1.353 per dk	5,202
Cost of Gas	3,845	3.857 per dk	14,830	3,845	3.857 per dk	14,830
Total Revenue			$21,090			$21,090

Optional Seasonal Rate 72 (Large Meters)	Annualized		
	Billing Units	Rate	Revenue
Bills	4	$22.05 per month	$1,058
Distribution Delivery Charge	3,845	1.353 per dk	5,202
Cost of Gas	3,845	3.857 per dk	14,830
Total Revenue			$21,090

1/ Rates effective with service rendered on and after 11/1/09, Docket Nos. D2009.9.123 and D2009.9.124. Weighted cost of gas for 2012.

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MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - MONTANA
CALCULATION OF REVENUES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2011

Small Interruptible - Rate 71	Per Books at Current Rates 1/ 2/			Normalized		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Bills	9	$125.00 per month	$13,500	9	$125.00 per month	$13,500
Distribution Delivery Charge	278,445	0.742 per dk	206,606	218,586	0.742 per dk	162,191
Cost of Gas	278,445	2.878 per dk	801,365	218,586	2.878 per dk	629,091
Total Revenue			$1,021,471			$804,782

Small Interruptible - Rate 71	Annualized		
	Billing Units	Rate	Revenue
Bills	9	$125.00 per month	$13,500
Distribution Delivery Charge	218,586	0.742 per dk	162,191
Cost of Gas	218,586	2.878 per dk	629,091
Total Revenue			$804,782

1/ Rates effective with service rendered on and after 4/13/03, Docket No. D2002.5.59. Weighted cost of gas for 2012.
2/ Reflects Maximum Rate per dk.

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MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - MONTANA
CALCULATION OF REVENUES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2011

Large Interruptible - Rate 85	Per Books at Current Rates 1/ 2/			Normalized		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Bills	2	$480.00 per month	$960	3/	$480.00 per month	
Distribution Delivery Charge	23,609	0.500 per dk	11,805	3/	0.500 per dk	
Cost of Gas	23,609	2.878 per dk	67,947	3/	2.878 per dk	
Total Revenue			$80,712			$0

Large Interruptible - Rate 85	Annualized		
	Billing Units	Rate	Revenue
Bills	3/	$480.00 per month	
Distribution Delivery Charge	3/	0.500 per dk	
Cost of Gas	3/	2.878 per dk	
Total Revenue			$0

1/ Rates effective with service rendered on and after 4/13/03, Docket No. D2002.5.59. Weighted cost of gas for 2012.
2/ Reflects Maximum Rate per dk.
3/ Dk from Rate 85 are included in the normalized and annualized billing units for Rate 82 and are priced at applicable flex rate.

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - MONTANA
CALCULATION OF REVENUES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2011

Small Interruptible Transportation Rate 81	Per Books at Current Rates 1/				Normalized			
	Billing Units	Rate		Revenue	Billing Units	Rate		Revenue
Bills	35	$175.00	per month	$73,500	35	$175.00	per month	$73,500
Distribution Delivery Charge	728,209	0.742	per dk	540,331	686,293	0.742	per dk	509,229
Total Revenue				$613,831				$582,729

Small Interruptible Transportation Rate 81	Annualized			
	Billing Units	Rate		Revenue
Bills	35	$175.00	per month	$73,500
Distribution Delivery Charge	686,293	0.742	per dk	509,229
Total Revenue				$582,729

1/ Rates effective with service rendered on and after 4/13/03, Docket No. D2002.5.59. Weighted cost of gas for 2012.

H-11

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - MONTANA
CALCULATION OF REVENUES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2011

Large IT Transport Rate 82 (Max Rate)	Per Books at Current Rates 1/				Normalized 2/			
	Billing Units	Rate		Revenue	Billing Units	Rate		Revenue
Bills	1	$530.00	per month	$6,360	1	$530.00	per month	$6,360
Distribution Delivery Charge	92,217	0.500	per dk	46,109	74,017	0.500	per dk	37,009
Total Revenue				$52,469				$43,369

Large IT Transport Rate 82 (Max Rate)	Annualized 2/			
	Billing Units	Rate		Revenue
Bills	1	$530.00	per month	$6,360
Distribution Delivery Charge	74,017	0.500	per dk	37,009
Total Revenue				$43,369

1/ Rates effective with service rendered on and after 4/13/03, Docket No. D2002.5.59. Weighted cost of gas for 2012.
2/ Dk from Rate 85 are included in the normalized and annualized billing units for Rate 82.

H-12

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - MONTANA
CALCULATION OF REVENUES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2011

Large IT Transport Rate 82 (Flex Rate)	Per Books at Current Rates 1/			Normalized 2/		
	Billing Units	Rate	Revenue	Billing Units	Rate	Revenue
Bills	4	$530.00 per month	$25,440	4	$530.00 per month	$25,440
Distribution Delivery Charge	4,522,023	3/	512,537	4,123,916	3/	479,995
Total Revenue			$537,977			$505,435

Large IT Transport Rate 82 (Flex Rate)	Annualized 2/		
	Billing Units	Rate	Revenue
Bills	4	$530.00 per month	$25,440
Distribution Delivery Charge	4,123,916	3/	479,995
Total Revenue			$505,435

1/ Rates effective with service rendered on and after 4/13/03, Docket No. D2002.5.59. Weighted cost of gas for 2012.
2/ Dk from Rate 85 are included in the normalized and annualized billing units for Rate 82 and are priced at applicable flex rate.
3/ Source: Flex rate calculations worksheet.

#-13

MONTANA-DAKOTA UTILITIES CO.
REVENUE CALCULATIONS
GAS UTILITY - MONTANA
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2011

Flex Rate Calculations Workpaper

Customer ID	Commodity Charge/Dk	Current Rates		Normalized		
		Dk	Revenues	Dk		Revenues
82-1	$0.050	2,273,722	$113,686	2,075,491		$103,775
82-2	0.203	1,605,166	325,849	1,564,411	1/	317,575
82-3	0.166	131,636	21,852	155,205	1/	25,764
82-4	0.100	511,499	51,150	328,809		32,881
		4,522,023	$512,537	4,123,916		$479,995

1/ Dk from Rate 85 are included in the normalized billing units.

H-14

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - MONTANA
CURRENT RATES

	Applicable Charge 1/ 2/	
Residential - Rate 60		
Basic Service Charge	$6.35	per month
Distribution Delivery Charge	$1.126	per dk
Cost of Gas	$3.857	per dk
Firm General - Rate 70		
Basic Service Charge		
Small Meters	$10.40	per month
Large Meters	$22.05	per month
Distribution Delivery Charge	$1.353	per dk
Cost of Gas	$3.857	per dk
Optional Seasonal - Rate 72		
Basic Service Charge		
Small Meters	$10.40	per month
Large Meters	$22.05	per month
Distribution Delivery Charge	$1.353	per dk
Cost of Gas	$3.857	per dk
Small Interruptible Sales - Rate 71		
Basic Service Charge	$125.00	per month
Distribution Delivery Charge		
Maximum Rate per dk	$0.742	per dk
Minimum Rate per dk	$0.101	per dk
Cost of Gas	$2.878	per dk
Large Interruptible Sales - Rate 85		
Basic Service Charge	$480.00	per month
Distribution Delivery Charge		
Maximum Rate per dk	$0.500	per dk
Minimum Rate per dk	$0.050	per dk
Cost of Gas	$2.878	per dk
Small Interruptible Transport - Rate 81		
Basic Service Charge	$175.00	per month
Distribution Delivery Charge		
Maximum Rate per dk	$0.742	per dk
Minimum Rate per dk	$0.101	per dk
Large Interruptible Transport - Rate 82		
Basic Service Charge	$530.00	per month
Distribution Delivery Charge		
Maximum Rate per dk	$0.500	per dk
Minimum Rate per dk	$0.050	per dk

1/ Rates effective with service rendered on and after 11/1/09, Docket Nos. D2009.9.123 and D2009.9.124, for firm customers and 4/13/03, Docket No. D2002.5.59, for IT and Transportation customers.
2/ Weighted cost of gas for 2012.

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - MONTANA
ANNUALIZATION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2011

	Days Billed Customers	Normalized Dk Sales	Use per Customer 1/	Average Customer Increase 2/	Average Customers 3/	Difference from most Recent Month	Annualized Customers 4/	Dk Adjustment 5/	Annualized Dk	Per Books Billing Units	Annualized Billing Units
Rate 60											
December 2010	72,011										
January 2011	72,160	1,113,429	15.4	26.4	72,037	291	72,328	4,481	1,117,910	72,160	72,451
February	70,353	975,093	13.9	52.8	72,064	264	72,328	3,670	978,763	70,353	70,617
March	72,896	818,622	11.2	79.2	72,090	238	72,328	2,666	821,288	72,896	73,134
April	68,831	585,752	8.5	105.6	72,117	211	72,328	1,794	587,546	68,831	69,042
May	66,324	337,589	5.1	132.0	72,143	185	72,328	944	338,533	66,324	66,509
June	74,868	193,159	2.6	158.4	72,169	159	72,328	413	193,572	74,868	75,027
July	65,806	116,477	1.8	184.8	72,196	132	72,328	238	116,715	65,806	65,938
August	73,173	111,223	1.5	211.2	72,222	106	72,328	159	111,382	73,173	73,279
September	71,004	143,428	2.0	237.6	72,249	79	72,328	158	143,586	71,004	71,083
October	66,998	272,012	4.1	264.0	72,275	53	72,328	217	272,229	66,998	67,051
November	65,443	513,073	7.8	290.4	72,301	27	72,328	211	513,284	65,443	65,470
December	72,328	902,653	12.5	316.8	72,328	0	72,328	0	902,653	72,328	72,328
Total	840,184	6,082,510	86.4				867,936	14,951	6,097,461	840,184	841,929

Increase in Customers	317	0.440%

1/ Dk sales divided by monthly customer counts.
2/ Increase in customers divided by 12 plus previous month average customer increase.
3/ Previous year customers plus average customer increase.
4/ Average customers plus difference from most recent month.
5/ Use per customers times difference from most recent month.

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MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - MONTANA
ANNUALIZATION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2011

	Days Billed Customers	Normalized Dk Sales	Use per Customer 1/	Average Customer Increase 2/	Average Customers 3/	Difference from most Recent Month	Annualized Customers 4/	Dk Adjustment 5/	Annualized Dk	Per Books Billing Units	Annualized Billing Units
Rate 70											
December 2010	6,738										
January 2011	6,837	224,390	32.8	(0.3)	6,738	(4)	6,734	(131)	224,259	6,837	6,833
February	6,601	194,465	29.5	(0.6)	6,737	(3)	6,734	(89)	194,376	6,601	6,598
March	6,850	159,194	23.2	(0.9)	6,737	(3)	6,734	(70)	159,124	6,850	6,847
April	6,439	110,364	17.1	(1.2)	6,737	(3)	6,734	(51)	110,313	6,439	6,436
May	6,191	57,391	9.3	(1.5)	6,737	(3)	6,734	(28)	57,363	6,191	6,188
June	6,993	25,455	3.6	(1.8)	6,736	(2)	6,734	(7)	25,448	6,993	6,991
July	6,145	10,447	1.7	(2.1)	6,736	(2)	6,734	(3)	10,444	6,145	6,143
August	6,772	7,720	1.1	(2.4)	6,736	(2)	6,734	(2)	7,718	6,772	6,770
September	6,677	15,691	2.4	(2.7)	6,735	(1)	6,734	(2)	15,689	6,677	6,676
October	6,231	43,181	6.9	(3.0)	6,735	(1)	6,734	(7)	43,174	6,231	6,230
November	6,117	95,486	15.6	(3.3)	6,735	(1)	6,734	(16)	95,470	6,117	6,116
December	6,734	175,825	26.1	(3.6)	6,734	0	6,734	0	175,825	6,734	6,734
Total	78,587	1,119,609	169.3				80,808	(406)	1,119,203	78,587	78,562

Increase in Customers	(4)	-0.059%

1/ Dk sales divided by monthly customer counts.
2/ Increase in customers divided by 12 plus previous month average customer increase.
3/ Previous year customers plus average customer increase.
4/ Average customers plus difference from most recent month.
5/ Use per customers times difference from most recent month.

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MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - MONTANA
ANNUALIZATION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2011

	Days Billed Customers	Normalized Dk Sales	Use per Customer 1/	Average Customer Increase 2/	Average Customers 3/	Difference from most Recent Month	Annualized Customers 4/	Dk Adjustment 5/	Annualized Dk	Per Books Billing Units	Annualized Billing Units
Rate 70											
December 2010	2,161										
January 2011	2,191	472,358	215.6	4.0	2,165	44	2,209	9,486	481,844	2,191	2,235
February	2,120	410,411	193.6	8.0	2,169	40	2,209	7,744	418,155	2,120	2,160
March	2,207	349,765	158.5	12.0	2,173	36	2,209	5,706	355,471	2,207	2,243
April	2,089	253,584	121.4	16.0	2,177	32	2,209	3,885	257,469	2,089	2,121
May	1,999	150,265	75.2	20.0	2,181	28	2,209	2,106	152,371	1,999	2,027
June	2,264	92,598	40.9	24.0	2,185	24	2,209	982	93,580	2,264	2,288
July	2,020	60,560	30.0	28.0	2,189	20	2,209	600	61,160	2,020	2,040
August	2,206	58,856	26.7	32.0	2,193	16	2,209	427	59,283	2,206	2,222
September	2,179	72,365	33.2	36.0	2,197	12	2,209	398	72,763	2,179	2,191
October	2,042	124,970	61.2	40.0	2,201	8	2,209	490	125,460	2,042	2,050
November	2,003	224,917	112.3	44.0	2,205	4	2,209	449	225,366	2,003	2,007
December	2,209	387,856	175.6	48.0	2,209	0	2,209	0	387,856	2,209	2,209
Total	25,529	2,658,505	1,244.2				26,508	32,273	2,690,778	25,529	25,793

Increase in Customers	48	2.221%

1/ Dk sales divided by monthly customer counts.
2/ Increase in customers divided by 12 plus previous month average customer increase.
3/ Previous year customers plus average customer increase.
4/ Average customers plus difference from most recent month.
5/ Use per customers times difference from most recent month.

H-18

MONTANA-DAKOTA UTILITIES CO.
MONTANA GAS UTILITY

Residential Weather Normalization
Twelve Months Ended December 31, 2011

Rate 60	Days in Month	Days Billed Customers	Baseload/ Customer 1/	Normal Degree Days	Normalized Heating Use/ Customer 2/	Normalized Total Use/ Customer	Normalized Use
January	31	72,160	1.50	1,206	13.93	15.43	1,113,429
February	28	70,353	1.36	1,082	12.50	13.86	975,093
March	31	72,896	1.50	842	9.73	11.23	818,622
April	30	68,831	1.45	611	7.06	8.51	585,752
May	31	66,324	1.50	311	3.59	5.09	337,589
June	30	74,868	1.45	98	1.13	2.58	193,159
July	31	65,806	1.50	23	0.27	1.77	116,477
August	31	73,173	1.50	2	0.02	1.52	111,223
September	30	71,004	1.45	49	0.57	2.02	143,428
October	31	66,998	1.50	222	2.56	4.06	272,012
November	30	65,443	1.45	553	6.39	7.84	513,073
December	31	72,328	1.50	951	10.98	12.48	902,653
Total	365	840,184	17.66	5,950	68.73	86.39	6,082,510

1/ Daily baseload per customer 0.04849 * number of days in month.
2/ Use per degree day per customer 0.01155 * normal degree days.

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MONTANA-DAKOTA UTILITIES CO.
MONTANA GAS UTILITY

Firm General Weather Normalization
Twelve Months Ended December 31, 2011

Small Meters Rate 70	Days in Month	Days Billed Customers	Baseload/ Customer 1/	Normal Degree Days	Normalized Heating Use/ Customer 2/	Normalized Total Use/ Customer	Normalized Use
January	31	6,837	1.09	1,206	31.73	32.82	224,390
February	28	6,601	0.99	1,082	28.47	29.46	194,465
March	31	6,850	1.09	842	22.15	23.24	159,194
April	30	6,439	1.06	611	16.08	17.14	110,364
May	31	6,191	1.09	311	8.18	9.27	57,391
June	30	6,993	1.06	98	2.58	3.64	25,455
July	31	6,145	1.09	23	0.61	1.70	10,447
August	31	6,772	1.09	2	0.05	1.14	7,720
September	30	6,677	1.06	49	1.29	2.35	15,691
October	31	6,231	1.09	222	5.84	6.93	43,181
November	30	6,117	1.06	553	14.55	15.61	95,486
December	31	6,734	1.09	951	25.02	26.11	175,825
Total	365	78,587	12.86	5,950	156.55	169.41	1,119,609

1/ Daily baseload per customer 0.03523 * number of days in month.
2/ Use per degree day per customer 0.02631 * normal degree days.

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MONTANA-DAKOTA UTILITIES CO.
MONTANA GAS UTILITY

Firm General Weather Normalization
Twelve Months Ended December 31, 2011

Large Meters Rate 70	Days in Month	Days Billed Customers	Baseload/ Customer 1/	Normal Degree Days	Normalized Heating Use/ Customer 2/	Normalized Total Use/ Customer	Normalized Use
January	31	2,191	26.37	1,206	189.22	215.59	472,358
February	28	2,120	23.82	1,082	169.77	193.59	410,411
March	31	2,207	26.37	842	132.11	158.48	349,765
April	30	2,089	25.52	611	95.87	121.39	253,584
May	31	1,999	26.37	311	48.80	75.17	150,265
June	30	2,264	25.52	98	15.38	40.90	92,598
July	31	2,020	26.37	23	3.61	29.98	60,560
August	31	2,206	26.37	2	0.31	26.68	58,856
September	30	2,179	25.52	49	7.69	33.21	72,365
October	31	2,042	26.37	222	34.83	61.20	124,970
November	30	2,003	25.52	553	86.77	112.29	224,917
December	31	2,209	26.37	951	149.21	175.58	387,856
Total	365	25,529	310.49	5,950	933.57	1,244.06	2,658,505

1/ Daily baseload per customer 0.85061 * number of days in month.
2/ Use per degree day per customer 0.15690 * normal degree days.

#21

Rate 60

Month-Year	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cust	Slope	Intercept	R^2
Jan-09	68802	1,236,403.6	1355	31	17.97046016	43.70967742	0.579692263			
Feb-09	68873	846,925.4	907	28	12.29691461	32.39285714	0.439175522			
Mar-09	68910	872,178.2	856	31	12.6567726	27.61290323	0.408282987			
Apr-09	68802	635,548.5	685	30	9.237355019	22.83333333	0.307911834			
May-09	68667	359,990.4	373	31	5.242553191	12.03225806	0.169114619			
Jun-09	68592	225,286.3	137	30	3.284439876	4.566666667	0.109481329			
Jul-09	68608	141,921.6	31	31	2.068586754	1	0.066728605			
Aug-09	68608	107,553.7	1	31	1.567655375	0.032258065	0.050569528			
Sep-09	68701	112,270.3	2	30	1.634187275	0.066666667	0.054472909			
Oct-09	69075	296,669.0	279	31	4.294882374	9	0.138544593			
Nov-09	69195	488,432.1	542	30	7.058777368	18.06666667	0.235292579			
Dec-09	69300	881,347.0	907	31	12.71784993	29.25806452	0.410253223			
Jan-10	69339	1,140,443.9	1393	31	16.44736584	44.93548387	0.530560188			
Feb-10	69383	939,323.6	1095	28	13.53823847	39.10714286	0.483508517			
Mar-10	69402	863,467.9	832	31	12.44154203	26.83870968	0.401340065			
Apr-10	69296	516,342.7	494	30	7.451262699	16.46666667	0.248375423			
May-10	69285	353,951.0	360	31	5.1086238	11.61290323	0.164794316			
Jun-10	69237	242,908.9	132	30	3.508368358	4.4	0.116945612			
Jul-10	69203	130,507.5	12	31	1.885864775	0.387096774	0.060834348			
Aug-10	69201	109,782.9	0	31	1.586435167	0	0.051175328			
Sep-10	69299	131,338.2	40	30	1.89523947	1.333333333	0.063174649			
Oct-10	69510	191,496.8	109	31	2.754953244	3.516129032	0.088869459			
Nov-10	69783	366,813.2	404	30	5.256483671	13.46666667	0.175216122			
Dec-10	69878	949,681.5	1122	31	13.59056498	36.19354839	0.438405322			
Jan-11	69959	1,107,037.4	1251	31	15.82408839	40.35483871	0.510454464			
Feb-11	70029	966,195.7	1121	28	13.79707978	40.03571429	0.492752849			
Mar-11	70065	1,077,823.6	1095	31	15.3831956	35.32258065	0.496232116			
Apr-11	69952	604,424.5	658	30	8.64056067	21.93333333	0.288018689			
May-11	69866	424,329.2	414	31	6.073472075	13.35483871	0.195918454			
Jun-11	69717	281,412.4	198	30	4.03649612	6.6	0.134549871			
Jul-11	69650	128,358.0	19	31	1.842900215	0.612903226	0.059448394			
Aug-11	69822	116,562.4	0	31	1.669422245	0	0.05385233			
Sep-11	69847	118,715.4	18	30	1.699649233	0.6	0.056654974			
Oct-11	70039	168,587.4	107	31	2.407050358	3.451612903	0.077646786			
Nov-11	70271	432,902.7	519	30	6.160474449	17.3	0.205349148			
Dec-11	70460	841,778.2	882	31	11.94689469	28.4516129	0.3853837	0.01155	0.04849	0.98569

	Above Totals	Rev Report	Difference
2009	6,204,526.1	6,204,526.1	0.0
2010	5,936,058.1	5,936,058.1	0.0
2011	6,268,126.9	6,268,126.9	0.0

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

Rate 70 Small

Month-Year	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cust	Slope	Intercept	R^2
Jan-09	6372	247,725.8	1355	31	38.87724419	43.70967742	1.254104651			
Feb-09	6384	173,320.1	907	28	27.14913847	32.39285714	0.969612088			
Mar-09	6380	164,743.7	856	31	25.82189655	27.61290323	0.832964405			
Apr-09	6380	112,959.2	685	30	17.70520376	22.83333333	0.590173459			
May-09	6372	53,805.4	373	31	8.444036409	12.03225806	0.272388271			
Jun-09	6349	29,125.8	137	30	4.587462593	4.566666667	0.15291542			
Jul-09	6331	18,934.9	31	31	2.990822935	1	0.096478159			
Aug-09	6333	14,670.1	1	31	2.316453498	0.032258065	0.074724306			
Sep-09	6344	15,429.1	2	30	2.432077554	0.066666667	0.081069252			
Oct-09	6377	47,061.7	279	31	7.379912184	9	0.238061683			
Nov-09	6394	82,792.4	542	30	12.94845167	18.06666667	0.431615056			
Dec-09	6434	165,995.6	907	31	25.79975132	29.25806452	0.832250043			
Jan-10	6443	233,946.8	1393	31	36.31022815	44.93548387	1.171297682			
Feb-10	6448	191,732.5	1095	28	29.73518921	39.10714286	1.061971043			
Mar-10	6453	163,477.3	832	31	25.33353479	26.83870968	0.8172108			
Apr-10	6448	85,837.8	494	30	13.3123139	16.46666667	0.443743797			
May-10	6441	54,264.9	360	31	8.424918491	11.61290323	0.271771564			
Jun-10	6430	32,389.0	132	30	5.037169518	4.4	0.167905651			
Jul-10	6419	17,246.3	12	31	2.686758062	0.387096774	0.086669615			
Aug-10	6412	14,896.6	0	31	2.323237679	0	0.074943151			
Sep-10	6419	17,392.6	40	30	2.709549774	1.333333333	0.090318326			
Oct-10	6445	24,999.2	109	31	3.878851823	3.516129032	0.125124252			
Nov-10	6486	59,732.7	404	30	9.209481961	13.46666667	0.306982732			
Dec-10	6499	185,556.1	1122	31	28.55148484	36.19354839	0.92101564			
Jan-11	6502	227,306.9	1251	31	34.95953553	40.35483871	1.127726953			
Feb-11	6505	193,477.7	1121	28	29.74292083	40.03571429	1.062247173			
Mar-11	6490	214,398.2	1095	31	33.03516179	35.32258065	1.06565038			
Apr-11	6493	109,728.7	658	30	16.89953796	21.93333333	0.563317932			
May-11	6480	66,429.4	414	31	10.25145062	13.35483871	0.330691955			
Jun-11	6449	38,063.7	198	30	5.902263917	6.6	0.196742131			
Jul-11	6441	16,829.4	19	31	2.612855147	0.612903226	0.08428565			
Aug-11	6446	15,990.4	0	31	2.480670183	0	0.080021619			
Sep-11	6442	15,824.5	18	30	2.456457622	0.6	0.081881921			
Oct-11	6456	22,406.2	107	31	3.470600991	3.451612903	0.111954871			
Nov-11	6502	72,150.3	519	30	11.09663181	17.3	0.369887727			
Dec-11	6540	159,503.5	882	31	24.38891437	28.4516129	0.786739173	0.02631	0.03523	0.98133

1/ Reflects billed dk per month.

2/ Reflects billing period degree days.

	Above Totals	Rev Report	Difference
2009	1,126,563.8	1,126,563.8	0.0
2010	1,081,471.8	1,081,471.8	0.0
2011	1,152,108.9	1,152,108.9	0.0

Rate 70: Large

Month-Year	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cust	Slope	Intercept	R^2
Jan-09	1971	486,023.2	1355	31	246.5871131	43.70967742	7.954423005			
Feb-09	1970	351,053.6	907	28	178.199797	32.39285714	6.364278463			
Mar-09	1967	346,912.8	856	31	176.3664464	27.61290323	5.689240205			
Apr-09	1965	257,180.8	685	30	130.8808142	22.83333333	4.362693808			
May-09	1966	145,612.8	373	31	74.06551373	12.03225806	2.38921012			
Jun-09	1966	103,500.7	137	30	52.64532045	4.566666667	1.754844015			
Jul-09	1968	67,366.8	31	31	34.23109756	1	1.104228954			
Aug-09	1971	54,388.8	1	31	27.59452055	0.032258065	0.890145824			
Sep-09	1975	60,257.2	2	30	30.50997468	0.066666667	1.016999156			
Oct-09	1985	133,986.6	279	31	67.4995466	9	2.177404729			
Nov-09	1988	208,268.7	542	30	104.7629276	18.06666667	3.492097586			
Dec-09	2001	340,970.4	907	31	170.4	29.25806452	5.496774194			
Jan-10	2007	475,298.6	1393	31	236.8204285	44.93548387	7.639368661			
Feb-10	2006	388,472.6	1095	28	193.655334	39.10714286	6.916261929			
Mar-10	2010	339,464.2	832	31	168.8876617	26.83870968	5.447989087			
Apr-10	2011	207,672.7	494	30	103.2683739	16.46666667	3.442279131			
May-10	2014	153,131.9	360	31	76.033714	11.61290323	2.452700452			
Jun-10	2018	102,380.1	132	30	50.73344896	4.4	1.691114965			
Jul-10	2017	63,277.7	12	31	31.37218642	0.387096774	1.012006013			
Aug-10	2020	55,298.6	0	31	27.37554455	0	0.883082082			
Sep-10	2026	64,740.1	40	30	31.95463968	1.333333333	1.065154656			
Oct-10	2033	89,507.4	109	31	44.02725037	3.516129032	1.420233883			
Nov-10	2045	158,316.4	404	30	77.41633252	13.46666667	2.580544417			
Dec-10	2058	396,303.9	1122	31	192.5674927	36.19354839	6.211854604			
Jan-11	2066	459,062.0	1251	31	222.1984511	40.35483871	7.167691971			
Feb-11	2067	401,177.1	1121	28	194.0866473	40.03571429	6.931665976			
Mar-11	2068	435,960.8	1095	31	210.812766	35.32258065	6.800411805			
Apr-11	2067	252,941.2	658	30	122.3711659	21.93333333	4.079038865			
May-11	2069	176,147.7	414	31	85.13663606	13.35483871	2.746343099			
Jun-11	2068	111,126.5	198	30	53.73621857	6.6	1.791207286			
Jul-11	2073	66,993.0	19	31	32.31693198	0.612903226	1.042481677			
Aug-11	2073	59,544.8	0	31	28.72397492	0	0.926579836			
Sep-11	2072	71,087.5	18	30	34.308639	0.6	1.1436213			
Oct-11	2079	79,023.3	107	31	38.01024531	3.451612903	1.226136945			
Nov-11	2093	191,901.9	519	30	91.68748208	17.3	3.056249403			
Dec-11	2098	354,044.3	882	31	168.7532412	28.4516129	5.443652941	0.15690	0.85061	0.98980

	Above Totals	Rev Report	Difference
2009	2,555,522.4	2,555,522.4	0.0
2010	2,493,864.2	2,493,864.2	0.0
2011	2,659,010.1	2,659,010.1	0.0

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

MT Gas 2011
Rate 71 Normalized Volumes

Customer	Total Normalized	Per Books 2011	Difference
71-1	5,803.7	5,782.9	20.8
71-2	5,307.6	5,751.5	(443.9)
71-3	15,751.4	14,605.2	1,146.2
71-4	9,147.7	8,431.0	716.7
71-5	6,960.1	6,728.3	231.8
71-6	4,948.3	5,092.5	(144.2)
71-7	117,545.4	197,507.6	(79,962.2)
71-8	7,510.8	1,077.5	6,433.3
71-9	8,420.5	9,546.0	(1,125.5)
71-10	11,152.2	20,068.6	(8,916.4)
71-11	18,544.0	18,973.8	(429.8)
71-12	184.5	184.5	-
71-13	0.0	0.0	-
71-14	5,809.6	5,809.6	-
71-15	0.0	22.5	(22.5)
71-16	1,500.0	350.8	1,149.2
	218,585.8	**299,932.3**	**(81,346.5)**

MT Gas 2011
Rates 81 & 82 Normalized Volumes

Customer	Total Normalized	Per Books 2011	Difference
81-1	5,132.8	5,651.5	(518.7)
81-2	12,831.7	13,296.9	(465.2)
81-3	11,249.4	10,726.5	522.9
81-4	5,880.6	5,500.4	380.2
81-5	6,606.6	7,065.8	(459.2)
81-6	17,141.5	16,847.7	293.8
81-7	25,458.2	27,670.6	(2,212.4)
81-8	103,121.0	108,453.9	(5,332.9)
81-9	90,629.9	90,626.3	3.6
81-10	16,088.8	15,822.6	266.2
81-11	5,051.3	5,412.6	(361.3)
81-12	8,919.0	10,019.1	(1,100.1)
81-13	6,572.4	5,655.5	916.9
81-14	15,795.8	15,897.5	(101.7)
81-15	9,555.5	9,609.1	(53.6)
81-16	21,454.2	22,630.5	(1,176.3)
81-17	68,996.9	69,078.0	(81.1)
81-18	20,535.6	29,618.8	(9,083.2)
81-19	11,113.1	11,279.1	(166.0)
81-20	35,188.8	35,343.2	(154.4)
81-21	18,984.9	19,816.1	(831.2)
81-22	31,039.7	30,955.1	84.6
81-23	7,553.3	7,553.3	-
81-24	31,173.1	31,837.5	(664.4)
81-25	11,202.5	11,029.0	173.5
81-26	14,756.5	14,876.7	(120.2)
81-27	2,670.4	3,183.8	(513.4)
81-28	7,388.4	7,366.4	22.0
81-29	14,425.0	14,425.0	-
81-30	49,776.0	49,473.3	302.7
	686,292.9	**706,721.8**	**(20,428.9)**

Customer	Total Normalized 1/	Per Books 2011	Difference
82-1	2,075,490.8	2,273,722.6	(198,231.8)
82-2	1,564,410.9	1,615,988.9	(51,578.0)
82-3	155,205.2	144,421.5	10,783.7
82-4	328,809.2	511,499.0	(182,689.8)
82-5	74,016.8	92,216.7	(18,199.9)
	4,197,932.9	**4,637,848.7**	**(439,915.8)**

1/ Includes Rate 85 3-year average dk.

MT Gas 2011
Rate 71 Normalized Volumes

Customer	Heat-Sensitive 1/	Slope	Intercept	Rate	Rsquare	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
71-1	Yes	0.77995	3.79327	71	0.88200	999.7	894.7	736.1	575.5	361.7	192.6	135.5	118.4	148.9	288.4	529.5	822.7	5,803.7
71-2	Yes	0.88563	0.79436	71	0.88801	1,026.2	917.6	726.9	548.1	301.8	113.2	45.0	25.5	63.7	218.6	495.8	825.2	5,307.6
71-3	Yes	2.78000	(2.64642)	71	0.91787	3,144.2	2,810.6	2,204.5	1,645.8	870.1	280.8	63.9	2.8	125.1	608.8	1,481.7	2,513.1	15,751.4
71-4	Yes	1.61446	(3.15449)	71	0.89114	1,826.0	1,632.2	1,280.3	955.8	505.3	163.1	37.1	1.6	72.7	353.6	860.5	1,459.5	9,147.7
71-5	Yes	1.22841	(0.47261)	71	0.91775	1,389.3	1,241.9	974.1	727.2	384.5	124.1	28.3	1.2	55.3	269.0	654.7	1,110.5	6,960.1
71-6	Yes	0.85403	0.29899	71	0.93098	975.2	871.8	686.5	514.6	276.6	95.3	28.9	10.2	47.4	196.3	464.2	781.3	4,948.3
71-7	No	n/a	n/a	71	n/a	1,144.5	1,338.6	1,049.5	3,875.4	4,968.9	7,035.4	5,884.6	52,852.0	32,521.4	4,423.1	629.2	1,822.8	117,545.4
71-8	No	n/a	n/a	71	n/a	207.3	0.0	29.0	0.0	127.7	10.0	1,603.5	1,240.6	2,609.4	1,446.8	181.2	55.3	7,510.8
71-9	No	n/a	n/a	71	n/a	278.7	133.0	399.7	365.7	355.7	1,498.7	37.3	37.7	1,432.0	2,427.7	1,192.3	262.0	8,420.5
71-10	No	n/a	n/a	71	n/a	1,391.5	1,438.1	1,427.8	1,310.6	562.9	1,063.0	1,047.6	674.1	837.4	446.7	613.6	338.9	11,152.2
71-11	No	n/a	n/a	71	n/a	180.1	490.1	909.7	1,464.4	2,170.4	2,526.1	2,609.7	2,462.5	2,032.2	1,474.1	1,335.0	889.7	18,544.0
71-12	No	n/a	n/a	71	n/a	3.0	8.6	8.6	16.4	9.7	1.0	3.0	5.1	8.3	3.1	2.1	115.6	184.5
71-13	No	n/a	n/a	71	n/a	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
71-14	No	n/a	n/a	71	n/a	0.0	0.0	0.0	8.5	239.5	0.0	1,908.8	798.7	1,566.1	818.6	386.9	82.5	5,809.6
71-15	No	n/a	n/a	71	n/a	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
71-16	No	n/a	n/a	71	n/a	1,500.0												1,500.0
					Totals	**14,065.7**	**11,777.2**	**10,432.7**	**12,008.0**	**11,134.8**	**13,103.3**	**13,433.2**	**58,230.4**	**41,519.9**	**12,974.8**	**8,826.7**	**11,079.1**	**218,585.8**

1/ Only heat-sentsitive customers are normalized for weather.

H-27

MT Gas 2011
Rates 81 & 82 Normalized Volumes

Customer	Heat-sensitive 1/	Slope	Intercept	Rate	Rsquare	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
81-1	Yes	0.50316	4.18862	81	0.90680	884.0	801.6	653.1	476.4	292.3	174.0	140.4	130.3	156.4	263.1	455.8	705.4	5,132.8
81-2	Yes	1.52813	8.73022	81	0.93041	2,307.6	2,065.9	1,656.6	1,194.1	712.2	384.2	305.7	275.2	349.0	593.0	1,142.1	1,846.1	12,831.7
81-3	Yes	1.15918	12.82566	81	0.87731	1,708.6	1,531.0	1,316.8	1,071.0	760.4	501.9	424.3	398.8	437.0	651.5	1,002.6	1,445.5	11,249.4
81-4	Yes	0.42763	8.27885	81	0.81474	856.6	775.7	674.0	534.9	386.6	287.7	267.7	258.7	273.6	349.8	502.0	713.3	5,880.6
81-5	Yes	0.41016	10.58602	81	0.85226	903.7	818.1	728.5	592.4	452.9	355.3	338.9	330.3	341.8	417.6	560.8	766.3	6,606.6
81-6	Yes	1.55904	22.75978	81	0.89285	2,468.9	2,213.5	1,941.9	1,605.8	1,193.6	840.3	741.5	707.2	753.0	1,047.0	1,513.8	2,115.0	17,141.5
81-7	Yes	1.32361	45.50396	81	0.87844	3,267.6	2,957.7	2,702.4	2,251.9	1,813.0	1,486.9	1,445.0	1,417.2	1,443.2	1,699.1	2,150.0	2,824.2	25,458.2
81-8	Yes	5.32816	199.81209	81	0.88654	12,220.3	10,981.5	10,419.4	9,148.7	7,861.9	6,532.5	6,316.7	6,199.5	6,234.2	7,361.1	8,834.3	11,010.9	103,121.0
81-9	Yes	5.13123	168.64760	81	0.88568	11,031.5	9,909.8	9,297.2	8,097.1	6,834.2	5,577.7	5,346.1	5,233.2	5,290.3	6,351.8	7,794.3	9,866.7	90,629.9
81-10	Yes	1.70638	17.59022	81	0.67857	2,475.2	2,217.7	1,898.5	1,537.9	1,079.4	700.0	584.5	547.0	604.5	919.0	1,437.2	2,087.9	16,088.8
81-11	Yes	0.76977	1.88940	81	0.91496	929.2	831.1	669.0	512.4	299.5	134.4	76.3	59.4	91.3	227.2	467.0	754.5	5,051.3
81-12	Yes	0.76010	12.63623	81	0.81080	1,251.4	1,122.3	994.5	829.1	629.6	455.9	409.2	392.5	413.3	558.2	784.2	1,078.8	8,919.0
81-13	Yes	0.94804	3.29090	81	0.86639	1,174.2	1,050.6	853.8	659.9	398.7	194.5	123.8	102.9	141.4	309.6	604.0	959.0	6,572.4
81-14	Yes	1.48567	17.58426	81	0.91834	2,525.5	2,263.3	1,892.6	1,433.8	974.5	646.4	579.3	549.6	612.2	858.6	1,383.2	2,076.8	15,795.8
81-15	Yes	0.45856	17.18132	81	0.80334	1,220.0	1,104.7	1,009.5	835.0	680.7	559.4	542.2	533.1	543.4	654.1	816.2	1,057.2	9,555.5
81-16	Yes	0.97981	41.83462	81	0.87865	2,603.0	2,339.3	2,185.6	1,852.7	1,580.1	1,333.4	1,319.4	1,299.8	1,310.8	1,503.6	1,819.4	2,307.1	21,454.2
81-17	Yes	7.84010	67.32814	81	0.91371	10,954.4	9,811.5	8,304.4	6,661.1	4,541.2	2,811.7	2,267.5	2,095.0	2,372.6	3,804.2	6,198.6	9,174.7	68,996.9
81-18	Yes	3.62436	(3.26617)	81	0.66462	4,099.2	3,664.2	2,874.1	2,145.6	1,134.4	366.1	83.4	3.6	163.1	793.7	1,931.8	3,276.4	20,535.6
81-19	No	n/a	n/a	81	n/a	37.4	0.3	-	-	30.9	293.5	2,116.4	2,047.0	2,733.7	1,777.5	1,497.4	579.0	11,113.1
81-20	No	n/a	n/a	81	n/a	3,581.8	3,536.8	3,219.7	3,174.6	2,887.4	2,933.1	2,851.5	2,550.9	2,482.1	2,372.5	2,686.0	2,912.4	35,188.8
81-21	No	n/a	n/a	81	n/a	1,637.5	1,840.1	1,784.2	1,980.3	1,566.5	1,356.2	1,491.7	1,535.9	1,584.5	1,481.1	1,378.6	1,348.3	18,984.9
81-22	No	n/a	n/a	81	n/a	3,817.1	3,764.2	3,226.2	3,061.3	2,777.9	2,408.4	2,364.1	1,658.7	1,185.4	1,346.4	2,461.8	2,968.2	31,039.7
81-23	No	n/a	n/a	81	n/a	1,176.1	1,107.7	1,028.3	964.8	761.2	625.8	365.5	163.1	137.0	242.2	410.0	571.6	7,553.3
81-24	No	n/a	n/a	81	n/a	453.0	-	1.0	32.0	2,419.0	3,771.5	4,258.8	5,180.4	4,706.4	3,756.9	4,086.4	2,507.7	31,173.1
81-25	No	n/a	n/a	81	n/a	1,124.6	1,036.4	964.9	989.8	929.9	906.5	905.1	838.5	851.7	826.1	912.7	916.3	11,202.5
81-26	No	n/a	n/a	81	n/a	1,617.6	2,618.4	2,151.9	1,954.6	1,345.2	940.8	618.7	452.3	293.6	385.9	903.8	1,473.7	14,756.5
81-27	No	n/a	n/a	81	n/a	277.4	276.3	232.6	221.9	177.7	174.0	169.1	243.1	242.4	217.6	215.4	222.9	2,670.4
81-28	No	n/a	n/a	81	n/a	514.0	527.8	492.0	604.1	695.9	802.8	742.5	587.7	582.7	693.8	593.0	552.1	7,388.4
81-29	No	n/a	n/a	81	n/a	1,870.5	1,918.2	1,625.6	1,601.0	838.7	1,010.2	1,034.2	984.8	791.5	723.9	724.6	1,301.8	14,425.0
81-30	No	n/a	n/a	81	n/a	33.2	9.2	744.0	2,881.4	5,895.6	6,608.7	6,159.3	6,702.6	6,810.0	6,122.3	6,050.7	1,759.0	49,776.0
					Totals	**79,021.1**	**73,094.9**	**65,542.3**	**58,905.6**	**51,951.1**	**45,173.8**	**44,388.8**	**43,478.3**	**43,932.1**	**48,308.4**	**61,317.7**	**71,178.8**	**686,292.9**

Customer	Heat-sensitive 1/	Slope	Intercept	Rate	Rsquare	January	February	March	April	May	June	July	August	September	October	November	December	Total 2/
82-1	No	n/a	n/a	82	n/a	218,829.7	252,569.4	225,819.4	186,630.8	190,238.6	141,073.4	125,553.4	134,377.9	131,328.1	137,164.5	168,702.0	163,203.6	2,075,490.8
82-2	No	n/a	n/a	82	n/a	96,563.3	123,134.8	140,284.3	143,187.0	118,526.8	123,253.0	136,501.3	131,299.4	140,947.2	168,918.3	120,826.5	120,969.0	1,564,410.9
82-3	No	n/a	n/a	82	n/a	44,710.7	26,960.9	1,910.6	1,175.8	384.4	27.7	20.1	7.2	13.5	17,269.6	35,408.5	27,316.2	155,205.2
82-4	No	n/a	n/a	82	n/a	78,706.8	49,065.0	22,796.1	7,242.1	3,998.4	1,831.7	580.5	109.8	88.9	891.1	76,040.0	87,458.8	328,809.2
82-5	No	n/a	n/a	82	n/a	6,260.8	6,232.7	5,642.3	6,602.5	7,523.3	7,465.1	4,462.6	5,303.8	6,663.4	5,357.4	6,420.4	6,082.5	74,016.8
					Totals	**445,071.3**	**457,962.8**	**396,452.7**	**344,838.2**	**320,671.5**	**273,650.9**	**267,117.9**	**271,098.1**	**279,041.1**	**329,600.9**	**407,397.4**	**405,030.1**	**4,197,932.9**

1/ Only heat-sentsitive customers are normalized for weather.
2/ Includes Rate 85 3-year average dk.

H-28

Rate 71 71-1

Month-Year	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cus	NORM60 2/	Normalized Heating Use	Baseload	Normalized Total Use
						Billings			Slope	Intercept	
Jan-09	1	941.6	1236	31	941.6	39.87096774	30.37419355				
Feb-09	1	712.8	811	28	712.8	28.96428571	25.45714286				
Mar-09	1	705.2	779	31	705.2	25.12903226	22.7483871				
Apr-09	1	588.9	657	30	588.9	21.9	19.63				
May-09	1	409.8	364	31	409.8	11.74193548	13.21935484				
Jun-09	1	402.9	130	30	402.9	4.333333333	13.43				
Jul-09	1	358.6	30	31	358.6	0.967741935	11.56774194				
Aug-09	1	316.2	0	31	316.2	0	10.2				
Sep-09	1	393.6	1	30	393.6	0.033333333	13.12				
Oct-09	1	430.6	272	31	430.6	8.774193548	13.89032258				
Nov-09	1	365.1	517	30	365.1	17.23333333	12.17				
Dec-09	1	1,039.2	865	31	1039.2	27.90322581	33.52258065				
Jan-10	1	1,119.6	1290	31	1119.6	41.61290323	36.11612903				
Feb-10	1	913.3	998	28	913.3	35.64285714	32.61785714				
Mar-10	1	584.7	719	31	584.7	23.19354839	18.86129032				
Apr-10	1	396.0	467	30	396	15.56666667	13.2				
May-10	1	344.9	349	31	344.9	11.25806452	11.12580645				
Jun-10	1	22.6	130	30	22.6	4.333333333	0.753333333				
Jul-10	1	4.8	11	31	4.8	0.35483871	0.15483871				
Aug-10	1	17.0	0	31	17	0	0.548387097				
Sep-10	1	56.6	37	30	56.6	1.233333333	1.886666667				
Oct-10	1	209.7	94	31	209.7	3.032258065	6.764516129				
Nov-10	1	320.6	370	30	320.6	12.33333333	10.68666667				
Dec-10	1	1,055.9	1065	31	1055.9	34.35483871	34.06129032				
Jan-11	1	1,107.7	1153	31	1107.7	37.19354839	35.73225806	1131	882.1	117.6	999.7
Feb-11	1	867.8	1039	28	867.8	37.10714286	30.99285714	1011	788.5	106.2	894.7
Mar-11	1	996.2	1004	31	996.2	32.38709677	32.13548387	793	618.5	117.6	736.1
Apr-11	1	470.8	606	30	470.8	20.2	15.69333333	592	461.7	113.8	575.5
May-11	1	382.5	414	31	382.5	13.35483871	12.33870968	313	244.1	117.6	361.7
Jun-11	1	174.5	204	30	174.5	6.8	5.816666667	101	78.8	113.8	192.6
Jul-11	1	19.6	19	31	19.6	0.612903226	0.632258065	23	17.9	117.6	135.5
Aug-11	1	16.7	0	31	16.7	0	0.538709677	1	0.8	117.6	118.4
Sep-11	1	83.2	16	30	83.2	0.533333333	2.773333333	45	35.1	113.8	148.9
Oct-11	1	306.1	100	31	306.1	3.225806452	9.874193548	219	170.8	117.6	288.4
Nov-11	1	530.3	492	30	530.3	16.4	17.67666667	533	415.7	113.8	529.5
Dec-11	1	827.5	841	31	827.5	27.12903226	26.69354839	904	705.1	117.6	822.7
								Totals	4,419.1	1,384.6	5,803.7

Slope	Intercept	R^2
0.77995	3.79327	0.882

	Above Totals	Rev Report	Difference
2009	6,664.5	6,664.5	0.0
2010	5,045.7	5,045.7	0.0
2011	5,782.9	5,782.9	0.0

1/ Reflects billed dk per month.

2/ Reflects billing period degree days.

4-29

Rate 71 71-2

Billings

Month-Year	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cus	NORM60 2/	Normalized Heating Use	Baseload	Normalized Total Use
Jan-09	1	1,130.8	1236	31	1130.8	39.87096774	36.47741935				
Feb-09	1	813.6	811	28	813.6	28.96428571	29.05714286				
Mar-09	1	676.2	779	31	676.2	25.12903226	21.81290323				
Apr-09	1	709.0	657	30	709	21.9	23.63333333				
May-09	1	260.4	364	31	260.4	11.74193548	8.4				
Jun-09	1	104.4	130	30	104.4	4.333333333	3.48				
Jul-09	1	41.8	30	31	41.8	0.967741935	1.348387097				
Aug-09	1	25.7	0	31	25.7	0	0.829032258				
Sep-09	1	37.8	1	30	37.8	0.033333333	1.26				
Oct-09	1	77.4	272	31	77.4	8.774193548	2.496774194				
Nov-09	1	441.9	517	30	441.9	17.23333333	14.73				
Dec-09	1	453.4	865	31	453.4	27.90322581	14.62580645				
Jan-10	1	1,168.8	1290	31	1168.8	41.61290323	37.70322581				
Feb-10	1	1,012.3	998	28	1012.3	35.64285714	36.15357143				
Mar-10	1	860.8	719	31	860.8	23.19354839	27.76774194				
Apr-10	1	522.8	467	30	522.8	15.56666667	17.42666667				
May-10	1	428.3	349	31	428.3	11.25806452	13.81612903				
Jun-10	1	261.1	130	30	261.1	4.333333333	8.703333333				
Jul-10	1	29.5	11	31	29.5	0.35483871	0.951612903				
Aug-10	1	17.9	0	31	17.9	0	0.577419355				
Sep-10	1	34.0	37	30	34	1.233333333	1.133333333				
Oct-10	1	66.7	94	31	66.7	3.032258065	2.151612903				
Nov-10	1	190.5	370	30	190.5	12.33333333	6.35				
Dec-10	1	833.5	1065	31	833.5	34.35483871	26.88709677				
Jan-11	1	919.3	1153	31	919.3	37.19354839	29.65483871	1131	1,001.6	24.6	1,026.2
Feb-11	1	1,089.9	1039	28	1089.9	37.10714286	38.925	1011	895.4	22.2	917.6
Mar-11	1	1,067.8	1004	31	1067.8	32.38709677	34.44516129	793	702.3	24.6	726.9
Apr-11	1	775.9	606	30	775.9	20.2	25.86333333	592	524.3	23.8	548.1
May-11	1	478.9	414	31	478.9	13.35483871	15.4483871	313	277.2	24.6	301.8
Jun-11	1	492.8	204	30	492.8	6.8	16.42666667	101	89.4	23.8	113.2
Jul-11	1	28.5	19	31	28.5	0.612903226	0.919354839	23	20.4	24.6	45.0
Aug-11	1	20.6	0	31	20.6	0	0.664516129	1	0.9	24.6	25.5
Sep-11	1	39.2	16	30	39.2	0.533333333	1.306666667	45	39.9	23.8	63.7
Oct-11	1	72.7	100	31	72.7	3.225806452	2.34516129	219	194.0	24.6	218.6
Nov-11	1	225.2	492	30	225.2	16.4	7.506666667	533	472.0	23.8	495.8
Dec-11	1	540.7	841	31	540.7	27.12903226	17.44193548	904	800.6	24.6	825.2
								Totals	**5,018.0**	**289.6**	**5,307.6**

Slope	Intercept	R^2
0.88563	**0.79436**	**0.88801**

	Above Totals	Rev Report	Difference
2009	4,772.4	4,772.4	0.0
2010	5,426.2	5,426.2	0.0
2011	5,751.5	5,751.5	0.0

1/ Reflects billed dk per month.

2/ Reflects billing period degree days.

11-30

Rate 71

71-3

Billings

Month-Year	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cus	NORM60 2/	Normalized Heating Use	Baseload	Normalized Total Use
Jan-09	1	3,500.4	1236	31	3500.4	39.87096774	112.916129				
Feb-09	1	2,762.0	811	28	2762	28.96428571	98.64285714				
Mar-09	1	1,968.5	779	31	1968.5	25.12903226	63.5				
Apr-09	1	1,835.0	657	30	1835	21.9	61.16666667				
May-09	1	1,235.2	364	31	1235.2	11.74193548	39.84516129				
Jun-09	1	375.4	130	30	375.4	4.333333333	12.51333333				
Jul-09	1	17.6	30	31	17.6	0.967741935	0.567741935				
Aug-09	1	0.0	0	31	0	0	0				
Sep-09	1	0.8	1	30	0.8	0.033333333	0.026666667				
Oct-09	1	47.2	272	31	47.2	8.774193548	1.522580645				
Nov-09	1	1,765.3	517	30	1765.3	17.23333333	58.84333333				
Dec-09	1	1,584.6	865	31	1584.6	27.90322581	51.11612903				
Jan-10	1	3,594.1	1290	31	3594.1	41.61290323	115.9387097				
Feb-10	1	2,976.1	998	28	2976.1	35.64285714	106.2892857				
Mar-10	1	2,475.8	719	31	2475.8	23.19354839	79.86451613				
Apr-10	1	1,332.7	467	30	1332.7	15.56666667	44.42333333				
May-10	1	1,016.0	349	31	1016	11.25806452	32.77419355				
Jun-10	1	584.1	130	30	584.1	4.333333333	19.47				
Jul-10	1	13.0	11	31	13	0.35483871	0.419354839				
Aug-10	1	0.0	0	31	0	0	0				
Sep-10	1	0.0	37	30	0	1.233333333	0				
Oct-10	1	78.0	94	31	78	3.032258065	2.516129032				
Nov-10	1	453.2	370	30	453.2	12.33333333	15.10666667				
Dec-10	1	2,215.5	1065	31	2215.5	34.35483871	71.46774194				
Jan-11	1	2,712.8	1153	31	2712.8	37.19354839	87.50967742	1131	3,144.2	-	3,144.2
Feb-11	1	3,352.8	1039	28	3352.8	37.10714286	119.7428571	1011	2,810.6	-	2,810.6
Mar-11	1	2,917.5	1004	31	2917.5	32.38709677	94.11290323	793	2,204.5	-	2,204.5
Apr-11	1	1,657.6	606	30	1657.6	20.2	55.25333333	592	1,645.8	-	1,645.8
May-11	1	1,066.6	414	31	1066.6	13.35483871	34.40645161	313	870.1	-	870.1
Jun-11	1	593.5	204	30	593.5	6.8	19.78333333	101	280.8	-	280.8
Jul-11	1	20.5	19	31	20.5	0.612903226	0.661290323	23	63.9	-	63.9
Aug-11	1	0.0	0	31	0	0	0	1	2.8	-	2.8
Sep-11	1	0.9	16	30	0.9	0.533333333	0.03	45	125.1	-	125.1
Oct-11	1	3.3	100	31	3.3	3.225806452	0.106451613	219	608.8	-	608.8
Nov-11	1	511.4	492	30	511.4	16.4	17.04666667	533	1,481.7	-	1,481.7
Dec-11	1	1,768.3	841	31	1768.3	27.12903226	57.04193548	904	2,513.1	-	2,513.1
								Totals	15,751.4	-	15,751.4

Slope	Intercept	R^2
2.78	-2.64642	0.91787

	Above Totals	Rev Report	Difference
2009	15,092.0	15,092.0	0.0
2010	14,738.5	14,738.5	0.0
2011	14,605.2	14,605.2	0.0

1/ Reflects billed dk per month.

2/ Reflects billing period degree days.

H-31

Rate 71 71-4

Billings

Month-Year	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cus	NORM60 2/	Normalized Heating Use	Baseload	Normalized Total Use
Jan-09	1	2,374.3	1236	31	2374.3	39.87096774	76.59032258				
Feb-09	1	1,609.5	811	28	1609.5	28.96428571	57.48214286				
Mar-09	1	1,058.3	779	31	1058.3	25.12903226	34.13870968				
Apr-09	1	801.8	657	30	801.8	21.9	26.72666667				
May-09	1	453.7	364	31	453.7	11.74193548	14.63548387				
Jun-09	1	61.8	130	30	61.8	4.333333333	2.06				
Jul-09	1	17.3	30	31	17.3	0.967741935	0.558064516				
Aug-09	1	5.2	0	31	5.2	0	0.167741935				
Sep-09	1	5.3	1	30	5.3	0.033333333	0.176666667				
Oct-09	1	0.0	272	31	0	8.774193548	0				
Nov-09	1	650.8	517	30	650.8	17.23333333	21.69333333				
Dec-09	1	888.7	865	31	888.7	27.90322581	28.66774194				
Jan-10	1	2,211.0	1290	31	2211	41.61290323	71.32258065				
Feb-10	1	1,669.5	998	28	1669.5	35.64285714	59.625				
Mar-10	1	1,341.8	719	31	1341.8	23.19354839	43.28387097				
Apr-10	1	584.8	467	30	584.8	15.56666667	19.49333333				
May-10	1	386.9	349	31	386.9	11.25806452	12.48064516				
Jun-10	1	289.2	130	30	289.2	4.333333333	9.64				
Jul-10	1	22.2	11	31	22.2	0.35483871	0.716129032				
Aug-10	1	8.9	0	31	8.9	0	0.287096774				
Sep-10	1	10.9	37	30	10.9	1.233333333	0.363333333				
Oct-10	1	16.5	94	31	16.5	3.032258065	0.532258065				
Nov-10	1	154.7	370	30	154.7	12.33333333	5.156666667				
Dec-10	1	1,026.2	1065	31	1026.2	34.35483871	33.10322581				
Jan-11	1	1,341.8	1153	31	1341.8	37.19354839	43.28387097	1131	1,826.0	-	1,826.0
Feb-11	1	1,592.9	1039	28	1592.9	37.10714286	56.88928571	1011	1,632.2	-	1,632.2
Mar-11	1	1,855.3	1004	31	1855.3	32.38709677	59.8483871	793	1,280.3	-	1,280.3
Apr-11	1	1,147.0	606	30	1147	20.2	38.23333333	592	955.8	-	955.8
May-11	1	679.2	414	31	679.2	13.35483871	21.90967742	313	505.3	-	505.3
Jun-11	1	175.8	204	30	175.8	6.8	5.86	101	163.1	-	163.1
Jul-11	1	13.1	19	31	13.1	0.612903226	0.422580645	23	37.1	-	37.1
Aug-11	1	8.0	0	31	8	0	0.258064516	1	1.6	-	1.6
Sep-11	1	13.5	16	30	13.5	0.533333333	0.45	45	72.7	-	72.7
Oct-11	1	1.2	100	31	1.2	3.225806452	0.038709677	219	353.6	-	353.6
Nov-11	1	306.3	492	30	306.3	16.4	10.21	533	860.5	-	860.5
Dec-11	1	1,296.9	841	31	1296.9	27.12903226	41.83548387	904	1,459.5	-	1,459.5
								Totals	**9,147.7**	**-**	**9,147.7**

Slope	Intercept	R^2
1.61446	**-3.15449**	**0.89114**

	Above Totals	Rev Report	Difference
2009	7,926.7	7,926.7	0.0
2010	7,722.6	7,722.6	0.0
2011	8,431.0	8,431.0	0.0

1/ Reflects billed dk per month.

2/ Reflects billing period degree days.

11.32

Rate 71 71-5

Billings

Month-Year	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cus	NORM60 2/	Normalized Heating Use	Baseload	Normalized Total Use
Jan-09	1	1,867.9	1236	31	1867.9	39.87096774	60.25483871				
Feb-09	1	1,350.9	811	28	1350.9	28.96428571	48.24642857				
Mar-09	1	922.3	779	31	922.3	25.12903226	29.7516129				
Apr-09	1	783.4	657	30	783.4	21.9	26.11333333				
May-09	1	478.7	364	31	478.7	11.74193548	15.44193548				
Jun-09	1	180.2	130	30	180.2	4.333333333	6.006666667				
Jul-09	1	3.6	30	31	3.6	0.967741935	0.116129032				
Aug-09	1	2.0	0	31	2	0	0.064516129				
Sep-09	1	5.0	1	30	5	0.033333333	0.166666667				
Oct-09	1	33.9	272	31	33.9	8.774193548	1.093548387				
Nov-09	1	708.1	517	30	708.1	17.23333333	23.60333333				
Dec-09	1	711.0	865	31	711	27.90322581	22.93548387				
Jan-10	1	1,602.8	1290	31	1602.8	41.61290323	51.70322581				
Feb-10	1	1,199.9	998	28	1199.9	35.64285714	42.85357143				
Mar-10	1	980.1	719	31	980.1	23.19354839	31.61612903				
Apr-10	1	554.0	467	30	554	15.56666667	18.46666667				
May-10	1	441.8	349	31	441.8	11.25806452	14.2516129				
Jun-10	1	299.2	130	30	299.2	4.333333333	9.973333333				
Jul-10	1	24.7	11	31	24.7	0.35483871	0.796774194				
Aug-10	1	19.5	0	31	19.5	0	0.629032258				
Sep-10	1	25.2	37	30	25.2	1.233333333	0.84				
Oct-10	1	90.4	94	31	90.4	3.032258065	2.916129032				
Nov-10	1	409.1	370	30	409.1	12.33333333	13.63666667				
Dec-10	1	982.8	1065	31	982.8	34.35483871	31.70322581				
Jan-11	1	1,182.1	1153	31	1182.1	37.19354839	38.13225806	1131	1,389.3	-	1,389.3
Feb-11	1	1,389.2	1039	28	1389.2	37.10714286	49.61428571	1011	1,241.9	-	1,241.9
Mar-11	1	1,242.4	1004	31	1242.4	32.38709677	40.07741935	793	974.1	-	974.1
Apr-11	1	829.6	606	30	829.6	20.2	27.65333333	592	727.2	-	727.2
May-11	1	529.3	414	31	529.3	13.35483871	17.07419355	313	384.5	-	384.5
Jun-11	1	372.5	204	30	372.5	6.8	12.41666667	101	124.1	-	124.1
Jul-11	1	13.9	19	31	13.9	0.612903226	0.448387097	23	28.3	-	28.3
Aug-11	1	7.4	0	31	7.4	0	0.238709677	1	1.2	-	1.2
Sep-11	1	12.0	16	30	12	0.533333333	0.4	45	55.3	-	55.3
Oct-11	1	15.0	100	31	15	3.225806452	0.483870968	219	269.0	-	269.0
Nov-11	1	327.1	492	30	327.1	16.4	10.90333333	533	654.7	-	654.7
Dec-11	1	807.8	841	31	807.8	27.12903226	26.05806452	904	1,110.5	-	1,110.5
								Totals	**6,960.1**	**-**	**6,960.1**

Slope	Intercept	R^2
1.22841	**-0.47261**	**0.91775**

	Above Totals	Rev Report	Difference
2009	7,047.0	7,047.0	0.0
2010	6,629.5	6,629.5	0.0
2011	6,728.3	6,728.3	0.0

1/ Reflects billed dk per month.

2/ Reflects billing period degree days.

H.33

Rate 71 71-6

Billings

Month-Year	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cus	NORM60 2/	Normalized Heating Use	Baseload	Normalized Total Use
Jan-09	1	1,144.9	1236	31	1144.9	39.87096774	36.93225806				
Feb-09	1	810.4	811	28	810.4	28.96428571	28.94285714				
Mar-09	1	553.0	779	31	553	25.12903226	17.83870968				
Apr-09	1	536.5	657	30	536.5	21.9	17.88333333				
May-09	1	504.0	364	31	504	11.74193548	16.25806452				
Jun-09	1	149.1	130	30	149.1	4.333333333	4.97				
Jul-09	1	3.5	30	31	3.5	0.967741935	0.112903226				
Aug-09	1	0.0	0	31	0	0	0				
Sep-09	1	0.5	1	30	0.5	0.033333333	0.016666667				
Oct-09	1	24.7	272	31	24.7	8.774193548	0.796774194				
Nov-09	1	524.0	517	30	524	17.23333333	17.46666667				
Dec-09	1	597.5	865	31	597.5	27.90322581	19.27419355				
Jan-10	1	1,185.0	1290	31	1185	41.61290323	38.22580645				
Feb-10	1	871.6	998	28	871.6	35.64285714	31.12857143				
Mar-10	1	728.8	719	31	728.8	23.19354839	23.50967742				
Apr-10	1	410.6	467	30	410.6	15.56666667	13.68666667				
May-10	1	381.9	349	31	381.9	11.25806452	12.31935484				
Jun-10	1	266.3	130	30	266.3	4.333333333	8.876666667				
Jul-10	1	1.5	11	31	1.5	0.35483871	0.048387097				
Aug-10	1	0.0	0	31	0	0	0				
Sep-10	1	8.5	37	30	8.5	1.233333333	0.283333333				
Oct-10	1	85.7	94	31	85.7	3.032258065	2.764516129				
Nov-10	1	236.3	370	30	236.3	12.33333333	7.876666667				
Dec-10	1	777.2	1065	31	777.2	34.35483871	25.07096774				
Jan-11	1	866.9	1153	31	866.9	37.19354839	27.96451613	1131	965.9	9.3	975.2
Feb-11	1	908.1	1039	28	908.1	37.10714286	32.43214286	1011	863.4	8.4	871.8
Mar-11	1	935.8	1004	31	935.8	32.38709677	30.18709677	793	677.2	9.3	686.5
Apr-11	1	669.9	606	30	669.9	20.2	22.33	592	505.6	9.0	514.6
May-11	1	453.7	414	31	453.7	13.35483871	14.63548387	313	267.3	9.3	276.6
Jun-11	1	336.6	204	30	336.6	6.8	11.22	101	86.3	9.0	95.3
Jul-11	1	6.5	19	31	6.5	0.612903226	0.209677419	23	19.6	9.3	28.9
Aug-11	1	0.0	0	31	0	0	0	1	0.9	9.3	10.2
Sep-11	1	2.0	16	30	2	0.533333333	0.066666667	45	38.4	9.0	47.4
Oct-11	1	1.0	100	31	1	3.225806452	0.032258065	219	187.0	9.3	196.3
Nov-11	1	246.1	492	30	246.1	16.4	8.203333333	533	455.2	9.0	464.2
Dec-11	1	665.9	841	31	665.9	27.12903226	21.48064516	904	772.0	9.3	781.3
								Totals	**4,838.8**	**109.5**	**4,948.3**

Slope	Intercept	R^2
0.85403	**0.29899**	**0.93098**

	Above Totals	Rev Report	Difference
2009	4,848.1	4,848.1	0.0
2010	4,953.4	4,953.4	0.0
2011	5,092.5	5,092.5	0.0

1/ Reflects billed dk per month.

2/ Reflects billing period degree days.

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Rate 71 - Non Heat-Sensative Customer Analysis														
Location	Year	Total	January	February	March	April	May	June	July	August	September	October	November	December
71-7	2009	37,325.4	1,917.6	783.6	3,090.6	3,763.1	3,157.5	15,914.1	-	48.0	643.9	2,985.3	778.3	4,243.4
	2010	108,778.2	1,511.8	2,822.2	-	7,830.2	8,513.8	1,202.3	6,256.8	23,994.3	51,282.1	3,459.1	1,092.3	813.3
	2011	197,507.6	4.0	409.9	58.0	33.0	3,235.4	3,989.9	2,372.0	134,513.7	45,638.2	6,824.8	16.9	411.8
	Average	114,537.1	1,144.5	1,338.6	1,049.5	3,875.4	4,968.9	7,035.4	2,876.3	52,852.0	32,521.4	4,423.1	629.2	1,822.8
Use 3 yr avg (4 yr avg for July).	'11 variance	72.44%	-99.65%	-69.38%	-94.47%	-99.15%	-34.89%	-43.29%	-17.53%	154.51%	40.33%	54.30%	-97.31%	-77.41%
	2012	16,334.0	-	-	-	4.0	1,420.5	-	14,909.5					
71-8	2009	1,434.7	621.9	-	-	-	-	-	-	551.7	-	261.1	-	-
	2010	18,773.8	-	-	-	-	383.2	-	3,563.9	3,170.1	7,032.6	4,079.3	543.7	1.0
	2011	1,077.5	-	-	87.0	-	-	30.0	-	-	795.6	-	-	164.9
	Average	7,095.3	207.3	-	29.0	-	127.7	10.0	1,188.0	1,240.6	2,609.4	1,446.8	181.2	55.3
Use 3 yr avg (4 yr avg for July).	'11 variance	-84.81%	-100.00%	#DIV/0!	200.00%	#DIV/0!	-100.00%	200.00%	-100.00%	-100.00%	-69.51%	-100.00%	-100.00%	198.19%
	2012	4,636.8	-	-	458.8	389.2	938.9	-	2,849.9					
71-9	2009	7,971.0	600.0	241.0	148.0	378.0	35.0	1,071.0	8.0	110.0	19.0	3,821.0	989.0	551.0
	2010	7,744.0	116.0	5.0	32.0	117.0	366.0	1,237.0	52.0	-	745.0	3,386.0	1,515.0	173.0
	2011	9,546.0	120.0	153.0	1,019.0	602.0	666.0	2,188.0	52.0	3.0	3,532.0	76.0	1,073.0	62.0
	Average	8,420.3	278.7	133.0	399.7	365.7	355.7	1,498.7	37.3	37.7	1,432.0	2,427.7	1,192.3	262.0
Use 3 yr average.	'11 variance	13.37%	-56.94%	15.04%	154.94%	64.62%	87.24%	45.99%	39.41%	-92.04%	146.65%	-96.87%	-10.01%	-76.34%
	2012	4,830.0	72.0	435.0	78.0	14.0	1,322.0	666.0	2,243.0					
71-10	2009	22,182.8	3,694.1	2,678.8	3,231.2	1,694.2	1,149.5	2,343.7	958.9	1,198.1	1,286.0	1,098.3	1,614.8	1,235.2
	2010	24,661.1	2,908.8	2,418.8	2,049.4	3,786.6	938.9	4,034.1	3,536.0	178.6	2,824.5	1,269.3	246.9	469.2
	2011	20,068.6	1,746.2	3,530.7	3,286.3	2,382.4	1,289.1	-	1,790.8	2,668.0	913.9	312.5	1,819.6	329.1
	Average	22,304.2	2,783.0	2,876.1	2,855.6	2,621.1	1,125.8	2,125.9	2,095.2	1,348.2	1,674.8	893.4	1,227.1	677.8
	'11 variance	-10.02%	-37.25%	22.76%	15.08%	-9.11%	14.51%	-100.00%	-14.53%	97.89%	-45.43%	-65.02%	48.28%	-51.45%
Use 1/2 of 3 yr average.	2012	2,824.3	320.7	2,027.5	476.1	-	-	-	-					
71-11	2009	17,257.2	252.1	509.4	552.8	1,677.9	1,280.9	1,055.8	2,409.8	2,522.2	2,449.8	1,802.5	1,615.9	1,128.1
	2010	19,401.3	288.1	926.2	1,526.7	1,665.5	2,315.9	3,143.6	2,612.7	2,382.9	1,762.5	1,419.6	1,176.3	181.3
	2011	18,973.8	-	34.7	649.7	1,049.9	2,914.4	3,378.9	2,806.7	2,482.5	1,884.2	1,200.3	1,212.8	1,359.7
	Average	18,544.1	180.1	490.1	909.7	1,464.4	2,170.4	2,526.1	2,609.7	2,462.5	2,032.2	1,474.1	1,335.0	889.7
Use 3 yr average.	'11 variance	2.32%	-100.00%	-92.92%	-28.58%	-28.31%	34.28%	33.76%	7.55%	0.81%	-7.28%	-18.57%	-9.15%	52.83%
	2012	13,561.2	1,267.9	888.2	1,680.3	2,234.1	2,634.1	2,474.7	2,381.9					
71-12	2009	3,221.5	45.7	42.6	316.6	444.3	71.1	45.5	111.7	210.2	1,174.6	735.1	14.8	9.3
	2010	170.7	22.7	16.2	21.1	7.7	3.9	9.6	9.5	16.9	26.8	4.0	24.3	8.0
	2011	184.5	3.0	8.6	8.6	16.4	9.7	1.0	3.0	5.1	8.3	3.1	2.1	115.6
	Average	1,192.2	23.8	22.5	115.4	156.1	28.2	18.7	41.4	77.4	403.2	247.4	13.7	44.3
	'11 variance	-84.52%	-87.39%	-61.78%	-92.55%	-89.49%	-65.60%	-94.65%	-92.75%	-93.41%	-97.94%	-98.75%	-84.67%	160.95%
Use 2011. 2012 not in line w/3yr avg.	2012	183.1	97.7	6.9	5.8	1.9	24.4	34.4	12.0					

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Rate 71 - Non Heat-Sensative Customer Analysis														
Location	Year	Total	January	February	March	April	May	June	July	August	September	October	November	December
71-13	2009	-	-	-	-	-	-	-	-	-	-	-	-	-
	2010	-	-	-	-	-	-	-	-	-	-	-	-	-
	2011	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer has alternate supply	Average													
source. 2012 N/A - reflects one time	'11 variance													
use for turnaround.	2012	33,604.5	-	-	-	-	-	33,604.5	-	-				
71-14	2009	9,274.3	-	-	-	-	500.2	739.6	2,296.5	1,840.2	1,606.6	1,435.5	732.1	123.6
	2010	9,387.5	-	43.5	235.0	744.9	355.1	725.8	638.2	2,742.0	1,798.3	1,133.6	956.1	15.0
	2011	5,809.6	-	-	-	8.5	239.5	-	1,908.8	798.7	1,566.1	818.6	386.9	82.5
	Average	8,157.1	-	14.5	78.3	251.1	364.9	488.5	1,614.5	1,793.6	1,657.0	1,129.2	691.7	73.7
	'11 variance	-28.78%	#DIV/0!	-100.00%	-100.00%	-96.61%	-34.37%	-100.00%	18.23%	-55.47%	-5.49%	-27.51%	-44.07%	11.94%
	2012	2,723.0	-	-	14.4	312.1	494.1	1,025.9	876.5					
Use 2011. 2012 not in line w/3yr avg.														
71-15	2009	-												
	2010	7.0									1.1	4.5	-	1.4
	2011	22.5	1.5	0.7	1.0	0.8	10.6	0.7	0.7	0.7	3.1	0.7	0.8	1.2
Zero out - customer installed	2012	5.2	1.4	-	1.5	-	0.8	0.7	0.8					
ground source heat pump.														
Not enough history for 3 yr avg.														
71-16	2009													
	2010													
	2011	350.8			271.2	15.1	-	-	-	-	-	-	-	64.5
	2012	1,070.1	365.5	526.1	168.0	10.5	-	-	-					
Use 1,500 dk based on expected														
requirements.														
Not enough history for 3 yr avg.														

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Rate 81 81-1

Glasgow

Month-Year	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cus	NORM60 2/	Normalized Heating Use	Baseload	Normalized Total Use
Jan-09	1	840.7	1809	31	840.7	58.35483871	27.11935484				
Feb-09	1	856.2	1348	28	856.2	48.14285714	30.57857143				
Mar-09	1	691.8	1221	31	691.8	39.38709677	22.31612903				
Apr-09	1	613.5	803	30	613.5	26.76666667	20.45				
May-09	1	340.4	424	31	340.4	13.67741935	10.98064516				
Jun-09	1	211.7	158	30	211.7	5.266666667	7.056666667				
Jul-09	1	86.8	27	31	86.8	0.870967742	2.8				
Aug-09	1	87.2	1	31	87.2	0.032258065	2.812903226				
Sep-09	1	106.9	5	30	106.9	0.166666667	3.563333333				
Oct-09	1	99.8	310	31	99.8	10	3.219354839				
Nov-09	1	450.1	624	30	450.1	20.8	15.00333333				
Dec-09	1	469.0	1068	31	469	34.4516129	15.12903226				
Jan-10	1	1,070.0	1785	31	1070	57.58064516	34.51612903				
Feb-10	1	905.2	1413	28	905.2	50.46428571	32.32857143				
Mar-10	1	845.6	1205	31	845.6	38.87096774	27.27741935				
Apr-10	1	574.9	597	30	574.9	19.9	19.16333333				
May-10	1	389.0	397	31	389	12.80645161	12.5483871				
Jun-10	1	332.6	159	30	332.6	5.3	11.08666667				
Jul-10	1	207.3	20	31	207.3	0.64516129	6.687096774				
Aug-10	1	135.2	1	31	135.2	0.032258065	4.361290323				
Sep-10	1	159.2	50	30	159.2	1.666666667	5.306666667				
Oct-10	1	185.8	163	31	185.8	5.258064516	5.993548387				
Nov-10	1	299.1	532	30	299.1	17.73333333	9.97				
Dec-10	1	654.6	1336	31	654.6	43.09677419	21.11612903				
Jan-11	1	950.8	1634	31	950.8	52.70967742	30.67096774	1499	754.2	129.8	884.0
Feb-11	1	951.6	1444	28	951.6	51.57142857	33.98571429	1360	684.3	117.3	801.6
Mar-11	1	869.0	1445	31	869	46.61290323	28.03225806	1040	523.3	129.8	653.1
Apr-11	1	795.5	907	30	795.5	30.23333333	26.51666667	697	350.7	125.7	476.4
May-11	1	422.6	411	31	422.6	13.25806452	13.63225806	323	162.5	129.8	292.3
Jun-11	1	288.6	173	30	288.6	5.766666667	9.62	96	48.3	125.7	174.0
Jul-11	1	177.8	18	31	177.8	0.580645161	5.735483871	21	10.6	129.8	140.4
Aug-11	1	68.1	0	31	68.1	0	2.196774194	1	0.5	129.8	130.3
Sep-11	1	77.7	19	30	77.7	0.633333333	2.59	61	30.7	125.7	156.4
Oct-11	1	174.6	122	31	174.6	3.935483871	5.632258065	265	133.3	129.8	263.1
Nov-11	1	298.8	612	30	298.8	20.4	9.96	656	330.1	125.7	455.8
Dec-11	1	576.4	1044	31	576.4	33.67741935	18.59354839	1144	575.6	129.8	705.4
								Totals	**3,604.1**	**1,528.7**	**5,132.8**

Slope	Intercept	R^2
0.50316	**4.18862**	**0.9068**

	Above Totals	Rev Report	Difference
2009	4,854.1	4,854.1	0.0
2010	5,758.5	5,758.5	0.0
2011	5,651.5	5,651.5	0.0

1/ Reflects billed dk per month.

2/ Reflects billing period degree days.

H-37

Rate 81 81-2

Miles City

Month-Year	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cus	NORM60 2/	Normalized Heating Use	Baseload	Normalized Total Use
Jan-09	1	2,642.2	1535	31	2642.2	49.51612903	85.23225806				
Feb-09	1	2,276.5	1012	28	2276.5	36.14285714	81.30357143				
Mar-09	1	1,709.5	917	31	1709.5	29.58064516	55.14516129				
Apr-09	1	1,529.6	688	30	1529.6	22.93333333	50.98666667				
May-09	1	973.9	352	31	973.9	11.35483871	31.41612903				
Jun-09	1	517.5	127	30	517.5	4.233333333	17.25				
Jul-09	1	319.3	29	31	319.3	0.935483871	10.3				
Aug-09	1	169.7	0	31	169.7	0	5.474193548				
Sep-09	1	142.3	3	30	142.3	0.1	4.743333333				
Oct-09	1	207.0	264	31	207	8.516129032	6.677419355				
Nov-09	1	1,218.8	545	30	1218.8	18.16666667	40.62666667				
Dec-09	1	1,269.5	942	31	1269.5	30.38709677	40.9516129				
Jan-10	1	2,525.5	1568	31	2525.5	50.58064516	81.46774194				
Feb-10	1	2,252.8	1295	28	2252.8	46.25	80.45714286				
Mar-10	1	1,994.2	1036	31	1994.2	33.41935484	64.32903226				
Apr-10	1	1,326.0	478	30	1326	15.93333333	44.2				
May-10	1	892.0	341	31	892	11	28.77419355				
Jun-10	1	681.3	107	30	681.3	3.566666667	22.71				
Jul-10	1	295.9	6	31	295.9	0.193548387	9.54516129				
Aug-10	1	209.0	0	31	209	0	6.741935484				
Sep-10	1	215.5	33	30	215.5	1.1	7.183333333				
Oct-10	1	538.6	118	31	538.6	3.806451613	17.37419355				
Nov-10	1	909.0	442	30	909	14.73333333	30.3				
Dec-10	1	1,786.3	1242	31	1786.3	40.06451613	57.62258065				
Jan-11	1	2,357.6	1421	31	2357.6	45.83870968	76.0516129	1333	2,037.0	270.6	2,307.6
Feb-11	1	2,350.2	1270	28	2350.2	45.35714286	83.93571429	1192	1,821.5	244.4	2,065.9
Mar-11	1	2,001.6	1257	31	2001.6	40.5483871	64.56774194	907	1,386.0	270.6	1,656.6
Apr-11	1	1,678.8	685	30	1678.8	22.83333333	55.96	610	932.2	261.9	1,194.1
May-11	1	1,019.5	391	31	1019.5	12.61290323	32.88709677	289	441.6	270.6	712.2
Jun-11	1	658.1	169	30	658.1	5.633333333	21.93666667	80	122.3	261.9	384.2
Jul-11	1	343.5	16	31	343.5	0.516129032	11.08064516	23	35.1	270.6	305.7
Aug-11	1	113.5	0	31	113.5	0	3.661290323	3	4.6	270.6	275.2
Sep-11	1	185.6	15	30	185.6	0.5	6.186666667	57	87.1	261.9	349.0
Oct-11	1	321.1	107	31	321.1	3.451612903	10.35806452	211	322.4	270.6	593.0
Nov-11	1	715.2	555	30	715.2	18.5	23.84	576	880.2	261.9	1,142.1
Dec-11	1	1,552.2	952	31	1552.2	30.70967742	50.07096774	1031	1,575.5	270.6	1,846.1
								Totals	**9,645.5**	**3,186.2**	**12,831.7**

Slope	Intercept	R^2
1.52813	**8.73022**	**0.93041**

	Above Totals	Rev Report	Difference
2009	12,975.8	12,975.8	0.0
2010	13,626.1	13,626.1	0.0
2011	13,296.9	13,296.9	0.0

1/ Reflects billed dk per month.

2/ Reflects billing period degree days.

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Rate 81 81-3

Billings

Month-Year	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cus	NORM60 2/	Normalized Heating Use	Baseload	Normalized Total Use
Jan-09	1	1,935.9	1236	31	1935.9	39.87096774	62.4483871				
Feb-09	1	1,697.8	811	28	1697.8	28.96428571	60.63571429				
Mar-09	1	1,289.8	779	31	1289.8	25.12903226	41.60645161				
Apr-09	1	1,352.7	657	30	1352.7	21.9	45.09				
May-09	1	875.6	364	31	875.6	11.74193548	28.24516129				
Jun-09	1	578.2	130	30	578.2	4.333333333	19.27333333				
Jul-09	1	519.3	30	31	519.3	0.967741935	16.7516129				
Aug-09	1	460.1	0	31	460.1	0	14.84193548				
Sep-09	1	433.3	1	30	433.3	0.033333333	14.44333333				
Oct-09	1	418.4	272	31	418.4	8.774193548	13.49677419				
Nov-09	1	924.0	517	30	924	17.23333333	30.8				
Dec-09	1	919.8	865	31	919.8	27.90322581	29.67096774				
Jan-10	1	2,097.0	1290	31	2097	41.61290323	67.64516129				
Feb-10	1	1,706.3	998	28	1706.3	35.64285714	60.93928571				
Mar-10	1	1,484.7	719	31	1484.7	23.19354839	47.89354839				
Apr-10	1	1,000.3	467	30	1000.3	15.56666667	33.34333333				
May-10	1	837.2	349	31	837.2	11.25806452	27.00645161				
Jun-10	1	692.8	130	30	692.8	4.333333333	23.09333333				
Jul-10	1	485.8	11	31	485.8	0.35483871	15.67096774				
Aug-10	1	432.6	0	31	432.6	0	13.95483871				
Sep-10	1	438.7	37	30	438.7	1.233333333	14.62333333				
Oct-10	1	530.1	94	31	530.1	3.032258065	17.1				
Nov-10	1	640.3	370	30	640.3	12.33333333	21.34333333				
Dec-10	1	1,296.0	1065	31	1296	34.35483871	41.80645161				
Jan-11	1	1,510.7	1153	31	1510.7	37.19354839	48.73225806	1131	1,311.0	397.6	1,708.6
Feb-11	1	1,615.6	1039	28	1615.6	37.10714286	57.7	1011	1,171.9	359.1	1,531.0
Mar-11	1	1,630.9	1004	31	1630.9	32.38709677	52.60967742	793	919.2	397.6	1,316.8
Apr-11	1	1,161.4	606	30	1161.4	20.2	38.71333333	592	686.2	384.8	1,071.0
May-11	1	868.2	414	31	868.2	13.35483871	28.00645161	313	362.8	397.6	760.4
Jun-11	1	662.5	204	30	662.5	6.8	22.08333333	101	117.1	384.8	501.9
Jul-11	1	461.7	19	31	461.7	0.612903226	14.89354839	23	26.7	397.6	424.3
Aug-11	1	342.9	0	31	342.9	0	11.06129032	1	1.2	397.6	398.8
Sep-11	1	354.3	16	30	354.3	0.533333333	11.81	45	52.2	384.8	437.0
Oct-11	1	407.9	100	31	407.9	3.225806452	13.15806452	219	253.9	397.6	651.5
Nov-11	1	612.1	492	30	612.1	16.4	20.40333333	533	617.8	384.8	1,002.6
Dec-11	1	1,098.3	841	31	1098.3	27.12903226	35.42903226	904	1,047.9	397.6	1,445.5
								Totals	**6,567.9**	**4,681.5**	**11,249.4**

Slope	Intercept	R^2
1.15918	**12.82566**	**0.87731**

	Above Totals	Rev Report	Difference
2009	11,404.9	11,404.9	0.0
2010	11,641.8	11,641.8	0.0
2011	10,726.5	10,726.5	0.0

1/ Reflects billed dk per month.

2/ Reflects billing period degree days.

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Rate 81 81-4

Glendive

Month-Year	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cus	NORM60 2/	Normalized Heating Use	Baseload	Normalized Total Use
Jan-09	1	1,013.5	1678	31	1013.5	54.12903226	32.69354839				
Feb-09	1	916.3	1136	28	916.3	40.57142857	32.725				
Mar-09	1	743.2	1046	31	743.2	33.74193548	23.97419355				
Apr-09	1	828.2	774	30	828.2	25.8	27.60666667				
May-09	1	618.5	409	31	618.5	13.19354839	19.9516129				
Jun-09	1	478.9	173	30	478.9	5.766666667	15.96333333				
Jul-09	1	404.5	38	31	404.5	1.225806452	13.0483871				
Aug-09	1	344.5	4	31	344.5	0.129032258	11.11290323				
Sep-09	1	344.3	10	30	344.3	0.333333333	11.47666667				
Oct-09	1	378.9	309	31	378.9	9.967741935	12.22258065				
Nov-09	1	644.2	645	30	644.2	21.5	21.47333333				
Dec-09	1	616.6	1038	31	616.6	33.48387097	19.89032258				
Jan-10	1	1,017.3	1669	31	1017.3	53.83870968	32.81612903				
Feb-10	1	820.8	1371	28	820.8	48.96428571	29.31428571				
Mar-10	1	669.2	1170	31	669.2	37.74193548	21.58709677				
Apr-10	1	508.3	605	30	508.3	20.16666667	16.94333333				
May-10	1	341.5	416	31	341.5	13.41935484	11.01612903				
Jun-10	1	355.0	143	30	355	4.766666667	11.83333333				
Jul-10	1	241.3	19	31	241.3	0.612903226	7.783870968				
Aug-10	1	207.8	0	31	207.8	0	6.703225806				
Sep-10	1	198.2	53	30	198.2	1.766666667	6.606666667				
Oct-10	1	270.1	163	31	270.1	5.258064516	8.712903226				
Nov-10	1	368.4	508	30	368.4	16.93333333	12.28				
Dec-10	1	612.6	1267	31	612.6	40.87096774	19.76129032				
Jan-11	1	847.9	1501	31	847.9	48.41935484	27.3516129	1403	600.0	256.6	856.6
Feb-11	1	854.3	1324	28	854.3	47.28571429	30.51071429	1272	543.9	231.8	775.7
Mar-11	1	680.0	1333	31	680	43	21.93548387	976	417.4	256.6	674.0
Apr-11	1	770.0	802	30	770	26.73333333	25.66666667	670	286.5	248.4	534.9
May-11	1	425.0	435	31	425	14.03225806	13.70967742	304	130.0	256.6	386.6
Jun-11	1	319.0	193	30	319	6.433333333	10.63333333	92	39.3	248.4	287.7
Jul-11	1	199.6	23	31	199.6	0.741935484	6.438709677	26	11.1	256.6	267.7
Aug-11	1	153.1	0	31	153.1	0	4.938709677	5	2.1	256.6	258.7
Sep-11	1	177.9	34	30	177.9	1.133333333	5.93	59	25.2	248.4	273.6
Oct-11	1	232.2	142	31	232.2	4.580645161	7.490322581	218	93.2	256.6	349.8
Nov-11	1	347.7	605	30	347.7	20.16666667	11.59	593	253.6	248.4	502.0
Dec-11	1	493.7	989	31	493.7	31.90322581	15.92580645	1068	456.7	256.6	713.3
								Totals	**2,859.0**	**3,021.6**	**5,880.6**

Slope	Intercept	R^2
0.42763	**8.27885**	**0.81474**

	Above Totals	Rev Report	Difference
2009	7,331.6	7,331.6	0.0
2010	5,610.5	5,610.5	0.0
2011	5,500.4	5,500.4	0.0

1/ Reflects billed dk per month.

2/ Reflects billing period degree days.

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Rate 81 81-5

Glendive

Month-Year	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cus	NORM60 2/	Normalized Heating Use	Baseload	Normalized Total Use
Jan-09	1	939.5	1678	31	939.5	54.12903226	30.30645161				
Feb-09	1	942.3	1136	28	942.3	40.57142857	33.65357143				
Mar-09	1	801.4	1046	31	801.4	33.74193548	25.8516129				
Apr-09	1	847.6	774	30	847.6	25.8	28.25333333				
May-09	1	592.1	409	31	592.1	13.19354839	19.1				
Jun-09	1	489.7	173	30	489.7	5.766666667	16.32333333				
Jul-09	1	375.4	38	31	375.4	1.225806452	12.10967742				
Aug-09	1	312.2	4	31	312.2	0.129032258	10.07096774				
Sep-09	1	335.4	10	30	335.4	0.333333333	11.18				
Oct-09	1	361.7	309	31	361.7	9.967741935	11.66774194				
Nov-09	1	621.1	645	30	621.1	21.5	20.70333333				
Dec-09	1	512.6	1038	31	512.6	33.48387097	16.53548387				
Jan-10	1	963.6	1669	31	963.6	53.83870968	31.08387097				
Feb-10	1	825.4	1371	28	825.4	48.96428571	29.47857143				
Mar-10	1	727.6	1170	31	727.6	37.74193548	23.47096774				
Apr-10	1	628.7	605	30	628.7	20.16666667	20.95666667				
May-10	1	443.0	416	31	443	13.41935484	14.29032258				
Jun-10	1	412.9	143	30	412.9	4.766666667	13.76333333				
Jul-10	1	269.9	19	31	269.9	0.612903226	8.706451613				
Aug-10	1	250.8	0	31	250.8	0	8.090322581				
Sep-10	1	257.4	53	30	257.4	1.766666667	8.58				
Oct-10	1	403.7	163	31	403.7	5.258064516	13.02258065				
Nov-10	1	508.2	508	30	508.2	16.93333333	16.94				
Dec-10	1	692.2	1267	31	692.2	40.87096774	22.32903226				
Jan-11	1	956.2	1501	31	956.2	48.41935484	30.84516129	1403	575.5	328.2	903.7
Feb-11	1	952.6	1324	28	952.6	47.28571429	34.02142857	1272	521.7	296.4	818.1
Mar-11	1	855.7	1333	31	855.7	43	27.60322581	976	400.3	328.2	728.5
Apr-11	1	842.1	802	30	842.1	26.73333333	28.07	670	274.8	317.6	592.4
May-11	1	572.8	435	31	572.8	14.03225806	18.47741935	304	124.7	328.2	452.9
Jun-11	1	444.0	193	30	444	6.433333333	14.8	92	37.7	317.6	355.3
Jul-11	1	346.2	23	31	346.2	0.741935484	11.16774194	26	10.7	328.2	338.9
Aug-11	1	256.6	0	31	256.6	0	8.277419355	5	2.1	328.2	330.3
Sep-11	1	288.6	34	30	288.6	1.133333333	9.62	59	24.2	317.6	341.8
Oct-11	1	378.7	142	31	378.7	4.580645161	12.21612903	218	89.4	328.2	417.6
Nov-11	1	520.0	605	30	520	20.16666667	17.33333333	593	243.2	317.6	560.8
Dec-11	1	652.3	989	31	652.3	31.90322581	21.04193548	1068	438.1	328.2	766.3
								Totals	**2,742.4**	**3,864.2**	**6,606.6**

Slope	Intercept	R^2
0.41016	**10.58602**	**0.85226**

	Above Totals	Rev Report	Difference
2009	7,131.0	7,131.0	0.0
2010	6,383.4	6,383.4	0.0
2011	7,065.8	7,065.8	0.0

1/ Reflects billed dk per month.

2/ Reflects billing period degree days.

#-41

Rate 81 81-6

Billings

Month-Year	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cus	NORM60 2/	Normalized Heating Use	Normalized Baseload	Normalized Total Use
Jan-09	1	2,479.8	1236	31	2479.8	39.87096774	79.99354839				
Feb-09	1	2,303.3	811	28	2303.3	28.96428571	82.26071429				
Mar-09	1	1,847.2	779	31	1847.2	25.12903226	59.58709677				
Apr-09	1	2,010.6	657	30	2010.6	21.9	67.02				
May-09	1	1,532.8	364	31	1532.8	11.74193548	49.44516129				
Jun-09	1	1,031.4	130	30	1031.4	4.333333333	34.38				
Jul-09	1	795.2	30	31	795.2	0.967741935	25.6516129				
Aug-09	1	482.9	0	31	482.9	0	15.57741935				
Sep-09	1	494.9	1	30	494.9	0.033333333	16.49666667				
Oct-09	1	676.2	272	31	676.2	8.774193548	21.81290323				
Nov-09	1	1,626.2	517	30	1626.2	17.23333333	54.20666667				
Dec-09	1	1,668.4	865	31	1668.4	27.90322581	53.81935484				
Jan-10	1	2,741.6	1290	31	2741.6	41.61290323	88.43870968				
Feb-10	1	2,372.6	998	28	2372.6	35.64285714	84.73571429				
Mar-10	1	2,022.8	719	31	2022.8	23.19354839	65.2516129				
Apr-10	1	1,662.8	467	30	1662.8	15.56666667	55.42666667				
May-10	1	1,427.8	349	31	1427.8	11.25806452	46.05806452				
Jun-10	1	1,286.6	130	30	1286.6	4.333333333	42.88666667				
Jul-10	1	852.5	11	31	852.5	0.35483871	27.5				
Aug-10	1	552.3	0	31	552.3	0	17.81612903				
Sep-10	1	659.5	37	30	659.5	1.233333333	21.98333333				
Oct-10	1	960.1	94	31	960.1	3.032258065	30.97096774				
Nov-10	1	1,146.5	370	30	1146.5	12.33333333	38.21666667				
Dec-10	1	1,971.6	1065	31	1971.6	34.35483871	63.6				
Jan-11	1	2,266.0	1153	31	2266	37.19354839	73.09677419	1131	1,763.3	705.6	2,468.9
Feb-11	1	2,323.2	1039	28	2323.2	37.10714286	82.97142857	1011	1,576.2	637.3	2,213.5
Mar-11	1	2,228.0	1004	31	2228	32.38709677	71.87096774	793	1,236.3	705.6	1,941.9
Apr-11	1	1,836.2	606	30	1836.2	20.2	61.20666667	592	923.0	682.8	1,605.8
May-11	1	1,518.4	414	31	1518.4	13.35483871	48.98064516	313	488.0	705.6	1,193.6
Jun-11	1	1,238.2	204	30	1238.2	6.8	41.27333333	101	157.5	682.8	840.3
Jul-11	1	700.5	19	31	700.5	0.612903226	22.59677419	23	35.9	705.6	741.5
Aug-11	1	450.0	0	31	450	0	14.51612903	1	1.6	705.6	707.2
Sep-11	1	492.3	16	30	492.3	0.533333333	16.41	45	70.2	682.8	753.0
Oct-11	1	770.2	100	31	770.2	3.225806452	24.84516129	219	341.4	705.6	1,047.0
Nov-11	1	1,196.4	492	30	1196.4	16.4	39.88	533	831.0	682.8	1,513.8
Dec-11	1	1,828.3	841	31	1828.3	27.12903226	58.97741935	904	1,409.4	705.6	2,115.0
								Totals	**8,833.8**	**8,307.7**	**17,141.5**

Slope	Intercept	R^2
1.55904	**22.75978**	**0.89285**

	Above Totals	Rev Report	Difference
2009	16,948.9	16,948.9	0.0
2010	17,656.7	17,656.7	0.0
2011	16,847.7	16,847.7	0.0

1/ Reflects billed dk per month.

2/ Reflects billing period degree days.

#-42

Rate 81 81-7

Glendive

Month-Year	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cus	NORM60 2/	Normalized Heating Use	Baseload	Normalized Total Use
Jan-09	1	3,377.1	1678	31	3377.1	54.12903226	108.9387097				
Feb-09	1	2,999.6	1136	28	2999.6	40.57142857	107.1285714				
Mar-09	1	2,562.9	1046	31	2562.9	33.74193548	82.67419355				
Apr-09	1	2,590.2	774	30	2590.2	25.8	86.34				
May-09	1	1,781.6	409	31	1781.6	13.19354839	57.47096774				
Jun-09	1	1,537.6	173	30	1537.6	5.766666667	51.25333333				
Jul-09	1	1,363.3	38	31	1363.3	1.225806452	43.97741935				
Aug-09	1	1,512.9	4	31	1512.9	0.129032258	48.80322581				
Sep-09	1	1,378.5	10	30	1378.5	0.333333333	45.95				
Oct-09	1	1,448.5	309	31	1448.5	9.967741935	46.72580645				
Nov-09	1	2,117.1	645	30	2117.1	21.5	70.57				
Dec-09	1	2,144.0	1038	31	2144	33.48387097	69.16129032				
Jan-10	1	3,156.2	1669	31	3156.2	53.83870968	101.8129032				
Feb-10	1	3,222.9	1371	28	3222.9	48.96428571	115.1035714				
Mar-10	1	3,127.2	1170	31	3127.2	37.74193548	100.8774194				
Apr-10	1	2,613.0	605	30	2613	20.16666667	87.1				
May-10	1	1,836.5	416	31	1836.5	13.41935484	59.24193548				
Jun-10	1	1,827.1	143	30	1827.1	4.766666667	60.90333333				
Jul-10	1	1,403.8	19	31	1403.8	0.612903226	45.28387097				
Aug-10	1	1,383.9	0	31	1383.9	0	44.64193548				
Sep-10	1	1,163.9	53	30	1163.9	1.766666667	38.79666667				
Oct-10	1	1,764.4	163	31	1764.4	5.258064516	56.91612903				
Nov-10	1	2,066.7	508	30	2066.7	16.93333333	68.89				
Dec-10	1	2,808.4	1267	31	2808.4	40.87096774	90.59354839				
Jan-11	1	3,483.4	1501	31	3483.4	48.41935484	112.3677419	1403	1,857.0	1,410.6	3,267.6
Feb-11	1	3,433.4	1324	28	3433.4	47.28571429	122.6214286	1272	1,683.6	1,274.1	2,957.7
Mar-11	1	3,099.3	1333	31	3099.3	43	99.97741935	976	1,291.8	1,410.6	2,702.4
Apr-11	1	3,133.3	802	30	3133.3	26.73333333	104.4433333	670	886.8	1,365.1	2,251.9
May-11	1	2,360.4	435	31	2360.4	14.03225806	76.14193548	304	402.4	1,410.6	1,813.0
Jun-11	1	1,910.7	193	30	1910.7	6.433333333	63.69	92	121.8	1,365.1	1,486.9
Jul-11	1	1,473.5	23	31	1473.5	0.741935484	47.53225806	26	34.4	1,410.6	1,445.0
Aug-11	1	1,124.8	0	31	1124.8	0	36.28387097	5	6.6	1,410.6	1,417.2
Sep-11	1	1,184.6	34	30	1184.6	1.133333333	39.48666667	59	78.1	1,365.1	1,443.2
Oct-11	1	1,591.1	142	31	1591.1	4.580645161	51.32580645	218	288.5	1,410.6	1,699.1
Nov-11	1	2,064.9	605	30	2064.9	20.16666667	68.83	593	784.9	1,365.1	2,150.0
Dec-11	1	2,811.2	989	31	2811.2	31.90322581	90.68387097	1068	1,413.6	1,410.6	2,824.2
								Totals	8,849.5	16,608.7	25,458.2

Slope	Intercept	R^2
1.32361	45.50396	0.87844

	Above Totals	Rev Report	Difference
2009	24,813.3	24,813.3	0.0
2010	26,374.0	26,374.0	0.0
2011	27,670.6	27,670.6	0.0

1/ Reflects billed dk per month.

2/ Reflects billing period degree days.

H-43

Rate 81 81-8

Billings

Month-Year	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cus	NORM60 2/	Normalized Heating Use	Baseload	Normalized Total Use
Jan-09	1	11,275.7	1236	31	11275.7	39.87096774	363.7322581				
Feb-09	1	10,704.6	811	28	10704.6	28.96428571	382.3071429				
Mar-09	1	8,936.8	779	31	8936.8	25.12903226	288.283871				
Apr-09	1	9,486.7	657	30	9486.7	21.9	316.2233333				
May-09	1	7,863.7	364	31	7863.7	11.74193548	253.6677419				
Jun-09	1	6,565.4	130	30	6565.4	4.333333333	218.8466667				
Jul-09	1	6,154.3	30	31	6154.3	0.967741935	198.5258065				
Aug-09	1	5,507.5	0	31	5507.5	0	177.6612903				
Sep-09	1	5,660.0	1	30	5660	0.033333333	188.6666667				
Oct-09	1	5,989.2	272	31	5989.2	8.774193548	193.2				
Nov-09	1	9,824.6	517	30	9824.6	17.23333333	327.4866667				
Dec-09	1	8,951.7	865	31	8951.7	27.90322581	288.7645161				
Jan-10	1	13,521.1	1290	31	13521.1	41.61290323	436.1645161				
Feb-10	1	11,985.0	998	28	11985	35.64285714	428.0357143				
Mar-10	1	10,360.1	719	31	10360.1	23.19354839	334.1967742				
Apr-10	1	8,727.7	467	30	8727.7	15.56666667	290.9233333				
May-10	1	8,160.7	349	31	8160.7	11.25806452	263.2483871				
Jun-10	1	7,767.6	130	30	7767.6	4.333333333	258.92				
Jul-10	1	6,147.6	11	31	6147.6	0.35483871	198.3096774				
Aug-10	1	5,523.4	0	31	5523.4	0	178.1741935				
Sep-10	1	6,232.5	37	30	6232.5	1.233333333	207.75				
Oct-10	1	6,824.6	94	31	6824.6	3.032258065	220.1483871				
Nov-10	1	7,815.3	370	30	7815.3	12.33333333	260.51				
Dec-10	1	10,882.9	1065	31	10882.9	34.35483871	351.0612903				
Jan-11	1	11,925.7	1153	31	11925.7	37.19354839	384.7	1131	6,026.1	6,194.2	12,220.3
Feb-11	1	12,269.6	1039	28	12269.6	37.10714286	438.2	1011	5,386.8	5,594.7	10,981.5
Mar-11	1	11,666.0	1004	31	11666	32.38709677	376.3225806	793	4,225.2	6,194.2	10,419.4
Apr-11	1	10,485.3	606	30	10485.3	20.2	349.51	592	3,154.3	5,994.4	9,148.7
May-11	1	9,013.4	414	31	9013.4	13.35483871	290.7548387	313	1,667.7	6,194.2	7,861.9
Jun-11	1	8,248.6	204	30	8248.6	6.8	274.9533333	101	538.1	5,994.4	6,532.5
Jul-11	1	6,401.5	19	31	6401.5	0.612903226	206.5	23	122.5	6,194.2	6,316.7
Aug-11	1	5,719.7	0	31	5719.7	0	184.5064516	1	5.3	6,194.2	6,199.5
Sep-11	1	6,350.5	16	30	6350.5	0.533333333	211.6833333	45	239.8	5,994.4	6,234.2
Oct-11	1	7,106.4	100	31	7106.4	3.225806452	229.2387097	219	1,166.9	6,194.2	7,361.1
Nov-11	1	8,750.0	492	30	8750	16.4	291.6666667	533	2,839.9	5,994.4	8,834.3
Dec-11	1	10,517.2	841	31	10517.2	27.12903226	339.2645161	904	4,816.7	6,194.2	11,010.9
								Totals	**30,189.3**	**72,931.7**	**103,121.0**

Slope	Intercept	R^2
5.32816	**199.81209**	**0.88654**

	Above Totals	Rev Report	Difference
2009	96,920.2	96,920.2	0.0
2010	103,948.5	103,948.5	0.0
2011	108,453.9	108,453.9	0.0

1/ Reflects billed dk per month.

2/ Reflects billing period degree days.

H-44

Rate 81 81-9

Billings

Month-Year	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cus	NORM60 2/	Normalized Heating Use	Baseload	Normalized Total Use
Jan-09	1	10,904.4	1236	31	10904.4	39.87096774	351.7548387				
Feb-09	1	10,304.9	811	28	10304.9	28.96428571	368.0321429				
Mar-09	1	8,613.5	779	31	8613.5	25.12903226	277.8548387				
Apr-09	1	8,952.9	657	30	8952.9	21.9	298.43				
May-09	1	7,410.2	364	31	7410.2	11.74193548	239.0387097				
Jun-09	1	6,380.3	130	30	6380.3	4.333333333	212.6766667				
Jul-09	1	5,570.2	30	31	5570.2	0.967741935	179.683871				
Aug-09	1	4,424.2	0	31	4424.2	0	142.716129				
Sep-09	1	4,529.7	1	30	4529.7	0.033333333	150.99				
Oct-09	1	4,912.0	272	31	4912	8.774193548	158.4516129				
Nov-09	1	8,085.4	517	30	8085.4	17.23333333	269.5133333				
Dec-09	1	8,333.1	865	31	8333.1	27.90322581	268.8096774				
Jan-10	1	12,110.6	1290	31	12110.6	41.61290323	390.6645161				
Feb-10	1	10,757.9	998	28	10757.9	35.64285714	384.2107143				
Mar-10	1	9,837.7	719	31	9837.7	23.19354839	317.3451613				
Apr-10	1	8,337.2	467	30	8337.2	15.56666667	277.9066667				
May-10	1	7,710.0	349	31	7710	11.25806452	248.7096774				
Jun-10	1	7,228.1	130	30	7228.1	4.333333333	240.9366667				
Jul-10	1	5,502.7	11	31	5502.7	0.35483871	177.5064516				
Aug-10	1	4,647.4	0	31	4647.4	0	149.916129				
Sep-10	1	4,670.9	37	30	4670.9	1.233333333	155.6966667				
Oct-10	1	5,782.7	94	31	5782.7	3.032258065	186.5387097				
Nov-10	1	6,861.7	370	30	6861.7	12.33333333	228.7233333				
Dec-10	1	9,410.6	1065	31	9410.6	34.35483871	303.5677419				
Jan-11	1	10,550.5	1153	31	10550.5	37.19354839	340.3387097	1131	5,803.4	5,228.1	11,031.5
Feb-11	1	10,507.4	1039	28	10507.4	37.10714286	375.2642857	1011	5,187.7	4,722.1	9,909.8
Mar-11	1	9,947.2	1004	31	9947.2	32.38709677	320.8774194	793	4,069.1	5,228.1	9,297.2
Apr-11	1	8,957.5	606	30	8957.5	20.2	298.5833333	592	3,037.7	5,059.4	8,097.1
May-11	1	7,606.9	414	31	7606.9	13.35483871	245.383871	313	1,606.1	5,228.1	6,834.2
Jun-11	1	6,931.5	204	30	6931.5	6.8	231.05	101	518.3	5,059.4	5,577.7
Jul-11	1	5,371.7	19	31	5371.7	0.612903226	173.2806452	23	118.0	5,228.1	5,346.1
Aug-11	1	4,807.7	0	31	4807.7	0	155.0870968	1	5.1	5,228.1	5,233.2
Sep-11	1	4,812.9	16	30	4812.9	0.533333333	160.43	45	230.9	5,059.4	5,290.3
Oct-11	1	5,621.4	100	31	5621.4	3.225806452	181.3354839	219	1,123.7	5,228.1	6,351.8
Nov-11	1	6,785.3	492	30	6785.3	16.4	226.1766667	533	2,734.9	5,059.4	7,794.3
Dec-11	1	8,726.3	841	31	8726.3	27.12903226	281.4935484	904	4,638.6	5,228.1	9,866.7
								Totals	**29,073.5**	**61,556.4**	**90,629.9**

Slope	Intercept	R^2
5.13123	**168.6476**	**0.88568**

	Above Totals	Rev Report	Difference
2009	88,420.8	88,420.8	0.0
2010	92,857.5	92,857.5	0.0
2011	90,626.3	90,626.3	0.0

1/ Reflects billed dk per month.

2/ Reflects billing period degree days.

H-45

Rate 81 81-10

Billings

Month-Year	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cus	NORM60 2/	Normalized Heating Use	Baseload	Normalized Total Use
Jan-09	1	2,882.1	1236	31	2882.1	39.87096774	92.97096774				
Feb-09	1	2,195.3	811	28	2195.3	28.96428571	78.40357143				
Mar-09	1	1,944.7	779	31	1944.7	25.12903226	62.73225806				
Apr-09	1	2,201.5	657	30	2201.5	21.9	73.38333333				
May-09	1	1,553.5	364	31	1553.5	11.74193548	50.11290323				
Jun-09	1	997.8	130	30	997.8	4.333333333	33.26				
Jul-09	1	1,190.3	30	31	1190.3	0.967741935	38.39677419				
Aug-09	1	675.0	0	31	675	0	21.77419355				
Sep-09	1	788.5	1	30	788.5	0.033333333	26.28333333				
Oct-09	1	882.2	272	31	882.2	8.774193548	28.45806452				
Nov-09	1	1,863.8	517	30	1863.8	17.23333333	62.12666667				
Dec-09	1	1,439.4	865	31	1439.4	27.90322581	46.43225806				
Jan-10	1	3,005.4	1290	31	3005.4	41.61290323	96.9483871				
Feb-10	1	2,317.1	998	28	2317.1	35.64285714	82.75357143				
Mar-10	1	1,970.3	719	31	1970.3	23.19354839	63.55806452				
Apr-10	1	1,209.8	467	30	1209.8	15.56666667	40.32666667				
May-10	1	989.8	349	31	989.8	11.25806452	31.92903226				
Jun-10	1	859.0	130	30	859	4.333333333	28.63333333				
Jul-10	1	504.6	11	31	504.6	0.35483871	16.27741935				
Aug-10	1	518.0	0	31	518	0	16.70967742				
Sep-10	1	528.3	37	30	528.3	1.233333333	17.61				
Oct-10	1	671.3	94	31	671.3	3.032258065	21.65483871				
Nov-10	1	336.7	370	30	336.7	12.33333333	11.22333333				
Dec-10	1	848.4	1065	31	848.4	34.35483871	27.36774194				
Jan-11	1	2,402.7	1153	31	2402.7	37.19354839	77.50645161	1131	1,929.9	545.3	2,475.2
Feb-11	1	3,846.3	1039	28	3846.3	37.10714286	137.3678571	1011	1,725.2	492.5	2,217.7
Mar-11	1	1,519.8	1004	31	1519.8	32.38709677	49.02580645	793	1,353.2	545.3	1,898.5
Apr-11	1	1,362.7	606	30	1362.7	20.2	45.42333333	592	1,010.2	527.7	1,537.9
May-11	1	1,048.2	414	31	1048.2	13.35483871	33.81290323	313	534.1	545.3	1,079.4
Jun-11	1	769.0	204	30	769	6.8	25.63333333	101	172.3	527.7	700.0
Jul-11	1	607.4	19	31	607.4	0.612903226	19.59354839	23	39.2	545.3	584.5
Aug-11	1	496.9	0	31	496.9	0	16.02903226	1	1.7	545.3	547.0
Sep-11	1	441.1	16	30	441.1	0.533333333	14.70333333	45	76.8	527.7	604.5
Oct-11	1	637.0	100	31	637	3.225806452	20.5483871	219	373.7	545.3	919.0
Nov-11	1	989.8	492	30	989.8	16.4	32.99333333	533	909.5	527.7	1,437.2
Dec-11	1	1,701.7	841	31	1701.7	27.12903226	54.89354839	904	1,542.6	545.3	2,087.9
								Totals	**9,668.4**	**6,420.4**	**16,088.8**

Slope	Intercept	R^2
1.70638	**17.59022**	**0.67857**

	Above Totals	Rev Report	Difference
2009	18,614.1	18,614.1	0.0
2010	13,758.7	13,758.7	0.0
2011	15,822.6	15,822.6	0.0

1/ Reflects billed dk per month.

2/ Reflects billing period degree days.

H-96

Rate 81 81-11

Billings

Month-Year	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cus	NORM60 2/	Normalized Heating Use	Baseload	Normalized Total Use
Jan-09	1	878.5	1236	31	878.5	39.87096774	28.33870968				
Feb-09	1	535.8	811	28	535.8	28.96428571	19.13571429				
Mar-09	1	694.0	779	31	694	25.12903226	22.38709677				
Apr-09	1	695.9	657	30	695.9	21.9	23.19666667				
May-09	1	443.3	364	31	443.3	11.74193548	14.3				
Jun-09	1	177.0	130	30	177	4.333333333	5.9				
Jul-09	1	46.3	30	31	46.3	0.967741935	1.493548387				
Aug-09	1	6.8	0	31	6.8	0	0.219354839				
Sep-09	1	6.1	1	30	6.1	0.033333333	0.203333333				
Oct-09	1	47.2	272	31	47.2	8.774193548	1.522580645				
Nov-09	1	567.9	517	30	567.9	17.23333333	18.93				
Dec-09	1	634.8	865	31	634.8	27.90322581	20.47741935				
Jan-10	1	1,014.8	1290	31	1014.8	41.61290323	32.73548387				
Feb-10	1	886.2	998	28	886.2	35.64285714	31.65				
Mar-10	1	739.5	719	31	739.5	23.19354839	23.85483871				
Apr-10	1	531.4	467	30	531.4	15.56666667	17.71333333				
May-10	1	405.1	349	31	405.1	11.25806452	13.06774194				
Jun-10	1	265.8	130	30	265.8	4.333333333	8.86				
Jul-10	1	25.2	11	31	25.2	0.35483871	0.812903226				
Aug-10	1	6.1	0	31	6.1	0	0.196774194				
Sep-10	1	15.8	37	30	15.8	1.233333333	0.526666667				
Oct-10	1	155.8	94	31	155.8	3.032258065	5.025806452				
Nov-10	1	312.8	370	30	312.8	12.33333333	10.42666667				
Dec-10	1	700.1	1065	31	700.1	34.35483871	22.58387097				
Jan-11	1	833.6	1153	31	833.6	37.19354839	26.89032258	1131	870.6	58.6	929.2
Feb-11	1	896.4	1039	28	896.4	37.10714286	32.01428571	1011	778.2	52.9	831.1
Mar-11	1	923.5	1004	31	923.5	32.38709677	29.79032258	793	610.4	58.6	669.0
Apr-11	1	721.4	606	30	721.4	20.2	24.04666667	592	455.7	56.7	512.4
May-11	1	512.9	414	31	512.9	13.35483871	16.54516129	313	240.9	58.6	299.5
Jun-11	1	280.5	204	30	280.5	6.8	9.35	101	77.7	56.7	134.4
Jul-11	1	36.8	19	31	36.8	0.612903226	1.187096774	23	17.7	58.6	76.3
Aug-11	1	7.5	0	31	7.5	0	0.241935484	1	0.8	58.6	59.4
Sep-11	1	6.5	16	30	6.5	0.533333333	0.216666667	45	34.6	56.7	91.3
Oct-11	1	104.1	100	31	104.1	3.225806452	3.358064516	219	168.6	58.6	227.2
Nov-11	1	350.9	492	30	350.9	16.4	11.69666667	533	410.3	56.7	467.0
Dec-11	1	738.5	841	31	738.5	27.12903226	23.82258065	904	695.9	58.6	754.5
								Totals	**4,361.4**	**689.9**	**5,051.3**

Slope	Intercept	R^2
0.76977	**1.8894**	**0.91496**

	Above Totals	Rev Report	Difference
2009	4,733.6	4,733.6	0.0
2010	5,058.6	5,058.6	0.0
2011	5,412.6	5,412.6	0.0

1/ Reflects billed dk per month.

2/ Reflects billing period degree days.

47

Rate 81 81-12

Billings

Month-Year	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cus	NORM60 2/	Normalized Heating Use	Normalized Baseload	Normalized Total Use
Jan-09	1	1,354.3	1236	31	1354.3	39.87096774	43.68709677				
Feb-09	1	1,193.0	811	28	1193	28.96428571	42.60714286				
Mar-09	1	899.8	779	31	899.8	25.12903226	29.02580645				
Apr-09	1	924.3	657	30	924.3	21.9	30.81				
May-09	1	647.2	364	31	647.2	11.74193548	20.87741935				
Jun-09	1	449.0	130	30	449	4.333333333	14.96666667				
Jul-09	1	382.7	30	31	382.7	0.967741935	12.34516129				
Aug-09	1	269.9	0	31	269.9	0	8.706451613				
Sep-09	1	265.1	1	30	265.1	0.033333333	8.836666667				
Oct-09	1	344.4	272	31	344.4	8.774193548	11.10967742				
Nov-09	1	663.9	517	30	663.9	17.23333333	22.13				
Dec-09	1	734.4	865	31	734.4	27.90322581	23.69032258				
Jan-10	1	1,258.0	1290	31	1258	41.61290323	40.58064516				
Feb-10	1	1,218.7	998	28	1218.7	35.64285714	43.525				
Mar-10	1	1,063.2	719	31	1063.2	23.19354839	34.29677419				
Apr-10	1	747.3	467	30	747.3	15.56666667	24.91				
May-10	1	748.3	349	31	748.3	11.25806452	24.13870968				
Jun-10	1	668.1	130	30	668.1	4.333333333	22.27				
Jul-10	1	469.7	11	31	469.7	0.35483871	15.1516129				
Aug-10	1	351.6	0	31	351.6	0	11.34193548				
Sep-10	1	351.2	37	30	351.2	1.233333333	11.70666667				
Oct-10	1	485.7	94	31	485.7	3.032258065	15.66774194				
Nov-10	1	615.9	370	30	615.9	12.33333333	20.53				
Dec-10	1	638.6	1065	31	638.6	34.35483871	20.6				
Jan-11	1	1,482.8	1153	31	1482.8	37.19354839	47.83225806	1131	859.7	391.7	1,251.4
Feb-11	1	1,283.9	1039	28	1283.9	37.10714286	45.85357143	1011	768.5	353.8	1,122.3
Mar-11	1	1,113.8	1004	31	1113.8	32.38709677	35.92903226	793	602.8	391.7	994.5
Apr-11	1	962.1	606	30	962.1	20.2	32.07	592	450.0	379.1	829.1
May-11	1	794.3	414	31	794.3	13.35483871	25.62258065	313	237.9	391.7	629.6
Jun-11	1	730.9	204	30	730.9	6.8	24.36333333	101	76.8	379.1	455.9
Jul-11	1	490.6	19	31	490.6	0.612903226	15.82580645	23	17.5	391.7	409.2
Aug-11	1	362.7	0	31	362.7	0	11.7	1	0.8	391.7	392.5
Sep-11	1	355.1	16	30	355.1	0.533333333	11.83666667	45	34.2	379.1	413.3
Oct-11	1	512.9	100	31	512.9	3.225806452	16.54516129	219	166.5	391.7	558.2
Nov-11	1	739.5	492	30	739.5	16.4	24.65	533	405.1	379.1	784.2
Dec-11	1	1,190.5	841	31	1190.5	27.12903226	38.40322581	904	687.1	391.7	1,078.8
								Totals	4,306.9	4,612.1	8,919.0

Slope	Intercept	R^2
0.7601	12.63623	0.8108

	Above Totals	Rev Report	Difference
2009	8,128.0	8,128.0	0.0
2010	8,616.3	8,616.3	0.0
2011	10,019.1	10,019.1	0.0

1/ Reflects billed dk per month.

2/ Reflects billing period degree days.

H-48

Rate 81 81-13

Billings

Month-Year	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cus	NORM60 2/	Normalized Heating Use	Baseload	Normalized Total Use
Jan-09	1	1,186.0	1236	31	1186	39.87096774	38.25806452				
Feb-09	1	1,150.9	811	28	1150.9	28.96428571	41.10357143				
Mar-09	1	991.6	779	31	991.6	25.12903226	31.98709677				
Apr-09	1	1,029.0	657	30	1029	21.9	34.3				
May-09	1	696.9	364	31	696.9	11.74193548	22.48064516				
Jun-09	1	482.4	130	30	482.4	4.333333333	16.08				
Jul-09	1	210.1	30	31	210.1	0.967741935	6.777419355				
Aug-09	1	45.8	0	31	45.8	0	1.477419355				
Sep-09	1	33.6	1	30	33.6	0.033333333	1.12				
Oct-09	1	69.0	272	31	69	8.774193548	2.225806452				
Nov-09	1	775.8	517	30	775.8	17.23333333	25.86				
Dec-09	1	760.4	865	31	760.4	27.90322581	24.52903226				
Jan-10	1	1,338.4	1290	31	1338.4	41.61290323	43.17419355				
Feb-10	1	1,091.4	998	28	1091.4	35.64285714	38.97857143				
Mar-10	1	994.1	719	31	994.1	23.19354839	32.06774194				
Apr-10	1	624.1	467	30	624.1	15.56666667	20.80333333				
May-10	1	486.7	349	31	486.7	11.25806452	15.7				
Jun-10	1	388.6	130	30	388.6	4.333333333	12.95333333				
Jul-10	1	16.2	11	31	16.2	0.35483871	0.522580645				
Aug-10	1	6.2	0	31	6.2	0	0.2				
Sep-10	1	10.1	37	30	10.1	1.233333333	0.336666667				
Oct-10	1	244.7	94	31	244.7	3.032258065	7.893548387				
Nov-10	1	521.4	370	30	521.4	12.33333333	17.38				
Dec-10	1	940.6	1065	31	940.6	34.35483871	30.34193548				
Jan-11	1	1,065.2	1153	31	1065.2	37.19354839	34.36129032	1131	1,072.2	102.0	1,174.2
Feb-11	1	971.6	1039	28	971.6	37.10714286	34.7	1011	958.5	92.1	1,050.6
Mar-11	1	860.5	1004	31	860.5	32.38709677	27.75806452	793	751.8	102.0	853.8
Apr-11	1	703.9	606	30	703.9	20.2	23.46333333	592	561.2	98.7	659.9
May-11	1	541.8	414	31	541.8	13.35483871	17.47741935	313	296.7	102.0	398.7
Jun-11	1	331.3	204	30	331.3	6.8	11.04333333	101	95.8	98.7	194.5
Jul-11	1	29.1	19	31	29.1	0.612903226	0.938709677	23	21.8	102.0	123.8
Aug-11	1	19.6	0	31	19.6	0	0.632258065	1	0.9	102.0	102.9
Sep-11	1	13.8	16	30	13.8	0.533333333	0.46	45	42.7	98.7	141.4
Oct-11	1	20.3	100	31	20.3	3.225806452	0.65483871	219	207.6	102.0	309.6
Nov-11	1	341.2	492	30	341.2	16.4	11.37333333	533	505.3	98.7	604.0
Dec-11	1	757.2	841	31	757.2	27.12903226	24.42580645	904	857.0	102.0	959.0
								Totals	**5,371.5**	**1,200.9**	**6,572.4**

Slope	Intercept	R^2
0.94804	**3.2909**	**0.86639**

	Above Totals	Rev Report	Difference
2009	7,431.5	7,431.5	0.0
2010	6,662.5	6,662.5	0.0
2011	5,655.5	5,655.5	0.0

1/ Reflects billed dk per month.

2/ Reflects billing period degree days.

H-49

Rate 81 81-14

Miles City

Month-Year	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cus	NORM60 2/	Normalized Heating Use	Baseload	Normalized Total Use
Jan-09	1	2,818.9	1535	31	2818.9	49.51612903	90.93225806				
Feb-09	1	2,601.3	1012	28	2601.3	36.14285714	92.90357143				
Mar-09	1	1,816.7	917	31	1816.7	29.58064516	58.60322581				
Apr-09	1	1,881.0	688	30	1881	22.93333333	62.7				
May-09	1	1,099.7	352	31	1099.7	11.35483871	35.47419355				
Jun-09	1	784.0	127	30	784	4.233333333	26.13333333				
Jul-09	1	565.7	29	31	565.7	0.935483871	18.2483871				
Aug-09	1	513.9	0	31	513.9	0	16.57741935				
Sep-09	1	544.0	3	30	544	0.1	18.13333333				
Oct-09	1	552.2	264	31	552.2	8.516129032	17.81290323				
Nov-09	1	1,608.1	545	30	1608.1	18.16666667	53.60333333				
Dec-09	1	1,607.5	942	31	1607.5	30.38709677	51.85483871				
Jan-10	1	2,716.7	1568	31	2716.7	50.58064516	87.63548387				
Feb-10	1	2,523.3	1295	28	2523.3	46.25	90.11785714				
Mar-10	1	2,232.6	1036	31	2232.6	33.41935484	72.01935484				
Apr-10	1	1,696.8	478	30	1696.8	15.93333333	56.56				
May-10	1	1,116.3	341	31	1116.3	11	36.00967742				
Jun-10	1	967.9	107	30	967.9	3.566666667	32.26333333				
Jul-10	1	568.5	6	31	568.5	0.193548387	18.33870968				
Aug-10	1	539.2	0	31	539.2	0	17.39354839				
Sep-10	1	545.3	33	30	545.3	1.1	18.17666667				
Oct-10	1	664.8	118	31	664.8	3.806451613	21.44516129				
Nov-10	1	990.4	442	30	990.4	14.73333333	33.01333333				
Dec-10	1	1,871.1	1242	31	1871.1	40.06451613	60.35806452				
Jan-11	1	2,455.2	1421	31	2455.2	45.83870968	79.2	1333	1,980.4	545.1	2,525.5
Feb-11	1	2,489.9	1270	28	2489.9	45.35714286	88.925	1192	1,770.9	492.4	2,263.3
Mar-11	1	2,259.2	1257	31	2259.2	40.5483871	72.87741935	907	1,347.5	545.1	1,892.6
Apr-11	1	1,863.3	685	30	1863.3	22.83333333	62.11	610	906.3	527.5	1,433.8
May-11	1	1,123.8	391	31	1123.8	12.61290323	36.2516129	289	429.4	545.1	974.5
Jun-11	1	707.9	169	30	707.9	5.633333333	23.59666667	80	118.9	527.5	646.4
Jul-11	1	517.4	16	31	517.4	0.516129032	16.69032258	23	34.2	545.1	579.3
Aug-11	1	444.0	0	31	444	0	14.32258065	3	4.5	545.1	549.6
Sep-11	1	483.9	15	30	483.9	0.5	16.13	57	84.7	527.5	612.2
Oct-11	1	550.8	107	31	550.8	3.451612903	17.76774194	211	313.5	545.1	858.6
Nov-11	1	1,016.7	555	30	1016.7	18.5	33.89	576	855.7	527.5	1,383.2
Dec-11	1	1,985.4	952	31	1985.4	30.70967742	64.04516129	1031	1,531.7	545.1	2,076.8
								Totals	**9,377.7**	**6,418.1**	**15,795.8**

Slope	Intercept	R^2
1.48567	**17.58426**	**0.91834**

	Above Totals	Rev Report	Difference
2009	16,393.0	16,393.0	0.0
2010	16,432.9	16,432.9	0.0
2011	15,897.5	15,897.5	0.0

1/ Reflects billed dk per month.

2/ Reflects billing period degree days.

A5-H

Rate 81 81-15

Glasgow

Month-Year	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cus	NORM60 2/	Normalized Heating Use	Baseload	Normalized Total Use
Jan-09	1	1,289.8	1809	31	1289.8	58.35483871	41.60645161				
Feb-09	1	1,377.8	1348	28	1377.8	48.14285714	49.20714286				
Mar-09	1	1,115.9	1221	31	1115.9	39.38709677	35.99677419				
Apr-09	1	1,134.9	803	30	1134.9	26.76666667	37.83				
May-09	1	916.4	424	31	916.4	13.67741935	29.56129032				
Jun-09	1	753.1	158	30	753.1	5.266666667	25.10333333				
Jul-09	1	574.3	27	31	574.3	0.870967742	18.52580645				
Aug-09	1	493.2	1	31	493.2	0.032258065	15.90967742				
Sep-09	1	499.2	5	30	499.2	0.166666667	16.64				
Oct-09	1	495.3	310	31	495.3	10	15.97741935				
Nov-09	1	801.7	624	30	801.7	20.8	26.72333333				
Dec-09	1	847.6	1068	31	847.6	34.4516129	27.34193548				
Jan-10	1	1,311.1	1785	31	1311.1	57.58064516	42.29354839				
Feb-10	1	1,186.0	1413	28	1186	50.46428571	42.35714286				
Mar-10	1	1,052.3	1205	31	1052.3	38.87096774	33.94516129				
Apr-10	1	918.0	597	30	918	19.9	30.6				
May-10	1	771.6	397	31	771.6	12.80645161	24.89032258				
Jun-10	1	690.4	159	30	690.4	5.3	23.01333333				
Jul-10	1	471.3	20	31	471.3	0.64516129	15.20322581				
Aug-10	1	428.7	1	31	428.7	0.032258065	13.82903226				
Sep-10	1	428.2	50	30	428.2	1.666666667	14.27333333				
Oct-10	1	550.0	163	31	550	5.258064516	17.74193548				
Nov-10	1	708.5	532	30	708.5	17.73333333	23.61666667				
Dec-10	1	995.4	1336	31	995.4	43.09677419	32.10967742				
Jan-11	1	1,203.9	1634	31	1203.9	52.70967742	38.83548387	1499	687.4	532.6	1,220.0
Feb-11	1	1,266.9	1444	28	1266.9	51.57142857	45.24642857	1360	623.6	481.1	1,104.7
Mar-11	1	779.3	1445	31	779.3	46.61290323	25.13870968	1040	476.9	532.6	1,009.5
Apr-11	1	1,112.9	907	30	1112.9	30.23333333	37.09666667	697	319.6	515.4	835.0
May-11	1	834.8	411	31	834.8	13.25806452	26.92903226	323	148.1	532.6	680.7
Jun-11	1	732.9	173	30	732.9	5.766666667	24.43	96	44.0	515.4	559.4
Jul-11	1	508.4	18	31	508.4	0.580645161	16.4	21	9.6	532.6	542.2
Aug-11	1	415.6	0	31	415.6	0	13.40645161	1	0.5	532.6	533.1
Sep-11	1	430.2	19	30	430.2	0.633333333	14.34	61	28.0	515.4	543.4
Oct-11	1	561.5	122	31	561.5	3.935483871	18.11290323	265	121.5	532.6	654.1
Nov-11	1	769.3	612	30	769.3	20.4	25.64333333	656	300.8	515.4	816.2
Dec-11	1	993.4	1044	31	993.4	33.67741935	32.04516129	1144	524.6	532.6	1,057.2
								Totals	**3,284.6**	**6,270.9**	**9,555.5**

Slope	Intercept	R^2
0.45856	**17.18132**	**0.80334**

	Above Totals	Rev Report	Difference
2009	10,299.2	10,299.2	0.0
2010	9,511.5	9,511.5	0.0
2011	9,609.1	9,609.1	0.0

1/ Reflects billed dk per month.

2/ Reflects billing period degree days.

H-51

Rate 81 81-16

Miles City

Month-Year	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cus	NORM60 2/	Normalized Heating Use	Normalized Baseload	Normalized Total Use
Jan-09	1	2,596.5	1535	31	2596.5	49.51612903	83.75806452				
Feb-09	1	2,278.8	1012	28	2278.8	36.14285714	81.38571429				
Mar-09	1	1,854.8	917	31	1854.8	29.58064516	59.83225806				
Apr-09	1	1,923.1	688	30	1923.1	22.93333333	64.10333333				
May-09	1	1,616.4	352	31	1616.4	11.35483871	52.14193548				
Jun-09	1	1,417.1	127	30	1417.1	4.233333333	47.23666667				
Jul-09	1	1,192.5	29	31	1192.5	0.935483871	38.46774194				
Aug-09	1	1,104.5	0	31	1104.5	0	35.62903226				
Sep-09	1	1,261.4	3	30	1261.4	0.1	42.04666667				
Oct-09	1	1,231.6	264	31	1231.6	8.516129032	39.72903226				
Nov-09	1	1,815.5	545	30	1815.5	18.16666667	60.51666667				
Dec-09	1	1,961.6	942	31	1961.6	30.38709677	63.27741935				
Jan-10	1	2,897.8	1568	31	2897.8	50.58064516	93.47741935				
Feb-10	1	2,651.0	1295	28	2651	46.25	94.67857143				
Mar-10	1	2,336.0	1036	31	2336	33.41935484	75.35483871				
Apr-10	1	2,059.3	478	30	2059.3	15.93333333	68.64333333				
May-10	1	1,678.3	341	31	1678.3	11	54.13870968				
Jun-10	1	1,562.7	107	30	1562.7	3.566666667	52.09				
Jul-10	1	1,253.9	6	31	1253.9	0.193548387	40.4483871				
Aug-10	1	1,174.9	0	31	1174.9	0	37.9				
Sep-10	1	1,307.7	33	30	1307.7	1.1	43.59				
Oct-10	1	1,521.6	118	31	1521.6	3.806451613	49.08387097				
Nov-10	1	1,692.3	442	30	1692.3	14.73333333	56.41				
Dec-10	1	2,207.8	1242	31	2207.8	40.06451613	71.21935484				
Jan-11	1	2,588.5	1421	31	2588.5	45.83870968	83.5	1333	1,306.1	1,296.9	2,603.0
Feb-11	1	2,611.3	1270	28	2611.3	45.35714286	93.26071429	1192	1,167.9	1,171.4	2,339.3
Mar-11	1	2,454.5	1257	31	2454.5	40.5483871	79.17741935	907	888.7	1,296.9	2,185.6
Apr-11	1	2,315.7	685	30	2315.7	22.83333333	77.19	610	597.7	1,255.0	1,852.7
May-11	1	1,953.2	391	31	1953.2	12.61290323	63.00645161	289	283.2	1,296.9	1,580.1
Jun-11	1	1,814.2	169	30	1814.2	5.633333333	60.47333333	80	78.4	1,255.0	1,333.4
Jul-11	1	1,355.1	16	31	1355.1	0.516129032	43.71290323	23	22.5	1,296.9	1,319.4
Aug-11	1	994.6	0	31	994.6	0	32.08387097	3	2.9	1,296.9	1,299.8
Sep-11	1	1,157.1	15	30	1157.1	0.5	38.57	57	55.8	1,255.0	1,310.8
Oct-11	1	1,412.3	107	31	1412.3	3.451612903	45.55806452	211	206.7	1,296.9	1,503.6
Nov-11	1	1,738.3	555	30	1738.3	18.5	57.94333333	576	564.4	1,255.0	1,819.4
Dec-11	1	2,235.7	952	31	2235.7	30.70967742	72.11935484	1031	1,010.2	1,296.9	2,307.1
								Totals	**6,184.5**	**15,269.7**	**21,454.2**

Slope	Intercept	R^2
0.97981	**41.83462**	**0.87865**

	Above Totals	Rev Report	Difference
2009	20,253.8	20,253.8	0.0
2010	22,343.3	22,343.3	0.0
2011	22,630.5	22,630.5	0.0

1/ Reflects billed dk per month.

2/ Reflects billing period degree days.

H-52

Rate 81 81-17

Billings

Month-Year	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cus	NORM60 2/	Normalized Heating Use	Baseload	Normalized Total Use
Jan-09	1	11,018.3	1236	31	11018.3	39.87096774	355.4290323				
Feb-09	1	9,983.3	811	28	9983.3	28.96428571	356.5464286				
Mar-09	1	8,457.9	779	31	8457.9	25.12903226	272.8354839				
Apr-09	1	9,024.5	657	30	9024.5	21.9	300.8166667				
May-09	1	6,485.9	364	31	6485.9	11.74193548	209.2225806				
Jun-09	1	3,572.7	130	30	3572.7	4.333333333	119.09				
Jul-09	1	2,544.4	30	31	2544.4	0.967741935	82.07741935				
Aug-09	1	1,382.1	0	31	1382.1	0	44.58387097				
Sep-09	1	1,339.8	1	30	1339.8	0.033333333	44.66				
Oct-09	1	2,039.8	272	31	2039.8	8.774193548	65.8				
Nov-09	1	6,880.2	517	30	6880.2	17.23333333	229.34				
Dec-09	1	6,721.6	865	31	6721.6	27.90322581	216.8258065				
Jan-10	1	11,898.2	1290	31	11898.2	41.61290323	383.8129032				
Feb-10	1	9,768.7	998	28	9768.7	35.64285714	348.8821429				
Mar-10	1	8,771.9	719	31	8771.9	23.19354839	282.9645161				
Apr-10	1	6,756.8	467	30	6756.8	15.56666667	225.2266667				
May-10	1	5,796.5	349	31	5796.5	11.25806452	186.983871				
Jun-10	1	4,507.3	130	30	4507.3	4.333333333	150.2433333				
Jul-10	1	2,288.9	11	31	2288.9	0.35483871	73.83548387				
Aug-10	1	1,301.7	0	31	1301.7	0	41.99032258				
Sep-10	1	1,382.2	37	30	1382.2	1.233333333	46.07333333				
Oct-10	1	3,011.9	94	31	3011.9	3.032258065	97.15806452				
Nov-10	1	4,526.9	370	30	4526.9	12.33333333	150.8966667				
Dec-10	1	8,731.9	1065	31	8731.9	34.35483871	281.6741935				
Jan-11	1	10,202.4	1153	31	10202.4	37.19354839	329.1096774	1131	8,867.2	2,087.2	10,954.4
Feb-11	1	10,379.4	1039	28	10379.4	37.10714286	370.6928571	1011	7,926.3	1,885.2	9,811.5
Mar-11	1	9,733.8	1004	31	9733.8	32.38709677	313.9935484	793	6,217.2	2,087.2	8,304.4
Apr-11	1	7,869.4	606	30	7869.4	20.2	262.3133333	592	4,641.3	2,019.8	6,661.1
May-11	1	5,848.9	414	31	5848.9	13.35483871	188.6741935	313	2,454.0	2,087.2	4,541.2
Jun-11	1	4,247.8	204	30	4247.8	6.8	141.5933333	101	791.9	2,019.8	2,811.7
Jul-11	1	2,233.1	19	31	2233.1	0.612903226	72.03548387	23	180.3	2,087.2	2,267.5
Aug-11	1	1,178.9	0	31	1178.9	0	38.02903226	1	7.8	2,087.2	2,095.0
Sep-11	1	1,274.4	16	30	1274.4	0.533333333	42.48	45	352.8	2,019.8	2,372.6
Oct-11	1	2,532.5	100	31	2532.5	3.225806452	81.69354839	219	1,717.0	2,087.2	3,804.2
Nov-11	1	5,243.6	492	30	5243.6	16.4	174.7866667	533	4,178.8	2,019.8	6,198.6
Dec-11	1	8,333.8	841	31	8333.8	27.12903226	268.8322581	904	7,087.5	2,087.2	9,174.7
								Totals	44,422.1	24,574.8	68,996.9

Slope	Intercept	R^2
7.8401	67.32814	0.91371

	Above Totals	Rev Report	Difference
2009	69,450.5	69,450.5	0.0
2010	68,742.9	68,742.9	0.0
2011	69,078.0	69,078.0	0.0

1/ Reflects billed dk per month.

2/ Reflects billing period degree days.

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Rate 81 81-18

Billings

Month-Year	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cus	NORM60 2/	Normalized Heating Use	Baseload	Normalized Total Use
Jan-09	1	2,588.0	1236	31	2588	39.87096774	83.48387097				
Feb-09	1	2,727.0	811	28	2727	28.96428571	97.39285714				
Mar-09	1	1,808.9	779	31	1808.9	25.12903226	58.3516129				
Apr-09	1	1,823.4	657	30	1823.4	21.9	60.78				
May-09	1	875.6	364	31	875.6	11.74193548	28.24516129				
Jun-09	1	418.7	130	30	418.7	4.333333333	13.95666667				
Jul-09	1	157.0	30	31	157	0.967741935	5.064516129				
Aug-09	1	73.3	0	31	73.3	0	2.364516129				
Sep-09	1	172.2	1	30	172.2	0.033333333	5.74				
Oct-09	1	135.0	272	31	135	8.774193548	4.35483871				
Nov-09	1	1,026.1	517	30	1026.1	17.23333333	34.20333333				
Dec-09	1	975.3	865	31	975.3	27.90322581	31.46129032				
Jan-10	1	3,533.0	1290	31	3533	41.61290323	113.9677419				
Feb-10	1	3,223.8	998	28	3223.8	35.64285714	115.1357143				
Mar-10	1	2,312.8	719	31	2312.8	23.19354839	74.60645161				
Apr-10	1	840.2	467	30	840.2	15.56666667	28.00666667				
May-10	1	695.4	349	31	695.4	11.25806452	22.43225806				
Jun-10	1	447.7	130	30	447.7	4.333333333	14.92333333				
Jul-10	1	108.6	11	31	108.6	0.35483871	3.503225806				
Aug-10	1	4.7	0	31	4.7	0	0.151612903				
Sep-10	1	17.9	37	30	17.9	1.233333333	0.596666667				
Oct-10	1	97.2	94	31	97.2	3.032258065	3.135483871				
Nov-10	1	531.2	370	30	531.2	12.33333333	17.70666667				
Dec-10	1	3,933.8	1065	31	3933.8	34.35483871	126.8967742				
Jan-11	1	5,304.1	1153	31	5304.1	37.19354839	171.1	1131	4,099.2	-	4,099.2
Feb-11	1	5,758.6	1039	28	5758.6	37.10714286	205.6642857	1011	3,664.2	-	3,664.2
Mar-11	1	7,236.5	1004	31	7236.5	32.38709677	233.4354839	793	2,874.1	-	2,874.1
Apr-11	1	4,291.6	606	30	4291.6	20.2	143.0533333	592	2,145.6	-	2,145.6
May-11	1	1,950.6	414	31	1950.6	13.35483871	62.92258065	313	1,134.4	-	1,134.4
Jun-11	1	1,936.3	204	30	1936.3	6.8	64.54333333	101	366.1	-	366.1
Jul-11	1	178.8	19	31	178.8	0.612903226	5.767741935	23	83.4	-	83.4
Aug-11	1	95.3	0	31	95.3	0	3.074193548	1	3.6	-	3.6
Sep-11	1	138.0	16	30	138	0.533333333	4.6	45	163.1	-	163.1
Oct-11	1	157.9	100	31	157.9	3.225806452	5.093548387	219	793.7	-	793.7
Nov-11	1	448.5	492	30	448.5	16.4	14.95	533	1,931.8	-	1,931.8
Dec-11	1	2,122.6	841	31	2122.6	27.12903226	68.47096774	904	3,276.4	-	3,276.4
								Totals	20,535.6	-	20,535.6

Slope	Intercept	R^2
3.62436	-3.26617	0.66462

	Above Totals	Rev Report	Difference
2009	12,780.5	12,780.5	0.0
2010	15,746.3	15,746.3	0.0
2011	29,618.8	29,618.8	0.0

1/ Reflects billed dk per month.

2/ Reflects billing period degree days.

H-54

Rate 81 - Non Heat-Sensative Customer Analysis														
Location	Year	Total	January	February	March	April	May	June	July	August	September	October	November	December
81-19	2009	12,461.7	-	-	-	-	-	-	271.3	2,172.7	4,166.0	2,071.0	2,056.8	1,723.9
	2010	9,598.2	112.1	-	-	-	92.7	541.0	2,453.7	1,801.2	1,636.9	1,660.9	1,299.7	-
	2011	11,279.1	-	0.9	-	-	-	339.4	3,624.2	2,167.2	2,398.1	1,600.5	1,135.7	13.1
	Average	11,113.0	37.4	0.3	-	-	30.9	293.5	2,116.4	2,047.0	2,733.7	1,777.5	1,497.4	579.0
Use 3 yr avgerage.	'11 variance	1.49%	-100.00%	200.00%	#DIV/0!	#DIV/0!	-100.00%	15.64%	71.24%	5.87%	-12.28%	-9.96%	-24.16%	-97.74%
	2012	6,595.4	-	-	-	-	-	3,611.6	2,983.8					
81-20	2009	34,053.8	3,477.1	3,522.9	3,031.5	3,106.7	2,712.4	2,687.0	2,811.1	2,482.6	2,574.3	2,411.6	2,695.0	2,541.6
	2010	36,169.4	3,658.8	3,694.4	3,244.4	3,191.9	3,082.7	3,267.2	2,935.2	2,698.8	2,476.0	2,361.3	2,584.8	2,973.9
	2011	35,343.2	3,609.5	3,393.0	3,383.1	3,225.2	2,867.1	2,845.2	2,808.2	2,471.2	2,396.1	2,344.7	2,778.1	3,221.8
	Average	35,188.8	3,581.8	3,536.8	3,219.7	3,174.6	2,887.4	2,933.1	2,851.5	2,550.9	2,482.1	2,372.5	2,686.0	2,912.4
Use 3 yr average.	'11 variance	0.44%	0.77%	-4.07%	5.08%	1.59%	-0.70%	-3.00%	-1.52%	-3.12%	-3.46%	-1.17%	3.43%	10.62%
	2012	21,801.1	3,685.1	3,509.9	3,317.6	3,109.3	2,902.9	2,900.9	2,375.4					
81-21	2009	17,761.2	1,571.8	1,845.6	1,722.8	1,833.8	1,485.2	1,171.3	1,353.5	1,486.9	1,375.7	1,325.9	1,395.9	1,192.8
	2010	19,377.6	1,616.5	1,745.2	1,763.5	2,053.3	1,655.9	1,357.3	1,548.8	1,564.6	1,644.4	1,586.5	1,383.9	1,457.7
	2011	19,816.1	1,724.3	1,929.5	1,866.3	2,053.7	1,558.4	1,540.0	1,572.9	1,556.2	1,733.5	1,530.8	1,356.1	1,394.4
	Average	18,985.0	1,637.5	1,840.1	1,784.2	1,980.3	1,566.5	1,356.2	1,491.7	1,535.9	1,584.5	1,481.1	1,378.6	1,348.3
Use 3 yr average.	'11 variance	4.38%	5.30%	4.86%	4.60%	3.71%	-0.52%	13.55%	5.44%	1.32%	9.40%	3.36%	-1.63%	3.42%
	2012	9,631.3	1,460.0	1,477.4	1,445.6	1,398.9	1,340.3	1,299.7	1,209.4					
81-22	2009	32,655.2	3,544.9	3,668.7	3,151.0	3,320.7	3,082.4	2,533.8	2,484.0	2,162.2	1,657.7	1,500.6	2,787.1	2,762.1
	2010	29,509.1	4,206.8	3,721.7	3,098.0	2,867.6	2,342.0	1,960.5	2,197.5	1,618.4	641.6	1,611.3	2,280.7	2,963.0
	2011	30,955.1	3,699.7	3,902.1	3,429.5	2,995.7	2,909.4	2,730.9	2,410.9	1,195.6	1,256.8	927.2	2,317.7	3,179.6
	Average	31,039.8	3,817.1	3,764.2	3,226.2	3,061.3	2,777.9	2,408.4	2,364.1	1,658.7	1,185.4	1,346.4	2,461.8	2,968.2
Use 3 yr average.	'11 variance	-0.27%	-3.08%	3.66%	6.30%	-2.14%	4.73%	13.39%	1.98%	-27.92%	6.02%	-31.13%	-5.85%	7.12%
	2012	22,409.0	3,559.5	3,832.6	3,601.9	3,528.0	3,109.9	3,006.6	1,770.5					
81-23	2009	9,841.9	1,174.0	1,172.3	933.4	973.6	817.7	697.6	675.4	570.6	564.9	583.6	822.9	855.9
	2010	10,465.1	1,257.3	1,041.0	1,020.2	983.6	915.1	829.4	589.6	517.5	486.8	714.1	934.1	1,176.4
	2011	7,553.3	1,176.1	1,107.7	1,028.3	964.8	761.2	625.8	365.5	163.1	137.0	242.2	410.0	571.6
	3 yr Avg	9,286.8	1,202.5	1,107.0	994.0	974.0	831.3	717.6	543.5	417.1	396.2	513.3	722.3	868.0
Use 2011. 2012 not in line w/3yr avg.	'11 variance	-18.67%	-2.20%	0.06%	3.45%	-0.94%	-8.43%	-12.79%	-32.75%	-60.90%	-65.42%	-52.82%	-43.24%	-34.15%
	2012	3,142.8	576.2	592.1	527.8	381.5	520.3	380.9	164.0					
81-24	2009	35,265.2	1,358.0	-	-	71.3	3,333.2	5,243.3	5,119.1	5,445.3	4,585.2	3,592.7	4,077.1	2,440.0
	2010	26,416.5	-	-	-	-	1,976.2	2,149.8	4,821.7	4,401.5	4,359.7	4,212.7	3,009.9	1,485.0
	2011	31,837.5	1.0	-	3.1	24.7	1,947.5	3,921.5	2,835.6	5,694.3	5,174.2	3,465.3	5,172.2	3,598.1
	Average	31,173.1	453.0	-	1.0	32.0	2,419.0	3,771.5	4,258.8	5,180.4	4,706.4	3,756.9	4,086.4	2,507.7
Use 3 yr average.	'11 variance	2.13%	-99.78%	#DIV/0!	210.00%	-22.81%	-19.49%	3.98%	-33.42%	9.92%	9.94%	-7.76%	26.57%	43.48%
	2012	6,529.1	240.6	3.1	1.1	10.7	2,107.8	2,650.2	1,515.6					

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Rate 81 - Non Heat-Sensative Customer Analysis														
Location	Year	Total	January	February	March	April	May	June	July	August	September	October	November	December
81-25	2009	11,050.7	1,142.5	1,028.3	940.9	1,004.8	925.0	857.0	896.4	848.7	831.7	799.9	936.2	839.3
	2010	11,527.6	1,075.8	991.9	983.9	1,019.7	963.3	899.2	929.7	864.3	898.2	873.3	974.3	1,054.0
	2011	11,029.0	1,155.5	1,088.9	969.9	944.8	901.3	963.4	889.1	802.6	825.1	805.1	827.7	855.6
	Average	11,202.4	1,124.6	1,036.4	964.9	989.8	929.9	906.5	905.1	838.5	851.7	826.1	912.7	916.3
Use 3 yr average.	'11 variance	-1.55%	2.75%	5.07%	0.52%	-4.55%	-3.08%	6.28%	-1.77%	-4.28%	-3.12%	-2.54%	-9.31%	-6.62%
	2012	5,986.2	913.1	910.0	869.8	837.2	781.4	892.4	782.3					
81-26	2009	15,668.0	1,682.0	2,487.8	1,988.5	1,938.8	1,643.9	1,108.8	796.1	745.8	556.4	608.2	1,207.7	904.0
	2010	13,724.6	1,022.1	2,402.2	2,603.8	1,467.6	1,246.1	1,131.1	442.9	463.7	119.8	289.8	616.3	1,919.2
	2011	14,876.7	2,148.8	2,965.1	1,863.5	2,457.4	1,145.7	582.4	617.0	147.4	204.6	259.6	887.4	1,597.8
	Average	14,756.4	1,617.6	2,618.4	2,151.9	1,954.6	1,345.2	940.8	618.7	452.3	293.6	385.9	903.8	1,473.7
Use 3 yr average.	'11 variance	0.82%	32.84%	13.24%	-13.40%	25.72%	-14.83%	-38.10%	-0.27%	-67.41%	-30.31%	-32.73%	-1.81%	8.42%
	2012	9,711.5	1,646.3	1,506.8	2,191.8	1,858.4	1,137.2	907.0	464.0					
81-27	2009	2,151.4	240.7	242.1	184.8	180.9	145.5	122.5	126.1	137.0	165.9	173.9	201.4	230.6
	2010	2,676.0	319.8	315.5	268.7	241.3	190.0	175.2	158.7	189.1	193.7	179.3	203.8	240.9
	2011	3,183.8	271.6	271.3	244.2	243.4	197.7	224.4	222.5	403.1	367.7	299.5	241.1	197.3
	Average	2,670.4	277.4	276.3	232.6	221.9	177.7	174.0	169.1	243.1	242.4	217.6	215.4	222.9
Use 3 yr average.	'11 variance	19.23%	-2.09%	-1.81%	4.99%	9.69%	11.25%	28.97%	31.58%	65.82%	51.69%	37.64%	11.93%	-11.48%
	2012	1,696.9	206.9	232.2	208.3	241.5	238.2	276.0	293.8					
81-28	2009	7,071.5	403.6	487.8	375.1	467.0	555.4	724.6	758.6	656.5	660.5	849.9	634.7	497.8
	2010	7,727.2	475.9	509.9	560.5	562.6	853.9	955.7	748.7	591.9	601.0	762.7	548.4	556.0
	2011	7,366.4	662.5	585.7	540.5	782.6	678.4	728.0	720.1	514.8	486.5	468.9	595.8	602.6
	Average	7,388.4	514.0	527.8	492.0	604.1	695.9	802.8	742.5	587.7	582.7	693.8	593.0	552.1
Use 3 yr average.	'11 variance	-0.30%	28.89%	10.97%	9.86%	29.55%	-2.51%	-9.32%	-3.02%	-12.40%	-16.51%	-32.42%	0.47%	9.15%
	2012	3,430.6	403.1	442.2	528.8	454.7	501.9	573.8	526.1					
81-29	2009	20,868.5	2,004.0	2,280.9	2,032.1	2,362.2	1,551.3	1,544.8	1,575.4	1,276.2	1,737.7	1,148.9	1,825.8	1,529.2
	2010	16,858.4	2,008.0	2,265.1	2,085.9	1,594.6	1,127.9	1,102.4	1,223.0	944.2	885.5	836.9	1,179.8	1,605.1
	2011	14,425.0	1,870.5	1,918.2	1,625.6	1,601.0	838.7	1,010.2	1,034.2	984.8	791.5	723.9	724.6	1,301.8
	Average	17,384.0	1,960.8	2,154.7	1,914.5	1,852.6	1,172.6	1,219.1	1,277.5	1,068.4	1,138.2	903.2	1,243.4	1,478.7
	'11 variance	-17.02%	-4.61%	-10.98%	-15.09%	-13.58%	-28.48%	-17.14%	-19.05%	-7.82%	-30.46%	-19.85%	-41.72%	-11.96%
Use 2011. 2012 not in line w/3yr avg.	2012	8,859.4	1,563.6	1,557.3	1,498.6	970.6	960.1	1,310.2	999.0					

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Rate 81 - Non Heat-Sensative Customer Analysis														
Location	Year	Total	January	February	March	April	May	June	July	August	September	October	November	December
81-30	2009	47,761.2	99.5	27.7	2,231.9	2,665.3	4,170.6	6,641.3	5,889.1	6,663.2	7,138.9	6,578.4	5,452.3	203.0
	2010	52,093.6	-	-	-	3,861.4	6,677.5	5,765.5	6,517.1	6,797.0	7,513.0	6,849.1	7,148.3	964.7
	2011	49,473.3	-	-	-	2,117.6	6,838.7	7,419.3	6,071.6	6,647.7	5,778.1	4,939.4	5,551.5	4,109.4
	Average	49,776.0	33.2	9.2	744.0	2,881.4	5,895.6	6,608.7	6,159.3	6,702.6	6,810.0	6,122.3	6,050.7	1,759.0
Use 3 yr average.	'11 variance	-0.61%	-100.00%	-100.00%	-100.00%	-26.51%	16.00%	12.27%	-1.42%	-0.82%	-15.15%	-19.32%	-8.25%	133.62%
	2012	21,522.0	2,356.2	-	-	5,819.9	6,842.0	6,503.9						

LS-4

Rate 82 - Non Heat-Sensative Customer Analysis														
Location	Year	Total	January	February	March	April	May	June	July	August	September	October	November	December
82-1	2009	2,048,275.2	250,946.2	264,472.9	301,975.1	178,940.2	169,348.6	96,222.0	128,710.7	165,248.2	122,889.8	109,417.1	147,253.3	112,851.1
	2010	1,904,474.5	163,855.5	249,196.2	190,790.5	184,706.8	180,585.1	125,634.1	94,652.9	112,384.3	130,438.3	114,144.8	167,275.4	190,810.6
	2011	2,273,722.6	241,687.4	244,039.0	184,692.6	196,245.3	220,782.2	201,364.0	153,296.5	125,501.2	140,656.2	187,931.7	191,577.4	185,949.1
Use 3 yr average.	3 yr Avg	2,075,490.8	218,829.7	252,569.4	225,819.4	186,630.8	190,238.6	141,073.4	125,553.4	134,377.9	131,328.1	137,164.5	168,702.0	163,203.6
	'11 variance	9.55%	10.45%	-3.38%	-18.21%	5.15%	16.06%	42.74%	22.10%	-6.61%	7.10%	37.01%	13.56%	13.94%
	2012	1,202,907.0	200,183.8	155,040.1	138,025.1	163,180.6	175,703.6	196,798.4	173,975.4					
82-2	2009	1,289,022.0	110,019.4	127,222.9	116,001.7	84,662.2	103,814.2	76,954.9	108,147.4	160,784.6	131,543.2	88,873.2	85,601.2	95,397.1
	2010	1,776,533.8	96,034.3	119,998.9	159,751.4	213,288.2	156,293.5	162,077.5	154,087.5	98,761.5	101,805.8	209,962.9	136,111.1	168,361.2
	2011	1,615,988.9	82,586.0	118,535.6	140,964.4	129,656.8	94,571.3	130,726.7	147,269.1	134,352.1	189,492.5	207,918.7	140,767.1	99,148.6
	Average	1,560,514.9	96,213.2	121,919.1	138,905.8	142,535.7	118,226.3	123,253.0	136,501.3	131,299.4	140,947.2	168,918.3	120,826.5	120,969.0
Use 3 yr average.	'11 variance	3.55%	-14.16%	-2.78%	1.48%	-9.04%	-20.01%	6.06%	7.89%	2.32%	34.44%	23.09%	16.50%	-18.04%
	2012	1,044,594.0	91,014.7	131,629.0	158,407.2	144,413.2	192,278.8	117,439.8	209,411.3					
82-3	2009	112,774.0	40,554.8	8,652.2	2,229.7	3,512.0	1,153.2	83.0	60.2	21.5	37.8	22,355.1	34,067.0	47.5
	2010	190,891.5	32,467.1	23,844.7	86.0	-	-	-	-	-	2.8	29,453.7	51,272.7	53,764.5
	2011	144,421.5	54,733.2	38,105.3	2,552.7	7.7	-	-	-	-	-	-	20,885.9	28,136.7
	Average	149,362.3	42,585.0	23,534.1	1,622.8	1,173.2	384.4	27.7	20.1	7.2	13.5	17,269.6	35,408.5	27,316.2
	'11 variance	-3.31%	28.53%	61.92%	57.30%	-99.34%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-41.01%	3.00%
Use 3 yr average.	2012	73,974.3	28,060.3	28,054.3	17,859.7	-	-	-	-					
82-4	2009	123,741.1	10,893.6	8,840.5	5,963.7	7,037.5	1,565.8	130.0	61.7	58.0	60.5	841.7	39,654.8	48,633.3
	2010	351,187.0	96,705.7	35,784.5	7,920.3	7,339.3	4,041.3	953.5	79.8	19.7	-	1,051.3	95,848.4	101,443.2
	2011	511,499.0	128,521.0	102,569.9	54,504.2	7,349.4	6,388.0	4,411.6	1,599.9	251.6	206.1	780.4	92,616.9	112,300.0
	3 yr avg.	328,809.0	78,706.8	49,065.0	22,796.1	7,242.1	3,998.4	1,831.7	580.5	109.8	88.9	891.1	76,040.0	87,458.8
Use 3 yr average.	'11 variance	55.56%	63.29%	109.05%	139.09%	1.48%	59.76%	140.85%	175.61%	129.14%	131.83%	-12.42%	21.80%	28.40%
	2012	281,323.5	125,118.7	118,866.5	29,175.9	4,854.1	2,015.9	1,030.7	261.7					
82-5	2009	60,048.1	3,503.3	3,903.1	4,884.1	7,441.2	9,079.1	3,047.7	2,967.1	4,869.3	8,721.9	2,627.2	5,550.8	3,453.3
	2010	69,629.4	5,599.9	4,580.4	6,469.3	6,731.8	4,707.1	8,411.3	4,063.5	4,676.9	4,351.2	5,486.0	6,853.5	7,698.5
	2011	92,216.7	9,669.1	10,068.4	5,573.6	5,634.4	8,783.7	10,936.2	6,357.3	6,365.2	6,917.2	7,959.0	6,856.8	7,095.8
	3 yr avg.	73,964.7	6,257.4	6,184.0	5,642.3	6,602.5	7,523.3	7,465.1	4,462.6	5,303.8	6,663.4	5,357.4	6,420.4	6,082.5
Use 3 yr average.	'11 variance	24.68%	54.52%	62.81%	-1.22%	-14.66%	16.75%	46.50%	42.46%	20.01%	3.81%	48.56%	6.80%	16.66%
	2012	53,243.5	6,708.4	7,207.8	6,672.2	6,990.4	9,124.8	12,017.7	4,522.2					

85-H

Rate 85 - Non Heat-Sensative Customer Analysis														
Location	Year	Total	January	February	March	April	May	June	July	August	September	October	November	December
82-1	2009	-	-	-	-	-	-	-	-	-	-	-	-	-
	2010	-	-	-	-	-	-	-	-	-	-	-	-	-
	2011	-	-	-	-	-	-	-	-	-	-	-	-	-
Use 3 yr average.	3 yr Avg	-	-	-	-	-	-	-	-	-	-	-	-	-
	2012	-	-	-	-	-	-	-	-					
82-2	2009	865.4	865.4	-	-	-	-	-	-	-	-	-	-	-
	2010	-	-	-	-	-	-	-	-	-	-	-	-	-
	2011	10,823.0	185.0	3,647.0	4,135.6	1,954.0	901.4	-	-	-	-	-	-	-
	Average	3,896.1	350.1	1,215.7	1,378.5	651.3	300.5	-	-	-	-	-	-	-
Use 3 yr average.	'11 variance	177.79%	-47.16%	199.99%	200.01%	200.02%	199.97%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	2012	-	-	-	-	-	-	-	-	-	-	-	-	-
82-3	2009	4,743.0	4,743.0	-	-	-	-	-	-	-	-	-	-	-
	2010	-	-	-	-	-	-	-	-	-	-	-	-	-
	2011	12,785.7	1,634.1	10,280.5	863.4	7.7	-	-	-	-	-	-	-	-
	Average	5,842.9	2,125.7	3,426.8	287.8	2.6	-	-	-	-	-	-	-	-
Use 3 yr average.	'11 variance	118.82%	-23.13%	200.00%	200.00%	196.15%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	2012	-	-	-	-	-	-	-	-					
82-4	2009	-	-	-	-	-	-	-	-	-	-	-	-	-
	2010	-	-	-	-	-	-	-	-	-	-	-	-	-
	2011	-	-	-	-	-	-	-	-	-	-	-	-	-
Use 3 yr average.	3 yr avg.	-	-	-	-	-	-	-	-	-	-	-	-	-
	2012	-	-	-	-	-	-	-	-					
82-5	2009	10.3	10.3	-	-	-	-	-	-	-	-	-	-	-
	2010	146.2	-	146.2	-	-	-	-	-	-	-	-	-	-
	2011	-	-	-	-	-	-	-	-	-	-	-	-	-
	3 yr avg.	52.2	3.4	48.7	-	-	-	-	-	-	-	-	-	-
Use 3 yr average.	'11 variance	-100.00%	-100.00%	-100.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	2012	-	-	-	-	-	-	-	-					

H-59

Billing Period Degree Days

	BPDD60					NORM60				
Month-Year	MT	Billings	Glasgow	Glendive	Miles City	MT	Billings	Glasgow	Glendive	Miles City
Jan-09	1355	1236	1809	1678	1535	1258	1179	1561	1461	1388
Feb-09	907	811	1348	1136	1012	1074	1003	1349	1262	1182
Mar-09	856	779	1221	1046	917	814	766	1006	942	877
Apr-09	685	657	803	774	688	627	606	720	691	629
May-09	373	364	424	409	352	337	339	351	332	314
Jun-09	137	130	158	173	127	99	102	97	93	81
Jul-09	31	30	27	38	29	25	25	22	28	24
Aug-09	1	0	1	4	0	2	1	2	6	4
Sep-09	2	1	5	10	3	42	38	53	51	50
Oct-09	279	272	310	309	264	209	206	250	205	198
Nov-09	542	517	624	645	545	554	535	657	591	575
Dec-09	907	865	1068	1038	942	910	865	1092	1020	984
Jan-10	1393	1290	1785	1669	1568	1260	1181	1565	1465	1392
Feb-10	1095	998	1413	1371	1295	1043	975	1311	1227	1149
Mar-10	832	719	1205	1170	1036	809	762	1000	938	872
Apr-10	494	467	597	605	478	624	604	716	688	626
May-10	360	349	397	416	341	331	333	345	325	308
Jun-10	132	130	159	143	107	97	100	95	91	79
Jul-10	12	11	20	19	6	25	25	22	28	24
Aug-10	0	0	1	0	0	2	1	1	5	3
Sep-10	40	37	50	53	33	44	40	55	54	52
Oct-10	109	94	163	163	118	212	209	253	208	201
Nov-10	404	370	532	508	442	530	511	629	565	550
Dec-10	1122	1065	1336	1267	1242	945	899	1135	1060	1022
Jan-11	1251	1153	1634	1501	1421	1206	1131	1499	1403	1333
Feb-11	1121	1039	1444	1324	1270	1082	1011	1360	1272	1192
Mar-11	1095	1004	1445	1333	1257	842	793	1040	976	907
Apr-11	658	606	907	802	685	611	592	697	670	610
May-11	414	414	411	435	391	311	313	323	304	289
Jun-11	198	204	173	193	169	98	101	96	92	80
Jul-11	19	19	18	23	16	23	23	21	26	23
Aug-11	0	0	0	0	0	2	1	1	5	3
Sep-11	18	16	19	34	15	49	45	61	59	57
Oct-11	107	100	122	142	107	222	219	265	218	211
Nov-11	519	492	612	605	555	553	533	656	593	576
Dec-11	882	841	1044	989	952	951	904	1144	1068	1031

WORKPAPER FOR OTHER REVENUES
MONTANA GAS

Penalty Revenue

	2011	36,077
	2010	15,845
	2009	7,304
average		19,742

Late Payment Revenues

	2011	45,851

Gain/(Loss) on Disposal of Property

		Amortization (5 year)								
	Total	2007	2008	2009	2010	2011	2012	2013	2014	2015
Gain on Disposal of Property										
2007	$53,565	$10,713	$10,713	$10,713	$10,713	$10,713				
2008	0		0	0	0	0	$0			
2009	4,280			856	856	856	856	$856		
2010	(325)				(65)	(65)	(65)	(65)	($65)	
2011	106,625					21,325	21,325	21,325	21,325	$21,325
Total Gain on Disposal of Property	$164,145	$10,713	$10,713	$11,569	$11,504	$32,829	$22,116	$22,116	$21,260	$21,325
Loss on Disposal of Property										
2007	$0									
2008	0									
2009	(14,260)			($2,852)	(2,852)	(2,852)	(2,852)	(2,852)		
2010	(7,470)				(1,494)	(1,494)	(1,494)	(1,494)	($1,494)	
2011	0									
Total Loss on Disposal of Property	($21,730)	$0	$0	($2,852)	($4,346)	($4,346)	($4,346)	($4,346)	($1,494)	$0
Net Gain/(Loss) on Disposal of Property		$10,713	$10,713	$8,717	$7,158	$28,483	$17,770	$17,770	$19,766	$21,325
ProForma Amount							$17,770			

H-61

Montana-Dakota Utilities Co.
Gain/Loss Detail-Allocated to UB-Montana Gas Book
2007-2012

			Ledger Type	UB	UB	UB	UB	UB	UB
			Year	**2012**	**2011**	**2010**	**2009**	**2008**	**2007**
			Format	YTD	YTD	YTD	YTD	YTD	YTD
			Period	8	12	12	12	12	12
			Currency	***	***	***	***	***	***
			Company	00001	00001	00001	00001	00001	00001
			Business Unit	1	1	1	1	1	1
Object Account	Sub Account	Asset/Category							
4211	*	*	**Gains**	13.18	(106,623.24)	326.00	(4,281.43)	-	(53,565.69)
4212	*	*	**Losses**	-	-	7,472.43	14,261.03	-	-
			Total	**13.18**	**(106,623.24)**	**7,798.43**	**9,979.60**	**-**	**(53,565.69)**

Asset Detail-Asset Number Obtained by "SS Drilldown", Transaction Description Obtained On-Line in JDE

Asset Number	**Transaction Description**						
#110670	Sold Land-Adjacent to Glendive Service Center	13.18	(106,623.24)				
#150065	Sell Non-Utility Tools-Sheet Metal Brake-Forsyth			2,727.40			
#128199	Sell Non-Utility Tools-Refrigerant Tool-Wolf Point			1,516.50			
#145680	Sell Non-Utility Tools-Pittsburg Machine-Billings			1,132.82			
#145681	Sell Non-Utility Tools-Roper Whitney Brake-Billings			377.41			
#160581	Sell Non-Utility Tools-Lock Form Tin Seamer-Glasgow			1,657.99			
#146094	Retire Flagpole-MDUR Building			386.31			
#103366	Retire Leased CNG Equipment-Billings				(2.76)		
#327444	Retire Leased CNG Equipment-Billings				(1,722.76)		
#328588	Retire Leased CNG Equipment-Glendive				(2,555.91)		
#328546	Sold Land-Glasgow				13,250.00		
#327443	Sold Leased CNG Equipment-Billings				1,011.03		
#328816	Sold Hardin Office Building-Land						(1,440.07)
#328817	Sold Hardin Office Building-Structure						(38,241.10)
#331111	Sold Williston Gas Warehouse-Land						(2,543.65)
#331112	Sold Williston Gas Warehouse-Structure						(11,340.87)
	Total	**13.18**	**(106,623.24)**	**7,798.43**	**9,979.60**	**-**	**(53,565.69)**

H-62

MONTANA-DAKOTA UTILITIES CO.
COMPOSITE DEPRECIATION RATES
GAS UTILITY - MONTANA
TWELVE MONTHS ENDING DECEMBER 31, 2011

	Average Plant	Annual Depreciation	%
Production	$3,034,769	$101,058	3.33%
Distribution	71,677,695	3,269,562	4.56%
General	5,982,213	114,727	1.92%
General Intangible	55,759	0	0.00%
Common	10,595,932	311,880	2.94%
Common Intangible	2,759,471	81,282	2.95%
Total Plant	$94,105,839	$3,878,509	

MONTANA-DAKOTA UTILITIES CO.
AVERAGE DEPRECIATION EXPENSE ON PER BOOKS PLANT
GAS UTILITY - MONTANA
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011

Acct. No.	Account	Per Books Average Plant	Annual Depreciation Rate	Annual Depreciation Amount	Clearing Accounts	2011 Per Books
	Production Plant					
333	Field Compressor Station Equip.	$3,034,769	3.33%	$101,058		$101,594
	Distribution Plant					
374.1	Land	$15,962				
374.2	Rights of Way	22,846	1.39%	$318		$317
375	Structures & Improvements	195,164	2.77%	5,406		3,533
376	Mains	28,623,324	2.97%	850,113		590,840
378	Meas. & Reg. Equip.-General	576,181	3.14%	18,092		18,947
379	Meas. & Reg. Equip.-City Gate	128,222	3.75%	4,808		3,603
380	Services	20,458,685	8.18%	1,673,520		1,160,453
381	Positive Meters	18,117,819	3.53%	639,559		519,807
383	Service Regulators	2,019,419	1.77%	35,744		30,901
385	Ind. Meas. & Reg. Station Eqpt.	187,825	3.31%	6,217		4,563
386.2	Other Property on Cust. Premise	148,673	0.27%	401		0
387.1	Cathodic Protection Equip.	1,066,035	3.21%	34,220		33,638
387.2	Other Distribution Equip.	117,540	0.99%	1,164		1,163
	Total Distribution Plant	$71,677,695		$3,269,562		$2,367,765
	General Plant					
389	Land	$7,131				
390	Structures and Improvements	449,416	3.46%	$15,550		$13,887
391.1	Furniture and Fixtures	49,570	8.33%	4,129		4,003
391.3	Computer Equip. - PC	49,530	20.00%	9,906		7,102
391.5	Computer Equip. - Other	14,561	20.00%	2,912		2,912
392.1	Trans. Equip., Non-Unitized	104,513	9.67% 1/		$10,106	
392.2	Trans. Equip., Unitized	2,231,025	0.26% 1/		5,801	
393	Stores Equipment	29,020	2.86%	830		1,321
394.1	Tools,Shop&Gar. Eq.-Non-Un.	738,258	6.36%	46,953		49,546
394.3	Vehicle Maintenance Equip.	22,859	5.00%	1,143		1,837
395	Laboratory Equipment	34,688	7.11%	2,466		2,151
396.1	Power Operated Equip.	145,124	6.02% 1/		8,736	
396.2	Work Equipment Trailers	1,685,211	0.23% 1/		3,876	
397.1	Radio Comm. Equip.-Fixed	237,050	7.42%	17,589		16,844
397.2	Radio Comm. Equip.-Mobile	169,147	7.13%	12,060		14,354
398	Miscellaneous Equipment	15,110	7.87%	1,189		1,165
	Total General Plant	$5,982,213		$114,727	$28,519	$115,122
303	Intangible Plant - General	$55,759	0.00% 2/	$0		$0
	Common Plant					
389	Land	$970,771				
390	Structures and Improvements	7,047,071	2.25%	$158,559		$153,137
391.1	Furniture and Fixtures	440,886	7.61%	33,551		37,875
391.3	Computer Equip. - PC	370,518	9.76%	36,163		31,087

MONTANA-DAKOTA UTILITIES CO.
AVERAGE DEPRECIATION EXPENSE ON PER BOOKS PLANT
GAS UTILITY - MONTANA
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011

Acct. No.	Account	Per Books Average Plant	Annual Depreciation Rate	Annual Depreciation Amount	Clearing Accounts	2011 Per Books
391.5	Computer Equip. - Other	54,197	20.00%	10,839		17,731
392.1	Trans. Equip., Non-Unitized	6,215	0.00% 1/			
392.2	Trans. Equip., Unitized	564,085	4.11% 1/		$23,184	
392.3	Aircraft	475,164	3.77%	17,914		17,791
393	Stores Equipment	10,784	3.57%	385		385
394.1	Tools, Shop & Gar. Equip.	50,037	5.79%	2,897		3,435
394.3	Vehicle Maint. Equip.	44,282	5.59%	2,475		2,308
394.4	Vehicle Refueling Equip.	47,281	5.48%	2,591		2,167
396.2	Work Equipment Trailers	3,229	7.58% 1/		245	0
397.1	Radio Comm. Equip.-Fixed	155,093	6.69%	10,376		10,233
397.2	Radio Comm. Equip.-Mobile	88,991	6.67%	5,936		4,614
397.3	General Tele. Comm. Equip.	58,161	10.00%	5,816		7,285
397.5	Supervisory & Tele. Equip.	336	6.69%	22		15
397.8	Network Equipment	89,579	20.00%	17,916		21,786
398	Miscellaneous Equipment	119,252	5.40%	6,440		5,981
	Total Common Plant	$10,595,932		$311,880	$23,429	$315,830
303	Intangible Plant - Common	$2,759,471	2.95% 2/	$81,282		$110,987
	Total Gas Plant in Service	$94,105,839		$3,878,509	$51,948	$3,011,298

1/ Charged to a clearing account.
2/ Amortized. See workpaper Intangible Plant Amortization Rates for detail.

Montana-Dakota Utilities Co.
Gas Plant – General Plant
WY Gas DP Rate Calc.
For WY Cost of Gas

Ledger Type	UJ	UJ
Year	2012	2012
Format	PER	LTD
Period	1	01
Currency	***	***
Object Account	4032	1012

Company	Bus. Unit	Sub Account	Subl Type	Subl Name	Jan-12 DP Exp UJ	Annualized DP Exp UJ	12/31//11 Plant Cost UJ	Annual. DP Rate UJ
00001	*	3911	*	*	1.08	12.96	155.66	8.33%
00001	*	3913	*	*	137.36	1,648.32	8,240.33	20.00%
00001	*	3915	*	*	0.31	3.72	18.52	20.00%
00001	*	393	*	*	-	-	-	
00001	*	3941	*	*	1,027.52	12,330.24	193,902.88	6.36%
00001	*	3943	*	*	-	-	-	
00001	*	3944	*	*	-	-	-	
00001	*	3971	*	*	19.32	231.84	3,125.77	7.42%
00001	*	3972	*	*	71.92	863.04	12,111.86	7.13%
00001	*	398	*	*	9.43	113.16	1,440.86	7.85%

Reduced for fully amortized plant.
All assets being depreciated are at life/months depreciation method. Therefore adjust DP Rate.

Montana-Dakota Utilities Co.
Common Plant
WY Gas DP Rate Calc.
For WY Cost of Gas

Company	Bus. Unit	Sub Account	Subl Type	Subl Name	Jan-12 DP Exp UJ	Annualized DP Exp UJ	1/31/2012 Plant Cost UJ	Annual. DP Rate UJ
00001	*	3911	*	*	777.84	9,334.08	122,638.40	7.61%
00001	*	3913	*	*	508.62	6,103.44	62,518.98	9.76%
00001	*	3914	*	*	-	-	-	
00001	*	3915	*	*	54.65	722.28	3,277.77	20.00%
00001	*	3923	*	*	439.78	5,277.36	139,820.45	3.77%
00001	*	393	*	*	1.69	20.28	567.31	3.57%
00001	*	3941	*	*	144.24	1,730.88	29,899.45	5.79%
00001	*	3943	*	*	35.66	427.92	7,655.41	5.59%
00001	*	3944	*	*	7.40	88.80	1,620.53	5.48%
00001	*	3971	*	*	186.85	2,242.20	33,500.94	6.69%
00001	*	3972	*	*	199.61	2,395.32	35,916.59	6.67%
00001	*	3973	*	*	43.27	519.24	5,192.52	10.00%
00001	*	3975	*	*	0.36	4.32	64.58	6.69%
00001	*	3978	*	*	180.03	2,160.36	10,805.56	20.00%
00001	*	398	*	*	136.05	1,632.60	30,235.41	5.40%

Reduced for fully amortized plant.
All assets being depreciated are at life/months depreciation method.
Therefore adjust DP Rate.

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - MONTANA
INTANGIBLE PLANT AMORTIZATION RATES
GENERAL AND COMMON
TWELVE MONTHS ENDING DECEMBER 31, 2011

	Per Books Average Plant	Amortization	%
General Intangible	$55,759	$0	0.00%
Common Intangible	2,759,471	81,282	2.95%
2012 Common Intangible Additions	5,269,371	360,844 1/	
Total Common Intangible	$8,028,842	$442,126	

1/	2012 Common Intangible Additions	Amount	Expected Life	Amortization
J165746	Replace Mobile Workforce Software	$95,402	10	9,540
J172806	Replace Customer Info System	4,937,603	15	329,174
J176834	Purchase/Deploy ARCGIS Mobile	41,034	10	4,103
J176841	Purchase Automated Vehicle Loc. Software	19,900	10	1,990
J177281	Purchase Powerplan Software	130,262	10	13,026
J181432	Purchase IVR-Web Direct	45,170	15	3,011
		$5,269,371		$360,844

Montana-Dakota Utilities Co.
Weighted Average DP Rate Calc
Accounts 393 & 3943
For Regulatory Affairs - MT Gas Rate Case
Data as of 3/31/2012

Account 393

Unit Number	Parent Number	Asset Description	Depr. Meth	Cost	Accum Depr	Net Book Value	Current Period Depr.	Annual. Depr.	
0663	135063	CATERPILLAR GP25LP FORKLIFT	S1	14,253.48	3,549.27	10,704.21	33.94	407.28	2.86%

Account 3943

Unit Number	Parent Number	Asset Description	Depr Meth	Cost	Accum Depr	Net Book Value	Current Period Depr.	Annual. Depr.	
/149581	149581	TRANSMISSION EXCHG POWER FLUSH	S1	3,745.04	1,154.40	2,590.64	15.6	187.2	
/149582	149582	COOLANT FLUSH SYSTEM	S1	2,178.40	671.92	1,506.48	9.08	108.96	
/327454	327454	BB-Vehicle Maint-Billings	F1	16,935.36	16,935.36			0	
		Total		37,100.02	32,741.93	4,358.09	82.51	990.12	
		Total Less Fully Depr. Asset		5,923.44	1,826.32	4,097.12	24.68	296.16	5.00%

Note: Only one asset in account 393 is allocated to MT Gas. Only 2 assets which both have DP rate of 5.00% is allocated to MT Gas.

Common Account 303

Unit Number	Parent Number	Asset Description	Depr Meth	Cost	Accum Depr	Net Book Value	Current Period Depr.	Annual. Depr.
/103427	103427	JDE FINANCIAL SYSTEM SOFTWARE	S1	270,264.79	270,264.79			
/104119	104119	FINANCIAL FORECASTING SOFTWARE	S1	183,245.39	183,245.39			

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Common Intangible Amortization

Unit Number	Parent Number	Asset Description	Depr Meth	Cost	Accum Depr	Net Book Value	Current Period Depr.	Annual. Depr.
/105097	103427	JDE FIN SYS SOFT-ENHANCEMENTS	S1	54,797.11	54,797.11			
/105426	105426	SYNON DEVELOPMENT SOFTWARE-CIS	S1	12,979.60	12,979.60			
/108203	108203	UI FINANCIAL REPORTING SOFTWRE	S1	45,606.03	45,606.03			
/109122	109122	JDE SOFT USER BASED LIC. UPGRD	S1	14,325.38	14,325.38			
/111493	111493	CIS LICENSE - SEAGULL GUI 400	S1	2,000.31	2,000.31			
/117944	117944	SYNON SOFTWARE UPGD-LRG PLATFM	S1	6,082.60	6,082.60			
/118061	118061	MAGELLAN SPYVIEW SOFTWARE-CIS	S1	11,024.87	11,024.87			
/118794	118794	CIS SOFTWARE	S1	651,238.67	651,238.67			
/122419	122419	ORACLE DATABS SOFTWR-MOBILE UP	S1	19,886.17	19,886.17			
/122420	122420	ORACLE GATEWAY SOFTWR-MOBL UP	S1	1,785.94	1,785.94			
/122421	122421	ORACLE ACCESS MAN SOFT-MOBL UP	S1	1,785.94	1,785.94			
/122444	122444	MOBILE UP SOFTWARE	S1	287,288.36	287,288.36			
/122533	122533	COMMUNITN SOFTWR-MOBILE UP	S1	11,098.29	11,098.29			
/126476	126476	SOFTWARE - CIS ENHANCEMENTS	S1	38,660.97	38,660.97			
/126574	126574	ORACLE INTERNET SOFTWR-MUP	S1	3,321.92	3,321.92			
/126606	126606	ORACLE DATABASE SOFTWARE-GEMS	S1	2,586.11	2,586.11			
/127987	127987	JDE ONE WORLD LICENSE FEE	S1	9,595.27	9,595.27			
/131527	131527	SOFTWARE - CIS ENHANCEMENTS	S1	25,213.32	23,771.12	1,442.20	210.11	2521.32
/136206	136206	BRIO REPORTING SOFTWARE	S1	16,885.75	16,885.75			
/140852	140852	ORACLE RELATIONAL DATABASE	S1	6,402.49	6,402.49			
/140871	140871	UII BUDGETING SYSTEM	S1	99,127.83	99,127.83			
/140939	140939	Financial Forcasting Sys Upgrd	S1	37,746.84	37,746.84			
/141186	141186	EDMS SOFTWARE	S1	53,404.23	53,404.23			
/141461	141461	ERSI GIS SOFTWARE GEMS PROJECT	S1	586,750.61	212,521.22	374,229.39	2,444.79	29337.48
/145584	145584	MOBILE UP VERSION 6 UPGRADE	S1	45,499.15	45,499.15			
/151176	151176	KOFAX SCANNING SOFTWARE	S1	654.35	498.51	155.84	7.79	93.48
/155724	155724	ORACLE /JDE ENTERPRISE ONE ERP	S1	60,828.54	27,844.44	32,984.10	506.9	6082.8
/155725	155725	GLOBAL SPREADSHEET SERVER	S1	1,563.74	1,563.74			
/156573	156573	MOBILE DISPATCH SOFTWARE	S1	11,069.62	9,209.98	1,859.64	184.49	2213.88
/161070	161070	SYS UPGRD UI PLAN/FRCST MODULE	S1	87,030.72	42,944.53	44,086.19	1,036.08	12432.96
/161187	161187	SWITCH MANAGEMENT SOFTWARE	S1	887.97	422.86	465.11	10.57	126.84

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Unit Number	Parent Number	Asset Description	Depr Meth	Cost	Accum Depr	Net Book Value	Current Period Depr.	Annual. Depr.	
/161517	161517	MOBILITY EX SERVER SOFTWARE	S1	4,180.56	905.8	3,274.76	23.23	278.76	
/161542	161542	AFARIA FRONTLINE MGMT SOFTWARE	S1	4,852.42	2,252.90	2,599.52	57.77	693.24	
/161548	161548	AVAYA WFM PROJ. MGMT SOFTWARE	S1	10,977.06	8,914.72	2,062.34	228.69	2744.28	
/192708	192708	INTERNET WEBSITE DESIGN	S1	8,873.11	3,802.75	5,070.36	105.63	1267.56	
/193514	193514	ENDPOINT LINK PRO SOFTWARE	S1	17,536.64	6,240.65	11,295.99	208.77	2505.24	
/193515	193515	FIXED NETWORK APPLCTN SFTWR	S1	48,106.26	17,091.06	31,015.20	572.69	6872.28	
/193794	193794	BOE PROFESSIONAL LICENSES	S1	8,601.85	2,007.08	6,594.77	71.68	860.16	
/194131	194131	METER DATA MGMT SOFTWARE	S1	64,289.12	20,656.35	43,632.77	765.35	9184.2	
/202973	202973	ARC GIS SERVER SOFTWARE	S1	40,254.15	3,354.50	36,899.65	223.63	2683.56	
/208361	208361	GIS UTILITY GROUP SOFTWARE	S1	20,765.90	692.21	20,073.69	115.37	1384.44	
		Total		2,889,075.95	2,271,334.43	617,741.52	6,773.54	6,774.54	
		Total Less Fully Amort. Assets		1,000,872.20	383,130.68	617,741.52	6,773.54	81,282.48	8.12%

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MONTANA DEPARTMENT OF REVENUE

Corporation License Tax

The corporation license tax is a franchise tax levied on corporations for the privilege of doing business in Montana. The rate of the tax is 6.75% and is calculated on net income earned in Montana. Corporations making a "water's edge" election are required to pay tax at a rate of 7%. Corporations whose only activity in Montana consists of making sales, and do not own or rent real estate or tangible personal property, and whose annual gross volume of sales made in Montana does not exceed $100,000, may elect to pay a tax of 1/2 of 1% of gross sales.

There is a minimum tax of $50. However, if a corporation has no property, payroll, or sales in Montana during the tax period, it is excluded from the minimum payment. All Montana corporations must file a tax return even if they are excluded from the minimum payment.

Corporations electing to file as a subchapter S Corporation for federal income tax purposes must also file as an "S-Corp" for Montana corporation license tax purposes. Montana S-Corps are required to file form CLT-4S. The income of the S-Corp will then flow through to the individual shareholders' personal tax return and tax would be paid at the individual level.

In computing net income, gross income is the same as for federal corporate tax purposes. Allowable deductions include all ordinary and necessary business expenses, certain losses and depreciation of assets, resource depletion allowance, interest paid on business debts, taxes paid (except all taxes measured by net income or profits), certain charitable contributions, certain energy-related investments, and net operating losses.

Corporations conducting business that is taxable both within and without the state (multi-state corporations) are required to allocate income to Montana based on an equally-weighted, three-factor apportionment formula, where sales, property, and payroll are the three factors. Banks and savings and loan associations are treated, for corporate tax purposes, similar to other corporations, except that 80% of the tax they pay is returned to the counties in which the bank or savings and loan association is located. This allocation was designed to reimburse local governments for revenue lost when the property tax on bank shares was repealed in 1979.

Filing Dates

The C-corporation license tax return is due on the 15th day of the 5th month following the end of the corporation's taxable year. C-corporations are entitled to an automatic six-month extension to file the return if they so choose. C-corporations which have an annual estimated tax of $5,000 or more are required to make quarterly estimated tax payments on the 15th day of the 4th, 6th, 9th and 12th months of their tax year.

Penalties and Interest

If the tax is not paid on or before the due date of the return, there is assessed a penalty of 1.2% a month; the total penalty may not exceed 12% of the tax due. Interest will accrue on unpaid tax at an annual rate of 12%. (MCA 15- 31-545)

Revenue Distribution

Corporation tax revenue is distributed 100% to the general fund.

Last updated 11/22/2011 4:35:21 PM

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Lueder, GayLynn

From: Bienek, Paul
Sent: Monday, July 02, 2012 9:05 AM
To: Lueder, GayLynn
Subject: RE: Montana General Gas Rate Case

Yes, the 50% rate is in effect for 2012.

From: Lueder, GayLynn
Sent: Friday, June 29, 2012 4:09 PM
To: Bienek, Paul
Subject: RE: Montana General Gas Rate Case

Hi Paul,
One quick question about Bonus Tax Depreciation. Will we be able to use the 50% rate for all of 2012? We assumed the 50% rate when we ran the preliminary analysis for the MT rate case but want to verify.

Thank you,

Gay Lynn Lueder
Regulatory Analyst III
Montana Dakota Utilities
701-222-7995
GayLynn.Lueder@mdu.com

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - MONTANA
TWELVE MONTHS ENDED DECEMBER 31, 2011

Federal Tax Rate	35.0000%
State Tax Rate	6.7500%
Federal & State combined rate	39.3875%
Inverse	60.6125%

Allocation Factors	2010	2011	2012
#27 - O&M Excl COG & A&G		25.476005%	24.761650%
Utility			
Net Plant in Service-Factor # 25	23.380748%	22.288249%	24.374038%
Jurisdictional			
Gas Net Plant in Service-Factor # 38	28.219606%	27.312493%	26.430153%

2012 Public Liability & Property Insurance Damage of Others	
Electric	45.80%
Gas	54.20%
Payroll Expense - Gas	59.300%

WORKPAPER FOR PAYROLL TAXES
MONTANA

	2011
Payroll Taxes	$428,471
Gas Labor	5,690,347
Per Books Montana Payroll Taxes	428,471
% Payroll Taxes to Labor	7.53%
Pro Forma Labor Expense	5,960,069

REC'D
SEP 26 2011
REGULATORY AFFAIRS

Service Date: September 21, 2011

DEPARTMENT OF PUBLIC SERVICE REGULATION
BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MONTANA

In the Matter of the Pass Through of Fees	)	REGULATORY DIVISION
Levied on Regulated Companies for Funding	)	DOCKET NO. D2011.9.80
the Department of Public Service Regulation	)	ORDER NO. 7176

FINAL ORDER

1. Section 69-1-402, MCA, provides for funding the Department of Public Service Regulation by a fee on all regulated companies (as defined in § 69-1-401(2), MCA). The Department of Revenue has notified the Public Service Commission (PSC) of the tax rate that will be effective for the period beginning October 1, 2011, and ending September 30, 2012. Section 69-1-403(4), MCA, requires that the PSC "by separate order authorize each regulated company to fully recover in its rates and charges, on an annual basis, the fees levied . . . ." This Order is being issued pursuant to that requirement.

2. The applicable rate for the tax period beginning October 1, 2011, will be .20 percent (.0020). In order to permit full recovery of the PSC fees, this Order permits all regulated companies affected by this Order to reflect this tax rate in their revenue requirement as of October 1, 2011.[1] All rate regulated companies that pay the PSC fee may file tariffs reflecting the .20 percent tax rate.

3. The tax rate for the period October 1, 2010, through September 30, 2011, is .42 percent. Companies collecting at the .42 percent rate, or a rate higher than .20 percent, will be required to change their rates. Companies that are recovering the PSC tax at the .42 percent rate (or at any rate greater than .20 percent) must file new tariffs by October 1, 2011; or, in the

1 "[R]egulated companies affected by this Order" means those companies that are rate regulated by the PSC, with the exception of companies' rate regulated pursuant to Title 69, Chapter 12, MCA (motor carriers). Other companies regulated "in any manner" (§ 69-1-401(2), MCA) by the PSC are subject to the PSC tax but do not need special authorization to recover the tax in their prices.

T. Aberle
R. Mulkern
K. Collins

K-2

alternative, these companies must accrue the over collection beginning October 1, 2011, and include it with a later tariff change. Such tariff change may not occur later than October 1, 2012.

4. Except for regulated companies that are currently recovering the PSC tax at a rate higher than .20 percent, the filing of tariffs reflecting the rate authorized by this Order is permissive, not mandatory. Regulated companies may choose not to recover the PSC tax, or may choose to continue recovering less than the current tax, in cases where the amount to be recovered would not justify submitting new tariffs. A regulated company may choose to defer implementing tariffs reflecting the tax until a later date (e.g., to coincide with other tariff changes), consistent with paragraph 3, above. It should be noted, however, that the revenue requirement may not be accumulated unless authorized by the PSC.

5. All regulated services of a regulated company must absorb an increase or decrease to the PSC tax rate proportionately to that service's contribution to the total gross operating revenue generated by the regulated activities within this state. As limited exceptions to this general approach, however, the floors in "flexible band" tariffs need not be exceeded and special market-based rates need not be increased.

CONCLUSIONS OF LAW

1. Pursuant to various parts of Title 69, MCA, the Montana Public Service Commission has jurisdiction over regulated companies as defined at § 69-1-401, MCA.

2. The Public Service Commission is required by § 69-1-403(4), MCA, to allow immediate recovery of the regulated utility fee by each affected company in its rates and charges on an annual basis.

3. This Order does not apply to companies not rate regulated by the PSC.

4. The decreased revenue requirement approved herein is a reasonable means of complying with §§ 69-1-402, et seq., MCA.

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ORDER

Regulated companies as defined in § 69-1-401, MCA, are authorized to file tariffs reflecting a PSC tax rate of .20 percent effective October 1, 2011, through September 30, 2012, consistent with the Findings of Fact contained in this Order. This authorization is permissive, not mandatory and effective dates may, at the companies' discretion, be after October 1, 2011.

DONE AND DATED this 20th day of September, 2011, by a vote of 5 to 0.

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

Factor	Title	Function	Description	Work Paper Reference
1	Dk Throughput	Energy	Pro Forma Dk throughput by class as recorded at the meter.	Statement L, Page 18
2	1 Day Peak	Demand	Heating use per Degree Day per customer times the peak day degree days (peak is defined as the coldest day of the period, and for Montana the 2011 peak occurred on January 31, 2011) to equal the heating use per day per customer. The daily baseload per customer is added to heating use per degree dayfor the total peak day use/customer. Actual peak day use is allocated to the firm customers by a class ratio based on the calculated peak use to the Residential and Firm customer classes. The Small and Large Interruptible customer's demand is based on a 100% load factor.	Statement L, Page 23-25
3	Dk Sales	Energy	Proforma Dk sales by class as recorded at the meter excluding transportation volumes.	Statement L, Page 18
5	Peak Day at Distribution	Demand	Factor 2-(1 Day Peak) less Transmission level peak.	Statement L, Page 23
8	Average Customers	Customer	Residential & Firm-Billing units reflect average days billed for the twelve months ending December 31, 2011. Interruptible and Transportation billing units reflect average active customer for 2011.	Statement L, Page 26
9	Average Customers @ Distribution	Customer	Factor 8 Average Customers less Transmission level Customers	Statement L, Page 26

Factor	Title	Function	Description	Work Paper Reference
10	Total Weighted Customers	Customer	Factor 8 –(Average Customers) multiplied by weighting factor (based on average installed meter costs as of 2012), weighted to represent relative costs, with the residential cost weight set equal to 1.0	Statement L, Page 26
11	Average Residential and Firm General Customers	Customer	Includes Factor 8 (Average Customers) excluding Small and Large Interruptible customers.	Statement L, Page 26
12	Weighted Customers @ Distribution	Customer	Factor 10 (Total Weighted Customers) excluding weighted transmission level customers.	Statement L, Pages 26-27
13	Distribution Mains	Demand	Distribution mains as shown on Statement C, Page 3 are assigned to the demand component of the rate and allocated to each class based on Factor 5. Factor 13 is based on the results of the allocations and is used to allocate distribution mains related costs.	Statement L, Page 28
15	Distribution Plant	Demand and customer	Distribution Plant as shown on Statement C, Page 1, 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 28
16	Meters & Regulators	Customer	Meters and Regulators as shown on Statement C, Page 3 costs are assigned to the customer component and allocated to each class base on Factor 10 or directly assigned. Factor 16 is based on the results of the allocations and is used to allocate meters & regulators related costs.	Statement L, Page 28
17	Structures & Improvements	Demand	Structures and Improvements as shown on Statement C, Page 3, are assigned to the demand component and allocated to each class based on Factor 13 or directly assigned. This factor is based on the results of the allocations and is used to allocate structures & improvement related costs or by direct assignment to a customer class.	Statement L, Page 28
18	Meas. & Reg,. Equip. General	Demand	Measurement and Regulator Equipment-General as shown on Statement C, Page 3 is assigned to the demand component to each class base on Factor 13. Factor 18 is based on the results of the allocations and is used to allocate measurement and regulator equipment-general	Statement L, Page 28

Factor	Title	Function	Description	Work Paper Reference
			related costs.	
19	Meas. & Reg,. Equip. City Gate	Demand	Measurement and Regulator Equipment-City Gate as shown on Statement C, Page 3 is assigned to the demand component and allocated to each class base 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 related costs.	Statement L, Page 28
20	Service Regulators	Customer	Service Regulators as shown on Statement C, Page 3 are allocated to the customer component to each class based on the CCOSS-detail. This factor is based on the results of the allocations and is used to allocate service regulator related costs or by direct assignment to a customer class or by direct assignment to a customer class.	Statement L, Page 28
21	Ind. Meas. & Regulator Station Equipment	Demand	Ind. Meas. & Regulator Station Equipment as shown on Statement C, Page 3 is assigned to the demand component and allocated to each class based on Factor 10. Factor 20 is based on the results of the allocations and is used to allocate Ind. Meas. & Regulator Station Equipment related costs.	Statement L, Page 28
22	Main & Services	Demand & Customer	Factor is based on the results of the allocation of the mains and services accounts and is used to allocate Mains & Services related costs	Statement L, Page 28
23	Pro Forma Distribution Plant	Demand & Customer	Factor is based on the results of the allocations and is used to allocate Pro Forma Distribution plant related costs.	CCOSS-Detail as allocated.
24	Net Gas Plant in Service	Demand & Customer	Total gas plant in service Statement C, Page 1 less the Accumulated Reserve for Depreciation shown on Statement D, Page 1 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, Energy & Customer	Factor 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	Pro Forma Operating Revenue	Demand, Energy &	Pro Forma Operating Revenue as shown on Statement H, Page 1 assigned and allocated to Demand, Energy and	CCOSS-Detail as allocated.

Factor	Title	Function	Description	Work Paper Reference
		Customer	customer costs as applicable.	
27	All Other Distribution Operation Expense	Demand, Energy & Customer	Factor is based on the results of the allocations and is used to allocate All Other Distribution Operation Expense related costs.	CCOSS-Detail as allocated.
28	All Other Distribution Maintenance Expense	Demand & Customer	Factor is based on the results of the allocations and is used to allocate All Other Distribution Maintenance Expense related costs.	CCOSS-Detail as allocated.
29	Distribution O&M	Demand, Energy & Customer	Factor is based on the results of the allocations and is used to allocate Distribution O&M related costs.	CCOSS-Detail as allocated.
30	O&M Excluding Cost of Gas and A&G	Demand, Energy & Customer	Factor is based on the results of the allocations and is used to allocate O&M Excluding Cost of Gas and A&G related costs.	CCOSS-Detail as allocated.
31	O&M Excluding Cost of Gas	Demand, Energy & Customer	Factor 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.
33	Cost of Gas	Demand & Energy	Factor is based on the results of the allocations and is used to allocate the Cost of Gas related costs.	Statement L, Pages 16-19
35	Taxable Income	Demand, Energy & Customer	Factor is based on the results of the allocations and is used to allocate Taxable Income related costs.	CCOSS-Detail as allocated.
40	Total Tax Deductions & Adjustments	Demand, Energy & Customer	Factor is based on the results of the allocations and is used to allocate income tax credits and adjustment related costs.	CCOSS-Detail as allocated.
41	Total Pro Forma Plant	Demand, Energy & Customer	Factor is based on the results of the allocations and is used to allocate the Total Pro Forma Plant related costs.	CCOSS-Detail as allocated.

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - MONTANA
Embedded Class Cost of Service Study
Summary Report
Twelve Months Ended December 31, 2011
Pro Forma Average Plant

	Allocation Factor	Total Montana	Total Residential	Total Small Firm General	Total Large Firm General	Total Small Interruptible	Total Large Interruptible
Rate Base							
Gas Plant in Service							
Production Plant	3	3,034,769	1,826,714	335,298	807,272	65,485	0
Distribution Plant					0		
Land	13	15,962	9,002	1,880	3,788	375	917
Rights of Way	13	22,846	12,886	2,690	5,421	536	1,313
Structures & Improvements	13	168,491	95,030	19,840	39,983	3,955	9,683
Direct to Small IT	Direct	24,611	0	0	0	24,611	0
Direct to Large IT	Direct	2,062	0	0	0	0	2,062
					0		
Mains - $28,623,324							
Demand Related 100%	5	28,623,324	16,143,803	3,370,364	6,792,282	671,864	1,645,011
Meas. & Reg. Equip. - General	13	576,181	324,971	67,845	136,727	13,524	33,114
Meas. & Reg. Equip. - City Gate	13	22,301	12,578	2,626	5,292	523	1,282
Direct to Firm General	Direct	3,913	0	3,913	0	0	0
Direct to Small IT	Direct	83,476	0	0	0	83,476	0
Direct to Large IT	Direct	18,532	0	0	0	0	18,532
Services	10	20,458,685	14,522,038	1,490,682	4,055,391	334,068	56,506
Meters	10	18,117,820	12,860,438	1,320,119	3,591,377	295,845	50,041
Service Regulators	10	1,979,814	1,405,317	144,255	392,446	32,328	5,468
Direct to Firm General	Direct	27,085	0	27,085	0	0	0
Direct to Small IT	Direct	12,521	0	0	0	12,521	0
Ind. Meas. & Reg. Station Equipment	13	146,005	82,348	17,192	34,647	3,427	8,391
Direct to Small IT	Direct	8,161	0	0	0	8,161	0
Direct to Large IT	Direct	33,659	0	0	0	0	33,659
Property on Customer Premise	13	148,674	83,854	17,506	35,280	3,490	8,544
Cathodic Protection & Other Equipment	13	1,183,575	667,546	139,365	280,861	27,782	68,021
Distribution Plant		71,677,698	46,219,811	6,625,362	15,373,495	1,516,486	1,942,544
General Plant	15	5,982,213	3,857,500	552,952	1,283,070	126,566	162,125
Intangible Plant - General	15	55,760	35,955	5,154	11,960	1,180	1,511
Common Plant	15	10,595,932	6,832,558	979,410	2,272,625	224,178	287,161
Intangible Plant - Common	15	2,759,471	1,779,387	255,065	591,853	58,382	74,784
Total Gas Plant in Service		94,105,843	60,551,925	8,753,241	20,340,275	1,992,277	2,468,125

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - MONTANA
Embedded Class Cost of Service Study
Summary Report
Twelve Months Ended December 31, 2011
Pro Forma Average Plant

	Allocation Factor	Total Montana	Total Residential	Total Small Firm General	Total Large Firm General	Total Small Interruptible	Total Large Interruptible
Less: Accumulated Depreciation							
Production Plant	3	50,797	30,577	5,612	13,512	1,096	0
Distribution Plant							
Rights of Way	13	14,219	8,020	1,674	3,374	334	817
Structures & Improvements	17	164,245	79,975	16,697	33,649	24,040	9,884
Mains	13	19,340,970	10,908,475	2,277,377	4,589,590	453,983	1,111,545
Meas. & Reg. Equip. - General	18	457,800	258,204	53,906	108,635	10,745	26,310
Meas. & Reg. Equip. - City Gate	19	126,357	12,395	6,444	5,215	82,777	19,526
Services	10	15,458,953	10,973,115	1,126,386	3,064,327	252,428	42,697
Meters	10	5,457,201	3,873,645	397,628	1,081,745	89,110	15,073
Service Regulators	20	887,096	617,331	75,267	172,395	19,701	2,402
Ind. Meas. & Reg. Station Equipment	21	67,888	29,764	6,214	12,523	4,188	15,199
Property on Customer Premise	13	143,163	80,746	16,857	33,972	3,360	8,228
Cathodic Protection & Other Equipment	13	775,459	437,366	91,309	184,016	18,202	44,566
Distribution Plant		42,893,351	27,279,036	4,069,759	9,289,441	958,868	1,296,247
General Plant	15	3,177,682	2,049,059	293,722	681,552	67,230	86,119
Intangible Plant - General	15	55,760	35,955	5,154	11,960	1,180	1,511
Common Plant	15	2,977,057	1,919,691	275,177	638,522	62,986	80,681
Intangible Plant - Common	15	2,104,538	1,357,066	194,528	451,383	44,526	57,035
Gas Plant Leased to Others	15	0	0	0	0	0	0
Less: Total Accumulated Reserve for Depreciation		51,259,185	32,671,384	4,843,952	11,086,370	1,135,886	1,521,593
Net Gas Plant in Service		42,846,658	27,880,541	3,909,289	9,253,905	856,391	946,532
CWIP in Service	15	500,474	322,721	46,260	107,342	10,588	13,563
Total Gas Plant in Service		43,347,132	28,203,262	3,955,549	9,361,247	866,979	960,095
Additions							
Materials & Supplies	15	533,337	343,911	49,297	114,391	11,284	14,454
Prepaid Insurance	24	25,908	16,858	2,364	5,595	518	573
Gas in Underground Storage	33	7,134,766	4,318,274	792,630	1,908,355	115,507	0
Prepaid Demand/Commodity	33	1,149,982	696,021	127,756	307,588	18,617	0
Other	24	128,892	83,870	11,760	27,838	2,577	2,847
Unamortized Loss on Debt	24	584,820	380,546	53,359	126,307	11,689	12,919
Total Additions		9,557,705	5,839,480	1,037,166	2,490,074	160,192	30,793
Total Before Deductions		52,904,837	34,042,742	4,992,715	11,851,321	1,027,171	990,888

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	Allocation Factor	Total Montana	Total Residential	Total Small Firm General	Total Large Firm General	Total Small Interruptible	Total Large Interruptible
Deductions							
Accumulated Deferred Income Tax	24	(8,925,996)	(5,808,191)	(814,400)	(1,927,812)	(178,407)	(197,186)
Accumulated Investment Tax Credit	24	(4,084)	(2,657)	(372)	(882)	(82)	(91)
Customer Advances For Construction	Direct	(727,256)	(401,613)	(2,469)	(184,297)	(138,877)	0
Total Deductions		(9,657,336)	(6,212,461)	(817,241)	(2,112,991)	(317,366)	(197,277)
Total Rate Base		43,247,501	27,830,281	4,175,474	9,738,330	709,805	793,611
Gas Operating Revenues							
Retail Sales & Transportation							
Residential	Direct	45,522,909	45,522,909	0	0	0	0
Firm General	Direct	26,717,947	0	8,471,072	18,246,875	0	0
Small Interruptible	Direct	2,001,287	0	0	0	2,001,287	0
Large Interruptible	Direct	754,669	0	0	0	0	754,669
Total Sales & Transportation Revenues		74,996,812	45,522,909	8,471,072	18,246,875	2,001,287	754,669
Other Operating Revenue							
Miscellaneous							
Reconnect Fees	11	1,480	1,317	123	40	0	0
NSF Check Fees	11	28,024	24,932	2,327	765	0	0
Miscellaneous	24	15,830	10,301	1,444	3,419	316	350
Rent From Gas Property	24	244,710	159,234	22,327	52,852	4,891	5,406
Other Gas Revenues					0		
Miscellaneous	31	42,705	30,702	3,709	6,817	629	848
Transport and Penalty Revenue - Net	24	36,077	23,476	3,292	7,791	721	797
Total Other Operating Revenue		368,826	249,962	33,222	71,684	6,557	7,401
Unbilled Revenue	26	(1,254,664)	(760,807)	(141,560)	(311,066)	(29,545)	(11,686)
Total Operating Revenues		74,110,974	45,012,064	8,362,734	18,007,493	1,978,299	750,384
Operation & Maintenance Expenses							
Cost of Purchased Gas	Direct	52,735,031	31,910,290	6,052,454	13,503,155	1,177,123	92,009
Production Expense	3	188,558	113,498	20,833	50,158	4,069	0
Other Gas Supply Expenses	3	73,609	44,307	8,133	19,581	1,588	0
Total Production Expense		262,167	157,805	28,966	69,739	5,657	0

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	Allocation Factor	Total Montana	Total Residential	Total Small Firm General	Total Large Firm General	Total Small Interruptible	Total Large Interruptible
Distribution Expenses							
Operation							
Load Dispatch	1	74,482	30,249	5,552	13,367	4,489	20,825
Mains and Services	22	1,138,365	711,236	112,743	251,591	23,331	39,464
Measuring Stations - General	18	34,815	19,636	4,099	8,262	817	2,001
Measuring Stations - Industrial	21	14,521	6,366	1,329	2,679	896	3,251
Measuring Stations - City Gate	19	0	0	0	0	0	0
Meters & House Regulators	16	267,551	189,539	19,816	52,931	4,527	738
Customer Installations	10	538,992	382,588	39,273	106,841	8,801	1,489
Other Gas Distribution	27	832,223	538,911	73,543	175,264	17,243	27,262
Rents	27	33,379	21,615	2,950	7,030	691	1,093
Supervision & Engineering	27	514,850	333,393	45,497	108,427	10,667	16,866
Total Operation Expense		3,449,178	2,233,533	304,802	726,392	71,462	112,989
Maintenance							
Structures & Improvements	17	1,179	573	120	242	173	71
Mains	13	138,093	77,887	16,260	32,769	3,241	7,936
Measuring Stations - General	18	28,158	15,881	3,316	6,682	661	1,618
Measuring Stations - Industrial	21	15,721	6,892	1,439	2,900	970	3,520
Measuring Stations - City Gate	19	0	0	0	0	0	0
Services	10	155,111	110,101	11,302	30,747	2,533	428
Meters & House Regulators	16	284,028	201,214	21,036	56,190	4,805	783
Other Equipment	28	120,738	80,043	10,375	25,132	2,403	2,785
Supervision & Engineering	28	130,671	86,630	11,228	27,199	2,600	3,014
Total Maintenance Expense		873,699	579,221	75,076	181,861	17,386	20,155
Total Distribution Expenses		4,322,877	2,812,754	379,878	908,253	88,848	133,144
Customer Accounts	8	96,853	86,114	8,036	2,643	54	6
Meter Reading	10	230,640	163,714	16,805	45,718	3,766	637
Customer Records & Collection	8	1,376,127	1,223,552	114,174	37,547	767	87
Uncollectible Accounts	11	173,361	154,236	14,392	4,733	0	0
Miscellaneous Customer Accounts	8	71,102	63,218	5,899	1,940	40	5
Customer Service & Information	8	89,100	79,221	7,392	2,431	50	6
Sales Expenses	8	119,573	106,315	9,921	3,262	67	8
Administration & General Expenses	30	4,127,510	2,967,419	358,436	658,919	60,763	81,973
Total Gas O&M Expenses		63,604,341	39,724,638	6,996,353	15,238,340	1,337,135	307,875

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	Allocation Factor	Total Montana	Total Residential	Total Small Firm General	Total Large Firm General	Total Small Interruptible	Total Large Interruptible
O&M Excl. Cost of Gas and A&G		6,741,800	4,846,929	585,463	1,076,266	99,249	133,893
O&M Excl. Cost of Gas		10,869,310	7,814,348	943,899	1,735,185	160,012	215,866
Depreciation Expense							
Production Plant	3	101,594	61,152	11,225	27,025	2,192	0
Distribution Plant							
Rights of Way	13	317	180	37	75	7	18
Structures & Improvements	17	3,533	1,720	359	724	517	213
Mains	13	590,840	333,238	69,571	140,206	13,869	33,956
Meas. & Reg. Equip. - General	18	18,947	10,686	2,231	4,496	445	1,089
Meas. & Reg. Equip. - City Gate	19	3,603	353	184	149	2,360	557
Services	10	1,160,453	823,716	84,554	230,029	18,949	3,205
Meters	10	519,807	368,970	37,875	103,038	8,488	1,436
Service Regulators	20	30,901	21,504	2,622	6,005	686	84
Ind. Meas. & Reg. Station Equipment	21	4,563	1,999	418	842	282	1,022
Property on Customer Premise	13	0	0	0	0	0	0
Cathodic Protection & Other Equipment	13	34,801	19,628	4,098	8,258	817	2,000
Total Distribution Plant		2,469,359	1,643,146	213,174	520,847	48,612	43,580
General Plant	15	115,122	74,233	10,641	24,692	2,436	3,120
Amort. of Intangible Plant - General	15	0	0	0	0	0	0
Common Plant	15	315,830	203,655	29,193	67,740	6,682	8,560
Amort. of Intangible Plant - Common	15	110,987	71,568	10,259	23,805	2,348	3,007
Total Depreciation Expense		3,011,298	1,992,602	263,267	637,084	60,078	58,267
Taxes Other Than Income							
Ad Valorem Taxes-Production	3	64,378	38,751	7,113	17,125	1,389	0
Ad Valorem Taxes-Other	15	2,439,698	1,573,186	225,508	523,268	51,617	66,119
Other Taxes - Payroll, Franchise, Other	31	448,033	322,108	38,908	71,524	6,595	8,898
Other Taxes - Revenue	26	355,910	215,817	40,156	88,240	8,382	3,315
Total Taxes Other Than Income Taxes		3,308,019	2,149,862	311,685	700,157	67,983	78,332
Total Operating Expense		69,923,658	43,867,102	7,571,305	16,575,581	1,465,196	444,474
Interest Expense	24	1,269,714	826,211	115,847	274,229	25,378	28,049
Taxable Income Before Adjustments		2,917,602	318,751	675,582	1,157,683	487,725	277,861
Deductions							
Unrecovered Purchased Gas Cost	33	52,394	31,711	5,821	14,014	848	0

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	Allocation Factor	Total Montana	Total Residential	Total Small Firm General	Total Large Firm General	Total Small Interruptible	Total Large Interruptible
Other Income Tax Charges	24	6,128,908	3,988,114	559,195	1,323,705	122,500	135,394
Preferred Dividend Paid Deduction	24	13,836	9,004	1,262	2,988	277	305
Total Deductions		6,195,138	4,028,829	566,278	1,340,707	123,625	135,699
Taxable Income (Before State Income Tax)		(3,277,536)	(3,710,078)	109,304	(183,024)	364,100	142,162
Less: State Income Tax	35	(386,615)	(437,637)	12,893	(21,589)	42,949	16,769
Federal Taxable Income		(2,890,921)	(3,272,441)	96,411	(161,435)	321,151	125,393
Federal Income Tax							
@ Current Rate of 35%		(1,011,822)	(1,145,354)	33,743	(56,502)	112,404	43,887
State Income Taxes	35	(386,615)	(437,637)	12,893	(21,589)	42,949	16,769
Credits and Adjustments	40	29,134	18,945	2,663	6,305	582	639
Rounding & Prior Year's Adjustments - Federal	24	(1,236,864)	(804,833)	(112,851)	(267,135)	(24,722)	(27,323)
Federal and State Income Taxes		(2,606,167)	(2,368,879)	(63,552)	(338,921)	131,213	33,972
Rounding & Prior Year's Adjustment - State	24	(324,018)	(210,839)	(29,563)	(69,981)	(6,477)	(7,158)
Federal & State Income Taxes		(2,930,185)	(2,579,718)	(93,115)	(408,902)	124,736	26,814
Deferred Income Taxes							
Unrecovered Purchased Gas Cost	33	(20,643)	(12,493)	(2,294)	(5,522)	(334)	0
Other Deferred Income Tax Chgs	24	2,206,874	1,436,025	201,353	476,635	44,109	48,752
Closing/Filing & Out of Period	24	1,302,970	847,850	118,882	281,411	26,043	28,784
Total Deferred Income Taxes		3,489,201	2,271,382	317,941	752,524	69,818	77,536
Total Operating Expenses		70,482,674	43,558,766	7,796,131	16,919,203	1,659,750	548,824
Total Operating Income		3,628,300	1,453,298	566,603	1,088,290	318,549	201,560

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	Allocation Factor	Total Montana	Total Residential	Total Small Firm General	Total Large Firm General	Total Small Interruptible	Total Large Interruptible
Summary of Pro Forma Rate Base Adjustments							
Plant							
Plant Additions - Adj. A							
Production	3	74,440	44,807	8,225	19,802	1,606	0
Distribution							
Mains-Demand Related	5	957,339	539,948	112,726	227,175	22,471	55,019
Meas. & Reg. Equip. General	13	14,164	7,989	1,668	3,361	332	814
Services	10	1,324,687	940,292	96,521	262,584	21,631	3,659
Positive Meters	10	573,629	407,175	41,796	113,707	9,367	1,584
Service Regulators	10	131,754	93,522	9,600	26,117	2,151	364
Cathodic Protection Equip	13	109,023	61,490	12,837	25,871	2,559	6,266
Other Distribution Equipment	13	(118)	(66)	(14)	(28)	(3)	(7)
Total Distribution Plant Additions		3,110,478	2,050,350	275,134	658,787	58,508	67,699
General	15	309,554	199,609	28,613	66,394	6,549	8,389
Common	15	394,348	254,287	36,451	84,580	8,343	10,687
Common Intangible	8	2,468,802	2,195,079	204,831	67,359	1,377	156
Total Plant Additions - Adj. A		6,357,622	4,744,132	553,254	896,922	76,383	86,931
Accumulated Reserve for Depreciation							
Plant Additions - Adj. B							
Production	3	102,565	61,737	11,332	27,283	2,213	0
Distribution	23	2,607,909	1,683,210	240,624	559,055	54,921	70,099
General	15	(33,342)	(21,499)	(3,082)	(7,152)	(706)	(903)
Common	15	360,927	232,737	33,361	77,412	7,636	9,781
Common Intangible	8	164,587	146,339	13,655	4,491	92	10
Total Accumulated Reserve - Adj. B		3,202,646	2,102,524	295,890	661,089	64,156	78,987
					0		
Net Adjustment to Plant		3,154,976	2,641,608	257,364	235,833	12,227	7,944
Additions					0		
Materials and Supplies - Adj. C	15	99,695	64,285	9,215	21,383	2,110	2,702
Gas in Underground Storage - Adj. D	33	(855,502)	(517,788)	(95,041)	(228,823)	(13,850)	0
Prepaid Demand and Commodity-Adj. E	33	93,808	61,041	8,559	20,261	1,875	2,072
Prepaid Insurance - Adj. F	24	(642,915)	(389,119)	(71,424)	(171,963)	(10,409)	0
Unamortized Loss on Debt - Adj. G	24	(53,806)	(35,011)	(4,909)	(11,621)	(1,076)	(1,189)
Provision for Pensions & Benefits - Adj. H	24	1,268,837	825,638	115,767	274,041	25,361	28,030
Provision for Injuries & Damages - Adj. I	24	(109,736)	(71,406)	(10,012)	(23,701)	(2,193)	(2,424)

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	Allocation Factor	Total Montana	Total Residential	Total Small Firm General	Total Large Firm General	Total Small Interruptible	Total Large Interruptible
Deferred FAS 106 Costs - Adj. J	24	273,775	178,146	24,979	59,130	5,472	6,048
Total		74,156	115,786	(22,866)	(61,293)	7,290	35,239
Deductions							
Accumulated Def. Inc. Tax							
Plant Additions - Adj. K	41	1,887,637	1,226,865	174,863	399,032	38,869	48,008
Normalization - Adj L	24	(25,349)	(16,495)	(2,313)	(5,475)	(506)	(560)
Def. FAS 106 - Adj. J	24	105,855	68,881	9,658	22,862	2,115	2,339
Unamortized Loss on Debt - Adj. G	24	(31,526)	(20,514)	(2,877)	(6,809)	(629)	(697)
Pension - Adj. H	24	846,179	550,612	77,205	182,756	16,913	18,693
Injuries and Damages - Adj. I	24	(41,583)	(27,059)	(3,794)	(8,981)	(830)	(919)
Investment Tax Credits - Adj. M	24	(3,488)	(2,270)	(318)	(754)	(69)	(77)
Customer Advances for Construction - Adj. N	Direct	(20,926)	(13,506)	(1,931)	(4,486)	(1,003)	0
Total		2,716,799	1,766,514	250,493	578,145	54,860	66,787
Total Pro Forma Adjustments - Rate Base		512,333	990,880	(15,995)	(403,605)	(35,343)	(23,604)
Pro Forma Adjustments - Operating Income							
Pro Forma Revenue Adjustments							
Revenue Adjustments - Adj. No. 1-3 to Proforma							
Residential	Direct	(9,792,993)	(9,792,993)	0	0	0	0
Firm General	Direct	(5,461,164)	0	(1,822,958)	(3,638,206)	0	0
Small Interruptible	Direct	(613,776)	0	0	0	(613,776)	0
Large Interruptible	Direct	(205,865)	0	0	0	0	(205,865)
Total Retail Sales Adjustment		(16,073,798)	(9,792,993)	(1,822,958)	(3,638,206)	(613,776)	(205,865)
Unbilled Revenue	26	1,254,664	760,807	141,560	311,066	29,545	11,686
Total		(14,819,134)	(9,032,186)	(1,681,398)	(3,327,140)	(584,231)	(194,179)
Other Revenue - Adj. No. 4	23	47,286	30,520	4,363	10,136	996	1,271
Total Pro Forma Revenue Adjustments		(14,771,848)	(9,001,666)	(1,677,035)	(3,317,004)	(583,235)	(192,908)
OPERATION & MAINTENANCE EXPENSES							
Cost of Gas - Adj. No. 5	Direct	(13,880,459)	(8,393,793)	(1,735,946)	(3,110,617)	(548,094)	(92,009)
Labor Expense - Adj. No. 6							
Other Gas Supply	30	2,495	1,793	217	398	37	50

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	Allocation Factor	Total Montana	Total Residential	Total Small Firm General	Total Large Firm General	Total Small Interruptible	Total Large Interruptible
Production	3	1,334	803	147	355	29	0
Distribution	29	160,710	104,569	14,123	33,766	3,302	4,950
Customer Accounting	8	50,020	44,474	4,150	1,365	28	3
Customer Service	8	2,645	2,353	219	72	1	0
Sales	8	4,111	3,656	341	112	2	0
A&G	30	48,407	34,803	4,203	7,728	712	961
Total -Labor Expense - Adj. No. 6		269,722	192,451	23,400	43,796	4,111	5,964
Benefits Expense - Adj. No. 7	30	(75,501)	(54,282)	(6,556)	(12,053)	(1,111)	(1,499)
Vehicles and Work Equip. - Adj. No. 8	30	(6,716)	(4,829)	(583)	(1,072)	(99)	(133)
Company Consumption - Adj. No. 9	30	(8,120)	(5,839)	(705)	(1,296)	(119)	(161)
Uncollectible Accounts - Adj. No. 10	11	(14,963)	(13,312)	(1,242)	(409)	0	0
Advertising - Adj. No. 11	8	(31,656)	(28,146)	(2,626)	(864)	(18)	(2)
Insurance Expense - Adj. No. 12	30	13,839	9,951	1,201	2,209	204	274
Industry Dues - Adj. No. 13	30	(7,138)	(5,133)	(619)	(1,139)	(105)	(142)
Regulatory Commission Expense - Adj. No. 14	30	108,300	77,861	9,405	17,289	1,594	2,151
Total		53,546	30,553	4,831	14,718	1,457	1,987
Total Adjustments to O&M		(13,632,692)	(8,225,071)	(1,714,271)	(3,064,156)	(543,637)	(85,557)
DEPRECIATION EXPENSE							
Average Annual Depreciation - Adj. No. 15							
Production Plant	15	1,943	1,169	215	517	42	0
Distribution Plant	23	1,082,553	698,706	99,884	232,066	22,798	29,099
General Plant	41	(4,128)	(2,684)	(382)	(872)	(85)	(105)
Common	8	331,936	295,133	27,540	9,057	185	21
Total Average Annual Depreciation Adj. 15		1,412,304	992,324	127,257	240,768	22,940	29,015
TAXES OTHER THAN INCOME							
Ad Valorem Taxes - Adj. No. 16							
Production Plant	3	1,578	950	174	420	34	0
Distribution Plant	23	101,664	65,617	9,380	21,793	2,141	2,733
General Plant	41	5,288	3,435	490	1,119	109	135
Common Plant	41	5,857	3,809	542	1,237	120	149
Total Ad Valorem Taxes		114,387	73,811	10,586	24,569	2,404	3,017
Payroll Taxes - Adj. No. 17	31	20,322	14,610	1,765	3,244	299	404
Montana Consumer Counsel & PSC Tax - Adj. 18	26	(167,229)	(101,405)	(18,868)	(41,461)	(3,938)	(1,557)

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - MONTANA
Embedded Class Cost of Service Study
Summary Report
Twelve Months Ended December 31, 2011
Pro Forma Average Plant

	Allocation Factor	Total Montana	Total Residential	Total Small Firm General	Total Large Firm General	Total Small Interruptible	Total Large Interruptible
Total Adjustments to Taxes Other than Income		(32,520)	(12,984)	(6,517)	(13,648)	(1,235)	1,864
CURRENT INCOME TAXES					0		
Interest Annualization - Adj. No. 19	24	(51,878)	(33,758)	(4,733)	(11,204)	(1,037)	(1,146)
Tax Depreciation on Plant Additions - Adj. No. 20	41	2,817,177	1,831,020	260,971	595,529	58,009	71,648
Other Tax Deductions - Adj. No. 21	24	(400,022)	(260,296)	(36,498)	(86,396)	(7,995)	(8,837)
		2,365,277	1,536,966	219,740	497,929	48,977	61,665
					0		
Net Adjustments to Operating Income		(4,884,217)	(3,292,901)	(303,244)	(977,897)	(110,280)	(199,895)
					0		
Income Taxes on Pro Forma Adj. - Adj. No. 22	(Calculated)	(1,923,771)	(1,296,991)	(119,440)	(385,169)	(43,437)	(78,734)
0.393875					0		
Elimination of Closing/Filing&Res. - Adj. No. 23	24	1,560,882	1,015,675	142,413	337,114	31,199	34,481
Total Adjustments to Current Income Taxes		(362,889)	(281,316)	22,973	(48,055)	(12,238)	(44,253)
					0		
DEFERRED INCOME TAXES					0		
Plant Additions - Adj. No. 20	41	1,109,616	721,191	102,790	234,565	22,849	28,221
Elimination of Closing/Filing - Adj. No. 23	24	(1,302,970)	(847,850)	(118,882)	(281,411)	(26,043)	(28,784)
Other Tax Deductions	25	38,579					
Total Adjustments to Deferred Income Taxes		(154,775)	(101,556)	(12,572)	(38,513)	(2,423)	289
					0		
Total Adjustments:		(2,001,276)	(1,373,062)	(93,905)	(393,400)	(46,642)	(94,267)

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - MONTANA
CUSTOMER ADVANCES FOR CONSTRUCTION
WORKPAPER - 2011

		2010	2011	Average
Customer Advances for Construction Montana		(770,737)	(683,775)	(727,256)
Work Orders with Balances > $10,000				
W/O	Description			
B32630G	Multiple Sub Divisions- Main Extension Projects-Billings	(193,711)	(165,783)	(179,747)
B46630G	Multiple Sub Divisions - Main Extension Projects-Laurel	(32,660)	(22,025)	(27,343)
B54130G	Multiple Sub Divisions - Main Extension Projects-Park City	(32,809)	(49,265)	(41,037)
J143282	Install Main - Hidden Lake Sub-Billings	(43,562)		(21,781)
J153821	Install Main - Copper Ridge Sub-Billings	(18,715)		(9,358)
J156221	Install Main - Greensleeves Sub-Billings	(19,777)	(19,777)	(19,777)
J157204	Install Main - Pioneer Est. Billings to Shepard	(21,747)	(21,747)	(21,747)
J157375	Install Main - Brookwood Sub-Laurel	(12,269)	(12,269)	(12,269)
J159488	Install Main-Yellowstone Bluffs - Park City	(51,278)	(51,278)	(51,278)
		(426,528)	(342,144)	(384,337)
J158799	Install Main-Peavey Station to Laurel Airport-Firm General	(123,000)	(123,000)	(123,000)
J166325	Install Main-Johnson Lane - Firm General (2 customers)	(55,559)	(55,559)	(55,559)
		(178,559)	(178,559)	(178,559)
J165129	Install Main-Water Plant-Wolf Point Interruptible Customer	(137,594)	(137,594)	(137,594)
Allocated to:				
Direct to Residential Customers		(426,528)	(342,144)	(384,337)
Direct to Firm General Customers		(178,559)	(178,559)	(178,559)
Direct to Interruptible Customers		(137,594)	(137,594)	(137,594)
Total Customer Advances for Construction less direct assignment allocated on Factor #23		(28,056)	(25,478)	(26,766)

Average Customers at Distribution

	Factor 23 Pro Forma Distribution Plant								
	Demand Component	Customer Component	Demand Component	Customer Component	Sub Total	Direct Customer Compenent	Total Demand	Total Customer	Total
Residential	24.123304%	40.419199%	($6,458)	($10,818)	($17,276)	($384,337)	($6,458)	($395,155)	($401,61
Firm Small	5.041489%	4.185231%	(1,349)	(1,120)	(2,469)		(1,349)	(1,120)	(2,46
Firm Large	10.149546%	11.287375%	(2,717)	(3,021)	(5,738)	(178,559)	(2,717)	(181,580)	(184,29
Interruptible	3.690027%	1.103829%	(988)	(295)	(1,283)	(137,594)	(988)	(137,889)	(138,87
	43.004366%	56.995634%			($26,766)	($700,490)	($11,512)	($715,744)	($727,25

	Total	Demand Component-Adj.	Customer Component Adj.	Total
Residential	($401,613)	($5,048)	($8,458)	($13,506)
Firm Small	($2,469)	(1,055)	(876)	(1,931)
Firm Large	(184,297)	(2,124)	(2,362)	(4,486)
Interruptible	(138,877)	(772)	(231)	(1,003)
	(727,256)	($8,999)	($11,927)	($20,926)
13 Month Average	(706,330)			
Customer Advances for Cons. Adj.	($20,926)			

MONTANA-DAKOTA UTILITIES CO.
EMBEDDED COST OF SERVICE STUDY
ALLOCATION OF PER BOOKS REVENUES
GAS UTILITY - MONTANA
TWELVE MONTHS ENDING DECEMBER 31, 2011

	Total	Residential	Firm General-Small	Firm General-Large	Small Interruptible Sales	Small Interruptible Transport	Large Interruptible Sales	Large Interruptible Transport
Billing Units	944,952	840,180	78,588	25,572	108	420	24	60
Dk	15,727,594	6,268,127	1,155,199	2,659,765	278,445	728,209	23,609	4,614,240
Total Revenue	$74,996,812	$45,522,909	$8,471,072	18,246,875	$1,382,090	$619,197	$107,192	$647,477
Commodity 1/	55,888,117	32,705,616	6,103,343	14,545,490	1,276,622	545,697	95,672	615,677
Customer 2/	6,846,641	5,335,143	817,315	563,863	13,500	73,500	11,520	31,800
Demand 3/	12,262,054	7,482,150	1,550,414	3,137,522	91,968	0	0	0

1/ Residual after deducting customer and demand revenues.
2/ Sales Rates: Basic Service Charge times Billing Units times 12 months.
Transportation Rates: Basic Service Charge times Billing Units times 12 months.
3/ Average cost of gas demand component by class.

Basic Service Charges	Total	Small (Under 500)	Large (Over 500)
Residential - Rate 60	$6.35		
Billing Units	70,015		
Firm General - Rate 70 and 72		$10.40	$22.05
Billing Units	8,680	6,549	2,131
Small IT Sales - Rate 80	$125.00		
Large IT Sales - Rate 85	$480.00		
Small IT Transp. - Rate 81	$175.00		
Large IT Transp. - Rate 82	$530.00		

MONTANA-DAKOTA UTILITIES CO.
EMBEDDED COST OF SERVICE STUDY
ALLOCATION OF PRO FORMA 2013 REVENUES
GAS UTILITY - MONTANA
TWELVE MONTHS ENDING DECEMBER 31, 2011

			Firm	Firm	Small Interruptible		Large Interruptible	
	Total	Residential	General-Small	General-Large	Sales	Transport	Sales	Transport
Billing Units	946,920	841,932	78,564	25,836	108	420	0	60
Dk	15,014,099	6,097,461	1,119,203	2,694,623	218,586	686,293	0	4,197,933
Total Revenue	$58,923,014	$35,729,916	$6,648,114	$14,608,669	$804,782	$582,729	0	$548,804
Commodity 1/	39,809,142	22,901,498	4,280,634	10,901,463	699,314	509,229	0	517,004
Customer 2/	6,851,818	5,346,268	817,066	569,684	13,500	73,500	0	31,800
Demand 3/	12,262,054	7,482,150	1,550,414	3,137,522	91,968	0	0	0

1/ Residual after deducting customer and demand revenues.
2/ Sales Rates: Basic Service Charge times Billing Units times 12 months.
Transportation Rates: Basic Service Charge times Billing Units times 12 months.
3/ Average cost of gas demand component by class.

Base Rates	Total	Small (Under 500)	Large (Over 500)
Residential - Rate 60	$6.35		
Billing Units	70,161		
Firm General - Rate 70 and 72		$10.40	$22.05
Billing Units	8,700	6,547	2,153
Small IT Sales - Rate 71	$125.00		
Large IT Sales - Rate 85	$480.00		
Small IT Transp. - Rate 81	$175.00		
Large IT Transp. - Rate 82	$530.00		

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MONTANA-DAKOTA UTILITIES CO.
PRO FORMA COST OF GAS
BASED ON PRO FORMA 2012 DELIVERIES
GAS UTILITY - MONTANA

	Pro Forma 2012			
	Dk Sales 1/	Dk Adjusted for Distribution Losses 2/	Commodity Charge 3/	Cost of Gas
Residential	6,097,461	6,141,681	$3.829	$23,516,497
Firm General Small	1,119,203	1,127,320	3.829	4,316,508
Firm General Large	2,694,623	2,714,165	3.829	10,392,538
Small Interruptible	218,586	220,171	2.857	629,029
Large Interruptible	0	0	2.857	0
Total	10,129,873	10,203,337		$38,854,572

1/ Pro Forma 2012 Dk - Statement H.
2/ Distribution loss factor of .72%.
3/ August 1, 2012 Gas Cost Tracker reflecting weighted seasonal demand and annual gas commodity.

MONTANA-DAKOTA UTILITIES CO.
EMBEDDED COST OF SERVICE STUDY
ALLOCATION OF COST OF GAS TO THE CLASSES
GAS UTILITY - MONTANA
TWELVE MONTHS ENDING DECEMBER 31, 2011

	Per Books 1/	Pro Forma Per Unit Cost	Pro Forma 2012 4/
Residential			
Energy	$24,428,140	$2.614	$16,034,347
Demand	7,482,150	1.243	7,482,150
Total Residential	$31,910,290	$3.857	$23,516,497
Firm General Small			
Energy	$4,502,040	$2.614	2,766,094
Demand	1,550,414	1.243	1,550,414
Total Small Firm General	$6,052,454	$3.857	$4,316,508
Firm General Large			
Energy	$10,365,633	$2.614	7,255,016
Demand	3,137,522	1.243	3,137,522
Total Large Firm General	$13,503,155	$3.857	$10,392,538
Small Interruptible			
Energy	$1,085,155	$2.551	537,061
Demand	91,968	0.327	91,968
Total Small Inter.	$1,177,123	$2.878	$629,029
Large Interruptible			
Energy	$92,009	$2.551	0
Demand	0	0.327	0
Total Large Inter.	$92,009	$2.878	$0
Total Cost of Gas	$52,735,031		$38,854,572

Customer Class	Energy Per Books 2011 Sales		Demand 1-Day Peak Sales Factor 2- Excl Transport	
Residential	6,268,127	60.356664%	48,732	61.018732%
Firm General Small	1,155,199	11.123571%	10,098	12.643995%
Firm General Large	2,659,765	25.611246%	20,435	25.587248%
Small Interruptible - Sales 5/	278,445	2.681185%	599	0.750025%
Small Interruptible - Transport	0	0.000000%	0	0.000000%
Large Interruptible - Sales	23,609	0.227334%	0	0.000000%
Large Interruptible - Transport	0	0.000000%	0	0.000000%
Total	10,385,145	100.000000%	79,864	100.000000%

Customer Class	Energy Pro Forma Sales		Demand 1-Day Peak Sales Factor 2- Excl Transport	
Residential	6,097,461	60.279605%	48,732	61.018732%
Firm General Small	1,119,203	11.064460%	10,098	12.643995%
Firm General Large	2,694,623	26.639089%	20,435	25.587248%
Small Interruptible - Sales	204,010	2.016846%	599	0.750025%
Small Interruptible - Transport	0	0.000000%	0	0.000000%
Large Interruptible - Sales	0	0.000000%		0.000000%
Large Interruptible - Transport	0	0.000000%	0	0.000000%
Total	10,115,297	100.000000%	79,864	100.000000%

1/ Allocation of Per Books Cost of Gas based on Pro Forma 2012 volumes and August 1, 2012 Gas Cost Tracker, reflecting weighted seasonal demand and annual gas commodity.

Total Cost of Gas	Energy 2/	Demand 3/
$52,735,031	$40,472,976	$12,262,055

2/ Allocated on Pro Forma Dk Sales.
3/ Allocated on Factor 2 excluding transportation. Demand costs from August 2012 Purchased Gas Adjustment Residential & General Service, reflecting weighted seasonal demand.
4/ Statement G, Page 3 Pro Forma 2012 Cost of Gas $38,854,572
5/ Peak Day Deliveries - Sales 1/31/11

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - MONTANA
CLASS COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2011
ALLOCATION FACTORS - PRO FORMA 2012

Rate	Customer Class	Factor No. 1 DK Throughput	Factor No. 2 1-Day Peak Sales	Factor No. 3 DK Sales	Factor No. 5 1-Day Peak @ Distribution	Factor No. 8 Average Customers	Factor No. 9 Average Customers @ Distribution	Factor No. 10 Total Weighted Customers	Factor No. 11 Average Res & Firm Gen Customers	Factor No. 12 Weighted Customers @ Distribution
60	Residential Gas Service	6,097,461	48,732	6,097,461	48,225	70,161	69,654	70,161	70,161	69,654
	Firm General Service									
70	Firm General-Small	1,119,203	10,098	1,119,203	10,068	6,547	6,517	7,202	6,547	7,169
	Firm General-Large	2,694,623	20,435	2,694,623	20,290	2,153	2,008	19,593	2,153	18,273
	Subtotal Firm	3,813,826	30,533	3,813,826	30,358	8,700	8,525	26,795	8,700	25,442
71	Small Interruptible	218,586	599	218,586	243	9	6	330		220
81	Small Interruptible Transport	686,293	1,880		1,764	35	33	1,284		1,211
	Subtotal Small IT	904,879	2,479	218,586	2,007	44	39	1,614	0	1,431
85	Large Interruptible	0	0	0	0	0	0	0		0
82	Large Interruptible Transport	4,197,933	11,501		4,914	5	3	273		164
	Subtotal Large IT	4,197,933	11,501	0	4,914	5	3	273	0	164
	TOTAL MONTANA GAS	15,014,099	93,245	10,129,873	85,504	78,910	78,221	98,843	78,861	96,691

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - MONTANA
EMBEDDED COST OF SERVICE STUDY
PRO FORMA 2012
DK THROUGHPUT - FACTOR NOS. 1 & 3

	Pro Forma Dk	Transmission Sales	Distribution Sales
Residential	6,097,461	85,384	6,012,077
Firm General-Small	1,119,203	22,192	1,097,011
Firm General-Large	2,694,623	60,957	2,633,666
Small Interruptible Sales	218,586	130,053	88,533
Small Interruptible Transport	686,293	42,286	644,007
Large Interruptible Sales	0	0	0
Large Interruptible Transport	4,197,933	2,404,300	1,793,633
Total Throughput	15,014,099	2,745,172	12,268,927

Transmission level customers

SI Sales =	71-7
	71-8
	71-9
SI Transport=	81-19
	81-24
LI Transport=	82-1
	82-4

Montana Transmission Level Customers
Normalized Peak Day

	Res	Small Firm General	Large Firm General	
Use per Degree Day per customer 1/	0.01155	0.02631	0.1569	
Multipled by: Peak Day Degree Days	68	68	68	
Heating use per day per customer	0.7854	1.78908	10.6692	
Daily Baseload per customer 1/	0.04849	0.03523	0.85061	
Total Peak Day Use/Customer	0.83389	1.82431	11.51981	
Pro Forma Transmission Level Customers 1/	988	131	49	
Total Peak Day Use (Calculated)	824	239	564	1,627
Class Ratio based on Firm Sales	61.48%	12.74%	25.78%	
	507	30	145	682

Montana Transmission Level Customers
Normalized Annual Sales

	Res	Small Firm General	Large Firm General	
Use per Degree Day per customer 1/	0.01155	0.02631	0.1569	
Multipled by: Annual Degree Days	5,950	5,950	5,950	
Annual heating use customer	68.7225	156.5445	933.5550	
Annual baseload per customer 1/	17.6989	12.8590	310.4727	
Annual Use/Customer	86.4214	169.4035	1244.0277	
Pro Forma Transmission Level Customers 1/	988	131	49	
Annualized Use (Calculated)	85,384	22,192	60,957	168,533

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - MONTANA
EMBEDDED COST OF SERVICE STUDY
PRO FORMA 2012
PEAK DAY DELIVERIES - FACTOR NOS. 2 & 5

	Res	Small Firm General	Large Firm General	Total Firm	Small IT Sales	Small IT Transport	Large IT Sales	Large IT Transport	Total	
Use per Degree Day per customer 1/	0.01155	0.02631	0.1569							
Multipled by: Peak Day Degree Days	68	68	68							
Heating use per day per customer	0.7854	1.78908	10.6692							
Daily Baseload per customer 1/	0.04849	0.03523	0.85061							
Total Peak Day Use/Customer	0.83389	1.82431	11.51981							
Pro Forma Customers January 2011 1/	72,160	6,837	2,191							
Total Peak Day Use (Calculated)	60,174	12,473	25,240	97,887						
Class Ratio	61.48%	12.74%	25.78%							
Allocated Actual Peak Day Use 2/	48,732	10,098	20,435	79,265						
Interruptible assigned on 100% load factor					599	1,880	0	11,501	13,980	
Total Peak Day Use	48,732	10,098	20,435	79,265	599	1,880	0	11,501	93,245	Factor #2
Less: Peak Transmission Dk 100% load factor	507	30	145	682	356	116	0	6,587	7,741	
Distribution Level Peak Dk	48,225	10,068	20,290	78,583	243	1,764	0	4,914	85,504	Factor #5

1/ Regression Analysis supporting weather normalized volumes.
2/ Peak 1/31/2011 Sales 79,265 times the ratio by Residential and Firm General customer class

L-23

MONTANA-DAKOTA UTILITIES CO.
Calendar Year Peak Day Deliveries - DK

	System Peak \1	MT Peak \1
	01/31/11	02/01/11
TRANSPORTATION		
Montana	18,639	16,380
North Dakota	10,764	11,213
South Dakota	4,157	1,709
Wyoming	3,394	2,238
Total	**36,954**	**31,540**
SALES		
Montana	79,476	80,345
North Dakota	114,674	116,125
South Dakota	63,229	60,532
Wyoming	22,236	23,042
Total	**279,615**	**280,044**
TOTAL VOLUMES DK \2		
Montana	98,115	96,725
North Dakota \3	125,438	127,338
South Dakota \4	67,386	62,241
	25,630	25,280
Total	**316,569**	**311,584**

\1 Peak defined as coldest day of the period
\2 Values from pipeline(s) volume statements. Calcuated values used for daily- and monthly-read meters.
\3 Includes deliveries to Linton, ND.
\4 Includes deliveries to East River System.

MONTANA DAKOTA UTILITIES COMPANY
PEAK DAY DEGREE DAYS

LOCATION	1/31/2012	* Customers	Weight of HD (1/31/11)
BILLINGS, MONT.	63	57626	3630438
BISMARCK, N.D.	76	36371	2764196
DEVILS LAKE, N.D.	75	7376	553200
DICKINSON, N.D.	78	11123	867594
GLASGOW, MONT.	86	6588	566568
GLENDIVE, MONT.	79	8740	690460
JAMESTOWN, N.D.	72	10327	743544
MILES CITY, MONT.	77	5568	428736
MINOT,N.D.	70	19365	1355550
MOBRIDGE, S.D.	73	2129	155417
PIERRE, S.D.	67	4860	325620
POWELL, WY.	79	5723	452117
RAPID CITY, S.D.	70	47313	3311910
SHERIDAN, WY.	74	11653	862322
WILLISTON,N.D.	81	9715	786915
SYSTEM WEIGHTED DEGREE DAYS	72	244,477	17,494,587

WEIGHTED BY STATE			
NORTH DAKOTA	75	94,277	7,070,999
SOUTH DAKOTA	70	54,302	3,792,947
MONTANA	68	78,522	5,316,202
WYOMING	76	17,376	1,314,439

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - MONTANA
EMBEDDED COST OF SERVICE STUDY
PRO FORMA 2012
CUSTOMERS - FACTORS NO. 8, 9, 10, 11 & 12

	Total	Residential	Small Firm General	Large Firm General	Small IT Sales	Small IT Transport	Large IT Sales	Large IT Transport	
Total Customers 1/	78,910	70,161	6,547	2,153	9	35	0	5	Factor #8
Less: Transmission Customers 2/	689	507	30	145	3	2	0	2	
Average Customers at Distribution	78,221	69,654	6,517	2,008	6	33	0	3	Factor #9
Multiplied by: Weighting Factor 3/		1	1.1	9.1	36.7	36.7	54.6	54.6	
Weighted Customers at Distribution	96,691	69,654	7,169	18,273	220	1,211	0	164	Factor #12
Weighted Transmission Customers		507	33	1,320	110	73	0	109	
Total Weighted Customers	98,843	70,161	7,202	19,593	330	1,284	0	273	Factor #10

1/ Residential & Firm = billing units reflect average days billed for the twelve months ending December 31, 2011.
Interruptible and Transporation = billing units reflect average active customer for 2011.

2/ Transmission level customers -Residential and Firm General as calculated and ratio based on firm sales.
Small Interruptible = Customers 71-7, 71-8,71-9, 81-19, and 81-24
Large Interruptible = 82-1 and 82-4

3/ Based on average installed meter costs as of 2012.

MONTANA-DAKOTA UTILITIES CO.
AVERAGE INSTALLED METER COSTS
2012

	MT Number of Meters	Average Meter Cost	Total	Average Weighted Cost	Class Weighting
Residential - Rate 60					
Group 1 meters - 250 size	70,268	$218	$15,318,424		
Group 1 meters - 425 size	781	$306	$238,986		
Group 1 meters - 630 size	45	$724	$32,580		
Group 2 meters - large dia.	13	$1,130	$14,690		
Total	71,107		$15,604,680	$219	1.0
Firm General - Rate 70 (<500 cf)					
Group 1 meters - 250 size	4,757	$218	$1,037,026		
Group 1 meters - 425 size	2,043	$306	$625,158		
Total	6,800		$1,662,184	$244	1.1
Firm General - Rate 70 (>500 cf)					
Group 1 meters - 630 size	282	$724	$204,168		
Group 2 meters-Large Dia.	1,178	$1,130	$1,331,140		
Group 2 meters-Sm. Rot. TC	436	$2,966	$1,293,176		
Group 2 meters-Sm. Rot. Corr.	54	$4,583	$247,482		
Group 3 meters-Lg. Rot. TC	197	$4,570	$900,290		
Group 3 meters-Lg. Rot. Corr	30	$6,448	$193,440		
Group 3 meters-Turbine	10	$19,244	$192,440		
Total	2,187		$4,362,136	$1,995	9.1
Total Firm	8,987		$6,024,320		
Small IT Sales & Transport - Rate 71					
Group 2 meters-Sm. Rot. TC	4	$2,966	$11,864		
Group 2 meters-Sm. Rot. Corr.	5	$4,583	$22,915		
Group 3 meters-Lg. Rot. TC	15	$4,570	$68,550		
Group 3 meters-Lg. Rot. Corr	14	$6,448	$90,272		
Group 3 meters-Turbine	10	$19,244	$192,440		
Total	48		$386,041	$8,043	36.7
Large IT Sales & Transport - Rates 85					
Group 2 meters-Sm. Rot. TC	1	$2,966	$2,966		
Group 2 meters-Sm. Rot. Corr.	1	$4,583	$4,583		
Group 3 meters-Lg. Rot. Corr	1	$6,448	$6,448		
Group 3 meters-Turbine	3	$19,244	$57,732		
	6		$71,729	$11,955	54.6

MONTANA-DAKOTA UTILTIES CO.
GAS UTILITY - MONTANA
CLASS COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2011
PLANT ALLOCATION

	Total	Allocation
333 Production	$3,034,769	Factor No. 3 - DK Sales
374.1 Land	15,962	Factor No. 13 - Distribution Mains
374.2 Rights of Way	22,846	Factor No. 13 - Distribution Mains
375 Structures & Improvements	195,164	
	168,491	Factor No. 13 - Distribution Mains
	24,611	Direct to Small Sales & Interruptible Customers
	2,062	Direct to Large IT Customers
376 Mains	28,623,324	
100% Demand Related	28,623,324	Factor No. 5 - 1-Day Peak @ Distribution
378 Meas. & Reg. Equip. - General	576,181	Factor No. 13 - Distribution Mains
379 Meas. & Reg. Equip. - City Gate	128,222	
	22,301	Factor No. 13 - Distrubution Mains
	3,913	Direct to Firm General Customers
	83,476	Direct to Small Sales Customers
	18,532	Direct to Large IT Customers
380 Services	20,458,685	Factor No. 10 - Total Weighted Customers
381 Meters	18,117,820	Factor No. 10 - Total Weighted Customers
383 Service Regulators	2,019,420	
	1,979,814	Factor No. 10 - Total Weighted Customers
	27,085	Direct to Firm General Customers
	12,521	Direct to Small Sales & IT Customers
385 Ind. Meas. & Reg. Station Equipment	187,825	
	146,005	Factor No. 13 - Distribution Mains
	8,161	Direct to Small IT Customers
	33,659	Direct to Large IT Customers
386 Property on Customer Premise	148,674	Factor No. 13 - Distribution Mains
387 Cathotic Protection & Other Equipment	1,183,575	Factor No. 13 - Distribution Mains
Distribution Plant	71,677,698	
Total Plant	$74,712,467	