

In the Matter of the Application of)
MONTANA-DAKOTA UTILITIES CO. for)
Authority to Increased Rates for Natural) Case No. PU-23-____
Gas Service in North Dakota)

APPLICATION AND NOTICE FOR INTERIM INCREASE IN NATURAL GAS RATES

1.

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II.

The following rate schedules set forth in Appendix A hereto are proposed on an interim basis to take effect on January 1, 2024:

Montana-Dakota Utilities Co. - Interim Tariffs

NDPSC Volume 8	Description	Rate
1 st Revised Sheet No. 4	Residential Gas Service	60
1 st Revised Sheet No. 7	Air Force	64
1 st Revised Sheet No. 13	Firm General Gas Service	70
1 st Revised Sheet No. 14	Small Interruptible General Gas Service	71
1 st Revised Sheet No. 15	Optional Seasonal General Gas Service	72
1 st Revised Sheet No. 16	Firm General Contracted Demand Service	74
1 st Revised Sheet No. 24.1	Transportation Service	81 & 82
1 st Revised Sheet No. 27	Large Interruptible General Gas Service	85
1 st Revised Sheet No. 32	Residential Propane Service	90
1 st Revised Sheet No. 34	Firm General Propane Service	92

Great Plains Natural Gas Co. - Interim Tariffs

NDPSC Volume 2	Description	Rate
6 th Revised Sheet No. 2	Firm Gas Service – General	65
6 th Revised Sheet No. 3	Interruptible Gas Service - General	71
5 th Revised Sheet No. 5	Interruptible Transportation Service	80

The Rate Summary Sheet will be submitted in compliance with the Commission's authorization of the requested interim increase.

III.

The requested interim relief as shown in Interim Statements A through K is computed pursuant to the requirements of the North Dakota Century Code, Sections 49-05-04 through 49-05-06 and is in full compliance therewith. Montana-Dakota recognizes that N.D.C.C. § 49-05-06(2) would allow the Company to request interim rates to go into effect sixty days after its rate increase filing application.

IV.

The requested interim rate relief is calculated based upon the adjustments and methodologies contained in the Company's last North Dakota natural gas case (Case No. PU-20-379).

V.

The tariff sheets provided in Appendix A designate that the amounts billed for the Basic Service Charge and the Distribution Delivery or Demand Charge under all rate schedules, except service provided under a negotiated contract, are subject to an interim increase of 20.856 percent. This represents the percentage increase in distribution revenues, excluding the negotiated contracts, based on the amount of

revenue to be collected on an interim basis. The Cost of Gas will not be subject to the interim increase. The amount billed will be shown as a separate line item on a customer's bill.

Montana-Dakota respectfully requests that the North Dakota Public Service Commission grant interim rate relief in the amount of \$10,094,595 by authorizing the schedule of charges attached hereto as Appendix A, to become effective January 1, 2024.

Dated November 1, 2023.

MONTANA-DAKOTA UTILITIES CO.

A handwritten signature in cursive script, reading "Garret Senger", is written over a solid horizontal line.

Garret Senger
Executive Vice President - Regulatory
Affairs, Customer Service & Administration
Montana-Dakota Utilities Co.
400 North Fourth Street
Bismarck, North Dakota 58501

Montana-Dakota Utilities Co.
North Dakota Gas Tariffs – Interim



Montana-Dakota Utilities Co.

400 N 4th Street
Bismarck, ND 58501

State of North Dakota Gas Rate Schedule

NDPSC Volume 8
1st Revised Sheet No. 4
Canceling Original Sheet No. 4

RESIDENTIAL GAS SERVICE Rate 60

Page 1 of 1

Availability:

In all communities served for all domestic uses. See Rate 100, §V.3, for definition on class of service.

Rate:

Basic Service Charge:	\$0.8244 per day
Cost of Gas:	Determined Monthly- See Rate Summary Sheet for Current Rate
Interim Rate Increase:	20.856% of amount billed under Basic Service Charge

Minimum Bill:

Basic Service Charge.

Payment:

Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.

Cost of Gas:

The cost of gas includes all applicable cost of gas items as defined in Cost of Gas – Natural Gas Rate 88 or any amendments or alterations thereto. The cost of gas component is subject to change on a monthly basis.

General Terms and Conditions:

The foregoing schedule is subject to Rates 100 through 124 and any amendments or alterations thereto or additional rules and regulations promulgated by the Company under the laws of the state.

Date Filed: November 1, 2023

Effective Date:

Issued By: Travis R. Jacobson
Director - Regulatory Affairs

Case No.: PU-23-



Montana-Dakota Utilities Co.

400 N 4th Street
Bismarck, ND 58501

State of North Dakota Gas Rate Schedule

NDPSC Volume 8
1st Revised Sheet No. 7
Canceling Original Sheet No. 7

AIR FORCE Rate 64

Page 1 of 2

Availability:

Minot Air Force Base near Minot, North Dakota, and the Perimeter Acquisition Radar (PAR) Site, near Concrete, North Dakota. The Air Force shall make an election of its requirements under each available service and such requirements shall be set forth in a service agreement with the Company.

Rate:

Basic Service Charge:

Minot Air Force Base	\$2,000.00 per month
Perimeter Acquisition Radar (PAR) Site	\$175.00 per month

Distribution Delivery Charge:

Firm Service	\$0.449 per dk
Interruptible Service	\$0.255 per dk

Cost of Gas: Determined Monthly- See Rate Summary Sheet for Current Rate

Interim Rate Increase: 20.856% of amount billed under Basic Service Charge and Distribution Delivery Charge

Minimum Bill:

Basic Service Charge.

Payment:

Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.

Cost of Gas:

The cost of gas includes all applicable cost of gas items as defined in Cost of Gas – Natural Gas Rate 88 or any amendments or alterations thereto. The cost of gas component is subject to change on a monthly basis.

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Montana-Dakota Utilities Co.

400 N 4th Street
Bismarck, ND 58501

State of North Dakota Gas Rate Schedule

NDPSC Volume 8
1st Revised Sheet No. 13
Canceling Original Sheet No. 13

FIRM GENERAL GAS SERVICE Rate 70

Page 1 of 2

Availability:

In all communities served for all purposes except for resale. See Rate 100, §3, for definition on class of service.

Rate:

For customers with meters rated
under 500 cubic feet per hour

Basic Service Charge:	\$0.75 per day
Distribution Delivery Charge:	\$1.174 per dk

For customers with meters rated
over 500 cubic feet per hour

Basic Service Charge:	\$2.13 per day
Distribution Delivery Charge:	\$0.917 per dk

Cost of Gas:	Determined Monthly- See Rate Summary Sheet for Current Rate
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Interim Rate Increase:	20.856% of amount billed under Basic Service Charge and Distribution Delivery Charge
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Minimum Bill:

Basic Service Charge.

Payment:

Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.

Cost of Gas:

The cost of gas includes all applicable cost of gas items as defined in Cost of Gas – Natural Gas Rate 88 or any amendments or alterations thereto. The cost of gas component is subject to change on a monthly basis.

Distribution Delivery Stabilization Mechanism:

Service under this rate schedule is subject to an adjustment for the effects of weather in accordance with the Distribution Delivery Stabilization Mechanism Rate 87 or any amendments or alterations thereto.

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Effective Date:

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Director – Regulatory Affairs

Case No.: PU-23-



Montana-Dakota Utilities Co.

400 N 4th Street
Bismarck, ND 58501

State of North Dakota Gas Rate Schedule

NDPSC Volume 8
1st Revised Sheet No. 14
Canceling Original Sheet No. 14

SMALL INTERRUPTIBLE GENERAL GAS SERVICE Rate 71

Page 1 of 3

Availability:

In all communities served for all interruptible general gas service customers whose interruptible natural gas load will exceed an input rate of 2,500,000 Btu per hour, metered at a single delivery point and whose use of natural gas will not exceed 100,000 dk annually. The rates herein are applicable only to customer's interruptible load. Customer's firm natural gas requirements must be separately metered or specified in a firm service agreement. Customer's firm load shall be billed at Firm General Gas Service Rate 70. For interruptible purposes, the maximum daily firm requirement shall be set forth in the firm service agreement.

Rate:

Basic Service Charge:	\$450.00 per month	
Distribution Delivery Charge:	<u>Maximum</u> \$0.566 per dk	<u>Minimum</u> \$0.102 per dk
Cost of Gas:	Determined Monthly- See Rate Summary Sheet for Current Rate	
Interim Rate Increase:	20.856% of amount billed under Basic Service Charge and Distribution Delivery Charge	

The Distribution Delivery Charge shall be set forth in the service agreement required as provided in the General Terms and Conditions for service. Such rate, as adjusted to reflect changes in the Cost of Gas, shall apply for the term of the agreement regardless of a change in the rates set forth above.

Minimum Bill:

Basic Service Charge.

Payment:

Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.

Cost of Gas:

The cost of gas includes all applicable cost of gas items as defined in Cost of Gas – Natural Gas Rate 88 or any amendments or alterations thereto. The cost of gas component is subject to change on a monthly basis.

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Montana-Dakota Utilities Co.

400 N 4th Street
Bismarck, ND 58501

State of North Dakota Gas Rate Schedule

NDPSC Volume 8
1st Revised Sheet No. 15
Canceling Original Sheet No. 15

OPTIONAL SEASONAL GENERAL GAS SERVICE Rate 72

Page 1 of 2

Availability:

In all communities served for all purposes except for resale. See Rate 100, §V.3, for definition on class of service.

Rate:

For customers with meters rated
under 500 cubic feet per hour

Basic Service Charge:	\$0.75 per day
Distribution Delivery Charge:	\$1.174 per dk

For customers with meters rated
over 500 cubic feet per hour

Basic Service Charge:	\$2.13 per day
Distribution Delivery Charge:	\$0.917 per dk

Cost of Gas:

Winter- Service rendered
October 1 through May 31

Determined Monthly- See Rate
Summary Sheet for Current Rate

Summer- Service rendered
June 1 through September 30

Determined Monthly- See Rate
Summary Sheet for Current Rate

Interim Rate Increase:

20.856% of amount billed under
Basic Service Charge and
Distribution Delivery Charge

Minimum Bill:

Basic Service Charge.

Payment:

Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.

Cost of Gas:

The cost of gas includes all applicable cost of gas items as defined in Cost of Gas – Natural Gas Rate 88 or any amendments or alterations thereto. The cost of gas component is subject to change on a monthly basis.

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Montana-Dakota Utilities Co.

400 N 4th Street
Bismarck, ND 58501

State of North Dakota Gas Rate Schedule

NDPSC Volume 8
1st Revised Sheet No. 16
Canceling Original Sheet No. 16

FIRM GENERAL CONTRACTED DEMAND SERVICE Rate 74

Page 1 of 2

Availability:

In all communities served applicable to non-residential customers with standby natural gas generators and, available on an optional basis to, customers qualifying for service under the interruptible service tariffs that have requested, and received approval from the Company, for gas service under this rate.

Rate:

Basic Service Charge:

For customers with meters rated
under 500 cubic feet per hour \$0.75 per day

For customers with meters rated
over 500 cubic feet per hour \$2.13 per day

Distribution Demand Charge: \$8.00 per dk per month of billing demand

Capacity Charge per
Monthly Demand dk: Determined Monthly – See Rate Summary
Sheet for Current Rate

Cost of Gas:
Commodity per dk: Determined Monthly – See Rate Summary
Sheet for Current Rate

Interim Rate Increase 20.856% of amount billed under Basic Service
Charge and Distribution Demand Charge

Minimum Bill:

Basic Service Charge, Distribution Demand Charge, and Capacity Charge.

Payment:

Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.

Determination of Monthly Billing Demand:

Customer's billing demand will be determined in consultation with the Company. Customer's actual demand will be reviewed annually and, if warranted, a new monthly billing demand established.

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Director - Regulatory Affairs

Case No.: PU-23-



Montana-Dakota Utilities Co.

400 N 4th Street
Bismarck, ND 58501

State of North Dakota Gas Rate Schedule

NDPSC Volume 8
1st Revised Sheet No. 24.1
Canceling Original Sheet No. 24.1

TRANSPORTATION SERVICE Rates 81 and 82

Page 2 of 8

Rate:

Under Rate 81 or 82, customer shall pay the applicable Basic Service Charge plus a negotiated rate not more than the maximum rate or less than the minimum rate specified below. In the event customer also takes service under Rate 71 or Rate 85, the Basic Service Charge applicable under Rate 81 or Rate 82 shall be waived.

Basic Service Charge:

Rate 81	\$450.00 per month
Rate 82	\$1,600.00 per month

	<u>Rate 81</u>	<u>Rate 82</u>
Maximum Rate per dk	\$0.566	\$0.237
Minimum Rate per dk	\$0.102	\$0.061

Interim Rate Increase:	20.856% of amount billed under Basic Service Charge and Distribution Delivery Charge
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General Terms and Conditions:

1. **CRITERIA FOR SERVICE:** In order to receive the service, customer must qualify under one of the Company's applicable natural gas transportation service rates and comply with the general terms and conditions of the service provided herein. The customer is responsible for making all arrangements for transporting the gas from its source to the Company's interconnection with the delivering pipeline(s).
2. **REQUEST FOR GAS TRANSPORTATION SERVICE:**
 - a. To qualify for gas transportation service a customer must request the service pursuant to the provisions set forth herein. The service shall be provided only to the extent that the Company's existing operating capacity permits.
 - b. Requests for transportation service shall be considered in accordance with the provisions of Rate 100, §V.11.

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Case No.: PU-23-



Montana-Dakota Utilities Co.

400 N 4th Street
Bismarck, ND 58501

State of North Dakota Gas Rate Schedule

NDPSC Volume 8
1st Revised Sheet No. 27
Canceling Original Sheet No. 27

LARGE INTERRUPTIBLE GENERAL GAS SERVICE Rate 85

Page 1 of 3

Availability:

In all communities served for all interruptible general gas service customers whose interruptible natural gas load will exceed 100,000 dk annually as metered at a single delivery point. The rates herein are applicable only to customer's interruptible load. Customer's firm natural gas requirements must be separately metered or specified in a firm service agreement. Customer's firm load shall be billed at Firm General Gas Service Rate 70. For interruption purposes, the maximum daily firm requirement shall be set forth in the firm service agreement.

This rate schedule shall not apply for service to U.S. Government installations, which are covered by separate special contracts.

The Company reserves the right to refuse the initiation of service under this rate schedule based on the availability of gas supply.

Rate:

Basic Service Charge:	\$1,600.00 per month	
Distribution Delivery Charge:	<u>Maximum</u> \$0.237 per dk	<u>Minimum</u> \$0.061 per dk
Cost of Gas:	Determined Monthly- See Rate Summary Sheet for Current Rate	
Interim Rate Increase:	20.856% of amount billed under Basic Service Charge and Distribution Delivery Charge	

Minimum Bill:

Basic Service Charge.

Payment:

Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.

Cost of Gas:

The cost of gas includes all applicable cost of gas items as defined in Cost of Gas – Natural Gas Rate 88 or any amendments or alterations thereto. The cost of gas component is subject to change on a monthly basis.

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Case No.: PU-23-



Montana-Dakota Utilities Co.

400 N 4th Street
Bismarck, ND 58501

State of North Dakota Gas Rate Schedule

NDPSC Volume 8
1st Revised Sheet No. 32
Canceling Original Sheet No. 32

RESIDENTIAL PROPANE SERVICE Rate 90

Page 1 of 1

Availability:

For the community of Hettinger for all domestic purposes. See Rate 100, §V.3, for definition on class of service.

Rate:

Basic Service Charge:	\$0.8244 per day
Cost of Gas:	Determined Monthly- See Rate Summary Sheet for Current Rate
Interim Rate Increase:	20.856% of amount billed under Basic Service Charge

Minimum Bill:

Basic Service Charge.

Payment:

Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.

Cost of Gas:

The cost of gas as defined in Cost of Gas - Propane Rate 99 or any amendments or alterations thereto. The cost of propane component is subject to change on a monthly basis.

General Terms and Conditions:

1. The Company may at its discretion and upon thirty days notice, disconnect service to a customer utilizing a second source of propane. Any customer so disconnected shall not be eligible for service hereunder for one year from date of disconnection and shall be subject to reconnection charges to restore service after the one-year period.
2. The foregoing schedule is subject to Rates 100 through 124 and any amendments or alterations thereto or additional rules and regulations promulgated by the Company under the laws of the state.

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Effective Date:

Issued By: Travis R. Jacobson
Director – Regulatory Affairs

Case No.: PU-23-



Montana-Dakota Utilities Co.

400 N 4th Street
Bismarck, ND 58501

State of North Dakota Gas Rate Schedule

NDPSC Volume 8
1st Revised Sheet No. 34
Canceling Original Sheet No. 34

FIRM GENERAL PROPANE SERVICE Rate 92

Page 1 of 2

Availability:

For the community of Hettinger for all purposes except for resale. See Rate 100, §V.3, for definition on class of service.

Rate:

For customers with meters rated
under 500 cubic feet per hour

Basic Service Charge:	\$0.75 per day
Distribution Delivery Charge:	\$1.174 per dk

For customers with meters rated
over 500 cubic feet per hour

Basic Service Charge:	\$2.13 per day
Distribution Delivery Charge:	\$0.917 per dk

Cost of Gas:	Determined Monthly- See Rate Summary Sheet for Current Rate
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Interim Rate Increase:	20.856% of amount billed under Basic Service Charge and Distribution Delivery Charge
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Minimum Bill:

Basic Service Charge.

Payment:

Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.

Cost of Gas:

The cost of propane as defined in Cost of Gas - Propane Rate 99 or any amendments or alterations thereto. The cost of propane component is subject to change on a monthly basis.

Distribution Delivery Stabilization Mechanism:

Service under this rate schedule is subject to an adjustment for the effects of weather in accordance with the Distribution Delivery Stabilization Mechanism Rate 87 or any amendments or alterations thereto.

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Effective Date:

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Director – Regulatory Affairs

Case No.: PU-23-

Tariffs Reflecting Proposed Changes



Montana-Dakota Utilities Co.

400 N 4th Street
Bismarck, ND 58501

State of North Dakota Gas Rate Schedule

NDPSC Volume 8

~~Original~~ 1st Revised Sheet No. 4

~~Canceled~~ Original Sheet No. 4

RESIDENTIAL GAS SERVICE Rate 60

Page 1 of 1

Availability:

In all communities served for all domestic uses. See Rate 100, §V.3, for definition on class of service.

Rate:

Basic Service Charge: \$0.8244 per day

Cost of Gas: Determined Monthly- See Rate Summary Sheet for Current Rate

Interim Rate Increase: 20.856% of amount billed under Basic Service Charge

Minimum Bill:

Basic Service Charge.

Payment:

Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.

Cost of Gas:

The cost of gas includes all applicable cost of gas items as defined in Cost of Gas – Natural Gas Rate 88 or any amendments or alterations thereto. The cost of gas component is subject to change on a monthly basis.

General Terms and Conditions:

The foregoing schedule is subject to Rates 100 through 124 and any amendments or alterations thereto or additional rules and regulations promulgated by the Company under the laws of the state.

Date Filed: ~~May 7, 2024~~ November 1, 2023

Effective Date: ~~Service rendered on and after June 1, 2024~~

Issued By: Travis R. Jacobson
Director - Regulatory Affairs

Case No.: PU-~~20-37923-~~



Montana-Dakota Utilities Co.

400 N 4th Street
Bismarck, ND 58501

State of North Dakota Gas Rate Schedule

NDPSC Volume 8

Original 1st Revised Sheet No. 7

Canceling Original Sheet No. 7

AIR FORCE Rate 64

Page 1 of 2

Availability:

Minot Air Force Base near Minot, North Dakota, and the Perimeter Acquisition Radar (PAR) Site, near Concrete, North Dakota. The Air Force shall make an election of its requirements under each available service and such requirements shall be set forth in a service agreement with the Company.

Rate:

Basic Service Charge:

Minot Air Force Base	\$2,000.00 per month
Perimeter Acquisition Radar (PAR) Site	\$175.00 per month

Distribution Delivery Charge:

Firm Service	\$0.449 per dk
Interruptible Service	\$0.255 per dk

Cost of Gas:

Determined Monthly- See Rate Summary Sheet for Current Rate

Interim Rate Increase:

20.856% of amount billed under Basic Service Charge and Distribution Delivery Charge

Minimum Bill:

Basic Service Charge.

Payment:

Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.

Cost of Gas:

The cost of gas includes all applicable cost of gas items as defined in Cost of Gas – Natural Gas Rate 88 or any amendments or alterations thereto. The cost of gas component is subject to change on a monthly basis.

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Montana-Dakota Utilities Co.

400 N 4th Street
Bismarck, ND 58501

State of North Dakota Gas Rate Schedule

NDPSC Volume 8

~~Original-1st Revised~~ Sheet No. 13

~~Canceling Original Sheet No. 13~~

FIRM GENERAL GAS SERVICE Rate 70

Page 1 of 2

Availability:

In all communities served for all purposes except for resale. See Rate 100, §3, for definition on class of service.

Rate:

For customers with meters rated
under 500 cubic feet per hour

Basic Service Charge: \$0.75 per day

Distribution Delivery Charge: \$1.174 per dk

For customers with meters rated
over 500 cubic feet per hour

Basic Service Charge: \$2.13 per day

Distribution Delivery Charge: \$0.917 per dk

Cost of Gas:

Determined Monthly- See Rate
Summary Sheet for Current Rate

Interim Rate Increase:

20.856% of amount billed under Basic
Service Charge and Distribution
Delivery Charge

Minimum Bill:

Basic Service Charge.

Payment:

Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.

Cost of Gas:

The cost of gas includes all applicable cost of gas items as defined in Cost of Gas – Natural Gas Rate 88 or any amendments or alterations thereto. The cost of gas component is subject to change on a monthly basis.

Distribution Delivery Stabilization Mechanism:

Service under this rate schedule is subject to an adjustment for the effects of weather in accordance with the Distribution Delivery Stabilization Mechanism Rate 87 or any amendments or alterations thereto.

Date Filed: ~~May 7, 2021~~ November 1, 2023

Effective Date: ~~Service rendered on and
after June 1, 2021~~

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Montana-Dakota Utilities Co.

400 N 4th Street
Bismarck, ND 58501

State of North Dakota Gas Rate Schedule

NDPSC Volume 8

~~Original~~ 1st Revised Sheet No. 14

~~Canceled~~ Original Sheet No. 14

SMALL INTERRUPTIBLE GENERAL GAS SERVICE Rate 71

Page 1 of 3

Availability:

In all communities served for all interruptible general gas service customers whose interruptible natural gas load will exceed an input rate of 2,500,000 Btu per hour, metered at a single delivery point and whose use of natural gas will not exceed 100,000 dk annually. The rates herein are applicable only to customer's interruptible load. Customer's firm natural gas requirements must be separately metered or specified in a firm service agreement. Customer's firm load shall be billed at Firm General Gas Service Rate 70. For interruptible purposes, the maximum daily firm requirement shall be set forth in the firm service agreement.

Rate:

Basic Service Charge: \$450.00 per month

Distribution Delivery Charge:	<u>Maximum</u>	<u>Minimum</u>
	\$0.566 per dk	\$0.102 per dk

Cost of Gas: Determined Monthly- See Rate
Summary Sheet for Current Rate

Interim Rate Increase: 20.856% of amount billed under Basic Service Charge and Distribution Delivery Charge

The Distribution Delivery Charge shall be set forth in the service agreement required as provided in the General Terms and Conditions for service. Such rate, as adjusted to reflect changes in the Cost of Gas, shall apply for the term of the agreement regardless of a change in the rates set forth above.

Minimum Bill:

Basic Service Charge.

Payment:

Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.

Cost of Gas:

The cost of gas includes all applicable cost of gas items as defined in Cost of Gas – Natural Gas Rate 88 or any amendments or alterations thereto. The cost of gas component is subject to change on a monthly basis.

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Montana-Dakota Utilities Co.

400 N 4th Street
Bismarck, ND 58501

State of North Dakota Gas Rate Schedule

NDPSC Volume 8

Original 1st Revised Sheet No. 15

Canceling Original Sheet No. 15

OPTIONAL SEASONAL GENERAL GAS SERVICE Rate 72

Page 1 of 2

Availability:

In all communities served for all purposes except for resale. See Rate 100, §V.3, for definition on class of service.

Rate:

For customers with meters rated
under 500 cubic feet per hour

Basic Service Charge:	\$0.75 per day
Distribution Delivery Charge:	\$1.174 per dk

For customers with meters rated
over 500 cubic feet per hour

Basic Service Charge:	\$2.13 per day
Distribution Delivery Charge:	\$0.917 per dk

Cost of Gas:

Winter- Service rendered
October 1 through May 31

Determined Monthly- See Rate
Summary Sheet for Current Rate

Summer- Service rendered
June 1 through September 30

Determined Monthly- See Rate
Summary Sheet for Current Rate

Interim Rate Increase:

20.856% of amount billed under
Basic Service Charge and
Distribution Delivery Charge

Minimum Bill:

Basic Service Charge.

Payment:

Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.

Cost of Gas:

The cost of gas includes all applicable cost of gas items as defined in Cost of Gas – Natural Gas Rate 88 or any amendments or alterations thereto. The cost of gas component is subject to change on a monthly basis.

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Case No.: PU-20-37923-



Montana-Dakota Utilities Co.

400 N 4th Street
Bismarck, ND 58501

State of North Dakota Gas Rate Schedule

NDPSC Volume 8

~~Original~~ 1st Revised Sheet No. 16

~~Canceled~~ Original Sheet No. 16

FIRM GENERAL CONTRACTED DEMAND SERVICE Rate 74

Page 1 of 2

Availability:

In all communities served applicable to non-residential customers with standby natural gas generators and, available on an optional basis to, customers qualifying for service under the interruptible service tariffs that have requested, and received approval from the Company, for gas service under this rate.

Rate:

Basic Service Charge:

For customers with meters rated
under 500 cubic feet per hour \$0.75 per day

For customers with meters rated
over 500 cubic feet per hour \$2.13 per day

Distribution Demand Charge: \$8.00 per dk per month of billing demand

Capacity Charge per
Monthly Demand dk: Determined Monthly – See Rate Summary
Sheet for Current Rate

Cost of Gas:
Commodity per dk: Determined Monthly – See Rate Summary
Sheet for Current Rate

Interim Rate Increase

20.856% of amount billed under Basic Service
Charge and Distribution Demand Charge

Minimum Bill:

Basic Service Charge, Distribution Demand Charge, and Capacity Charge.

Payment:

Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.

Determination of Monthly Billing Demand:

Customer's billing demand will be determined in consultation with the Company. Customer's actual demand will be reviewed annually and, if warranted, a new monthly billing demand established.

Date Filed: ~~May 7, 2021~~ November 1, 2023

Effective Date: ~~Service rendered on and
after June 1, 2021~~

Issued By: Travis R. Jacobson
Director - Regulatory Affairs

Case No.: PU-~~20-37923-~~



Montana-Dakota Utilities Co.

400 N 4th Street
Bismarck, ND 58501

State of North Dakota Gas Rate Schedule

NDPSC Volume 8

~~Original~~ 1st Revised Sheet No. 24.1

Canceling Original Sheet No. 24.1

TRANSPORTATION SERVICE Rates 81 and 82

Page 2 of 8

Rate:

Under Rate 81 or 82, customer shall pay the applicable Basic Service Charge plus a negotiated rate not more than the maximum rate or less than the minimum rate specified below. In the event customer also takes service under Rate 71 or Rate 85, the Basic Service Charge applicable under Rate 81 or Rate 82 shall be waived.

Basic Service Charge:

Rate 81	\$450.00 per month
Rate 82	\$1,600.00 per month

	<u>Rate 81</u>	<u>Rate 82</u>
Maximum Rate per dk	\$0.566	\$0.237
Minimum Rate per dk	\$0.102	\$0.061

Interim Rate Increase:

20.856% of amount billed under
Basic Service Charge and
Distribution Delivery Charge

General Terms and Conditions:

1. CRITERIA FOR SERVICE: In order to receive the service, customer must qualify under one of the Company's applicable natural gas transportation service rates and comply with the general terms and conditions of the service provided herein. The customer is responsible for making all arrangements for transporting the gas from its source to the Company's interconnection with the delivering pipeline(s).
2. REQUEST FOR GAS TRANSPORTATION SERVICE:
 - a. To qualify for gas transportation service a customer must request the service pursuant to the provisions set forth herein. The service shall be provided only to the extent that the Company's existing operating capacity permits.
 - b. Requests for transportation service shall be considered in accordance with the provisions of Rate 100, §V.11.

Date Filed: ~~May 7, 2024~~ November 1, 2023

Effective Date: ~~Service rendered on and after June 1, 2021~~

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Director – Regulatory Affairs

Case No.: PU-~~20-37923-~~



Montana-Dakota Utilities Co.

400 N 4th Street
Bismarck, ND 58501

State of North Dakota Gas Rate Schedule

NDPSC Volume 8

Original 1st Revised Sheet No. 27

Canceling Original Sheet No. 27

LARGE INTERRUPTIBLE GENERAL GAS SERVICE Rate 85

Page 1 of 3

Availability:

In all communities served for all interruptible general gas service customers whose interruptible natural gas load will exceed 100,000 dk annually as metered at a single delivery point. The rates herein are applicable only to customer's interruptible load. Customer's firm natural gas requirements must be separately metered or specified in a firm service agreement. Customer's firm load shall be billed at Firm General Gas Service Rate 70. For interruption purposes, the maximum daily firm requirement shall be set forth in the firm service agreement.

This rate schedule shall not apply for service to U.S. Government installations, which are covered by separate special contracts.

The Company reserves the right to refuse the initiation of service under this rate schedule based on the availability of gas supply.

Rate:

Basic Service Charge: \$1,600.00 per month

Distribution Delivery Charge: Maximum Minimum
\$0.237 per dk \$0.061 per dk

Cost of Gas: Determined Monthly- See Rate
Summary Sheet for Current Rate

Interim Rate Increase: 20.856% of amount billed under Basic Service Charge and Distribution Delivery Charge

Minimum Bill:

Basic Service Charge.

Payment:

Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.

Cost of Gas:

The cost of gas includes all applicable cost of gas items as defined in Cost of Gas – Natural Gas Rate 88 or any amendments or alterations thereto. The cost of gas component is subject to change on a monthly basis.

Date Filed: May 7, 2024 November 1, 2023

Effective Date: Service rendered on and after June 1, 2021

Issued By: Travis R. Jacobson
Director – Regulatory Affairs

Case No.: PU-20-37923-



Montana-Dakota Utilities Co.

400 N 4th Street
Bismarck, ND 58501

State of North Dakota Gas Rate Schedule

NDPSC Volume 8

Original 1st Revised Sheet No. 32

Canceling Original Sheet No. 32

RESIDENTIAL PROPANE SERVICE Rate 90

Page 1 of 1

Availability:

For the community of Hettinger for all domestic purposes. See Rate 100, §V.3, for definition on class of service.

Rate:

Basic Service Charge: \$0.8244 per day

Cost of Gas: Determined Monthly- See Rate
Summary Sheet for Current Rate

Interim Rate Increase: 20.856% of amount billed under Basic
Service Charge

Minimum Bill:

Basic Service Charge.

Payment:

Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.

Cost of Gas:

The cost of gas as defined in Cost of Gas - Propane Rate 99 or any amendments or alterations thereto. The cost of propane component is subject to change on a monthly basis.

General Terms and Conditions:

1. The Company may at its discretion and upon thirty days notice, disconnect service to a customer utilizing a second source of propane. Any customer so disconnected shall not be eligible for service hereunder for one year from date of disconnection and shall be subject to reconnection charges to restore service after the one-year period.
2. The foregoing schedule is subject to Rates 100 through 124 and any amendments or alterations thereto or additional rules and regulations promulgated by the Company under the laws of the state.

Date Filed: May 7, 2024November 1, 2023

Effective Date: Service rendered on and
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Director – Regulatory Affairs

Case No.: PU-20-37923-



Montana-Dakota Utilities Co.

400 N 4th Street
Bismarck, ND 58501

State of North Dakota Gas Rate Schedule

NDPSC Volume 8

~~Original~~ 1st Revised Sheet No. 34

~~Canceled~~ Original Sheet No. 34

FIRM GENERAL PROPANE SERVICE Rate 92

Page 1 of 2

Availability:

For the community of Hettinger for all purposes except for resale. See Rate 100, §V.3, for definition on class of service.

Rate:

For customers with meters rated
under 500 cubic feet per hour

Basic Service Charge: \$0.75 per day

Distribution Delivery Charge: \$1.174 per dk

For customers with meters rated
over 500 cubic feet per hour

Basic Service Charge: \$2.13 per day

Distribution Delivery Charge: \$0.917 per dk

Cost of Gas: Determined Monthly- See Rate
Summary Sheet for Current Rate

Interim Rate Increase:

20.856% of amount billed under Basic
Service Charge and Distribution
Delivery Charge

Minimum Bill:

Basic Service Charge.

Payment:

Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.

Cost of Gas:

The cost of propane as defined in Cost of Gas - Propane Rate 99 or any amendments or alterations thereto. The cost of propane component is subject to change on a monthly basis.

Distribution Delivery Stabilization Mechanism:

Service under this rate schedule is subject to an adjustment for the effects of weather in accordance with the Distribution Delivery Stabilization Mechanism Rate 87 or any amendments or alterations thereto.

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after June 1, 2021

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Director – Regulatory Affairs

Case No.: PU-20-37923-

Great Plains Natural Gas Co.
North Dakota Gas Tariffs – Interim



GREAT PLAINS NATURAL GAS CO.

A Division of Montana-Dakota Utilities Co.

State of North Dakota Gas Rate Schedule

NDPSC Volume 2
6th Revised Sheet No. 2
Canceling 5th Revised Sheet No. 2

FIRM GAS SERVICE – GENERAL Rate 65

Page 1 of 1

Availability:

Service under this schedule is available to any domestic or commercial customer located in Wahpeton, North Dakota whose maximum requirements are not more than 2,000 cubic feet per hour. See Rate 100 §III.2 for availability of firm gas service. Service under this rate shall not be subject to curtailment or interruption.

Rate:

Basic Service Charge:	\$0.250 per day
Distribution Delivery Charge:	\$0.922 per dk
Cost of Gas:	Determined Monthly – See Rate Summary Sheet for Current Rate
Interim Rate Increase:	20.856% of amount billed under Basic Service Charge and Distribution Delivery Charge

Minimum Bill:

Basic Service Charge.

Cost of Gas:

The cost of gas includes all applicable cost of gas items as defined in the Cost of Gas – Natural Gas Rate 88 or any amendments or alterations thereto. The cost of gas component is subject to change on a monthly basis.

Payment:

Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.

General Terms and Conditions:

The foregoing schedule is subject to Rates 100 through 106 and any amendments or alterations thereto or additional rules and regulations promulgated by the Company under the laws of the state.

Date Filed: November 1, 2023

Effective Date:

Issued By: Travis R. Jacobson
Director – Regulatory Affairs

Case No.: PU-23-



GREAT PLAINS NATURAL GAS CO.

A Division of Montana-Dakota Utilities Co.

State of North Dakota Gas Rate Schedule

NDPSC Volume 2
6th Revised Sheet No. 3
Canceling 5th Revised Sheet No. 3

INTERRUPTIBLE GAS SERVICE – GENERAL Rate 71

Page 1 of 3

Availability:

Service under this schedule is available on an interruptible basis to any commercial or industrial customer located in Wahpeton, North Dakota whose normal annual requirements are in excess of 1,000 Dk and who have satisfied Great Plains Natural Gas Co. of their ability and willingness to discontinue the use of said gas during the period of curtailment or interruption, by the use of standby facilities or suffering plant shut-down. The rates herein are applicable only to customer's interruptible load. Customer's firm natural gas requirements must be separately metered or specified in firm service agreement. The firm service volumes are subject to available capacity. Customer's firm load shall be billed at Firm Gas Service – General Rate 65. For interruptible purposes, the maximum daily firm requirements shall be set forth in the firm service agreement.

Rate:

Basic Service Charge:	\$180.00 per month
Distribution Delivery Charge:	
Maximum	\$0.669 per dk
Minimum	\$0.130 per dk
Cost of Gas:	Determined Monthly – See Rate Summary Sheet for Current Rate
Interim Rate Increase:	20.856% of amount billed under Basic Service Charge and Distribution Delivery Charge

Minimum Bill:

Basic Service Charge

Cost of Gas:

The cost of gas includes all applicable cost of gas items as defined in the Cost of Gas – Natural Gas Rate 88 or any amendments or alterations thereto. The cost of gas component is subject to change on a monthly basis.

Payment:

Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.

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Case No.: PU-23-



GREAT PLAINS NATURAL GAS CO.

A Division of Montana-Dakota Utilities Co.

State of North Dakota Gas Rate Schedule

NDPSC Volume 2

5th Revised Sheet No. 5

Cancelling 4th Revised Sheet No. 5

INTERRUPTIBLE TRANSPORTATION SERVICE Rate 80

Page 1 of 8

Availability:

Service under this rate schedule is available on an interruptible basis to any commercial or industrial customer located in Wahpeton, North Dakota whose normal annual requirements are in excess of 1,000 Dk and who have satisfied Great Plains Natural Gas Co. of their ability and willingness to discontinue the use of said gas during the period of curtailment or interruption, by the use of standby facilities or suffering plant shut-down. This service is applicable for transportation of natural gas to customer's premise (metered at a single delivery point) through the Company's distribution facilities. To obtain transportation service, a customer must meet the general terms and conditions of service provided hereunder and enter into a gas transportation agreement upon request of the Company.

Rate:

Basic Service Charge:	\$180.00 per month
Distribution Delivery Charge:	
Maximum	\$0.669 per dk
Minimum	\$0.130 per dk
Interim Rate Increase:	20.856% of amount billed under Basic Service Charge and Distribution Delivery Charge

Customers shall pay Basic Service Charge plus a negotiated rate not to exceed the maximum rate or less than the minimum rate specified above.

Minimum Bill:

Basic Service Charge

Payment:

Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.

Date Filed: November 1, 2023

Effective Date:

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Case No.: PU-23-

Tariffs Reflecting Proposed Changes



GREAT PLAINS NATURAL GAS CO.

A Division of Montana-Dakota Utilities Co.

State of North Dakota Gas Rate Schedule

NDPSC Volume 2

~~56~~th Revised Sheet No. 2

Canceling ~~45~~th Revised Sheet No. 2

FIRM GAS SERVICE – GENERAL Rate 65

Page 1 of 1

Availability:

Service under this schedule is available to any domestic or commercial customer located in Wahpeton, North Dakota whose maximum requirements are not more than 2,000 cubic feet per hour. See Rate 100 §III.2 for availability of firm gas service. Service under this rate shall not be subject to curtailment or interruption.

Rate:

Basic Service Charge: \$0.250 per day

Distribution Delivery Charge: \$0.922 per dk

Cost of Gas: Determined Monthly – See Rate
Summary Sheet for Current Rate

Interim Rate Increase: 20.856% of amount billed under
Basic Service Charge and
Distribution Delivery Charge

Minimum Bill:

Basic Service Charge.

Cost of Gas:

The cost of gas includes all applicable cost of gas items as defined in the Cost of Gas – Natural Gas Rate 88 or any amendments or alterations thereto. The cost of gas component is subject to change on a monthly basis.

Payment:

Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.

General Terms and Conditions:

The foregoing schedule is subject to Rates 100 through 106 and any amendments or alterations thereto or additional rules and regulations promulgated by the Company under the laws of the state.

Date Filed: ~~May 7, 2021~~ November 1, 2023

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Director – Regulatory Affairs

Case No.: ~~PU-20-37923-~~



GREAT PLAINS NATURAL GAS CO.

A Division of Montana-Dakota Utilities Co.

State of North Dakota Gas Rate Schedule

NDPSC Volume 2

~~56~~th Revised Sheet No. 3

Canceling ~~45~~th Revised Sheet No. 3

INTERRUPTIBLE GAS SERVICE – GENERAL Rate 71

Page 1 of 3

Availability:

Service under this schedule is available on an interruptible basis to any commercial or industrial customer located in Wahpeton, North Dakota whose normal annual requirements are in excess of 1,000 Dk and who have satisfied Great Plains Natural Gas Co. of their ability and willingness to discontinue the use of said gas during the period of curtailment or interruption, by the use of standby facilities or suffering plant shut-down. The rates herein are applicable only to customer's interruptible load. Customer's firm natural gas requirements must be separately metered or specified in firm service agreement. The firm service volumes are subject to available capacity. Customer's firm load shall be billed at Firm Gas Service – General Rate 65. For interruptible purposes, the maximum daily firm requirements shall be set forth in the firm service agreement.

Rate:

Basic Service Charge:	\$180.00 per month
Distribution Delivery Charge:	
Maximum	\$0.669 per dk
Minimum	\$0.130 per dk
Cost of Gas:	Determined Monthly – See Rate Summary Sheet for Current Rate

Interim Rate Increase: 20.856% of amount billed under
Basic Service Charge and
Distribution Delivery Charge

Minimum Bill:

Basic Service Charge

Cost of Gas:

The cost of gas includes all applicable cost of gas items as defined in the Cost of Gas – Natural Gas Rate 88 or any amendments or alterations thereto. The cost of gas component is subject to change on a monthly basis.

Payment:

Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.

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Case No.: PU-~~20-37923-~~



GREAT PLAINS NATURAL GAS CO.

A Division of Montana-Dakota Utilities Co.

State of North Dakota Gas Rate Schedule

NDPSC Volume 2

~~45th~~ Revised Sheet No. 5

Cancelling ~~3rd~~ ~~4th~~ Revised Sheet No. 5

INTERRUPTIBLE TRANSPORTATION SERVICE Rate 80

Page 1 of 8

Availability:

Service under this rate schedule is available on an interruptible basis to any commercial or industrial customer located in Wahpeton, North Dakota whose normal annual requirements are in excess of 1,000 Dk and who have satisfied Great Plains Natural Gas Co. of their ability and willingness to discontinue the use of said gas during the period of curtailment or interruption, by the use of standby facilities or suffering plant shut-down. This service is applicable for transportation of natural gas to customer's premise (metered at a single delivery point) through the Company's distribution facilities. To obtain transportation service, a customer must meet the general terms and conditions of service provided hereunder and enter into a gas transportation agreement upon request of the Company.

Rate:

Basic Service Charge: \$180.00 per month

Distribution Delivery Charge:

Maximum \$0.669 per dk

Minimum \$0.130 per dk

Interim Rate Increase: 20.856% of amount billed under Basic
Service Charge and Distribution Delivery
Charge

Customers shall pay Basic Service Charge plus a negotiated rate not to exceed the maximum rate or less than the minimum rate specified above.

Minimum Bill:

Basic Service Charge

Payment:

Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.

Date Filed: ~~May 7, 2024~~ November 1, 2023

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Director – Regulatory Affairs

Case No.: PU-~~20-37923-~~

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.

CASE NO. PU-23-__

INDEX OF STATEMENTS - INTERIM

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MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
PROJECTED OPERATING INCOME AND RATE OF RETURN
REFLECTING ADDITIONAL REVENUE REQUIREMENTS - INTERIM
PROJECTED 2024

	Before Additional Revenue Requirements 1/	Additional Revenue Requirements	Reflecting Additional Revenue Requirements
Operating Revenues			
Sales	\$149,672,336	\$10,094,838	\$159,767,174
Transportation	6,598,674		6,598,674
Other	3,576,667		3,576,667
Total Revenues	<u>\$159,847,677</u>	<u>\$10,094,838</u>	<u>\$169,942,515</u>
Operating Expenses			
Operation and Maintenance			
Cost of Gas	\$106,767,865		\$106,767,865
Other O&M	28,342,044		28,342,044
Total O&M	<u>\$135,109,909</u>		<u>\$135,109,909</u>
Depreciation	14,041,548		14,041,548
Taxes Other Than Income	3,058,090		3,058,090
Income Taxes	154,126	2,463,635 2/	2,617,761
Total Expenses	<u>\$152,363,673</u>	<u>\$2,463,635</u>	<u>\$154,827,308</u>
Operating Income	<u>\$7,484,004</u>	<u>\$7,631,203</u>	<u>\$15,115,207</u>
Rate Base	<u>\$217,141,315</u>		<u>\$217,141,315</u>
Rate of Return	3.447%		6.961%

1/ Statement A, Page 2.

2/ Reflects state and federal taxes at 24.4049%.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
INCOME STATEMENT - INTERIM
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Per Books 2022	Projected 2023	Projected 2024	Reference
Operating Revenues				
Sales	\$193,146,824	\$143,200,905	\$149,672,336	Statement F
Transportation	2,951,202	2,299,249	6,598,674	Statement F
Other	3,483,935	3,956,619	3,576,667	Statement F
Total Revenues	<u>\$199,581,961</u>	<u>\$149,456,773</u>	<u>\$159,847,677</u>	
Operating Expenses				
Operation and Maintenance				
Cost of Gas	\$146,721,802	\$96,769,793	\$106,767,865	Statement G
Other O&M	25,006,427	27,281,063	28,342,044	Statement G
Total O&M	<u>\$171,728,229</u>	<u>\$124,050,856</u>	<u>\$135,109,909</u>	
Depreciation and Amortization	12,166,926	12,785,922	14,041,548	Statement H
Taxes Other Than Income	2,749,658	2,899,919	3,058,090	Statement I
Current Income Taxes	2,389,690	717,287	154,126	Statement J
Deferred Income Taxes	(458,327)			
Total Expenses	<u>\$188,576,176</u>	<u>\$140,453,984</u>	<u>\$152,363,673</u>	
Operating Income	\$11,005,785	\$9,002,789	\$7,484,004	
Rate Base	\$200,771,003	\$199,779,738	\$217,141,315	
Rate of Return	5.482%	4.506%	3.447%	
Return on Equity	6.524%	4.346%	2.297%	

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
AVERAGE RATE BASE - INTERIM
TWELVE MONTHS ENDED DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Per Books Average	Adjusted Per Books Average 1/	Projected 1/		Reference
			2023	2024	
Gas Plant in Service	\$347,573,249	\$333,537,910	\$352,596,233	\$378,345,500	Statement B
Accumulated Reserve for Depreciation	133,331,390	132,076,553	142,444,624	152,424,308	Statement C
Net Gas Plant in Service	\$214,241,859	\$201,461,357	\$210,151,609	\$225,921,192	
Additions:					
Materials and Supplies	\$2,324,350	\$2,324,350	\$2,463,479	\$2,463,479	Statement D
Fuel Stock	24,694	24,694	26,293	26,293	Statement D
Prepayments	370,141	370,141	371,204	415,793	Statement D
Gas in Underground Storage	82,564	82,564	94,775	0	Statement D
Prepaid Demand/Commodity	10,253	10,253	10,270	0	Statement D
Unamortized Loss on Debt	238,180	238,180	179,116	120,097	Statement D
Unamort. Redemption Cost of Pref. Stock	43,428	43,428	39,450	35,472	Statement D
Gain/Loss on Sale	445,525	445,525	423,082	400,639	Statement D
Provision for Pension & Benefits	15,886,959	15,886,959	17,300,504	18,273,074	Statement D
Provision for Post Retirement	2,786,694	2,786,694	3,650,152	4,511,690	Statement D
Total Additions	\$22,212,788	\$22,212,788	\$24,558,325	\$26,246,537	
Total Before Deductions	\$236,454,647	\$223,674,145	\$234,709,934	\$252,167,729	
Deductions:					
Accumulated Deferred Income Taxes	\$29,090,506	\$28,589,918	\$28,808,122	\$28,864,330	Statement J
Customer Advances	6,593,138	6,593,138	6,122,074	6,162,084	Statement D
Total Deductions	\$35,683,644	\$35,183,056	\$34,930,196	\$35,026,414	
Total Rate Base	<u>\$200,771,003</u>	<u>\$188,491,089</u>	<u>\$199,779,738</u>	<u>\$217,141,315</u>	

1/ Excludes Gwinner Pipeline.

**MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
SUMMARY OF PLANT IN SERVICE - INTERIM
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024**

	Per Books 2022	Projected 2023 1/	Average 2023 1/	Projected 2024 1/	Average 2024 1/
Transmission	\$2,016,312	\$2,016,008	\$2,016,160	\$2,015,704	\$2,015,856
Distribution	280,606,602	297,665,158	289,135,881	317,472,386	307,568,774
General	19,052,981	19,116,905	19,084,946	22,624,257	20,870,582
Intangible Plant - General	6,259,193	7,647,869	6,953,531	13,069,086	10,358,478
Common	19,026,661	19,546,303	19,286,482	21,035,000	20,290,652
Intangible Plant - Common	16,169,758	15,874,176	16,021,967	18,413,608	17,143,892
Acquisition Adjustment	<u>97,266</u>	<u>97,266</u>	<u>97,266</u>	<u>97,266</u>	<u>97,266</u>
Total Plant in Service	<u>\$343,228,773</u>	<u>\$361,963,685</u>	<u>\$352,596,233</u>	<u>\$394,727,307</u>	<u>\$378,345,500</u>

1/ Statement B, Schedule B-1, page 1.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
PLANT IN SERVICE ROLL FORWARD - INTERIM
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Per Books 2022	2023	Average 2023	2024	Average 2024
		Additions 1/ Retirements 2/	Balance	Additions 1/ Retirements 2/	Balance
Transmission	\$2,016,312	\$0 (\$304)	\$2,016,008	\$0 (\$304)	\$2,015,704
Distribution 3/	\$280,606,602	\$18,992,484 (\$1,933,928)	\$297,665,158	\$21,869,325 (\$2,062,097)	\$317,472,386
<u>General</u>					
Other	\$5,782,335	\$466,508 (\$102,652)	\$6,146,191	\$3,294,111 (\$102,213)	\$9,338,089
Structures & Improvements	3,166,799	9,592 (47,185)	3,129,206	528,053 (46,625)	3,610,634
Computer Equipment	37,033	3,878 (2,441)	38,470	12,559 (2,531)	48,498
Vehicles	5,406,919	687,500 (233,585)	5,860,834	387,000 (253,875)	5,993,959
Work Equipment	4,659,895	325,000 (1,042,691)	3,942,204	556,000 (865,127)	3,633,077
Total General	\$19,052,981	\$1,492,478 (\$1,428,554)	\$19,116,905	\$4,777,723 (\$1,270,371)	\$22,624,257
General Intangible 3/	\$6,259,193	\$1,392,427 (\$3,751)	\$7,647,869	\$5,425,801 (\$4,584)	\$13,069,086
<u>Common</u>					
Other	\$3,499,288	\$110,951 (\$66,216)	\$3,544,023	\$845,598 (\$68,751)	\$4,320,870
Structures & Improvements	12,910,147	162,020 (41,312)	13,030,855	287,900 (41,699)	13,277,056
Computer Equipment	1,094,118	362,940 (142,941)	1,314,117	588,187 (161,023)	1,741,281
Vehicles	1,523,108	225,570 (91,370)	1,657,308	137,920 (99,435)	1,695,793
Total Common	\$19,026,661	\$861,481 (\$341,839)	\$19,546,303	\$1,859,605 (\$370,908)	\$21,035,000
Common Intangible	\$16,169,758	\$128,066 (\$423,648)	\$15,874,176	\$2,955,335 (\$415,903)	\$18,413,608
Acquisition Adjustment	\$97,266	\$0	\$97,266	\$0	\$97,266
Total Gas Plant in Service	\$343,228,773	\$22,866,936 (\$4,132,024)	\$361,963,685	\$36,887,789 (\$4,124,167)	\$394,727,307

- 1/ Statement B, Schedule B-2, page 1.
2/ Based on three-year average of retirements.
3/ Excludes Gwinner Pipeline.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
AVERAGE PLANT IN SERVICE BY ACCOUNT - INTERIM
FOR THE YEAR ENDING DECEMBER 31, 2022

Acct. No.	Account	Per Books 2022	2023			Average 2023
			Additions	Retirements	Balance	
	<u>Transmission Plant</u>					
365.1	Land	\$1,353	\$0	\$0	\$1,353	\$1,353
365.2	Rights of Way	38,326	0	0	38,326	38,326
366	Structures & Improvements	8,532	0	0	8,532	8,532
367	Mains	1,533,578	0	0	1,533,578	1,533,578
369	Measuring/Regulating Equipment	434,523	0	(304)	434,219	434,371
	Total Transmission Plant	\$2,016,312	\$0	(\$304)	\$2,016,008	\$2,016,160
	<u>Distribution Plant</u>					
374.1	Land 1/	\$967,302	\$0	\$0	\$967,302	\$967,302
374.2	Rights of Way 1/	324,782	0	0	324,782	324,782
375	Structures & Improvements 1/	915,654	0	(92)	915,562	915,608
376	Mains 1/	152,452,837	8,442,437	(655,547)	160,239,727	156,346,282
378	Meas. & Reg. Equip.- General	2,904,915	789,963	(12,201)	3,682,677	3,293,796
379	Meas. & Reg. Equip.- City Gate 1/	9,202,599	61,390	0	9,263,989	9,233,294
380	Services	68,245,571	5,045,401	(498,193)	72,792,779	70,519,175
381	Meters	36,574,637	3,240,324	(672,973)	39,141,988	37,858,313
383	Service Regulators	5,297,361	396,943	(62,509)	5,631,795	5,464,578
385	Industrial Meas. & Reg. Station Equipment	2,213,648	728,921	(9,076)	2,933,493	2,573,571
386.1	Misc. Property on Customer Premise	1,680	0	0	1,680	1,680
387.2	Other Distribution Equipment	1,505,616	287,105	(23,337)	1,769,384	1,637,500
	Total Distribution Plant	\$280,606,602	\$18,992,484	(\$1,933,928)	\$297,665,158	\$289,135,881
	<u>General Plant</u>					
389	Land & Rights of Way	\$302,143	\$21,027	\$0	\$323,170	\$312,657
390	Structures & Improvements	3,166,799	9,592	(47,185)	3,129,206	3,148,003
391.1	Office Furniture & Fixtures	69,456	7,288	(7,842)	68,902	69,179
391.3	Computer Equipment - PC	8,864	570	(140)	9,294	9,079
392.1	Transportation Equip. - Non-Unitized	181,295	0	0	181,295	181,295
392.2	Transportation Equip. - Unitized	5,225,624	687,500	(233,585)	5,679,539	5,452,582
393	Stores Equipment	35,222	0	0	35,222	35,222
394.1	Tools, Shop & Garage Equipment	4,507,361	335,474	(56,793)	4,786,042	4,646,702
395	Laboratory Equipment	104,956	2,786	(27,425)	80,317	92,636
396.1	Trailers - Work Equipment	535,507	0	(9,532)	525,975	530,741
396.2	Power Operated Equipment	4,124,388	325,000	(1,033,159)	3,416,229	3,770,309
397.1	Radio Communication Equip.- Fixed	566,550	59,377	(6,175)	619,752	593,151
397.2	Radio Communication Equip.- Mobile	133,951	10,584	(1,889)	142,646	138,299
397.3	Telephone Communication Equip.	25,196	0	0	25,196	25,196
397.8	Network Equipment	28,169	3,308	(2,301)	29,176	28,673
398	Miscellaneous Equipment	37,500	29,972	(2,528)	64,944	51,222
	Total General Plant	\$19,052,981	\$1,492,478	(\$1,428,554)	\$19,116,905	\$19,084,946
	<u>Intangible Plant - General</u>					
301	Organization	\$497	\$0	\$0	\$497	\$497
302	Franchises	6,776	0	0	6,776	6,776
303	Intangible Plant - Misc. 1/	6,251,920	1,392,427	(3,751)	7,640,596	6,946,258
	Total Intangible Plant - General	\$6,259,193	\$1,392,427	(\$3,751)	\$7,647,869	\$6,953,531
	<u>Common Plant</u>					
389	Land & Rights of Way	\$657,121	\$0	(\$9,265)	\$647,856	\$652,489
390	Structures & Improvements	12,910,147	162,020	(41,312)	13,030,855	12,970,501

1/ Excludes Gwinner Pipeline.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
AVERAGE PLANT IN SERVICE BY ACCOUNT - INTERIM
FOR THE YEAR ENDING DECEMBER 31, 2022

Acct. No.	Account	Per Books 2022	2023			Average 2023
			Additions	Retirements	Balance	
391.1	Office Furniture & Fixtures	468,133	73,951	(35,531)	506,553	487,343
391.3	Computer Equipment - PC	671,303	102,630	(69,278)	704,655	687,979
391.5	Computer Equipment - Other	347,642	41,427	(66,747)	322,322	334,982
392.1	Transportation Equip. - Non-Unitized	2,814	0	0	2,814	2,814
392.2	Transportation Equip. - Unitized	1,520,294	225,570	(91,370)	1,654,494	1,587,394
392.3	Transportation Equip. - Aircraft	993,488	0	0	993,488	993,488
393	Stores Equipment	25,973	0	0	25,973	25,973
394.1	Tools, Shop & Garage Equipment	147,460	6,748	(1,961)	152,247	149,853
394.3	Vehicle Maintenance Equipment	9,068	0	(518)	8,550	8,809
397.1	Radio Communication Equip.- Fixed	481,541	30,252	(3,034)	508,759	495,150
397.2	Radio Communication Equip.- Mobile	196,054	0	(1,039)	195,015	195,534
397.3	Telephone Communication Equip.	145,558	0	(2,489)	143,069	144,313
397.5	Supervisory & Telephone Equip.	5,526	0	(190)	5,336	5,431
397.8	Network Equipment	75,173	218,883	(6,916)	287,140	181,157
398	Miscellaneous Equipment	369,366	0	(12,189)	357,177	363,272
	Total Common Plant	<u>\$19,026,661</u>	<u>\$861,481</u>	<u>(\$341,839)</u>	<u>\$19,546,303</u>	<u>\$19,286,482</u>
303	Intangible Plant - Common	\$16,169,758	\$128,066	(\$423,648)	\$15,874,176	\$16,021,967
	Acquisition Adjustment	<u>\$97,266</u>	<u>\$0</u>	<u>\$0</u>	<u>\$97,266</u>	<u>\$97,266</u>
	Total Gas Plant in Service	<u><u>\$343,228,773</u></u>	<u><u>\$22,866,936</u></u>	<u><u>(\$4,132,024)</u></u>	<u><u>\$361,963,685</u></u>	<u><u>\$352,596,233</u></u>

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
AVERAGE PLANT IN SERVICE BY ACCOUNT - INTERIM
FOR THE YEAR ENDING DECEMBER 31, 2022

Acct. No.	Account	2023 Balance	2024 Additions	2024 Retirements	2024 Balance	Average 2024
	<u>Transmission Plant</u>					
365.1	Land	\$1,353	\$0	\$0	\$1,353	\$1,353
365.2	Rights of Way	38,326	0	0	38,326	38,326
366	Structures & Improvements	8,532	0	0	8,532	8,532
367	Mains	1,533,578	0	0	1,533,578	1,533,578
369	Measuring/Regulating Equipment	434,219	0	(304)	433,915	434,067
	Total Transmission Plant	\$2,016,008	\$0	(\$304)	\$2,015,704	\$2,015,856
	<u>Distribution Plant</u>					
374.1	Land	\$967,302	\$0	\$0	\$967,302	\$967,302
374.2	Rights of Way	324,782	0	0	324,782	324,782
375	Structures & Improvements	915,562	11,687	(92)	927,157	921,360
376	Mains	160,239,727	9,462,314	(689,031)	169,013,010	164,626,368
378	Meas. & Reg. Equip.- General	3,682,677	1,229,850	(15,467)	4,897,060	4,289,869
379	Meas. & Reg. Equip.- City Gate	9,263,989	1,183,496	0	10,447,485	9,855,737
380	Services	72,792,779	6,137,331	(531,387)	78,398,723	75,595,751
381	Meters	39,141,988	3,457,200	(720,213)	41,878,975	40,510,482
383	Service Regulators	5,631,795	387,447	(66,455)	5,952,787	5,792,291
385	Industrial Meas. & Reg. Station Equipment	2,933,493	0	(12,027)	2,921,466	2,927,480
386.1	Misc. Property on Customer Premise	1,680	0	0	1,680	1,680
387.2	Other Distribution Equipment	1,769,384	0	(27,425)	1,741,959	1,755,672
	Total Distribution Plant	\$297,665,158	\$21,869,325	(\$2,062,097)	\$317,472,386	\$307,568,774
	<u>General Plant</u>					
389	Land & Rights of Way	\$323,170	\$503,950	\$0	\$827,120	\$575,145
390	Structures & Improvements	3,129,206	528,053	(46,625)	3,610,634	3,369,920
391.1	Office Furniture & Fixtures	68,902	20,460	(7,779)	81,583	75,242
391.3	Computer Equipment - PC	9,294	1,541	(147)	10,688	9,991
392.1	Transportation Equip. - Non-Unitized	181,295	0	0	181,295	181,295
392.2	Transportation Equip. - Unitized	5,679,539	387,000	(253,875)	5,812,664	5,746,101
393	Stores Equipment	35,222	13,607	0	48,829	42,026
394.1	Tools, Shop & Garage Equipment	4,786,042	1,000,382	(60,304)	5,726,120	5,256,081
395	Laboratory Equipment	80,317	22,748	(20,987)	82,078	81,198
396.1	Trailers - Work Equipment	525,975	0	(9,362)	516,613	521,294
396.2	Power Operated Equipment	3,416,229	556,000	(855,765)	3,116,464	3,266,347
397.1	Radio Communication Equip.- Fixed	619,752	286,321	(6,755)	899,318	759,535
397.2	Radio Communication Equip.- Mobile	142,646	1,446,643	(2,011)	1,587,278	864,962
397.3	Telephone Communication Equip.	25,196	0	0	25,196	25,196
397.8	Network Equipment	29,176	11,018	(2,384)	37,810	33,493
398	Miscellaneous Equipment	64,944	0	(4,377)	60,567	62,756
	Total General Plant	\$19,116,905	\$4,777,723	(\$1,270,371)	\$22,624,257	\$20,870,582
	<u>Intangible Plant - General</u>					
301	Organization	\$497	\$0	\$0	\$497	\$497
302	Franchises	6,776	0	0	6,776	6,776
303	Intangible Plant - Misc	7,640,596	5,425,801	(4,584)	13,061,813	10,351,205
	Total Intangible Plant - General	\$7,647,869	\$5,425,801	(\$4,584)	\$13,069,086	\$10,358,478
	<u>Common Plant</u>					
389	Land & Rights of Way	\$647,856	\$0	(\$9,135)	\$638,721	\$643,288
390	Structures & Improvements	13,030,855	287,900	(41,699)	13,277,056	13,153,956
391.1	Office Furniture & Fixtures	506,553	87,538	(38,447)	555,644	531,098
391.3	Computer Equipment - PC	704,655	267,313	(72,720)	899,248	801,951

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
AVERAGE PLANT IN SERVICE BY ACCOUNT - INTERIM
FOR THE YEAR ENDING DECEMBER 31, 2022

Acct. No.	Account	2023	2024		Average 2024
		Balance	Additions	Retirements	
391.5	Computer Equipment - Other	322,322	95,682	(61,886)	356,118
392.1	Transportation Equip. - Non-Unitized	2,814	0	0	2,814
392.2	Transportation Equip. - Unitized	1,654,494	137,920	(99,435)	1,692,979
392.3	Transportation Equip. - Aircraft	993,488	0	0	993,488
393	Stores Equipment	25,973	1,624	0	27,597
394.1	Tools, Shop & Garage Equipment	152,247	20,619	(2,025)	170,841
394.3	Vehicle Maintenance Equipment	8,550	0	(488)	8,062
397.1	Radio Communication Equip.- Fixed	508,759	98,620	(3,205)	604,174
397.2	Radio Communication Equip.- Mobile	195,015	625,970	(1,034)	819,951
397.3	Telephone Communication Equip.	143,069	0	(2,446)	140,623
397.5	Supervisory & Telephone Equip.	5,336	0	(184)	5,152
397.8	Network Equipment	287,140	225,192	(26,417)	485,915
398	Miscellaneous Equipment	357,177	11,227	(11,787)	356,617
	Total Common Plant	<u>\$19,546,303</u>	<u>\$1,859,605</u>	<u>(\$370,908)</u>	<u>\$21,035,000</u>
303	Intangible Plant - Common	\$15,874,176	\$2,955,335	(\$415,903)	\$18,413,608
	Acquisition Adjustment	<u>\$97,266</u>	<u>\$0</u>	<u>\$0</u>	<u>\$97,266</u>
	Total Gas Plant in Service	<u><u>\$361,963,685</u></u>	<u><u>\$36,887,789</u></u>	<u><u>(\$4,124,167)</u></u>	<u><u>\$394,727,307</u></u>
					<u><u>\$378,345,500</u></u>

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
AVERAGE PLANT IN SERVICE - GWINNER PIPELINE - INTERIM
FOR THE YEAR ENDING DECEMBER 31, 2022

Acct. No.	Account	Per Books Plant		
		2021	2022	Average
374.1	Land	\$75,717	\$82,567	\$79,142
374.2	Rights of Way	784,206	784,206	784,206
375	Structures & Improvements	16,225	16,225	16,225
376	Mains	9,557,150	9,557,150	9,557,150
379	Meas.& Reg. Equip. - City Gate	1,077,337	1,077,337	1,077,337
	Total Distribution Plant	\$11,510,635	\$11,517,485	\$11,514,060
303	Intangible Plant - Misc.	\$2,521,279	\$2,521,279	\$2,521,279
	Total Gas Plant in Service - Gwinner	<u>\$14,031,914</u>	<u>\$14,038,764</u>	<u>\$14,035,339</u>
Total Gas Plant in Service Less Gwinner		<u>\$323,847,046</u>	<u>\$343,228,773</u>	<u>\$333,537,910</u>

**MONTANA-DAKOTA UTILITIES CO. &
GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
SUMMARY - PLANT ADDITIONS - INTERIM
PROJECTED 2023 - 2024**

	Projected	
	2023 1/	2024 2/
Distribution	\$18,992,484	\$21,869,325
General		
Other	\$466,508	\$3,294,111
Structures & Improvements	9,592	528,053
Computer Equipment	3,878	12,559
Vehicles	687,500	387,000
Work Equipment	325,000	556,000
Total General	\$1,492,478	\$4,777,723
General Intangible	\$1,392,427	\$5,425,801
Common		
Other	\$110,951	\$845,598
Structures & Improvements	162,020	287,900
Computer Equipment	362,940	588,187
Vehicles	225,570	137,920
Total Common	\$861,481	\$1,859,605
Common Intangible	\$128,066	\$2,955,335
Total Additions	<u>\$22,866,936</u>	<u>\$36,887,789</u>

1/ Statement B, Schedule B-2, pages 2 through 5.
2/ Statement B, Schedule B-2, pages 6 through 9.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
PLANT ADDITIONS - INTERIM
PROJECTED 2023

<u>Project No.</u>	<u>Account</u>	<u>Description</u>	<u>North Dakota</u>
		<u>Distribution</u>	
Various	376	Mains Replace	\$720,042
Various	376	Mains Growth	889,475
Various	376	System Safety and Integrity Mains Replacement	4,029,552
FP-316067	376	Cathodic Protection	224,490
FP-318095	376	High Pressure Service Set Replacements	204,659
FP-319002	376	Mains Forced Relocate - Minot	120,414
Various	376	Install Mains	622,191
FP-323578	376	High Pressure Main - Casselton	1,619,143
FP-323304	376	Replace Valve and Pipe	12,471
		Total Account 376	<u>\$8,442,437</u>
FP-318153	378	Regulator Station Growth	\$96,196
Various	378	Regulator Station Replacement	98,100
FP-318989	378	Station Heater - Valley City	197,335
FP-320801	378	Additional SCADA Sites	7,293
FP-320894	378	Pressure Recording Equipment	6,371
FP-322322	378	Install SCADA Equipment - Hankinson	28,043
FP-323581	378	Regulator Station - Casselton	356,625
		Total Account 378	<u>\$789,963</u>
FP-316996	379	Rebuild Town Border Station - Minot Air Force Base	\$53,359
FP-318986	379	Line Heater Replacement - Walhalla	8,031
		Total Account 379	<u>\$61,390</u>
Various	380	Service Lines Growth	\$1,239,475
Various	380	Service Lines Replace	718,590
Various	380	System Safety and Integrity Service Replacement	3,075,877
Various	380	Install Services	11,459
		Total Account 380	<u>\$5,045,401</u>
Various	381	Meters	\$3,094,720
FP-323655	381	Meters - Casselton	145,604
	381	Total Account 381	<u>\$3,240,324</u>
Various	383	Regulators	\$396,943
FP-318602	385	Heskett Pipeline	\$728,921
FP-319833	387.2	Equipment Compliance Upgrade - Hettinger	\$103,910
FP-322771	387.2	Septic Tank Protection - Hettinger	37,780
FP-321590	387.2	Paint Facility - Hettinger	145,415
		Total Account 387	<u>\$287,105</u>
		Total Distribution	\$18,992,484

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
PLANT ADDITIONS - INTERIM
PROJECTED 2023

<u>Project No.</u>	<u>Account</u>	<u>Description</u>	<u>North Dakota</u>
		<u>General</u>	
FP-320251	389	Purchase Land for Office/Shop - Langdon	\$21,027
FP-322805	390	Replace Air Conditioner Unit - Valley City	\$2,405
FP-322895	390	Replace Garage Door - Fergus Falls	1,585
FP-323068	390	Replace Carpet and Paint - Fergus Falls	5,602
		Total Account 390	<u>\$9,592</u>
FP-323527	391.1	Purchase Tables and Chairs	\$7,288
FP-100958	391.3	Replacement of Computing Devices and Peripherals	\$570
FP-100960	392.2	Vehicles	\$687,500
Various	394.1	Tools and Minor Work Equipment	\$89,921
Various	394.1	Regulator Station Training Trailer	59,838
FP-319901	394.1	Drilling Machine Systems	7,636
FP-320796	394.1	Welder Respirators	16,500
Various	394.1	Miscellaneous Tools	53,306
FP-322434	394.1	Training Tools - Bismarck	21,444
FP-322810	394.1	Hydraulic Sealant Guns - Jamestown	6,564
FP-323844	394.1	Locator - Jamestown	5,510
FP-322449	394.1	Plasma Cutter - Minot	5,432
FP-322541	394.1	Electro and Butt Fusion Machine - Dickinson	9,371
FP-322702	394.1	Smart Calibrating Stations for CGI units	12,553
FP-322703	394.1	Hydraulic Squeeze Tool - Bismarck	9,533
FP-322713	394.1	Wire Feed Welder	5,755
Various	394.1	Valve Changers - Jamestown	25,670
FP-322885	394.1	Locator - Wahpeton	6,441
		Total Account 394	<u>\$335,474</u>
FP-322356	395	Noise Dosimeter Unit	\$1,469
FP-323825	395	Handheld Gas Analyzer - Bismarck	1,317
		Total Account 395	<u>\$2,786</u>
FP-100980	396.2	Work Equipment	\$325,000
Various	397.1	Communication Equipment	\$27,990
FP-316912	397.1	Fixed Network Equipment	31,387
FP-321655	397.2	SCADA Cellular Modems	10,584
Various	397.8	IT Network Equipment	3,308
		Total Account 397	<u>\$73,269</u>
FP-320952	398	Training Equipment	\$20,985
FP-321650	398	Projector System - Minot	5,657
FP-322458	398	Office Lockers - Minot	3,330
		Total Account 398	<u>\$29,972</u>

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
PLANT ADDITIONS - INTERIM
PROJECTED 2023

<u>Project No.</u>	<u>Account</u>	<u>Description</u>	<u>North Dakota</u>
		Total General	\$1,492,478
		<u>General Intangible</u>	
FP-320245	303	Upgrade GIS Data Addition SCADA	\$407,688
FP-321547	303	Upgrade FIS Energy Version	1,336
FP-322914	303	AR/VR Training Development	18,388
FP-323100	303	Integrate Landworks Software	10,133
FP-323583	303	Town Border Station Upgrades - Casselton	954,882
		Total General Intangible	\$1,392,427
		<u>Common</u>	
FP-316843	390	Replace Outdoor Lights with LED - Bismarck Service Center	\$3,257
FP-317038	390	Install Automated Gates - Bismarck Service Center	63,553
FP-318336	390	Remodel Restrooms General Office - Bismarck	60,482
FP-318837	390	Replace Carpet - Dickinson	13,317
FP-322281	390	Upgrade Door Latching System General Office - Bismarck	2,806
FP-322291	390	Replace Cooling Tower	9,216
FP-322417	390	Building Repairs - Lignite	1,677
FP-322562	390	Install Gate - Dickinson	1,885
FP-323442	390	Replace HVAC Parts	753
FP-323586	390	Repairs to Office Building - New England	1,743
FP-323619	390	Replace Card Access Control - Bismarck	1,170
FP-323681	390	Replace Garage Door - Mobridge	110
FP-323669	390	Replace Wiring and Bearings to Air Handler - Bismarck	674
FP-323725	390	Repair Overhead Door - Williston	1,341
FP-324816	390	Replace Air Conditioner Condenser - Mobridge	36
		Total Account 390	\$162,020
FP-100755	391.1	Office Structure and Equipment	\$64,833
FP-323830	391.1	Office Furniture - Dickinson Service Center	5,905
FP-324766	391.1	Plotter - Bismarck Service Center	3,213
FP-100014	391.3	Toughbook Replacements	32,970
FP-100756	391.3	Personal Computers and Peripherals	69,341
FP-321635	391.3	MacBook Replacements	319
FP-317563	391.5	Computer Equipment	1,677
FP-322268	391.5	ThoughtSpot Servers	23,789
FP-323139	391.5	Fixed Network Database Servers	15,961
		Total Account 391	\$218,008
FP-100719	392.2	Vehicles	\$225,570
FP-318216	394.1	Communication Equipment and Tools	\$6,732
FP-323502	394.1	Replace Locator - Linton	16
		Total Account 391	\$6,748

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
PLANT ADDITIONS - INTERIM
PROJECTED 2023

<u>Project No.</u>	<u>Account</u>	<u>Description</u>	<u>North Dakota</u>
FP-100744	397.1	Communication Equipment	\$21,276
FP-318189	397.1	Fixed Network Equipment	8,976
FP-318205	397.8	Network Equipment	8,752
FP-323011	397.8	Oracle Licenses	210,131
		Total Account 397	<u>\$249,135</u>
		Total Common	\$861,481
		<u>Common Intangible</u>	
FP-100575	303	Customer Self Service Web/IVR	\$44,063
FP-319697	303	Upgrade CC&B Software	590
FP-321271	303	Upgrade ThoughtSpot Betterment	15,665
FP-321962	303	Upgrade 811 Software	39,914
FP-322811	303	Upgrade Fixed Network Server Application	14,571
FP-323176	303	Upgrade Records Management Software	3,284
FP-323523	303	Multi-User Interface Modernization	<u>9,979</u>
		Total Common Intangible	\$128,066
		Total 2023 Plant Additions	<u><u>\$22,866,936</u></u>

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
PLANT ADDITIONS - INTERIM
PROJECTED 2024

<u>Project No.</u>	<u>Account</u>	<u>Description</u>	<u>North Dakota</u>
		<u>Distribution</u>	
FP-323938	375	Install Security Fence - Alexander	\$11,687
Various	376	Mains Replace	\$1,434,735
Various	376	Mains Growth	1,021,244
FP-321768	376	Mains - Wahpeton	2,147,900
Various	376	System Safety and Integrity Mains Replace	3,608,382
FP-316067	376	Cathodic Protection	209,372
FP-318095	376	High Pressure Service Set Replacements	59,650
FP-321614	376	Mains Reinforcement - Minot	779,708
FP-321621	376	Replace Valve	88,030
FP-324463	376	Main Relocate - Jamestown	53,463
FP-324934	376	Mains - Portal	59,830
		Total Account 376	<u>\$9,462,314</u>
FP-318153	378	Regulator Station Growth	\$107,370
FP-323865	378	Regulator Station - Minot	250,530
FP-321769	378	Regulator Station - Wahpeton	693,000
FP-318177	378	Regulator Station Replace	178,950
		Total Account 378	<u>\$1,229,850</u>
FP-320160	379	Town Border Station - Jamestown	\$171,445
FP-323638	379	Town Border Station - Grafton	209,436
FP-324458	379	Rebuild Town Border Station - Washburn	305,909
FP-324652	379	Town Border Station - Devils Lake	462,931
FP-324937	379	Town Border Station - Portal	33,775
		Total Account 379	<u>\$1,183,496</u>
Various	380	Service Lines Growth	\$1,466,454
Various	380	Service Lines Replace	1,382,607
Various	380	System Safety and Integrity Service Replace	3,144,671
FP-324933	380	Services - Portal	143,599
		Total Account 380	<u>\$6,137,331</u>
Various	381	Meters	\$3,457,200
Various	383	Regulators	\$387,447
		Total Distribution	<u>\$21,869,325</u>
		<u>General</u>	
FP-324957	389	Land for Weld Shop - Bismarck	\$503,950
FP-318485	390	Office Remodel - Minot	\$202,681
Various	390	Install Unit Heater and Emergency Lights - Jamestown	33,261
FP-322921	390	Replace Walk in Door - Cavalier	2,016
Various	390	Replace Roof, Outdoor Lights and Water Heater - Valley City	89,199

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
PLANT ADDITIONS - INTERIM
PROJECTED 2024

Project No.	Account	Description	North Dakota
FP-323071	390	Replace Old Windows - Grafton	7,055
FP-324163	390	Yard Landscaping - Devils Lake	65,513
Various	390	Parking Lot Repairs	81,640
FP-324279	390	Construct Concrete Bunker - Minot	40,316
Various	390	Building Repairs - Fergus Falls	3,348
FP-324420	390	Replace Water Fountain - Minot	3,024
		Total Account 390	<u>\$528,053</u>
Various	391.1	Office Furniture	\$20,460
FP-100958	391.3	Replacement of Computing Devices and Peripherals	1,119
FP-318190	391.3	Toughbook Replacements	422
		Total Account 391	<u>\$22,001</u>
FP-100960	392.2	Vehicles	\$387,000
FP-323092	393	Pallet Racking - Grafton	\$11,087
FP-324245	393	Flammable Cabinet - Minot	2,520
		Total Account 393	<u>\$13,607</u>
FP-318015	394.1	Tools and Minor Work Equipment	\$99,888
FP-318209	394.1	Communication Equipment and Tools	9,750
Various	394.1	Miscellaneous Tools	23,409
FP-322808	394.1	Shoring - Jamestown	21,166
Various	394.1	Portable Methane Detectors	7,862
FP-323079	394.1	Locators - Devils Lake	11,087
Various	394.1	Safe T Stopper Tools	45,356
FP-323128	394.1	Valves - Jamestown	8,063
Various	394.1	Smart Calibrating Stations for CGI units	45,857
Various	394.1	Odorators	11,591
FP-323920	394.1	Fusion Machine - Williston	5,450
FP-323929	394.1	Shell Cutters and Drills - Construction Services	103,310
FP-323971	394.1	Development of Training Yard - Bismarck	50,395
FP-324023	394.1	Air Purifying Respirator Units	12,599
FP-324090	394.1	Forklift Attachment - Williston	5,713
FP-324391	394.1	Combustible Gas Indicators - Bismarck	7,055
FP-324578	394.1	Picarro Leak Survey Equipment	531,831
		Total Account 394	<u>\$1,000,382</u>
FP-323983	395	SNAP Prover - Bismarck	\$22,748
FP-100980	396.2	Work Equipment	\$556,000
FP-315398	397.1	Communication Equipment	\$5,240
FP-316912	397.1	Fixed Network Equipment	281,081
FP-316491	397.2	Mobile Radio System	1,446,643
Various	397.8	SCADA Equipment	2,260
Various	397.8	IT Network Equipment	8,758

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
PLANT ADDITIONS - INTERIM
PROJECTED 2024

<u>Project No.</u>	<u>Account</u>	<u>Description</u>	<u>North Dakota</u>
		Total Account 397	\$1,743,982
		Total General	\$4,777,723
		<u>General Intangible</u>	
FP-316450	303	PragmaCAD Annual Enhancements	\$88,775
FP-323712	303	Town Border Station Upgrades - Jamestown	1,393,658
FP-323713	303	Town Border Station Upgrades - Grafton	1,022,141
FP-324139	303	Town Border Station Upgrades - Washburn	1,491,524
FP-324399	303	Trellis Energy Software Implementation	85,764
FP-324601	303	Town Border Station Upgrades - Devils Lake	1,341,964
FP-324940	303	Town Border Station Upgrades - Portal	1,975
		Total General Intangible	\$5,425,801
		<u>Common</u>	
FP-320197	390	Remodel - Bismarck Service Center	\$28,629
FP-322371	390	Annex Air Handlers	93,712
FP-322525	390	Garage Door - Dickinson	2,647
FP-322557	390	Concrete Pad - Dickinson	7,454
FP-323933	390	Replace Transformer	22,234
FP-323955	390	Update lighting with LED lights	52,235
FP-323981	390	Gravel - Williston	21,878
FP-324203	390	Replace Siding - Hettinger	11,043
FP-324210	390	Construct Offices - Dickinson Service Center	14,615
FP-324223	390	Remodel Bathrooms - Dickinson Service Center	24,359
FP-324407	390	Replace Steps and Railings - Bismarck Service Center	9,094
		Total Account 390	\$287,900
FP-100755	391.1	Office Structure and Equipment	\$78,030
Various	391.1	Purchase Office Furniture	9,508
FP-100014	391.3	Toughbook Replacements	197,104
FP-100756	391.3	Personal Computers and Peripherals	64,106
FP-324256	391.3	Replace Web Site Weblogic Servers	\$6,103
FP-317563	391.5	Computer Equipment	60,198
FP-322392	391.5	Print Shop Replacement Printer - Bismarck	35,484
		Total Account 391	\$450,533
FP-100719	392.2	Vehicles	\$137,920
FP-324718	393	Cabinets - Bismarck Service Center	\$1,624
FP-318216	394.1	Communication Equipment and Tools	\$14,036
FP-323921	394.1	Locator - Tioga	2,494
FP-324207	394.1	Air Compressor - Dickinson Service Center	3,699
FP-324222	394.1	Pin Finder - Dickinson	390
		Total Account 394	\$20,619

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
PLANT ADDITIONS - INTERIM
PROJECTED 2024

<u>Project No.</u>	<u>Account</u>	<u>Description</u>	<u>North Dakota</u>
FP-100744	397.1	Communication Equipment	\$45,933
FP-318189	397.1	Fixed Network Equipment	52,687
FP-300071	397.2	Replace Mobile Collectors	8,256
FP-316128	397.2	Replace Mobile Radio System	617,714
FP-318205	397.8	IT Network Equipment	20,546
FP-324266	397.8	WIFI Cellular Communication Hardware	1,221
FP-324396	397.8	Exadata Expansion Hardware	203,425
		Total Account 397	<u>\$949,782</u>
Various	398	Training Center Improvements	\$10,171
Various	398	Automated External Defibrillators	1,056
		Total Account 398	<u>\$11,227</u>
		Total Common	\$1,859,605
		<u>Common Intangible</u>	
FP-100550	303	Upgrade Work Asset Management Software	\$2,072,156
FP-100575	303	Customer Self Service Web/IVR	56,655
FP-321271	303	Upgrade ThoughtSpot Betterment	16,395
FP-321325	303	Upgrade CC&B and Betterment	119,023
FP-321544	303	Upgrade PowerPlan	93,132
FP-324025	303	Upgrade Locusview Software	543,938
FP-324037	303	Upgrade IQ GEO Enhancements	33,694
FP-324535	303	AR/VR Emergency Response Training Application	17,291
FP-324537	303	AR/VR Leak Upgrades and Enhancements	3,051
		Total Common Intangible	<u>\$2,955,335</u>
		Total 2024 Plant Additions	<u><u>\$36,887,789</u></u>

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
SUMMARY OF ACCUMULATED RESERVE FOR DEPRECIATION - INTERIM
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Per Books 2022	Projected 2023 1/	Average 2023	Projected 2024 2/	Average 2024
Transmission	\$642,198	\$680,034	\$661,117	\$717,864	\$698,950
Distribution	112,966,195	121,241,874	117,104,036	130,066,680	125,654,277
General	4,433,416	4,006,529	4,219,973	3,827,448	3,916,988
General Intangible	2,756,878	3,126,401	2,941,640	3,688,398	3,407,400
Common	6,683,609	6,959,313	6,821,463	7,305,856	7,132,585
Common Intangible	10,204,984	11,018,157	10,611,571	12,034,769	11,526,463
Acquisition Adjustment	83,413	86,234	84,824	89,055	87,645
Total Reserve	<u>\$137,770,693</u>	<u>\$147,118,542</u>	<u>\$142,444,624</u>	<u>\$157,730,070</u>	<u>\$152,424,308</u>

1/ Statement H, Schedule H-2, pages 1 through 3.

2/ Statement H, Schedule H-2, pages 4 through 6.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
SUMMARY OF WORKING CAPITAL AND
CUSTOMER ADVANCES FOR CONSTRUCTION - INTERIM
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Average Balance			Reference
	Per Books 2022	Projected 2023	Projected 2024	
Additions:				
Materials and Supplies 1/	\$2,324,350	\$2,463,479	\$2,463,479	Schedule D-1, Pg 1
Fuel Stocks 1/	24,694	26,293	26,293	Schedule D-1, Pg 2
Prepaid Insurance 1/	370,141	371,204	415,793	Schedule D-1, Pg 3
Gas in Underground Storage 1/	82,564	94,775	0	Schedule D-1, Pg 4
Prepaid Commodity Charges 1/	10,253	10,270	0	Schedule D-1, Pg 5
Unamortized Loss on Debt 2/	238,180	179,116	120,097	Schedule D-1, Pg 6
Unamortized Redemption Cost of Preferred Stock 2/	43,428	39,450	35,472	Schedule D-1, Pg 7
(Gain)/Loss on Sale of Building 2/	445,525	423,082	400,639	Schedule D-1, Pg 8
Provision for Pension & Benefits 2/	15,886,959	17,300,504	18,273,074	Schedule D-1, Pg 9
Provision for Post Retirement 2/	2,786,694	3,650,152	4,511,690	Schedule D-1, Pg 10
Total Average Working Capital	<u>\$22,212,788</u>	<u>\$24,558,325</u>	<u>\$26,246,537</u>	
Deductions:				
Customer Advances for Construction 1/	<u>\$6,593,138</u>	<u>\$6,122,074</u>	<u>\$6,162,084</u>	Schedule D-1, Pg 11

1/ Represents a thirteen month average.

2/ Represents projected two year end average balance.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
MATERIALS AND SUPPLIES - INTERIM
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Per Books 2022	Projected 1/ 2023 2024	
December 2021	\$2,000,579	\$2,319,558	\$2,319,558
January 2022	2,107,963	2,303,826	2,303,826
February	2,097,931	2,325,747	2,325,747
March	2,024,446	2,377,943	2,377,943
April	2,469,376	2,690,258	2,690,258
May	2,387,698	2,651,025	2,651,025
June	2,490,999	2,719,324	2,719,324
July	2,429,209	2,429,209	2,429,209
August	2,595,661	2,595,661	2,595,661
September	2,575,720	2,575,720	2,575,720
October	2,434,436	2,434,436	2,434,436
November	2,282,968	2,282,968	2,282,968
December	2,319,558	2,319,558	2,319,558
13 Month Average	<u>\$2,324,350</u>	<u>\$2,463,479</u>	<u>\$2,463,479</u>

1/ Actuals through June 2023. July 2023 - December 2024 are based on prior period actuals.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
FUEL STOCKS - INTERIM
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Per Books 2022	Projected 1/ 2023 2024	
December 2021	\$25,168	\$18,421	\$18,421
January 2022	24,571	26,090	26,090
February	18,715	28,099	28,099
March	16,078	16,780	16,780
April	17,280	18,306	18,306
May	18,128	28,980	28,980
June	18,574	22,623	22,623
July	27,886	27,886	27,886
August	32,611	32,611	32,611
September	35,665	35,665	35,665
October	42,318	42,318	42,318
November	25,611	25,611	25,611
December	18,421	18,421	18,421
13 Month Average	<u>\$24,694</u>	<u>\$26,293</u>	<u>\$26,293</u>

1/ Actuals through June 2023. July 2023 - December 2024 are based on prior period actuals.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
PREPAID INSURANCE - INTERIM
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Per Books 2022	Projected 1/ 2023 2024	
December 2021	\$77,393	\$72,537	\$75,933
January 2022	743,536	760,476	872,105
February	689,422	699,703	791,423
March	624,175	641,605	710,741
April	552,905	568,504	630,060
May	481,636	489,958	550,257
June	455,186	417,635	469,578
July	379,971	345,675	388,899
August	298,452	273,715	308,220
September	224,598	201,755	227,541
October	150,902	129,799	146,866
November	61,122	148,363	157,179
December	72,537	75,933	76,510
13 Month Average	<u>\$370,141</u>	<u>\$371,204</u>	<u>\$415,793</u>

1/ Actuals through June 2023. July 2023 - December 2024 is based on projected insurance expense. See Workpaper Statement D, Schedule D-1, page 1.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
GAS IN UNDERGROUND STORAGE - INTERIM
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Per Books	Projected	
	2022	2023 1/	2024 2/
December 2021	\$98,229	\$158,234	\$0
January 2022	73,848	154,994	0
February	39,617	79,214	0
March	11,399	20,784	0
April	0	0	0
May	0	0	0
June	41,146	9,763	0
July	84,857	84,857	0
August	84,857	84,857	0
September	141,370	141,370	0
October	170,177	170,177	0
November	169,595	169,595	0
December	158,234	158,234	0
13 Month Average	<u>\$82,564</u>	<u>\$94,775</u>	<u>\$0</u>

1/ Actuals through June 2023. July - December 2023 are based on 2022 actuals.

2/ Great Plains customers will be included in Montana-Dakota's integrated system of gas costs.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
PREPAID COMMODITY CHARGES - INTERIM
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Per Books 2022	Projected	
		2023 1/	2024 2/
December 2021	\$17,474	\$16,665	\$0
January 2022	13,896	16,098	0
February	8,634	8,484	0
March	2,911	1,865	0
April	0	0	0
May	0	0	0
June	3,816	3,834	0
July	7,763	7,763	0
August	10,709	10,709	0
September	14,801	14,801	0
October	18,354	18,354	0
November	18,271	18,271	0
December	16,665	16,665	0
13 Month Average	<u>\$10,253</u>	<u>\$10,270</u>	<u>\$0</u>

1/ Actuals through June 2023. July - December 2023 are based on 2022 actuals.

2/ Great Plains customers will be included in Montana-Dakota's integrated system of gas costs.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
UNAMORTIZED LOSS ON DEBT - INTERIM
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Unamortized Loss on Debt	Acc. Deferred Inc. Tax
Balance at December 31, 2021	\$267,046	(\$68,385)
Balance at December 31, 2022	209,313	(53,778)
Average Balance	<u>\$238,180</u>	<u>(\$61,082)</u>
2023 Amortization 1/	<u>(60,394)</u>	<u>14,739</u>
Balance at December 31, 2023	\$148,919	(\$39,039)
Average Balance	<u>\$179,116</u>	<u>(\$46,409)</u>
2024 Amortization 1/	<u>(\$57,645)</u>	<u>14,068</u>
Balance at December 31, 2024	\$91,274	(\$24,971)
Average Balance	<u>\$120,097</u>	<u>(\$32,005)</u>

1/ Includes annual amortization and reallocation.

	2023	2024
Prior Period Ending Balance:	\$209,313	\$148,919
January Reallocation:	(2,749)	
Annual Amortization:	<u>(57,645)</u>	<u>(57,645)</u>
Ending Balance:	<u>(\$60,394)</u>	<u>(\$57,645)</u>

**MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
UNAMORTIZED REDEMPTION OF PREFERRED STOCK COST - INTERIM
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024**

	<u>Unamortized Loss on Preferred Stock</u>
Balance at December 31, 2021	\$45,417
Balance at December 31, 2022	41,439
Average Balance	<u>\$43,428</u>
2023 Amortization 1/	<u>(3,978)</u>
Balance at December 31, 2023	\$37,461
Average Balance 2023	<u>\$39,450</u>
2024 Amortization 1/	<u>(\$3,978)</u>
Balance at December 31, 2024	33,483
Average Balance 2024	<u>\$35,472</u>

1/ Amortization period of 15 years.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
(GAIN)/LOSS ON SALE OF BUILDINGS - INTERIM
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	<u>(Gain)/Loss on Building Sale</u>	<u>Acc. Deferred Inc. Tax</u>
Balance at December 31, 2021	\$456,746	(\$111,469)
Balance at December 31, 2022	434,303	(\$105,992)
Average Balance	<u>\$445,525</u>	<u>(\$108,731)</u>
2023 Amortization 1/	<u>(22,443)</u>	<u>5,477</u>
Balance at December 31, 2023	\$411,860	(\$100,515)
Average Balance	<u>\$423,082</u>	<u>(\$103,254)</u>
2024 Amortization 1/	<u>(22,443)</u>	<u>5,477</u>
Balance at December 31, 2024	\$389,417	(\$95,038)
Average Balance	<u>\$400,639</u>	<u>(\$97,777)</u>

1/ Amortization period of 20 years.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
PROVISION FOR PENSIONS AND BENEFITS - INTERIM
ACCUMULATED DEFERRED INCOME TAXES ON PENSIONS
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Provision for Pensions and Benefits	DIT on Pensions and Benefits
Balance at December 31, 2021	<u>\$15,516,309</u>	<u>(\$4,142,099)</u>
Balance at December 31, 2022	<u>16,257,609</u>	<u>(4,334,753)</u>
Average Balance 2022	<u>\$15,886,959</u>	<u>(\$4,238,426)</u>
2023 Activity 1/	<u>2,085,790</u>	<u>(556,134)</u>
Balance at December 31, 2023	<u>\$18,343,399</u>	<u>(\$4,890,887)</u>
Average Balance 2023	<u>\$17,300,504</u>	<u>(\$4,612,820)</u>
2024 Activity 1/	<u>(140,651)</u>	<u>37,502</u>
Balance at December 31, 2024	<u>\$18,202,748</u>	<u>(\$4,853,385)</u>
Average Balance 2024	<u>\$18,273,074</u>	<u>(\$4,872,136)</u>

1/ Provision allocated to gas segment on Factor No. 27 and North Dakota operations on Factor No. 89.

	2023	2024
January 2023 Reallocation:	<u>\$696,967</u>	<u>\$0</u>
Projected Pension Expense:	<u>(209,033)</u>	<u>(510,000)</u>
Projected Pension Funding:	<u>5,244,896</u>	<u>0</u>
Projected Activity:	<u>\$5,035,863</u>	<u>(\$510,000)</u>
Projected Activity to North Dakota Gas:	<u>1,388,823</u>	<u>(140,651)</u>
Total Projected Activity:	<u>\$2,085,790</u>	<u>(\$140,651)</u>

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
PROVISION FOR POST RETIREMENT - INTERIM
ACCUMULATED DEFERRED POST RETIREMENT
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Provision for Post Retirement 1/	DIT for Post Retirement
Balance at December 31, 2021	<u>\$2,411,920</u>	<u>(\$651,151)</u>
Balance at December 31, 2022	<u>3,161,468</u>	<u>(852,421)</u>
Average Balance 2022	<u>\$2,786,694</u>	<u>(\$751,786)</u>
2023 Activity 1/	<u>977,368</u>	<u>(263,528)</u>
Balance at December 31, 2023	<u>4,138,836</u>	<u>(1,115,949)</u>
Average Balance 2023	<u>\$3,650,152</u>	<u>(\$984,185)</u>
2024 Activity 1/	<u>745,708</u>	<u>(201,065)</u>
Balance at December 31, 2024	<u>4,884,544</u>	<u>(1,317,014)</u>
Average Balance 2024	<u>\$4,511,690</u>	<u>(\$1,216,482)</u>

1/ Provision allocated to gas segment on Factor No. 27 and North Dakota operations on Factor No. 25.

	2023	2024
January 2023 Reallocation:	\$122,795	\$0
Projected Post Retirement Expense:	\$3,470,052	\$3,028,000
Projected Activity to North Dakota Gas:	854,573	745,708
Total Projected Activity:	\$977,368	\$745,708

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
CUSTOMER ADVANCES FOR CONSTRUCTION - INTERIM
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Per Books 2022	Projected 1/ 2023 2024	
December 2021	\$6,417,088	\$6,620,331	\$6,162,084
January 2022	6,404,579	6,584,230	6,162,084
February	6,379,923	6,595,551	6,162,084
March	6,555,174	5,353,196	6,162,084
April	6,547,792	5,403,234	6,162,084
May	6,589,976	5,856,746	6,162,084
June	6,617,430	6,201,165	6,162,084
July	6,708,309	6,162,084 2/	6,162,084
August	6,739,612	6,162,084	6,162,084
September	6,702,666	6,162,084	6,162,084
October	6,723,953	6,162,084	6,162,084
November	6,703,961	6,162,084	6,162,084
December	6,620,331	6,162,084	6,162,084
13 Month Average	<u>\$6,593,138</u>	<u>\$6,122,074</u>	<u>\$6,162,084</u>
ADIT	(\$1,613,855)	(\$1,503,850) 3/	(\$1,503,850) 3/

1/ Actuals through June 2023. July 2023 - December 2024 are based on the June 2023 balance.

2/ Identified project removed for projected period.

3/ ADIT based on projected December balance.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
AVERAGE UTILITY CAPITAL STRUCTURE - INTERIM
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Balance	Ratio	Cost	Required Return
<u>Per Books 2022</u>				
Long-Term Debt 1/	\$855,375,423	46.235%	4.505%	2.083%
Short-Term Debt 2/	60,312,500	3.260%	3.197%	0.104%
Common Equity 3/	934,382,554	50.505%	9.300%	4.697%
Total	<u>\$1,850,070,477</u>	<u>100.000%</u>		<u>6.884%</u>

<u>Projected 2023</u>				
Long-Term Debt 1/	\$855,367,563	44.534%	4.503%	2.005%
Short-Term Debt 2/	113,327,880	5.900%	5.887%	0.347%
Common Equity 3/	952,006,686	49.566%	9.300%	4.610%
Total	<u>\$1,920,702,129</u>	<u>100.000%</u>		<u>6.962%</u>

<u>Projected 2024</u>				
Long-Term Debt 1/	\$887,851,964	45.296%	4.569%	2.070%
Short-Term Debt 2/	88,586,888	4.519%	4.954%	0.224%
Common Equity 3/	983,670,833	50.185%	9.300%	4.667%
Total	<u>\$1,960,109,685</u>	<u>100.000%</u>		<u>6.961%</u>

1/ Schedule E-1, page 1.

2/ Schedule E-2, page 1.

3/ Schedule E-3, page 1.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
SUMMARY OF REVENUES - INTERIM
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Per Books 2022	Projected	
		2023	2024
<u>Sales</u>			
Residential	\$94,571,008	\$75,486,155	\$76,032,566
Residential - Propane	366,184	223,553	223,553
Firm General	76,896,094	57,758,227	58,200,452
Firm General - Propane	505,064	289,836	289,836
Air Force - Firm	303,028	212,652	212,652
Air Force - Interruptible MAFB	2,752,309	1,516,848	1,516,848
Air Force - Interruptible PAR	150,808	81,139	81,139
Optional Seasonal	130,777	72,225	72,225
Contracted Demand	1,609,737	1,117,811	6,556,486
Small Interruptible	12,668,936	6,442,459	6,486,579
Unbilled Revenue	3,192,879	0	0
Total Sales	<u>\$193,146,824</u>	<u>\$143,200,905</u>	<u>\$149,672,336</u>
 <u>Transportation</u>			
Small Interruptible	\$961,786	\$926,766	\$926,766
Large Interruptible	1,816,198	1,001,374	1,001,374
Interruptible - Rate 80	368,182	371,109	4,670,534
Unbilled Revenue	(194,964)	0	0
Total Transportation	<u>\$2,951,202</u>	<u>\$2,299,249</u>	<u>\$6,598,674</u>
 Total Sales and Transportation	<u><u>\$196,098,026</u></u>	<u><u>\$145,500,154</u></u>	<u><u>\$156,271,010</u></u>
 <u>Other Operating Revenue</u>			
Miscellaneous Service Revenue	\$543,220	\$538,238	\$538,238
Rent from Property	614,761	1,059,810	668,010
Other Revenue	2,325,954	2,358,571	2,370,419
Total Other Revenue	<u>\$3,483,935</u>	<u>\$3,956,619</u>	<u>\$3,576,667</u>
 Total Operating Revenue	<u><u>\$199,581,961</u></u>	<u><u>\$149,456,773</u></u>	<u><u>\$159,847,677</u></u>

Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Summary of Revenues - Interim
Twelve Months Ended December 31, 2022

Rate Reporting Class	Per Books								
	Billing Units 1/	Dk	Contracted Demand Dk	Revenue					Total Revenue Excl Rate 75
				Basic Service Charge	Distribution Charge 2/	Capacity Res Charges Rate 75	Cost of Gas	Total	
Residential									
Rate 60 1/	96,879	9,443,194.7		\$29,072,200	(5)	\$61,370	\$63,635,239	\$92,768,804	\$92,707,434
Rate 90 - Propane	270	18,954.3		80,515	0	0	285,669	366,184	366,184
	97,149	9,462,149.0		29,152,715	(5)	61,370	63,920,908	93,134,988	93,073,618
Rate 65 - GPNG 3/	1,906	171,897.3		173,496	158,491	0	1,470,217	1,802,204	1,802,204
Total Residential	99,055	9,634,046.3		\$29,326,211	\$158,486	\$61,370	\$65,391,125	\$94,937,192	\$94,875,822
Air Force - Rate 64									
Firm-PAR site	1	39,895.0		\$2,100	\$17,913		\$283,015	\$303,028	\$303,028
Interruptible-MAFB	1	516,722.4		24,000	126,398		2,601,911	2,752,309	2,752,309
Interruptible-PAR Site	1	23,461.5		2,100	5,983		142,725	150,808	150,808
Interruptible Total	2	540,183.9		26,100	132,381		2,744,636	2,903,117	2,903,117
Total Air Force	3	580,078.9		\$28,200	\$150,294		\$3,027,651	\$3,206,145	\$3,206,145
Firm General - Rate 70									
Small Meters 1/	11,181	2,148,944.7		\$3,052,834	\$2,436,525	\$14,204	\$14,282,206	\$19,785,769	\$19,771,565
Large Meters 1/	4,939	6,633,107.1		3,839,760	5,921,240	75,955	45,681,591	55,518,546	55,442,591
Rate 70 Total	16,120	8,782,051.8		6,892,594	8,357,765	90,159	59,963,797	75,304,315	75,214,156
Rate 65 - GPNG 4/	416	163,630.5		37,822	150,867		1,403,090	1,591,779	1,591,779
	16,536	8,945,682.3		6,930,416	8,508,632	90,159	61,366,887	76,896,094	76,805,935
Optional Seasonal - Rate 72									
Small Meters	3	1,012.1		823	1,188		8,463	10,474	10,474
Large Meters	12	12,925.6		9,334	11,853		99,116	120,303	120,303
	15	13,937.7		10,157	13,041		107,579	130,777	130,777
Contracted Demand - Rate 74									
Small Meters	45	98.6	642.0	12,201	5,109		7,337	24,647	24,647
Large Meters	29	214,700.2	15,937.0	22,733	127,351		1,435,006	1,585,090	1,585,090
	74	214,798.8	16,579.0	34,934	132,460		1,442,343	1,609,737	1,609,737
Firm General - Rate 92 Propane									
Small Meters	65	12,210.8		17,596	13,367		184,328	215,291	215,291
Large Meters	8	17,735.1		6,341	15,339		268,093	289,773	289,773
Rate 92 Total	73	29,945.9		23,937	28,706		452,421	505,064	505,064
Total Firm General	16,698	9,204,364.7	16,579.0	6,999,444	8,682,839	\$90,159	\$63,369,230	\$79,141,672	\$79,051,513

Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Summary of Revenues - Interim
Twelve Months Ended December 31, 2022

Rate Reporting Class	Per Books								
	Billing Units 1/	Dk	Contracted Demand Dk	Revenue					Total Revenue Excl Rate 75
				Basic Service Charge	Distribution Charge 2/	Capacity Res Charges Rate 75	Cost of Gas	Total	
Small Interruptible									
Rate 71	79	564,778.6		\$424,125	\$319,665	\$0	\$3,102,743	\$3,846,533	\$3,846,533
Rate 71 Grain Dryers 1/	41	131,744.3		222,360	74,568 2/	155,714	920,075	1,372,717	1,217,003
Rate 71 Total	120	696,522.9		646,485	394,233	155,714	4,022,818	5,219,250	5,063,536
Rate 81	61	1,122,778.3		326,295	635,491			961,786	961,786
Total Small Interruptible	181	1,819,301.2		\$972,780	\$1,029,724	\$155,714	\$4,022,818	\$6,181,036	\$6,025,322
Large Interruptible									
Rate 85	0	0.0		\$0	\$0	\$0	\$0	\$0	\$0
Lg IT Transport @ Max									
Rate 82 5/	5	795,110.0		96,000	188,441	775,668		1,060,109	284,441
Contract Rate 82									
Flex Rate Customer 1	1	430,859.3		19,200	29,298			48,498	48,498
Flex Rate Customer 2	1	3,441,953.0		19,200	688,391			707,591	707,591
Lg IT Transport Total	7	4,667,922.3		134,400	906,130	775,668		1,816,198	1,040,530
Total Large Interruptible	7	4,667,922.3		\$134,400	\$906,130	\$775,668	\$0	\$1,816,198	\$1,040,530
Interruptible - GPNG									
Sales Rate 71	16	863,366.3		\$35,538	\$577,592		\$6,836,556	\$7,449,686	\$7,449,686
Transport Rate 80	9	1,053,886.2		10,800	357,382			368,182	368,182
	25	1,917,252.5		\$46,338	\$934,974		\$6,836,556	\$7,817,868	\$7,817,868
Total Sales - MDU									
Residential	97,149	9,462,149.0		\$29,152,715	(\$5)	\$61,370	\$63,920,908	\$93,134,988	\$93,073,618
Air Force	3	580,078.9		28,200	150,294		3,027,651	3,206,145	3,206,145
Firm General	16,282	9,040,734.2	16,579.0	6,961,622	8,531,972	90,159	61,966,140	77,549,893	77,459,734
Small IT Sales	120	696,522.9		646,485	394,233	155,714	4,022,818	5,219,250	5,063,536
Large IT Sales	0	0.0		0	0		0	0	0
	113,554	19,779,485.0	16,579.0	\$36,789,022	\$9,076,494	\$307,243	\$132,937,517	\$179,110,276	\$178,803,033
Total Transportation - MDU									
Small Interruptible	61	1,122,778.3		\$326,295	\$635,491			\$961,786	\$961,786
Large Interruptible	7	4,667,922.3		134,400	906,130	775,668		1,816,198	1,040,530
	68	5,790,700.6		\$460,695	\$1,541,621	\$775,668		\$2,777,984	\$2,002,316

**Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Summary of Revenues - Interim
Twelve Months Ended December 31, 2022**

Rate Reporting Class	Per Books								
	Billing Units 1/	Dk	Contracted Demand Dk	Basic Service Charge	Distribution Charge 2/	Capacity Res Charges Rate 75	Cost of Gas	Total	Total Revenue Excl Rate 75
Total Sales - GPNG ND									
Residential	1,906	171,897.3		\$173,496	\$158,491		\$1,470,217	\$1,802,204	\$1,802,204
Firm General	416	163,630.5		37,822	150,867		1,403,090	1,591,779	1,591,779
Interruptible	16	863,366.3		35,538	577,592		6,836,556	7,449,686	7,449,686
	2,338	1,198,894.1		246,856	886,950		9,709,863	10,843,669	10,843,669
Total Transport - GPNG ND	9	1,053,886.2		10,800	357,382			368,182	368,182
	2,347	2,252,780.3		\$257,656	\$1,244,332		\$9,709,863	\$11,211,851	\$11,211,851
Total Sales & Transportation	<u>115,969</u>	<u>27,822,965.9</u>	<u>16,579.0</u>	<u>\$37,507,373</u>	<u>\$11,862,447</u>	<u>\$1,082,911</u>	<u>\$142,647,380</u>	<u>\$193,100,111</u>	<u>\$192,017,200</u>

1/ Includes customers located in the communities of Gwinner and Milnor and reflects the average district count of monthly customers.

2/ Excludes revenue received from charges billed under MDU Rate 75's Capacity Reservation Charge.

3/ GPNG ND Rate 65 Revenue Class 00 (Residential).

4/ GPNG ND Rate 65 Revenue Class 10 (Firm Commercial).

5/ Includes one customer billed under tariffed Rate 82 charges at maximum rate per Dk, but is billed a Capacity Reservation Charge for recovery of a pipeline extension project.

**Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Summary of Revenues - Interim
Twelve Months Ended December 31, 2022**

Per Books @ Current Rates 1/ 2/

Rate Reporting Class	Billing Units	Dk	Contracted Demand Dk	Revenue			
				Basic Service Charge	Distribution Charge	Cost of Gas	Total
Residential							
Rate 60	96,879	9,443,194.7		\$29,151,472	\$0	\$49,378,465	\$78,529,937
Rate 90 - Propane	270	18,954.3		81,245	0	156,070	237,315
	97,149	9,462,149.0		29,232,717	0	49,534,535	78,767,252
Rate 65 - GPNG	1,906	171,897.3		173,923	158,489	898,851	1,231,263
Total Residential	99,055	9,634,046.3		\$29,406,640	\$158,489	\$50,433,386	\$79,998,515
Air Force - Rate 64							
Firm-PAR site	1	39,895.0		\$2,100	\$17,913	\$208,611	\$228,624
Interruptible-MAFB	1	516,722.4		24,000	131,764	1,908,773	2,064,537
Interruptible-PAR Site	1	23,461.5		2,100	5,983	87,066	95,149
Interruptible Total	2	540,183.9		26,100	137,747	1,995,839	2,159,686
Total Air Force	3	580,078.9		\$28,200	\$155,660	\$2,204,450	\$2,388,310
Firm General - Rate 70							
Small Meters	11,181	2,148,944.7		\$3,060,799	\$2,522,861	\$11,236,832	\$16,820,492
Large Meters	4,939	6,633,107.1		3,839,826	6,082,559	34,684,517	44,606,902
Rate 70 Total	16,120	8,782,051.8		6,900,625	8,605,420	45,921,349	61,427,394
Rate 65 - GPNG	416	163,630.5		37,960	150,867	855,624	1,044,451
	16,536	8,945,682.3		6,938,585	8,756,287	46,776,973	62,471,845
Optional Seasonal - Rate 72							
Small Meters	3	1,012.1		821	1,188	3,561	5,570
Large Meters	12	12,925.6		9,329	11,853	45,472	66,654
	15	13,937.7		10,150	13,041	49,033	72,224
Contracted Demand - Rate 74							
Small Meters	45	98.6	642.0	12,319	5,136	8,500	25,955
Large Meters	29	214,700.2	15,937.0	22,546	127,496	957,715	1,107,757
	74	214,798.8	16,579.0	34,865	132,632	966,215	1,133,712

Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Summary of Revenues - Interim
Twelve Months Ended December 31, 2022

Per Books @ Current Rates 1/ 2/

Rate Reporting Class	Billing Units	Dk	Contracted Demand Dk	Revenue			
				Basic Service Charge	Distribution Charge	Cost of Gas	Total
Firm General - Rate 92 Propane							
Small Meters	65	12,210.8		17,794	14,335	100,544	132,673
Large Meters	8	17,735.1		6,220	16,263	146,031	168,514
Rate 92 Total	73	29,945.9		24,014	30,598	246,575	301,187
Total Firm General	16,698	9,204,364.7	16,579.0	\$7,007,614	\$8,932,558	\$48,038,796	\$63,978,968
Small Interruptible							
Rate 71	79	564,778.6		\$426,600	\$319,665	\$2,095,893	\$2,842,158
Rate 71 Grain Dryers	41	131,744.3		0	0	0	0
Rate 71 Total	120	696,522.9		426,600	319,665	2,095,893	2,842,158
Rate 81	61	1,122,778.3		329,400	635,493		964,893
Total Small Interruptible	181	1,819,301.2		\$756,000	\$955,158	\$2,095,893	\$3,807,051
Large Interruptible							
Rate 85	0	0.0		\$0	\$0	\$0	\$0
Lg IT Transport @ Max							
Rate 82	5	795,110.0		96,000	188,441		284,441
Contract Rate 82							
Flex Rate Customer 1	1	430,859.3		19,200	29,298		48,498
Flex Rate Customer 2	1	3,441,953.0		19,200	688,391		707,591
Lg IT Transport Total	7	4,667,922.3		134,400	906,130		1,040,530
Total Large Interruptible	7	4,667,922.3		\$134,400	\$906,130	\$0	\$1,040,530
Interruptible - GPNG							
Sales Rate 71	16	863,366.3		\$34,560	\$577,592	\$3,203,952	\$3,816,104
Transport Rate 80	9	1,053,886.2		10,800	358,321		369,121
	25	1,917,252.5		\$45,360	\$935,913	\$3,203,952	\$4,185,225

**Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Summary of Revenues - Interim
Twelve Months Ended December 31, 2022**

Rate Reporting Class	Per Books @ Current Rates 1/ 2/						
	Billing Units	Dk	Contracted Demand Dk	Revenue			
				Basic Service Charge	Distribution Charge	Cost of Gas	Total
Total Sales - Montana-Dakota							
Residential	97,149	9,462,149.0		\$29,232,717	\$0	\$49,534,535	\$78,767,252
Air Force	3	580,078.9		28,200	155,660	2,204,450	2,388,310
Firm General	16,282	9,040,734.2	16,579.0	6,969,654	8,781,691	47,183,172	62,934,517
Small IT Sales	120	696,522.9		426,600	319,665	2,095,893	2,842,158
Large IT Sales	0	0.0		0	0	0	0
	<u>113,554</u>	<u>19,779,485.0</u>	<u>16,579.0</u>	<u>\$36,657,171</u>	<u>\$9,257,016</u>	<u>\$101,018,050</u>	<u>\$146,932,237</u>
Total Transportation - Montana-Dakota							
Small Interruptible	61	1,122,778.3		\$329,400	\$635,493		\$964,893
Large Interruptible	7	4,667,922.3		134,400	906,130		1,040,530
	<u>68</u>	<u>5,790,700.6</u>		<u>\$463,800</u>	<u>\$1,541,623</u>		<u>\$2,005,423</u>
Total Sales - GPNG ND							
Residential	1,906	171,897.3		\$173,923	\$158,489	\$898,851	\$1,231,263
Firm General	416	163,630.5		37,960	150,867	855,624	1,044,451
Interruptible	16	863,366.3		34,560	577,592	3,203,952	3,816,104
	<u>2,338</u>	<u>1,198,894.1</u>		<u>246,443</u>	<u>886,948</u>	<u>4,958,427</u>	<u>6,091,818</u>
Total Transport - GPNG ND	<u>9</u>	<u>1,053,886.2</u>		<u>10,800</u>	<u>358,321</u>		<u>369,121</u>
	<u>2,347</u>	<u>2,252,780.3</u>		<u>\$257,243</u>	<u>\$1,245,269</u>	<u>\$4,958,427</u>	<u>\$6,460,939</u>
Total Sales & Transportation	<u>115,969</u>	<u>27,822,965.9</u>	<u>16,579.0</u>	<u>\$37,378,214</u>	<u>\$12,043,908</u>	<u>\$105,976,477</u>	<u>\$155,398,599</u>

1/ Basic Service Charge and Distribution Delivery Charges effective with service rendered on and after June 1, 2021 Case No. PU-20-379 and projected cost of gas or propane rates.

2/ GPNG ND Rates effective with service rendered on and after June 1, 2021 in Case No. PU-20-379 and projected cost of gas rates.

**Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Summary of Revenues - Interim
Twelve Months Ended December 31, 2022**

Normalized @ Current Rates

Rate Reporting Class	Revenue						
	Billing Units	Dk	Contracted Demand Dk	Basic Service Charge	Distribution Charge	Cost of Gas	Total
Residential							
Rate 60	96,879	8,557,322		\$29,151,472	\$0	\$44,746,237	\$73,897,709
Rate 90 - Propane	270	17,283		81,245	0	142,308	223,553
	97,149	8,574,605		29,232,717	0	44,888,545	74,121,262
Rate 65 - GPNG 3/	1,906	152,518		173,923	140,622	797,517	1,112,062
Total Residential	99,055	8,727,123		\$29,406,640	\$140,622	\$45,686,062	\$75,233,324
Air Force - Rate 64							
Firm-PAR site	1	37,082		\$2,100	\$16,650	\$193,902	\$212,652
Interruptible-MAFB	1	378,032		24,000	96,398	1,396,450	1,516,848
Interruptible-PAR Site	1	19,929		2,100	5,082	73,957	81,139
Interruptible Total	2	397,961		26,100	101,480	1,470,407	1,597,987
Total Air Force	3	435,043		\$28,200	\$118,130	\$1,664,309	\$1,810,639
Firm General - Rate 70							
Small Meters	11,181	1,917,653		\$3,060,799	\$2,251,325	\$10,027,408	\$15,339,532
Large Meters	4,939	6,017,983		3,839,826	5,518,490	31,468,033	40,826,349
Rate 70 Total	16,120	7,935,636		6,900,625	7,769,815	41,495,441	56,165,881
Rate 65 - GPNG 4/	416	143,250		37,960	132,077	749,054	919,091
	16,536	8,078,886		6,938,585	7,901,892	42,244,495	57,084,972
Optional Seasonal - Rate 72							
Small Meters	3	1,439		821	1,689	5,062	7,572
Large Meters	12	11,940		9,329	10,949	42,005	62,283
	15	13,379		10,150	12,638	47,067	69,855
Contracted Demand - Rate 74							
Small Meters	53	99	642	14,509	5,136	8,501	28,146
Large Meters	35	205,819	15,937	27,211	127,496	926,471	1,081,178
	88	205,918	16,579	41,720	132,632	934,972	1,109,324

**Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Summary of Revenues - Interim
Twelve Months Ended December 31, 2022**

Normalized @ Current Rates

Rate Reporting Class	Billing Units	Dk	Contracted Demand Dk	Revenue			
				Basic Service Charge	Distribution Charge	Cost of Gas	Total
Firm General - Rate 92 Propane							
Small Meters	65	11,376		17,794	13,355	93,670	124,819
Large Meters	8	15,349		6,220	14,075	126,384	146,679
Rate 92 Total	73	26,725		24,014	27,430	220,054	271,498
Total Firm General	16,712	8,324,908	16,579	\$7,014,469	\$8,074,592	\$43,446,588	\$58,535,649
Small Interruptible 1/							
Rate 71	70	500,949		\$378,000	\$283,537	\$1,859,022	\$2,520,559
Rate 71 Total	70	500,949		378,000	283,537	1,859,022	2,520,559
Rate 81	60	1,054,898		324,000	597,072		921,072
Total Small Interruptible	130	1,555,847		\$702,000	\$880,609	\$1,859,022	\$3,441,631
Large Interruptible							
Rate 85	0	0		\$0	\$0	\$0	\$0
Lg IT Transport @ Max							
Rate 82	5	780,733		96,000	185,034		281,034
Contract Rate 82							
Flex Rate Customer 1	1	420,999		19,200	28,628		47,828
Flex Rate Customer 2	1	3,266,561		19,200	653,312		672,512
Lg IT Transport Total	7	4,468,293		134,400	866,974		1,001,374
Total Large Interruptible	7	4,468,293		\$134,400	\$866,974	\$0	\$1,001,374
Interruptible - GPNG							
Sales Rate 71	17	845,488		\$36,720	\$565,631	\$3,137,606	\$3,739,957
Transport Rate 80	9	1,029,454		10,800	350,014		360,814
	26	1,874,942		\$47,520	\$915,645	\$3,137,606	\$4,100,771

**Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Summary of Revenues - Interim
Twelve Months Ended December 31, 2022**

Normalized @ Current Rates

Rate Reporting Class	Billing Units	Dk	Contracted Demand Dk	Revenue			
				Basic Service Charge	Distribution Charge	Cost of Gas	Total
Total Sales - Montana-Dakota							
Residential	97,149	8,574,605		\$29,232,717	\$0	\$44,888,545	\$74,121,262
Air Force	3	435,043		28,200	118,130	1,664,309	1,810,639
Firm General	16,296	8,181,658	16,579	6,976,509	7,942,515	42,697,534	57,616,558
Small IT Sales	70	500,949		378,000	283,537	1,859,022	2,520,559
Large IT Sales	0	0		0	0	0	0
	113,518	17,692,255	16,579	\$36,615,426	\$8,344,182	\$91,109,410	\$136,069,018
Total Transportation - Montana-Dakota							
Small Interruptible	60	1,054,898		\$324,000	\$597,072		\$921,072
Large Interruptible	7	4,468,293		134,400	866,974		1,001,374
	67	5,523,191		\$458,400	\$1,464,046		\$1,922,446
Total Sales - GPNG ND							
Residential	1,906	152,518		\$173,923	\$140,622	\$797,517	\$1,112,062
Firm General	416	143,250		37,960	132,077	749,054	919,091
Interruptible	17	845,488		36,720	565,631	3,137,606	3,739,957
	2,339	1,141,256		248,603	838,330	4,684,177	5,771,110
Total Transport - GPNG ND	9	1,029,454		10,800	350,014		360,814
	2,348	2,170,710		\$259,403	\$1,188,344	\$4,684,177	\$6,131,924
Total Sales & Transportation	<u>115,933</u>	<u>25,386,156</u>	<u>16,579</u>	<u>\$37,333,229</u>	<u>\$10,996,572</u>	<u>\$95,793,587</u>	<u>\$144,123,388</u>

1/ Excludes grain dryers.

**Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Summary of Revenues - Interim
Projected 2023**

Projected 2023 @ Current Rates							
Rate Reporting Class	Billing Units	Dk	Contracted Demand Dk	Revenue			
				Basic Service Charge	Distribution Charge	Cost of Gas	Total
Residential							
Rate 60	97,489	8,611,203		\$29,335,025	\$0	\$45,027,980	\$74,363,005
Rate 90 - Propane	270	17,283		81,245	0	142,308	223,553
	97,759	8,628,486		29,416,270	0	45,170,288	74,586,558
Rate 65 - GPNG	1,925	154,039		175,656	142,024	805,470	1,123,150
Total Residential	99,684	8,782,525		\$29,591,926	\$142,024	\$45,975,758	\$75,709,708
Air Force - Rate 64							
Firm-PAR site	1	37,082		\$2,100	\$16,650	\$193,902	\$212,652
Interruptible-MAFB	1	378,032		24,000	96,398	1,396,450	1,516,848
Interruptible-PAR Site	1	19,929		2,100	5,082	73,957	81,139
Interruptible Total	2	397,961		26,100	101,480	1,470,407	1,597,987
Total Air Force	3	435,043		\$28,200	\$118,130	\$1,664,309	\$1,810,639
Firm General - Rate 70							
Small Meters	11,314	1,940,464		\$3,097,208	\$2,278,105	\$10,146,686	\$15,521,999
Large Meters	4,982	6,091,775		3,872,673	5,586,158	31,853,891	41,312,722
Rate 70 Total	16,296	8,032,239		6,969,881	7,864,263	42,000,577	56,834,721
Rate 65 - GPNG	418	143,938		38,143	132,711	752,652	923,506
	16,714	8,176,177		7,008,024	7,996,974	42,753,229	57,758,227
Optional Seasonal - Rate 72							
Small Meters	3	1,012		821	1,188	3,560	5,569
Large Meters	12	12,926		9,329	11,853	45,474	66,656
	15	13,938		10,150	13,041	49,034	72,225
Contracted Demand - Rate 74							
Small Meters	53	99	739	14,509	5,912	9,733	30,154
Large Meters	35	205,819	16,250	27,211	130,000	930,446	1,087,657
	88	205,918	16,989	41,720	135,912	940,179	1,117,811

**Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Summary of Revenues - Interim
Projected 2023**

Rate Reporting Class	Projected 2023 @ Current Rates						
	Billing Units	Dk	Contracted Demand Dk	Revenue			Total
				Basic Service Charge	Distribution Charge	Cost of Gas	
Firm General - Rate 92 Propane							
Small Meters	65	11,376		17,794	13,355	93,670	124,819
Large Meters	9	17,268		6,997	15,835	142,185	165,017
Rate 92 Total	74	28,644		24,791	29,190	235,855	289,836
Total Firm General	16,891	8,424,677	16,989	\$7,084,685	\$8,175,117	\$43,978,297	\$59,238,099
Small Interruptible 1/							
Rate 71	70	508,363		\$378,000	\$287,733	\$1,886,535	\$2,552,268
Rate 71 Total	70	508,363		378,000	287,733	1,886,535	2,552,268
Rate 81	60	1,064,957		324,000	602,766		926,766
Total Small Interruptible	130	1,573,320		\$702,000	\$890,499	\$1,886,535	\$3,479,034
Large Interruptible							
Rate 85	0	0		\$0	\$0	\$0	\$0
Lg IT Transport @ Max							
Rate 82	5	780,733		96,000	185,034		281,034
Contract Rate 82							
Flex Rate Customer 1	1	420,999		19,200	28,628		47,828
Flex Rate Customer 2	1	3,266,561		19,200	653,312		672,512
Lg IT Transport Total	7	4,468,293		134,400	866,974		1,001,374
Total Large Interruptible	7	4,468,293		\$134,400	\$866,974	\$0	\$1,001,374
Interruptible - GPNG							
Sales Rate 71	17	879,788		\$36,720	\$588,578	\$3,264,893	\$3,890,191
Transport Rate 80	9	1,029,454		10,800	360,309		371,109
	26	1,909,242		\$47,520	\$948,887	\$3,264,893	\$4,261,300

**Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Summary of Revenues - Interim
Projected 2023**

Projected 2023 @ Current Rates							
Rate Reporting Class	Billing Units	Dk	Contracted Demand Dk	Revenue			
				Basic Service Charge	Distribution Charge	Cost of Gas	Total
Total Sales - Montana-Dakota							
Residential	97,759	8,628,486		\$29,416,270	\$0	\$45,170,288	\$74,586,558
Air Force	3	435,043		28,200	118,130	1,664,309	1,810,639
Firm General	16,473	8,280,739	16,989	7,046,542	8,042,406	43,225,645	58,314,593
Small IT Sales	70	508,363		378,000	287,733	1,886,535	2,552,268
Large IT Sales	0	0		0	0	0	0
	<u>114,305</u>	<u>17,852,631</u>	<u>16,989</u>	<u>\$36,869,012</u>	<u>\$8,448,269</u>	<u>\$91,946,777</u>	<u>\$137,264,058</u>
Total Transportation - Montana-Dakota							
Small Interruptible	60	1,064,957		\$324,000	\$602,766		\$926,766
Large Interruptible	7	4,468,293		134,400	866,974		1,001,374
	<u>67</u>	<u>5,533,250</u>		<u>\$458,400</u>	<u>\$1,469,740</u>		<u>\$1,928,140</u>
Total Sales - GPNG ND							
Residential	1,925	154,039		\$175,656	\$142,024	\$805,470	\$1,123,150
Firm General	418	143,938		38,143	132,711	752,652	923,506
Interruptible	17	879,788		36,720	588,578	3,264,893	3,890,191
	<u>2,360</u>	<u>1,177,765</u>		<u>250,519</u>	<u>863,313</u>	<u>4,823,015</u>	<u>5,936,847</u>
Total Transport - GPNG ND	<u>9</u>	<u>1,029,454</u>		<u>10,800</u>	<u>360,309</u>		<u>371,109</u>
	<u>2,369</u>	<u>2,207,219</u>		<u>\$261,319</u>	<u>\$1,223,622</u>	<u>\$4,823,015</u>	<u>\$6,307,956</u>
Total Sales & Transportation	<u>116,741</u>	<u>25,593,100</u>	<u>16,989</u>	<u>\$37,588,731</u>	<u>\$11,141,631</u>	<u>\$96,769,792</u>	<u>\$145,500,154</u>

1/ Excludes grain dryers.

Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Summary of Revenues - Interim
Projected 2024

Projected 2024 @ Current Rates

Rate Reporting Class	Billing Units	Dk	Contracted Demand Dk	Revenue			
				Basic Service Charge	Distribution Charge	Cost of Gas	Total
Residential							
Rate 60	98,205	8,672,377		\$29,550,474	\$0	\$45,347,859	\$74,898,333
Rate 90 - Propane	270	17,283		81,245	0	142,308	223,553
	98,475	8,689,660		29,631,719	0	45,490,167	75,121,886
Rate 65 - GPNG	1,944	155,559		177,390	143,425	813,418	1,134,233
Total Residential	100,419	8,845,219		\$29,809,109	\$143,425	\$46,303,585	\$76,256,119
Air Force - Rate 64							
Firm-PAR site	1	37,082		\$2,100	\$16,650	\$193,902	\$212,652
Interruptible-MAFB	1	378,032		24,000	96,398	1,396,450	1,516,848
Interruptible-PAR Site	1	19,929		2,100	5,082	73,957	81,139
Interruptible Total	2	397,961		26,100	101,480	1,470,407	1,597,987
Total Air Force	3	435,043		\$28,200	\$118,130	\$1,664,309	\$1,810,639
Firm General - Rate 70							
Small Meters	11,470	1,965,932		\$3,139,913	\$2,308,004	\$10,279,858	\$15,727,775
Large Meters	5,030	6,123,361		3,910,574	5,615,122	32,019,055	41,544,751
Rate 70 Total	16,500	8,089,293		7,050,487	7,923,126	42,298,913	57,272,526
Rate 65 - GPNG	420	144,627		38,325	133,346	756,255	927,926
	16,920	8,233,920		7,088,812	8,056,472	43,055,168	58,200,452
Optional Seasonal - Rate 72							
Small Meters	3	1,012		821	1,188	3,560	5,569
Large Meters	12	12,926		9,329	11,853	45,474	66,656
	15	13,938		10,150	13,041	49,034	72,225
Contracted Demand - Rate 74							
Small Meters	53	99	792	14,509	6,336	10,406	31,251
Large Meters	36	1,460,419	65,676	27,988	525,408	5,971,839	6,525,235
	89	1,460,518	66,468	42,497	531,744	5,982,245	6,556,486

Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Summary of Revenues - Interim
Projected 2024

Projected 2024 @ Current Rates

Rate Reporting Class	Billing Units	Dk	Contracted Demand Dk	Revenue			
				Basic Service Charge	Distribution Charge	Cost of Gas	Total
Firm General - Rate 92 Propane							
Small Meters	65	11,376		17,794	13,355	93,670	124,819
Large Meters	9	17,268		6,997	15,835	142,185	165,017
Rate 92 Total	74	28,644		24,791	29,190	235,855	289,836
Total Firm General	17,098	9,737,020	66,468	\$7,166,250	\$8,630,447	\$49,322,302	\$65,118,999
Small Interruptible 1/							
Rate 71	71	518,363		\$379,350	\$293,393	\$1,923,645	\$2,596,388
Rate 71 Total	71	518,363		379,350	293,393	1,923,645	2,596,388
Rate 81	60	1,064,957		324,000	602,766		926,766
Total Small Interruptible	131	1,583,320		\$703,350	\$896,159	\$1,923,645	\$3,523,154
Large Interruptible							
Rate 85	0	0		\$0	\$0	\$0	\$0
Lg IT Transport @ Max							
Rate 82	5	780,733		96,000	185,034		281,034
Contract Rate 82							
Flex Rate Customer 1	1	420,999		19,200	28,628		47,828
Flex Rate Customer 2	1	3,266,561		19,200	653,312		672,512
Lg IT Transport Total	7	4,468,293		134,400	866,974		1,001,374
Total Large Interruptible	7	4,468,293		\$134,400	\$866,974	\$0	\$1,001,374
Interruptible - GPNG							
Sales Rate 71	17	879,788		\$36,720	\$588,578	\$3,264,893	\$3,890,191
Transport Rate 80 2/	9	1,029,454		10,800	370,603	4,289,131	4,670,534
	26	1,909,242		\$47,520	\$959,181	\$7,554,024	\$8,560,725

**Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Summary of Revenues - Interim
Projected 2024**

Projected 2024 @ Current Rates

Rate Reporting Class	Billing Units	Dk	Contracted Demand Dk	Revenue			
				Basic Service Charge	Distribution Charge	Cost of Gas	Total
Total Sales - Montana-Dakota							
Residential	98,475	8,689,660		\$29,631,719	\$0	\$45,490,167	\$75,121,886
Air Force	3	435,043		28,200	118,130	1,664,309	1,810,639
Firm General	16,678	9,592,393	66,468	7,127,925	8,497,101	48,566,047	64,191,073
Small IT Sales	71	518,363		379,350	293,393	1,923,645	2,596,388
Large IT Sales	0	0		0	0	0	0
	<u>115,227</u>	<u>19,235,459</u>	<u>66,468</u>	<u>\$37,167,194</u>	<u>\$8,908,624</u>	<u>\$97,644,168</u>	<u>\$143,719,986</u>
Total Transportation - Montana-Dakota							
Small Interruptible	60	1,064,957		\$324,000	\$602,766		\$926,766
Large Interruptible	7	4,468,293		134,400	866,974		1,001,374
	<u>67</u>	<u>5,533,250</u>		<u>\$458,400</u>	<u>\$1,469,740</u>		<u>\$1,928,140</u>
Total Sales - GPNG ND							
Residential	1,944	155,559		\$177,390	\$143,425	\$813,418	\$1,134,233
Firm General	420	144,627		38,325	133,346	756,255	927,926
Interruptible	17	879,788		36,720	588,578	3,264,893	3,890,191
	<u>2,381</u>	<u>1,179,974</u>		<u>252,435</u>	<u>865,349</u>	<u>4,834,566</u>	<u>5,952,350</u>
Total Transport - GPNG ND	<u>9</u>	<u>1,029,454</u>		<u>10,800</u>	<u>370,603</u>	<u>4,289,131</u>	<u>4,670,534</u>
	<u>2,390</u>	<u>2,209,428</u>		<u>\$263,235</u>	<u>\$1,235,952</u>	<u>\$9,123,697</u>	<u>\$10,622,884</u>
Total Sales & Transportation	<u>117,684</u>	<u>26,978,137</u>	<u>66,468</u>	<u>\$37,888,829</u>	<u>\$11,614,316</u>	<u>\$106,767,865</u>	<u>\$156,271,010</u>

1/ Excludes grain dryers.

2/ Contract rate customer electing to stop service under their contract rate and moving to service under MDU Firm Contracted Demand Rate 74 in 2024 (to coincide with the WBI pipeline expansion project). The Company is including the cost of gas revenue in order to match the cost of gas revenue and the cost of gas expense at the conclusion of this rate case.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
OTHER OPERATING REVENUE - INTERIM
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Per Books 2022	Projected	
		2023	2024
<u>Miscellaneous Service Revenue</u>			
Reconnect Fees 1/	\$41,562	\$44,354	\$44,354
NSF Check Fees & MAFB Dist. System 2/	498,030	491,085	491,085
Other Misc. Service Revenue 2/	3,628	2,799	2,799
Total	\$543,220	\$538,238	\$538,238
<u>Rent from Property 3/</u>			
Buildings	\$12,834	\$14,472	\$14,472
Cost of Service	599,652	1,043,453	651,653
Miscellaneous	2,275	1,885	1,885
Total	\$614,761	\$1,059,810	\$668,010
<u>Other Revenue</u>			
Heskett Pipeline Revenue 4/	\$1,847,730	\$1,940,754	\$1,940,754
Sale of Sundry Junk Material 6/	16,373	16,373	16,373
Patronage Dividends 6/	7,100	7,100	7,100
Late Payment Revenue 5/	208,675	160,050	171,898
Meter Reading for others 2/	101,186	122,170	122,170
Miscellaneous 2/	42,272	38,222	38,222
Penalty Revenue 2/	102,618	73,902	73,902
Total	\$2,325,954	\$2,358,571	\$2,370,419
Total Other Revenue	\$3,483,935	\$3,956,619	\$3,576,667

1/ Projected 2023 and 2024 based on a two year average.

2/ Projected 2023 and 2024 based on a three year average.

3/ Projected based on annualized 2023 actuals through July.

4/ Updated to reflect the 2024 revenue requirement.

5/ Projected 2023-2024 based on a percentage of 2022 late payment revenue to 2022 sales and transportation revenue.

6/ Projected to remain at 2022 level.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
SUMMARY OF OPERATION AND MAINTENANCE EXPENSES - INTERIM
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Per Books 2022	Projected	
		2023	2024
Cost of Gas	\$146,721,802	\$96,769,793	\$106,767,865
Other Gas Supply	276,489	306,418	320,085
Transmission	9,682	10,360	10,707
Distribution	11,286,875	12,436,109	12,620,260
Customer Accounting	2,704,970	2,866,614	2,773,986
Customer Service & Info.	313,200	339,542	353,693
Sales	154,748	129,688	136,150
Administrative & General	10,260,463	11,192,332	12,127,163
Total Operation & Maintenance	<u>\$171,728,229</u>	<u>\$124,050,856</u>	<u>\$135,109,909</u>

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO
GAS UTILITY - NORTH DAKOTA
OPERATION & MAINTENANCE EXPENSE - INTERIM
TWELVE MONTHS ENDING DECEMBER 31, 2022
ITEMS ADJUSTED INDIVIDUALLY

Function	Per Books 2022	Cost of Gas	Labor	Benefits	Subcontract Labor	Materials	Vehicles & Work Equip.	Company Consumption
Cost of Gas	\$146,721,802	\$146,721,802						
Other Gas Supply	276,489		\$190,457				\$6	
Transmission	9,682		3,980		\$4,564	30	\$1,108	
Distribution	11,286,875		7,707,444		1,187,544	671,201	830,048	\$514,923
Customer Accounting	2,704,970		1,543,028		72,894	390	55,148	4,993
Customer Service & Info.	313,200		187,225		1,486		7,914	
Sales	154,748		106,431				5,262	
Administrative and General	10,260,463		3,345,187	\$2,154,511	388,775	26,503	31,428	75,910
Total Other O&M	\$25,006,427	\$0	\$13,083,752	\$2,154,511	\$1,655,263	\$698,124	\$930,914	\$595,826
Total O&M	<u>\$171,728,229</u>	<u>\$146,721,802</u>	<u>\$13,083,752</u>	<u>\$2,154,511</u>	<u>\$1,655,263</u>	<u>\$698,124</u>	<u>\$930,914</u>	<u>\$595,826</u>
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MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO
GAS UTILITY - NORTH DAKOTA
OPERATION & MAINTENANCE EXPENSE - INTERIM
TWELVE MONTHS ENDING DECEMBER 31, 2022
ITEMS ADJUSTED INDIVIDUALLY

Function	Uncollectible Accounts	Postage	Software Maintenance	Advertising	Industry Dues	Insurance	Regulatory Commission Expense	Rent	Annual Easements	Total Items Adjusted Individually	All Other O&M
Cost of Gas										\$146,721,802	\$0
Other Gas Supply										190,463	86,026
Transmission										9,682	0
Distribution	\$30,705	\$10,826	17,901					\$27,803	\$19,220	11,017,615	269,260
Customer Accounting	\$488,926	366,609	17,276	\$131				4,744		2,554,139	150,831
Customer Service & Info.		3		79,324	\$849					276,801	36,399
Sales				39,761						151,454	3,294
Administrative and General		54,493	1,113,161	45,321	124,660	\$856,253	\$190,717	760,326		9,167,245	1,093,218
Total Other O&M	\$519,631	\$431,931	\$1,148,338	\$164,537	\$125,509	\$856,253	\$190,717	\$792,873	\$19,220	\$23,367,399	\$1,639,028
Total O&M	\$519,631	\$431,931	\$1,148,338	\$164,537	\$125,509	\$856,253	\$190,717	\$792,873	\$19,220	\$170,089,201	\$1,639,028
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MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO
GAS UTILITY - NORTH DAKOTA
OPERATION & MAINTENANCE EXPENSE - INTERIM
PROJECTED 2023

Function	Total	Cost of Gas	Labor	Benefits	Subcontract Labor	Materials	Vehicles & Work Equip.	Company Consumption
Cost of Gas	\$96,769,793	\$96,769,793						
Other Gas Supply	306,418		\$216,859				\$6	
Transmission	10,360		4,457		\$4,751	\$33	\$1,119	
Distribution	12,436,109		8,701,753		1,349,345	734,294	838,145	\$409,902
Customer Accounting	2,866,614		1,754,442		75,883	406	55,686	4,152
Customer Service & Info.	339,542		214,928		1,547		7,992	
Sales	129,688		120,945				5,314	
Administrative and General	11,192,332		3,527,002	\$2,461,518	404,715	27,590	31,736	61,928
Total Other O&M	\$27,281,063	\$0	\$14,540,386	\$2,461,518	\$1,836,241	\$762,323	\$939,998	\$475,982
Total O&M	<u>\$124,050,856</u>	<u>\$96,769,793</u>	<u>\$14,540,386</u>	<u>\$2,461,518</u>	<u>\$1,836,241</u>	<u>\$762,323</u>	<u>\$939,998</u>	<u>\$475,982</u>
See Page Number:		7	8	9	10	11	12	13

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO
GAS UTILITY - NORTH DAKOTA
OPERATION & MAINTENANCE EXPENSE - INTERIM
PROJECTED 2023

Function	Uncollectible Accounts	Postage	Software Maintenance	Advertising	Industry Dues	Insurance	Regulatory Commission Expense	Rent	Annual Easements	All Other O&M
Cost of Gas										\$0
Other Gas Supply										89,553
Transmission										0
Distribution	\$22,354	\$10,826	8,049					\$47,525	\$33,616	280,300
Customer Accounting	\$355,946	413,870	49,214							157,015
Customer Service & Info.		3		\$77,181						37,891
Sales										3,429
Administrative and General		54,493	1,150,148	32,594	\$118,948	\$956,167	\$214,785	1,012,668		1,138,040
Total Other O&M	<u>\$378,300</u>	<u>\$479,192</u>	<u>\$1,207,411</u>	<u>\$109,775</u>	<u>\$118,948</u>	<u>\$956,167</u>	<u>\$214,785</u>	<u>\$1,060,193</u>	<u>\$33,616</u>	<u>\$1,706,228</u>
Total O&M	<u>\$378,300</u>	<u>\$479,192</u>	<u>\$1,207,411</u>	<u>\$109,775</u>	<u>\$118,948</u>	<u>\$956,167</u>	<u>\$214,785</u>	<u>\$1,060,193</u>	<u>\$33,616</u>	<u>\$1,706,228</u>
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MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO
GAS UTILITY - NORTH DAKOTA
OPERATION & MAINTENANCE EXPENSE - INTERIM
PROJECTED 2024

Function	Total	Cost of Gas	Labor	Benefits	Subcontract Labor	Materials	Vehicles & Work Equip.	Company Consumption
Cost of Gas	\$106,767,865	\$106,767,865						
Other Gas Supply	320,085		\$228,395				\$6	
Transmission	10,707		4,693		\$4,864	\$34	\$1,116	
Distribution	12,620,260		9,162,323		1,038,838	751,770	836,208	\$409,902
Customer Accounting	2,773,986		1,623,308		71,845	416	55,557	4,152
Customer Service & Info.	353,693		226,322		1,584		7,973	
Sales	136,150		127,338				5,301	
Administrative and General	12,127,163		3,692,404	\$2,874,852	435,677	28,247	31,662	61,928
Total Other O&M	\$28,342,044	\$0	\$15,064,783	\$2,874,852	\$1,552,808	\$780,467	\$937,823	\$475,982
Total O&M	<u>\$135,109,909</u>	<u>\$106,767,865</u>	<u>\$15,064,783</u>	<u>\$2,874,852</u>	<u>\$1,552,808</u>	<u>\$780,467</u>	<u>\$937,823</u>	<u>\$475,982</u>
See Page Number:		7	8	9	10	11	12	13

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO
GAS UTILITY - NORTH DAKOTA
OPERATION & MAINTENANCE EXPENSE - INTERIM
PROJECTED 2024

Function	Uncollectible Accounts	Postage	Software Maintenance	Advertising	Industry Dues	Insurance	Regulatory Commission Expense	Rent	Annual Easements	All Other O&M
Cost of Gas										\$0
Other Gas Supply										91,684
Transmission										0
Distribution	\$24,009	\$10,826	8,241					\$47,525	\$43,647	286,971
Customer Accounting	382,296	425,275	50,385							160,752
Customer Service & Info. Sales		3		\$79,018						38,793
										3,511
Administrative and General		54,493	1,311,987	33,370	\$81,249	\$1,084,845	\$253,074	1,018,250		1,165,125
Total Other O&M	<u>\$406,305</u>	<u>\$490,597</u>	<u>\$1,370,613</u>	<u>\$112,388</u>	<u>\$81,249</u>	<u>\$1,084,845</u>	<u>\$253,074</u>	<u>\$1,065,775</u>	<u>\$43,647</u>	<u>\$1,746,836</u>
Total O&M	<u>\$406,305</u>	<u>\$490,597</u>	<u>\$1,370,613</u>	<u>\$112,388</u>	<u>\$81,249</u>	<u>\$1,084,845</u>	<u>\$253,074</u>	<u>\$1,065,775</u>	<u>\$43,647</u>	<u>\$1,746,836</u>
See Page Number:	14	15	16	17	18-20	21	22	23	24	25

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
COST OF GAS - INTERIM
PROJECTED 2023 - 2024

	<u>DK Sales</u>	<u>Commodity Charge 1/</u>	<u>Projected Cost of Gas</u>
<u>Projected 2023</u>			
Residential	8,765,242	\$5.2290	\$45,833,450
Residential - Propane	17,283	8.2340	\$142,308
Firm General	8,176,177	\$5.2290	\$42,753,230
Firm General - Propane	28,644	8.2340	\$235,855
Air Force - Firm	37,082	\$5.2290	\$193,902
Air Force - Interruptible MAFB	378,032	3.6940	\$1,396,450
Air Force - Interruptible PAR	19,929	3.7110	\$73,957
Optional Seasonal	13,938	\$3.5180	\$49,034
Contracted Demand	205,918	2/	\$940,179
Small Interruptible	1,388,151	\$3.7110	\$5,151,428
Large Interruptible	0	3.7110	\$0
Total	<u>19,030,396</u>		<u>\$96,769,793</u>
<u>Projected 2024</u>			
Residential	8,827,936	\$5.2290	\$46,161,277
Residential - Propane	17,283	8.2340	\$142,308
Firm General	8,233,920	\$5.2290	\$43,055,168
Firm General - Propane	28,644	8.2340	\$235,855
Air Force - Firm	37,082	\$5.2290	\$193,902
Air Force - Interruptible MAFB	378,032	3.6940	\$1,396,450
Air Force - Interruptible PAR	19,929	3.7110	\$73,957
Optional Seasonal	13,938	\$3.5180	\$49,034
Contracted Demand	1,460,518	2/	\$5,982,245
Small Interruptible	1,398,151	\$3.7110	\$5,188,538
Large Interruptible	0	3.7110	\$0
Transport Interruptible	1,029,454	2/	\$4,289,131
Total	<u>21,444,887</u>		<u>\$106,767,865</u>

1/ June 2023 demand on projected 2024 cost of gas. Please see Workpaper Statement G, Schedule G-1, pages 1 through 6.

2/ Based on the commodity cost of gas at \$3.518/dk and a monthly Capacity Charge of \$12.70/dk. Contracted Demand dk's are 16,989 for 2023 and 66,468 for 2024. Transport Interruptible dk's for 2024 are 52,560.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
LABOR EXPENSE - INTERIM
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Per Books	Projected	
	2022	2023	2024
Other Gas Supply	\$190,457	\$216,859	\$228,395
Transmission	3,980	4,457	4,693
Distribution	7,707,444	8,701,753	9,162,323
Customer Accounts	1,543,028	1,754,442	1,623,308
Customer Service	187,225	214,928	226,322
Sales	106,431	120,945	127,338
A&G	3,345,187	3,527,002	3,692,404
Total Labor Expense	<u>\$13,083,752</u>	<u>\$14,540,386</u>	<u>\$15,064,783</u>

	Per Books	Projected	
	2022	2023	2024
5110 Straight Time 1/	\$11,339,765	\$11,801,294	\$12,429,122
5120 Premium Time 1/	617,266	642,389	676,564
5130 Bonuses & Comm. 2/	448,032	448,032	448,032
5131 Incentive Comp. 3/	497,290	1,460,884	1,538,602
5140 Moving Allowance 2/	20,915	20,915	20,915
5150 Meals 2/	3,506	3,506	3,506
5193 Vacation 1/	156,978	163,366	172,058
Total Labor Expense	<u>\$13,083,752</u>	<u>\$14,540,386</u>	<u>\$15,288,799</u>

- 1/ Reflects the average weighted increase of 4.07% for 2023 and a projected 5.32% increase for 2024. See Workpaper Statement G, Schedule G-1, pages 9 through 11.
- 2/ Projected stock compensation, miscellaneous bonuses, moving allowance and meals is 2022 per books costs to reflect the ongoing expense.
- 3/ Reflects an average incentive level of 12.21% applied to straight time and vacation.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
BENEFITS EXPENSE - INTERIM
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Per Books	Projected	
	2022	2023	2024
Medical/Dental 1/	\$1,557,196	\$1,759,631	\$1,988,383
Pension expense 2/	(131,411)	33,720	82,270
Post-retirement 3/	(447,951)	(556,400)	(485,515)
401 K 4/	1,109,271	1,154,418	1,215,833
Workers compensation 4/	47,032	48,946	51,550
Other benefits 4/	20,374	21,203	22,331
Total Benefits Expense	<u>\$2,154,511</u>	<u>\$2,461,518</u>	<u>\$2,874,852</u>

1/ Reflects an increase of 13.00% for 2023 based on effective 2023 premiums and 13% for 2024 based on projected medical premiums. See Workpaper Statement G, Schedule G-1, page 12.

2/ Total Company pension expense based on the 2023 actuarial estimates, see Workpaper Statement G, Schedule G-1, pages 13 through 16, and Workpaper Statement G, Schedule G-1, page 19.

	Per Books	Actuarial Estimate	
	2022	2023	2024
Bargaining	(\$344,911)	\$53,192	\$208,000
Non-Bargaining	(469,776)	155,841	302,000
Total	(\$814,687)	\$209,033	\$510,000
Increase/(Decrease):		125.66%	143.98%

3/ Total Company post-retirement expense based on the 2023 actuarial estimate, see Workpaper Statement G, Schedule G-1, pages 17 through 19.

	Per Books	Actuarial Estimate	
	2022	2023	2024
Total	(\$2,793,707)	(\$3,470,052)	(\$3,028,000)
Increase/(Decrease):		-24.21%	12.74%

4/ Reflects the straight time labor increase of 4.07% for 2023 and 5.32% for 2024, see Workpaper Statement G, Schedule G-1, page 9.

**MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
SUBCONTRACT LABOR - INTERIM
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024**

	Per Books	Projected	
	2022	2023 1/	2024 2/
Transmission	\$4,564	\$4,751	\$4,864
Distribution	2,557,638	2,848,228 3/	2,678,616 4/
Customer Accounts	72,894	75,883	71,845 5/
Customer Service	1,486	1,547	1,584
A&G	388,775	404,715	435,677 6/
Total Subcontract Labor	<u>\$3,025,357</u>	<u>\$3,335,124</u>	<u>\$3,192,586</u>
Capital Installation Credits 7/	<u>(\$1,370,094)</u>	<u>(\$1,498,883)</u>	<u>(\$1,639,778)</u>
Total Subcontract Labor	<u>\$1,655,263</u>	<u>\$1,836,241</u>	<u>\$1,552,808</u>

1/ Adjusted to reflect inflation rate of 4.10 percent.

2/ Adjusted to reflect inflation rate of 2.38 percent.

3/ Due to increased subcontractor costs for line locating and leak surveying.

4/ Decrease associated with leak detection due to Piccaro purchase and line location due to completion of SSIP project.

5/ Decrease due to sale of the Customer Care Facility.

6/ Increase due to support for new software and technology.

7/ Reflects a 9.4% increase in materials as shown on Statement G, Schedule G-1, page 11.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
MATERIALS - INTERIM
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Per Books	Projected		
	2022	2023		2024 3/
Transmission	\$30	\$33 1/		\$34
Distribution	671,201	734,294 1/		751,770
Customer Accounts	390	406 2/		416
A&G	26,503	27,590 2/		28,247
Total Materials	<u>\$698,124</u>	<u>\$762,323</u>		<u>\$780,467</u>

1/ Reflects a 9.4% increase in gas distribution and transmission materials as shown on Workpaper Statement X, page y.

2/ Adjusted to reflect inflation rate of 4.10 percent.

3/ Adjusted to reflect inflation rate of 2.38 percent.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
VEHICLES AND WORK EQUIPMENT - INTERIM
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Per Books 2022	Projected 1/ 2023 2024	
Other Gas Supply	\$6	\$6	\$6
Transmission	1,108	1,119	1,116
Distribution	830,048	838,145 2/	836,208
Customer Accounts	55,148	55,686	55,557
Customer Service	7,914	7,992	7,973
Sales	5,262	5,314	5,301
A&G	31,428	31,736	31,662
Total Vehicle and Work Equipment	<u>\$930,914</u>	<u>\$939,998</u>	<u>\$937,823</u>

1/ Based on projected plant and proposed depreciation rates as shown in Workpaper
Statement G, Schedule G-1, page 23.

2/ Increase primarily due to proposed depreciation rate change for Power Operated Equipment.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
COMPANY CONSUMPTION - INTERIM
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Per Books	Projected	
Total	2022	2023	2024
Distribution	\$514,923	\$409,902	\$409,902
Administrative & General	75,910	61,928	61,928
Customer Accounts	4,993	4,152	4,152
Total	<u>\$595,826</u>	<u>\$475,982</u>	<u>\$475,982</u>

	Per Books		
Electric 1/	2022	2023	2024
Distribution	\$113,863	\$94,674	\$94,674
Administrative & General	48,719	40,509	40,509
Total	<u>\$162,582</u>	<u>\$135,183</u>	<u>\$135,183</u>

	Per Books		
Gas 2/	2022	2023	2024
Distribution	\$339,280	\$263,858	\$263,858
Administrative & General	22,117	17,200	17,200
Total	<u>\$361,397</u>	<u>\$281,058</u>	<u>\$281,058</u>

	Per Books		
Utilities 1/	2022	2023	2024
Distribution	\$61,780	\$51,370	\$51,370
Administrative & General	5,074	\$4,219	4,219
Customer Accounts	4,993	\$4,152	4,152
Total	<u>\$71,847</u>	<u>\$59,741</u>	<u>\$59,741</u>

1/ Decreased 16.85% to reflect 2022 actual volumes at current rates. See Workpaper Statement G, Schedule G-1, page 28.

2/ Decreased 22.23% to reflect 2022 normalized volumes at current rates and projected cost of gas. See Workpaper Statement G, Schedule G-1, page 28.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
UNCOLLECTIBLE ACCOUNTS - INTERIM
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Per Books	Projected 1/	
	2022	2023	2024
Distribution	\$30,705	\$22,354	\$24,009
Customer Accounting	488,926	355,946	382,296
Total	<u>\$519,631</u>	<u>\$378,300</u>	<u>\$406,305</u>

1/ Based on five-year average ratio of write-offs applied to projected revenues.

	2023	2024
Total Pro Forma Sales Revenue	\$145,500,154	\$156,271,010
Five-Year Average Write-Offs	0.26%	0.26%
	<u>\$378,300</u>	<u>\$406,305</u>

	Net Write-Offs	Sales and Trans. Rev	%
Twelve months ending			
12/31/18	\$338,786	\$117,196,410	0.29%
12/31/19	305,541	121,153,403	0.25%
12/31/20	198,698	105,982,383	0.19%
12/31/21	497,134	129,401,558	0.38%
12/31/22	<u>425,773</u>	<u>193,100,110</u>	<u>0.22%</u>
Total	<u>\$1,765,932</u>	<u>\$666,833,864</u>	<u>0.26%</u>

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
POSTAGE - INTERIM
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023-2024

	Per Books	Projected	
	2022	2023 1/	2024 2/
Distribution	\$10,826	\$10,826	\$10,826
Customer Accounting	366,609	413,870	425,275
Customer Service & Information	3	3	3
A&G	54,493	54,493	54,493
Total	<u>\$431,931</u>	<u>\$479,192</u>	<u>\$490,597</u>

1/ Reflects a 13.18% increase based on the projected weighted average increase, partially offset by electronic billing savings for the twelve months ending December 31, 2022. This is shown on Statement Workpaper G, Schedule G-1, page 35.

2/ Adjusted to reflect inflation rate of 2.38 percent.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
SOFTWARE MAINTENANCE - INTERIM
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023-2024

	Per Books	Projected	
	2022	2023 1/	2024 2/
Distribution	\$17,901	\$8,049	\$8,241
Customer Accounting	17,276	49,214	50,385
A&G	1,113,161	1,150,148	1,311,987
Total	<u>\$1,148,338</u>	<u>\$1,207,411</u>	<u>\$1,370,613</u>

1/ Projected 2023 is based on estimated levels. See Statement Workpaper G, Schedule G-1, pages 38 through 42.

2/ Adjusted to reflect inflation rate of 2.38 percent and includes new 2024 software maintenance expenses. See Statement Workpaper G, Schedule G-1, page 43.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
ADVERTISING - INTERIM
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023-2024

	Per Books	Projected	
	2022	2023 1/	2024 2/
Customer Accounting	\$131	\$0	\$0
Customer Service & Information	79,324	77,181	79,018
Sales	39,761	0	0
A&G	45,321	32,594	33,370
Total	<u>\$164,537</u>	<u>\$109,775</u>	<u>\$112,388</u>

- 1/ Eliminates promotional advertising expenses and advertising expenses not applicable to North Dakota gas operations. See Workpaper Statement G, Schedule G-1, page 46.
- 2/ Adjusted to reflect inflation rate of 2.38 percent.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO
GAS UTILITY - NORTH DAKOTA
INDUSTRY DUES - INTERIM
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Per Books 2022	Projected			Benefit to Ratepayer
		2023		2024	
American Gas Association	\$44,129	\$44,940	1/	\$44,940	Educates the public about the importance of natural gas and supports gas utilities in their efforts to make their operations safer, more efficient, and environmentally-friendly.
Bismarck-Mandan Convention	284	284		284	Promotes engaging visitor experiences resulting in community economic growth and quality of place.
Bismarck-Mandan Home Builders Association	204	204		204	Educates on topics that range from policy and regulation, business operations and marketing.
Cavalier Retail Committee	150	150		150	Promotes community welfare for charitable, educational, or recreational purposes.
Common Ground Alliance	311	310	1/	310	Committed to saving lives and preventing damage to North American underground infrastructure by promoting effective damage prevention practices.
Downtown Bismarck Community Foundation	2,300	3,400	1/	3,400	Acts as a fiscal assistant to support revitalization of Downtown Bismarck in the form of innovative and progressive programs and projects.
Downtown Business Association of Bismarck	1,131	1,131		1,131	Serves and supports the growth and development of downtown Bismarck to benefit members and the community.
Economic Development Association of North Dakota	270	275	1/	275	Works to develop more vibrant communities and improve quality of life by offering classes, programs, and training opportunities.
Energy Solutions Center	2,947	2,854	1/	2,854	Promotes energy efficient natural gas solutions and systems for use by residential, commercial, and industrial energy users. The Center creates educational and marketing materials, training manuals, and decision analysis software to enhance the success of those utility customer service professionals responsible for enhancing customer productivity, efficiency, reliability, and comfort.
Jamestown Downtown Association	450	450		450	Provides service, support, leadership, and advocacy for the vitalization of downtown Jamestown.
Mandan Progress Organization	0	48	1/	48	Generates community quality of place through innovative experiences, attractions, and events.
Midwest Energy Association, Inc.	8,893	2/	5,676	5,676	Provides leading education to natural gas and electric delivery personnel. Cost-effective means of getting your personnel trained, connected, and educated in the ever-demanding and ever-changing energy industry.
Midwest Region Gas Task Force	0	180	1/	180	Monitors regulatory environment.
Minot Association of Builders	425	425		425	Promotes and advocates for the entire Minot area building industry through education, guidance, and communication.
North Dakota EPA	1,188	963	1/	963	Protects human health and the environment.
North Dakota Petroleum Council	0	106	1/	106	Promotes opportunities for open discussion, lawful interchange of information, and education concerning the petroleum industry.

1/ Updated to reflect 2023 actuals.
2/ 2023 dues paid in 2022.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO
GAS UTILITY - NORTH DAKOTA
INDUSTRY DUES - INTERIM
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Per Books 2022	Projected		Benefit to Ratepayer
		2023	2024	
North Dakota Safety Council	215	215	215	Provides resources and safety training programs. Supports a safe workplace.
New England Lions Club	36	43 1/	43	Provides humanitarian and community service by helping improve health and well-being and strengthening communities.
Stark Development Corporation	135	135	135	Promotes economic development, innovation, and entrepreneurship making Southwest North Dakota a great place to live, work, and grow.
Utilities Technology Council	986	1,148 1/	1,148	Gives voice to the utility workforce who create and maintain critical communications systems that help keep the lights on and the water flowing. Serves as the source and resource to deploy technologies and solutions that deliver secure, reliable, and affordable services. Gives access to a telecom/IT/technology market and access to legal, regulatory, research, and standards experts.
Utility Shareholders of North Dakota	37,800	37,800 3/	0	Addresses solid and hazardous waste issues on behalf of the utility industry and supports the industry's efforts to comply with federal environmental regulations, protect the environment, and serve its customers.
Utilities Solid Waste Activities Group	2,304	2,317 1/	2,317	Strives to build a community where businesses, residents, and visitors flourish.
Valley City - Barnes County Development Corporation	1,580	1,580	1,580	Chambers of Commerce provide value to the city assuring they continue to thrive and grow. They provide assistance for new customers, new homeowners, renters in finding a utility, and they support and serve the communities.
Various Chambers of Commerce	11,400	9,059	9,160	Exchange ideas, develop plans, and hear from the community to address the world's most pressing problems.
Various Business and Rotary Clubs	627	853	853	Has small forum and candid discussions where members can collaborate on environmental compliance matters, emissions regulations, transmission permitting, and natural resources.
West Associates	182	177 1/	177	Group was assembled for western utilities and focuses on the unique challenges that are faced such as the amount of federal and tribal land present and the unique hydrogeological features in our service territories.
Western Area Builders Association	26	26	26	building industry through networking, education, legislation, and industry advocacy. They promote professionalism, educational and safety opportunities, the exchange of ideas, and community leadership. They also work to create a favorable environment in the communities in which members conduct business.

1/ Updated to reflect 2023 actuals.

2/ 2023 dues paid in 2022.

3/ Annualized based on actuals through August 2023.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO
GAS UTILITY - NORTH DAKOTA
INDUSTRY DUES - INTERIM
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Per Books 2022	Projected		
		2023	2024	Benefit to Ratepayer
Western Energy Association	3,774	3,774	3,774	Facilitates valuable, direct connections between electric and natural gas industry professionals. Provides access to education, collaboration, and training opportunities.
Williston Area Builders Association	538	425	1/ 425	Serves and represents members of the professional building industry through networking, education, legislation, and industry advocacy. They promote professionalism, educational and safety opportunities, the exchange of ideas, and community leadership. They also work to create a favorable environment in the communities in which members conduct
Other	3,224	0	4/ 0	
Total Industry Dues	<u>\$125,509</u>	<u>\$118,948</u>	<u>\$81,249</u>	

1/ Updated to reflect 2023 actuals.

2/ 2023 dues paid in 2022.

3/ Annualized based on actuals through August 2023.

4/ Not related to North Dakota gas operations.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
INSURANCE EXPENSE - INTERIM
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

Insurance Expense	Per Books	Projected	
	2022	2023 1/	2024 2/
Directors & Officer's Liability	\$80,055	\$72,994	\$75,184
General Liability:			
Fiduciary Liability	12,095	12,180	12,789
Employment Liability	4,599	5,104	5,614
Excess/Third Party Liability	516,117	479,894	551,878
Property - All Risk	214,762	266,135	319,362
Blanket Crime	2,948	2,875	3,019
Special Contingency	274	278	292
Self Insurance	25,403	116,707	116,707
Total Insurance Expense	<u>\$856,253</u>	<u>\$956,167</u>	<u>\$1,084,845</u>

1/ Projected 2023 reflects insurance expense at the current levels.

2/ Projected 2024 reflect increases based on a risk management market analysis.

See Workpaper Statement G, Scheduel G-1, page 68.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
REGULATORY COMMISSION EXPENSE - INTERIM
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Per Books	Projected	
	2022	2023	2024
Rate Case Amortization 1/	\$176,878	\$176,878	\$215,167
Recurring Level of Expense 2/	13,839	31,619	31,619
Depreciation Study Expense 3/	0	6,288	6,288
Regulatory Commission Expense	<u>\$190,717</u>	<u>\$214,785</u>	<u>\$253,074</u>

1/ Reflects a three year amortization of rate case expense.

2/ Reflects a three year average of regulatory expenses.

3/ Expenses related to depreciation studies amortized over five years.

**MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
RENT EXPENSE - INTERIM
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024**

	Per Books	Projected	
	2022	2023	2024
Distribution	\$27,803	\$47,525 1/	\$47,525
Customer Accounts	4,744	0 2/	0
A&G	760,326	1,012,668 3/	1,018,250 4/
Total	<u>\$792,873</u>	<u>\$1,060,193</u>	<u>\$1,065,775</u>

- 1/ Additional building lease and change in treatment of printer rentals attributed to the increase.
2/ Rented Equipment was returned.
3/ Higher forecasted expense related to North Dakota's allocation of shared software.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
ANNUAL EASEMENTS
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Per Books	Projected	1/	
	2022	2023	2024	2/
Distribution	\$19,220	\$33,616	\$43,647	

1/ Includes Radio Tower leases in support of the new 2-way radio replacement project.

2/ Adjusted to reflect inflation rate of 2.38 percent.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
OTHER O&M - INTERIM
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

Function	Per Books	Projected	
	2022	2023 1/	2024 2/
Other Gas Supply	\$86,026	\$89,553	\$91,684
Transmission	0	0	0
Distribution	269,260	280,300	286,971
Customer Accounting	150,831	157,015	160,752
Customer Service & Information	36,399	37,891	38,793
Sales	3,294	3,429	3,511
Administrative and General	1,093,218	1,138,040	1,165,125
Total Other O&M	<u>\$1,639,028</u>	<u>\$1,706,228</u>	<u>\$1,746,836</u>

1/ Adjusted to reflect inflation rate of 4.10 percent.

2/ Adjusted to reflect inflation rate of 2.38 percent.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
SUMMARY OF DEPRECIATION EXPENSE - INTERIM
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Per Books	Projected 3/	
	2022	2023 1/	2024 2/
Transmission	\$38,142	\$38,140	\$38,134
Distribution	9,669,986	10,209,607	10,886,903
General	355,772	386,857	482,026
General Intangible	372,911	373,274	566,581
Common	495,014	511,981	606,147
Common Intangible	1,205,859	1,236,821	1,432,515
Amort. of Preferred Stock Cost	3,978	3,978	3,978
Amort. of (Gain)/Loss on Building	22,443	22,443	22,443
Acquisition Adjustment	2,821	2,821	2,821
Total Depreciation Expense	<u>\$12,166,926</u>	<u>\$12,785,922</u>	<u>\$14,041,548</u>

- 1/ Depreciation/amortization expense on 2023 average plant in service, Statement H, Schedule H-2, pages 1 through 3.
2/ Depreciation/amortization expense on 2024 average plant in service, Statement H, Schedule H-2, pages 4 through 6.
3/ Based on proposed depreciation and amortization rates.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
AVERAGE DEPRECIATION EXPENSE ON PER BOOKS PLANT - INTERIM
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2022

Acct. No.	Account	Per Books Average Plant	Annual Depreciation Rate	Annual Depreciation	To Clearing Accounts	Annual Depreciation	2022 Per Books
	<u>Transmission Plant</u>						
365.1	Land	\$1,354	0.00%	\$0		\$0	\$0
365.2	Rights of Way	38,339	0.57%	219		219	219
366	Structures & Improvements	8,535	3.51%	300		300	299
367	Mains	1,533,941	1.85%	28,378		28,378	28,369
369	Measuring/Regulating Equipment	430,071	2.13%	9,161		9,161	9,255
	Total Transmission Plant	\$2,012,240		\$38,058	\$0	\$38,081	\$38,142
	<u>Distribution Plant</u>						
374.1	Land	\$967,302	0.00%	\$0		\$0	\$0
374.2	Rights of Way	324,782	1.37%	4,450		4,450	15,193
375	Structures & Improvements	901,354	2.49%	22,444		22,444	22,848
376	Mains	147,887,470	2.51%	3,711,976		3,711,976	3,890,650
378	Meas. & Reg. Equip. - General	2,749,448	2.40%	65,987		65,987	67,653
379	Meas. & Reg. Equip. - City Gate	8,907,067	2.50%	222,677		222,677	247,848
380	Services	65,733,972	6.33%	4,160,960		4,160,960	4,063,866
381	Meters	35,559,745	3.41%	1,212,587		1,212,587	1,186,850
383	Service Regulators	5,246,282	1.47%	77,120		77,120	77,461
385	Industrial Meas. & Reg. Station Equipment	2,180,846	3.03%	66,080		66,080	65,221
386.1	Misc. Property on Customer Premise	1,680	0.00%	0		0	0 1/
387.2	Other Distribution Equipment	1,510,480	2.14%	32,324		32,324	32,396
	Total Distribution Plant	\$271,970,428		\$9,576,605	\$0	\$9,576,605	\$9,669,986
	<u>General Plant</u>						
389	Land & Rights of Way	\$302,152	0.00%	\$0		\$0	\$0
390	Structures & Improvements	3,232,727	2.42%	78,232		78,232	79,226
391.1	Office Furniture & Fixtures	77,745	3.89%	3,024		3,024	3,525
391.3	Computer Equipment - PC	8,899	17.22%	1,532		1,532	1,349
392.1	Transportation Equip. - Non-Unitized	172,571	7.25%	12,511	\$12,511	0	0
392.2	Transportation Equip. - Unitized	5,236,032	7.25%	379,612	379,612	0	0
393	Stores Equipment	28,983	2.71%	785		785	644
394.1	Tools, Shop & Garage Equipment	3,980,133	5.62%	223,683		223,683	223,438
395	Laboratory Equipment	131,719	2.06%	2,713		2,713	2,870

1/ Fully depreciated.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
AVERAGE DEPRECIATION EXPENSE ON PER BOOKS PLANT - INTERIM
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2022

Acct. No.	Account	Per Books Average Plant	Annual Depreciation Rate	Annual Depreciation	To Clearing Accounts	Annual Depreciation	2022 Per Books
396.1	Trailers - Work Equipment	531,553	1.23%	6,538	6,538	0	0
396.2	Power Operated Equipment	3,913,283	5.30%	207,404	207,404	0	0
397.1	Radio Communication Equip. - Fixed	532,083	6.26%	33,308		33,308	33,518
397.2	Radio Communication Equip. - Mobile	133,951	6.34%	8,492		8,492	8,512
397.3	Telephone Communication Equip.	25,208	8.67%	2,186		2,186	2,178
397.8	Network Equipment	20,735	0.00%	0		0	2,540
398	Miscellaneous Equipment	32,231	-11.07%	(3,568)		(3,568)	(2,028)
	Total General Plant	\$18,360,005		\$956,452	\$606,065	\$350,387	\$355,772
	<u>Intangible Plant - General</u>						
301	Organization	\$505	2/	\$0		\$0	\$0
302	Franchises	6,778	2/	0		0	0
303	Intangible Plant - Misc	6,220,205	2/	372,911		372,911	372,911
	Total Intangible Plant - General	\$6,227,488		\$372,911	\$0	\$372,911	\$372,911
	<u>Common Plant</u>						
389	Land & Rights of Way	\$665,324	0.00%	\$0		\$0	\$0
390	Structures & Improvements	12,773,026	0.85%	108,571		108,571	111,006
391.1	Office Furniture & Fixtures	468,786	6.67%	31,268		31,268	32,121
391.3	Computer Equipment - PC	673,270	20.00%	134,654		134,654	135,276
391.5	Computer Equipment - Other	368,877	20.00%	73,775		73,775	78,105
392.1	Transportation Equip. - Non-Unitized	2,798	0.00%	0	\$0	0	0
392.2	Transportation Equip. - Unitized	1,508,293	6.65%	100,301	100,301	0	0
392.3	Transportation Equip. - Aircraft	983,100	4.00%	39,324		39,324	39,740
393	Stores Equipment	25,795	3.33%	859		859	865
394.1	Tools, Shop & Garage Equipment	146,112	5.56%	8,124		8,124	8,181
394.3	Vehicle Maintenance Equipment	8,974	5.00%	449		449	453
397.1	Radio Communication Equip. - Fixed	461,438	6.67%	30,778		30,778	30,715
397.2	Radio Communication Equip. - Mobile	192,344	6.67%	12,829		12,829	12,980
397.3	Telephone Communication Equip.	135,393	10.00%	13,539		13,539	13,270
397.5	Supervisory & Telephone Equip.	4,260	6.67%	285		285	261
397.8	Network Equipment	70,764	20.00%	14,153		14,153	14,828
398	Miscellaneous Equipment	331,056	5.00%	16,553		16,553	17,213
	Total Common Plant	\$18,819,610		\$585,462	\$100,301	\$485,161	\$495,014

2/ Amortization based on July 2023 amortization annualized.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
AVERAGE DEPRECIATION EXPENSE ON PER BOOKS PLANT - INTERIM
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2022

Acct. No.	Account	Per Books Average Plant	Annual Depreciation Rate	Annual Depreciation	To Clearing Accounts	Annual Depreciation	2022 Per Books
303	Intangible Plant - Common	\$16,050,874	2/	\$1,205,859		\$1,205,859	\$1,205,859
407.3	Amort. of Preferred Stock Cost		2/				\$3,978
407.3	Amort. Of Loss on Building						\$40,007
405.2	Amort. of Gain on Building		2/				(\$17,564)
376	Acquisition Adjustment	\$97,266	2.90%	\$2,821		\$2,821	\$2,821
	Total Gas Plant in Service	<u>\$333,537,911</u>		<u>\$12,738,168</u>	<u>\$706,366</u>	<u>\$11,521,176</u>	<u>\$12,166,926</u>

2/ Amortization based on July 2023 amortization annualized.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
ACCUMULATED RESERVE FOR DEPRECIATION - INTERIM
PROJECTED 2023

Acct. No.	Account	Per Books	2023 Average Plant In Service 1/	Depreciation/ Amortization Rate 2/	2023			2023 Average Balance
		2022 Acc. Reserve for Depr.			Depreciation/ Amortization Expense	Retirements/ Removal 3/	Ending Balance	
	<u>Transmission Plant</u>							
365.1	Land	\$0	\$1,353	0.00%	\$0	\$0	\$0	\$0
365.2	Rights of Way	31,441	38,326	0.57%	218	0	31,659	31,550
366	Structures & Improvements	734	8,532	3.51%	299	0	1,033	884
367	Mains	470,081	1,533,578	1.85%	28,371	0	498,452	484,267
369	Measuring/Regulating Equipment	139,942	434,371	2.13%	9,252	(304)	148,890	144,416
	Total Transmission Plant	\$642,198	\$2,016,160		\$38,140	(\$304)	\$680,034	\$661,117
	<u>Distribution Plant</u>							
374.1	Land	\$0	\$967,302	0.00%	\$0	\$0	\$0	\$0
374.2	Rights of Way 4/	105,759	324,782	1.37%	4,450	0	110,209	107,984
375	Structures & Improvements 4/	296,740	915,608	2.49%	22,799	(92)	319,447	308,094
376	Mains 4/	50,421,947	156,346,282	2.51%	3,924,292	(655,547)	53,690,692	52,056,319
378	Meas. & Reg. Equip.- General	781,885	3,293,796	2.40%	79,051	(12,201)	848,735	815,310
379	Meas. & Reg. Equip.- City Gate 4/	1,532,218	9,233,294	2.50%	230,832	0	1,763,050	1,647,634
380	Services	44,534,779	70,519,175	6.33%	4,463,864	(498,193)	48,500,450	46,517,615
381	Meters	12,907,193	37,858,313	3.41%	1,290,968	(672,973)	13,525,188	13,216,191
383	Service Regulators	1,437,669	5,464,578	1.47%	80,329	(62,509)	1,455,489	1,446,579
385	Industrial Meas. & Reg. Station Equipment	601,080	2,573,571	3.03%	77,979	(9,076)	669,983	635,532
386.1	Misc. Property on Customer Premise	1,680	1,680	0.00%	0	0	1,680	1,680
387.2	Other Distribution Equipment	345,245	1,637,500	2.14%	35,043	(23,337)	356,951	351,098
	Total Distribution Plant	\$112,966,195	\$289,135,881		\$10,209,607	(\$1,933,928)	\$121,241,874	\$117,104,036
	<u>General Plant</u>							
389	Land & Rights of Way	\$0	\$312,657	0.00%	\$0	\$0	\$0	\$0
390	Structures & Improvements	1,068,443	3,148,003	2.42%	76,182	(47,185)	1,097,440	1,082,942
391.1	Office Furniture & Fixtures	13,651	69,179	3.89%	2,691	(7,842)	8,500	11,075
391.3	Computer Equipment - PC	3,154	9,079	17.22%	1,563	(140)	4,577	3,866

- 1/ Statement B, Schedule B-1, pages 2 through 3.
2/ Statement H, Schedule H-1, pages 1 through 3.
3/ Based on the three-year average of retirements.
4/ Excludes Gwinner Pipeline.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
ACCUMULATED RESERVE FOR DEPRECIATION - INTERIM
PROJECTED 2023

Acct. No.	Account	Per Books	2023 Average Plant In Service 1/	Depreciation/ Amortization Rate 2/	2023			2023 Average Balance
		2022 Acc. Reserve for Depr.			Depreciation/ Amortization Expense	Retirements/ Removal 3/	Ending Balance	
392.1	Transportation Equip. - Non-Unitized	138,184	181,295	7.25%	13,144	0	151,328	144,756
392.2	Transportation Equip. - Unitized	1,782,373	5,452,582	7.25%	395,312	(233,585)	1,944,100	1,863,236
393	Stores Equipment	4,381	35,222	2.71%	955	0	5,336	4,859
394.1	Tools, Shop & Garage Equipment	1,003,253	4,646,702	5.62%	261,145	(56,793)	1,207,605	1,105,429
395	Laboratory Equipment	(22,152)	92,636	2.06%	1,908	(27,425)	(47,669)	(34,911)
396.1	Trailers - Work Equipment	206,781	530,741	1.23%	6,528	(9,532)	203,777	205,279
396.2	Power Operated Equipment	(144,151)	3,770,309	5.30%	199,826	(1,033,159)	(977,484)	(560,818)
397.1	Radio Communication Equip.- Fixed	274,037	593,151	6.26%	37,131	(6,175)	304,993	289,515
397.2	Radio Communication Equip.- Mobile	102,806	138,299	6.34%	8,768	(1,889)	109,685	106,246
397.3	Telephone Communication Equip.	15,248	25,196	8.67%	2,184	0	17,432	16,340
397.8	Network Equipment	3,817	28,673	0.00%	0	(2,301)	1,516	2,667
398	Miscellaneous Equipment	(16,409)	51,222	-11.07%	(5,670)	(2,528)	(24,607)	(20,508)
	Total General Plant	\$4,433,416	\$19,084,946		\$1,001,667	(\$1,428,554)	\$4,006,529	\$4,219,973
	<u>Intangible Plant - General</u>							
301	Organization	\$497	\$497	5/	\$0	\$0	\$497	\$497
302	Franchises	6,776	6,776	5/	0	0	6,776	6,776
303	Intangible Plant - Misc 4/	2,749,605	6,946,258	5/	\$373,274	(3,751)	3,119,128	2,934,367
	Total Intangible Plant - General	\$2,756,878	\$6,953,531		\$373,274	(\$3,751)	\$3,126,401	\$2,941,640
	<u>Common Plant</u>							
389	Land & Rights of Way	\$5,276	\$652,489	0.00%	\$0	(\$9,265)	(\$3,989)	\$644
390	Structures & Improvements	3,941,519	12,970,501	0.85%	110,249	(41,312)	4,010,456	3,975,988
391.1	Office Furniture & Fixtures	219,065	487,343	6.67%	32,506	(35,531)	216,040	217,552
391.3	Computer Equipment - PC	320,771	687,979	20.00%	137,596	(69,278)	389,089	354,930
391.5	Computer Equipment - Other	184,576	334,982	20.00%	66,996	(66,747)	184,825	184,700
392.1	Transportation Equip. - Non-Unitized	1,273	2,814	0.00%	0	0	1,273	1,273

1/ Statement B, Schedule B-1, pages 2 through 3.

2/ Statement H, Schedule H-1, pages 1 through 3.

3/ Based on the three-year average of retirements.

4/ Excludes Gwinner Pipeline.

5/ Amortized by each item within the intangible account.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
ACCUMULATED RESERVE FOR DEPRECIATION - INTERIM
PROJECTED 2023

Acct. No.	Account	Per Books	2023 Average Plant In Service 1/	Depreciation/ Amortization Rate 2/	2023			2023 Average Balance
		2022 Acc. Reserve for Depr.			Depreciation/ Amortization Expense	Retirements/ Removal 3/	Ending Balance	
392.2	Transportation Equip. - Unitized	387,981	1,587,394	6.65%	105,562	(91,370)	402,173	395,077
392.3	Transportation Equip. - Aircraft	818,344	993,488	4.00%	39,740	0	858,084	838,214
393	Stores Equipment	11,535	25,973	3.33%	865	0	12,400	11,968
394.1	Tools, Shop & Garage Equipment	147,651	149,853	5.56%	8,332	(1,961)	154,022	150,836
394.3	Vehicle Maintenance Equipment	7,570	8,809	5.00%	440	(518)	7,492	7,531
397.1	Radio Communication Equip.- Fixed	226,986	495,150	6.67%	33,027	(3,034)	256,979	241,983
397.2	Radio Communication Equip.- Mobile	124,654	195,534	6.67%	13,042	(1,039)	136,657	130,656
397.3	Telephone Communication Equip.	103,836	144,313	10.00%	14,431	(2,489)	115,778	109,807
397.5	Supervisory & Telephone Equip.	1,677	5,431	6.67%	362	(190)	1,849	1,763
397.8	Network Equipment	37,751	181,157	20.00%	36,231	(6,916)	67,066	52,409
398	Miscellaneous Equipment	143,144	363,272	5.00%	18,164	(12,189)	149,119	146,132
	Total Common Plant	<u>\$6,683,609</u>	<u>\$19,286,482</u>		<u>\$617,543</u>	<u>(\$341,839)</u>	<u>\$6,959,313</u>	<u>\$6,821,463</u>
303	Intangible Plant - Common	10,204,984	\$16,021,967	4/	\$1,236,821	(\$423,648)	\$11,018,157	\$10,611,571
	Acquisition Adjustment	83,413	\$97,266	2.90%	2,821	\$0	\$86,234	\$84,824
	Total	<u><u>\$137,770,693</u></u>	<u><u>\$352,596,233</u></u>		<u><u>\$13,479,873</u></u>	<u><u>(\$4,132,024)</u></u>	<u><u>\$147,118,542</u></u>	<u><u>\$142,444,624</u></u>
Depreciation/Amortization Expense					\$12,759,501	8/		
Amort. of Preferred Stock Cost				5/	\$3,978	6/	6/	
Amort. of (Gain)/Loss on Building				5/	\$22,443	7/	7/	
Total Depreciation/Amortization Expense					<u><u>\$12,785,922</u></u>			

1/ Statement B, Schedule B-1, pages 2 through 3.

2/ Statement H, Schedule H-1, pages 1 through 3.

3/ Based on the three-year average of retirements.

4/ Amortized by each item within the intangible account.

5/ Amortized.

6/ The balance is included in the unamortized redemption of preferred stock on Statement D, Schedule D-1, page 7.

7/ The balance is included in the (gain)loss on sale of buildings on Statement D, Schedule D-1, page 8.

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

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
ACCUMULATED RESERVE FOR DEPRECIATION - INTERIM
PROJECTED 2024

Acct. No.	Account	2023	2024 Average Plant In Service 1/	Depreciation/ Amortization Rate 2/	2024			2024 Average Balance
		Year-end Acc. Reserve for Depr.			Depreciation/ Amortization Expense	Retirements/ Removal 3/	Ending Balance	
	<u>Transmission Plant</u>							
365.1	Land	\$0	\$1,353	0.00%	\$0	\$0	\$0	\$0
365.2	Rights of Way	31,659	38,326	0.57%	218	0	31,877	31,768
366	Structures & Improvements	1,033	8,532	3.51%	299	0	1,332	1,183
367	Mains	498,452	1,533,578	1.85%	28,371	0	526,823	512,638
369	Measuring/Regulating Equipment	148,890	434,067	2.13%	9,246	(304)	157,832	153,361
	Total Transmission Plant	\$680,034	\$2,015,856		\$38,134	(\$304)	\$717,864	\$698,950
	<u>Distribution Plant</u>							
374.1	Land	\$0	\$967,302	0.00%	\$0	\$0	\$0	\$0
374.2	Rights of Way	110,209	324,782	1.37%	4,450	0	114,659	112,434
375	Structures & Improvements	319,447	921,360	2.49%	22,942	(92)	342,297	330,872
376	Mains	53,690,692	164,626,368	2.51%	4,132,122	(689,031)	57,133,783	55,412,237
378	Meas. & Reg. Equip.- General	848,735	4,289,869	2.40%	102,957	(15,467)	936,225	892,480
379	Meas. & Reg. Equip.- City Gate	1,763,050	9,855,737	2.50%	246,393	0	2,009,443	1,886,247
380	Services	48,500,450	75,595,751	6.33%	4,785,211	(531,387)	52,754,274	50,627,362
381	Meters	13,525,188	40,510,482	3.41%	1,381,407	(720,213)	14,186,382	13,855,785
383	Service Regulators	1,455,489	5,792,291	1.47%	85,147	(66,455)	1,474,181	1,464,835
385	Industrial Meas. & Reg. Station Equipment	669,983	2,927,480	3.03%	88,703	(12,027)	746,659	708,321
386.1	Misc. Property on Customer Premise	1,680	1,680	0.00%	0	0	1,680	1,680
387.2	Other Distribution Equipment	356,951	1,755,672	2.14%	37,571	(27,425)	367,097	362,024
	Total Distribution Plant	\$121,241,874	\$307,568,774		\$10,886,903	(\$2,062,097)	\$130,066,680	\$125,654,277
	<u>General Plant</u>							
389	Land & Rights of Way	\$0	\$575,145	0.00%	\$0	\$0	\$0	\$0
390	Structures & Improvements	1,097,440	3,369,920	2.42%	81,552	(46,625)	1,132,367	1,114,904
391.1	Office Furniture & Fixtures	8,500	75,242	3.89%	2,927	(7,779)	3,648	6,074
391.3	Computer Equipment - PC	4,577	9,991	17.22%	1,720	(147)	6,150	5,364
392.1	Transportation Equip. - Non-Unitized	151,328	181,295	7.25%	13,144	0	164,472	157,900

1/ Statement B, Schedule B-1, pages 4 through 6.

2/ Statement H, Schedule H-1, pages 1 through 3.

3/ Based on the three-year average of retirements.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
ACCUMULATED RESERVE FOR DEPRECIATION - INTERIM
PROJECTED 2024

Acct. No.	Account	2023	2024 Average Plant In Service 1/	Depreciation/ Amortization Rate 2/	2024			2024 Average Balance
		Year-end Acc. Reserve for Depr.			Depreciation/ Amortization Expense	Retirements/ Removal 3/	Ending Balance	
392.2	Transportation Equip. - Unitized	1,944,100	5,746,101	7.25%	416,592	(253,875)	2,106,817	2,025,458
393	Stores Equipment	5,336	42,026	2.71%	1,139	0	6,475	5,905
394.1	Tools, Shop & Garage Equipment	1,207,605	5,256,081	5.62%	295,392	(60,304)	1,442,693	1,325,149
395	Laboratory Equipment	(47,669)	81,198	2.06%	1,673	(20,987)	(66,983)	(57,326)
396.1	Trailers - Work Equipment	203,777	521,294	1.23%	6,412	(9,362)	200,827	202,302
396.2	Power Operated Equipment	(977,484)	3,266,347	5.30%	173,116	(855,765)	(1,660,133)	(1,318,809)
397.1	Radio Communication Equip.- Fixed	304,993	759,535	6.26%	47,547	(6,755)	345,785	325,389
397.2	Radio Communication Equip.- Mobile	109,685	864,962	6.34%	54,839	(2,011)	162,513	136,099
397.3	Telephone Communication Equip.	17,432	25,196	8.67%	2,184	0	19,616	18,524
397.8	Network Equipment	1,516	33,493	0.00%	0	(2,384)	(868)	324
398	Miscellaneous Equipment	(24,607)	62,756	-11.07%	(6,947)	(4,377)	(35,931)	(30,269)
	Total General Plant	\$4,006,529	\$20,870,582		\$1,091,290	(\$1,270,371)	\$3,827,448	\$3,916,988
	<u>Intangible Plant - General</u>							
301	Organization	\$497	\$497	4/	\$0	\$0	\$497	\$497
302	Franchises	6,776	6,776	4/	0	0	6,776	6,776
303	Intangible Plant - Misc	3,119,128	10,351,205	4/	566,581	(4,584)	3,681,125	3,400,127
	Total Intangible Plant - General	\$3,126,401	\$10,358,478		\$566,581	(\$4,584)	\$3,688,398	\$3,407,400
	<u>Common Plant</u>							
389	Land & Rights of Way	(\$3,989)	\$643,288	0.00%	\$0	(\$9,135)	(\$13,124)	(\$8,557)
390	Structures & Improvements	4,010,456	13,153,956	0.85%	111,809	(41,699)	4,080,566	4,045,511
391.1	Office Furniture & Fixtures	216,040	531,098	6.67%	35,424	(38,447)	213,017	214,528
391.3	Computer Equipment - PC	389,089	801,951	20.00%	160,390	(72,720)	476,759	432,924
391.5	Computer Equipment - Other	184,825	339,220	20.00%	67,844	(61,886)	190,783	187,804
392.1	Transportation Equip. - Non-Unitized	1,273	2,814	0.00%	0	0	1,273	1,273
392.2	Transportation Equip. - Unitized	402,173	1,673,737	6.65%	111,304	(99,435)	414,042	408,107
392.3	Transportation Equip. - Aircraft	858,084	993,488	4.00%	39,740	0	897,824	877,954

1/ Statement B, Schedule B-1, pages 4 through 6.

2/ Statement H, Schedule H-1, pages 1 through 3.

3/ Based on the three-year average of retirements.

4/ Amortized by each item within the intangible account.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
ACCUMULATED RESERVE FOR DEPRECIATION - INTERIM
PROJECTED 2024

Acct. No.	Account	2023	2024 Average Plant In Service 1/	Depreciation/ Amortization Rate 2/	2024			2024 Average Balance
		Year-end Acc. Reserve for Depr.			Depreciation/ Amortization Expense	Retirements/ Removal 3/	Ending Balance	
393	Stores Equipment	12,400	26,785	3.33%	892	0	13,292	12,846
394.1	Tools, Shop & Garage Equipment	154,022	161,544	5.56%	8,982	(2,025)	160,979	157,500
394.3	Vehicle Maintenance Equipment	7,492	8,306	5.00%	415	(488)	7,419	7,456
397.1	Radio Communication Equip.- Fixed	256,979	556,467	6.67%	37,116	(3,205)	290,890	273,935
397.2	Radio Communication Equip.- Mobile	136,657	507,483	6.67%	33,849	(1,034)	169,472	153,065
397.3	Telephone Communication Equip.	115,778	141,846	10.00%	14,185	(2,446)	127,517	121,648
397.5	Supervisory & Telephone Equip.	1,849	5,244	6.67%	350	(184)	2,015	1,932
397.8	Network Equipment	67,066	386,528	20.00%	77,306	(26,417)	117,955	92,511
398	Miscellaneous Equipment	149,119	356,897	5.00%	17,845	(11,787)	155,177	152,148
	Total Common Plant	<u>\$6,959,313</u>	<u>\$20,290,652</u>		<u>\$717,451</u>	<u>(\$370,908)</u>	<u>\$7,305,856</u>	<u>\$7,132,585</u>
303	Intangible Plant - Common	11,018,157	\$17,143,892	4/	\$1,432,515	(\$415,903)	\$12,034,769	\$11,526,463
	Acquisition Adjustment	86,234	\$97,266	2.90%	2,821	\$0	\$89,055	\$87,645
	Total	<u><u>\$147,118,542</u></u>	<u><u>\$378,345,500</u></u>		<u><u>\$14,735,695</u></u>	<u><u>(\$4,124,167)</u></u>	<u><u>\$157,730,070</u></u>	<u><u>\$152,424,308</u></u>
Depreciation/Amortization Expense					\$14,015,127	8/		
Amort. of Preferred Stock Cost				5/	\$3,978	6/	6/	
Amort. of (Gain)/Loss on Building				5/	\$22,443	7/	7/	
Total Depreciation/Amortization Expense					<u><u>\$14,041,548</u></u>			

1/ Statement B, Schedule B-1, pages 4 through 6.

2/ Statement H, Schedule H-1, pages 1 through 3.

3/ Based on the three-year average of retirements.

4/ Amortized by each item within the intangible account.

5/ Amortized.

6/ The balance is included in the unamortized redemption of preferred stock on Statement D, Schedule D-1, page 7.

7/ The balance is included in the (gain)loss on sale of buildings on Statement D, Schedule D-1, page 8.

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

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
CALCULATION OF INTANGIBLE AMORTIZATION - INTERIM
PROJECTED 2023 - 2024

	Total Plant	Amortization	%
General Intangible - Pre 2023	\$6,259,193	\$318,168	5.08%
2023 General Intangible Additions	1,392,427	55,106	
2023 General Intangible Balance	\$7,651,620	\$373,274	
2024 General Intangible Additions	5,425,801	83,095	
2024 Amortization on 2023 Additions		110,212	
2024 General Intangible Balance	\$13,077,421	\$566,581	
Common Intangible - Pre 2023	\$16,169,758	\$1,223,556	7.57%
2023 Common Intangible Additions	128,066	13,265	
2023 Common Intangible Balance	\$16,297,824	\$1,236,821	
2024 Common Intangible Additions	2,955,335	169,165	
2024 Amortization on 2023 Additions		26,529	
2024 Common Intangible Balance	\$19,253,159	\$1,432,515	

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
CALCULATION OF INTANGIBLE AMORTIZATION - INTERIM
PROJECTED 2023 - 2024

		Amount	Expected Life	Amortization	Average
<u>2023</u>					
	<u>General Intangible</u>				
FP-320245	Upgrade GIS Data Addition SCADA	\$407,688	5	\$81,538	
FP-321547	Upgrade FIS Energy Version	1,336	12	111	
FP-322914	AR/VR Training Development	18,388	5	3,678	
FP-323100	Integrate Landworks Software	10,133	10	1,013	
FP-323583	Town Border Station Upgrades - Casselton	954,882	40	23,872	
	Total General Intangible	<u>\$1,392,427</u>		<u>\$110,212</u>	\$55,106
	<u>Common Intangible</u>				
FP-100575	Customer Self Service Web/IVR	\$44,063	10	\$4,406	
FP-319697	Upgrade CC&B Software	590	5	118	
FP-321271	Upgrade ThoughtSpot Betterment	15,665	5	3,133	
FP-321962	Upgrade 811 Software	39,914	3	13,305	
FP-322811	Upgrade Fixed Network Server Application	14,571	5	2,914	
FP-323176	Upgrade Records Management Software	3,284	5	657	
FP-323523	Multi-User Interface Modernization	9,979	5	1,996	
	Total Common Intangible	<u>\$128,066</u>		<u>\$26,529</u>	\$13,265
<u>2024</u>					
	<u>General Intangible</u>				
FP-316450	PragmaCAD Annual Enhancements	\$88,775	5	\$17,755	
FP-323712	Town Border Station Upgrades - Jamestown	1,393,658	40	34,841	
FP-323713	Town Border Station Upgrades - Grafton	1,022,141	40	25,554	
FP-324139	Town Border Station Upgrades - Washburn	1,491,524	40	37,288	
FP-324399	Trellis Energy Software Implementation	85,764	5	17,153	
FP-324601	Town Border Station Upgrades - Devils Lake	1,341,964	40	33,549	
FP-324940	Town Border Station Upgrades - Portal	1,975	40	49	
	Total General Intangible	<u>\$5,425,801</u>		<u>\$166,189</u>	\$83,095
	<u>Common Intangible</u>				
FP-100550	Upgrade Work Asset Management Software	\$2,072,156	12	\$172,680	
FP-100575	Customer Self Service Web/IVR	56,655	10	5,666	
FP-321271	Upgrade ThoughtSpot Betterment	16,395	5	3,279	
FP-321325	Upgrade CC&B and Betterment	119,023	5	23,805	
FP-321544	Upgrade PowerPlan	93,132	7	13,305	
FP-324025	Upgrade Locusview Software	543,938	5	108,788	
FP-324037	Upgrade IQ GEO Enhancements	33,694	5	6,739	
FP-324535	Purchase AR/VR Emergency Response Training Application	17,291	5	3,458	
FP-324537	Purchase AR/VR Leak Upgrades and Enhancements	3,051	5	610	
	Total Common Intangible	<u>\$2,955,335</u>		<u>\$338,330</u>	\$169,165
General Intangible					
4042 - General Amortization: July 2023		\$26,514			
Annualized Amortization		318,168			
Common Intangible					
4040 - Common Amortization: July 2023		\$101,963			
Annualized Amortization		1,223,556			

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
SUMMARY OF TAXES OTHER THAN INCOME - INTERIM
TWELVE MONTHS ENDED DECEMBER 31, 2022
PROJECTED 2023 - 2024

<u>Type of Tax</u>	Per Books	Projected	
	2022	2023	2024
Ad Valorem 1/			
Distribution	\$1,681,258	\$1,732,502	\$1,842,952
Transmission	12,529	12,528	12,527
General	94,277	94,432	103,268
Common	67,099	68,023	71,565
Total Ad Valorem Taxes	<u>\$1,855,163</u>	<u>\$1,907,485</u>	<u>\$2,030,312</u>
O&M Related Taxes - Other			
Payroll Taxes 2/	\$882,083	\$980,022	\$1,015,366
Delaware Franchise	10,647	10,647	10,647
Total O&M Related Taxes	<u>\$892,730</u>	<u>\$990,669</u>	<u>\$1,026,013</u>
Other	<u>\$1,765</u>	<u>\$1,765</u>	<u>\$1,765</u>
Total Taxes Other Than Income	<u><u>\$2,749,658</u></u>	<u><u>\$2,899,919</u></u>	<u><u>\$3,058,090</u></u>

- 1/ Based on ratio of actual 2022 ad valorem taxes paid to average plant balance as of December 31, 2022. See Statement I, Schedule I-1, page 1.
- 2/ Based on the ratio of actual 2022 payroll taxes to labor expense See Statement I, Schedule I-1, page 2.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
AD VALOREM TAXES - INTERIM
TWELVE MONTHS ENDED DECEMBER 31, 2022
PROJECTED 2023 - 2024

Function	Effective Tax Rate 1/	Projected 2023		Projected 2024	
		Avg. Plant Balance 2/	Ad Valorem Tax	Avg. Plant Balance 2/	Ad Valorem Tax
Transmission	0.6214%	\$2,016,160	\$12,528	\$2,015,856	\$12,527
Distribution	0.5992%	289,135,881	1,732,502	307,568,774	1,842,952
General	0.4948%	19,084,946	94,432	20,870,582	103,268
Common	0.3527%	19,286,482	68,023	20,290,652	71,565
Total		<u>\$329,523,469</u>	<u>\$1,907,485</u>	<u>\$350,745,864</u>	<u>\$2,030,312</u>
General Intangible 3/		\$6,953,531		\$10,358,478	
Common Intangible 3/		16,021,967		17,143,892	
Acquisition Adjustment 3/		97,266		97,266	
Total Average Plant in Service		<u>\$352,596,233</u>		<u>\$378,345,500</u>	

1/ Effective tax rate calculated below:

Function	Plant Balance 12/31/2022 2/	Ad Valorem Tax @ 12/31/2022	Effective Tax Rate
Transmission	\$2,016,312	\$12,529	0.6214%
Distribution	280,606,602	1,681,258	0.5992%
General	19,052,981	94,277	0.4948%
Common	19,026,661	67,099	0.3527%
Total	<u>\$320,702,556</u>	<u>\$1,855,163</u>	

2/ See Statement B, page 1.

3/ Intangible plant and acquisition adjustment is excluded from ad valorem tax.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
PAYROLL TAXES - INTERIM
TWELVE MONTHS ENDED DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Per Books 2022	Projected	
		2023	2024
Labor Expense 1/	\$13,083,752	\$14,540,386	\$15,064,783
Payroll Taxes	\$882,083	\$980,022	\$1,015,366
% Payroll Taxes to Labor	6.74%		

1/ See Statement G, Schedule G-1, page 8.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
CALCULATION OF INCOME TAXES - INTERIM
PROJECTED 2023 - 2024

	Projected	
	2023	2024
Operating Revenues		
Sales Revenues	\$143,200,905	\$149,672,336
Transportation Revenue	2,299,249	6,598,674
Other Revenues	3,956,619	3,576,667
Total Operating Revenues	<u>\$149,456,773</u>	<u>\$159,847,677</u>
Operating Expenses		
Operation and Maintenance		
Cost of Gas	\$96,769,793	\$106,767,865
Other O&M	27,281,063	28,342,044
Total O&M	<u>\$124,050,856</u>	<u>\$135,109,909</u>
Depreciation and Amortization Expense	12,785,922	14,041,548
Taxes other Than Income	2,899,919	3,058,090
Total Operating Expenses	<u>\$139,736,697</u>	<u>\$152,209,547</u>
Gross Operating Income	\$9,720,076	\$7,638,130
Adjustments to Taxable Income:		
AFUDC Equity Add Back	\$68,462	\$68,462
Permanent Additions	374,958	374,958
Interest 1/	(4,698,819)	(4,981,222)
Total Adjustments to Taxable Income	<u>(\$4,255,399)</u>	<u>(\$4,537,802)</u>
Taxable Income	\$5,464,677	\$3,100,328
Federal & State Income Taxes	\$1,333,649	\$756,632
Plant Related Excess Deferred - ARAM	(616,362)	(602,506)
Total Income Taxes	<u><u>\$717,287</u></u>	<u><u>\$154,126</u></u>

1/ See Statement J, Schedule J-1, page 1.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
INTEREST EXPENSE - INTERIM
PROJECTED 2023 - 2024

	Projected	
	2023	2024
Projected Rate Base 1/	\$199,779,738	\$217,141,315
Weighted Cost of Debt 2/	2.352%	2.294%
Interest Expense	<u>\$4,698,819</u>	<u>\$4,981,222</u>

1/ See Statement A, page 3.

2/ See Statement E, page 1.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
ACCUMULATED DEFERRED INCOME TAXES - INTERIM
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Per Books 2022	Projected 2023			Projected 2024		
		Changes	Balance	Average	Changes	Balance	Average
<u>Accumulated Deferred Income Taxes</u>							
Liberalized Depreciation	\$21,258,380 1/	(\$8,784) 2/	\$21,249,596	\$21,253,988	\$287,973 2/	\$21,537,569	\$21,393,583
Excess Plant Deferred Income Taxes	6,924,960	(616,362) 3/	6,308,598	6,616,779	(602,506) 3/	5,706,092	6,007,345
Contribution in Aid of Construction	(3,255,673)	0	(3,255,673)	(3,255,673)	0	(3,255,673)	(3,255,673)
Customer Advances	(1,613,855)	110,005	(1,503,850) 4/	(1,558,853)	0	(1,503,850) 4/	(1,503,850)
Unamortized (Gain)/Loss on Debt	53,778	(14,739)	39,039 5/	46,409	(14,068)	24,971 5/	32,005
(Gain)/Loss on Sale of Building	105,992	(5,477)	100,515 6/	103,254	(5,477)	95,038 6/	97,777
Acquisition Adjustment	5,557	(688) 7/	4,869	5,213	(688) 7/	4,181	4,525
Provision for Pensions & Benefits	4,334,753	556,134	4,890,887 8/	4,612,820	(37,502)	4,853,385 8/	4,872,136
Provision for Post Retirements	852,421	263,528	1,115,949 9/	984,185	201,065	1,317,014 9/	1,216,482
Balance	<u>\$28,666,313</u>	<u>\$283,617</u>	<u>\$28,949,930</u>	<u>\$28,808,122</u>	<u>(\$171,203)</u>	<u>\$28,778,727</u>	<u>\$28,864,330</u>

1/ Excludes Gwinner pipeline.

2/ See Statement J, Schedule J-2, pages 2 through 3.

3/ See Statement J page 1.

4/ See Statement D, Schedule D-1, page 11.

5/ See Statement D, Schedule D-1, page 6.

6/ See Statement D, Schedule D-1, page 8.

7/ Amortization on Statement H, Schedule H-2, page 3 times the effective income tax rate.

8/ See Statement D, Schedule D-1, page 9.

9/ See Statement D, Schedule D-1, page 10.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
TOTAL TAX DEPRECIATION ON PLANT AND PRORATION - INTERIM
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023-2024

2023 Net Tax Depreciation:

	2023		
	Plant In- Service @ 12/31/2022 1/	Plant Additions 2/	Total
<u>Tax Depreciation Deduction</u>			
Tax Depreciation	\$11,871,735	\$1,624,882	\$13,496,617
Book Depreciation	13,065,791	508,517	13,574,308
Net Tax Depreciation	(\$1,194,056)	\$1,116,365	(\$77,691)
Deferred Income Taxes:	(\$291,408)	\$272,448	(\$18,960)

Accum. Deferred Tax Balance 12/31/2022: \$21,258,380
2023 Deferred Tax Activity: (18,960)
Projected Deferred Tax Balance 12/31/2023: \$21,239,420

2023 Proration:

Month	Weighting For Projection	Monthly Increments	Balance/ Increments	Balance
December 2022	100.00%			\$21,258,380
January 2023	91.78%	(\$1,580)	(\$1,450)	21,256,930
February	84.11%	(1,580)	(1,329)	21,255,601
March	75.62%	(1,580)	(1,195)	21,254,406
April	67.40%	(1,580)	(1,065)	21,253,341
May	58.90%	(1,580)	(931)	21,252,410
June	50.68%	(1,580)	(801)	21,251,609
July	42.19%	(1,580)	(667)	21,250,942
August	33.70%	(1,580)	(532)	21,250,410
September	25.48%	(1,580)	(403)	21,250,007
October	16.99%	(1,580)	(268)	21,249,739
November	8.77%	(1,580)	(139)	21,249,600
December	0.27%	(1,580)	(4)	21,249,596
Total		(\$18,960)	(\$8,784)	

1/ See Workpaper Statement J, pages 1 through 3.

2/ See Statement J, Schedule J-2, page 4.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
TOTAL TAX DEPRECIATION ON PLANT AND PRORATION - INTERIM
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023-2024

2024 Net Tax Depreciation:

	2024		
	Plant In- Service @ 12/31/2022 1/	Plant Additions 2/	Total
<u>Tax Depreciation Deduction</u>			
Tax Depreciation	\$10,239,351	\$7,259,089	\$17,498,440
Book Depreciation	13,065,791	1,885,405	14,951,196
Net Tax Depreciation	(\$2,826,440)	\$5,373,684	\$2,547,244
Deferred Income Taxes:	(\$689,790)	\$1,311,442	\$621,652
Accum. Deferred Tax Balance 12/31/2023:	\$21,239,420		
2023 Deferred Tax Activity:	621,652		
Projected Deferred Tax Balance 12/31/2024:	\$21,861,072		

2024 Proration:

	Weighting For Projection	Monthly Increments	Balance/ Increments	Balance
December 2023	100.00%			\$21,239,420
January 2024	91.78%	\$51,804	\$47,546	21,286,966
February	84.11%	51,804	43,572	21,330,538
March	75.62%	51,804	39,174	21,369,712
April	67.40%	51,804	34,916	21,404,628
May	58.90%	51,804	30,513	21,435,141
June	50.68%	51,804	26,254	21,461,395
July	42.19%	51,804	21,856	21,483,251
August	33.70%	51,804	17,458	21,500,709
September	25.48%	51,804	13,200	21,513,909
October	16.99%	51,804	8,801	21,522,710
November	8.77%	51,804	4,543	21,527,253
December	0.27%	51,808	140	21,527,393
Total		\$621,652	\$287,973	

1/ See Workpaper Statement J, pages 1 through 3.

2/ See Statement J, Schedule J-2, page 4 and 5.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
TAX DEPRECIATION ON PLANT ADDITIONS - INTERIM
PROJECTED 2023 PLANT ADDITIONS

	2023 Plant Additions	Projected 2023				Projected 2024		
		Annual Book Depreciation	Book Depr. for Taxes 1/	Tax Depreciation 2/	Book/Tax Difference	Annual Book Depreciation	Tax Depreciation 2/	Book/Tax Difference
Distribution	\$18,992,484	\$696,333	\$348,167	\$712,218	\$364,051	\$696,333	\$1,371,067	\$674,734
General:								
Other	\$466,508	\$20,265	\$10,133	\$66,664	\$56,531	\$20,265	\$114,248	\$93,983
Structures & Improvement	9,592	232	116	133	17	232	246	14
Computer Equipment	3,878	98	49	776	727	98	1,241	1,143
Vehicles	687,500	49,844	24,922	137,500	112,578	49,844	220,000	170,156
Work Equipment.	325,000	17,225	8,613	65,000	56,387	17,225	104,000	86,775
Total General	<u>\$1,492,478</u>	<u>\$87,664</u>	<u>\$43,833</u>	<u>\$270,073</u>	<u>\$226,240</u>	<u>\$87,664</u>	<u>\$439,735</u>	<u>\$352,071</u>
Intangible General	\$1,392,427	\$110,212	\$55,106	\$464,096	\$408,990	\$110,212	\$618,934	\$508,722
Common:								
Other	\$110,951	\$7,326	\$3,663	\$15,855	\$12,192	\$7,326	\$27,172	\$19,846
Structures & Improvement	162,020	1,377	689	2,254	1,565	1,377	4,154	2,777
Computer Equipment	362,940	72,588	36,294	72,588	36,294	72,588	116,141	43,553
Vehicles	225,570	15,000	7,500	45,114	37,614	15,000	72,182	57,182
Total Common	<u>\$861,481</u>	<u>\$96,291</u>	<u>\$48,146</u>	<u>\$135,811</u>	<u>\$87,665</u>	<u>\$96,291</u>	<u>\$219,649</u>	<u>\$123,358</u>
Intangible Common	\$128,066	\$26,529	\$13,265	\$42,684	\$29,419	\$26,529	\$56,925	\$30,396
Total Additions	<u><u>\$22,866,936</u></u>	<u><u>\$1,017,029</u></u>	<u><u>\$508,517</u></u>	<u><u>\$1,624,882</u></u>	<u><u>\$1,116,365</u></u>	<u><u>\$1,017,029</u></u>	<u><u>\$2,706,310</u></u>	<u><u>\$1,689,281</u></u>

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

2/ Tax depreciation rates are:

	Year 1	Year 2	
Distribution	3.750%	7.219%	(20 Yr.)
General & Common	14.290%	24.490%	(7 Yr.)
Structures & Improvements	1.391%	2.564%	(39 Yr.)
Transportation, Work Equip. & Computer	20.000%	32.000%	(5 Yr.)
Intangible	33.330%	44.450%	(3 Yr.)

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
TAX DEPRECIATION ON PLANT ADDITIONS - INTERIM
PROJECTED 2024 PLANT ADDITIONS

	2024 Plant Additions	Projected 2024			
		Annual Book Depreciation	Book Depr. for Taxes 1/	Tax Depreciation 2/	Book/Tax Difference
Distribution	\$21,869,325	\$808,977	\$404,489	\$820,100	\$415,611
General:					
Other	\$3,294,111	\$167,496	\$83,748	\$470,728	\$386,980
Structures & Improvement	528,053	12,779	6,390	7,345	955
Computer Equipment	12,559	265	133	2,512	2,379
Vehicles	387,000	28,058	14,029	77,400	63,371
Work Equipment.	556,000	29,468	14,734	111,200	96,466
Total General	<u>\$4,777,723</u>	<u>\$238,066</u>	<u>\$119,034</u>	<u>\$669,185</u>	<u>\$550,151</u>
Intangible General	\$5,425,801	\$166,189	\$83,095	\$1,808,419	\$1,725,324
Common:					
Other	\$845,598	\$55,930	\$27,965	\$120,836	\$92,871
Structures & Improvement	287,900	2,447	1,224	4,005	2,781
Computer Equipment	588,187	117,637	58,819	117,637	58,818
Vehicles	137,920	9,172	4,585	27,584	22,999
Total Common	<u>\$1,859,605</u>	<u>\$185,186</u>	<u>\$92,593</u>	<u>\$270,062</u>	<u>\$177,469</u>
Intangible Common	\$2,955,335	\$338,330	\$169,165	\$985,013	\$815,848
Total Additions	<u><u>\$36,887,789</u></u>	<u><u>\$1,736,748</u></u>	<u><u>\$868,376</u></u>	<u><u>\$4,552,779</u></u>	<u><u>\$3,684,403</u></u>

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

2/ Tax depreciation rates are:

	Year 1	
Distribution	3.750%	(20 Yr.)
General & Common	14.290%	(7 Yr.)
Structures & Improvements	1.391%	(39 Yr.)
Transportation, Work Equip. & Computer	20.000%	(5 Yr.)
Intangible	33.330%	(3 Yr.)

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
ALCULATION OF RECORDED STATE AND FEDERAL INCOME TAXES - INTERIM
TWELVE MONTHS ENDED DECEMBER 31, 2022

	<u>North Dakota</u>
Operating Revenues	\$199,581,961
Operating Expense:	
O&M Expense	\$171,728,229
Depreciation Expense	12,166,926
Taxes Other than Income	<u>2,749,658</u>
Total Operating Expense	\$186,644,813
Operating Income	\$12,937,148
Interest Expense	<u>(4,553,713)</u>
Book Taxable Income before Adjustments	\$8,383,435
Deductions and Adjustments to Book Income:	<u>832,359</u>
Taxable Income - Before State Income Tax	\$9,215,794
Less: State Income Taxes	<u>(763,216)</u>
Federal Taxable Income	8,452,578
Federal Income Taxes @ 21%	1,775,041
Credits and Adjustments	(221,159)
State Income Taxes	<u>763,216</u>
Federal and State Income Taxes	2,317,098
Closing/Filing - Federal and State	<u>72,592</u>
Total Federal and State Income Taxes	<u><u>\$2,389,690</u></u>

**MONTANA-DAKOTA UTILITIES CO. &
GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
INCOME TAX DEDUCTIONS - INTERIM
TWELVE MONTHS ENDED DECEMBER 31, 2022**

	<u>North Dakota</u>
<u>Property Timing Deductions & Adjustments</u>	
AFUDC CWIP	\$6,107
AFUDC Equity	68,462
CWIP	11,839
Liberalized Depreciation and Other	(2,080,747)
 <u>Other Timing Deductions & Adjustments</u>	
Bad Debt Expense	\$52,006
Incentive Compensation	(546,471)
Property Insurance	(80,596)
Vacation Pay	(11,064)
Customer Advances	252,478
Prepaid Expense	(126,308)
Purchased Gas Adjustment	3,733,108
Sundry Reserves	5,610
Deferred Pension Expense	(386,721)
Deferred Postretirement Benefit Costs (FAS 106)	1,444,088
Deferred Compensation	84,318
PCB Related Income	(1,238)
Unamortized Loss on Reacquired Debt	60,417
Preferred Stock Redemption Amortization	3,978
Regulatory Commission Expense	176,878
Pension Expense	171,277
Postretirement Benefits Cost (FAS 158)	(2,110,358)
Deferred Medicare Part D	(38,710)
Payroll Tax Deferral	(461,274)
Gain/Loss on Building	22,443
Contract Demand	207,879
 <u>Permanent Deductions & Adjustments</u>	
100% Entertainment	\$224
Penalties	(1,440)
Qualified Transportation Fringe	15,025
Fuel Tax Credit	2,857
Performance Share Program	40,101
Executive Compensation	272,606
Unrealized Gain/Loss on Deferred Compensation	43,032
Accrued Tax Interest	2,553
 Total Deductions	 <u><u>\$832,359</u></u>

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
DEFERRED INCOME TAXES - INTERIM
TWELVE MONTHS ENDED DECEMBER 31, 2022

	<u>North Dakota</u>
<u>Timing Deductions & Adjustments</u>	
Property Timing Differences	\$578,831
TCJA Excess Plant - ARAM amortization	(500,440)
AFUDC - Debt/Capitalized Interest	(2,269)
Bad Debt Expense	(12,692)
Incentive Compensation	147,344
Property Insurance	21,123
Vacation Pay	1,350
Customer Advances	(61,617)
Prepaid Expense	30,891
PCB Related Income	320
Unamortized Loss on Reacquired Debt	(15,523)
Preferred Stock Redemption Amortization	(971)
Purchased Gas Adjustment	(911,062)
Sundry Reserves	(1,470)
Regulatory Commission Expense	(43,167)
Deferred Pension Expense	(45,177)
Deferred Postretirement Benefit Costs (FAS 106)	569,012
Deferred Compensation	(22,735)
Deferred Medicare Part D	10,344
Payroll Tax Deferral	124,372
Gain/loss on Building	(5,477)
Contract Demand	(50,733)
Pension Expense	102,005
Postretirement Benefits Cost (FAS 158)	(389,367)
<u>Gas Utility - Other Deferred Income Tax Adjustments</u>	
Closing/Filing and Out of Period	<u>\$18,781</u>
Total Deferred Income Taxes	<u><u>(\$458,327)</u></u>

Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Calculation of Interim Revenue Increase

Rate Class	Projected 2024 1/					Interim Increase 2/		Total w/ Proposed Revenue	Effective Interim Rate
	Billing Units	Dk	Distribution Revenues	Gas Costs	Total Revenues	Increase in Revenues	% Increase		
Residential	98,475	8,689,660	\$29,631,719	\$45,490,167	\$75,121,886	\$6,179,991	8.23%	\$81,301,877	20.856%
Firm General	16,678	9,592,393	15,625,026	48,566,047	64,191,073	3,258,755	5.08%	67,449,828	20.856%
Air Force									
Firm	1	37,082	18,750	193,902	212,652	3,911		216,563	
Interruptible	2	397,961	127,580	1,470,407	1,597,987	26,608		1,624,595	
Total Air Force	3	435,043	146,330	1,664,309	1,810,639	30,519	1.69%	1,841,158	20.856%
Small Interruptible									
Sales	71	518,363	672,743	1,923,645	2,596,388	140,307		2,736,695	
Transportation	60	1,064,957	926,766	0	926,766	193,286		1,120,052	
Total Small IT	131	1,583,320	1,599,509	1,923,645	3,523,154	333,593	9.47%	3,856,747	20.856%
Large Interruptible									
Sales	0	0	0	0	0	0		0	
Transportation	5	780,733	281,034		281,034	58,612		339,646	20.856%
Contracts 3/	2	3,687,560	720,340		720,340			720,340	
Total Large IT	7	4,468,293	1,001,374	0	1,001,374	58,612	5.85%	1,059,986	
Firm Gas - GPNG ND									
Residential	1,944	155,559	320,815	813,418	1,134,233				
Firm General	420	144,627	171,671	756,255	927,926				
	2,364	300,186	492,486	1,569,673	2,062,159	102,713	4.98%	2,164,872	20.856%
Interruptible - GPNG ND									
Small IT Sales	15	273,702	215,507	1,015,708	1,231,215	44,946		1,276,161	20.856%
Large IT Sales	2	606,086	409,791	2,249,185	2,658,976	85,466		2,744,442	20.856%
Transport									
Contracts 3/	9	1,029,454	381,403	4,289,131	4,670,534			4,670,534	
	26	1,909,242	1,006,701	7,554,024	8,560,725	130,412	1.52%	8,691,137	
Montana-Dakota	115,294	24,768,709	48,003,958	97,644,168	145,648,126	9,861,470		155,509,596	
GPNG - ND	2,390	2,209,428	1,499,187	9,123,697	10,622,884	233,125		10,856,009	
Total North Dakota	117,684	26,978,137	\$49,503,145	\$106,767,865	\$156,271,010	\$10,094,595	6.46%	\$166,365,605	

Less: Large IT Transport Contract Distribution Rev 3/

Montana-Dakota	720,340
Great Plains - ND	381,403
	<u>\$48,401,402</u>

Interim Increase 4/ \$10,094,838
20.856% Increase

1/ Statement L, Page 2.

2/ Interim increase allocated to non-gas components. Percentage increase applied to distribution components only.

3/ Interim increase not applicable to Large Interruptible Transportation Service contracts.

4/ Statement A, page 1.