MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
CASE NO. PU-23-___
INDEX OF STATEMENTS

Statement	Description
A	Overall Cost of Service & Revenue Requirement
B	Gas Utility Plant in Service
	B-1 Detailed Cost of Plant
	B-2 Projected Plant Additions
C	Accumulated Provision for Depreciation and Amortization
D	Working Capital
	D-1 Projected Working Capital
E	Utility Capital Structure
	E-1 Long-Term Debt Capital
	E-2 Short Term Debt Capital
	E-3 Common Stock Capital
	E-4 Amortized Loss
F	Operating Revenues
	F-1 Projected Revenues
	F-2 Other Operating Revenue
G	Operation and Maintenance Expense
	G-1 Projected Operation and Maintenance Expense
H	Depreciation and Amortization Expense
	H-1 2022 Depreciation by Account
	H-2 Projected Depreciation and Amortization Expense and Depreciation Rates by Account
I	Taxes Other Than Income Taxes
	I-1 Projected Taxes Other Than Income
J	Projected Income Tax
	J-1 Projected Current Income Taxes
	J-2 Projected Deferred Income Taxes
	J-3 Calculation of Recorded State and Federal Income Taxes
K	Class Cost of Service Study
	K-1 Class Cost of Service by Component
	K-2 Rate Base and Income Statement by Class
	K-3 Allocation Factor Report
L	Rate Design

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

	Before Additional Revenue Requirements 1/	**Additional Revenue Requirements**	Reflecting Additional Revenue Requirements
Operating Revenues			
Sales	$149,672,336	**$11,635,044**	$161,307,380
Transportation	6,598,674		6,598,674
Other	3,576,667		3,576,667
Total Revenues	$159,847,677	$11,635,044	$171,482,721
Operating Expenses			
Operation and Maintenance			
Cost of Gas	$106,767,865		$106,767,865
Other O&M	29,119,097		29,119,097
Total O&M	$135,886,962		$135,886,962
Depreciation	13,076,262		13,076,262
Taxes Other Than Income	3,073,189		3,073,189
Income Taxes	197,338	2,839,521 2/	3,036,859
Total Expenses	$152,233,751	$2,839,521	$155,073,272
Operating Income	$7,613,926	$8,795,523	$16,409,449
Rate Base	$216,970,104		$216,970,104
Rate of Return	**3.509%**		**7.563%**

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
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	$199,581,961	$149,456,773	$159,847,677	
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	27,874,813	29,119,097	Statement G
Total O&M	$171,728,229	$124,644,606	$135,886,962	
Depreciation and Amortization	12,166,926	11,885,942	13,076,262	Statement H
Taxes Other Than Income	2,749,658	2,899,919	3,073,189	Statement I
Current Income Taxes	2,389,690	792,532	197,338	Statement J
Deferred Income Taxes	(458,327)			
Total Expenses	$188,576,176	$140,222,999	$152,233,751	
Operating Income	$11,005,785	$9,233,774	$7,613,926	
Rate Base	$200,771,003	$199,690,850	$216,970,104	
Rate of Return	5.482%	4.624%	3.509%	
Return on Equity	6.524%	4.584%	2.421%	

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

	Per Books Average	Adjusted Per Books Average 1/	Projected 1/ 2023	Projected 1/ 2024	Reference
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	142,553,729	152,660,393	Statement C
Net Gas Plant in Service	$214,241,859	$201,461,357	$210,042,504	$225,685,107	
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	$234,600,829	$251,931,644	
Deductions:					
Accumulated Deferred Income Taxes	$29,090,506	$28,589,918	$28,787,905	$28,799,456	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	$34,909,979	$34,961,540	
Total Rate Base	$200,771,003	$188,491,089	$199,690,850	$216,970,104	

1/ Excludes Gwinner Pipeline.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
SUMMARY OF PLANT IN SERVICE
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	97,266	97,266	97,266	97,266	97,266
Total Plant in Service	$343,228,773	$361,963,685	$352,596,233	$394,727,307	$378,345,500

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
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Per Books	2023			Average	2024			Average
	2022	Additions 1/	Retirements 2/	Balance	2023	Additions 1/	Retirements 2/	Balance	2024
Transmission	$2,016,312	$0	($304)	$2,016,008	$2,016,160	$0	($304)	$2,015,704	$2,015,856
Distribution 3/	$280,606,602	$18,992,484	($1,933,928)	$297,665,158	$289,135,881	$21,869,325	($2,062,097)	$317,472,386	$307,568,774
General									
Other	$5,782,335	$466,508	($102,652)	$6,146,191	$5,964,264	$3,294,111	($102,213)	$9,338,089	$7,742,141
Structures & Improvements	3,166,799	9,592	(47,185)	3,129,206	3,148,003	528,053	(46,625)	3,610,634	3,369,920
Computer Equipment	37,033	3,878	(2,441)	38,470	37,752	12,559	(2,531)	48,498	43,484
Vehicles	5,406,919	687,500	(233,585)	5,860,834	5,633,877	387,000	(253,875)	5,993,959	5,927,396
Work Equipment	4,659,895	325,000	(1,042,691)	3,942,204	4,301,050	556,000	(865,127)	3,633,077	3,787,641
Total General	$19,052,981	$1,492,478	($1,428,554)	$19,116,905	$19,084,946	$4,777,723	($1,270,371)	$22,624,257	$20,870,582
General Intangible 3/	$6,259,193	$1,392,427	($3,751)	$7,647,869	$6,953,531	$5,425,801	($4,584)	$13,069,086	$10,358,478
Common									
Other	$3,499,288	$110,951	($66,216)	$3,544,023	$3,521,655	$845,598	($68,751)	$4,320,870	$3,932,446
Structures & Improvements	12,910,147	162,020	(41,312)	13,030,855	12,970,501	287,900	(41,699)	13,277,056	13,153,956
Computer Equipment	1,094,118	362,940	(142,941)	1,314,117	1,204,118	588,187	(161,023)	1,741,281	1,527,699
Vehicles	1,523,108	225,570	(91,370)	1,657,308	1,590,208	137,920	(99,435)	1,695,793	1,676,551
Total Common	$19,026,661	$861,481	($341,839)	$19,546,303	$19,286,482	$1,859,605	($370,908)	$21,035,000	$20,290,652
Common Intangible	$16,169,758	$128,066	($423,648)	$15,874,176	$16,021,967	$2,955,335	($415,903)	$18,413,608	$17,143,892
Acquisition Adjustment	$97,266	$0	$0	$97,266	$97,266	$0	$0	$97,266	$97,266
Total Gas Plant in Service	$343,228,773	$22,866,936	($4,132,024)	$361,963,685	$352,596,233	$36,887,789	($4,124,167)	$394,727,307	$378,345,500

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
FOR THE YEAR ENDING DECEMBER 31, 2022

Acct. No.	Account	Per Books 2022	2023 Additions	2023 Retirements	2023 Balance	Average 2023
	Transmission Plant					
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
	Distribution Plant					
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
	General Plant					
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
	Intangible Plant - General					
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
	Common Plant					
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
FOR THE YEAR ENDING DECEMBER 31, 2022

Acct. No.	Account	Per Books 2022	2023 Additions	2023 Retirements	2023 Balance	Average 2023
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	$19,026,661	$861,481	($341,839)	$19,546,303	$19,286,482
303	Intangible Plant - Common	$16,169,758	$128,066	($423,648)	$15,874,176	$16,021,967
	Acquisition Adjustment	$97,266	$0	$0	$97,266	$97,266
	Total Gas Plant in Service	$343,228,773	$22,866,936	($4,132,024)	$361,963,685	$352,596,233

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

Acct. No.	Account	2023 Balance	2024 Additions	2024 Retirements	2024 Balance	Average 2024
	Transmission Plant					
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
	Distribution Plant					
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
	General Plant					
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
	Intangible Plant - General					
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
	Common Plant					
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
FOR THE YEAR ENDING DECEMBER 31, 2022

Acct.		2023	2024			Average
No.	Account	Balance	Additions	Retirements	Balance	2024
391.5	Computer Equipment - Other	322,322	95,682	(61,886)	356,118	339,220
392.1	Transportation Equip. - Non-Unitized	2,814	0	0	2,814	2,814
392.2	Transportation Equip. - Unitized	1,654,494	137,920	(99,435)	1,692,979	1,673,737
392.3	Transportation Equip. - Aircraft	993,488	0	0	993,488	993,488
393	Stores Equipment	25,973	1,624	0	27,597	26,785
394.1	Tools, Shop & Garage Equipment	152,247	20,619	(2,025)	170,841	161,544
394.3	Vehicle Maintenance Equipment	8,550	0	(488)	8,062	8,306
397.1	Radio Communication Equip.- Fixed	508,759	98,620	(3,205)	604,174	556,467
397.2	Radio Communication Equip.- Mobile	195,015	625,970	(1,034)	819,951	507,483
397.3	Telephone Communication Equip.	143,069	0	(2,446)	140,623	141,846
397.5	Supervisory & Telephone Equip.	5,336	0	(184)	5,152	5,244
397.8	Network Equipment	287,140	225,192	(26,417)	485,915	386,528
398	Miscellaneous Equipment	357,177	11,227	(11,787)	356,617	356,897
	Total Common Plant	$19,546,303	$1,859,605	($370,908)	$21,035,000	$20,290,652
303	Intangible Plant - Common	$15,874,176	$2,955,335	($415,903)	$18,413,608	$17,143,892
	Acquisition Adjustment	$97,266	$0	$0	$97,266	$97,266
	Total Gas Plant in Service	$361,963,685	$36,887,789	($4,124,167)	$394,727,307	$378,345,500

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
AVERAGE PLANT IN SERVICE - GWINNER PIPELINE
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	$14,031,914	$14,038,764	$14,035,339
Total Gas Plant in Service Less Gwinner		$323,847,046	$343,228,773	$333,537,910

MONTANA-DAKOTA UTILITIES CO. &
GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
SUMMARY - PLANT ADDITIONS
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	$22,866,936	$36,887,789

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
PROJECTED 2023

Project No.	Account	Description	North Dakota
		Distribution	
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	$8,442,437
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	$789,963
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	$61,390
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	$5,045,401
Various	381	Meters	$3,094,720
FP-323655	381	Meters - Casselton	145,604
	381	Total Account 381	$3,240,324
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	$287,105
		Total Distribution	$18,992,484

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

Project No.	Account	Description	North Dakota
		General	
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	$9,592
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	$335,474
FP-322356	395	Noise Dosimeter Unit	$1,469
FP-323825	395	Handheld Gas Analyzer - Bismarck	1,317
		Total Account 395	$2,786
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	$73,269
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	$29,972

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

Project No.	Account	Description	North Dakota
		Total General	$1,492,478
		General Intangible	
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
		Common	
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
FP-100744	397.1	Communication Equipment	$21,276

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

Project No.	Account	Description	North Dakota
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	$249,135
		Total Common	$861,481
		Common Intangible	
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	9,979
		Total Common Intangible	$128,066
		Total 2023 Plant Additions	**$22,866,936**

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

Project No.	Account	Description	North Dakota
		Distribution	
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	$9,462,314
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	$1,229,850
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	$1,183,496
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	$6,137,331
Various	381	Meters	$3,457,200
Various	383	Regulators	$387,447
		Total Distribution	$21,869,325
		General	
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
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	$528,053
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	$22,001
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	$13,607
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	$1,000,382
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
PROJECTED 2024

Project No.	Account	Description	North Dakota
		Total Account 397	$1,743,982
		Total General	$4,777,723
		General Intangible	
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
		Common	
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
PROJECTED 2024

Project No.	Account	Description	North Dakota
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	$949,782
Various	398	Training Center Improvements	$10,171
Various	398	Automated External Defibrillators	1,056
		Total Account 398	$11,227
		Total Common	$1,859,605
		Common Intangible	
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	$2,955,335
		Total 2024 Plant Additions	**$36,887,789**

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
SUMMARY OF ACCUMULATED RESERVE FOR DEPRECIATION
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	$680,058	$661,129	$717,911	$698,986
Distribution	112,966,195	120,091,446	116,528,823	127,672,297	123,881,873
General	4,433,416	5,059,130	4,746,273	5,821,276	5,440,204
General Intangible	2,756,878	3,126,401	2,941,640	3,688,398	3,407,400
Common	6,683,609	7,275,324	6,979,469	7,960,323	7,617,822
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	$137,770,693	$147,336,750	$142,553,729	$157,984,029	$152,660,393

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
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Average Balance			
	Per Books 2022	Projected 2023	Projected 2024	Reference
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	$22,212,788	$24,558,325	$26,246,537	
Deductions:				
Customer Advances for Construction 1/	$6,593,138	$6,122,074	$6,162,084	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
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Per Books	Projected 1/	
	2022	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	$2,324,350	$2,463,479	$2,463,479

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
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Per Books	Projected 1/	
	2022	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	$24,694	$26,293	$26,293

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
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Per Books	Projected 1/	
	2022	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	$370,141	$371,204	$415,793

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
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	$82,564	$94,775	$0

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
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Per Books	Projected	
	2022	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	$10,253	$10,270	$0

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
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	$238,180	($61,082)
2023 Amortization 1/	(60,394)	14,739
Balance at December 31, 2023	$148,919	($39,039)
Average Balance	$179,116	($46,409)
2024 Amortization 1/	($57,645)	14,068
Balance at December 31, 2024	$91,274	($24,971)
Average Balance	$120,097	($32,005)

1/ Includes annual amortization and reallocation.

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

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

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

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
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

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

1/ Amortization period of 20 years.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
PROVISION FOR PENSIONS AND BENEFITS
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	$15,516,309	($4,142,099)
Balance at December 31, 2022	16,257,609	(4,334,753)
Average Balance 2022	$15,886,959	($4,238,426)
2023 Activity 1/	2,085,790	(556,134)
Balance at December 31, 2023	$18,343,399	($4,890,887)
Average Balance 2023	$17,300,504	($4,612,820)
2024 Activity 1/	(140,651)	37,502
Balance at December 31, 2024	$18,202,748	($4,853,385)
Average Balance 2024	$18,273,074	($4,872,136)

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

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

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
PROVISION FOR POST RETIREMENT
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	$2,411,920	($651,151)
Balance at December 31, 2022	3,161,468	(852,421)
Average Balance 2022	$2,786,694	($751,786)
2023 Activity 1/	977,368	(263,528)
Balance at December 31, 2023	4,138,836	(1,115,949)
Average Balance 2023	$3,650,152	($984,185)
2024 Activity 1/	745,708	(201,065)
Balance at December 31, 2024	4,884,544	(1,317,014)
Average Balance 2024	$4,511,690	($1,216,482)

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
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Per Books	Projected 1/	
	2022	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	$6,593,138	$6,122,074	$6,162,084
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
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Balance	Ratio	Cost	Required Return
Per Books 2022				
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%	10.500%	5.303%
Total	$1,850,070,477	100.000%		7.490%
Projected 2023				
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%	10.500%	5.204%
Total	$1,920,702,129	100.000%		7.556%
Projected 2024				
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%	10.500%	5.269%
Total	$1,960,109,685	100.000%		7.563%

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.
AVERAGE LONG-TERM DEBT
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Balance Outstanding	Annual Cost		Adjusted Embedded Cost
Balance at 12/31/2021	$855,389,086	$38,557,004		4.508%
Balance at 12/31/2022	$855,000,000	$38,490,190		4.502%
Minot Air Force Base Payable	375,423	22,525		6.000%
Amortization of Gain/Loss		18,117	1/	
Total @ 12/31/2022	$855,375,423	$38,530,832		4.505%
Average @ 12/31/2022	$855,382,255	$38,543,918		4.506%
Balance at 12/31/2023	$855,000,000	$38,490,190		4.502%
Minot Air Force Base Payable	359,702	21,582		6.000%
Amortization of Gain/Loss		0	1/	
Total @ 12/31/2023	$855,359,702	$38,511,772		4.502%
Average @ 12/31/2023	$855,367,563	$38,521,302		4.503%
Balance at 12/31/2024	$920,000,000	$42,607,590		4.631%
Minot Air Force Base Payable	344,225	20,654		6.000%
Amortization of Gain/Loss		0	1/	
Total @ 12/31/2024	$920,344,225	$42,628,244		4.632%
Average @ 12/31/2024	$887,851,964	$40,570,008		4.569%

1/ Schedule E-4, page 1.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
LONG-TERM DEBT CAPITAL
DECEMBER 31, 2022

Description	Date of Issuance	Date of Maturity	Interest Rate	Principal Amount of Issue	Underwriters' Commission Amount	Underwriters' Commission % Gross Proceeds	Loss on Reacquirement Redemption and Issuance Expense Amount	Loss on Reacquirement Redemption and Issuance Expense % Gross Proceeds	Net Proceeds	Cost of Money 1/	Principal Outstanding	Annual Cost	Embedded Cost
Unsecured Long-Term Debt: Senior Notes													
5.98%	12/15/03	12/15/33	5.980%	$ 30,000,000	$ 624,465	2.082%			$ 29,375,535	6.210%	$ 30,000,000	$ 1,863,000	
6.33%	08/24/06	08/24/26	6.330%	100,000,000	344,061	0.344%	$ 10,532,009	10.532%	89,123,930	7.514%	100,000,000	7,514,000	
5.18%	04/15/14	04/15/44	5.180%	50,000,000	239,178	0.478%			49,760,822	5.280%	50,000,000	2,640,000	
4.24%	07/15/14	07/15/24	4.240%	60,000,000	291,263	0.485%			59,708,737	4.346%	60,000,000	2,607,600	
4.34%	07/15/14	07/15/26	4.340%	40,000,000	197,042	0.493%			39,802,958	4.442%	40,000,000	1,776,800	
3.78%	10/29/15	10/30/25	3.780%	87,000,000	471,997	0.543%			86,528,003	3.883%	87,000,000	3,378,210	
4.87%	10/29/15	10/30/45	4.870%	11,000,000	59,461	0.541%			10,940,539	4.964%	11,000,000	546,040	
4.03%	12/10/15	12/10/30	4.030%	52,000,000	286,355	0.551%			51,713,645	4.122%	52,000,000	2,143,440	
4.15%	11/21/16	11/21/46	4.150%	40,000,000	226,084	0.565%			39,773,916	4.228%	40,000,000	1,691,200	
3.73%	03/21/17	03/21/37	3.730%	40,000,000	173,637	0.434%			39,826,363	3.797%	40,000,000	1,518,800	
3.36%	03/21/17	03/21/32	3.360%	20,000,000	86,071	0.430%			19,913,929	3.425%	20,000,000	685,000	
3.66%	10/17/19	10/17/39	3.660%	50,000,000	234,202	0.468%			49,765,798	3.728%	50,000,000	1,864,000	
3.98%	10/17/19	10/17/49	3.980%	50,000,000	234,202	0.468%			49,765,798	4.046%	50,000,000	2,023,000	
4.08%	11/18/19	11/18/59	4.080%	100,000,000	435,969	0.436%			99,564,031	4.144%	100,000,000	4,144,000	
3.21%	09/15/21	09/15/51	3.210%	55,000,000	265,095	0.482%			54,734,905	3.262%	55,000,000	1,794,100	
3.31%	09/15/21	09/15/61	3.310%	20,000,000	96,432	0.482%			19,903,568	3.360%	20,000,000	672,000	
3.21%	12/15/21	12/15/51	3.210%	50,000,000	215,015	0.430%			49,784,985	3.258%	50,000,000	1,629,000	
Total Long-Term Debt Capital				$855,000,000	$4,480,529		$10,532,009		$839,987,462		$855,000,000	$38,490,190	4.502%

1/ Yield to maturity based upon the life, net proceeds, and semiannual compounding of stated interest rate.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
LONG-TERM DEBT CAPITAL
PROJECTED DECEMBER 31, 2023

Description	Date of Issuance	Date of Maturity	Interest Rate	Principal Amount of Issue	Underwriters' Commission Amount	Underwriters' Commission % Gross Proceeds	Loss on Reacquirement Redemption and Issuance Expense Amount	Loss on Reacquirement Redemption and Issuance Expense % Gross Proceeds	Net Proceeds	Cost of Money 1/	Principal Outstanding	Annual Cost	Embedded Cost
Unsecured Long-Term Debt: Senior Notes													
5.98%	12/15/03	12/15/33	5.980%	$ 30,000,000	$ 624,465	2.082%			$ 29,375,535	6.210%	$ 30,000,000	$ 1,863,000	
6.33%	08/24/06	08/24/26	6.330%	100,000,000	344,061	0.344%	$ 10,532,009	10.532%	89,123,930	7.514%	100,000,000	7,514,000	
5.18%	04/15/14	04/15/44	5.180%	50,000,000	239,178	0.478%			49,760,822	5.280%	50,000,000	2,640,000	
4.24%	07/15/14	07/15/24	4.240%	60,000,000	291,263	0.485%			59,708,737	4.346%	60,000,000	2,607,600	
4.34%	07/15/14	07/15/26	4.340%	40,000,000	197,042	0.493%			39,802,958	4.442%	40,000,000	1,776,800	
3.78%	10/29/15	10/30/25	3.780%	87,000,000	471,997	0.543%			86,528,003	3.883%	87,000,000	3,378,210	
4.87%	10/29/15	10/30/45	4.870%	11,000,000	59,461	0.541%			10,940,539	4.964%	11,000,000	546,040	
4.03%	12/10/15	12/10/30	4.030%	52,000,000	286,355	0.551%			51,713,645	4.122%	52,000,000	2,143,440	
4.15%	11/21/16	11/21/46	4.150%	40,000,000	226,084	0.565%			39,773,916	4.228%	40,000,000	1,691,200	
3.73%	03/21/17	03/21/37	3.730%	40,000,000	173,637	0.434%			39,826,363	3.797%	40,000,000	1,518,800	
3.36%	03/21/17	03/21/32	3.360%	20,000,000	86,071	0.430%			19,913,929	3.425%	20,000,000	685,000	
3.66%	10/17/19	10/17/39	3.660%	50,000,000	234,202	0.468%			49,765,798	3.728%	50,000,000	1,864,000	
3.98%	10/17/19	10/17/49	3.980%	50,000,000	234,202	0.468%			49,765,798	4.046%	50,000,000	2,023,000	
4.08%	11/18/19	11/18/59	4.080%	100,000,000	435,969	0.436%			99,564,031	4.144%	100,000,000	4,144,000	
3.21%	09/15/21	09/15/51	3.210%	55,000,000	265,095	0.482%			54,734,905	3.262%	55,000,000	1,794,100	
3.31%	09/15/21	09/15/61	3.310%	20,000,000	96,432	0.482%			19,903,568	3.360%	20,000,000	672,000	
3.21%	12/15/21	12/15/51	3.210%	50,000,000	215,015	0.430%			49,784,985	3.258%	50,000,000	1,629,000	
Total Long-Term Debt Capital				$855,000,000	$4,480,529		$10,532,009		$839,987,462		$855,000,000	$38,490,190	4.502%

1/ Yield to maturity based upon the life, net proceeds, and semiannual compounding of stated interest rate.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
LONG-TERM DEBT CAPITAL
PROJECTED DECEMBER 31, 2024

Description	Date of Issuance	Date of Maturity	Interest Rate	Principal Amount of Issue	Underwriters' Commission Amount	Underwriters' Commission % Gross Proceeds	Loss on Reacquirement Redemption and Issuance Expense Amount	Loss on Reacquirement Redemption and Issuance Expense % Gross Proceeds	Net Proceeds	Cost of Money 1/	Principal Outstanding	Annual Cost	Embedded Cost
Unsecured Long-Term Debt: Senior Notes													
5.98%	12/15/03	12/15/33	5.980%	$ 30,000,000	$ 624,465	2.082%			$ 29,375,535	6.210%	$ 30,000,000	$ 1,863,000	
6.33%	08/24/06	08/24/26	6.330%	100,000,000	344,061	0.344%	$ 10,532,009	10.532%	89,123,930	7.514%	100,000,000	7,514,000	
5.18%	04/15/14	04/15/44	5.180%	50,000,000	239,178	0.478%			49,760,822	5.280%	50,000,000	2,640,000	
4.34%	07/15/14	07/15/26	4.340%	40,000,000	197,042	0.493%			39,802,958	4.442%	40,000,000	1,776,800	
3.78%	10/29/15	10/30/25	3.780%	87,000,000	471,997	0.543%			86,528,003	3.883%	87,000,000	3,378,210	
4.87%	10/29/15	10/30/45	4.870%	11,000,000	59,461	0.541%			10,940,539	4.964%	11,000,000	546,040	
4.03%	12/10/15	12/10/30	4.030%	52,000,000	286,355	0.551%			51,713,645	4.122%	52,000,000	2,143,440	
4.15%	11/21/16	11/21/46	4.150%	40,000,000	226,084	0.565%			39,773,916	4.228%	40,000,000	1,691,200	
3.73%	03/21/17	03/21/37	3.730%	40,000,000	173,637	0.434%			39,826,363	3.797%	40,000,000	1,518,800	
3.36%	03/21/17	03/21/32	3.360%	20,000,000	86,071	0.430%			19,913,929	3.425%	20,000,000	685,000	
3.66%	10/17/19	10/17/39	3.660%	50,000,000	234,202	0.468%			49,765,798	3.728%	50,000,000	1,864,000	
3.98%	10/17/19	10/17/49	3.980%	50,000,000	234,202	0.468%			49,765,798	4.046%	50,000,000	2,023,000	
4.08%	11/18/19	11/18/59	4.080%	100,000,000	435,969	0.436%			99,564,031	4.144%	100,000,000	4,144,000	
3.21%	09/15/21	09/15/51	3.210%	55,000,000	265,095	0.482%			54,734,905	3.262%	55,000,000	1,794,100	
3.31%	09/15/21	09/15/61	3.310%	20,000,000	96,432	0.482%			19,903,568	3.360%	20,000,000	672,000	
3.21%	12/15/21	12/15/51	3.210%	50,000,000	215,015	0.430%			49,784,985	3.258%	50,000,000	1,629,000	
5.27%	07/01/24	07/01/34	5.270%	125,000,000	375,000	0.300%			124,625,000	5.380%	125,000,000	6,725,000	
Total Long-Term Debt Capital				$920,000,000	$4,564,266		$10,532,009		$904,903,725		$920,000,000	$42,607,590	4.631%

1/ Yield to maturity based upon the life, net proceeds, and semiannual compounding of stated interest rate.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
AVERAGE SHORT-TERM DEBT
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Balance Outstanding	Annual Cost	Average Cost
2022			
Average Balance 1/	$60,312,500	$1,551,277	2.572%
Amortization of Fees 2/		376,784	
Total	$60,312,500	$1,928,061	3.197%
Projected 2023			
Average Balance 1/	$113,327,880	$6,294,883	5.555%
Amortization of Fees 2/		376,784	
Total	$113,327,880	$6,671,667	5.887%
Projected 2024			
Average Balance 1/	$88,586,888	$4,011,475	4.528%
Amortization of Fees 2/		376,784	
Total	$88,586,888	$4,388,259	4.954%

1/ Twelve month average balance.
2/ Negotiation and commitment fees.

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

Description	Amount
Common Equity - 12/31/2021	$903,226,336
Common Equity - 12/31/2022	$934,382,554
Average @ 12/31/2022	$918,804,445
Common Equity - 12/31/2023	$969,630,818
Average @ 12/31/2023	$952,006,686
Common Equity - 12/31/2024	$997,710,847
Average @ 12/31/2024	$983,670,833

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
AMORTIZATION OF LOSS ON REACQUIRED DEBT
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Amortization
Acct. 1890 - Unamortized Loss	
PCN Notes Loss/Unamortized Expense - 2022	$18,117
PCN Notes Loss/Unamortized Expense - 2023	0
PCN Notes Loss/Unamortized Expense - 2024	0

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

	Per Books	Projected	
	2022	2023	2024
Sales			
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	$193,146,824	$143,200,905	$149,672,336
Transportation			
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	$2,951,202	$2,299,249	$6,598,674
Total Sales and Transportation	$196,098,026	$145,500,154	$156,271,010
Other Operating Revenue			
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	$3,483,935	$3,956,619	$3,576,667
Total Operating Revenue	$199,581,961	$149,456,773	$159,847,677

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

	Per Books								
				Revenue					
Rate Reporting Class	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
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
Twelve Months Ended December 31, 2022

	Per Books								
				Revenue					
Rate Reporting Class	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
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
Twelve Months Ended December 31, 2022

	Per Books								
				Revenue					
Rate Reporting Class	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	115,969	27,822,965.9	16,579.0	$37,507,373	$11,862,447	$1,082,911	$142,647,380	$193,100,111	$192,017,200

1/ Includes customers located in the communities of Gwinner and Milnor and reflects the average distict 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
Twelve Months Ended December 31, 2022

	Per Books @ Current Rates 1/ 2/						
				Revenue			
Rate Reporting Class	Billing Units	Dk	Contracted Demand Dk	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
Twelve Months Ended December 31, 2022

	Per Books @ Current Rates 1/ 2/						
				Revenue			
Rate Reporting Class	Billing Units	Dk	Contracted Demand Dk	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
Twelve Months Ended December 31, 2022

	Per Books @ Current Rates 1/ 2/						
				Revenue			
Rate Reporting Class	Billing Units	Dk	Contracted Demand Dk	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
	113,554	19,779,485.0	16,579.0	$36,657,171	$9,257,016	$101,018,050	$146,932,237
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
	68	5,790,700.6		$463,800	$1,541,623		$2,005,423
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
	2,338	1,198,894.1		246,443	886,948	4,958,427	6,091,818
Total Transport - GPNG ND	9	1,053,886.2		10,800	358,321		369,121
	2,347	2,252,780.3		$257,243	$1,245,269	$4,958,427	$6,460,939
Total Sales & Transportation	115,969	27,822,965.9	16,579.0	$37,378,214	$12,043,908	$105,976,477	$155,398,599

1/ Basic Service Charge and Distribution Delievery Charges effective with service rendred 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
Twelve Months Ended December 31, 2022

	Normalized @ Current Rates						
				Revenue			
Rate Reporting Class	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
Twelve Months Ended December 31, 2022

	Normalized @ Current Rates						
				Revenue			
Rate Reporting Class	Billing Units	Dk	Contracted Demand Dk	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
Twelve Months Ended December 31, 2022

	Normalized @ Current Rates						
				Revenue			
Rate Reporting Class	Billing Units	Dk	Contracted Demand Dk	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	115,933	25,386,156	16,579	$37,333,229	$10,996,572	$95,793,587	$144,123,388

1/ Excludes grain dryers.

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

	Projected 2023 @ Current Rates						
				Revenue			
Rate Reporting Class	Billing Units	Dk	Contracted Demand Dk	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
Projected 2023

	Projected 2023 @ Current Rates						
				Revenue			
Rate Reporting Class	Billing Units	Dk	Contracted Demand Dk	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	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
Projected 2023

	Projected 2023 @ Current Rates						
				Revenue			
Rate Reporting Class	Billing Units	Dk	Contracted Demand Dk	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
	114,305	17,852,631	16,989	$36,869,012	$8,448,269	$91,946,777	$137,264,058
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
	67	5,533,250		$458,400	$1,469,740		$1,928,140
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
	2,360	1,177,765		250,519	863,313	4,823,015	5,936,847
Total Transport - GPNG ND	9	1,029,454		10,800	360,309		371,109
	2,369	2,207,219		$261,319	$1,223,622	$4,823,015	$6,307,956
Total Sales & Transportation	116,741	25,593,100	16,989	$37,588,731	$11,141,631	$96,769,792	$145,500,154

1/ Excludes grain dryers.

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

	Projected 2024 @ Current Rates						
				Revenue			
Rate Reporting Class	Billing Units	Dk	Contracted Demand Dk	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
Projected 2024

	Projected 2024 @ Current Rates						
				Revenue			
Rate Reporting Class	Billing Units	Dk	Contracted Demand Dk	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
Projected 2024

	Projected 2024 @ Current Rates						
				Revenue			
Rate Reporting Class	Billing Units	Dk	Contracted Demand Dk	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
	115,227	19,235,459	66,468	$37,167,194	$8,908,624	$97,644,168	$143,719,986
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
	67	5,533,250		$458,400	$1,469,740		$1,928,140
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
	2,381	1,179,974		252,435	865,349	4,834,566	5,952,350
Total Transport - GPNG ND	9	1,029,454		10,800	370,603	4,289,131	4,670,534
	2,390	2,209,428		$263,235	$1,235,952	$9,123,697	$10,622,884
Total Sales & Transportation	117,684	26,978,137	66,468	$37,888,829	$11,614,316	$106,767,865	$156,271,010

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.
Gas Utility - North Dakota
Summary of Current Rates 1/ 2/

Rate Schedules	Basic Service Charge		Distribution Delivery Charges	Cost of Gas
Residential - Rate 60	$0.8244	per day		$5.229
Residential - Rate 90 Propane	0.8244	per day		8.234
Residential - GPNG ND Rate 65	0.250	per day	0.922	5.229
Air Force - Rate 64				
Minot Air Force Base	2,000.00	per month		
PAR Site	175.00	per month		
Firm Service			0.449	5.229
Interruptible Service - MAFB			0.255	3.694
Interruptible Service - PAR			0.255	3.711
Firm General - Rate 70				5.229
Small Meters	0.75	per day	1.174	
Large Meters	2.13	per day	0.917	
Firm General - Rate 92 Propane				8.234
Small Meters	0.75	per day	1.174	
Large Meters	2.13	per day	0.917	
Firm General - GPNG ND Rate 65	0.250	per day	0.922	5.229
Optional Seasonal - Rate 72				3.518
Small Meters	0.75	per day	1.174	
Large Meters	2.13	per day	0.917	
Firm Contracted Demand - Rate 74				3.518
Small Meters	0.75	per day		
Large Meters	2.13	per day		
Demand Charge			8.000	
Capacity Charge - COG				12.700
Small Interruptible Sales - Rate 71	450.00	per month		3.711
Maximum Rate per dk			0.566	
Minimum Rate per dk			0.102	
Large Interruptible Sales - Rate 85	1,600.00	per month		3.711
Maximum Rate per dk			0.237	
Minimum Rate per dk			0.061	

Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Summary of Current Rates 1/ 2/

Rate Schedules	Basic Service Charge	Distribution Delivery Charges	Cost of Gas
Interruptible - GPNG ND Rate 71	180.00 per month		3.711
Maximum Rate per Dk		0.669	
Minimum Rate per Dk		0.130	
Small Interruptible Transport - Rate 81	450.00 per month		
Maximum Rate per dk		0.566	
Minimum Rate per dk		0.102	
Large Interruptible Transport - Rate 82	1,600.00 per month		
Maximum Rate per dk		0.237	
Minimum Rate per dk		0.061	
Interruptible - GPNG ND Rate 80	180.00 per month		
Maximum Rate per Dk		0.669	
Minimum Rate per Dk		0.130	

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
Calculation of Revenues 1/
Twelve Months Ended December 31, 2022

			Per Books at Current Rates		Normalized		Projected 2023		Projected 2024	
Residential - Rate 60	Rate		Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue
Basic Service Charge	$0.8244	per day	96,879	$29,151,472	96,879	$29,151,472	97,489	$29,335,025	98,205	$29,550,474
Distribution Delivery Charge	$0.000	per dk	9,443,194.7	0	8,557,322	0	8,611,203	0	8,672,377	0
Cost of Gas	$5.229	per dk	9,443,194.7	49,378,465	8,557,322	44,746,237	8,611,203	45,027,980	8,672,377	45,347,859
Total Revenue				$78,529,937		$73,897,709		$74,363,005		$74,898,333

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.

Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Calculation of Revenues 1/
Twelve Months Ended December 31, 2022

Residential - Rate 90			Per Books at Current Rates		Normalized		Projected 2023		Projected 2024	
Propane	Rate		Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue
Basic Service Charge	$0.8244	per day	270	$81,245	270	$81,245	270	$81,245	270	$81,245
Distribution Delivery Charge	$0.000	per dk	18,954.3	0	17,283	0	17,283	0	17,283	0
Cost of Gas	$8.234	per dk	18,954.3	156,070	17,283	142,308	17,283	142,308	17,283	142,308
Total Revenue				$237,315		$223,553		$223,553		$223,553

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.

Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Calculation of Revenues 1/
Twelve Months Ended December 31, 2022

			Per Books at Current Rates		Normalized		Projected 2023		Projected 2024	
Air Force - Rate 64	Rate		Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue
Basic Service Charge										
PAR Site (Firm)	$ 175.00	per month	1	$2,100	1	$2,100	1	$2,100	1	$2,100
MAFB (Interruptible)	2,000.00	per month	1	24,000	1	24,000	1	24,000	1	24,000
PAR Site (Interruptible)	175.00	per month	1	2,100	1	2,100	1	2,100	1	2,100
			3	28,200	3	28,200	3	28,200	3	28,200
Distribution Delivery Charge										
PAR Site (Firm)	$0.449	per dk	39,895.0	17,913	37,082	16,650	37,082	16,650	37,082	16,650
MAFB (Interruptible)	0.255	per dk	516,722.4	131,764	378,032	96,398	378,032	96,398	378,032	96,398
PAR Site (Interruptible)	0.255	per dk	23,461.5	5,983	19,929	5,082	19,929	5,082	19,929	5,082
			580,078.9	155,660	435,043	118,130	435,043	118,130	435,043	118,130
Cost of Gas										
PAR Site (Firm)	$5.229	per dk	39,895.0	208,611	37,082	193,902	37,082	193,902	37,082	193,902
MAFB (Interruptible)	3.694	per dk	516,722.4	1,908,773	378,032	1,396,450	378,032	1,396,450	378,032	1,396,450
PAR Site (Interruptible)	3.711	per dk	23,461.5	87,066	19,929	73,957	19,929	73,957	19,929	73,957
			580,078.9	2,204,450	435,043	1,664,309	435,043	1,664,309	435,043	1,664,309
PAR Site (Firm)				228,624		212,652		212,652		212,652
MAFB (Interruptible)				2,064,537		1,516,848		1,516,848		1,516,848
PAR Site (Interruptible)				95,149		81,139		81,139		81,139
Total Revenue				$2,388,310		$1,810,639		$1,810,639		$1,810,639

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.

Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Calculation of Revenues 1/
Twelve Months Ended December 31, 2022

			Per Books at Current Rates		Normalized		Projected 2023		Projected 2024	
Residential - GPNG ND Rate 65	Rate		Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue
Basic Service Charge										
Residential	$0.25	per day	1,906	$173,923	1,906	$173,923	1,925	$175,656	1,944	$177,390
Firm General	0.25	per day	416	37,960	416	37,960	418	38,143	420	38,325
			2,322	211,883	2,322	211,883	2,343	213,799	2,364	215,715
Distribution Delivery Charge										
Residential	$0.922	per dk	171,897.3	$158,489	152,518	$140,622	154,039	$142,024	155,559	$143,425
Firm General	0.922	per dk	163,630.5	150,867	143,250	132,077	143,938	132,711	144,627	133,346
			335,527.8	309,356	295,768	272,699	297,977	274,735	300,186	276,771
Cost of Gas										
Residential	$5.229	per dk	171,897.3	$898,851	152,518	$797,517	154,039	$805,470	155,559	$813,418
Firm General	$5.229	per dk	163,630.5	855,624	143,250	749,054	143,938	752,652	144,627	756,255
			335,527.8	1,754,475	295,768	1,546,571	297,977	1,558,122	300,186	1,569,673
Residential				$1,231,263		$1,112,062		$1,123,150		$1,134,233
Firm General				1,044,451		919,091		923,506		927,926
Total Revenue				$2,275,714		$2,031,153		$2,046,656		$2,062,159

1/ GPNG ND Rates effective with service rendered on and after February 1, 2019 in Case Nos. PU-17-075 and PU-17-490 and projected cost of gas rates.

Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Calculation of Revenues 1/
Twelve Months Ended December 31, 2022

Firm General - Rate 70			Per Books at Current Rates		Normalized		Projected 2023		Projected 2024	
Small Meters	Rate		Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue
Basic Service Charge	$0.75	per day	11,181	$3,060,799	11,181	$3,060,799	11,314	$3,097,208	11,470	$3,139,913
Distribution Delivery Charge	$1.174	per dk	2,148,944.7	2,522,861	1,917,653	2,251,325	1,940,464	2,278,105	1,965,932	2,308,004
Cost of Gas	$5.229	per dk	2,148,944.7	11,236,832	1,917,653	10,027,408	1,940,464	10,146,686	1,965,932	10,279,858
Total Revenue				$16,820,492		$15,339,532		$15,521,999		$15,727,775

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.

Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Calculation of Revenues 1/
Twelve Months Ended December 31, 2022

Firm General - Rate 70			Per Books at Current Rates		Normalized		Projected 2023			Projected 2024	
Large Meters	Rate		Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue		Billing Units	Revenue
Basic Service Charge	$2.13	per day	4,939	$3,839,826	4,939	$3,839,826	4,982	$3,872,673	2/	5,030	$3,910,574
Distribution Delivery Charge	$0.917	per dk	6,633,107.1	6,082,559	6,017,983	5,518,490	6,091,775	5,586,158		6,123,361	5,615,122
Cost of Gas	$5.229	per dk	6,633,107.1	34,684,517	6,017,983	31,468,033	6,091,775	31,853,891		6,123,361	32,019,055
Total Revenue				$44,606,902		$40,826,349		$41,312,722			$41,544,751

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/ A new Rate 74 customer coming online in 2024 will take Rate 70 service during construction of facilities for three months in 2023.

Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Calculation of Revenues 1/
Twelve Months Ended December 31, 2022

Firm General - Rate 92			Per Books at Current Rates		Normalized		Projected 2023		Projected 2024	
Small Meters - Propane	Rate		Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue
Basic Service Charge	$0.75	per day	65	$17,794	65	$17,794	65	$17,794	65	$17,794
Distribution Delivery Charge	$1.174	per dk	12,210.8	14,335	11,376	13,355	11,376	13,355	11,376	13,355
Cost of Gas	$8.234	per dk	12,210.8	100,544	11,376	93,670	11,376	93,670	11,376	93,670
Total Revenue				$132,673		$124,819		$124,819		$124,819

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.

Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Calculation of Revenues 1/
Twelve Months Ended December 31, 2022

Firm General - Rate 92			Per Books at Current Rates		Normalized		Projected 2023		Projected 2024	
Large Meters - Propane	Rate		Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue
Basic Service Charge	$2.13	per day	8	$6,220	8	$6,220	9	$6,997	9	$6,997
Distribution Delivery Charge	$0.917	per dk	17,735.1	16,263	15,349	14,075	17,268	15,835	17,268	15,835
Cost of Gas	$8.234	per dk	17,735.1	146,031	15,349	126,384	17,268	142,185	17,268	142,185
Total Revenue				$168,514		$146,679		$165,017		$165,017

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.

Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Calculation of Revenues 1/
Twelve Months Ended December 31, 2022

Optional Seasonal Rate 72 - Small Meters	Rate		Per Books at Current Rates		Normalized		Projected 2023		Projected 2024	
			Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue
Basic Service Charge	$0.75	per day	3	$821	3	$821	3	$821	3	$821
Distribution Delivery Charge	$1.174	per dk	1,012.1	1,188	1,439	1,689	1,012	1,188	1,012	1,188
Cost of Gas	$3.518	per dk	1,012.1	3,561	1,439	5,062	1,012	3,560	1,012	3,560
Total Revenue				$5,570		$7,572		$5,569		$5,569

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.

Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Calculation of Revenues 1/
Twelve Months Ended December 31, 2022

Optional Seasonal Rate 72 - Large Meters	Rate		Per Books at Current Rates		Normalized		Projected 2023		Projected 2024	
			Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue
Basic Service Charge	$2.13	per day	12	$9,329	12	$9,329	12	$9,329	12	$9,329
Distribution Delivery Charge	$0.917	per dk	12,925.6	11,853	11,940	10,949	12,926	11,853	12,926	11,853
Cost of Gas	$3.518	per dk	12,925.6	45,472	11,940	42,005	12,926	45,474	12,926	45,474
Total Revenue				$66,654		$62,283		$66,656		$66,656

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.

Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Calculation of Revenues 1/
Twelve Months Ended December 31, 2022

Firm Contracted Demand - Rate 74			Per Books at Current Rates		Normalized		Projected 2023		Projected 2024	
Small Meters	Rate		Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue
Basic Service Charge	$0.75	per day	45	$12,319	53	$14,509	53	$14,509	53	$14,509
Distribution Demand Charge	$8.000	per dk	642.0	5,136	642	5,136	739	5,912	792	6,336
Cost of Gas										
Cost of Gas	$3.518	per dk	98.6	347	99	348	99	348	99	348
Capacity Charge	12.700	per dk	642.0	8,153	642	8,153	739	9,385	792	10,058
				8,500		8,501		9,733		10,406
Total Revenue				$25,955		$28,146		$30,154		$31,251

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.

Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Calculation of Revenues 1/
Twelve Months Ended December 31, 2022

Firm Contracted Demand - Rate 74			Per Books at Current Rates		Normalized		Projected 2023		Projected 2024	
Large Meters	Rate		Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue
Basic Service Charge	$2.13	per day	29	$22,546	35	$27,211	35	$27,211	36	$27,988
Distribution Demand Charge	$8.000	per dk	15,937.0	127,496	15,937	127,496	16,250	130,000	65,676	525,408
Cost of Gas										
Cost of Gas	$3.518	per dk	214,700.2	755,315	205,819	724,071	205,819	724,071	1,460,419	5,137,754
Capacity Charge	12.700	per dk	15,937.0	202,400	15,937	202,400	16,250	206,375	65,676	834,085
				957,715		926,471		930,446		5,971,839
Total Revenue				$1,107,757		$1,081,178		$1,087,657		$6,525,235

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.

Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Calculation of Revenues 1/
Twelve Months Ended December 31, 2022

Small Interruptible - Rate 71 2/	Rate		Per Books at Current Rates Billing Units	Per Books at Current Rates Revenue	Normalized 2/ Billing Units	Normalized 2/ Revenue	Projected 2023 2/ Billing Units	Projected 2023 2/ Revenue	Projected 2024 2/ Billing Units	Projected 2024 2/ Revenue
Basic Service Charge										
Rate 71	$450.00	per month	79	$426,600	70	$378,000	70	$378,000	71	$379,350 3/
Rate 71 Grain Dryers	450.00	per month	41							
			120	426,600	70	378,000	70	378,000	71	379,350
Distribution Delivery Charge										
Rate 71	$0.566	per dk	564,778.6	319,665	500,949	283,537	508,363	287,733	518,363	293,393
Rate 71 Grain Dryers	0.566	per dk	131,744.3							
			696,522.9	319,665	500,949	283,537	508,363	287,733	518,363	293,393
Cost of Gas										
Rate 71	$3.711	per dk	564,778.6	2,095,893	500,949	1,859,022	508,363	1,886,535	518,363	1,923,645
Rate 71 Grain Dryers	3.711	per dk	131,744.3							
			696,522.9	2,095,893	500,949	1,859,022	508,363	1,886,535	518,363	1,923,645
Total Revenue										
Rate 71				$2,842,158		$2,520,559		$2,552,268		$2,596,388
Rate 71 Grain Dryers				0		0		0		0
				$2,842,158		$2,520,559		$2,552,268		$2,596,388

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/ Excluding grain drying customers as per provision 6 of the Cost of Gas = Natural Gas Rate 88 tariff, the margin revenue collected from grain drying customers served under interruptible service rates is credited back to the Company's firm service customers.
3/ Reflects prorated basic service charge revenue for one customer coming online fall 2024.

Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Calculation of Revenues 1/
Twelve Months Ended December 31, 2022

			Per Books at Current Rates		Normalized		Projected 2023		Projected 2024	
Interruptible - GPNG ND Rate 71	Rate		Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue
Basic Service Charge	$180.00	per month	16	$34,560	17	$36,720	17	$36,720	17	$36,720
Distribution Delivery Charge @ Maximum Rate	$0.669	per dk	863,366.3	577,592	845,488	565,631	879,788	588,578	879,788	588,578
Cost of Gas	$3.711	per dk	863,366.3	3,203,952	845,488	3,137,606	879,788	3,264,893	879,788	3,264,893
Total Revenue				$3,816,104		$3,739,957		$3,890,191		$3,890,191

1/ GPNG ND Rates effective with service rendered on and after February 1, 2019 in Case Nos. PU-17-075 and PU-17-490 and projected cost of gas rates.

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

Transportation Contract - GPNG ND Rate 80	Rate		Per Books at Current Rates		Normalized		Projected 2023		Projected 2024	
			Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue
Basic Service Charge	$100.00	per month	9	$10,800	9	$10,800	9	$10,800	9	$10,800
Distribution Delivery Charge										
@ Contract Rate 1/1/22	$0.340	per dk	1,053,886.2	358,321	1,029,454	350,014				
@ Contract Rate 1/1/23	0.350	per dk					1,029,454	360,309		
@ Contract Rate 1/1/24	0.360	per dk							1,029,454	370,603
			1,053,886.2	358,321	1,029,454	350,014	1,029,454	360,309	1,029,454	370,603
Cost of Gas 1/										
Cost of Gas	$3.518	per dk							1,029,454	3,621,619
Capacity Charge	12.700	per dk							52,560	667,512
										4,289,131
Total Revenue				$369,121		$360,814		$371,109		$4,670,534

1/ 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.
Gas Utility - North Dakota
Calculation of Revenues 1/
Twelve Months Ended December 31, 2022

			Per Books at Current Rates		Normalized		Projected 2023		Projected 2024	
Small IT Transport - Rate 81	Rate		Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue
Basic Service Charge	$450.00	per month	61	$329,400	60	$324,000	60	$324,000	60	$324,000
Distribution Delivery Charge	$0.566	per dk	1,122,778.3	635,493	1,054,898	597,072	1,064,957	602,766	1,064,957	602,766
Total Revenue				$964,893		$921,072		$926,766		$926,766

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.

Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Calculation of Revenues 1/
Twelve Months Ended December 31, 2022

			Per Books at Current Rates		Normalized		Projected 2023		Projected 2024	
Large IT Transport - Rate 82	Rate		Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue
Basic Service Charge										
@ Maximum Rate	$1,600.00	per month	5	$96,000	5	$96,000	5	$96,000	5	$96,000
@ Contract Rate										
Flex 1	1,600.00	per month	1	19,200	1	19,200	1	19,200	1	19,200
Flex 2	1,600.00	per month	1	19,200	1	19,200	1	19,200	1	19,200
			7	134,400	7	134,400	7	134,400	7	134,400
Distribution Delivery Charge										
@ Maximum Rate	$0.237	per dk	795,110.0	188,441	780,733	185,034	780,733	185,034	780,733	185,034
@ Contract Rate										
Flex 1	$0.068	per dk	430,859.3	29,298	420,999	28,628	420,999	28,628	420,999	28,628
Flex 2	0.200	per dk	3,441,953.0	688,391	3,266,561	653,312	3,266,561	653,312	3,266,561	653,312
			4,667,922.3	906,130	4,468,293	866,974	4,468,293	866,974	4,468,293	866,974
Total Revenue @ Max Rate				284,441		281,034		281,034		281,034
Total Revenue @ Contract Rate				756,089		720,340		720,340		720,340
Total Revenue				$1,040,530		$1,001,374		$1,001,374		$1,001,374

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.

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

	Per Books	Projected	
	2022	2023	2024
Miscellaneous Service Revenue			
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
Rent from Property 3/			
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
Other Revenue			
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
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Per Books	Projected	
	2022	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	11,072	11,371
Distribution	11,286,875	12,965,498	13,113,346
Customer Accounting	2,704,970	2,901,764	3,030,742
Customer Service & Info.	313,200	344,588	358,394
Sales	154,748	133,072	139,303
Administrative & General	10,260,463	11,212,401	12,145,856
Total Operation & Maintenance	$171,728,229	$124,644,606	$135,886,962

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO
GAS UTILITY - NORTH DAKOTA
OPERATION & MAINTENANCE EXPENSE
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	$171,728,229	$146,721,802	$13,083,752	$2,154,511	$1,655,263	$698,124	$930,914	$595,826
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
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
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
OPERATION & MAINTENANCE EXPENSE
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	11,072		4,457		$4,751	$33	$1,831	
Distribution	12,965,498		8,701,753		1,349,345	734,294	1,367,534	$409,902
Customer Accounting	2,901,764		1,754,442		75,883	406	90,836	4,152
Customer Service & Info.	344,588		214,928		1,547		13,038	
Sales	133,072		120,945				8,698	
Administrative and General	11,212,401		3,527,002	$2,461,518	404,715	27,590	51,805	61,928
Total Other O&M	$27,874,813	$0	$14,540,386	$2,461,518	$1,836,241	$762,323	$1,533,748	$475,982
Total O&M	$124,644,606	$96,769,793	$14,540,386	$2,461,518	$1,836,241	$762,323	$1,533,748	$475,982
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
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	$378,300	$479,192	$1,207,411	$109,775	$118,948	$956,167	$214,785	$1,060,193	$33,616	$1,706,228
Total O&M	$378,300	$479,192	$1,207,411	$109,775	$118,948	$956,167	$214,785	$1,060,193	$33,616	$1,706,228
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
OPERATION & MAINTENANCE EXPENSE
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	11,371		4,693		$4,864	$34	$1,780	
Distribution	13,113,346		9,162,323		1,038,838	751,770	1,329,294	$409,902
Customer Accounting	3,030,742		1,847,324		71,845	416	88,297	4,152
Customer Service & Info.	358,394		226,322		1,584		12,674	
Sales	139,303		127,338				8,454	
Administrative and General	12,145,856		3,692,404	$2,874,852	435,677	28,247	50,355	61,928
Total Other O&M	$29,119,097	$0	$15,288,799	$2,874,852	$1,552,808	$780,467	$1,490,860	$475,982
Total O&M	$135,886,962	$106,767,865	$15,288,799	$2,874,852	$1,552,808	$780,467	$1,490,860	$475,982
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
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.		3		$79,018						38,793
Sales										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	$406,305	$490,597	$1,370,613	$112,388	$81,249	$1,084,845	$253,074	$1,065,775	$43,647	$1,746,836
Total O&M	$406,305	$490,597	$1,370,613	$112,388	$81,249	$1,084,845	$253,074	$1,065,775	$43,647	$1,746,836
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
PROJECTED 2023 - 2024

	DK Sales	Commodity Charge 1/	Projected Cost of Gas
Projected 2023			
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	19,030,396		$96,769,793
Projected 2024			
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	21,444,887		$106,767,865

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
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	1,847,324
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	$13,083,752	$14,540,386	$15,288,799

	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	$13,083,752	$14,540,386	$15,288,799

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
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	$2,154,511	$2,461,518	$2,874,852

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
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	$3,025,357	$3,335,124	$3,192,586
Capital Installation Credits 7/	($1,370,094)	($1,498,883)	($1,639,778)
Total Subcontract Labor	$1,655,263	$1,836,241	$1,552,808

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 the 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
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	$698,124	$762,323		$780,467

1/ Reflects a 9.4% increase in gas distribution and transmission materials as shown on Workpaper Statement G, Schedule G-1, page 21.
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
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Per Books	Projected 1/		
	2022	2023		2024
Other Gas Supply	$6	$6		$6
Transmission	1,108	1,831		1,780
Distribution	830,048	1,367,534	2/	1,329,294
Customer Accounts	55,148	90,836		88,297
Customer Service	7,914	13,038		12,674
Sales	5,262	8,698		8,454
A&G	31,428	51,805		50,355
Total Vehicle and Work Equipment	$930,914	$1,533,748		$1,490,860

1/ Based on projected plant and proposed depreciation rates as shown in Workpaper Statement G, Schedule G-1, page 22.

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
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	$595,826	$475,982	$475,982

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

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

	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	$71,847	$59,741	$59,741

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
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	$519,631	$378,300	$406,305

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%
	$378,300	$406,305

	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	425,773	193,100,110	0.22%
Total	$1,765,932	$666,833,864	0.26%

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
POSTAGE
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	$431,931	$479,192	$490,597

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 Workpaper Statement 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
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	$1,148,338	$1,207,411	$1,370,613

1/ Projected 2023 is based on estimated levels. See Workpaper Statement 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 Workpaper Statement G, Schedule G-1, page 43.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
ADVERTISING
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	$164,537	$109,775	$112,388

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
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Per Books 2022	Projected 2023		Projected 2024	Benefit to Ratepayer
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
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Per Books	Projected			
	2022	2023		2024	Benefit to Ratepayer
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	
Utilities Solid Waste Activities Group	2,304	2,317	1/	2,317	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.
Valley City - Barnes County Development Corporation	1,580	1,580		1,580	Strives to build a community where businesses, residents, and visitors flourish.
Various Chambers of Commerce	11,400	9,059		9,160	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 Business and Rotary Clubs	627	853		853	Exchange ideas, develop plans, and hear from the community to address the world's most pressing problems.
West Associates	182	177	1/	177	Has small forum and candid discussions where members can collaborate on environmental compliance matters, emissions regulations, transmission permitting, and natural resources. 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
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Per Books	Projected			
	2022	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	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.
Other	3,224	0	4/	0	4/
Total Industry Dues	$125,509	$118,948		$81,249	

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
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Per Books	Projected	
Insurance Expense	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	$856,253	$956,167	$1,084,845

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
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	$190,717	$214,785	$253,074

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
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	$792,873	$1,060,193		$1,065,775	

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.
4/ Lease extension resulted in slightly higher rental costs.

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
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Per Books	Projected	
Function	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	$1,639,028	$1,706,228	$1,746,836

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
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Per Books	Projected 3/	
	2022	2023 1/	2024 2/
Transmission	$38,142	$38,164	$38,157
Distribution	9,669,986	9,059,179	9,642,948
General	355,772	368,988	472,524
General Intangible	372,911	373,274	566,581
Common	495,014	780,274	894,295
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	$12,166,926	$11,885,942	$13,076,262

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
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	
	Transmission Plant							
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	1.86%	28,531		28,531	28,369	
369	Measuring/Regulating Equipment	430,071	2.10%	9,031		9,031	9,255	
	Total Transmission Plant	$2,012,240		$38,081	$0	$38,081	$38,142	
	Distribution Plant							
374.1	Land	$967,302	0.00%	$0		$0	$0	
374.2	Rights of Way	324,782	1.46%	4,742		4,742	15,193	
375	Structures & Improvements	901,354	1.29%	11,627		11,627	22,848	
376	Mains	147,887,470	2.80%	4,140,850		4,140,850	3,890,650	
378	Meas. & Reg. Equip. - General	2,749,448	2.35%	64,612		64,612	67,653	
379	Meas.& Reg. Equip. - City Gate	8,907,067	2.14%	190,611		190,611	247,848	
380	Services	65,733,972	3.03%	1,991,739		1,991,739	4,063,866	
381	Meters	35,559,745	5.43%	1,930,894		1,930,894	1,186,850	
383	Service Regulators	5,246,282	1.70%	89,187		89,187	77,461	
385	Industrtial Meas. & Reg. Station Equipment	2,180,846	2.48%	54,085		54,085	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	2.49%	37,611		37,611	32,396	
	Total Distribution Plant	$271,970,428		$8,515,958	$0	$8,515,958	$9,669,986	
	General Plant							
389	Land & Rights of Way	$302,152	0.00%	$0		$0	$0	
390	Structures & Improvements	3,232,727	1.76%	56,896		56,896	79,226	
391.1	Office Furniture & Fixtures	77,745	19.63%	15,261		15,261	3,525	
391.3	Computer Equipment - PC	8,899	19.36%	1,723		1,723	1,349	
392.1	Transportation Equip. - Non-Unitized	172,571	0.49%	846	$846	0	0	
392.2	Transportation Equip. - Unitized	5,236,032	9.69%	507,372	507,372	0	0	
393	Stores Equipment	28,983	4.05%	1,174		1,174	644	
394.1	Tools, Shop & Garage Equipment	3,980,133	4.62%	183,882		183,882	223,438	
395	Laboratory Equipment	131,719	13.63%	17,953		17,953	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
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	1.29%	6,857	6,857	0	0
396.2	Power Operated Equipment	3,913,283	30.48%	1,192,769	1,192,769	0	0
397.1	Radio Communication Equip. - Fixed	532,083	7.49%	39,853		39,853	33,518
397.2	Radio Communication Equip. - Mobile	133,951	7.82%	10,475		10,475	8,512
397.3	Telephone Communication Equip.	25,208	12.70%	3,201		3,201	2,178
397.8	Network Equipment	20,735	23.65%	4,904		4,904	2,540
398	Miscellaneous Equipment	32,231	8.38%	2,701		2,701	(2,028)
	Total General Plant	$18,360,005		$2,045,867	$1,707,844	$338,023	$355,772
	Intangible Plant - General						
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
	Common Plant						
389	Land & Rights of Way	$665,324	0.00%	$0		$0	$0
390	Structures & Improvements	12,773,026	2.57%	328,267		328,267	111,006
391.1	Office Furniture & Fixtures	468,786	6.81%	31,924		31,924	32,121
391.3	Computer Equipment - PC	673,270	24.37%	164,076		164,076	135,276
391.5	Computer Equipment - Other	368,877	23.70%	87,424		87,424	78,105
392.1	Transportation Equip. - Non-Unitized	2,798	3.42%	96	$96	0	0
392.2	Transportation Equip. - Unitized	1,508,293	9.65%	145,550	145,550	0	0
392.3	Transportation Equip. - Aircraft	983,100	4.00%	39,324		39,324	39,740
393	Stores Equipment	25,795	2.94%	758		758	865
394.1	Tools, Shop & Garage Equipment	146,112	1.27%	1,856		1,856	8,181
394.3	Vehicle Maintenance Equipment	8,974	5.00%	449		449	453
397.1	Radio Communication Equip. - Fixed	461,438	7.04%	32,485		32,485	30,715
397.2	Radio Communication Equip. - Mobile	192,344	7.05%	13,560		13,560	12,980
397.3	Telephone Communication Equip.	135,393	11.83%	16,017		16,017	13,270
397.5	Supervisory & Telephone Equip.	4,260	27.74%	1,182		1,182	261

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
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
397.8	Network Equipment	70,764	25.14%	17,790		17,790	14,828
398	Miscellaneous Equipment	331,056	3.05%	10,097		10,097	17,213
	Total Common Plant	$18,819,610		$890,855	$145,646	$745,209	$495,014
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	$333,537,911		$13,072,352	$1,853,490	$11,521,176	$12,166,926

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
PROJECTED 2023

Acct. No.	Account	Per Books 2022 Acc. Reserve for Depr.	2023 Average Plant In Service 1/	Depreciation/ Amortization Rate 2/	2023 Depreciation/ Amortization Expense	2023 Retirements/ Removal 3/	2023 Ending Balance	2023 Average Balance
	Transmission Plant							
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	1.86%	28,525	0	498,606	484,344
369	Measuring/Regulating Equipment	139,942	434,371	2.10%	9,122	(304)	148,760	144,351
	Total Transmission Plant	$642,198	$2,016,160		$38,164	($304)	$680,058	$661,129
	Distribution Plant							
374.1	Land	$0	$967,302	0.00%	$0	$0	$0	$0
374.2	Rights of Way 4/	105,759	324,782	1.46%	4,742	0	110,501	108,130
375	Structures & Improvements 4/	296,740	915,608	1.29%	11,811	(92)	308,459	302,600
376	Mains 4/	50,421,947	156,346,282	2.80%	4,377,696	(655,547)	54,144,096	52,283,021
378	Meas. & Reg. Equip.- General	781,885	3,293,796	2.35%	77,404	(12,201)	847,088	814,487
379	Meas. & Reg. Equip.- City Gate 4/	1,532,218	9,233,294	2.14%	197,592	0	1,729,810	1,631,014
380	Services	44,534,779	70,519,175	3.03%	2,136,731	(498,193)	46,173,317	45,354,048
381	Meters	12,907,193	37,858,313	5.43%	2,055,706	(672,973)	14,289,926	13,598,560
383	Service Regulators	1,437,669	5,464,578	1.70%	92,898	(62,509)	1,468,058	1,452,864
385	Industrial Meas. & Reg. Station Equipment	601,080	2,573,571	2.48%	63,825	(9,076)	655,829	628,455
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	2.49%	40,774	(23,337)	362,682	353,964
	Total Distribution Plant	$112,966,195	$289,135,881		$9,059,179	($1,933,928)	$120,091,446	$116,528,823
	General Plant							
389	Land & Rights of Way	$0	$312,657	0.00%	$0	$0	$0	$0
390	Structures & Improvements	1,068,443	3,148,003	1.76%	55,405	(47,185)	1,076,663	1,072,553
391.1	Office Furniture & Fixtures	13,651	69,179	19.63%	13,580	(7,842)	19,389	16,520
391.3	Computer Equipment - PC	3,154	9,079	19.36%	1,758	(140)	4,772	3,963

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
PROJECTED 2023

Acct. No.	Account	Per Books 2022 Acc. Reserve for Depr.	2023 Average Plant In Service 1/	Depreciation/ Amortization Rate 2/	2023 Depreciation/ Amortization Expense	2023 Retirements/ Removal 3/	2023 Ending Balance	2023 Average Balance
392.1	Transportation Equip. - Non-Unitized	138,184	181,295	0.49%	888	0	139,072	138,628
392.2	Transportation Equip. - Unitized	1,782,373	5,452,582	9.69%	528,355	(233,585)	2,077,143	1,929,758
393	Stores Equipment	4,381	35,222	4.05%	1,426	0	5,807	5,094
394.1	Tools, Shop & Garage Equipment	1,003,253	4,646,702	4.62%	214,678	(56,793)	1,161,138	1,082,196
395	Laboratory Equipment	(22,152)	92,636	13.63%	12,626	(27,425)	(36,951)	(29,552)
396.1	Trailers - Work Equipment	206,781	530,741	1.29%	6,847	(9,532)	204,096	205,439
396.2	Power Operated Equipment	(144,151)	3,770,309	30.48%	1,149,190	(1,033,159)	(28,120)	(86,136)
397.1	Radio Communication Equip.- Fixed	274,037	593,151	7.49%	44,427	(6,175)	312,289	293,163
397.2	Radio Communication Equip.- Mobile	102,806	138,299	7.82%	10,815	(1,889)	111,732	107,269
397.3	Telephone Communication Equip.	15,248	25,196	12.70%	3,200	0	18,448	16,848
397.8	Network Equipment	3,817	28,673	23.65%	6,781	(2,301)	8,297	6,057
398	Miscellaneous Equipment	(16,409)	51,222	8.38%	4,292	(2,528)	(14,645)	(15,527)
	Total General Plant	$4,433,416	$19,084,946		$2,054,268	($1,428,554)	$5,059,130	$4,746,273
	Intangible Plant - General							
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
	Common Plant							
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	2.57%	333,342	(41,312)	4,233,549	4,087,534
391.1	Office Furniture & Fixtures	219,065	487,343	6.81%	33,188	(35,531)	216,722	217,893
391.3	Computer Equipment - PC	320,771	687,979	24.37%	167,660	(69,278)	419,153	369,962
391.5	Computer Equipment - Other	184,576	334,982	23.70%	79,391	(66,747)	197,220	190,898
392.1	Transportation Equip. - Non-Unitized	1,273	2,814	3.42%	96	0	1,369	1,321

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
PROJECTED 2023

Acct. No.	Account	Per Books 2022 Acc. Reserve for Depr.	2023 Average Plant In Service 1/	Depreciation/ Amortization Rate 2/	2023 Depreciation/ Amortization Expense	2023 Retirements/ Removal 3/	2023 Ending Balance	2023 Average Balance
392.2	Transportation Equip. - Unitized	387,981	1,587,394	9.65%	153,184	(91,370)	449,795	418,888
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	2.94%	764	0	12,299	11,917
394.1	Tools, Shop & Garage Equipment	147,651	149,853	1.27%	1,903	(1,961)	147,593	147,622
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	7.04%	34,859	(3,034)	258,811	242,899
397.2	Radio Communication Equip.- Mobile	124,654	195,534	7.05%	13,785	(1,039)	137,400	131,027
397.3	Telephone Communication Equip.	103,836	144,313	11.83%	17,072	(2,489)	118,419	111,128
397.5	Supervisory & Telephone Equip.	1,677	5,431	27.74%	1,507	(190)	2,994	2,336
397.8	Network Equipment	37,751	181,157	25.14%	45,543	(6,916)	76,378	57,065
398	Miscellaneous Equipment	143,144	363,272	3.05%	11,080	(12,189)	142,035	142,590
	Total Common Plant	$6,683,609	$19,286,482		$933,554	($341,839)	$7,275,324	$6,979,469
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	$137,770,693	$352,596,233		$13,698,081	($4,132,024)	$147,336,750	$142,553,729
Depreciation/Amortization Expense					$11,859,521 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					$11,885,942			

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
PROJECTED 2024

Acct. No.	Account	2023 Year-end Acc. Reserve for Depr.	2024 Average Plant In Service 1/	Depreciation/ Amortization Rate 2/	2024 Depreciation/ Amortization Expense	2024 Retirements/ Removal 3/	2024 Ending Balance	2024 Average Balance
	Transmission Plant							
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	498,606	1,533,578	1.86%	28,525	0	527,131	512,869
369	Measuring/Regulating Equipment	148,760	434,067	2.10%	9,115	(304)	157,571	153,166
	Total Transmission Plant	$680,058	$2,015,856		$38,157	($304)	$717,911	$698,986
	Distribution Plant							
374.1	Land	$0	$967,302	0.00%	$0	$0	$0	$0
374.2	Rights of Way	110,501	324,782	1.46%	4,742	0	115,243	112,872
375	Structures & Improvements	308,459	921,360	1.29%	11,886	(92)	320,253	314,356
376	Mains	54,144,096	164,626,368	2.80%	4,609,538	(689,031)	58,064,603	56,104,349
378	Meas. & Reg. Equip.- General	847,088	4,289,869	2.35%	100,812	(15,467)	932,433	889,761
379	Meas. & Reg. Equip.- City Gate	1,729,810	9,855,737	2.14%	210,913	0	1,940,723	1,835,267
380	Services	46,173,317	75,595,751	3.03%	2,290,551	(531,387)	47,932,481	47,052,899
381	Meters	14,289,926	40,510,482	5.43%	2,199,719	(720,213)	15,769,432	15,029,679
383	Service Regulators	1,468,058	5,792,291	1.70%	98,469	(66,455)	1,500,072	1,484,065
385	Industrial Meas. & Reg. Station Equipment	655,829	2,927,480	2.48%	72,602	(12,027)	716,404	686,117
386.1	Misc. Property on Customer Premise	1,680	1,680	0.00%	0	0	1,680	1,680
387.2	Other Distribution Equipment	362,682	1,755,672	2.49%	43,716	(27,425)	378,973	370,828
	Total Distribution Plant	$120,091,446	$307,568,774		$9,642,948	($2,062,097)	$127,672,297	$123,881,873
	General Plant							
389	Land & Rights of Way	$0	$575,145	0.00%	$0	$0	$0	$0
390	Structures & Improvements	1,076,663	3,369,920	1.76%	59,311	(46,625)	1,089,349	1,083,006
391.1	Office Furniture & Fixtures	19,389	75,242	19.63%	14,770	(7,779)	26,380	22,884
391.3	Computer Equipment - PC	4,772	9,991	19.36%	1,934	(147)	6,559	5,666
392.1	Transportation Equip. - Non-Unitized	139,072	181,295	0.49%	888	0	139,960	139,516

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
PROJECTED 2024

Acct. No.	Account	2023 Year-end Acc. Reserve for Depr.	2024 Average Plant In Service 1/	Depreciation/ Amortization Rate 2/	2024 Depreciation/ Amortization Expense	2024 Retirements/ Removal 3/	2024 Ending Balance	2024 Average Balance
392.2	Transportation Equip. - Unitized	2,077,143	5,746,101	9.69%	556,797	(253,875)	2,380,065	2,228,604
393	Stores Equipment	5,807	42,026	4.05%	1,702	0	7,509	6,658
394.1	Tools, Shop & Garage Equipment	1,161,138	5,256,081	4.62%	242,831	(60,304)	1,343,665	1,252,401
395	Laboratory Equipment	(36,951)	81,198	13.63%	11,067	(20,987)	(46,871)	(41,911)
396.1	Trailers - Work Equipment	204,096	521,294	1.29%	6,725	(9,362)	201,459	202,778
396.2	Power Operated Equipment	(28,120)	3,266,347	30.48%	995,583	(855,765)	111,698	41,789
397.1	Radio Communication Equip.- Fixed	312,289	759,535	7.49%	56,889	(6,755)	362,423	337,356
397.2	Radio Communication Equip.- Mobile	111,732	864,962	7.82%	67,640	(2,011)	177,361	144,547
397.3	Telephone Communication Equip.	18,448	25,196	12.70%	3,200	0	21,648	20,048
397.8	Network Equipment	8,297	33,493	23.65%	7,921	(2,384)	13,834	11,066
398	Miscellaneous Equipment	(14,645)	62,756	8.38%	5,259	(4,377)	(13,763)	(14,204)
	Total General Plant	$5,059,130	$20,870,582		$2,032,517	($1,270,371)	$5,821,276	$5,440,204
	Intangible Plant - General							
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
	Common Plant							
389	Land & Rights of Way	($3,989)	$643,288	0.00%	$0	($9,135)	($13,124)	($8,557)
390	Structures & Improvements	4,233,549	13,153,956	2.57%	338,057	(41,699)	4,529,907	4,381,728
391.1	Office Furniture & Fixtures	216,722	531,098	6.81%	36,168	(38,447)	214,443	215,582
391.3	Computer Equipment - PC	419,153	801,951	24.37%	195,435	(72,720)	541,868	480,510
391.5	Computer Equipment - Other	197,220	339,220	23.70%	80,395	(61,886)	215,729	206,474
392.1	Transportation Equip. - Non-Unitized	1,369	2,814	3.42%	96	0	1,465	1,417
392.2	Transportation Equip. - Unitized	449,795	1,673,737	9.65%	161,516	(99,435)	511,876	480,835
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
PROJECTED 2024

Acct. No.	Account	2023 Year-end Acc. Reserve for Depr.	2024 Average Plant In Service 1/	Depreciation/ Amortization Rate 2/	2024 Depreciation/ Amortization Expense	2024 Retirements/ Removal 3/	2024 Ending Balance	2024 Average Balance
393	Stores Equipment	12,299	26,785	2.94%	787	0	13,086	12,693
394.1	Tools, Shop & Garage Equipment	147,593	161,544	1.27%	2,052	(2,025)	147,620	147,606
394.3	Vehicle Maintenance Equipment	7,492	8,306	5.00%	415	(488)	7,419	7,456
397.1	Radio Communication Equip.- Fixed	258,811	556,467	7.04%	39,175	(3,205)	294,781	276,796
397.2	Radio Communication Equip.- Mobile	137,400	507,483	7.05%	35,778	(1,034)	172,144	154,772
397.3	Telephone Communication Equip.	118,419	141,846	11.83%	16,780	(2,446)	132,753	125,586
397.5	Supervisory & Telephone Equip.	2,994	5,244	27.74%	1,455	(184)	4,265	3,630
397.8	Network Equipment	76,378	386,528	25.14%	97,173	(26,417)	147,134	111,756
398	Miscellaneous Equipment	142,035	356,897	3.05%	10,885	(11,787)	141,133	141,584
	Total Common Plant	$7,275,324	$20,290,652		$1,055,907	($370,908)	$7,960,323	$7,617,822
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	$147,336,750	$378,345,500		$14,771,446	($4,124,167)	$157,984,029	$152,660,393

Depreciation/Amortization Expense		$13,049,841 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		$13,076,262		

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
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
PROJECTED 2023 - 2024

		Amount	Expected Life	Amortization	Average
2023					
	General Intangible				
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	$1,392,427		$110,212	$55,106
	Common Intangible				
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	$128,066		$26,529	$13,265
2024					
	General Intangible				
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	$5,425,801		$166,189	$83,095
	Common Intangible				
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	$2,955,335		$338,330	$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
TWELVE MONTHS ENDED DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Per Books	Projected	
Type of Tax	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	$1,855,163	$1,907,485	$2,030,312
O&M Related Taxes - Other			
Payroll Taxes 2/	$882,083	$980,022	$1,030,465
Delaware Franchise	10,647	10,647	10,647
Total O&M Related Taxes	$892,730	$990,669	$1,041,112
Other	$1,765	$1,765	$1,765
Total Taxes Other Than Income	$2,749,658	$2,899,919	$3,073,189

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
TWELVE MONTHS ENDED DECEMBER 31, 2022
PROJECTED 2023 - 2024

		Projected 2023		Projected 2024	
Function	Effective Tax Rate 1/	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		$329,523,469	$1,907,485	$350,745,864	$2,030,312
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		$352,596,233		$378,345,500	

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	$320,702,556	$1,855,163	

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
TWELVE MONTHS ENDED DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Per Books	Projected	
	2022	2023	2024
Labor Expense 1/	$13,083,752	$14,540,386	$15,288,799
Payroll Taxes	$882,083	$980,022	$1,030,465
% 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
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	$149,456,773	$159,847,677
Operating Expenses		
Operation and Maintenance		
Cost of Gas	$96,769,793	$106,767,865
Other O&M	27,874,813	29,119,097
Total O&M	$124,644,606	$135,886,962
Depreciation and Amortization Expense	11,885,942	13,076,262
Taxes other Than Income	2,899,919	3,073,189
Total Operating Expenses	$139,430,467	$152,036,413
Gross Operating Income	$10,026,306	$7,811,264
Adjustments to Taxable Income:		
AFUDC Equity Add Back	$68,462	$68,462
Permanent Additions	374,958	374,958
Interest 1/	(4,696,729)	(4,977,294)
Total Adjustments to Taxable Income	($4,253,309)	($4,533,874)
Taxable Income	$5,772,997	$3,277,390
Federal & State Income Taxes	$1,408,894	$799,844
Plant Related Excess Deferred - ARAM	(616,362)	(602,506)
Total Income Taxes	$792,532	$197,338

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

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

	Projected	
	2023	2024
Projected Rate Base 1/	$199,690,850	$216,970,104
Weighted Cost of Debt 2/	2.352%	2.294%
Interest Expense	$4,696,729	$4,977,294

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
TWELVE MONTHS ENDING DECEMBER 31, 2022
PROJECTED 2023 - 2024

	Per Books		Projected 2023				Projected 2024			
	2022		Changes		Balance	Average	Changes		Balance	Average
Accumulated Deferred Income Taxes										
Liberalized Depreciation	$21,258,380	1/	($49,218)	2/	$21,209,162	$21,233,771	$239,093	2/	$21,448,255	$21,328,709
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	$28,666,313		$243,183		$28,909,496	$28,787,905	($220,083)		$28,689,413	$28,799,456

1/ Exdludes 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
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
Tax Depreciation Deduction			
Tax Depreciation	$11,871,735	$1,624,882	$13,496,617
Book Depreciation	13,397,611	534,344	13,931,955
Net Tax Depreciation	($1,525,876)	$1,090,538	($435,338)
Deferred Income Taxes:	($372,389)	$266,145	($106,244)

Accum. Deferred Tax Balance 12/31/2022:	$21,258,380
2023 Deferred Tax Activity:	(106,244)
Projected Deferred Tax Balance 12/31/2023:	$21,152,136

2023 Proration:

Month	Weighting For Projection	Monthly Increments	Balance/ Increments	Balance
December 2022	100.00%			$21,258,380
January 2023	91.78%	($8,854)	($8,126)	21,250,254
February	84.11%	(8,854)	(7,447)	21,242,807
March	75.62%	(8,854)	(6,695)	21,236,112
April	67.40%	(8,854)	(5,968)	21,230,144
May	58.90%	(8,854)	(5,215)	21,224,929
June	50.68%	(8,854)	(4,487)	21,220,442
July	42.19%	(8,854)	(3,736)	21,216,706
August	33.70%	(8,854)	(2,984)	21,213,722
September	25.48%	(8,854)	(2,256)	21,211,466
October	16.99%	(8,854)	(1,504)	21,209,962
November	8.77%	(8,854)	(776)	21,209,186
December	0.27%	(8,850)	(24)	21,209,162
Total		($106,244)	($49,218)	

1/ See Workpaper Statement J, Schedule J-2, 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
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
Tax Depreciation Deduction			
Tax Depreciation	$10,239,351	$7,259,089	$17,498,440
Book Depreciation	13,397,611	1,985,971	15,383,582
Net Tax Depreciation	($3,158,260)	$5,273,118	$2,114,858
Deferred Income Taxes:	($770,770)	$1,286,899	$516,129

Accum. Deferred Tax Balance 12/31/2023:	$21,152,136
2023 Deferred Tax Activity:	516,129
Projected Deferred Tax Balance 12/31/2024:	$21,668,265

2024 Proration:

	Weighting For Projection	Monthly Increments	Balance/ Increments	Balance
December 2023	100.00%			$21,152,136
January 2024	91.78%	$43,011	$39,475	21,191,611
February	84.11%	43,011	36,177	21,227,788
March	75.62%	43,011	32,525	21,260,313
April	67.40%	43,011	28,989	21,289,302
May	58.90%	43,011	25,333	21,314,635
June	50.68%	43,011	21,798	21,336,433
July	42.19%	43,011	18,146	21,354,579
August	33.70%	43,011	14,495	21,369,074
September	25.48%	43,011	10,959	21,380,033
October	16.99%	43,011	7,308	21,387,341
November	8.77%	43,011	3,772	21,391,113
December	0.27%	43,008	116	21,391,229
Total		$516,129	$239,093	

1/ See Workpaper Statement J, pages 1 through 3.
2/ See Statement J, Schedule J-2, pages 4 and 5.

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

	2023	Projected 2023				Projected 2024		
	Plant Additions	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	$617,066	$308,533	$712,218	$403,685	$617,066	$1,371,067	$754,001
General:								
Other	$466,508	$25,097	$12,549	$66,664	$54,115	$25,097	$114,248	$89,151
Structures & Improvement	9,592	169	85	133	48	169	246	77
Computer Equipment	3,878	892	446	776	330	892	1,241	349
Vehicles	687,500	66,619	33,310	137,500	104,190	66,619	220,000	153,381
Work Equipment.	325,000	99,060	49,530	65,000	15,470	99,060	104,000	4,940
Total General	$1,492,478	$191,837	$95,920	$270,073	$174,153	$191,837	$439,735	$247,898
Intangible General	$1,392,427	$110,212	$55,106	$464,096	$408,990	$110,212	$618,934	$508,722
Common:								
Other	$110,951	$7,252	$3,626	$15,855	$12,229	$7,252	$27,172	$19,920
Structures & Improvement	162,020	4,164	2,082	2,254	172	4,164	4,154	(10)
Computer Equipment	362,940	89,856	44,928	72,588	27,660	89,856	116,141	26,285
Vehicles	225,570	21,768	10,884	45,114	34,230	21,768	72,182	50,414
Total Common	$861,481	$123,040	$61,520	$135,811	$74,291	$123,040	$219,649	$96,609
Intangible Common	$128,066	$26,529	$13,265	$42,684	$29,419	$26,529	$56,925	$30,396
Total Additions	$22,866,936	$1,068,684	$534,344	$1,624,882	$1,090,538	$1,068,684	$2,706,310	$1,637,626

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
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	$699,598	$349,799	$820,100	$470,301
General:					
Other	$3,294,111	$188,458	$94,229	$470,728	$376,499
Structures & Improvement	528,053	9,294	4,647	7,345	2,698
Computer Equipment	12,559	2,904	1,452	2,512	1,060
Vehicles	387,000	37,500	18,750	77,400	58,650
Work Equipment.	556,000	169,469	84,735	111,200	26,465
Total General	$4,777,723	$407,625	$203,813	$669,185	$465,372
Intangible General	$5,425,801	$166,189	$83,095	$1,808,419	$1,725,324
Common:					
Other	$845,598	$57,687	$28,844	$120,836	$91,992
Structures & Improvement	287,900	7,399	3,700	4,005	305
Computer Equipment	588,187	144,434	72,217	117,637	45,420
Vehicles	137,920	13,309	6,654	27,584	20,930
Total Common	$1,859,605	$222,829	$111,415	$270,062	$158,647
Intangible Common	$2,955,335	$338,330	$169,165	$985,013	$815,848
Total Additions	$36,887,789	$1,834,571	$917,287	$4,552,779	$3,635,492

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
CALCULATION OF RECORDED STATE AND FEDERAL INCOME TAXES
TWELVE MONTHS ENDED DECEMBER 31, 2022

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

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

	North Dakota
Property Timing Deductions & Adjustments	
AFUDC CWIP	$6,107
AFUDC Equity	68,462
CWIP	11,839
Liberalized Depreciation and Other	(2,080,747)
Other Timing Deductions & Adjustments	
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
Permanent Deductions & Adjustments	
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	$832,359

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

	North Dakota
Timing Deductions & Adjustments	
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)
Gas Utility - Other Deferred Income Tax Adjustments	
Closing/Filing and Out of Period	$18,781
Total Deferred Income Taxes	($458,327)

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Cost of Service by Component
Projected 2024

	Total North Dakota	Residential Demand	Residential Energy	Residential Customer	Total Residential
Projected Rate Base	216,970,104	46,054,588	9,894	86,931,799	132,996,281
Operating Income for Proposed Return	16,409,449	3,483,107	748	6,574,652	10,058,507
Projected Operating Income	7,613,926	(3,474,884)	(152,296)	6,961,365	3,334,185
Increase in Operating Income	8,795,523	6,957,991	153,044	(386,713)	6,724,322
Related Taxes for Increase					
Federal Income	2,839,521	2,246,298	49,408	(124,845)	2,170,861
Total Increase in Revenue	11,635,044	9,204,289	202,452	(511,558)	8,895,183
Projected Revenue Before Increase	159,847,677	18,575,039	28,831,715	30,491,184	77,897,938
Total Cost of Service Required from Rates:	168,362,054	26,678,569	29,031,757	29,440,976	85,151,302
Less Projected Cost of Gas	106,767,865	17,474,280	28,829,305	0	46,303,585
Net Distribution Cost of Service	61,594,189	9,204,289	202,452	29,440,976	38,847,717
Return on Rate Base Before Increase	3.509%				2.507%
Projected Billing Units	117,684			100,419	
Bills	1,412,208			1,205,028	
Dk	26,978,137	8,845,219	8,845,219		
Unit Cost of Service					
Energy cost per Dk			$0.02		
Demand cost per Dk		$1.040			
Customer Cost Per Month				$24.43	
Cust and Demand cost per month				$32.07	

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Cost of Service by Component
Projected 2024

	Small Firm General			Total Small Firm General	Large Firm General			Total Large Firm General
	Demand	Energy	Customer		Demand	Energy	Customer	
Projected Rate Base	11,717,017	6,513	11,023,880	22,747,410	37,405,035	9,886	11,341,367	48,756,288
Operating Income for Proposed Return	886,158	493	833,736	1,720,387	2,828,943	748	857,748	3,687,439
Projected Operating Income	(867,835)	(34,682)	2,206,065	1,303,548	(3,327,373)	(184,346)	5,929,420	2,417,701
Increase in Operating Income	1,753,993	35,175	(1,372,329)	416,839	6,156,316	185,094	(5,071,672)	1,269,738
Related Taxes for Increase								
Federal Income	566,254	11,356	(443,039)	134,571	1,987,487	59,755	(1,637,324)	409,918
Total Increase in Revenue	2,320,247	46,531	(1,815,368)	551,410	8,143,803	244,849	(6,708,996)	1,679,656
Projected Revenue Before Increase	4,639,011	6,212,974	5,627,274	16,479,259	14,428,928	32,654,075	11,295,803	58,378,806
Total Cost of Service Required from Rates:	6,684,350	6,258,956	3,744,155	16,687,461	21,702,578	32,896,307	4,512,253	59,111,138
Less Projected Cost of Gas	4,364,103	6,212,425	0	10,576,528	13,558,775	32,676,473	0	46,235,248
Net Distribution Cost of Service	2,320,247	46,531	3,744,155	6,110,933	8,143,803	219,834	4,512,253	12,875,890
Return on Rate Base Before Increase				5.731%				4.959%
Projected Billing Units			11,857				5,264	
Bills			142,284				63,168	
Dk	2,014,570	2,014,570			9,607,557	9,607,557		
Unit Cost of Service								
Energy cost per Dk		$0.02				$0.02		
Demand cost per Dk	$1.150				$0.850			
Customer Cost Per Month			$26.31				$71.43	
Cust and Demand cost per month								

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Cost of Service by Component
Projected 2024

	Air Force Delivery			Total Air Force Delivery	Small Interruptible			Total Small Interruptible
	Demand	Energy	Customer		Demand	Energy	Customer	
Projected Rate Base	707,533	0	324,622	1,032,155	5,137,537	0	872,919	6,010,456
Operating Income for Proposed Return	53,511	0	24,551	78,062	388,552	0	66,019	454,571
Projected Operating Income	(246,779)	(7,490)	(573)	(254,842)	(539,065)	3,995	959,852	424,782
Increase in Operating Income	300,290	7,490	25,124	332,904	927,617	(3,995)	(893,833)	29,789
Related Taxes for Increase								
Federal Income	96,945	2,418	8,111	107,474	299,469	(1,290)	(288,562)	9,617
Total Increase in Revenue	397,235	9,908	33,235	440,378	1,227,086	(5,285)	(1,182,395)	39,406
Projected Revenue Before Increase	216,889	1,453,573	149,054	1,819,516	385,798	1,750,585	1,628,834	3,765,217
Total Cost of Service Required from Rates:	608,090	1,463,362	179,565	2,251,017	1,489,947	1,745,064	439,740	3,674,751
Less Projected Cost of Gas	210,855	1,453,454	0	1,664,309	262,861	1,725,334	0	1,988,195
Net Distribution Cost of Service	397,235	9,908	179,565	586,708	1,227,086	19,730	439,740	1,686,556
Return on Rate Base Before Increase				-24.690%				7.067%
Projected Billing Units			3				134	
Bills			36				1,608	
Dk	435,043	435,043			1,607,455	1,607,455		
Unit Cost of Service								
Energy cost per Dk		$0.02				$0.01		
Demand cost per Dk	$0.910				$0.760			
Customer Cost Per Month			$4,987.92				$273.47	
Cust and Demand cost per month								

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Cost of Service by Component
Projected 2024

	Large Interruptible			Total Large Interruptible	Minot Air Force Base Distribution			Total MAFB Distribution
	Demand	Energy	Customer		Demand	Energy	Customer	
Projected Rate Base	3,208,064	0	873,476	4,081,540	609,117	0	736,857	1,345,974
Operating Income for Proposed Return	242,626	0	66,061	308,687	46,068	0	55,728	101,796
Projected Operating Income	(396,616)	(23,373)	605,969	185,980	(102,590)	0	305,162	202,572
Increase in Operating Income	639,242	23,373	(539,908)	122,707	148,658	0	(249,434)	(100,776)
Related Taxes for Increase								
Federal Income	206,371	7,546	(174,302)	39,615	47,992	0	(80,527)	(32,535)
Total Increase in Revenue	845,613	30,919	(714,210)	162,322	196,650	0	(329,961)	(133,311)
Projected Revenue Before Increase	43,790	370	1,006,781	1,050,941	0	0	456,000	456,000
Total Cost of Service Required from Rates:	845,613	30,919	287,164	1,163,696	196,650	0	126,039	322,689
Less Projected Cost of Gas	0	0	0	0	0	0	0	0
Net Distribution Cost of Service	845,613	30,919	287,164	1,163,696	196,650	0	126,039	322,689
Return on Rate Base Before Increase				4.557%				15.050%
Projected Billing Units			7					0
Bills			84					12
Dk	4,468,293	4,468,293						
Unit Cost of Service								
Energy cost per Dk		$0.01						
Demand cost per Dk	$0.190							
Customer Cost Per Month			$3,418.62					$26,890.75
Cust and Demand cost per month								

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Twelve Months Ended December 31, 2022
Projected 2024

	Allocation Factor	Total North Dakota	Residential Demand	Residential Energy	Residential Customer	Total Residential	Firm General-Meter < 500 cubic feet Demand	Firm General-Meter < 500 cubic feet Energy	Firm General-Meter < 500 cubic feet Customer	Total Small Firm General
Rate Base-Projected										
Gas Plant in Service										
Transmission Plant	2	2,015,856	931,440	0	0	931,440	232,622	0	0	232,622
Land	13	922,302	291,151	0	230,459	521,610	72,713	0	27,211	99,924
Heskett Pipeline	2	45,000	20,792	0	0	20,792	5,193	0	0	5,193
Rights of Way	13	324,782	102,530	0	81,152	183,682	25,606	0	9,582	35,188
Structures & Improvements	13	598,058	188,793	0	149,439	338,232	47,150	0	17,645	64,795
Directly Assigned	Direct	91,040	0	0	0	0	0	0	0	0
Heskett Pipeline	2	232,262	107,318	0	0	107,318	26,802	0	0	26,802
Mains										
Demand Related 70%	2	97,752,364	45,167,158	0	0	45,167,158	11,280,245	0	0	11,280,245
Customer Related 30%	8	41,893,871	0	0	35,751,720	35,751,720	0	0	4,221,394	4,221,394
Directly Assigned Demand Related 70%	Direct	3,036,245	0	0	0	0	0	0	0	0
Directly Assigned Customer Related 30%	Direct	1,301,248	0	0	0	0	0	0	0	0
Heskett Pipeline	2	20,642,641	9,538,075	0	0	9,538,075	2,382,081	0	0	2,382,081
Meas. & Reg. Equip. - General	13	3,461,365	1,092,678	0	864,904	1,957,582	272,891	0	102,124	375,015
Directly Assigned	Direct	828,504	0	0	0	0	0	0	0	0
Meas. & Reg. Equip. - City Gate	13	8,109,316	2,559,941	0	2,026,301	4,586,242	639,331	0	239,256	878,587
Directly Assigned	Direct	881,089	0	0	0	0	0	0	0	0
Heskett Pipeline	2	865,332	399,832	0	0	399,832	99,856	0	0	99,856
Services	37	75,085,021	0	0	61,039,479	61,039,479	0	0	8,143,947	8,143,947
Directly Assigned	Direct	510,729	0	0	0	0	0	0	0	0
Meters	5	40,455,502	0	0	28,198,341	28,198,341	0	0	3,662,563	3,662,563
Directly Assigned	Direct	54,980	0	0	0	0	0	0	0	0
Service Regulators	9	5,777,558	0	0	4,029,984	4,029,984	0	0	523,438	523,438
Directly Assigned	Direct	14,733	0	0	0	0	0	0	0	0
Ind. Meas. & Reg. Station Equipment	44	912,757	0	0	0	0	0	0	0	0
Directly Assigned	Direct	544,029	0	0	0	0	0	0	0	0
Heskett Pipeline	2	1,470,694	679,545	0	0	679,545	169,712	0	0	169,712
Property on Customer Premise	13	1,680	529	0	420	949	132	0	50	182
Other Equipment	40	1,755,672	344,387	0	761,374	1,105,761	86,009	0	97,495	183,504
Distribution Plant - includes Heskett		307,568,774	60,492,729	0	133,133,573	193,626,302	15,107,721	0	17,044,705	32,152,426
Distribution Plant - Heskett Pipeline Plant		23,255,929	10,745,562	0	0	10,745,562	2,683,644	0	0	2,683,644
Distribution Plant Excluding Direct Assignments		300,306,177	60,492,729	0	133,133,573	193,626,302	15,107,721	0	17,044,705	32,152,426
General Plant	38	20,853,706	4,200,705	0	9,244,992	13,445,697	1,049,103	0	1,183,610	2,232,713
Directly Assigned - MAFB	Direct	16,876	0	0	0	0	0	0	0	0
Intangible Plant - General	15	7,228,050	1,264,716	0	3,384,637	4,649,353	315,856	0	433,325	749,181
Directly Assigned	Direct	3,130,428	0	0	0	0	0	0	0	0
Common Plant	15	20,290,652	3,550,323	0	9,501,391	13,051,714	886,673	0	1,216,435	2,103,108
Intangible Common (Excluding CC&B & PCAD)	15	7,544,723	1,320,125	0	3,532,924	4,853,049	329,694	0	452,310	782,004
Intangible Common (CC&B & PCAD)	4	9,599,169	0	0	8,190,909	8,190,909	0	0	967,144	967,144
Acquisition Adjustment	15	97,266	17,019	0	45,546	62,565	4,250	0	5,831	10,081
Total Gas Plant in Service including Heskett		378,345,500	71,777,057	0	167,033,972	238,811,029	17,925,919	0	21,303,360	39,229,279

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Twelve Months Ended December 31, 2022
Projected 2024

	Allocation Factor	Total North Dakota	Firm General > 500 cubic feet			Total Large Firm General	Air Force Delivery			Total Air Force Delivery	Small Interruptible			Total Small Interruptible
			Demand	Energy	Customer		Demand	Energy	Customer		Demand	Energy	Customer	
Rate Base-Projected														
Gas Plant in Service														
Transmission Plant	2	2,015,856	722,730	0	0	722,730	0	0	0	0	101,371	0	0	101,371
Land	13	922,302	233,218	0	15,191	248,409	0	0	0	0	31,687	0	308	31,995
Heskett Pipeline	2	45,000	16,134	0	0	16,134	0	0	0	0	2,263	0	0	2,263
Rights of Way	13	324,782	82,126	0	5,349	87,475	0	0	0	0	11,158	0	108	11,266
Structures & Improvements	13	598,058	151,229	0	9,851	161,080	0	0	0	0	20,547	0	199	20,746
Directly Assigned	Direct	91,040	20,154	0	8,637	28,791	11,829	0	5,070	16,899	0	0	0	0
Heskett Pipeline	2	232,262	83,271	0	0	83,271	0	0	0	0	11,680	0	0	11,680
Mains														
Demand Related 70%	2	97,752,364	35,046,440	0	0	35,046,440	0	0	0	0	4,915,646	0	0	4,915,646
Customer Related 30%	8	41,893,871	0	0	1,870,914	1,870,914	0	0	0	0	0	0	47,707	47,707
Directly Assigned Demand Related 70%	Direct	3,036,245	1,133,400	0	0	1,133,400	0	0	0	0	0	0	0	0
Directly Assigned Customer Related 30%	Direct	1,301,248	0	0	485,743	485,743	0	0	0	0	0	0	0	0
Heskett Pipeline	2	20,642,641	7,400,855	0	0	7,400,855	0	0	0	0	1,038,051	0	0	1,038,051
Meas. & Reg. Equip. - General	13	3,461,365	875,260	0	57,012	932,272	0	0	0	0	118,919	0	1,154	120,073
Directly Assigned	Direct	828,504	281,273	0	120,546	401,819	45,634	0	19,557	65,191	55,347	0	23,721	79,068
Meas. & Reg. Equip. - City Gate	13	8,109,316	2,050,566	0	133,568	2,184,134	0	0	0	0	278,604	0	2,704	281,308
Directly Assigned	Direct	881,089	0	0	0	0	616,762	0	264,327	881,089	0	0	0	0
Heskett Pipeline	2	865,332	310,241	0	0	310,241	0	0	0	0	43,515	0	0	43,515
Services	37	75,085,021	0	0	5,525,945	5,525,945	0	0	0	0	0	0	358,630	358,630
Directly Assigned	Direct	510,729	0	0	0	0	0	0	0	0	0	0	0	0
Meters	5	40,455,502	0	0	7,686,469	7,686,469	0	0	24,430	24,430	0	0	771,376	771,376
Directly Assigned	Direct	54,980	0	0	0	0	0	0	0	0	0	0	0	0
Service Regulators	9	5,777,558	0	0	1,096,638	1,096,638	0	0	3,491	3,491	0	0	110,242	110,242
Directly Assigned	Direct	14,733	0	0	0	0	0	0	0	0	0	0	0	0
Ind. Meas. & Reg. Station Equipment	44	912,757	542,120	0	232,337	774,457	0	0	0	0	76,041	0	32,585	108,626
Directly Assigned	Direct	544,029	0	0	0	0	159,097	0	68,185	227,282	113,777	0	48,761	162,538
Heskett Pipeline	2	1,470,694	527,277	0	0	527,277	0	0	0	0	73,956	0	0	73,956
Property on Customer Premise	13	1,680	425	0	28	453	0	0	0	0	58	0	1	59
Other Equipment	40	1,755,672	279,173	0	99,324	378,497	4,804	0	2,220	7,024	38,894	0	8,055	46,949
Distribution Plant - includes Heskett		307,568,774	49,033,162	0	17,347,552	66,380,714	838,126	0	387,280	1,225,406	6,830,143	0	1,405,551	8,235,694
Distribution Plant - Heskett Pipeline Plant		23,255,929	8,337,778	0	0	8,337,778	0	0	0	0	1,169,465	0	0	1,169,465
Distribution Plant Excluding Direct Assignments		300,306,177	47,598,335	0	16,732,626	64,330,961	4,804	0	30,141	34,945	6,661,019	0	1,333,069	7,994,088
General Plant	38	20,853,706	3,305,299	0	1,161,938	4,467,237	334	0	2,093	2,427	462,551	0	92,570	555,121
Directly Assigned - MAFB	Direct	16,876	0	0	0	0	0	0	0	0	0	0	0	0
Intangible Plant - General	15	7,228,050	1,034,594	0	441,025	1,475,619	21,308	0	9,846	31,154	143,911	0	35,733	179,644
Directly Assigned	Direct	3,130,428	668,417	0	286,465	954,882	0	0	0	0	137,059	0	58,740	195,799
Common Plant	15	20,290,652	2,904,321	0	1,238,049	4,142,370	59,815	0	27,639	87,454	403,987	0	100,310	504,297
Intangible Common (Excluding CC&B & PCAD	15	7,544,723	1,079,921	0	460,347	1,540,268	22,241	0	10,277	32,518	150,216	0	37,299	187,515
Intangible Common (CC&B & PCAD)	4	9,599,169	0	0	429,370	429,370	0	0	245	245	0	0	10,930	10,930
Acquisition Adjustment	15	97,266	13,922	0	5,935	19,857	287	0	132	419	1,937	0	481	2,418
Total Gas Plant in Service including Heskett		378,345,500	58,762,366	0	21,370,681	80,133,047	942,111	0	437,512	1,379,623	8,231,175	0	1,741,614	9,972,789

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Twelve Months Ended December 31, 2022
Projected 2024

	Allocation Factor	Total North Dakota	Large Interruptible Demand	Large Interruptible Energy	Large Interruptible Customer	Total Large Interruptible	Minot Air Force Base Distribution Demand	Minot Air Force Base Distribution Energy	Minot Air Force Base Distribution Customer	Total Minot Air Force
Rate Base-Projected										
Gas Plant in Service										
Transmission Plant	2	2,015,856	27,693	0	0	27,693	0	0	0	0
Land	13	922,302	16,842	0	3,522	20,364	0	0	0	0
Heskett Pipeline	2	45,000	618	0	0	618	0	0	0	0
Rights of Way	13	324,782	5,931	0	1,240	7,171	0	0	0	0
Structures & Improvements	13	598,058	10,921	0	2,284	13,205	0	0	0	0
Directly Assigned	Direct	91,040	31,745	0	13,605	45,350	0	0	0	0
Heskett Pipeline	2	232,262	3,191	0	0	3,191	0	0	0	0
Mains										
Demand Related 70%	2	97,752,364	1,342,875	0	0	1,342,875	0	0	0	0
Customer Related 30%	8	41,893,871	0	0	2,136	2,136	0	0	0	0
Directly Assigned Demand Related 70%	Direct	3,036,245	1,269,815	0	0	1,269,815	633,030	0	0	633,030
Directly Assigned Customer Related 30%	Direct	1,301,248	0	0	544,207	544,207	0	0	271,298	271,298
Heskett Pipeline	2	20,642,641	283,579	0	0	283,579	0	0	0	0
Meas. & Reg. Equip. - General	13	3,461,365	63,206	0	13,217	76,423	0	0	0	0
Directly Assigned	Direct	828,504	197,698	0	84,728	282,426	0	0	0	0
Meas. & Reg. Equip. - City Gate	13	8,109,316	148,080	0	30,965	179,045	0	0	0	0
Directly Assigned	Direct	881,089	0	0	0	0	0	0	0	0
Heskett Pipeline	2	865,332	11,888	0	0	11,888	0	0	0	0
Services	37	75,085,021	0	0	17,020	17,020	0	0	0	0
Directly Assigned	Direct	510,729	0	0	0	0	0	0	510,729	510,729
Meters	5	40,455,502	0	0	112,323	112,323	0	0	0	0
Directly Assigned	Direct	54,980	0	0	0	0	0	0	54,980	54,980
Service Regulators	9	5,777,558	0	0	13,765	13,765	0	0	0	0
Directly Assigned	Direct	14,733	0	0	0	0	0	0	14,733	14,733
Ind. Meas. & Reg. Station Equipment	44	912,757	20,773	0	8,901	29,674	0	0	0	0
Directly Assigned	Direct	544,029	107,946	0	46,263	154,209	0	0	0	0
Heskett Pipeline	2	1,470,694	20,204	0	0	20,204	0	0	0	0
Property on Customer Premise	13	1,680	31	0	6	37	0	0	0	0
Other Equipment	40	1,755,672	20,248	0	5,128	25,376	3,650	0	4,911	8,561
Distribution Plant - includes Heskett		307,568,774	3,555,591	0	899,310	4,454,901	636,680	0	856,651	1,493,331
Distribution Plant - Heskett Pipeline Plant		23,255,929	319,480	0	0	319,480	0	0	0	0
Distribution Plant Excluding Direct Assignments		300,306,177	1,948,387	0	210,507	2,158,894	3,650	0	4,911	8,561
General Plant	38	20,853,706	135,299	0	14,618	149,917	253	0	341	594
Directly Assigned - MAFB	Direct	16,876	0	0	0	0	11,812	0	5,064	16,876
Intangible Plant - General	15	7,228,050	82,271	0	22,863	105,134	16,186	0	21,779	37,965
Directly Assigned	Direct	3,130,428	1,385,823	0	593,924	1,979,747	0	0	0	0
Common Plant	15	20,290,652	230,953	0	64,181	295,134	45,438	0	61,137	106,575
Intangible Common (Excluding CC&B & PCAD	15	7,544,723	85,876	0	23,865	109,741	16,895	0	22,733	39,628
Intangible Common (CC&B & PCAD)	4	9,599,169	0	0	571	571	0	0	0	0
Acquisition Adjustment	15	97,266	1,107	0	308	1,415	218	0	293	511
Total Gas Plant in Service including Heskett		378,345,500	5,504,613	0	1,619,640	7,124,253	727,482	0	967,998	1,695,480

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Twelve Months Ended December 31, 2022
Projected 2024

			Residential				Firm General-Meter < 500 cubic feet			
	Allocation Factor	Total North Dakota	Demand	Energy	Customer	Total Residential	Demand	Energy	Customer	Total Small Firm General
Less: Accumulated Depreciation										
Transmission Plant	2	698,986	322,972	0	0	322,972	80,660	0	0	80,660
Distribution Plant										
Rights of Way	13	112,872	35,631	0	28,204	63,835	8,899	0	3,330	12,229
Structures & Improvements	23	266,164	72,919	0	57,723	130,642	18,212	0	6,815	25,027
Heskett Pipeline	2	48,192	22,268	0	0	22,268	5,561	0	0	5,561
Mains	13	51,139,124	16,143,546	0	12,778,301	28,921,847	4,031,760	0	1,508,802	5,540,562
Directly Assigned	Direct	145,754	0	0	0	0	0	0	0	0
Heskett Pipeline	2	4,819,471	2,226,870	0	0	2,226,870	556,148	0	0	556,148
Meas. & Reg. Equip. - General	18	881,380	224,498	0	177,700	402,198	56,067	0	20,982	77,049
Directly Assigned	Direct	8,381	0	0	0	0	0	0	0	0
Meas. & Reg. Equip. - City Gate	19	1,672,939	476,356	0	377,055	853,411	118,967	0	44,521	163,488
Heskett Pipeline	2	162,328	75,005	0	0	75,005	18,732	0	0	18,732
Services	37	46,934,611	0	0	38,154,936	38,154,936	0	0	5,090,669	5,090,669
Directly Assigned	Direct	118,288	0	0	0	0	0	0	0	0
Meters	5	15,006,987	0	0	10,460,188	10,460,188	0	0	1,358,630	1,358,630
Directly Assigned	Direct	22,692	0	0	0	0	0	0	0	0
Service Regulators	9	1,481,063	0	0	1,033,076	1,033,076	0	0	134,182	134,182
Directly Assigned	Direct	3,002	0	0	0	0	0	0	0	0
Ind. Meas. & Reg. Station Equipment	21	484,863	0	0	0	0	0	0	0	0
Heskett Pipeline	2	201,254	92,991	0	0	92,991	23,224	0	0	23,224
Property on Customer Premise	13	1,680	529	0	420	949	132	0	50	182
Other Equipment	40	370,828	72,741	0	160,814	233,555	18,167	0	20,593	38,760
Distribution Plant		123,881,873	19,443,354	0	63,228,417	82,671,771	4,855,869	0	8,188,574	13,044,443
General Plant	38	5,431,470	1,094,098	0	2,407,914	3,502,012	273,245	0	308,278	581,523
Directly Assigned	Direct	8,734	0	0	0	0	0	0	0	0
Intangible Plant - General	15	2,493,682	436,328	0	1,167,702	1,604,030	108,970	0	149,498	258,468
Directly Assigned	Direct	913,718	0	0	0	0	0	0	0	0
Common Plant	15	7,617,822	1,332,916	0	3,567,154	4,900,070	332,888	0	456,692	789,580
Intangible Plant - Common	15	4,311,952	754,477	0	2,019,133	2,773,610	188,426	0	258,504	446,930
Intangible Plant - Common-CC&B & PCAD	4	7,214,511	0	0	6,156,095	6,156,095	0	0	726,883	726,883
Acquisition Adjustment	15	87,645	15,336	0	41,042	56,378	3,830	0	5,254	9,084
Less: Total Accumulated Reserve for Depreciation		152,660,393	23,399,481	0	78,587,457	101,986,938	5,843,888	0	10,093,683	15,937,571
Net Gas Plant in Service including Heskett		225,685,107	48,377,576	0	88,446,515	136,824,091	12,082,031	0	11,209,677	23,291,708

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Twelve Months Ended December 31, 2022
Projected 2024

	Allocation Factor	Total North Dakota	Firm General > 500 cubic feet			Total Large Firm General	Air Force Delivery			Total Air Force Delivery	Small Interruptible			Total Small Interruptible
			Demand	Energy	Customer		Demand	Energy	Customer		Demand	Energy	Customer	
Less: Accumulated Depreciation														
Transmission Plant	2	698,986	250,602	0	0	250,602	0	0	0	0	35,150	0	0	35,150
Distribution Plant														
Rights of Way	13	112,872	28,541	0	1,859	30,400	0	0	0	0	3,878	0	38	3,916
Structures & Improvements	23	266,164	66,197	0	7,141	73,338	4,569	0	1,958	6,527	7,936	0	77	8,013
Heskett Pipeline	2	48,192	17,278	0	0	17,278	0	0	0	0	2,423	0	0	2,423
Mains	13	51,139,124	12,931,319	0	842,311	13,773,630	0	0	0	0	1,756,939	0	17,051	1,773,990
Directly Assigned	Direct	145,754	31,735	0	13,601	45,336	0	0	0	0	0	0	0	0
Heskett Pipeline	2	4,819,471	1,727,890	0	0	1,727,890	0	0	0	0	242,355	0	0	242,355
Meas. & Reg. Equip. - General	18	881,380	237,617	0	36,480	274,097	9,376	0	4,018	13,394	35,804	0	5,111	40,915
Directly Assigned	Direct	8,381	5,867	0	2,514	8,381	0	0	0	0	0	0	0	0
Meas. & Reg. Equip. - City Gate	19	1,672,939	381,570	0	24,854	406,424	114,767	0	49,186	163,953	51,843	0	503	52,346
Heskett Pipeline	2	162,328	58,198	0	0	58,198	0	0	0	0	8,163	0	0	8,163
Services	37	46,934,611	0	0	3,454,192	3,454,192	0	0	0	0	0	0	224,175	224,175
Directly Assigned	Direct	118,288	0	0	0	0	0	0	0	0	0	0	0	0
Meters	5	15,006,987	0	0	2,851,299	2,851,299	0	0	9,062	9,062	0	0	286,142	286,142
Directly Assigned	Direct	22,692	0	0	0	0	0	0	0	0	0	0	0	0
Service Regulators	9	1,481,063	0	0	281,121	281,121	0	0	895	895	0	0	28,260	28,260
Directly Assigned	Direct	3,002	0	0	0	0	0	0	0	0	0	0	0	0
Ind. Meas. & Reg. Station Equipment	21	484,863	180,435	0	77,329	257,764	52,952	0	22,694	75,646	63,177	0	27,074	90,251
Heskett Pipeline	2	201,254	72,154	0	0	72,154	0	0	0	0	10,120	0	0	10,120
Property on Customer Premise	13	1,680	425	0	28	453	0	0	0	0	58	0	1	59
Other Equipment	40	370,828	58,966	0	20,979	79,945	1,015	0	469	1,484	8,215	0	1,701	9,916
Distribution Plant		123,881,873	15,798,192	0	7,613,708	23,411,900	182,679	0	88,282	270,961	2,190,911	0	590,133	2,781,044
General Plant	38	5,431,470	860,884	0	302,634	1,163,518	87	0	545	632	120,474	0	24,110	144,584
Directly Assigned	Direct	8,734	0	0	0	0	0	0	0	0	0	0	0	0
Intangible Plant - General	15	2,493,682	356,935	0	152,154	509,089	7,351	0	3,397	10,748	49,649	0	12,328	61,977
Directly Assigned	Direct	913,718	25,066	0	10,742	35,808	0	0	0	0	116,762	0	50,041	166,803
Common Plant	15	7,617,822	1,090,384	0	464,807	1,555,191	22,457	0	10,377	32,834	151,671	0	37,660	189,331
Intangible Plant - Common	15	4,311,952	617,195	0	263,097	880,292	12,711	0	5,874	18,585	85,851	0	21,317	107,168
Intangible Plant - Common-CC&B & PCAD	4	7,214,511	0	0	322,705	322,705	0	0	184	184	0	0	8,215	8,215
Acquisition Adjustment	15	87,645	12,545	0	5,348	17,893	258	0	119	377	1,745	0	433	2,178
Less: Total Accumulated Reserve for Depreciation		152,660,393	19,011,803	0	9,135,195	28,146,998	225,543	0	108,778	334,321	2,752,213	0	744,237	3,496,450
Net Gas Plant in Service including Heskett		225,685,107	39,750,563	0	12,235,486	51,986,049	716,568	0	328,734	1,045,302	5,478,962	0	997,377	6,476,339

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Twelve Months Ended December 31, 2022
Projected 2024

			Large Interruptible			Total	Minot Air Force Base Distribution			Total
	Allocation Factor	Total North Dakota	Demand	Energy	Customer	Large Interruptible	Demand	Energy	Customer	Minot Air Force
Less: Accumulated Depreciation										
Transmission Plant	2	698,986	9,602	0	0	9,602	0	0	0	0
Distribution Plant										
Rights of Way	13	112,872	2,061	0	431	2,492	0	0	0	0
Structures & Improvements	23	266,164	16,480	0	6,137	22,617	0	0	0	0
Heskett Pipeline	2	48,192	662	0	0	662	0	0	0	0
Mains	13	51,139,124	933,822	0	195,273	1,129,095	0	0	0	0
Directly Assigned	Direct	145,754	0	0	0	0	70,294	0	30,124	100,418
Heskett Pipeline	2	4,819,471	66,208	0	0	66,208	0	0	0	0
Meas. & Reg. Equip. - General	18	881,380	53,604	0	20,123	73,727	0	0	0	0
Directly Assigned	Direct	8,381	0	0	0	0	0	0	0	0
Meas. & Reg. Equip. - City Gate	19	1,672,939	27,555	0	5,762	33,317	0	0	0	0
Heskett Pipeline	2	162,328	2,230	0	0	2,230	0	0	0	0
Services	37	46,934,611	0	0	10,639	10,639	0	0	0	0
Directly Assigned	Direct	118,288	0	0	0	0	0	0	118,288	118,288
Meters	5	15,006,987	0	0	41,666	41,666	0	0	0	0
Directly Assigned	Direct	22,692	0	0	0	0	0	0	22,692	22,692
Service Regulators	9	1,481,063	0	0	3,529	3,529	0	0	0	0
Directly Assigned	Direct	3,002	0	0	0	0	0	0	3,002	3,002
Ind. Meas. & Reg. Station Equipment	21	484,863	42,842	0	18,360	61,202	0	0	0	0
Heskett Pipeline	2	201,254	2,765	0	0	2,765	0	0	0	0
Property on Customer Premise	13	1,680	31	0	6	37	0	0	0	0
Other Equipment	40	370,828	4,277	0	1,083	5,360	771	0	1,037	1,808
Distribution Plant		123,881,873	1,152,537	0	303,009	1,455,546	71,065	0	175,143	246,208
General Plant	38	5,431,470	35,239	0	3,807	39,046	66	0	89	155
Directly Assigned	Direct	8,734	0	0	0	0	6,114	0	2,620	8,734
Intangible Plant - General	15	2,493,682	28,384	0	7,888	36,272	5,584	0	7,514	13,098
Directly Assigned	Direct	913,718	497,775	0	213,332	711,107	0	0	0	0
Common Plant	15	7,617,822	86,708	0	24,096	110,804	17,059	0	22,953	40,012
Intangible Plant - Common	15	4,311,952	49,080	0	13,639	62,719	9,656	0	12,992	22,648
Intangible Plant - Common-CC&B & PCAD	4	7,214,511	0	0	429	429	0	0	0	0
Acquisition Adjustment	15	87,645	998	0	277	1,275	196	0	264	460
Less: Total Accumulated Reserve for Depreciation		152,660,393	1,860,323	0	566,477	2,426,800	109,740	0	221,575	331,315
Net Gas Plant in Service including Heskett		225,685,107	3,644,290	0	1,053,163	4,697,453	617,742	0	746,423	1,364,165

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Twelve Months Ended December 31, 2022
Projected 2024

			Residential				Firm General-Meter < 500 cubic feet			
	Allocation Factor	Total North Dakota	Demand	Energy	Customer	Total Residential	Demand	Energy	Customer	Total Small Firm General
Additions										
Materials & Supplies	15	2,463,479	431,043	0	1,153,558	1,584,601	107,651	0	147,687	255,338
Fuel Stocks	10	26,293	0	9,894	0	9,894	0	6,513	0	6,513
Prepayments	25	415,793	78,881	0	183,568	262,449	19,700	0	23,412	43,112
Unamortized Loss on Debt	24	120,097	25,744	0	47,067	72,811	6,429	0	5,965	12,394
Unamortized Redumption Cost of Preferred Stock	24	35,472	7,604	0	13,900	21,504	1,899	0	1,762	3,661
Gain/Loss on Sale	24	400,639	85,880	0	157,010	242,890	21,448	0	19,900	41,348
Provision for Pension & Benefits	24	18,273,074	3,916,993	0	7,161,259	11,078,252	978,247	0	907,615	1,885,862
Provision for Post Retirement	24	4,511,690	967,120	0	1,768,141	2,735,261	241,533	0	224,094	465,627
Total Additions		26,246,537	5,513,265	9,894	10,484,503	16,007,662	1,376,907	6,513	1,330,435	2,713,855
Total Before Deductions		251,931,644	53,890,841	9,894	98,931,018	152,831,753	13,458,938	6,513	12,540,112	26,005,563
Deductions										
Accumulated Deferred Income Tax	24	(28,799,456)	(6,173,415)	0	(11,286,574)	(17,459,989)	(1,541,776)	0	(1,430,456)	(2,972,232)
Accumulated Investment Tax Credit	24	0	0	0	0	0	0	0	0	0
Customer Advances For Construction	Direct	(6,162,084)	(1,662,838)	0	(712,645)	(2,375,483)	(200,145)	0	(85,776)	(285,921)
Total Deductions		(34,961,540)	(7,836,253)	0	(11,999,219)	(19,835,472)	(1,741,921)	0	(1,516,232)	(3,258,153)
Total Rate Base		216,970,104	46,054,588	9,894	86,931,799	132,996,281	11,717,017	6,513	11,023,880	22,747,410
Income Statement										
Gas Operating Revenues										
Retail Sales & Transportation										
Residential	Direct	76,256,119	17,474,280	28,829,305	29,952,534	76,256,119	0	0	0	0
Firm General	Direct	73,567,533	0	0	0	0	4,364,103	6,212,425	5,559,523	16,136,051
Air Force Delivery	Direct	1,810,639	0	0	0	0	0	0	0	0
Small Interruptible	Direct	3,635,345	0	0	0	0	0	0	0	0
Large Interruptible	Direct	1,001,374	0	0	0	0	0	0	0	0
Total Sales & Transportation Revenues		156,271,010	17,474,280	28,829,305	29,952,534	76,256,119	4,364,103	6,212,425	5,559,523	16,136,051
Other Operating Revenue										
Miscellaneous										
Reconnect Fees	6	44,354	0	0	37,894	37,894	0	0	4,474	4,474
Minot Maintenance Fee Rate 65	Direct	456,000	0	0	0	0	0	0	0	0
NSF Check Fees & Other	6	35,085	0	0	29,975	29,975	0	0	3,539	3,539
Miscellaneous	41	2,799	604	0	1,117	1,721	151	0	140	291
Rent From Gas Property	41	668,010	144,065	0	263,387	407,452	35,979	0	33,382	69,361
Other Gas Revenues										
Miscellaneous	42	355,763	43,413	2,410	177,139	222,962	10,842	549	22,523	33,914
Heskett Pipeline	2	1,940,754	896,739	0	0	896,739	223,956	0	0	223,956
Transport and Penalty Revenue - Net	41	73,902	15,938	0	29,138	45,076	3,980	0	3,693	7,673
Total Other Operating Revenue		3,576,667	1,100,759	2,410	538,650	1,641,819	274,908	549	67,751	343,208
Total Other Operating Revenue Excl. Direct Assigned		3,120,667	1,100,759	2,410	538,650	1,641,819	274,908	549	67,751	343,208
Total Operating Revenues		159,847,677	18,575,039	28,831,715	30,491,184	77,897,938	4,639,011	6,212,974	5,627,274	16,479,259

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Twelve Months Ended December 31, 2022
Projected 2024

	Allocation Factor	Total North Dakota	Firm General > 500 cubic feet			Total Large Firm General	Air Force Delivery			Total Air Force Delivery	Small Interruptible			Total Small Interruptible
			Demand	Energy	Customer		Demand	Energy	Customer		Demand	Energy	Customer	
Additions														
Materials & Supplies	15	2,463,479	352,612	0	150,311	502,923	7,262	0	3,356	10,618	49,048	0	12,179	61,227
Fuel Stocks	10	26,293	0	9,886	0	9,886	0	0	0	0	0	0	0	0
Prepayments	25	415,793	64,578	0	23,486	88,064	1,035	0	481	1,516	9,046	0	1,914	10,960
Unamortized Loss on Debt	24	120,097	21,153	0	6,511	27,664	381	0	175	556	2,916	0	531	3,447
Unamortized Redumption Cost of Preferred Stock	24	35,472	6,248	0	1,923	8,171	113	0	52	165	861	0	157	1,018
Gain/Loss on Sale	24	400,639	70,566	0	21,721	92,287	1,272	0	584	1,856	9,726	0	1,771	11,497
Provision for Pension & Benefits	24	18,273,074	3,218,489	0	990,672	4,209,161	58,018	0	26,617	84,635	443,616	0	80,755	524,371
Provision for Post Retirement	24	4,511,690	794,657	0	244,601	1,039,258	14,325	0	6,572	20,897	109,530	0	19,939	129,469
Total Additions		26,246,537	4,528,303	9,886	1,439,225	5,977,414	82,406	0	37,837	120,243	624,743	0	117,246	741,989
Total Before Deductions		251,931,644	44,278,866	9,886	13,674,711	57,963,463	798,974	0	366,571	1,165,545	6,103,705	0	1,114,623	7,218,328
Deductions														
Accumulated Deferred Income Tax	24	(28,799,456)	(5,072,531)	0	(1,561,358)	(6,633,889)	(91,441)	0	(41,949)	(133,390)	(699,165)	0	(127,274)	(826,439)
Accumulated Investment Tax Credit	24	0	0	0	0	0	0	0	0	0	0	0	0	0
Customer Advances For Construction	Direct	(6,162,084)	(1,801,300)	0	(771,986)	(2,573,286)	0	0	0	0	(267,003)	0	(114,430)	(381,433)
Total Deductions		(34,961,540)	(6,873,831)	0	(2,333,344)	(9,207,175)	(91,441)	0	(41,949)	(133,390)	(966,168)	0	(241,704)	(1,207,872)
Total Rate Base		216,970,104	37,405,035	9,886	11,341,367	48,756,288	707,533	0	324,622	1,032,155	5,137,537	0	872,919	6,010,456
Income Statement														
Gas Operating Revenues														
Retail Sales & Transportation														
Residential	Direct	76,256,119	0	0	0	0	0	0	0	0	0	0	0	0
Firm General	Direct	73,567,533	13,558,775	32,651,458	11,221,249	57,431,482	0	0	0	0	0	0	0	0
Air Force Delivery	Direct	1,810,639	0	0	0	0	210,855	1,453,454	146,330	1,810,639	0	0	0	0
Small Interruptible	Direct	3,635,345	0	0	0	0	0	0	0	0	262,861	1,750,349	1,622,135	3,635,345
Large Interruptible	Direct	1,001,374	0	0	0	0	0	0	0	0	0	0	0	0
Total Sales & Transportation Revenues		156,271,010	13,558,775	32,651,458	11,221,249	57,431,482	210,855	1,453,454	146,330	1,810,639	262,861	1,750,349	1,622,135	3,635,345
Other Operating Revenue														
Miscellaneous														
Reconnect Fees	6	44,354	0	0	1,986	1,986	0	0	0	0	0	0	0	0
Minot Maintenance Fee Rate 65	Direct	456,000	0	0	0	0	0	0	0	0	0	0	0	0
NSF Check Fees & Other	6	35,085	0	0	1,571	1,571	0	0	0	0	0	0	0	0
Miscellaneous	41	2,799	496	0	153	649	0	0	0	0	68	0	12	80
Rent From Gas Property	41	668,010	118,374	0	36,436	154,810	2,134	0	979	3,113	16,316	0	2,970	19,286
Other Gas Revenues														
Miscellaneous	42	355,763	42,383	2,617	30,377	75,377	3,664	119	1,637	5,420	7,154	236	3,388	10,778
Heskett Pipeline	2	1,940,754	695,804	0	0	695,804	0	0	0	0	97,594	0	0	97,594
Transport and Penalty Revenue - Net	41	73,902	13,096	0	4,031	17,127	236	0	108	344	1,805	0	329	2,134
Total Other Operating Revenue		3,576,667	870,153	2,617	74,554	947,324	6,034	119	2,724	8,877	122,937	236	6,699	129,872
Total Other Operating Revenue Excl. Direct Assigned		3,120,667	870,153	2,617	74,554	947,324	6,034	119	2,724	8,877	122,937	236	6,699	129,872
Total Operating Revenues		159,847,677	14,428,928	32,654,075	11,295,803	58,378,806	216,889	1,453,573	149,054	1,819,516	385,798	1,750,585	1,628,834	3,765,217

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Twelve Months Ended December 31, 2022
Projected 2024

	Allocation Factor	Total North Dakota	Large Interruptible Demand	Large Interruptible Energy	Large Interruptible Customer	Total Large Interruptible	Minot Air Force Base Distribution Demand	Minot Air Force Base Distribution Energy	Minot Air Force Base Distribution Customer	Total Minot Air Force
Additions										
Materials & Supplies	15	2,463,479	28,040	0	7,792	35,832	5,517	0	7,423	12,940
Fuel Stocks	10	26,293	0	0	0	0	0	0	0	0
Prepayments	25	415,793	6,049	0	1,780	7,829	799	0	1,064	1,863
Unamortized Loss on Debt	24	120,097	1,939	0	560	2,499	329	0	397	726
Unamortized Redumption Cost of Preferred Stock	24	35,472	573	0	166	739	97	0	117	214
Gain/Loss on Sale	24	400,639	6,469	0	1,870	8,339	1,097	0	1,325	2,422
Provision for Pension & Benefits	24	18,273,074	295,068	0	85,272	380,340	50,017	0	60,436	110,453
Provision for Post Retirement	24	4,511,690	72,853	0	21,054	93,907	12,349	0	14,922	27,271
Total Additions		26,246,537	410,991	0	118,494	529,485	70,205	0	85,684	155,889
Total Before Deductions		251,931,644	4,055,281	0	1,171,657	5,226,938	687,947	0	832,107	1,520,054
Deductions										
Accumulated Deferred Income Tax	24	(28,799,456)	(465,044)	0	(134,393)	(599,437)	(78,830)	0	(95,250)	(174,080)
Accumulated Investment Tax Credit	24	0	0	0	0	0	0	0	0	0
Customer Advances For Construction	Direct	(6,162,084)	(382,173)	0	(163,788)	(545,961)	0	0	0	0
Total Deductions		(34,961,540)	(847,217)	0	(298,181)	(1,145,398)	(78,830)	0	(95,250)	(174,080)
Total Rate Base		216,970,104	3,208,064	0	873,476	4,081,540	609,117	0	736,857	1,345,974
Income Statement										
Gas Operating Revenues										
Retail Sales & Transportation										
Residential	Direct	76,256,119	0	0	0	0	0	0	0	0
Firm General	Direct	73,567,533	0	0	0	0	0	0	0	0
Air Force Delivery	Direct	1,810,639	0	0	0	0	0	0	0	0
Small Interruptible	Direct	3,635,345	0	0	0	0	0	0	0	0
Large Interruptible	Direct	1,001,374	0	0	1,001,374	1,001,374	0	0	0	0
Total Sales & Transportation Revenues		156,271,010	0	0	1,001,374	1,001,374	0	0	0	0
Other Operating Revenue										
Miscellaneous										
Reconnect Fees	6	44,354	0	0	0	0	0	0	0	0
Minot Maintenance Fee Rate 65	Direct	456,000	0	0	0	0	0	0	456,000	456,000
NSF Check Fees & Other	6	35,085	0	0	0	0	0	0	0	0
Miscellaneous	41	2,799	45	0	13	58	0	0	0	0
Rent From Gas Property	41	668,010	10,852	0	3,136	13,988	0	0	0	0
Other Gas Revenues										
Miscellaneous	42	355,763	5,031	370	1,911	7,312	0	0	0	0
Heskett Pipeline	2	1,940,754	26,661	0	0	26,661	0	0	0	0
Transport and Penalty Revenue - Net	41	73,902	1,201	0	347	1,548	0	0	0	0
Total Other Operating Revenue		3,576,667	43,790	370	5,407	49,567	0	0	456,000	456,000
Total Other Operating Revenue Excl. Direct Assigned		3,120,667	43,790	370	5,407	49,567	0	0	0	0
Total Operating Revenues		159,847,677	43,790	370	1,006,781	1,050,941	0	0	456,000	456,000

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Twelve Months Ended December 31, 2022
Projected 2024

			Residential				Firm General-Meter < 500 cubic feet			
	Allocation Factor	Total North Dakota	Demand	Energy	Customer	Total Residential	Demand	Energy	Customer	Total Small Firm General
Operation & Maintenance Expenses										
Cost of Purchased Gas	Direct	106,767,865	17,474,280	28,829,305	0	46,303,585	4,364,103	6,212,425	0	10,576,528
Transmission Expenses	3	11,371	0	4,690	0	4,690	0	1,068	0	1,068
Other Gas Supply Expenses	3	320,085	0	132,024	0	132,024	0	30,069	0	30,069
Distribution Expenses										
Operation										
Load Dispatch	1	44,585	0	14,618	0	14,618	0	3,329	0	3,329
Mains and Services	22	2,676,743	554,173	0	1,187,568	1,741,741	138,402	0	151,715	290,117
Measuring Stations - General	18	271,446	69,140	0	54,728	123,868	17,267	0	6,462	23,729
Measuring Stations - Industrial	21	170,473	0	0	0	0	0	0	0	0
Measuring Stations - City Gate	19	327,834	93,348	0	73,888	167,236	23,313	0	8,724	32,037
Meters & House Regulators	16	355,372	0	0	247,723	247,723	0	0	32,176	32,176
Customer Installations	5	877,283	0	0	611,485	611,485	0	0	79,423	79,423
Other Gas Distribution	27	3,140,645	476,483	9,719	1,446,342	1,932,544	118,999	2,213	185,165	306,377
Rents	27	51,142	7,759	158	23,552	31,469	1,938	36	3,015	4,989
Supervision & Engineering	27	2,117,805	321,303	6,554	975,299	1,303,156	80,243	1,493	124,861	206,597
Direct -Minot AFB Distribution System	Direct	46,899	0	0	0	0	0	0	0	0
Total Operation Expense		10,080,227	1,522,206	31,049	4,620,585	6,173,840	380,162	7,071	591,541	978,774
Maintenance										
Structures & Improvements	13	10,491	3,312	0	2,621	5,933	827	0	310	1,137
Mains	13	181,967	57,442	0	45,469	102,911	14,346	0	5,369	19,715
Measuring Stations - General	18	205,880	52,440	0	41,509	93,949	13,097	0	4,901	17,998
Measuring Stations - Industrial	21	163,917	0	0	0	0	0	0	0	0
Measuring Stations - City Gate	19	154,737	44,061	0	34,874	78,935	11,004	0	4,118	15,122
Services	5	241,286	0	0	168,181	168,181	0	0	21,844	21,844
Meters & House Regulators	16	548,138	0	0	382,099	382,099	0	0	49,629	49,629
Other Equipment	28	579,610	60,506	0	259,619	320,125	15,111	0	33,155	48,266
Supervision & Engineering	28	938,916	98,014	0	420,559	518,573	24,479	0	53,708	78,187
Direct -Minot AFB Distribution System	Direct	8,177	0	0	0	0	0	0	0	0
Total Maintenance Expense		3,033,119	315,775	0	1,354,931	1,670,706	78,864	0	173,034	251,898
Total Distribution Expenses		13,113,346	1,837,981	31,049	5,975,516	7,844,546	459,026	7,071	764,575	1,230,672
Customer Accounts	4	60,918	0	0	51,980	51,980	0	0	6,138	6,138
Meter Reading	5	299,437	0	0	208,715	208,715	0	0	27,109	27,109
Customer Records & Collection	43	2,011,504	0	0	1,687,617	1,687,617	0	0	214,176	214,176
Uncollectible Accounts	6	547,958	0	0	468,142	468,142	0	0	55,276	55,276
Miscellaneous Customer Accounts	4	110,925	0	0	94,651	94,651	0	0	11,176	11,176
Customer Service & Information	4	358,394	0	0	305,816	305,816	0	0	36,109	36,109
Sales Expenses	4	139,303	0	0	118,866	118,866	0	0	14,035	14,035
Administration & General Expenses	30	12,145,856	1,702,377	28,758	5,534,648	7,265,783	425,159	6,549	708,165	1,139,873
Total Gas O&M Expenses		135,886,962	21,014,638	29,025,826	14,445,951	64,486,415	5,248,288	6,257,182	1,836,759	13,342,229
O&M Excl. Cost of Gas and A&G		16,973,241	1,837,981	167,763	8,911,303	10,917,047	459,026	38,208	1,128,594	1,625,828
O&M Excl. Cost of Gas		29,119,097	3,540,358	196,521	14,445,951	18,182,830	884,185	44,757	1,836,759	2,765,701

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Twelve Months Ended December 31, 2022
Projected 2024

			Firm General > 500 cubic feet				Air Force Delivery			Total	Small Interruptible			Total
	Allocation Factor	Total North Dakota	Demand	Energy	Customer	Total Large Firm General	Demand	Energy	Customer	Air Force Delivery	Demand	Energy	Customer	Small Interruptible
Operation & Maintenance Expenses														
Cost of Purchased Gas	Direct	106,767,865	13,558,775	32,676,473	0	46,235,248	210,855	1,453,454	0	1,664,309	262,861	1,725,334	0	1,988,195
Transmission Expenses	3	11,371	0	5,094	0	5,094	0	231	0	231	0	288	0	288
Other Gas Supply Expenses	3	320,085	0	143,402	0	143,402	0	6,493	0	6,493	0	8,097	0	8,097
Distribution Expenses														
Operation														
Load Dispatch	1	44,585	0	15,878	0	15,878	0	719	0	719	0	2,657	0	2,657
Mains and Services	22	2,676,743	443,904	0	96,715	540,619	0	0	0	0	60,312	0	4,986	65,298
Measuring Stations - General	18	271,446	73,181	0	11,235	84,416	2,888	0	1,237	4,125	11,027	0	1,574	12,601
Measuring Stations - Industrial	21	170,473	63,439	0	27,188	90,627	18,618	0	7,979	26,597	22,212	0	9,519	31,731
Measuring Stations - City Gate	19	327,834	74,774	0	4,871	79,645	22,490	0	9,639	32,129	10,159	0	99	10,258
Meters & House Regulators	16	355,372	0	0	67,512	67,512	0	0	215	215	0	0	6,777	6,777
Customer Installations	5	877,283	0	0	166,682	166,682	0	0	530	530	0	0	16,727	16,727
Other Gas Distribution	27	3,140,645	435,684	10,557	248,794	695,035	29,251	478	13,031	42,760	68,953	1,767	26,383	97,103
Rents	27	51,142	7,095	172	4,051	11,318	476	8	212	696	1,123	29	430	1,582
Supervision & Engineering	27	2,117,805	293,791	7,119	167,767	468,677	19,725	322	8,787	28,834	46,497	1,191	17,791	65,479
Direct -Minot AFB Distribution System	Direct	46,899	0	0	0	0	0	0	0	0	0	0	0	0
Total Operation Expense		10,080,227	1,391,868	33,726	794,815	2,220,409	93,448	1,527	41,630	136,605	220,283	5,644	84,286	310,213
Maintenance														
Structures & Improvements	13	10,491	2,653	0	173	2,826	0	0	0	0	360	0	3	363
Mains	13	181,967	46,013	0	2,997	49,010	0	0	0	0	6,252	0	61	6,313
Measuring Stations - General	18	205,880	55,504	0	8,521	64,025	2,190	0	939	3,129	8,363	0	1,194	9,557
Measuring Stations - Industrial	21	163,917	61,000	0	26,142	87,142	17,902	0	7,672	25,574	21,358	0	9,153	30,511
Measuring Stations - City Gate	19	154,737	35,293	0	2,299	37,592	10,615	0	4,549	15,164	4,795	0	47	4,842
Services	5	241,286	0	0	45,844	45,844	0	0	146	146	0	0	4,601	4,601
Meters & House Regulators	16	548,138	0	0	104,132	104,132	0	0	331	331	0	0	10,452	10,452
Other Equipment	28	579,610	77,130	0	73,146	150,276	11,815	0	5,247	17,062	15,824	0	9,816	25,640
Supervision & Engineering	28	938,916	124,944	0	118,490	243,434	19,139	0	8,500	27,639	25,634	0	15,900	41,534
Direct -Minot AFB Distribution System	Direct	8,177	0	0	0	0	0	0	0	0	0	0	0	0
Total Maintenance Expense		3,033,119	402,537	0	381,744	784,281	61,661	0	27,384	89,045	82,586	0	51,227	133,813
Total Distribution Expenses		13,113,346	1,794,405	33,726	1,176,559	3,004,690	155,109	1,527	69,014	225,650	302,869	5,644	135,513	444,026
Customer Accounts	4	60,918	0	0	2,725	2,725	0	0	2	2	0	0	69	69
Meter Reading	5	299,437	0	0	56,892	56,892	0	0	181	181	0	0	5,709	5,709
Customer Records & Collection	43	2,011,504	0	0	99,604	99,604	0	0	401	401	0	0	8,837	8,837
Uncollectible Accounts	6	547,958	0	0	24,540	24,540	0	0	0	0	0	0	0	0
Miscellaneous Customer Accounts	4	110,925	0	0	4,962	4,962	0	0	3	3	0	0	126	126
Customer Service & Information	4	358,394	0	0	16,031	16,031	0	0	9	9	0	0	408	408
Sales Expenses	4	139,303	0	0	6,231	6,231	0	0	4	4	0	0	159	159
Administration & General Expenses	30	12,145,856	1,662,015	31,238	1,089,754	2,783,007	143,665	1,414	63,922	209,001	280,524	5,228	125,515	411,267
Total Gas O&M Expenses		135,886,962	17,015,195	32,889,933	2,477,298	52,382,426	509,629	1,463,119	133,536	2,106,284	846,254	1,744,591	276,336	2,867,181
O&M Excl. Cost of Gas and A&G		16,973,241	1,794,405	182,222	1,387,544	3,364,171	155,109	8,251	69,614	232,974	302,869	14,029	150,821	467,719
O&M Excl. Cost of Gas		29,119,097	3,456,420	213,460	2,477,298	6,147,178	298,774	9,665	133,536	441,975	583,393	19,257	276,336	878,986

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Twelve Months Ended December 31, 2022
Projected 2024

	Allocation Factor	Total North Dakota	Large Interruptible Demand	Large Interruptible Energy	Large Interruptible Customer	Total Large Interruptible	Minot Air Force Base Distribution Demand	Minot Air Force Base Distribution Energy	Minot Air Force Base Distribution Customer	Total Minot Air Force
Operation & Maintenance Expenses										
Cost of Purchased Gas	Direct	106,767,865	0	0	0	0	0	0	0	0
Transmission Expenses	3	11,371	0	0	0	0	0	0	0	0
Other Gas Supply Expenses	3	320,085	0	0	0	0	0	0	0	0
Distribution Expenses										
Operation										
Load Dispatch	1	44,585	0	7,384	0	7,384	0	0	0	0
Mains and Services	22	2,676,743	32,056	0	6,912	38,968	0	0	0	0
Measuring Stations - General	18	271,446	16,509	0	6,198	22,707	0	0	0	0
Measuring Stations - Industrial	21	170,473	15,063	0	6,455	21,518	0	0	0	0
Measuring Stations - City Gate	19	327,834	5,400	0	1,129	6,529	0	0	0	0
Meters & House Regulators	16	355,372	0	0	969	969	0	0	0	0
Customer Installations	5	877,283	0	0	2,436	2,436	0	0	0	0
Other Gas Distribution	27	3,140,645	45,894	4,909	16,023	66,826	0	0	0	0
Rents	27	51,142	747	80	261	1,088	0	0	0	0
Supervision & Engineering	27	2,117,805	30,948	3,310	10,804	45,062	0	0	0	0
Direct -Minot AFB Distribution System	Direct	46,899	0	0	0	0	46,899	0	0	46,899
Total Operation Expense		10,080,227	146,617	15,683	51,187	213,487	46,899	0	0	46,899
Maintenance										
Structures & Improvements	13	10,491	192	0	40	232	0	0	0	0
Mains	13	181,967	3,323	0	695	4,018	0	0	0	0
Measuring Stations - General	18	205,880	12,521	0	4,701	17,222	0	0	0	0
Measuring Stations - Industrial	21	163,917	14,483	0	6,207	20,690	0	0	0	0
Measuring Stations - City Gate	19	154,737	2,549	0	533	3,082	0	0	0	0
Services	5	241,286	0	0	670	670	0	0	0	0
Meters & House Regulators	16	548,138	0	0	1,495	1,495	0	0	0	0
Other Equipment	28	579,610	12,723	0	5,518	18,241	0	0	0	0
Supervision & Engineering	28	938,916	20,611	0	8,938	29,549	0	0	0	0
Direct -Minot AFB Distribution System	Direct	8,177	0	0	0	0	8,177	0	0	8,177
Total Maintenance Expense		3,033,119	66,402	0	28,797	95,199	8,177	0	0	8,177
Total Distribution Expenses		13,113,346	213,019	15,683	79,984	308,686	55,076	0	0	55,076
Customer Accounts	4	60,918	0	0	4	4	0	0	0	0
Meter Reading	5	299,437	0	0	831	831	0	0	0	0
Customer Records & Collection	43	2,011,504	0	0	869	869	0	0	0	0
Uncollectible Accounts	6	547,958	0	0	0	0	0	0	0	0
Miscellaneous Customer Accounts	4	110,925	0	0	7	7	0	0	0	0
Customer Service & Information	4	358,394	0	0	21	21	0	0	0	0
Sales Expenses	4	139,303	0	0	8	8	0	0	0	0
Administration & General Expenses	30	12,145,856	197,303	14,526	74,083	285,912	51,013	0	0	51,013
Total Gas O&M Expenses		135,886,962	410,322	30,209	155,807	596,338	106,089	0	0	106,089
O&M Excl. Cost of Gas and A&G		16,973,241	213,019	15,683	81,724	310,426	55,076	0	0	55,076
O&M Excl. Cost of Gas		29,119,097	410,322	30,209	155,807	596,338	106,089	0	0	106,089

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Twelve Months Ended December 31, 2022
Projected 2024

	Allocation Factor	Total North Dakota	Residential Demand	Residential Energy	Residential Customer	Total Residential	Firm General-Meter < 500 cubic feet Demand	Firm General-Meter < 500 cubic feet Energy	Firm General-Meter < 500 cubic feet Customer	Total Small Firm General
Depreciation Expense										
Transmission Plant	2	38,157	17,631	0	0	17,631	4,403	0	0	4,403
Distribution Plant										
Rights of Way	13	4,742	1,496	0	1,185	2,681	374	0	140	514
Structures & Improvements	23	8,890	2,436	0	1,926	4,362	608	0	228	836
Heskett Pipeline - Demand Related	2	2,996	1,383	0	0	1,383	346	0	0	346
Mains	13	3,963,507	1,251,195	0	990,375	2,241,570	312,479	0	116,939	429,418
Directly Assigned	Direct	68,037	0	0	0	0	0	0	0	0
Heskett Pipeline	2	577,994	267,067	0	0	267,067	66,698	0	0	66,698
Meas. & Reg. Equip. - General	18	92,431	23,543	0	18,636	42,179	5,880	0	2,200	8,080
Directly Assigned	Direct	8,381	0	0	0	0	0	0	0	0
Meas. & Reg. Equip. - City Gate	19	192,395	54,782	0	43,363	98,145	13,682	0	5,120	18,802
Heskett Pipeline - Demand Related	2	18,518	8,557	0	0	8,557	2,137	0	0	2,137
Services	37	2,258,268	0	0	1,835,832	1,835,832	0	0	244,939	244,939
Directly Assigned	Direct	32,283	0	0	0	0	0	0	0	0
Meters	5	2,197,844	0	0	1,531,944	1,531,944	0	0	198,978	198,978
Directly Assigned	Direct	1,875	0	0	0	0	0	0	0	0
Service Regulators	20	98,252	0	0	68,359	68,359	0	0	8,879	8,879
Directly Assigned		217	0	0	0	0	0	0	0	0
Ind. Meas. & Reg. Station Equipment	21	36,129	0	0	0	0	0	0	0	0
Heskett Pipeline - Demand Related	2	36,473	16,853	0	0	16,853	4,209	0	0	4,209
Other Equipment	40	43,716	8,575	0	18,958	27,533	2,142	0	2,428	4,570
Total Distribution Plant		9,642,948	1,635,887	0	4,510,578	6,146,465	408,555	0	579,851	988,406
General Plant	38	468,189	94,311	0	207,559	301,870	23,554	0	26,573	50,127
Directly Assigned	Direct	4,335	0	0	0	0	0	0	0	0
Amort. of Intangible Plant - General	15	488,320	85,443	0	228,663	314,106	21,339	0	29,275	50,614
Directly Assigned	Direct	78,261	0	0	0	0	0	0	0	0
Common Plant	15	894,295	156,478	0	418,767	575,245	39,079	0	53,613	92,692
Intangible Plant - Common (Excluding CC&B)	15	715,457	125,186	0	335,023	460,209	31,264	0	42,892	74,156
Intangible Plant - Common (CC&B)	4	717,058	0	0	611,861	611,861	0	0	72,246	72,246
Amortization of Gain/Preferred Stock	15	26,421	4,623	0	12,370	16,993	1,155	0	1,584	2,739
Acquisition Adjustment	15	2,821	494	0	1,329	1,823	123	0	169	292
Total Depreciation Expense		13,076,262	2,120,053	0	6,326,150	8,446,203	529,472	0	806,203	1,335,675
Taxes Other Than Income										
Ad Valorem Taxes-Transmission	2	12,527	5,788	0	0	5,788	1,446	0	0	1,446
Ad Valorem Taxes-Heskett Pipeline	2	132,178	61,073	0	0	61,073	15,253	0	0	15,253
Ad Valorem Taxes-Other	15	1,885,607	329,931	0	882,964	1,212,895	82,398	0	113,043	195,441
Other Taxes - Payroll, Franchise	31	1,041,112	126,580	7,026	516,496	650,102	31,613	1,600	65,671	98,884
Other Taxes - Minot AFB Distribution- Direct	Direct	0	0	0	0	0	0	0	0	0
Other Taxes - Revenue	26	1,765	197	326	339	862	49	70	63	182
Total Taxes Other Than Income Taxes		3,073,189	523,569	7,352	1,399,799	1,930,720	130,759	1,670	178,777	311,206
Total Operating Expense		152,036,413	23,658,260	29,033,178	22,171,900	74,863,338	5,908,519	6,258,852	2,821,739	14,989,110

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Twelve Months Ended December 31, 2022
Projected 2024

	Allocation Factor	Total North Dakota	Firm General > 500 cubic feet			Total Large Firm General	Air Force Delivery			Total Air Force Delivery	Small Interruptible			Total Small Interruptible
			Demand	Energy	Customer		Demand	Energy	Customer		Demand	Energy	Customer	
Depreciation Expense														
Transmission Plant	2	38,157	13,680	0	0	13,680	0	0	0	0	1,919	0	0	1,919
Distribution Plant														
Rights of Way	13	4,742	1,199	0	78	1,277	0	0	0	0	163	0	2	165
Structures & Improvements	23	8,890	2,211	0	240	2,451	153	0	65	218	265	0	3	268
Heskett Pipeline - Demand Related	2	2,996	1,074	0	1	1,075	0	0	0	0	151	0	0	151
Mains	13	3,963,507	1,002,234	0	65,283	1,067,517	0	0	0	0	136,171	0	1,322	137,493
Directly Assigned	Direct	68,037	31,735	0	13,601	45,336	0	0	0	0	0	0	0	0
Heskett Pipeline	2	577,994	207,224	0	0	207,224	0	0	0	0	29,065	0	0	29,065
Meas. & Reg. Equip. - General	18	92,431	24,919	0	3,826	28,745	983	0	421	1,404	3,755	0	536	4,291
Directly Assigned	Direct	8,381	5,867		2,514	8,381	0	0	0	0	0	0	0	0
Meas. & Reg. Equip. - City Gate	19	192,395	43,882	0	2,858	46,740	13,199	0	5,657	18,856	5,962	0	58	6,020
Heskett Pipeline - Demand Related	2	18,518	6,639	0	0	6,639	0	0	0	0	931	0	0	931
Services	37	2,258,268	0	0	166,199	166,199	0	0	0	0	0	0	10,786	10,786
Directly Assigned	Direct	32,283	0	0	0	0	0	0	0	0	0	0	0	0
Meters	5	2,197,844	0	0	417,586	417,586	0	0	1,327	1,327	0	0	41,907	41,907
Directly Assigned	Direct	1,875	0	0	0	0	0	0	0	0	0	0	0	0
Service Regulators	20	98,252	0	0	18,602	18,602	0	0	59	59	0	0	1,870	1,870
Directly Assigned		217	0	0	0	0	0	0	0	0	0	0	0	0
Ind. Meas. & Reg. Station Equipment	21	36,129	13,445	0	5,762	19,207	3,946	0	1,691	5,637	4,708	0	2,017	6,725
Heskett Pipeline - Demand Related	2	36,473	13,076	0	0	13,076	0	0	0	0	1,834	0	0	1,834
Other Equipment	40	43,716	6,951	0	2,473	9,424	120	0	55	175	968	0	201	1,169
Total Distribution Plant		9,642,948	1,360,456	0	699,023	2,059,479	18,401	0	9,275	27,676	183,973	0	58,702	242,675
General Plant	38	468,189	74,208	0	26,087	100,295	7	0	47	54	10,385	0	2,078	12,463
Directly Assigned	Direct	4,335	0	0	0	0	0	0	0	0	0	0	0	0
Amort. of Intangible Plant - General	15	488,320	69,896	0	29,795	99,691	1,440	0	665	2,105	9,722	0	2,414	12,136
Directly Assigned	Direct	78,261	16,710	0	7,162	23,872	0	0	0	0	3,427	0	1,468	4,895
Common Plant	15	894,295	128,006	0	54,566	182,572	2,636	0	1,218	3,854	17,805	0	4,421	22,226
Intangible Plant - Common (Excluding CC&B)	15	715,457	102,408	0	43,654	146,062	2,109	0	975	3,084	14,245	0	3,537	17,782
Intangible Plant - Common (CC&B)	4	717,058	0	0	32,074	32,074	0	0	18	18	0	0	816	816
Amortization of Gain/Preferred Stock	15	26,421	3,782	0	1,612	5,394	78	0	36	114	526	0	131	657
Acquisition Adjustment	15	2,821	404	0	172	576	1	0	4	5	56	0	14	70
Total Depreciation Expense		13,076,262	1,769,550	0	894,145	2,663,695	24,672	0	12,238	36,910	242,058	0	73,581	315,639
Taxes Other Than Income														
Ad Valorem Taxes-Transmission	2	12,527	4,491	0	0	4,491	0	0	0	0	630	0	0	630
Ad Valorem Taxes-Heskett Pipeline	2	132,178	47,389	0	0	47,389	0	0	0	0	6,647	0	0	6,647
Ad Valorem Taxes-Other	15	1,885,607	269,898	0	115,052	384,950	5,559	0	2,568	8,127	37,542	0	9,322	46,864
Other Taxes - Payroll, Franchise	31	1,041,112	123,579	7,632	88,572	219,783	10,682	346	4,774	15,802	20,858	689	9,880	31,427
Other Taxes - Minot AFB Distribution- Direct	Direct	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Taxes - Revenue	26	1,765	153	369	127	649	2	16	2	20	3	20	18	41
Total Taxes Other Than Income Taxes		3,073,189	445,510	8,001	203,751	657,262	16,243	362	7,344	23,949	65,680	709	19,220	85,609
Total Operating Expense		152,036,413	19,230,255	32,897,934	3,575,194	55,703,383	550,544	1,463,481	153,118	2,167,143	1,153,992	1,745,300	369,137	3,268,429

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Twelve Months Ended December 31, 2022
Projected 2024

	Allocation Factor	Total North Dakota	Large Interruptible Demand	Large Interruptible Energy	Large Interruptible Customer	Total Large Interruptible	Minot Air Force Base Distribution Demand	Minot Air Force Base Distribution Energy	Minot Air Force Base Distribution Customer	Total Minot Air Force
Depreciation Expense										
Transmission Plant	2	38,157	524	0	0	524	0	0	0	0
Distribution Plant										
Rights of Way	13	4,742	87	0	18	105	0	0	0	0
Structures & Improvements	23	8,890	550	0	205	755	0	0	0	0
Heskett Pipeline - Demand Related	2	2,996	41	0	0	41	0	0	0	0
Mains	13	3,963,507	72,375	0	15,134	87,509	0	0	0	0
Directly Assigned	Direct	68,037	0	0	0	0	15,891	0	6,810	22,701
Heskett Pipeline	2	577,994	7,940	0	0	7,940	0	0	0	0
Meas. & Reg. Equip. - General	18	92,431	5,622	0	2,110	7,732	0	0	0	0
Directly Assigned	Direct	8,381	0	0	0	0	0	0	0	0
Meas. & Reg. Equip. - City Gate	19	192,395	3,169	0	663	3,832	0	0	0	0
Heskett Pipeline - Demand Related	2	18,518	254	0	0	254	0	0	0	0
Services	37	2,258,268	0	0	512	512	0	0	0	0
Directly Assigned	Direct	32,283	0	0	0	0	0	0	32,283	32,283
Meters	5	2,197,844	0	0	6,102	6,102	0	0	0	0
Directly Assigned	Direct	1,875	0	0	0	0	0	0	1,875	1,875
Service Regulators	20	98,252	0	0	233	233	0	0	250	250
Directly Assigned		217	0	0	0	0	0	0	217	217
Ind. Meas. & Reg. Station Equipment	21	36,129	3,192	0	1,368	4,560	0	0	0	0
Heskett Pipeline - Demand Related	2	36,473	501	0	0	501	0	0	0	0
Other Equipment	40	43,716	504	0	128	632	91	0	122	213
Total Distribution Plant		9,642,948	94,235	0	26,473	120,708	15,982	0	41,557	57,539
General Plant	38	468,189	3,038	0	328	3,366	6	0	8	14
Directly Assigned	Direct	4,335	0	0	0	0	3,034	0	1,301	4,335
Amort. of Intangible Plant - General	15	488,320	5,558	0	1,545	7,103	1,094	0	1,471	2,565
Directly Assigned	Direct	78,261	34,646	0	14,848	49,494	0	0	0	0
Common Plant	15	894,295	10,179	0	2,829	13,008	2,003	0	2,695	4,698
Intangible Plant - Common (Excluding CC&B)	15	715,457	8,143	0	2,263	10,406	1,602	0	2,156	3,758
Intangible Plant - Common (CC&B)	4	717,058	0	0	43	43	0	0	0	0
Amortization of Gain/Preferred Stock	15	26,421	301	0	84	385	59	0	80	139
Acquisition Adjustment	15	2,821	32	0	9	41	6	0	8	14
Total Depreciation Expense		13,076,262	156,656	0	48,422	205,078	23,786	0	49,276	73,062
Taxes Other Than Income										
Ad Valorem Taxes-Transmission	2	12,527	172	0	0	172	0	0	0	0
Ad Valorem Taxes-Heskett Pipeline	2	132,178	1,816	0	0	1,816	0	0	0	0
Ad Valorem Taxes-Other	15	1,885,607	21,462	0	5,964	27,426	4,223	0	5,681	9,904
Other Taxes - Payroll, Franchise	31	1,041,112	14,670	1,080	5,571	21,321	3,793	0	0	3,793
Other Taxes - Minot AFB Distribution- Direct	Direct	0	0	0	0	0	0	0	0	0
Other Taxes - Revenue	26	1,765	0	0	11	11	0	0	0	0
Total Taxes Other Than Income Taxes		3,073,189	38,120	1,080	11,546	50,746	8,016	0	5,681	13,697
Total Operating Expense		152,036,413	605,098	31,289	215,775	852,162	137,891	0	54,957	192,848

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Twelve Months Ended December 31, 2022
Projected 2024

			Residential				Firm General-Meter < 500 cubic feet			
	Allocation Factor	Total North Dakota	Demand	Energy	Customer	Total Residential	Demand	Energy	Customer	Total Small Firm General
Interest Expense/AFUDC Equity Add Back/Perm Adds	36	4,533,874	977,786	0	1,787,640	2,765,426	244,197	0	226,565	470,762
Direct -Minot AFB Distribution System	Direct	0	0	0	0	0	0	0	0	0
Taxable Income		3,277,390	(6,061,007)	(201,463)	6,531,644	269,174	(1,513,705)	(45,878)	2,578,970	1,019,387
Income Taxes	24.4049%	799,846	(1,479,183)	(49,167)	1,594,042	65,692	(369,418)	(11,196)	629,396	248,782
Full Normalization/ARAM	24	(602,506)	(129,152)	0	(236,123)	(365,275)	(32,255)	0	(29,926)	(62,181)
Total Income Taxes		197,340	(1,608,335)	(49,167)	1,357,919	(299,583)	(401,673)	(11,196)	599,470	186,601
Total Operating Expense		152,233,753	22,049,925	28,984,011	23,529,819	74,563,755	5,506,846	6,247,656	3,421,209	15,175,711
Operating Income:		7,613,924	(3,474,886)	(152,296)	6,961,365	3,334,183	(867,835)	(34,682)	2,206,065	1,303,548

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Twelve Months Ended December 31, 2022
Projected 2024

			Firm General > 500 cubic feet				Air Force Delivery			Total	Small Interruptible			Total
	Allocation Factor	Total North Dakota	Demand	Energy	Customer	Total Large Firm General	Demand	Energy	Customer	Air Force Delivery	Demand	Energy	Customer	Small Interruptible
Interest Expense/AFUDC Equity Add Back/Perm Adds	36	4,533,874	803,421	0	247,298	1,050,719	14,483	0	6,644	21,127	110,738	0	20,159	130,897
Direct -Minot AFB Distribution System	Direct	0	0	0	0	0	0	0	0	0	0	0	0	0
Taxable Income		3,277,390	(5,604,748)	(243,859)	7,473,311	1,624,704	(348,138)	(9,908)	(10,708)	(368,754)	(878,932)	5,285	1,239,538	365,891
Income Taxes	24.4049%	799,846	(1,367,833)	(59,513)	1,823,854	396,508	(84,963)	(2,418)	(2,613)	(89,994)	(214,502)	1,290	302,508	89,296
Full Normalization/ARAM	24	(602,506)	(106,121)	0	(32,665)	(138,786)	(1,913)	0	(878)	(2,791)	(14,627)	0	(2,663)	(17,290)
Total Income Taxes		197,340	(1,473,954)	(59,513)	1,791,189	257,722	(86,876)	(2,418)	(3,491)	(92,785)	(229,129)	1,290	299,845	72,006
Total Operating Expense		152,233,753	17,756,301	32,838,421	5,366,383	55,961,105	463,668	1,461,063	149,627	2,074,358	924,863	1,746,590	668,982	3,340,435
Operating Income:		7,613,924	(3,327,373)	(184,346)	5,929,420	2,417,701	(246,779)	(7,490)	(573)	(254,842)	(539,065)	3,995	959,852	424,782

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Twelve Months Ended December 31, 2022
Projected 2024

			Large Interruptible			Total	Minot Air Force Base Distribution			Total
	Allocation Factor	Total North Dakota	Demand	Energy	Customer	Large Interruptible	Demand	Energy	Customer	Minot Air Force
Interest Expense/AFUDC Equity Add Back/Perm Adds	36	4,533,874	73,657	0	21,286	94,943	0	0	0	0
Direct -Minot AFB Distribution System	Direct	0	0	0	0	0	0	0	0	0
Taxable Income		3,277,390	(634,965)	(30,919)	769,720	103,836	(137,891)	0	401,043	263,152
Income Taxes	24.4049%	799,846	(154,963)	(7,546)	187,849	25,340	(33,652)	0	97,874	64,222
Full Normalization/ARAM	24	(602,506)	(9,729)	0	(2,812)	(12,541)	(1,649)	0	(1,993)	(3,642)
Total Income Taxes		197,340	(164,692)	(7,546)	185,037	12,799	(35,301)	0	95,881	60,580
Total Operating Expense		152,233,753	440,406	23,743	400,812	864,961	102,590	0	150,838	253,428
Operating Income:		7,613,924	(396,616)	(23,373)	605,969	185,980	(102,590)	0	305,162	202,572

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
EMBEDDED CLASS COST OF SERVICE STUDY
ALLOCATION FACTOR REPORT
TWELVE MONTHS ENDED DECEMBER 31, 2022

		Total	Residential			Small Firm General		
		North Dakota	Demand	Energy	Customer	Demand	Energy	Customer
1	Dk Throughput Projected	26,978,137 100.000000%	0 0.000000%	8,845,219 32.786619%	0 0.000000%	0 0.000000%	2,014,570 7.467417%	0 0.000000%
2	Peak Design Day @ Distribution	213,794 100.000000%	98,785 46.205694%	0 0.000000%	0 0.000000%	24,671 11.539613%	0 0.000000%	0 0.000000%
3	Dk Sales Projected	21,444,887 100.000000%	0 0.000000%	8,845,219 41.246284%	0 0.000000%	0 0.000000%	2,014,570 9.394174%	0 0.000000%
4	Average Customers	117,684 100.000000%	0 0.000000%	0 0.000000%	100,419 85.329358%	0 0.000000%	0 0.000000%	11,857 10.075286%
5	Total Weighted Customers	144,069 100.000000%	0 0.000000%	0 0.000000%	100,419 69.702115%	0 0.000000%	0 0.000000%	13,043 9.053313%
6	Average Res. & Firm General Cust.	117,540 100.000000%	0 0.000000%	0 0.000000%	100,419 85.433895%	0 0.000000%	0 0.000000%	11,857 10.087630%
8	Average Customers @ Distribution	117,671 100.000000%	0 0.000000%	0 0.000000%	100,419 85.338784%	0 0.000000%	0 0.000000%	11,857 10.076399%
9	Total Weighted Customers Excl. Trans. Customers	143,965 100.000000%	0 0.000000%	0 0.000000%	100,419 69.752371%	0 0.000000%	0 0.000000%	13,043 9.059841%
10	Residential & Firm General Propane Sales	45,927 100.000000%	0 0.000000%	17,283 37.631459%	0 0.000000%	0 0.000000%	11,376 24.769743%	0 0.000000%
13	Distribution Mains excluding Heskett & AF Dist	143,079,400 100.000000%	45,167,158 31.567897%	0 0.000000%	35,751,720 24.987329%	11,280,245 7.883906%	0 0.000000%	4,221,394 2.950386%
15	Distribution Plant excluding Heskett	284,312,845 100.000000%	49,747,167 17.497334%	0 0.000000%	133,133,573 46.826436%	12,424,077 4.369861%	0 0.000000%	17,044,705 5.995053%
16	Meters & Regulators Excl AF Distribution	46,233,060 100.000000%	0 0.000000%	0 0.000000%	32,228,325 69.708396%	0 0.000000%	0 0.000000%	4,186,001 9.054129%
17	Weighted Services	123,546 100.000000%	0 0.000000%	0 0.000000%	100,419 81.280657%	0 0.000000%	0 0.000000%	13,398 10.844544%
18	Meas. & Reg. Sta. Eqpt.- General	4,289,869 100.000000%	1,092,678 25.471126%	0 0.000000%	864,904 20.161548%	272,891 6.361290%	0 0.000000%	102,124 2.380586%

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
EMBEDDED CLASS COST OF SERVICE STUDY
ALLOCATION FACTOR REPORT
TWELVE MONTHS ENDED DECEMBER 31, 2022

		Total	Large Firm General			Air Force Delivery		
		North Dakota	Demand	Energy	Customer	Demand	Energy	Customer
		26,978,137	0	9,607,557	0	0	435,043	0
1	Dk Throughput Projected	100.000000%	0.000000%	35.612381%	0.000000%	0.000000%	1.612576%	0.000000%
		213,794	76,650	0	0	0	0	0
2	Peak Design Day @ Distribution	100.000000%	35.852269%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
		21,444,887	0	9,607,557	0	0	435,043	0
3	Dk Sales Projected	100.000000%	0.000000%	44.801155%	0.000000%	0.000000%	2.028656%	0.000000%
		117,684	0	0	5,264	0	0	3
4	Average Customers	100.000000%	0.000000%	0.000000%	4.472995%	0.000000%	0.000000%	0.002549%
		144,069	0	0	27,373	0	0	87
5	Total Weighted Customers	100.000000%	0.000000%	0.000000%	18.999811%	0.000000%	0.000000%	0.060388%
		117,540	0	0	5,264	0	0	0
6	Average Res. & Firm General Cust.	100.000000%	0.000000%	0.000000%	4.478475%	0.000000%	0.000000%	0.000000%
		117,671	0	0	5,255	0	0	0
8	Average Customers @ Distribution	100.000000%	0.000000%	0.000000%	4.465841%	0.000000%	0.000000%	0.000000%
		143,965	0	0	27,326	0	0	87
9	Total Weighted Customers Excl. Trans. Customers	100.000000%	0.000000%	0.000000%	18.981002%	0.000000%	0.000000%	0.060431%
		45,927	0	17,268	0	0	0	0
10	Residential & Firm General Propane Sales	100.000000%	0.000000%	37.598798%	0.000000%	0.000000%	0.000000%	0.000000%
		143,079,400	36,179,840	0	2,356,657	0	0	0
13	Distribution Mains excluding Heskett & AF Dist	100.000000%	25.286547%	0.000000%	1.647097%	0.000000%	0.000000%	0.000000%
		284,312,845	40,695,384	0	17,347,552	838,126	0	387,280
15	Distribution Plant excluding Heskett	100.000000%	14.313593%	0.000000%	6.101572%	0.294790%	0.000000%	0.136216%
		46,233,060	0	0	8,783,107	0	0	27,921
16	Meters & Regulators Excl AF Distribution	100.000000%	0.000000%	0.000000%	18.997460%	0.000000%	0.000000%	0.060392%
		123,546	0	0	9,107	0	0	0
17	Weighted Services	100.000000%	0.000000%	0.000000%	7.371343%	0.000000%	0.000000%	0.000000%
		4,289,869	1,156,533	0	177,558	45,634	0	19,557
18	Meas. & Reg. Sta. Eqpt.- General	100.000000%	26.959634%	0.000000%	4.139008%	1.063762%	0.000000%	0.455888%

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
EMBEDDED CLASS COST OF SERVICE STUDY
ALLOCATION FACTOR REPORT
TWELVE MONTHS ENDED DECEMBER 31, 2022

		Total	Small Interruptible			Large Interruptible		
		North Dakota	Demand	Energy	Customer	Demand	Energy	Customer
		26,978,137	0	1,607,455	0	0	4,468,293	0
1	Dk Throughput Projected	100.000000%	0.000000%	5.958362%	0.000000%	0.000000%	16.562645%	0.000000%
		213,794	10,751	0	0	2,937	0	0
2	Peak Design Day @ Distribution	100.000000%	5.028672%	0.000000%	0.000000%	1.373752%	0.000000%	0.000000%
		21,444,887	0	542,498	0	0	0	0
3	Dk Sales Projected	100.000000%	0.000000%	2.529731%	0.000000%	0.000000%	0.000000%	0.000000%
		117,684	0	0	134	0	0	7
4	Average Customers	100.000000%	0.000000%	0.000000%	0.113864%	0.000000%	0.000000%	0.005948%
		144,069	0	0	2,747	0	0	400
5	Total Weighted Customers	100.000000%	0.000000%	0.000000%	1.906728%	0.000000%	0.000000%	0.277645%
		117,540	0	0	0	0	0	0
6	Average Res. & Firm General Cust.	100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
		117,671	0	0	134	0	0	6
8	Average Customers @ Distribution	100.000000%	0.000000%	0.000000%	0.113877%	0.000000%	0.000000%	0.005099%
		143,965	0	0	2,747	0	0	343
9	Total Weighted Customers Excl. Trans. Customers	100.000000%	0.000000%	0.000000%	1.908103%	0.000000%	0.000000%	0.238252%
		45,927	0	0	0	0	0	0
10	Residential & Firm General Propane Sales	100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
		143,079,400	4,915,646	0	47,707	2,612,690	0	546,343
13	Distribution Mains excluding Heskett & AF Dist	100.000000%	3.435607%	0.000000%	0.033343%	1.826042%	0.000000%	0.381846%
		284,312,845	5,660,678	0	1,405,551	3,236,111	0	899,310
15	Distribution Plant excluding Heskett	100.000000%	1.991003%	0.000000%	0.494368%	1.138222%	0.000000%	0.316310%
		46,233,060	0	0	881,618	0	0	126,088
16	Meters & Regulators Excl AF Distribution	100.000000%	0.000000%	0.000000%	1.906900%	0.000000%	0.000000%	0.272723%
		123,546	0	0	590	0	0	32
17	Weighted Services	100.000000%	0.000000%	0.000000%	0.477555%	0.000000%	0.000000%	0.025901%
		4,289,869	174,266	0	24,875	260,904	0	97,945
18	Meas. & Reg. Sta. Eqpt.- General	100.000000%	4.062269%	0.000000%	0.579855%	6.081864%	0.000000%	2.283170%

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
EMBEDDED CLASS COST OF SERVICE STUDY
ALLOCATION FACTOR REPORT
TWELVE MONTHS ENDED DECEMBER 31, 2022

		Total	Minot Air Force Base Distribution		
		North Dakota	Demand	Energy	Customer
		26,978,137	0	0	0
1	Dk Throughput Projected	100.000000%	0.000000%	0.000000%	0.000000%
		213,794	0	0	0
2	Peak Design Day @ Distribution	100.000000%	0.000000%	0.000000%	0.000000%
		21,444,887	0	0	0
3	Dk Sales Projected	100.000000%	0.000000%	0.000000%	0.000000%
		117,684	0	0	0
4	Average Customers	100.000000%	0.000000%	0.000000%	0.000000%
		144,069	0	0	0
5	Total Weighted Customers	100.000000%	0.000000%	0.000000%	0.000000%
		117,540	0	0	0
6	Average Res. & Firm General Cust.	100.000000%	0.000000%	0.000000%	0.000000%
		117,671	0	0	0
8	Average Customers @ Distribution	100.000000%	0.000000%	0.000000%	0.000000%
		143,965	0	0	0
9	Total Weighted Customers Excl. Trans. Customers	100.000000%	0.000000%	0.000000%	0.000000%
		45,927	0	0	0
10	Residential & Firm General Propane Sales	100.000000%	0.000000%	0.000000%	0.000000%
		143,079,400	0	0	0
13	Distribution Mains excluding Heskett & AF Dist	100.000000%	0.000000%	0.000000%	0.000000%
		284,312,845	636,680	0	856,651
15	Distribution Plant excluding Heskett	100.000000%	0.223936%	0.000000%	0.301306%
		46,233,060	0	0	0
16	Meters & Regulators Excl AF Distribution	100.000000%	0.000000%	0.000000%	0.000000%
		123,546	0	0	0
17	Weighted Services	100.000000%	0.000000%	0.000000%	0.000000%
		4,289,869	0	0	0
18	Meas. & Reg. Sta. Eqpt.- General	100.000000%	0.000000%	0.000000%	0.000000%

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
EMBEDDED CLASS COST OF SERVICE STUDY
ALLOCATION FACTOR REPORT
TWELVE MONTHS ENDED DECEMBER 31, 2022

		Total	Residential			Small Firm General		
		North Dakota	Demand	Energy	Customer	Demand	Energy	Customer
		8,990,405	2,559,941	0	2,026,301	639,331	0	239,256
19	Meas. & Reg. Eqpt.- City Gate Excl Heskett	100.000000%	28.474145%	0.000000%	22.538484%	7.111259%	0.000000%	2.661237%
		5,792,291	0	0	4,029,984	0	0	523,438
20	Service Regulators	100.000000%	0.000000%	0.000000%	69.574962%	0.000000%	0.000000%	9.036805%
		1,456,786	0	0	0	0	0	0
21	Ind. Meas. & Reg. Sta. Eqpt. Excl Heskett	100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
		218,164,421	45,167,158	0	96,791,199	11,280,245	0	12,365,341
22	Mains & Services Excl AF Distribution and Heskett	100.000000%	20.703265%	0.000000%	44.366170%	5.170525%	0.000000%	5.667900%
		689,098	188,793	0	149,439	47,150	0	17,645
23	Structures and Improvements	100.000000%	27.397119%	0.000000%	21.686175%	6.842278%	0.000000%	2.560594%
		225,685,107	48,377,576	0	88,446,515	12,082,031	0	11,209,677
24	Net Gas Plant in Service	100.000000%	21.435874%	0.000000%	39.190230%	5.353491%	0.000000%	4.966955%
		378,345,500	71,777,057	0	167,033,972	17,925,919	0	21,303,360
25	Total Gas Plant in Service	100.000000%	18.971299%	0.000000%	44.148529%	4.737976%	0.000000%	5.630663%
		156,271,010	17,474,280	28,829,305	29,952,534	4,364,103	6,212,425	5,559,523
26	Projected Operating Revenue	100.000000%	11.182036%	18.448275%	19.167045%	2.792650%	3.975417%	3.557616%
		4,723,736	716,661	14,618	2,175,392	178,982	3,329	278,500
27	All Other Dist. Operation Exp. Excl AF Dist	100.000000%	15.171487%	0.309458%	46.052364%	3.788992%	0.070474%	5.895757%
		1,506,416	157,255	0	674,753	39,274	0	86,171
28	All Other Dist. Maintenance Exp. Excl AF Dist	100.000000%	10.439016%	0.000000%	44.791943%	2.607115%	0.000000%	5.720266%
		13,113,346	1,837,981	31,049	5,975,516	459,026	7,071	764,575
30	Distribution O&M	100.000000%	14.016110%	0.236774%	45.568203%	3.500449%	0.053922%	5.830510%
		29,119,097	3,540,358	196,521	14,445,951	884,185	44,757	1,836,759
31	O&M Excl. Cost of Gas	100.000000%	12.158200%	0.674887%	49.609889%	3.036444%	0.153703%	6.307747%
		224,320,942	48,377,576	0	88,446,515	12,082,031	0	11,209,677
36	Net Gas Plant in Service Excluding Minot AFB Distribution	100.000000%	21.566233%	0.000000%	39.428557%	5.386047%	0.000000%	4.997160%
		123,526	0	0	100,419	0	0	13,398
37	Weighted Services Excluding Transmission Level Customers	100.000000%	0.000000%	0.000000%	81.293817%	0.000000%	0.000000%	10.846300%

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
EMBEDDED CLASS COST OF SERVICE STUDY
ALLOCATION FACTOR REPORT
TWELVE MONTHS ENDED DECEMBER 31, 2022

		Total	Large Firm General			Air Force Delivery		
		North Dakota	Demand	Energy	Customer	Demand	Energy	Customer
		8,990,405	2,050,566	0	133,568	616,762	0	264,327
19	Meas. & Reg. Eqpt.- City Gate Excl Heskett	100.000000%	22.808383%	0.000000%	1.485673%	6.860225%	0.000000%	2.940101%
		5,792,291	0	0	1,096,638	0	0	3,491
20	Service Regulators	100.000000%	0.000000%	0.000000%	18.932717%	0.000000%	0.000000%	0.060270%
		1,456,786	542,120	0	232,337	159,097	0	68,185
21	Ind. Meas. & Reg. Sta. Eqpt. Excl Heskett	100.000000%	37.213427%	0.000000%	15.948602%	10.921096%	0.000000%	4.680509%
		218,164,421	36,179,840	0	7,882,602	0	0	0
22	Mains & Services Excl AF Distribution and Heskett	100.000000%	16.583749%	0.000000%	3.613147%	0.000000%	0.000000%	0.000000%
		689,098	171,383	0	18,488	11,829	0	5,070
23	Structures and Improvements	100.000000%	24.870628%	0.000000%	2.682928%	1.716592%	0.000000%	0.735744%
		225,685,107	39,750,563	0	12,235,486	716,568	0	328,734
24	Net Gas Plant in Service	100.000000%	17.613286%	0.000000%	5.421486%	0.317508%	0.000000%	0.145660%
		378,345,500	58,762,366	0	21,370,681	942,111	0	437,512
25	Total Gas Plant in Service	100.000000%	15.531403%	0.000000%	5.648457%	0.249008%	0.000000%	0.115638%
		156,271,010	13,558,775	32,651,458	11,221,249	210,855	1,453,454	146,330
26	Projected Operating Revenue	100.000000%	8.676449%	20.894124%	7.180634%	0.134929%	0.930085%	0.093639%
		4,723,736	655,298	15,878	374,203	43,996	719	19,600
27	All Other Dist. Operation Exp. Excl AF Dist	100.000000%	13.872452%	0.336132%	7.921759%	0.931381%	0.015221%	0.414926%
		1,506,416	200,463	0	190,108	30,707	0	13,637
28	All Other Dist. Maintenance Exp. Excl AF Dist	100.000000%	13.307280%	0.000000%	12.619887%	2.038414%	0.000000%	0.905261%
		13,113,346	1,794,405	33,726	1,176,559	155,109	1,527	69,014
30	Distribution O&M	100.000000%	13.683807%	0.257188%	8.972226%	1.182833%	0.011645%	0.526288%
		29,119,097	3,456,420	213,460	2,477,298	298,774	9,665	133,536
31	O&M Excl. Cost of Gas	100.000000%	11.869942%	0.733058%	8.507468%	1.026041%	0.033191%	0.458586%
		224,320,942	39,750,563	0	12,235,486	716,568	0	328,734
36	Net Gas Plant in Service Excluding Minot AFB Distribution	100.000000%	17.720398%	0.000000%	5.454456%	0.319439%	0.000000%	0.146546%
		123,526	0	0	9,091	0	0	0
37	Weighted Services Excluding Transmission Level Customers	100.000000%	0.000000%	0.000000%	7.359584%	0.000000%	0.000000%	0.000000%

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
EMBEDDED CLASS COST OF SERVICE STUDY
ALLOCATION FACTOR REPORT
TWELVE MONTHS ENDED DECEMBER 31, 2022

		Total	Small Interruptible			Large Interruptible		
		North Dakota	Demand	Energy	Customer	Demand	Energy	Customer
		8,990,405	278,604	0	2,704	148,080	0	30,965
19	Meas. & Reg. Eqpt.- City Gate Excl Heskett	100.000000%	3.098904%	0.000000%	0.030077%	1.647089%	0.000000%	0.344423%
		5,792,291	0	0	110,242	0	0	13,765
20	Service Regulators	100.000000%	0.000000%	0.000000%	1.903254%	0.000000%	0.000000%	0.237643%
		1,456,786	189,818	0	81,346	128,719	0	55,164
21	Ind. Meas. & Reg. Sta. Eqpt. Excl Heskett	100.000000%	13.029917%	0.000000%	5.583936%	8.835821%	0.000000%	3.786692%
		218,164,421	4,915,646	0	406,337	2,612,690	0	563,363
22	Mains & Services Excl AF Distribution and Heskett	100.000000%	2.253184%	0.000000%	0.186253%	1.197578%	0.000000%	0.258229%
		689,098	20,547	0	199	42,666	0	15,889
23	Structures and Improvements	100.000000%	2.981724%	0.000000%	0.028878%	6.191572%	0.000000%	2.305768%
		225,685,107	5,478,962	0	997,377	3,644,290	0	1,053,163
24	Net Gas Plant in Service	100.000000%	2.427702%	0.000000%	0.441933%	1.614768%	0.000000%	0.466652%
		378,345,500	8,231,175	0	1,741,614	5,504,613	0	1,619,640
25	Total Gas Plant in Service	100.000000%	2.175571%	0.000000%	0.460324%	1.454917%	0.000000%	0.428085%
		156,271,010	262,861	1,750,349	1,622,135	0	0	1,001,374
26	Projected Operating Revenue	100.000000%	0.168208%	1.120073%	1.038027%	0.000000%	0.000000%	0.640793%
		4,723,736	103,710	2,657	39,682	69,028	7,384	24,099
27	All Other Dist. Operation Exp. Excl AF Dist	100.000000%	2.195508%	0.056248%	0.840055%	1.461301%	0.156317%	0.510168%
		1,506,416	41,128	0	25,511	33,068	0	14,341
28	All Other Dist. Maintenance Exp. Excl AF Dist	100.000000%	2.730189%	0.000000%	1.693490%	2.195144%	0.000000%	0.951995%
		13,113,346	302,869	5,644	135,513	213,019	15,683	79,984
30	Distribution O&M	100.000000%	2.309624%	0.043040%	1.033398%	1.624444%	0.119596%	0.609943%
		29,119,097	583,393	19,257	276,336	410,322	30,209	155,807
31	O&M Excl. Cost of Gas	100.000000%	2.003472%	0.066132%	0.948985%	1.409116%	0.103743%	0.535068%
		224,320,942	5,478,962	0	997,377	3,644,290	0	1,053,163
36	Net Gas Plant in Service Excluding Minot AFB Distribution	100.000000%	2.442466%	0.000000%	0.444621%	1.624588%	0.000000%	0.469489%
		123,526	0	0	590	0	0	28
37	Weighted Services Excluding Transmission Level Customers	100.000000%	0.000000%	0.000000%	0.477632%	0.000000%	0.000000%	0.022667%

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
EMBEDDED CLASS COST OF SERVICE STUDY
ALLOCATION FACTOR REPORT
TWELVE MONTHS ENDED DECEMBER 31, 2022

		Total	Minot Air Force Base Distribution		
		North Dakota	Demand	Energy	Customer
19	Meas. & Reg. Eqpt.- City Gate Excl Heskett	8,990,405 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%
20	Service Regulators	5,792,291 100.000000%	0 0.000000%	0 0.000000%	14,733 0.254349%
21	Ind. Meas. & Reg. Sta. Eqpt. Excl Heskett	1,456,786 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%
22	Mains & Services Excl AF Distribution and Heskett	218,164,421 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%
23	Structures and Improvements	689,098 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%
24	Net Gas Plant in Service	225,685,107 100.000000%	617,742 0.273719%	0 0.000000%	746,423 0.330736%
25	Total Gas Plant in Service	378,345,500 100.000000%	727,482 0.192280%	0 0.000000%	967,998 0.255850%
26	Projected Operating Revenue	156,271,010 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%
27	All Other Dist. Operation Exp. Excl AF Dist	4,723,736 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%
28	All Other Dist. Maintenance Exp. Excl AF Dist	1,506,416 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%
30	Distribution O&M	13,113,346 100.000000%	55,076 0.420000%	0 0.000000%	0 0.000000%
31	O&M Excl. Cost of Gas	29,119,097 100.000000%	106,089 0.364328%	0 0.000000%	0 0.000000%
36	Net Gas Plant in Service Excluding Minot AFB Distribution	224,320,942 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%
37	Weighted Services Excluding Transmission Level Customers	123,526 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
EMBEDDED CLASS COST OF SERVICE STUDY
ALLOCATION FACTOR REPORT
TWELVE MONTHS ENDED DECEMBER 31, 2022

		Total	Residential			Small Firm General		
		North Dakota	Demand	Energy	Customer	Demand	Energy	Customer
		300,306,177	60,492,729	0	133,133,573	15,107,721	0	17,044,705
38	Distribution Plant Less Direct Assignment	100.000000%	20.143685%	0.000000%	44.332613%	5.030773%	0.000000%	5.675776%
		304,521,018	59,733,869	0	132,060,588	14,918,200	0	16,910,417
40	Distribution Plant (Accounts 375-386)	100.000000%	19.615680%	0.000000%	43.366657%	4.898907%	0.000000%	5.553120%
		224,320,942	48,377,576	0	88,446,515	12,082,031	0	11,209,677
41	Net Gas Plant in Service Excl AF Distribution	100.000000%	21.566233%	0.000000%	39.428557%	5.386047%	0.000000%	4.997160%
		29,013,008	3,540,358	196,521	14,445,951	884,185	44,757	1,836,759
42	O&M Excl. AF Distribution and Cost of Gas	100.000000%	12.202658%	0.677355%	49.791288%	3.047547%	0.154265%	6.330812%
		1,518,275	0	0	1,273,806	0	0	161,659
43	Customer Records and Collections	100.000000%	0.000000%	0.000000%	83.898240%	0.000000%	0.000000%	10.647544%
		90,338	0	0	0	0	0	0
44	Peak Day Excl. Res. & Sm Firm Gen	100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
EMBEDDED CLASS COST OF SERVICE STUDY
ALLOCATION FACTOR REPORT
TWELVE MONTHS ENDED DECEMBER 31, 2022

		Total	Large Firm General			Air Force Delivery		
		North Dakota	Demand	Energy	Customer	Demand	Energy	Customer
		300,306,177	47,598,335	0	16,732,626	4,804	0	30,141
38	Distribution Plant Less Direct Assignment	100.000000%	15.849935%	0.000000%	5.571855%	0.001600%	0.000000%	0.010037%
		304,521,018	48,422,511	0	17,227,688	833,322	0	385,060
40	Distribution Plant (Accounts 375-386)	100.000000%	15.901205%	0.000000%	5.657307%	0.273650%	0.000000%	0.126448%
		224,320,942	39,750,563	0	12,235,486	716,568	0	328,734
41	Net Gas Plant in Service Excl AF Distribution	100.000000%	17.720398%	0.000000%	5.454456%	0.319439%	0.000000%	0.146546%
		29,013,008	3,456,420	213,460	2,477,298	298,774	9,665	133,536
42	O&M Excl. AF Distribution and Cost of Gas	100.000000%	11.913346%	0.735739%	8.538577%	1.029793%	0.033313%	0.460263%
		1,518,275	0	0	75,181	0	0	303
43	Customer Records and Collections	100.000000%	0.000000%	0.000000%	4.951738%	0.000000%	0.000000%	0.019957%
		90,338	53,655	0	22,995	0	0	0
44	Peak Day Excl. Res. & Sm Firm Gen	100.000000%	59.393611%	0.000000%	25.454405%	0.000000%	0.000000%	0.000000%

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
EMBEDDED CLASS COST OF SERVICE STUDY
ALLOCATION FACTOR REPORT
TWELVE MONTHS ENDED DECEMBER 31, 2022

		Total	Small Interruptible			Large Interruptible		
		North Dakota	Demand	Energy	Customer	Demand	Energy	Customer
		300,306,177	6,661,019	0	1,333,069	1,948,387	0	210,507
38	Distribution Plant Less Direct Assignment	100.000000%	2.218076%	0.000000%	0.443903%	0.648800%	0.000000%	0.070097%
		304,521,018	6,746,141	0	1,397,080	3,511,952	0	889,420
40	Distribution Plant (Accounts 375-386)	100.000000%	2.215329%	0.000000%	0.458779%	1.153271%	0.000000%	0.292072%
		224,320,942	5,478,962	0	997,377	3,644,290	0	1,053,163
41	Net Gas Plant in Service Excl AF Distribution	100.000000%	2.442466%	0.000000%	0.444621%	1.624588%	0.000000%	0.469489%
		29,013,008	583,393	19,257	276,336	410,322	30,209	155,807
42	O&M Excl. AF Distribution and Cost of Gas	100.000000%	2.010798%	0.066374%	0.952456%	1.414269%	0.104122%	0.537025%
		1,518,275	0	0	6,670	0	0	656
43	Customer Records and Collections	100.000000%	0.000000%	0.000000%	0.439314%	0.000000%	0.000000%	0.043207%
		90,338	7,526	0	3,225	2,056	0	881
44	Peak Day Excl. Res. & Sm Firm Gen	100.000000%	8.330935%	0.000000%	3.569926%	2.275897%	0.000000%	0.975226%

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
EMBEDDED CLASS COST OF SERVICE STUDY
ALLOCATION FACTOR REPORT
TWELVE MONTHS ENDED DECEMBER 31, 2022

		Total	Minot Air Force Base Distribution		
		North Dakota	Demand	Energy	Customer
		300,306,177	3,650	0	4,911
38	Distribution Plant Less Direct Assignment	100.000000%	0.001215%	0.000000%	0.001635%
		304,521,018	633,030	0	851,740
40	Distribution Plant (Accounts 375-386)	100.000000%	0.207877%	0.000000%	0.279698%
		224,320,942			
41	Net Gas Plant in Service Excl AF Distribution	100.000000%	0.000000%	0.000000%	0.000000%
		29,013,008			
42	O&M Excl. AF Distribution and Cost of Gas	100.000000%	0.000000%	0.000000%	0.000000%
		1,518,275	0	0	0
43	Customer Records and Collections	100.000000%	0.000000%	0.000000%	0.000000%
		90,338	0	0	0
44	Peak Day Excl. Res. & Sm Firm Gen	100.000000%	0.000000%	0.000000%	0.000000%

Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Revenues Under Current and Proposed Rates
Projected 2024

Customer Class/Rate	Projected 2024 @ Current Rates 1/ Customers	Dk	Revenue	Proposed Total Revenue	Revenue Increase	Percent Increase
Residential - Rate 60	98,475	8,689,660	$75,121,886	$82,501,660	$7,379,774	9.82%
Residential Wahpeton - Rate 63	1,944	155,559	1,134,233	1,254,533	120,300	10.61%
Total Residential	100,419	8,845,219	76,256,119	83,756,193	7,500,074	9.84%
Firm General - Rate 70	16,699	11,381,497	72,214,794	75,717,428	3,502,634	4.85%
Firm General - Wahpeton - Rate 73	422	240,630	1,352,739	1,392,695	39,956	2.95%
Total Firm General	17,121	11,622,127	73,567,533	77,110,123	3,542,590	4.82%
Air Force - Rate 64						
Firm	1	37,082	212,652	256,148	43,496	20.45%
Interruptible	2	397,961	1,597,987	1,924,786	326,799	20.45%
Total Air Force	3	435,043	1,810,639	2,180,934	370,295	20.45%
Small Interruptible						
Sales - Rate 71	71	518,363	2,596,388			
Sales - Wahpeton - Rate 76	3	24,135	112,191			
Transport - Rate 81	60	1,064,957	926,766			
Total Small Interruptible	134	1,607,455	3,635,345	3,792,073	156,728	4.31%
Large Interruptible						
Sales - Rate 85	0	0	0			
Sales - Wahpeton - Rate 86	0	0	0			
Transport - Rate 82	7	4,468,293	1,001,374			
Total Large Interruptible	7	4,468,293	1,001,374	1,071,697	70,323	7.02%
Total North Dakota	117,684	26,978,137	$156,271,010	$167,911,020	$11,640,010	7.45%

1/ Statement L, Page 2.

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

	Billing Determinants 1/					Billing Determinants After Expansion				
Rate Class	Customers	Dk	Distribution Revenues	Cost of Gas	Total Revenues	Customers	Dk	Distribution Revenues	Cost of Gas	Total Revenues
Residential	98,475	8,689,660	$29,631,719	$45,490,167	$75,121,886	98,475	8,689,660	$29,631,719	$45,490,167	$75,121,886
Residential - Wahpeton	1,944	155,559	320,815	813,418	1,134,233	1,944	155,559	320,815	813,418	1,134,233
Total Residential	100,419	8,845,219	29,952,534	46,303,585	76,256,119	100,419	8,845,219	29,952,534	46,303,585	76,256,119
Firm General										
Small	11,591	1,978,419	5,501,920	10,387,494	15,889,414	11,591	1,978,419	5,501,920	10,387,494	15,889,414
Small Wahpeton	266	36,151	57,603	189,034	246,637	266	36,151	57,603	189,034	246,637
Total Small Firm General	11,857	2,014,570	5,559,523	10,576,528	16,136,051	11,857	2,014,570	5,559,523	10,576,528	16,136,051
Large	5,087	7,613,974	10,123,106	38,178,553	48,301,659	5,108	9,403,078	11,038,635	45,286,745	56,325,380
Large Wahpeton	154	108,476	114,068	567,221	681,289	156	204,479	182,614	923,488	1,106,102
Total Large Firm General	5,241	7,722,450	10,237,174	38,745,774	48,982,948	5,264	9,607,557	11,221,249	46,210,233	57,431,482
Air Force										
Firm	1	37,082	18,750	193,902	212,652	1	37,082	18,750	193,902	212,652
Interruptible	2	397,961	127,580	1,470,407	1,597,987	2	397,961	127,580	1,470,407	1,597,987
Total Air Force	3	435,043	146,330	1,664,309	1,810,639	3	435,043	146,330	1,664,309	1,810,639
Small Interruptible										
Sales	71	518,363	672,743	1,923,645	2,596,388	71	518,363	672,743	1,923,645	2,596,388
Sales - Wahpeton	15	273,702	215,507	1,015,708	1,231,215	3	24,135	22,626	89,565	112,191
Transportation	60	1,064,957	926,766	0	926,766	60	1,064,957	926,766	0	926,766
Total Small IT	146	1,857,022	1,815,016	2,939,353	4,754,369	134	1,607,455	1,622,135	2,013,210	3,635,345
Large Interruptible										
Sales	0	0	0	0	0	0	0	0	0	0
Sales - Wahpeton	2	606,086	409,791	2,249,185	2,658,976	0	0	0	0	0
Transportation										
@ Ceiling Rate	5	780,733	281,034		281,034	5	780,733	281,034	0	281,034
@ Flex	2	3,687,560	720,340		720,340	2	3,687,560	720,340	0	720,340
@ Flex - Wahpeton	9	1,029,454	381,403	4,289,131	4,670,534	0	0	0	0	0
Total Large IT	18	6,103,833	1,792,568	6,538,316	8,330,884	7	4,468,293	1,001,374	0	1,001,374
MAFB Distribution 3/					0					0
Total North Dakota	117,684	26,978,137	$49,503,145	$106,767,865	$156,271,010	117,684	26,978,137	49,503,145	106,767,865	156,271,010

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

RATE CLASS	Embedded COS Before Increase 2/			Increase Required @ Overall Return			Target Rate Design		Rate Design Results			
	Operating Income	Rate Base	Rate Of Return	Operating Income	Revenues	% Increase	Increase In Revenue	% Increase	Total Revenues	Increase In Revenue	% Incr	Rate Of Return
Residential							$7,376,755	9.82%	$82,501,660	$7,379,774	9.82%	
Residential - Wahpeton							111,379	9.82%	1,254,533	120,300	10.61%	
Total Residential	$3,334,185	$132,996,281	2.507%	$6,724,322	$8,895,183	11.66%	7,488,134	9.82%	$83,756,193	7,500,074	9.84%	6.770%
Firm General												
Small							960,952	6.05%	16,851,294	961,880	6.05%	
Small Wahpeton							14,916	6.05%	257,642	11,005	0.07%	
Total Small Firm General	1,303,548	22,747,410	5.731%	416,839	$551,410	3.42%	975,868	6.05%	17,108,936	972,885	1.99%	8.964%
Large							2,538,197	4.51%	58,866,134	2,540,754	4.51%	
Large Wahpeton							35,801	3.24%	1,135,053	28,951	2.62%	
Total Large Firm General	2,417,701	48,756,288	4.959%	1,269,738	1,679,656	3.43%	2,573,998	4.48%	60,001,187	2,569,705	5.25%	8.943%
Air Force Delivery Rate 64												
Firm							43,482	20.45%	256,148	43,496	20.45%	
Interruptible							326,751	20.45%	1,924,786	326,799	20.45%	
Total Air Force Delivery	(254,842)	1,032,155	-24.690%	332,904	440,378	24.32%	370,233	20.45%	2,180,934	370,295	20.45%	2.430%
MAFB Distribution Rate 65	202,572	1,345,974	15.050%	(100,776)	(133,310)	-	0	-				
Total MAFB	(52,270)	2,378,129	-2.198%	232,128	307,068	16.96%	370,233	20.45%	2,180,934	370,295	20.45%	9.573%
Small Interruptible												
Sales							85,494		2,644,596	48,208		
Sales - Wahpeton							40,541		121,670	9,479		
Transportation							30,517		1,025,807	99,041		
Total Small IT	424,782	6,010,456	7.067%	29,789	39,406	0.83%	156,552	4.31%	3,792,073	156,728	4.31%	9.039%
Large Interruptible												
Sales												
Sales - Wahpeton							0	#DIV/0!	0	0		
Transportation												
@ Ceiling Rate							70,259	25.00%	332,157	51,123		
@ Flex									739,540	19,200		
@ Flex - Wahpeton									0	0		
Total Large IT	185,980	4,081,540	4.557%	122,707	162,321	1.95%	70,259	0.84%	1,071,697	70,323	7.02%	5.859%
Total North Dakota	$7,613,926	$216,970,104	3.509%	$8,795,523	$11,635,044	7.45%	$11,635,044	7.45%	$167,911,020	$11,640,010	7.45%	7.565%

25% to Residential and Large IT. AF Combined

Residential	$7,488,134	9.8197%	Increase in Revenue
Firm General Small	975,868	6.0477%	Increase in Revenue
Firm General Large	2,573,998	5.2549%	Increase in Revenue
Air Force Firm	43,482		
Air Force Interruptible	326,751		
Small Interruptible	156,552	3.2928%	Increase in Revenue
Large Interruptible	70,259	4.3967%	Increase in Revenue

Requested Return on Rate Base	7.563%	4/
Proposed Increase	11,635,044	4/
% Increase (Excl Flex)	7.480829%	
Inverse Of Tax Rate	75.5951%	
% Increase in Distribution (Exl Flex)	23.85%	
Increase to Residential & Large IT	25.00%	

1/ Statement F, Schedule F-1, Pages 1-3.
2/ Statement K, Schedule K-1.
3/ Recorded as Other Revenues
4/ Statement A, Page 1.

Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Rate Reconciliation
Residential Gas Service - Rates 60 & 90
Projected 2024

			Current		Proposed	
Residential Rates	Billing Units		Rate	Amount	Rate	Amount
Basic Service Charge (60) Small	96,398	Customers	$0.8244	$29,006,737	$0.921	$32,405,634
Basic Service Charge (60) Large	1,807	Customers	0.8244	543,737	$1.075	709,022
Basic Service Charge (90) Small	270	Customers	$0.8244	81,245	$0.921	90,765
	98,475			29,631,719		33,205,421
Distribution Delivery Charge-Sm	8,355,773	dk	$0.000	0	$0.438	3,659,829
Distribution Delivery Charge-Lg	333,887	dk	$0.000	0	$0.438	146,243
	8,689,660			0		3,806,072
Cost of Gas (60)	8,672,377	dk	$5.229	45,347,859	$5.229	45,347,859
Cost of Gas (90)	17,283	dk	$8.234	142,308	$8.234	142,308
	8,689,660			$45,490,167		$45,490,167
Total Revenue Rates 60 & 90				$75,121,886		$82,501,660

Total Distribution Revenues Per Design	$37,011,493
Target Distribution Revenues	37,008,474
Difference	$3,019

Derivation of Rates

Current Non-Gas Revenues	$29,631,719
Proposed Revenue Increase	7,376,755
Total Revenue Requirement	$37,008,474
Less: Proposed Basic Service Charge Revenues	33,205,421
Remaining Revenues To Be Collected	$3,803,053
Total Rates 60 and 90 Consumption	8,689,660
Distribution Delivery Charge	$0.438

Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Rate Reconciliation
Air Force Firm Service - Rate 64
Projected 2024

			Current		Proposed	
Air Force Rate 64 - Firm	Billing Units		Rate	Amount	Rate	Amount
Basic Service Charge	1	Customer	$175.00	$2,100	$1,000.00	$12,000
Distribution Delivery Charge	37,082	dk	$0.449	16,650	$1.355	50,246
Cost of Gas	37,082	dk	$5.229	193,902	$5.229	193,902
Total Revenue Rate 64				$212,652		$256,148

Total Distribution Revenues Per Design	$62,246
Target Distribution Revenues	62,232
Difference	$14

Derivation of Rates	
Air Force Firm Revenue Requirement	$18,750
Proposed Revenue Increase	43,482
Total Revenue Requirement	62,232
Less: Proposed Basic Service Charge Revenues	12,000
Remaining Revenues To Be Collected	$50,232
Total Rate 64 Firm Consumption	37,082
Non-Gas Commodity Charge	$1.355

Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Rate Reconciliation
Air Force Interruptible Service - Rate 64
Projected 2024

Air Force Rate 64 - Interruptible	Billing Units		Current Rate	Current Amount	Proposed Rate	Proposed Amount
Basic Service Charge						
Minot Air Force Base	1	Customer	$2,000.00	$24,000	$4,000.00	$48,000
PAR Site	1	Customer	$175.00	2,100	$1,000.00	12,000
	2			26,100		60,000
Distribution Delivery Charge	397,961	dk	$0.255	101,480	$0.991	394,379
Cost of Gas						
Minot Air Force Base	378,032	dk	$3.694	1,396,450	$3.694	1,396,450
PAR Site	19,929	dk	$3.711	73,957	$3.711	73,957
	397,961			1,470,407		
Total Revenue				$1,597,987		$1,924,786

Total Distribution Revenues Per Design	$454,379
Target Distribution Revenue	454,331
Difference	$48

Derivation of Rates

Air Force Interruptible Revenue Requirement	$127,580
Proposed Revenue Increase	326,751
Total Revenue Requirement	454,331
Less: Base Service Charge Revenues	60,000
Remaining Revenues To Be Collected	$394,331
Total Rate 64 IT Consumption	397,961
Non-Gas Commodity Charge	$0.991

Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Rate Reconciliation
Firm General Gas Service - Rates 70, 72, 74, & 92
Projected 2024

	Prior to Wahpeton Expansion				Projected 2024 @ Current Rates After Expansion				Proposed	
			Current				Current			
Firm General Rates	Billing Units		Rate	Amount	Billing Units		Rate	Amount	Rate	Amount
Basic Service Chg Rates (70 Small)	11,470	Customers	$0.75	$3,139,913	11,470	Customers	$0.75	$3,139,913	$0.88	$3,684,164
Basic Service Chg Rates (72 Small)	3	Customers	$0.75	821	3	Customers	$0.75	821	$0.88	964
Basic Service Chg Rates (74 Small)	53	Customers	$0.75	14,509	53	Customers	$0.75	14,509	$0.88	17,024
Basic Service Chg Rates (92 Small)	65	Customers	$0.75	17,794	65	Customers	$0.75	17,794	$0.88	20,878
Basic Service Chg Rates (70 Large)	5,030	Customers	$2.13	3,910,574	5,030	Customers	$2.13	3,910,574	$2.35	4,314,483
Basic Service Chg Rates (72 Large)	12	Customers	$2.13	9,329	12	Customers	$2.13	9,329	$2.35	10,293
Basic Service Chg Rates (74 Large)	36	Customers	$2.13	27,988	36	Customers	$2.13	27,988	$2.35	30,879
Basic Service Chg Rates (74 Large-Wahp Rate 71)					12	Customers	$180.00	25,920	$2.35	10,293
Basic Service Chg Rates (74 Large-Wahp Rate 80)					9	Customers	$100.00	10,800	$2.35	7,720
Basic Service Chg Rates (92 Large)	9	Customers	$2.13	6,997	9	Customers	$2.13	6,997	$2.35	7,720
	16,678			7,127,925	16,699			7,164,645		$8,104,418
Distribution Delivery Charge (Excl Rate 74)										
Small	1,978,320	Dk	$1.174	2,322,547	1,978,320	Dk	$1.174	$2,322,547	$1.382	2,734,038
Large	6,153,555	Dk	$0.917	5,642,810	6,153,555	Dk	$0.917	5,642,810	$1.266	7,790,401
Large Wahp Rate 71					759,650	Dk	$0.669	508,206	0	0
Large Wahp Rate 80					1,029,454	Dk	$0.360	370,603	0	0
								8,844,166		10,524,439
Distribution Demand Charge (Rate 74)										
Small	792	Demand Dk	$8.00	6,336	792	Demand Dk	$8.000	6,336	$8.50	6,732
Large	65,676	Demand Dk	$8.00	525,408	65,676	Demand Dk	$8.000	525,408	$8.50	558,246
Large Wahp Rate 71					47,364	Demand Dk		0	$8.50	402,594
Large Wahp Rate 80					52,560	Demand Dk		0	$8.50	446,760
				531,744				531,744		1,414,332
Cost of Gas (70 Small)	1,965,932	Dk	$5.229	10,279,858	1,965,932	Dk	$5.229	10,279,858	$5.229	10,279,858
Cost of Gas (72 Small)	1,012	Dk	$3.518	3,560	1,012	Dk	$3.518	3,560	$3.518	3,560
Cost of Gas (92 Small)	11,376	Dk	$8.234	93,670	11,376	Dk	$8.234	93,670	$8.234	93,670
Cost of Gas (70 Large)	6,123,361	Dk	$5.229	32,019,055	6,123,361	Dk	$5.229	32,019,055	$5.229	32,019,055
Cost of Gas (72 Large)	12,926	Dk	$3.518	45,474	12,926	Dk	$3.518	45,474	$3.518	45,474
Cost of Gas (92 Large)	17,268	Dk	$8.234	142,185	17,268	Dk	$8.234	142,185	$8.234	142,185
	8,131,875			42,583,802	8,131,875			42,583,802		42,583,802
Cost of Gas (74 Small)	99	Dk	$3.518	348	99	Dk	$3.518	348	$3.518	348
Capacity Charge (74 Small)	792	Demand Dk	$12.70	10,058	792	Demand Dk	$12.700	10,058	$12.70	10,058
Cost of Gas (74 Large)	1,460,419	Dk	$3.518	5,137,754	1,460,419	Dk	$3.518	5,137,754	$3.518	5,137,754
Cost of Gas (74 Large-Wahp Rate 71)					759,650	Dk	$3.711	2,819,061	$3.711	2,819,061
Cost of Gas (74 Large-Wahp Rate 80)					1,029,454	Dk	$3.518	3,621,619	$3.518	3,621,619
Capacity Charge (74 Large)	65,676	Demand Dk	$12.70	834,085	65,676	Demand Dk	$12.700	834,085	$12.70	834,085
Capacity Charge (74 Large-Wahp Rate 71)					47,364	Demand Dk		0	$0.00	0
Capacity Charge (74 Large-Wahp Rate 80)					52,560	Demand Dk	$12.700	667,512	$12.70	667,512
				5,982,245				13,090,437		13,090,437
Total Revenue				$64,191,073				$72,214,794		$75,717,428

Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Rate Reconciliation
Firm General Gas Service - Rates 70, 72, 74, & 92
Projected 2024

	Small	Large	Total
Total Distribution Revenues Per Design	$6,463,800	$13,579,389	$20,043,189
Target Distribution Revenues	6,462,872	13,576,832	20,039,704
Difference	$928	$2,557	$3,485

Derivation of Rates

	Small	Large
Current Non-Gas Revenues	$5,501,920	$11,038,635
Proposed Revenue Increase	960,952	2,538,197
Total Revenue Requirement	6,462,872	13,576,832
Less Basic Service Charge Revenue	3,723,030	4,381,388
Less Rate 74 Distribution Demand Revenues	6,732	1,407,600
Remaining Revenues To Be Collected	$2,733,110	$7,787,844
Total Rates 70, 72 and 92 Consumption	1,978,320	6,153,555
Distribution Delivery Charge	$1.382	$1.266

Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Rate Reconciliation
Small Interruptible Service - Rates 71 & 81
Projected 2024

Small Interruptible Service Rates 71 & 81	Billing Units		Current Rate	Current Amount		Projected 2024 @ Current Rates After Expansion: Billing Units		Current Rate	Current Amount		Proposed Rate	Proposed Amount
Basic Service Charge												
Rate 71 Sales	71	Customers	$450.00	$379,350	1/	71	Customers	$450.00	$379,350	1/	$450.00	$379,350
Rate 71 - Wahpeton						3	Customers	$180.00	6,480		$450.00	16,200
Rate 81 Transport	60	Customers	$450.00	324,000		60	Customers	$450.00	324,000		$450.00	324,000
	131			703,350					$709,830			719,550
Distribution Delivery Charge												
Rate 71 Sales	518,363	dk	$0.566	293,393		518,363	dk	$0.566	293,393		$0.659	341,601
Rate 71 Sales - Wahpeton						24,135	dk	$0.669	16,146		$0.659	15,905
Rate 81 Transport	1,064,957	dk	$0.566	602,766		1,064,957	dk	$0.566	602,766		$0.659	701,807
Cost of Gas												
Rate 71 Sales	518,363	dk	$3.711	1,923,645		518,363	dk	$3.711	1,923,645		$3.711	1,923,645
Rate 71 Sales - Wahpeton						24,135	dk	$3.711	89,565		$3.711	89,565
Sales				$2,596,388					$2,596,388			$2,644,596
Sales - Rate 71 Wahpeton									112,191			121,670
Transport				926,766					926,766			1,025,807
Total Revenue				$3,523,154					$3,635,345			$3,792,073

Total Small Interruptible Revenues	$1,778,863
Target Revenues	1,778,687
Difference	$176

Derivation of Rates

Current Non-Gas Revenues	$1,622,135
Proposed Revenue Increase	156,552
Proposed Revenue Requirement	1,778,687
Less Basic Service Charge	719,550
Remaining Revenues To Be Collected	$1,059,137
Total Throughput Rates 71	1,607,455
Distribution Delivery Charge	$0.659

1/ Reflects prorated basic service charge revenue for one customer coming online fall 2024.

Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Rate Reconciliation
Large Interruptible Service - Rates 82 & 85
(Excluding Flexed Contracts)
Projected 2024

Large Interruptible Service			Current		Proposed	
Rates 85 & 82	Billing Units		Rate	Amount	Rate	Amount
Basic Service Charge						
Rate 85 Sales	0	Customers	$1,600.00	$0	$2,400.00	$0
Rate 82 Transport	5	Customers	1,600.00	96,000	2,400.00	144,000
				96,000		144,000
Distribution Delivery Charge						
Rate 85 Sales	0	dk	$0.237	0	$0.241	0
Rate 82 Transport	780,733	dk	$0.237	185,034	$0.241	188,157
Cost of Gas	0	dk	$3.711	0	$3.711	0
Sales				$0		$0
Transport				281,034		332,157
Total Revenue				$281,034		$332,157
Total Large Interruptible Revenues				$332,157		
Target Distribution Revenue				332,093		
Difference				$64		

Derivation of Rates

Current Non-Gas Revenues	$1,001,374
Less: Flexed Contracts	(739,540)
Proposed Revenue Increase	70,259
Total Revenue Requirement	$332,093
Less: Basic Service Charge Revenues	144,000
Total Revenue Requirement	$188,093
Rate 82 Throughput (excluding Flexed Volumes) 1/	780,733
Distribution Delivery Charge	$0.241

Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Rate Reconciliation
Large Interruptible Service - Rates 82 & 85
(Excluding Flexed Contracts)
Projected 2024

	Large IT Service		
	Sales Rate 85	Transport Rate 82	Total Large IT
Basic Service Charge Revenues			$201,600
Distribution Revenues @ Ceiling Rate			188,157
Transportation Distribution Revenues - Flexed			681,940
Total Large Interruptible Revenues Per Design			$1,071,697
Total Large Interruptible Target Revenues			1,071,633
Difference			$64

Flexed Contracts 1/

Customer ID	Customers	BSC Rev @ Proposed	Dk	Rate	Dist Rev	Total Rev
1	1	$28,800	420,999	$0.068	$28,628	$57,428
2	1	28,800	3,266,561	$0.200	653,312	682,112
Total Flexed Contracts	2	$57,600	3,687,560		$681,940	$739,540

Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Rate Reconciliation
Firm Gas Service - GPNG Rate 65
Projected 2024

	Prior to Wahpeton Expansion				Projected 2024 @ Current Rates After Expansion				Proposed - Phase 1	
			GPNG Rate 65				GPNG Rate 65		MDU Rate 62	
Wahpeton Firm Rates	Billing Units		Rate	Amount	Billing Units		Rate	Amount	Rate	Amount
Basic Service Charge										
Residential	1,944	Customers	$0.25	$177,390	1,944	Customers	$0.25	$177,390	$0.50	$354,780
Firm General										
Small < 500 CFH	266	Customers	$0.25	24,272	266	Customers	$0.25	24,272	$0.50	48,544
Large > 500 CFH	154	Customers	$0.25	14,053	154	Customers	$0.25	14,053	$0.50	28,105
Large > 500 CFH (Wahp Rate 71)					2	Customers	$180.00	4,320	$2.35	1,716
	2,364			215,715	2,366			220,035		431,429
Distribution Delivery Charge										
Residential	155,559	dk	$0.922	143,425	155,559	dk	$0.922	143,425	$0.555	86,335
Firm General										
Small < 500 CFH	36,151	dk	$0.922	33,331	36,151	dk	$0.922	33,331	$0.555	20,064
Large > 500 CFH	108,476	dk	$0.922	100,015	108,476	dk	$0.922	100,015	$0.555	60,204
Large > 500 CFH (Wahp Rate 71)					96,003	dk	$0.669	64,226	$1.266	121,540
	144,627			133,346	240,630			197,572		201,808
Cost of Gas (Residential)	155,559	dk	$5.229	813,418	155,559	dk	$5.229	813,418	$5.229	813,418
Cost of Gas (Firm General Small)	36,151	dk	$5.229	189,034	36,151	dk	$5.229	189,034	$5.229	189,034
Cost of Gas (Firm General Large)	108,476	dk	$5.229	567,221	108,476	dk	$5.229	567,221	$5.229	567,221
Cost of Gas (Firm Gen Lg-Wahp Rate 71)					96,003	dk	$3.711	356,267	$3.711	356,267
	300,186			1,569,673	396,189			1,925,940		1,925,940
Residential				$1,134,233				$1,134,233		$1,254,533
Firm General Small				246,637				246,637		257,642
Firm General Large				681,289				1,106,102		1,135,053
Total Revenue GPNG Firm				$2,062,159				$2,486,972		$2,647,228

	Phase 1			
	Residential	Firm-Small	Firm - Large	Total
Total Distribution Revenues Per Design	$441,115	$68,608	$211,565	$721,288
Target Distribution Revenues	432,194	72,519	218,415	723,128
Difference	$8,921	($3,911)	($6,850)	($1,840)

Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Rate Reconciliation
Firm Gas Service - GPNG Rate 65
Projected 2024

Derivation of Rates

	Residential	Firm-Small	Firm - Large	Total
Current Non-Gas Revenues	$320,815	$57,603	$182,614	$561,032
Proposed Revenue Increase	111,379	14,916	35,801	162,096
Total Revenue Requirement	$432,194	$72,519	$218,415	$723,128
Less Basic Service Charge Revenue	354,780	48,544	29,821	433,145
Less Wahp Rate 71 Non-gas Revenues	0	0	123,256	123,256
Remaining Revenues To Be Collected	77,414	23,975	65,338	166,727
Total Wahpeton Firm Consumption	155,559	36,151	108,476	300,186
Distribution Delivery Charge	$0.498	$0.663	$0.602	$0.555

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
WORKPAPERS INDEX
GAS UTILITY - NORTH DAKOTA

Statement	Description	Work Paper References
B	**Detailed Cost of Plant (Average Retirement)**	
	Schedule B-1	1-2
D	**Working Capital**	
	Schedule D-1	1
F	**Operating Revenues**	
	F-1 Weather Normalization and Annualized Revenue	1-102
	F-2 Other Operating Revenue	1-5
G	**Operation and Maintenance Expenses**	
	Schedule G-1	
	Cost of Gas	1-8
	Labor	9-11
	Benefits	12-19
	Subcontract Labor	20
	Materials	21
	Vehicle and Work Equipment	22-25
	Company Consumption	26-34
	Postage	35-37
	Software Maintenance	38-45
	Advertising	46-60
	Industry Dues	61-67
	Insurance Expense	68
	Regulatory Commission Expense	69-70
J	**Projected Income Tax**	
	Schedule J-2	1-4
K	**Class Cost of Service Study**	1-36

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
RETIREMENT RATIO
FOR THE YEAR ENDING DECEMBER 31, 2022

Acct. No.	Account	Per Books Plant 1/ 2020	2021	2022	2 Year Average	3 Year Average	Per Books Retirements 2020	2021	2022	Average	Average Ratio
	Transmission Plant										
365.1	Land	$1,526	$1,355	$1,353	$1,354	$1,411	$0	$0	$0	$0	0.00%
365.2	Rights of Way	43,224	38,352	38,326	38,339	39,967	0	0	0	0	0.00%
366	Structures & Improvements	9,640	8,538	8,532	8,535	8,903	0	0	0	0	0.00%
367	Mains	1,682,760	1,534,304	1,533,578	1,533,941	1,583,547	0	30	0	10	0.00%
369	Measuring/Regulating Equipment	427,624	425,619	434,523	430,071	429,255	0	894	0	298	0.07%
	Total Transmission Plant	$2,164,774	$2,008,168	$2,016,312	$2,012,240	$2,063,083	$0	$924	$0	$308	
	Distribution Plant										
374.1	Land	$967,302	$967,302	$967,302	$967,302	$967,302	$0	$0	$0	$0	0.00%
374.2	Rights of Way	440,484	324,782	324,782	324,782	363,349	0	0	0	0	0.00%
375	Structures & Improvements	863,286	887,054	915,654	901,354	888,665	358	0	0	119	0.01%
376	Mains	137,734,950	143,322,104	152,452,837	147,887,470	144,503,297	640,826	555,031	687,427	627,761	0.43%
378	Meas. & Reg. Equip.- General	2,259,354	2,593,981	2,904,915	2,749,448	2,586,083	15,111	6,134	11,698	10,981	0.42%
379	Meas. & Reg. Equip.- City Gate	8,062,225	8,611,535	9,202,599	8,907,067	8,625,453	0	0	0	0	0.00%
380	Services	58,350,009	63,222,373	68,245,571	65,733,972	63,272,651	551,798	374,946	457,642	461,462	0.73%
381	Meters	34,500,116	34,544,854	36,574,637	35,559,745	35,206,536	611,034	761,883	567,464	646,794	1.84%
383	Service Regulators	5,083,256	5,195,202	5,297,361	5,246,282	5,191,940	55,774	66,062	61,251	61,029	1.18%
385	Industrial Meas. & Reg. Station Equipment	1,981,962	2,148,043	2,213,648	2,180,846	2,114,551	0	25,895	0	8,632	0.41%
386.1	Misc. Property on Customer Premise	1,680	1,680	1,680	1,680	1,680	0	0	0	0	0.00%
387.1	Cathodic Protection Equipment	1,702,160	0	0	0	567,387	62,486	15,477	0	25,988	4.58%
387.2	Other Distribution Equipment	442,683	1,515,344	1,505,616	1,510,480	1,154,548	0	35,061	18,569	17,877	1.55%
	Total Distribution Plant	$252,389,467	$263,334,254	$280,606,602	$271,970,428	$265,443,442	$1,937,387	$1,840,489	$1,804,051	$1,860,643	
	General Plant										
389	Land & Rights of Way	$302,193	$302,161	$302,143	$302,152	$302,166	$0	$0	$0	$0	0.00%
390	Structures & Improvements	3,298,039	3,298,655	3,166,799	3,232,727	3,254,498	7,965	0	137,647	48,537	1.49%
391.1	Office Furniture & Fixtures	93,421	86,035	69,456	77,745	82,971	4,612	7,084	16,406	9,367	11.29%
391.3	Computer Equipment - PC	1,369	8,935	8,864	8,899	6,389	0	302	0	101	1.58%
392.1	Transportation Equip. - Non-Unitized	163,957	163,848	181,295	172,571	169,700	0	0	0	0	0.00%
392.2	Transportation Equip. - Unitized	4,790,440	5,246,441	5,225,624	5,236,032	5,087,502	364,000	186,534	132,142	227,559	4.47%
393	Stores Equipment	16,812	22,743	35,222	28,983	24,926	0	0	0	0	0.00%
394.1	Tools, Shop & Garage Equipment	2,375,789	3,452,905	4,507,361	3,980,133	3,445,352	27,053	42,165	60,788	43,335	1.26%
395	Laboratory Equipment	137,165	158,481	104,956	131,719	133,534	51,552	0	53,125	34,892	26.13%
396.1	Trailers - Work Equipment	507,977	527,599	535,507	531,553	523,694	22,943	5,064	0	9,336	1.78%
396.2	Power Operated Equipment	4,102,709	3,702,177	4,124,388	3,913,283	3,976,425	476,883	1,362,506	1,148,607	995,999	25.05%
397.1	Radio Communication Equip.- Fixed	492,760	497,615	566,550	532,083	518,975	0	1,666	15,364	5,677	1.09%
397.2	Radio Communication Equip.- Mobile	139,695	133,951	133,951	133,951	135,866	0	5,744	0	1,915	1.41%

1/ Excludes Gwinner Pipeline.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
RETIREMENT RATIO
FOR THE YEAR ENDING DECEMBER 31, 2022

Acct.		Per Books Plant 1/					Per Books Retirements				Average
No.	Account	2020	2021	2022	2 Year Average	3 Year Average	2020	2021	2022	Average	Ratio
397.3	Telephone Communication Equip.	25,260	25,220	25,196	25,208	25,225	0	0	0	0	0.00%
397.8	Network Equipment	5,655	13,300	28,169	20,735	15,708	0	0	3,852	1,284	8.17%
398	Miscellaneous Equipment	27,255	26,962	37,500	32,231	30,572	854	3,091	2,241	2,062	6.74%
	Total General Plant	$16,480,496	$17,667,028	$19,052,981	$18,360,005	$17,733,503	$955,862	$1,614,156	$1,570,172	$1,380,064	
	Intangible Plant - General										
301	Organization	$541	$513	$497	$505	$517	$0	$0	$0	$0	0.00%
302	Franchises	6,784	6,779	6,776	6,778	6,780	0	0	0	0	0.00%
303	Intangible Plant - Misc.	6,186,135	6,188,491	6,251,920	6,220,205	6,208,849	0	11,572	0	3,857	0.06%
	Total Intangible Plant - General	$6,193,460	$6,195,783	$6,259,193	$6,227,488	$6,216,146	$0	$11,572	$0	$3,857	
	Common Plant										
389	Land & Rights of Way	$649,256	$673,527	$657,121	$665,324	$659,968	$0	$0	$27,967	$9,322	1.41%
390	Structures & Improvements	12,970,660	12,635,905	12,910,147	12,773,026	12,838,904	54,232	38,363	31,484	41,360	0.32%
391.1	Office Furniture & Fixtures	489,981	469,440	468,133	468,786	475,851	49,302	22,257	36,831	36,130	7.59%
391.3	Computer Equipment - PC	678,911	675,238	671,303	673,270	675,151	53,840	62,609	92,547	69,665	10.32%
391.5	Computer Equipment - Other	382,775	390,113	347,642	368,877	373,510	162,020	2,361	50,772	71,718	19.20%
392.1	Transportation Equip. - Non-Unitized	2,287	2,781	2,814	2,798	2,627	0	0	0	0	0.00%
392.2	Transportation Equip. - Unitized	1,605,093	1,496,293	1,520,294	1,508,293	1,540,560	131,951	80,900	64,918	92,590	6.01%
392.3	Transportation Equip. - Aircraft	962,243	972,712	993,488	983,100	976,148	0	0	0	0	0.00%
393	Stores Equipment	19,760	25,617	25,973	25,795	23,783	0	0	0	0	0.00%
394.1	Tools, Shop & Garage Equipment	150,789	144,765	147,460	146,112	147,671	1,071	1,218	3,618	1,969	1.33%
394.3	Vehicle Maintenance Equipment	9,205	8,879	9,068	8,974	9,051	1,124	427	0	517	5.71%
394.4	Vehicle Refueling Equipment	2,020	0	0	0	673	0	2,042	0	681	101.19%
397.1	Radio Communication Equip.- Fixed	398,128	441,334	481,541	461,438	440,334	0	6,804	1,585	2,796	0.63%
397.2	Radio Communication Equip.- Mobile	192,738	188,634	196,054	192,344	192,475	2,681	0	376	1,019	0.53%
397.3	Telephone Communication Equip.	125,868	125,228	145,558	135,393	132,218	0	0	6,784	2,261	1.71%
397.5	Supervisory & Telephone Equip.	2,486	2,993	5,526	4,260	3,668	377	0	0	126	3.44%
397.8	Network Equipment	77,486	66,354	75,173	70,764	73,004	7,780	11,690	686	6,719	9.20%
398	Miscellaneous Equipment	272,676	292,745	369,366	331,056	311,596	884	20,416	9,566	10,289	3.30%
	Total Common Plant	$18,992,362	$18,612,558	$19,026,661	$18,819,610	$18,877,192	$465,262	$249,087	$327,134	$347,162	
303	Intangible Plant - Common	$16,219,711	$15,931,989	$16,169,758	$16,050,874	$16,107,153	$5,480	$1,259,987	$0	$421,822	2.62%
	Acquisition Adjustment	$97,266	$97,266	$97,266	$97,266	$97,266	$0	$0	$0	$0	0.00%
	Total Gas Plant in Service	$312,537,536	$323,847,046	$343,228,773	$333,537,911	$326,537,785	$3,363,991	$4,976,215	$3,701,357	$4,013,856	

1/ Excludes Gwinner Pipeline.

MONTANA-DAKOTA UTILITIES CO./GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
PREPAID INSURANCE BALANCES
WORKPAPER

	D & O Liability	Fiduciary Liability	Third Party Liability	Property/ All Risk	Blanket Crime	Special Conting.	Total
December 2021	$63,894	$8,569	$3,001	($1,465)	$2,684	$710	$77,393
January 2022	59,819	7,804	452,628	220,150	2,466	669	743,536
February	53,173	6,937	424,756	201,691	2,192	673	689,422
March	46,526	6,070	387,638	181,375	1,918	648	624,175
April	39,879	5,203	344,498	161,059	1,644	622	552,905
May	33,232	4,336	301,358	140,744	1,370	596	481,636
June	26,587	3,468	258,217	165,248	1,096	570	455,186
July	19,940	2,601	215,206	140,858	822	544	379,971
August	13,294	1,734	165,890	116,468	548	518	298,452
September	6,647	867	124,240	92,078	274	492	224,598
October	0	0	82,748	67,688	0	466	150,902
November	0	0	41,832	18,850	0	440	61,122
December	58,755	8,745	3,457	(1,465)	2,630	415	72,537
Amortization - 2023	$5,950 1/	$892 1/	$39,816 2/	$25,002 2/	$273 1/	$27 3/	
January 2023	$53,545	$8,027	$421,347	$274,701	$2,453	$403	$760,476
February	47,595	7,135	391,415	251,001	2,181	376	699,703
March	41,647	6,243	365,704	225,754	1,908	349	641,605
April	35,696	5,351	324,991	200,508	1,636	322	568,504
May	29,748	4,459	278,832	175,261	1,363	295	489,958
June	23,799	3,567	238,896	150,014	1,090	269	417,635
July	17,849	2,675	199,080	125,012	817	242	345,675
August	11,899	1,783	159,264	100,010	544	215	273,715
September	5,949	891	119,448	75,008	271	188	201,755
October	0	0	79,632	50,006	0	161	129,799
November	68,919	11,723	39,816	25,004	2,767	134	148,363
December	62,654	10,657	0	0	2,515	107	75,933
Projected 2024 Premium	$75,184 4/	$12,789 4/	$557,492 5/	$319,362 5/	$3,019 4/	$876 6/	
Amortization - 2024	$6,265	$1,066	$46,458	$26,614	$252	$24	
January 2024	$56,389	$9,591	$511,034	$292,748	$2,263	$80	$872,105
February	50,124	8,525	464,576	266,134	2,011	53	791,423
March	43,859	7,459	418,118	239,520	1,759	26	710,741
April	37,594	6,393	371,660	212,906	1,507	0	630,060
May	31,329	5,327	325,202	186,292	1,255	852	550,257
June	25,064	4,261	278,744	159,678	1,003	828	469,578
July	18,799	3,195	232,286	133,064	751	804	388,899
August	12,534	2,129	185,828	106,450	499	780	308,220
September	6,269	1,063	139,370	79,836	247	756	227,541
October	0	0	92,912	53,222	0	732	146,866
November	68,919	11,723	46,454	26,608	2,767	708	157,179
December	62,654	10,657	0	0	2,515	684	76,510

1/ Amortization based on 4 months remaining at the end of June 2023.

2/ Amortization based on 6 months remaining at the end of June 2023.

3/ Special Contingency monthly amortization is $27/month.

4/ Premium effective November 1, 2023.

5/ Premium effective January 1, 2024.

6/ Special contingency policy is renewed with a three year premium effective May 2024.

Montana-Dakota Utilities Co./Great Plains Natural Gas Co.
Gas Utility - North Dakota
Normalization Summary
For the Twelve Months Ending December 31, 2022

	Customers					Volumes				
	Per Books	2022 Normalized	2023 Projected	2024 Projected		Per Books	2022 Normalized	2023 Projected	2024 Projected	
Sales:										
Residential										
Rate 60 - Residential	96,879	96,879	97,489	98,205	1/	9,443,194.7	8,557,322	8,611,203	8,672,377	1/
Rate 90 - Propane	270	270	270	270		18,954.3	17,283	17,283	17,283	
Rate 65 - Wahpeton	1,906	1,906	1,925	1,944		171,897.3	152,518	154,039	155,559	
Total Residential:	99,055	99,055	99,684	100,419		9,634,046.3	8,727,123	8,782,525	8,845,219	
Firm General										
Rate 70 - Small Firm General	11,181	11,181	11,314	11,470	1/	2,148,944.7	1,917,653	1,940,464	1,965,932	1/
Rate 70 - Large Firm General	4,885	4,885	4,928	3/ 4,976	1/	6,424,219.3	5,809,095	5,882,887	3/ 5,914,473	1/
Rate 70 - First Through Meter	54	54	54	54		208,887.8	208,888	208,888	208,888	
Rate 92 - Small Propane	65	65	65	65		12,210.8	11,376	11,376	11,376	
Rate 92 - Large Propane	8	8	9	9		17,735.1	15,349	17,268	17,268	
Rate 72 - Small Optional Seasonal	3	3	3	3		1,012.1	1,439	1,012	1,012	
Rate 72 - Large Optional Seasonal	12	12	12	12		12,925.6	11,940	12,926	12,926	
Rate 74 - Small Contract Demand 2/	45	53	53	53		98.6	99	99	99	
Rate 74 - Large Contract Demand 2/	29	35	35	36	3/	214,700.2	205,819	205,819	1,460,419	3/
Rate 65 - Wahpeton	416	416	418	420		163,630.5	143,250	143,938	144,627	
Total Firm General:	16,698	16,712	16,891	17,098		9,204,364.7	8,324,908	8,424,677	9,737,020	
Minot Air Force Base										
Rate 64 - Firm Service	1	1	1	1		39,895.0	37,082	37,082	37,082	
Rate 64 - Interruptible - Base	1	1	1	1		516,722.4	378,032	378,032	378,032	
Rate 64 - PAR Site	1	1	1	1		23,461.5	19,929	19,929	19,929	
Total Minot Air Force Base:	3	3	3	3		580,078.9	435,043	435,043	435,043	
Interruptible - Sales:										
Rate 71 - Small Interruptible	79	70	70	71	1/	564,778.6	500,949	508,363	518,363	1/
Rate 71 - Grain Dryer	41	0	0	0		131,744.3	0	0	0	
Rate 71 - Wahpeton	16	17	17	17		863,366.3	845,488	879,788	879,788	
Total Interruptible - Sales:	136	87	87	88		1,559,889.2	1,346,437	1,388,151	1,398,151	
Total Sales	**115,892**	**115,857**	**116,665**	**117,608**		**20,978,379.1**	**18,833,511**	**19,030,396**	**20,415,433**	
Transportation:										
Interruptible - Transportation:										
Rate 81 - Small Transportation	61	60	60	60		1,122,778.3	1,054,898	1,064,957	1,064,957	
Rate 82 - Large Transportation	5	5	5	5		795,110.0	780,733	780,733	780,733	
Rate 82 - Contract Cust. 81-4	1	1	1	1		430,859.3	420,999	420,999	420,999	
Rate 82 - Contract Cust. 81-5	1	1	1	1		3,441,953.0	3,266,561	3,266,561	3,266,561	
Rate 80 - Wahpeton - Contract	9	9	9	9		1,053,886.2	1,029,454	1,029,454	1,029,454	
Total Transport	**77**	**76**	**76**	**76**		**6,844,586.8**	**6,552,645**	**6,562,704**	**6,562,704**	
Total Sales and Transportation	**115,969**	**115,933**	**116,741**	**117,684**		**27,822,965.9**	**25,386,156**	**25,593,100**	**26,978,137**	

1/ Projected customers and volumes will include the addition of Portal and Kindred, with service estimated to begin in the fall or 2024.

	Portal Customers	Portal Volumes	Kindred Customers	Kindred Volumes
Residential	26	3,551	75	3,300
Small Firm	7	1,030	13	1,112
Large Firm	3	2,475	3	1,823
Interruptible			1	10,000

2/ Per books, normalized and projected Dk represents actual and projected use. Rate 74 customers are also charged for daily contract demand. Contracted Demand Dk are outlined below:

Contracted Demand Dk:

	Per Books	Normalized	2023 Projected	2024 Projected	
Rate 74 - Small	642.0	642	739	792	
Rate 74 - Large	15,937.0	15,937	16,250	65,676	3/
	16,579.0	16,579	16,989	66,468	

3/ Projected customer will take service in Rate 70 during 2023 for construction, estimated use of 23,846 Dk. In 2024, this customer will begin taking service under Rate 74 with an estimated 1,254,600 Dk use, and will have contract demand of 4,100 Dk per month.

Rate 60 - Residential

Month	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cust
Jan-20	95,704	1,557,335.5	1,363	31	16.3	43.96774	0.52492
Feb-20	95,616	1,372,783.2	1,328	29	14.4	45.79310	0.49508
Mar-20	95,904	1,227,398.3	946	31	12.8	30.51613	0.41285
Apr-20	95,844	970,447.4	835	30	10.1	27.83333	0.33751
May-20	95,873	546,511.9	414	31	5.7	13.35484	0.18388
Jun-20	95,969	270,620.2	87	30	2.8	2.90000	0.094
Jul-20	96,089	156,952.2	5	31	1.6	0.16129	0.05269
Aug-20	95,915	125,489.8	0	31	1.3	0.00000	0.0422
Sep-20	95,963	157,272.2	53	30	1.6	1.76667	0.05463
Oct-20	96,256	270,628.2	225	31	2.8	7.25806	0.0907
Nov-20	96,158	727,248.7	790	30	7.6	26.33333	0.2521
Dec-20	96,487	1,065,179.7	852	31	11	27.48387	0.35612
Jan-21	96,422	1,257,751.6	1,121	31	13	36.16129	0.42078
Feb-21	96,332	1,409,106.6	1,347	28	14.6	48.10714	0.52241
Mar-21	96,574	1,423,464.2	1,024	31	14.7	33.03226	0.47547
Apr-21	96,555	782,970.1	642	30	8.1	21.40000	0.2703
May-21	96,444	547,738.3	416	31	5.7	13.41935	0.1832
Jun-21	96,598	270,560.2	101	30	2.8	3.36667	0.09336
Jul-21	96,290	139,021.3	2	31	1.4	0.06452	0.04657
Aug-21	96,255	125,832.0	1	31	1.3	0.03226	0.04217
Sep-21	96,218	134,878.7	12	30	1.4	0.40000	0.04673
Oct-21	96,320	179,089.6	115	31	1.9	3.70968	0.05998
Nov-21	96,533	523,112.0	572	30	5.4	19.06667	0.18063
Dec-21	96,801	1,045,906.2	932	31	10.8	30.06452	0.34854
Jan-22	96,797	1,719,191.4	1,595	31	17.8	51.45161	0.57293
Feb-22	96,757	1,502,128.0	1,174	28	15.5	41.92857	0.55446
Mar-22	97,032	1,600,759.9	1,287	31	16.5	41.51613	0.53217
Apr-22	96,945	930,219.3	722	30	9.6	24.06667	0.31984
May-22	97,039	746,565.9	492	31	7.7	15.87097	0.24818
Jun-22	97,016	312,234.0	100	30	3.2	3.33333	0.10728
Jul-22	96,718	146,182.2	3	31	1.5	0.09677	0.04876
Aug-22	96,922	135,398.7	1	31	1.4	0.03226	0.04506
Sep-22	96,593	132,891.1	19	30	1.4	0.63333	0.04586
Oct-22	96,631	222,227.1	186	31	2.3	6.00000	0.07419
Nov-22	96,922	600,381.1	638	30	6.2	21.26667	0.20648
Dec-22	97,177	1,395,016.0	1,296	31	14.4	41.80645	0.46308

Slope	Intercept	R2
0.01072	**0.04087**	**0.96865**

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

MONTANA-DAKOTA UTILITIES CO.
NORTH DAKOTA GAS UTILITY
Residential Gas Weather Normalization
Twelve Months Ended December 31, 2022

Rate 60 - Residential Gas	Days in Month	Customers	Baseload/ Customer 1/	Normal Degree Days	Normalized Heating Use/ Customer 2/	Normalized Total Use/ Customer
January	31	96,797	1.27	1,432	15.35	16.62
February	28	96,757	1.14	1,194	12.80	13.94
March	31	97,032	1.27	1,212	12.99	14.26
April	30	96,945	1.23	683	7.32	8.55
May	31	97,039	1.27	325	3.48	4.75
June	30	97,016	1.23	54	0.58	1.81
July	31	96,718	1.27	0	0.00	1.27
August	31	96,922	1.27	0	0.00	1.27
September	30	96,593	1.23	13	0.14	1.37
October	31	96,631	1.27	223	2.39	3.66
November	30	96,922	1.23	621	6.66	7.89
December	31	97,177	1.27	1,089	11.67	12.94
Total	365	1,162,549	14.95	6,846	73.38	88.33

1/ Daily baseload per customer 0.04087 * number of days in month.
2/ Use per degree day per customer 0.01072 * normal degree days.

12 months ended December 31, 2022 average customers	96,879
12 months ended December 31, 2022 normalized total use/customer	88.33
12 months ended December 31, 2022 normalized use	8,557,322

Rate 60 - Residential Customer Growth

	Average Customers	% Increase
2019	95,057	
2020	95,982	0.97%
2021	96,445	0.48%
2022	96,879	0.45%
		0.63%

	2022 Customers		2023 Customers	2024 Customers
January	96,797	8.33%	97,450	98,064
February	96,757	8.32%	97,333	97,947
March	97,032	8.35%	97,684	98,300
April	96,945	8.34%	97,567	98,182
May	97,039	8.35%	97,684	98,300
June	97,016	8.35%	97,684	98,300
July	96,718	8.32%	97,333	97,947
August	96,922	8.34%	97,567	98,182
September	96,593	8.31%	97,216	97,829
October	96,631	8.31%	97,216	97,829
November	96,922	8.34%	97,567	98,182
December	97,177	8.34%	97,572	98,181
	1,162,549	100.00%	1,169,873	1,177,243
Average	**96,879**		**97,489**	**98,104**

MONTANA-DAKOTA UTILITIES CO.
NORTH DAKOTA GAS UTILITY
Residential Gas Weather Normalization
Projected Twelve Months Ended December 31, 2023

Rate 60 - Residential Gas	Days in Month	Customers	Baseload/ Customer 1/	Normal Degree Days	Normalized Heating Use/ Customer 2/	Normalized Total Use/ Customer
January	31	97,450	1.27	1,432	15.35	16.62
February	28	97,333	1.14	1,194	12.80	13.94
March	31	97,684	1.27	1,212	12.99	14.26
April	30	97,567	1.23	683	7.32	8.55
May	31	97,684	1.27	325	3.48	4.75
June	30	97,684	1.23	54	0.58	1.81
July	31	97,333	1.27	0	0.00	1.27
August	31	97,567	1.27	0	0.00	1.27
September	30	97,216	1.23	13	0.14	1.37
October	31	97,216	1.27	223	2.39	3.66
November	30	97,567	1.23	621	6.66	7.89
December	31	97,572	1.27	1,089	11.67	12.94
Total	365	1,169,873	14.95	6,846	73.38	88.33

1/ Daily baseload per customer 0.04087 * number of days in month.
2/ Use per degree day per customer 0.01072 * normal degree days.

12 months ended December 31, 2023 average customers	97,489
12 months ended December 31, 2022 normalized total use/customer	88.33
12 months ended December 31, 2023 normalized use	8,611,203

MONTANA-DAKOTA UTILITIES CO.
NORTH DAKOTA GAS UTILITY
Residential Gas Weather Normalization
Projected Twelve Months Ended December 31, 2024

Rate 60 - Residential Gas	Days in Month	Customers	Baseload/ Customer 1/	Normal Degree Days	Normalized Heating Use/ Customer 2/	Normalized Total Use/ Customer
January	31	98,064	1.27	1,432	15.35	16.62
February	28	97,947	1.14	1,194	12.80	13.94
March	31	98,300	1.27	1,212	12.99	14.26
April	30	98,182	1.23	683	7.32	8.55
May	31	98,300	1.27	325	3.48	4.75
June	30	98,300	1.23	54	0.58	1.81
July	31	97,947	1.27	0	0.00	1.27
August	31	98,182	1.27	0	0.00	1.27
September	30	97,829	1.23	13	0.14	1.37
October	31	97,829	1.27	223	2.39	3.66
November	30	98,182	1.23	621	6.66	7.89
December	31	98,181	1.27	1,089	11.67	12.94
Total	365	1,177,243	14.95	6,846	73.38	88.33

1/ Daily baseload per customer 0.04087 * number of days in month.
2/ Use per degree day per customer 0.01072 * normal degree days.

12 months ended December 31, 2024 average customers	98,104
12 months ended December 31, 2022 normalized total use/customer	88.33
12 months ended December 31, 2024 normalized use	8,665,526

Rate 90 - Residential Propane

Month	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cust
Jan-20	272	3,568.9	1,254	31	13.1	40.45161	0.42326
Feb-20	271	2,601.0	1,221	29	9.6	42.10345	0.33096
Mar-20	271	2,417.3	885	31	8.9	28.54839	0.28774
Apr-20	269	1,768.0	841	30	6.6	28.03333	0.21908
May-20	271	747.8	435	31	2.8	14.03226	0.08901
Jun-20	273	258.2	108	30	0.9	3.60000	0.03153
Jul-20	270	186.7	10	31	0.7	0.32258	0.02231
Aug-20	272	159.4	0	31	0.6	0.00000	0.0189
Sep-20	273	292.4	68	30	1.1	2.26667	0.0357
Oct-20	270	886.0	253	31	3.3	8.16129	0.10585
Nov-20	273	1,823.7	801	30	6.7	26.70000	0.22267
Dec-20	273	2,476.0	816	31	9.1	26.32258	0.29257
Jan-21	269	2,715.7	1,048	31	10.1	33.80645	0.32566
Feb-21	269	3,665.2	1,289	28	13.6	46.03571	0.48662
Mar-21	270	2,084.6	992	31	7.7	32.00000	0.24906
Apr-21	272	1,682.6	663	30	6.2	22.10000	0.2062
May-21	269	765.3	447	31	2.8	14.41935	0.09177
Jun-21	270	408.3	131	30	1.5	4.36667	0.05041
Jul-21	270	174.9	5	31	0.6	0.16129	0.0209
Aug-21	270	180.2	1	31	0.7	0.03226	0.02153
Sep-21	269	191.1	21	30	0.7	0.70000	0.02368
Oct-21	269	549.2	140	31	2	4.51613	0.06586
Nov-21	269	1,472.8	583	30	5.5	19.43333	0.1825
Dec-21	270	2,533.0	876	31	9.4	28.25806	0.30263
Jan-22	269	3,756.0	1,472	31	14	47.48387	0.45041
Feb-22	268	2,530.9	1,004	28	9.4	35.85714	0.33727
Mar-22	271	3,060.5	1,199	31	11.3	38.67742	0.3643
Apr-22	272	1,898.5	720	30	7	24.00000	0.23266
May-22	270	998.1	526	31	3.7	16.96774	0.11925
Jun-22	270	479.2	155	30	1.8	5.16667	0.05916
Jul-22	270	165.7	11	31	0.6	0.35484	0.0198
Aug-22	270	174.6	3	31	0.6	0.09677	0.02086
Sep-22	269	172.9	28	30	0.6	0.93333	0.02143
Oct-22	273	612.8	196	31	2.2	6.32258	0.07241
Nov-22	269	1,898.3	664	30	7.1	22.13333	0.23523
Dec-22	267	3,206.8	1,297	31	12	41.83871	0.38744

Slope	Intercept	R2
0.00909	**0.01039**	**0.96342**

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

MONTANA-DAKOTA UTILITIES CO.
NORTH DAKOTA GAS UTILITY
Residential Propane Weather Normalization
Twelve Months Ended December 31, 2022

Rate 90 - Residential Propane	Days in Month	Customers	Baseload/ Customer 1/	Normal Degree Days	Normalized Heating Use/ Customer 2/	Normalized Total Use/ Customer
January	31	269	0.32	1,338	12.16	12.48
February	28	268	0.29	1,098	9.98	10.27
March	31	271	0.32	1,146	10.42	10.74
April	30	272	0.31	673	6.12	6.43
May	31	270	0.32	363	3.30	3.62
June	30	270	0.31	84	0.76	1.07
July	31	270	0.32	0	0.00	0.32
August	31	270	0.32	0	0.00	0.32
September	30	269	0.31	18	0.16	0.47
October	31	273	0.32	243	2.21	2.53
November	30	269	0.31	623	5.66	5.97
December	31	267	0.32	1,042	9.47	9.79
Total	365	3,238	3.77	6,628	60.24	64.01

1/ Daily baseload per customer 0.01039 * number of days in month.
2/ Use per degree day per customer 0.00909 * normal degree days.

12 months ended December 31, 2022 average customers	270
12 months ended December 31, 2022 normalized total use/customer	64.01
12 months ended December 31, 2022 normalized use	17,283

Rate 90 - Residential Propane Customer Growth

	Average Customers	% Increase
2019	273	
2020	272	-0.37%
2021	270	-0.74%
2022	270	0.00%
		-0.37%

**use average 2022 for projected customers

MONTANA-DAKOTA UTILITIES CO.
NORTH DAKOTA GAS UTILITY
Residential Propane Weather Normalization
Projected Twelve Months Ended December 31, 2023

Rate 90 - Residential Propane	Days in Month	Customers	Baseload/ Customer 1/	Normal Degree Days	Normalized Heating Use/ Customer 2/	Normalized Total Use/ Customer
January	31	269	0.32	1,338	12.16	12.48
February	28	268	0.29	1,098	9.98	10.27
March	31	271	0.32	1,146	10.42	10.74
April	30	272	0.31	673	6.12	6.43
May	31	270	0.32	363	3.30	3.62
June	30	270	0.31	84	0.76	1.07
July	31	270	0.32	0	0.00	0.32
August	31	270	0.32	0	0.00	0.32
September	30	269	0.31	18	0.16	0.47
October	31	273	0.32	243	2.21	2.53
November	30	269	0.31	623	5.66	5.97
December	31	267	0.32	1,042	9.47	9.79
Total	365	3,238	3.77	6,628	60.24	64.01

1/ Daily baseload per customer 0.01039 * number of days in month.
2/ Use per degree day per customer 0.00909 * normal degree days.

12 months ended December 31, 2023 average customers	270
12 months ended December 31, 2022 normalized total use/customer	64.01
12 months ended December 31, 2023 normalized use	17,283

MONTANA-DAKOTA UTILITIES CO.
NORTH DAKOTA GAS UTILITY
Residential Propane Weather Normalization
Projected Twelve Months Ended December 31, 2024

Rate 90 - Residential Propane	Days in Month	Customers	Baseload/ Customer 1/	Normal Degree Days	Normalized Heating Use/ Customer 2/	Normalized Total Use/ Customer
January	31	269	0.32	1,338	12.16	12.48
February	28	268	0.29	1,098	9.98	10.27
March	31	271	0.32	1,146	10.42	10.74
April	30	272	0.31	673	6.12	6.43
May	31	270	0.32	363	3.30	3.62
June	30	270	0.31	84	0.76	1.07
July	31	270	0.32	0	0.00	0.32
August	31	270	0.32	0	0.00	0.32
September	30	269	0.31	18	0.16	0.47
October	31	273	0.32	243	2.21	2.53
November	30	269	0.31	623	5.66	5.97
December	31	267	0.32	1,042	9.47	9.79
Total	365	3,238	3.77	6,628	60.24	64.01

1/ Daily baseload per customer	0.01039	* number of days in month.
2/ Use per degree day per customer	0.00909	* normal degree days.

12 months ended December 31, 2024 average customers	270
12 months ended December 31, 2022 normalized total use/customer	64.01
12 months ended December 31, 2024 normalized use	17,283

Rate 65 - Wahpeton Residential

Month	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cust
Jan-20	1,868	30,350.2	1,381	31	16.2	44.54839	0.52411
Feb-20	1,859	26,800.6	1,499	29	14.4	51.68966	0.49713
Mar-20	1,867	25,483.6	1,104	31	13.6	35.61290	0.44031
Apr-20	1,868	19,089.5	794	30	10.2	26.46667	0.34064
May-20	1,865	10,019.7	442	31	5.4	14.25806	0.17331
Jun-20	1,866	4,402.6	76	30	2.4	2.53333	0.07865
Jul-20	1,862	1,879.0	1	31	1	0.03226	0.03255
Aug-20	1,863	1,553.0	0	31	0.8	0.00000	0.02689
Sep-20	1,871	2,054.3	56	30	1.1	1.86667	0.0366
Oct-20	1,871	4,068.9	237	31	2.2	7.64516	0.07015
Nov-20	1,873	12,283.7	779	30	6.6	25.96667	0.21861
Dec-20	1,882	20,034.0	889	31	10.6	28.67742	0.34339
Jan-21	1,881	24,367.9	1,371	31	13	44.22581	0.4179
Feb-21	1,885	25,855.4	1,388	28	13.7	49.57143	0.48987
Mar-21	1,882	28,830.3	1,113	31	15.3	35.90323	0.49416
Apr-21	1,882	14,826.7	650	30	7.9	21.66667	0.26261
May-21	1,881	10,717.3	434	31	5.7	14.00000	0.1838
Jun-21	1,880	3,779.8	78	30	2	2.60000	0.06702
Jul-21	1,870	1,775.3	7	31	0.9	0.22581	0.03062
Aug-21	1,866	1,572.9	0	31	0.8	0.00000	0.02719
Sep-21	1,867	1,645.2	5	30	0.9	0.16667	0.02937
Oct-21	1,869	2,097.2	92	31	1.1	2.96774	0.0362
Nov-21	1,884	7,586.7	512	30	4	17.06667	0.13423
Dec-21	1,892	20,197.4	1,000	31	10.7	32.25806	0.34436
Jan-22	1,906	29,370.3	1,558	31	15.4	50.25806	0.49708
Feb-22	1,899	31,616.7	1,445	28	16.6	51.60714	0.59461
Mar-22	1,910	33,900.8	1,349	31	17.7	43.51613	0.57255
Apr-22	1,908	18,821.3	765	30	9.9	25.50000	0.32881
May-22	1,909	14,236.7	381	31	7.5	12.29032	0.24057
Jun-22	1,904	4,389.3	61	30	2.3	2.03333	0.07684
Jul-22	1,903	1,673.9	0	31	0.9	0.00000	0.02837
Aug-22	1,902	1,645.4	0	31	0.9	0.00000	0.02791
Sep-22	1,896	1,546.3	20	30	0.8	0.66667	0.02719
Oct-22	1,903	2,810.0	224	31	1.5	7.22581	0.04763
Nov-22	1,911	8,667.1	623	30	4.5	20.76667	0.15118
Dec-22	1,923	23,219.5	1,227	31	12.1	39.58065	0.3895

Slope	Intercept	R2
0.01023	**0.02726**	**0.94319**

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

GREAT PLAINS NATURAL GAS CO.
NORTH DAKOTA GAS UTILITY
Wahpeton Residential Weather Normalization
Twelve Months Ended December 31, 2022

Rate 65 - Wahpeton Residential	Days in Month	Customers	Baseload/ Customer 1/	Normal Degree Days	Normalized Heating Use/ Customer 2/	Normalized Total Use/ Customer
January	31	1,906	0.85	1,405	14.37	15.22
February	28	1,899	0.76	1,305	13.35	14.11
March	31	1,910	0.85	1,222	12.50	13.35
April	30	1,908	0.82	632	6.47	7.29
May	31	1,909	0.85	256	2.62	3.47
June	30	1,904	0.82	21	0.21	1.03
July	31	1,903	0.85	0	0.00	0.85
August	31	1,902	0.85	0	0.00	0.85
September	30	1,896	0.82	12	0.12	0.94
October	31	1,903	0.85	216	2.21	3.06
November	30	1,911	0.82	655	6.70	7.52
December	31	1,923	0.85	1,122	11.48	12.33
Total	365	22,874	9.99	6,846	70.03	80.02

1/ Daily baseload per customer	0.02726	* number of days in month.
2/ Use per degree day per customer	0.01023	* normal degree days.

12 months ended December 31, 2022 average customers	1,906
12 months ended December 31, 2022 normalized total use/customer	80.02
12 months ended December 31, 2022 normalized use	152,518

Rate 65 - Residential Wahpeton Customer Growth

	Average Customers	% Increase
2019	1,851	
2020	1,868	0.92%
2021	1,878	0.54%
2022	1,906	1.49%
		0.98%

	2022 Customers		2023 Customers	2024 Customers
January	1,906	8.33%	1,924	1,943
February	1,899	8.30%	1,917	1,936
March	1,910	8.35%	1,929	1,948
April	1,908	8.34%	1,926	1,945
May	1,909	8.35%	1,929	1,948
June	1,904	8.32%	1,922	1,941
July	1,903	8.32%	1,922	1,941
August	1,902	8.32%	1,922	1,941
September	1,896	8.29%	1,915	1,934
October	1,903	8.32%	1,922	1,941
November	1,911	8.35%	1,929	1,948
December	1,923	8.41%	1,941	1,958
	22,874	100.00%	23,098	23,324
Average	**1,906**		**1,925**	**1,944**

GREAT PLAINS NATURAL GAS CO.
NORTH DAKOTA GAS UTILITY
Wahpeton Residential Weather Normalization
Projected Twelve Months Ended December 31, 2023

Rate 65 - Wahpeton Residential	Days in Month	Customers	Baseload/ Customer 1/	Normal Degree Days	Normalized Heating Use/ Customer 2/	Normalized Total Use/ Customer
January	31	1,924	0.85	1,405	14.37	15.22
February	28	1,917	0.76	1,305	13.35	14.11
March	31	1,929	0.85	1,222	12.50	13.35
April	30	1,926	0.82	632	6.47	7.29
May	31	1,929	0.85	256	2.62	3.47
June	30	1,922	0.82	21	0.21	1.03
July	31	1,922	0.85	0	0.00	0.85
August	31	1,922	0.85	0	0.00	0.85
September	30	1,915	0.82	12	0.12	0.94
October	31	1,922	0.85	216	2.21	3.06
November	30	1,929	0.82	655	6.70	7.52
December	31	1,941	0.85	1,122	11.48	12.33
Total	365	23,098	9.99	6,846	70.03	80.02

1/ Daily baseload per customer	0.02726	* number of days in month.
2/ Use per degree day per customer	0.01023	* normal degree days.

12 months ended December 31, 2023 average customers	1,925
12 months ended December 31, 2022 normalized total use/customer	80.02
12 months ended December 31, 2023 normalized use	154,039

GREAT PLAINS NATURAL GAS CO.
NORTH DAKOTA GAS UTILITY
Wahpeton Residential Weather Normalization
Projected Twelve Months Ended December 31, 2024

Rate 65 - Wahpeton Residential	Days in Month	Customers	Baseload/ Customer 1/	Normal Degree Days	Normalized Heating Use/ Customer 2/	Normalized Total Use/ Customer
January	31	1,943	0.85	1,405	14.37	15.22
February	28	1,936	0.76	1,305	13.35	14.11
March	31	1,948	0.85	1,222	12.50	13.35
April	30	1,945	0.82	632	6.47	7.29
May	31	1,948	0.85	256	2.62	3.47
June	30	1,941	0.82	21	0.21	1.03
July	31	1,941	0.85	0	0.00	0.85
August	31	1,941	0.85	0	0.00	0.85
September	30	1,934	0.82	12	0.12	0.94
October	31	1,941	0.85	216	2.21	3.06
November	30	1,948	0.82	655	6.70	7.52
December	31	1,958	0.85	1,122	11.48	12.33
Total	365	23,324	9.99	6,846	70.03	80.02

1/ Daily baseload per customer	0.02726	* number of days in month.
2/ Use per degree day per customer	0.01023	* normal degree days.

12 months ended December 31, 2024 average customers	1,944
12 months ended December 31, 2022 normalized total use/customer	80.02
12 months ended December 31, 2024 normalized use	155,559

Rate 70 - Small Firm General

Month	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cust
Jan-20	10,951	368,448.9	1,363	31	33.6	43.96774	1.08533
Feb-20	10,937	323,030.4	1,328	29	29.5	45.79310	1.01847
Mar-20	10,949	287,744.5	946	31	26.3	30.51613	0.84776
Apr-20	10,982	220,521.3	835	30	20.1	27.83333	0.66934
May-20	10,951	113,287.4	414	31	10.3	13.35484	0.33371
Jun-20	10,937	46,669.8	87	30	4.3	2.90000	0.14224
Jul-20	10,933	24,463.5	5	31	2.2	0.16129	0.07218
Aug-20	10,921	19,287.3	0	31	1.8	0.00000	0.05697
Sep-20	10,946	24,714.8	53	30	2.3	1.76667	0.07526
Oct-20	10,970	46,897.9	225	31	4.3	7.25806	0.13791
Nov-20	11,000	158,076.8	790	30	14.4	26.33333	0.47902
Dec-20	11,030	242,148.7	852	31	22	27.48387	0.70818
Jan-21	11,068	289,601.7	1,121	31	26.2	36.16129	0.84405
Feb-21	11,066	328,488.6	1,347	28	29.7	48.10714	1.06016
Mar-21	11,084	332,670.9	1,024	31	30	33.03226	0.96818
Apr-21	11,091	171,546.2	642	30	15.5	21.40000	0.51557
May-21	11,067	114,799.8	416	31	10.4	13.41935	0.33462
Jun-21	11,044	48,006.5	101	30	4.3	3.36667	0.14489
Jul-21	11,035	21,952.7	2	31	2	0.06452	0.06417
Aug-21	11,008	19,877.5	1	31	1.8	0.03226	0.05825
Sep-21	11,003	20,052.8	12	30	1.8	0.40000	0.06075
Oct-21	11,036	29,279.0	115	31	2.7	3.70968	0.08558
Nov-21	11,050	108,255.1	572	30	9.8	19.06667	0.32656
Dec-21	11,116	237,064.1	932	31	21.3	30.06452	0.68795
Jan-22	11,169	411,947.4	1,595	31	36.9	51.45161	1.18978
Feb-22	11,151	355,360.3	1,174	28	31.9	41.92857	1.13814
Mar-22	11,196	382,623.8	1,287	31	34.2	41.51613	1.10242
Apr-22	11,183	207,378.4	722	30	18.5	24.06667	0.61814
May-22	11,199	168,816.6	492	31	15.1	15.87097	0.48627
Jun-22	11,197	58,679.1	100	30	5.2	3.33333	0.17469
Jul-22	11,159	22,984.4	3	31	2.1	0.09677	0.06644
Aug-22	11,143	20,815.8	1	31	1.9	0.03226	0.06026
Sep-22	11,129	20,258.0	19	30	1.8	0.63333	0.06068
Oct-22	11,153	39,006.7	186	31	3.5	6.00000	0.11282
Nov-22	11,222	130,582.3	638	30	11.6	21.26667	0.38788
Dec-22	11,262	330,491.9	1,296	31	29.3	41.80645	0.94664

Slope	Intercept	R2
0.02285	**0.04138**	**0.96598**

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

MONTANA-DAKOTA UTILITIES CO.
NORTH DAKOTA GAS UTILITY
Small Firm Gas Weather Normalization
Twelve Months Ended December 31, 2022

Rate 70 - Small Firm Gas	Days in Month	Customers	Baseload/ Customer 1/	Normal Degree Days	Normalized Heating Use/ Customer 2/	Normalized Total Use/ Customer
January	31	11,169	1.28	1,432	32.72	34.00
February	28	11,151	1.16	1,194	27.28	28.44
March	31	11,196	1.28	1,212	27.69	28.97
April	30	11,183	1.24	683	15.61	16.85
May	31	11,199	1.28	325	7.43	8.71
June	30	11,197	1.24	54	1.23	2.47
July	31	11,159	1.28	0	0.00	1.28
August	31	11,143	1.28	0	0.00	1.28
September	30	11,129	1.24	13	0.30	1.54
October	31	11,153	1.28	223	5.10	6.38
November	30	11,222	1.24	621	14.19	15.43
December	31	11,262	1.28	1,089	24.88	26.16
Total	365	134,163	15.08	6,846	156.43	171.51

1/ Daily baseload per customer 0.04138 * number of days in month.
2/ Use per degree day per customer 0.02285 * normal degree days.

12 months ended December 31, 2022 average customers	11,181
12 months ended December 31, 2022 normalized total use/customer	171.51
12 months ended December 31, 2022 normalized use	1,917,653

Rate 70 - Small Firm Customer Growth

	Average Customers	% Increase
2019	10,786	
2020	10,959	1.60%
2021	11,056	0.89%
2022	11,180	1.12%
		1.20%

	2022 Customers		2023 Customers	2024 Customers
January	11,169	8.32%	11,296	11,432
February	11,151	8.31%	11,283	11,418
March	11,196	8.35%	11,337	11,473
April	11,183	8.34%	11,323	11,459
May	11,199	8.35%	11,337	11,473
June	11,197	8.35%	11,337	11,473
July	11,159	8.32%	11,296	11,432
August	11,143	8.31%	11,283	11,418
September	11,129	8.30%	11,269	11,404
October	11,153	8.31%	11,283	11,418
November	11,222	8.36%	11,351	11,487
December	11,262	8.38%	11,378	11,515
	134,163	100.00%	135,773	137,402
Average	**11,180**		**11,314**	**11,450**

MONTANA-DAKOTA UTILITIES CO.
NORTH DAKOTA GAS UTILITY
Small Firm Gas Weather Normalization
Projected Twelve Months Ended December 31, 2023

Rate 70 - Small Firm Gas	Days in Month	Customers	Baseload/ Customer 1/	Normal Degree Days	Normalized Heating Use/ Customer 2/	Normalized Total Use/ Customer
January	31	11,296	1.28	1,432	32.72	34.00
February	28	11,283	1.16	1,194	27.28	28.44
March	31	11,337	1.28	1,212	27.69	28.97
April	30	11,323	1.24	683	15.61	16.85
May	31	11,337	1.28	325	7.43	8.71
June	30	11,337	1.24	54	1.23	2.47
July	31	11,296	1.28	0	0.00	1.28
August	31	11,283	1.28	0	0.00	1.28
September	30	11,269	1.24	13	0.30	1.54
October	31	11,283	1.28	223	5.10	6.38
November	30	11,351	1.24	621	14.19	15.43
December	31	11,378	1.28	1,089	24.88	26.16
Total	365	135,773	15.08	6,846	156.43	171.51

1/ Daily baseload per customer	0.04138	* number of days in month.
2/ Use per degree day per customer	0.02285	* normal degree days.

12 months ended December 31, 2023 average customers	11,314
12 months ended December 31, 2022 normalized total use/customer	171.51
12 months ended December 31, 2023 normalized use	1,940,464

MONTANA-DAKOTA UTILITIES CO.
NORTH DAKOTA GAS UTILITY
Small Firm Gas Weather Normalization
Projected Twelve Months Ended December 31, 2024

Rate 70 - Small Firm Gas	Days in Month	Customers	Baseload/ Customer 1/	Normal Degree Days	Normalized Heating Use/ Customer 2/	Normalized Total Use/ Customer
January	31	11,432	1.28	1,432	32.72	34.00
February	28	11,418	1.16	1,194	27.28	28.44
March	31	11,473	1.28	1,212	27.69	28.97
April	30	11,459	1.24	683	15.61	16.85
May	31	11,473	1.28	325	7.43	8.71
June	30	11,473	1.24	54	1.23	2.47
July	31	11,432	1.28	0	0.00	1.28
August	31	11,418	1.28	0	0.00	1.28
September	30	11,404	1.24	13	0.30	1.54
October	31	11,418	1.28	223	5.10	6.38
November	30	11,487	1.24	621	14.19	15.43
December	31	11,515	1.28	1,089	24.88	26.16
Total	365	137,402	15.08	6,846	156.43	171.51

1/ Daily baseload per customer	0.04138	* number of days in month.
2/ Use per degree day per customer	0.02285	* normal degree days.

12 months ended December 31, 2024 average customers	11,450
12 months ended December 31, 2022 normalized total use/customer	171.51
12 months ended December 31, 2024 normalized use	1,963,790

Rate 70 - Large Firm General

Month	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cust
Jan-20	4,808	1,001,748.7	1,363	31	208.4	43.96774	6.72098
Feb-20	4,803	865,285.3	1,328	29	180.2	45.79310	6.21225
Mar-20	4,810	813,250.3	946	31	169.1	30.51613	5.45403
Apr-20	4,808	621,705.2	835	30	129.3	27.83333	4.31021
May-20	4,803	348,825.2	414	31	72.6	13.35484	2.34279
Jun-20	4,813	197,916.6	87	30	41.1	2.90000	1.37071
Jul-20	4,819	132,160.5	5	31	27.4	0.16129	0.88467
Aug-20	4,807	112,713.7	0	31	23.4	0.00000	0.75638
Sep-20	4,788	139,314.5	53	30	29.1	1.76667	0.96989
Oct-20	4,807	214,141.4	225	31	44.5	7.25806	1.43703
Nov-20	4,805	488,764.6	790	30	101.7	26.33333	3.39067
Dec-20	4,829	689,719.6	852	31	142.8	27.48387	4.60738
Jan-21	4,868	793,676.2	1,121	31	163	36.16129	5.25934
Feb-21	4,834	926,637.2	1,347	28	191.7	48.10714	6.84613
Mar-21	4,838	906,849.3	1,024	31	187.4	33.03226	6.04655
Apr-21	4,821	534,547.9	642	30	110.9	21.40000	3.69597
May-21	4,834	382,359.9	416	31	79.1	13.41935	2.55155
Jun-21	4,837	217,277.8	101	30	44.9	3.36667	1.49733
Jul-21	4,831	128,452.2	2	31	26.6	0.06452	0.85771
Aug-21	4,827	113,765.1	1	31	23.6	0.03226	0.76027
Sep-21	4,843	135,580.1	12	30	28	0.40000	0.93317
Oct-21	4,844	163,664.4	115	31	33.8	3.70968	1.0899
Nov-21	4,853	372,647.6	572	30	76.8	19.06667	2.55957
Dec-21	4,869	686,758.3	932	31	141	30.06452	4.54991
Jan-22	4,885	1,109,686.2	1,595	31	227.2	51.45161	7.32781
Feb-22	4,881	937,362.4	1,174	28	192	41.92857	6.85868
Mar-22	4,901	1,040,282.3	1,287	31	212.3	41.51613	6.84707
Apr-22	4,886	617,240.6	722	30	126.3	24.06667	4.21095
May-22	4,884	505,488.2	492	31	103.5	15.87097	3.33867
Jun-22	4,889	254,591.7	100	30	52.1	3.33333	1.73581
Jul-22	4,884	140,524.4	3	31	28.8	0.09677	0.92814
Aug-22	4,870	134,982.4	1	31	27.7	0.03226	0.8941
Sep-22	4,863	132,477.5	19	30	27.2	0.63333	0.90806
Oct-22	4,872	200,196.6	186	31	41.1	6.00000	1.32552
Nov-22	4,892	426,307.7	638	30	87.1	21.26667	2.90479
Dec-22	4,908	925,079.3	1,296	31	188.5	41.80645	6.08013

Slope	Intercept	R2
0.13038	**0.81272**	**0.97039**

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

MONTANA-DAKOTA UTILITIES CO.
NORTH DAKOTA GAS UTILITY
Large Firm Gas Weather Normalization
Twelve Months Ended December 31, 2022

Rate 70 - Large Firm Gas	Days in Month	Customers	Baseload/ Customer 1/	Normal Degree Days	Normalized Heating Use/ Customer 2/	Normalized Total Use/ Customer
January	31	4,885	25.19	1,432	186.70	211.89
February	28	4,881	22.76	1,194	155.67	178.43
March	31	4,901	25.19	1,212	158.02	183.21
April	30	4,886	24.38	683	89.05	113.43
May	31	4,884	25.19	325	42.37	67.56
June	30	4,889	24.38	54	7.04	31.42
July	31	4,884	25.19	0	0.00	25.19
August	31	4,870	25.19	0	0.00	25.19
September	30	4,863	24.38	13	1.69	26.07
October	31	4,872	25.19	223	29.07	54.26
November	30	4,892	24.38	621	80.97	105.35
December	31	4,908	25.19	1,089	141.98	167.17
Total	365	58,615	296.61	6,846	892.56	1,189.17

1/ Daily baseload per customer 0.81272 * number of days in month.
2/ Use per degree day per customer 0.13038 * normal degree days.

12 months ended December 31, 2022 average customers	4,885
12 months ended December 31, 2022 normalized total use/customer	1,189.17
12 months ended December 31, 2022 normalized use	5,809,095

Rate 70 - Large Firm Customer Growth

	Average Customers	% Increase
2019	4,760	
2020	4,808	1.01%
2021	4,842	0.71%
2022	4,885	0.89%
		0.87%

	2022 Customers		2023 Customers	2024 Customers
January	4,885	8.33%	4,925	4,968
February	4,881	8.33%	4,925	4,968
March	4,901	8.36%	4,943	4,986
April	4,886	8.34%	4,931	4,974
May	4,884	8.33%	4,925	4,968
June	4,889	8.34%	4,931	4,974
July	4,884	8.33%	4,925	4,968
August	4,870	8.31%	4,913	4,956
September	4,863	8.30%	4,907	4,950
October	4,872	8.31%	4,913	4,956
November	4,892	8.35%	4,937	4,980
December	4,908	8.37%	4,950	4,991
	58,615	100.00%	59,125	59,639
Average	**4,885**		**4,927**	**4,970**

MONTANA-DAKOTA UTILITIES CO.
NORTH DAKOTA GAS UTILITY
Large Firm Gas Weather Normalization
Projected Twelve Months Ended December 31, 2023

Rate 70 - Large Firm Gas	Days in Month	Customers	Baseload/ Customer 1/	Normal Degree Days	Normalized Heating Use/ Customer 2/	Normalized Total Use/ Customer
January	31	4,925	25.19	1,432	186.70	211.89
February	28	4,925	22.76	1,194	155.67	178.43
March	31	4,943	25.19	1,212	158.02	183.21
April	30	4,931	24.38	683	89.05	113.43
May	31	4,925	25.19	325	42.37	67.56
June	30	4,931	24.38	54	7.04	31.42
July	31	4,925	25.19	0	0.00	25.19
August	31	4,913	25.19	0	0.00	25.19
September	30	4,907	24.38	13	1.69	26.07
October	31	4,913	25.19	223	29.07	54.26
November	30	4,937	24.38	621	80.97	105.35
December	31	4,950	25.19	1,089	141.98	167.17
Total	365	59,125	296.61	6,846	892.56	1,189.17

1/ Daily baseload per customer	0.81272	* number of days in month.
2/ Use per degree day per customer	0.13038	* normal degree days.

12 months ended December 31, 2023 average customers	4,927
12 months ended December 31, 2022 normalized total use/customer	1,189.17
12 months ended December 31, 2023 normalized use	5,859,041

MONTANA-DAKOTA UTILITIES CO.
NORTH DAKOTA GAS UTILITY
Large Firm Gas Weather Normalization
Projected Twelve Months Ended December 31, 2024

Rate 70 - Large Firm Gas	Days in Month	Customers	Baseload/ Customer 1/	Normal Degree Days	Normalized Heating Use/ Customer 2/	Normalized Total Use/ Customer
January	31	4,968	25.19	1,432	186.70	211.89
February	28	4,968	22.76	1,194	155.67	178.43
March	31	4,986	25.19	1,212	158.02	183.21
April	30	4,974	24.38	683	89.05	113.43
May	31	4,968	25.19	325	42.37	67.56
June	30	4,974	24.38	54	7.04	31.42
July	31	4,968	25.19	0	0.00	25.19
August	31	4,956	25.19	0	0.00	25.19
September	30	4,950	24.38	13	1.69	26.07
October	31	4,956	25.19	223	29.07	54.26
November	30	4,980	24.38	621	80.97	105.35
December	31	4,991	25.19	1,089	141.98	167.17
Total	365	59,639	296.61	6,846	892.56	1,189.17

1/ Daily baseload per customer	0.81272	* number of days in month.
2/ Use per degree day per customer	0.13038	* normal degree days.

12 months ended December 31, 2024 average customers	4,970
12 months ended December 31, 2022 normalized total use/customer	1,189.17
12 months ended December 31, 2024 normalized use	5,910,175

Montana-Dakota Utilities Co.
North Dakota - Gas
Rate 70 - First Through Meter Customers

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	23,442.1	22,502.4	21,984.1
February	23,862.0	23,013.8	21,867.2
March	21,590.9	21,756.5	22,316.5
April	22,268.5	21,879.8	22,036.9
May	18,688.5	19,869.6	18,770.9
June	15,824.1	16,988.9	15,788.9
July	12,277.3	12,696.5	12,884.3
August	12,402.6	12,517.1	11,931.6
September	12,885.4	13,461.2	11,949.4
October	15,010.1	14,149.2	12,712.6
November	20,158.6	17,963.5	17,335.5
December	21,429.7	20,025.2	19,309.9
Total	219,839.8	216,823.7	208,887.8

Rate 92 - Small Firm Propane

Month	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cust
Jan-20	67	2,451.4	1,254	31	36.6	40.45161	1.18026
Feb-20	66	1,872.4	1,221	29	28.4	42.10345	0.97827
Mar-20	68	1,795.3	885	31	26.4	28.54839	0.85166
Apr-20	66	1,253.0	841	30	19	28.03333	0.63283
May-20	66	511.0	435	31	7.7	14.03226	0.24976
Jun-20	66	231.0	108	30	3.5	3.60000	0.11667
Jul-20	66	176.9	10	31	2.7	0.32258	0.08646
Aug-20	67	175.7	0	31	2.6	0.00000	0.08459
Sep-20	67	206.9	68	30	3.1	2.26667	0.10294
Oct-20	67	520.6	253	31	7.8	8.16129	0.25065
Nov-20	67	1,240.2	801	30	18.5	26.70000	0.61701
Dec-20	67	1,594.4	816	31	23.8	26.32258	0.76765
Jan-21	67	1,796.6	1,048	31	26.8	33.80645	0.865
Feb-21	67	2,560.8	1,289	28	38.2	46.03571	1.36503
Mar-21	68	1,437.8	992	31	21.1	32.00000	0.68207
Apr-21	67	1,046.7	663	30	15.6	22.10000	0.52075
May-21	67	503.1	447	31	7.5	14.41935	0.24222
Jun-21	65	281.7	131	30	4.3	4.36667	0.14446
Jul-21	65	158.6	5	31	2.4	0.16129	0.07871
Aug-21	67	163.8	1	31	2.4	0.03226	0.07886
Sep-21	64	154.0	21	30	2.4	0.70000	0.08021
Oct-21	64	310.0	140	31	4.8	4.51613	0.15625
Nov-21	63	868.6	583	30	13.8	19.43333	0.45958
Dec-21	65	1,609.3	876	31	24.8	28.25806	0.79866
Jan-22	66	2,434.9	1,472	31	36.9	47.48387	1.19008
Feb-22	65	1,620.3	1,004	28	24.9	35.85714	0.89027
Mar-22	65	1,941.4	1,199	31	29.9	38.67742	0.96347
Apr-22	65	1,107.7	720	30	17	24.00000	0.56805
May-22	66	577.9	526	31	8.8	16.96774	0.28245
Jun-22	66	282.0	155	30	4.3	5.16667	0.14242
Jul-22	65	150.9	11	31	2.3	0.35484	0.07489
Aug-22	65	197.5	3	31	3	0.09677	0.09801
Sep-22	62	149.3	28	30	2.4	0.93333	0.08027
Oct-22	62	377.2	196	31	6.1	6.32258	0.19625
Nov-22	65	1,231.2	664	30	18.9	22.13333	0.63138
Dec-22	65	2,140.5	1,297	31	32.9	41.83871	1.06228

Slope	Intercept	R2
0.02452	**0.03429**	**0.95919**

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

MONTANA-DAKOTA UTILITIES CO.
NORTH DAKOTA GAS UTILITY
Small Firm Propane Weather Normalization
Twelve Months Ended December 31, 2022

Rate 92 - Small Firm Propane	Days in Month	Customers	Baseload/ Customer 1/	Normal Degree Days	Normalized Heating Use/ Customer 2/	Normalized Total Use/ Customer
January	31	66	1.06	1,338	32.81	33.87
February	28	65	0.96	1,098	26.92	27.88
March	31	65	1.06	1,146	28.10	29.16
April	30	65	1.03	673	16.50	17.53
May	31	66	1.06	363	8.90	9.96
June	30	66	1.03	84	2.06	3.09
July	31	65	1.06	0	0.00	1.06
August	31	65	1.06	0	0.00	1.06
September	30	62	1.03	18	0.44	1.47
October	31	62	1.06	243	5.96	7.02
November	30	65	1.03	623	15.28	16.31
December	31	65	1.06	1,042	25.55	26.61
Total	365	777	12.50	6,628	162.52	175.02

1/ Daily baseload per customer 0.03429 * number of days in month.
2/ Use per degree day per customer 0.02452 * normal degree days.

12 months ended December 31, 2022 average customers	65
12 months ended December 31, 2022 normalized total use/customer	175.02
12 months ended December 31, 2022 normalized use	11,376

Rate 92 - Small Firm Propane Customer Growth

	Average Customers	% Increase
2019	67	
2020	67	0.00%
2021	66	-1.49%
2022	65	-1.52%
		-1.00%

**use average 2022 for projected customers

MONTANA-DAKOTA UTILITIES CO.
NORTH DAKOTA GAS UTILITY
Small Firm Propane Weather Normalization
Projected Twelve Months Ended December 31, 2023

Rate 92 - Small Firm Propane	Days in Month	Customers	Baseload/ Customer 1/	Normal Degree Days	Normalized Heating Use/ Customer 2/	Normalized Total Use/ Customer
January	31	66	1.06	1,338	32.81	33.87
February	28	65	0.96	1,098	26.92	27.88
March	31	65	1.06	1,146	28.10	29.16
April	30	65	1.03	673	16.50	17.53
May	31	66	1.06	363	8.90	9.96
June	30	66	1.03	84	2.06	3.09
July	31	65	1.06	0	0.00	1.06
August	31	65	1.06	0	0.00	1.06
September	30	62	1.03	18	0.44	1.47
October	31	62	1.06	243	5.96	7.02
November	30	65	1.03	623	15.28	16.31
December	31	65	1.06	1,042	25.55	26.61
Total	365	777	12.50	6,628	162.52	175.02

1/ Daily baseload per customer 0.03429 * number of days in month.
2/ Use per degree day per customer 0.02452 * normal degree days.

12 months ended December 31, 2023 average customers	65
12 months ended December 31, 2022 normalized total use/customer	175.02
12 months ended December 31, 2023 normalized use	11,376

MONTANA-DAKOTA UTILITIES CO.
NORTH DAKOTA GAS UTILITY
Small Firm Propane Weather Normalization
Projected Twelve Months Ended December 31, 2024

Rate 92 - Small Firm Propane	Days in Month	Customers	Baseload/ Customer 1/	Normal Degree Days	Normalized Heating Use/ Customer 2/	Normalized Total Use/ Customer
January	31	66	1.06	1,338	32.81	33.87
February	28	65	0.96	1,098	26.92	27.88
March	31	65	1.06	1,146	28.10	29.16
April	30	65	1.03	673	16.50	17.53
May	31	66	1.06	363	8.90	9.96
June	30	66	1.03	84	2.06	3.09
July	31	65	1.06	0	0.00	1.06
August	31	65	1.06	0	0.00	1.06
September	30	62	1.03	18	0.44	1.47
October	31	62	1.06	243	5.96	7.02
November	30	65	1.03	623	15.28	16.31
December	31	65	1.06	1,042	25.55	26.61
Total	365	777	12.50	6,628	162.52	175.02

1/ Daily baseload per customer	0.03429	* number of days in month.
2/ Use per degree day per customer	0.02452	* normal degree days.

12 months ended December 31, 2024 average customers	65
12 months ended December 31, 2022 normalized total use/customer	175.02
12 months ended December 31, 2024 normalized use	11,376

Rate 92 - Large Firm Propane

Month	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cust
Jan-20	7	2,123.8	1,254	31	303.4	40.45161	9.7871
Feb-20	7	1,673.1	1,221	29	239	42.10345	8.24187
Mar-20	7	1,650.7	885	31	235.8	28.54839	7.60691
Apr-20	7	1,320.0	841	30	188.6	28.03333	6.28571
May-20	7	835.7	435	31	119.4	14.03226	3.85115
Jun-20	7	666.9	108	30	95.3	3.60000	3.17571
Jul-20	7	477.5	10	31	68.2	0.32258	2.20046
Aug-20	7	427.7	0	31	61.1	0.00000	1.97097
Sep-20	7	626.3	68	30	89.5	2.26667	2.98238
Oct-20	7	895.1	253	31	127.9	8.16129	4.12488
Nov-20	7	1,266.5	801	30	180.9	26.70000	6.03095
Dec-20	7	1,527.1	816	31	218.2	26.32258	7.03733
Jan-21	7	1,615.5	1,048	31	230.8	33.80645	7.4447
Feb-21	7	2,117.4	1,289	28	302.5	46.03571	10.80306
Mar-21	7	1,514.0	992	31	216.3	32.00000	6.97696
Apr-21	7	1,131.8	663	30	161.7	22.10000	5.38952
May-21	7	763.0	447	31	109	14.41935	3.51613
Jun-21	7	630.8	131	30	90.1	4.36667	3.00381
Jul-21	7	445.9	5	31	63.7	0.16129	2.05484
Aug-21	7	402.5	1	31	57.5	0.03226	1.85484
Sep-21	7	309.2	21	30	44.2	0.70000	1.47238
Oct-21	7	633.1	140	31	90.4	4.51613	2.91751
Nov-21	8	1,060.2	583	30	132.5	19.43333	4.4175
Dec-21	8	1,868.0	876	31	233.5	28.25806	7.53226
Jan-22	8	2,779.5	1,472	31	347.4	47.48387	11.20766
Feb-22	8	2,094.7	1,004	28	261.8	35.85714	9.35134
Mar-22	8	2,823.1	1,199	31	352.9	38.67742	11.38347
Apr-22	8	1,882.9	720	30	235.4	24.00000	7.84542
May-22	8	1,204.1	526	31	150.5	16.96774	4.85524
Jun-22	8	587.0	155	30	73.4	5.16667	2.44583
Jul-22	8	404.2	11	31	50.5	0.35484	1.62984
Aug-22	8	401.4	3	31	50.2	0.09677	1.61855
Sep-22	8	329.5	28	30	41.2	0.93333	1.37292
Oct-22	8	636.5	196	31	79.6	6.32258	2.56653
Nov-22	9	1,814.5	664	30	201.6	22.13333	6.72037
Dec-22	9	2,777.7	1,297	31	308.6	41.83871	9.95591

Slope	Intercept	R2
0.19212	**1.76785**	**0.94139**

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

MONTANA-DAKOTA UTILITIES CO.
NORTH DAKOTA GAS UTILITY
Large Firm Propane Weather Normalization
Twelve Months Ended December 31, 2022

Rate 92 - Large Firm Propane	Days in Month	Customers	Baseload/ Customer 1/	Normal Degree Days	Normalized Heating Use/ Customer 2/	Normalized Total Use/ Customer
January	31	8	54.80	1,338	257.06	311.86
February	28	8	49.50	1,098	210.95	260.45
March	31	8	54.80	1,146	220.17	274.97
April	30	8	53.04	673	129.30	182.34
May	31	8	54.80	363	69.74	124.54
June	30	8	53.04	84	16.14	69.18
July	31	8	54.80	0	0.00	54.80
August	31	8	54.80	0	0.00	54.80
September	30	8	53.04	18	3.46	56.50
October	31	8	54.80	243	46.69	101.49
November	30	9	53.04	623	119.69	172.73
December	31	9	54.80	1,042	200.19	254.99
Total	365	98	645.26	6,628	1,273.39	1,918.65

1/ Daily baseload per customer 1.76785 * number of days in month.
2/ Use per degree day per customer 0.19212 * normal degree days.

12 months ended December 31, 2022 average customers	8
12 months ended December 31, 2022 normalized total use/customer	1,918.65
12 months ended December 31, 2022 normalized use	15,349

Rate 92 - Large Firm Propane Customer Growth

	Average Customers	% Increase
2019	7	
2020	7	0.00%
2021	7	0.00%
2022	8	14.29%
		4.76%

**use 9 customers per months for 2023 and 2024

	2022 Customers		2023 Customers	2024 Customers
January	8	8.16%	9	9
February	8	8.16%	9	9
March	8	8.16%	9	9
April	8	8.16%	9	9
May	8	8.16%	9	9
June	8	8.16%	9	9
July	8	8.16%	9	9
August	8	8.16%	9	9
September	8	8.16%	9	9
October	8	8.16%	9	9
November	9	9.18%	9	9
December	9	9.22%	9	9
	98	100.00%	108	108
Average	**8**		**9**	**9**

MONTANA-DAKOTA UTILITIES CO.
NORTH DAKOTA GAS UTILITY
Large Firm Propane Weather Normalization
Projected Twelve Months Ended December 31, 2023

Rate 92 - Large Firm Propane	Days in Month	Customers	Baseload/ Customer 1/	Normal Degree Days	Normalized Heating Use/ Customer 2/	Normalized Total Use/ Customer
January	31	9	54.80	1,338	257.06	311.86
February	28	9	49.50	1,098	210.95	260.45
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April	30	9	53.04	673	129.30	182.34
May	31	9	54.80	363	69.74	124.54
June	30	9	53.04	84	16.14	69.18
July	31	9	54.80	0	0.00	54.80
August	31	9	54.80	0	0.00	54.80
September	30	9	53.04	18	3.46	56.50
October	31	9	54.80	243	46.69	101.49
November	30	9	53.04	623	119.69	172.73
December	31	9	54.80	1,042	200.19	254.99
Total	365	108	645.26	6,628	1,273.39	1,918.65

1/ Daily baseload per customer 1.76785 * number of days in month.
2/ Use per degree day per customer 0.19212 * normal degree days.

12 months ended December 31, 2023 average customers	9
12 months ended December 31, 2022 normalized total use/customer	1,918.65
12 months ended December 31, 2023 normalized use	17,268

MONTANA-DAKOTA UTILITIES CO.
NORTH DAKOTA GAS UTILITY
Large Firm Propane Weather Normalization
Projected Twelve Months Ended December 31, 2024

Rate 92 - Large Firm Propane	Days in Month	Customers	Baseload/ Customer 1/	Normal Degree Days	Normalized Heating Use/ Customer 2/	Normalized Total Use/ Customer
January	31	9	54.80	1,338	257.06	311.86
February	28	9	49.50	1,098	210.95	260.45
March	31	9	54.80	1,146	220.17	274.97
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May	31	9	54.80	363	69.74	124.54
June	30	9	53.04	84	16.14	69.18
July	31	9	54.80	0	0.00	54.80
August	31	9	54.80	0	0.00	54.80
September	30	9	53.04	18	3.46	56.50
October	31	9	54.80	243	46.69	101.49
November	30	9	53.04	623	119.69	172.73
December	31	9	54.80	1,042	200.19	254.99
Total	365	108	645.26	6,628	1,273.39	1,918.65

1/ Daily baseload per customer 1.76785 * number of days in month.
2/ Use per degree day per customer 0.19212 * normal degree days.

12 months ended December 31, 2024 average customers	9
12 months ended December 31, 2022 normalized total use/customer	1,918.65
12 months ended December 31, 2024 normalized use	17,268

North Dakota Gas 2022
Optional Seasonal
Rate 72
Normalized Volumes

	Per Books 2022	Normalized 1/	Projected 2/	Difference - Projected to Per Books	Notes:
Non-Heat Sensitive					
Optional Seasonal Small	1,012.1	1,439	1,012	(0.1)	Per books
Optional Seasonal Large	12,925.6	11,940	12,926	0.4	Per books
Total Non-Heat Sensitive	**13,937.7**	**13,379.0**	**13,938.0**	**0.3**	

1/ Customers volumes are three year averages.

2/ Projected volumes reflect per books 2022.

Montana-Dakota Utilities Co.
North Dakota - Gas
Rate 72 Customers - Optional Seasonal
Non-Heat Customers

Normalized Volumes
Customer ID
Optional Seasonal - Small

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	0.0	0.0	0.1
February	0.3	0.0	0.0
March	0.2	0.0	0.0
April	0.8	1.1	0.0
May	19.7	62.2	5.3
June	297.4	330.4	55.2
July	599.8	654.7	325.4
August	493.0	598.8	409.6
September	57.2	185.8	189.5
October	1.5	0.8	27.0
November	0.1	0.0	0.0
December	0.0	0.0	0.0
Total	1,470.0	1,833.8	1,012.1
	3 year average (normalized)		**1,439**

Normalized Volumes
Customer ID
Optional Seasonal - Large

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	968.5	732.3	941.8
February	800.2	693.4	753.8
March	762.9	895.8	839.8
April	620.5	621.8	596.8
May	478.0	555.6	582.4
June	1,454.3	1,649.7	1,200.2
July	2,095.5	2,269.8	2,645.2
August	1,399.2	1,901.6	2,625.7
September	1,019.5	886.4	1,088.8
October	377.2	318.4	280.5
November	548.9	435.6	492.6
December	731.8	676.8	878.0
Total	11,256.5	11,637.2	12,925.6
	3 year average (normalized)		**11,940**

North Dakota Gas 2022
Contracted Demand
Rate 74
Normalized Volumes

	Per Books 2022	Normalized 1/	Projected 1/	Difference - Projected to Per Books	Notes:
Contracted Demand:					
Contract Demand - Small	98.6	99	99	0.4	Per books
Contract Demand - Large:					
Rate 74-1	7,311.7	7,596	7,596	284.3	3 year average
Rate 74-2	263.3	241	241	(22.3)	2 year average
Rate 74-3	85,261.6	81,891	81,891	(3,370.6)	3 year average
Rate 74-4	121,560.8	115,788	115,788	(5,772.8)	3 year average
Small Use Customers	302.8	303	303	0.2	3 year average
Total Contract Demand - Large:	214,700.2	205,819	205,819	(8,881.2)	
Total Contracted	**214,798.8**	**205,918.0**	**205,918.0**	**(8,880.8)**	

1/ Small customers reflect per books. Large customers reflect two three year averages.

Montana-Dakota Utilities Co.
North Dakota - Gas
Rate 74 Customers - Large Contract Demand
Non-Heat Customers

Normalized Volumes
Customer ID
Rate 74-1

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	1,122.5	732.9	884.7
February	1,094.0	647.8	887.3
March	1,112.6	885.5	904.7
April	888.6	551.3	633.9
May	766.7	478.7	628.1
June	735.8	472.1	504.6
July	595.0	360.3	405.9
August	527.0	403.4	441.4
September	551.5	288.9	381.9
October	606.1	352.7	426.0
November	634.2	377.7	444.4
December	678.8	611.9	768.8
Total	9,312.8	6,163.2	7,311.7
	3 year average (normalized)		**7,596**

Normalized Volumes
Customer ID
Rate 74-2

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	0.0	34.1	54.6
February	0.0	43.7	41.2
March	0.0	46.2	48.7
April	0.0	17.2	16.6
May	2.7	10.3	16.9
June	9.2	5.1	11.3
July	3.0	6.2	5.9
August	5.0	2.6	6.2
September	5.4	6.0	3.3
October	7.0	6.4	3.8
November	19.3	12.3	11.6
December	31.2	29.4	43.2
Total	82.8	219.5	263.3
2 year (2021 & 2022) average (normalized)			**241**

Montana-Dakota Utilities Co.
North Dakota - Gas
Rate 74 Customers - Large Contract Demand
Non-Heat Customers

Normalized Volumes
Customer ID
Rate 74-3

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	8,771.5	8,777.4	9,712.0
February	8,371.5	7,774.7	9,911.4
March	8,881.9	9,783.7	10,095.0
April	7,202.4	6,148.9	7,375.1
May	5,816.9	5,156.8	6,158.6
June	4,741.7	4,944.9	4,189.8
July	4,826.6	7,130.6	6,293.6
August	7,605.8	8,083.0	8,676.1
September	6,450.3	5,991.4	6,689.0
October	4,578.0	4,683.8	4,634.9
November	5,200.1	4,391.0	4,072.2
December	7,837.9	7,260.9	7,453.9
Total	80,284.6	80,127.1	85,261.6
	3 year average (normalized)		**81,891**

Normalized Volumes
Customer ID
Rate 74-4

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January		13,379.5	15,353.7
February	27,366.2	11,584.6	15,094.0
March	14,028.4	14,676.1	15,357.9
April	11,182.8	9,172.4	11,448.1
May	9,180.1	7,715.8	9,885.7
June	7,237.8	6,785.3	8,209.9
July	6,684.6	6,472.9	6,621.5
August	7,156.6	8,617.8	8,427.7
September	6,968.8	6,928.4	6,608.2
October	6,184.2	5,754.4	5,822.5
November	8,391.2	6,144.0	6,383.3
December	12,522.1	11,667.9	12,348.3
Total	116,902.8	108,899.1	121,560.8
	3 year average (normalized)		**115,788**

Rate 65 - Wahpeton Firm General

Month	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cust
Jan-20	412	24,709.9	1,381	31	60	44.54839	1.93469
Feb-20	409	21,167.9	1,499	29	51.8	51.68966	1.78466
Mar-20	410	19,987.9	1,104	31	48.8	35.61290	1.57261
Apr-20	410	14,928.0	794	30	36.4	26.46667	1.21366
May-20	408	7,815.9	442	31	19.2	14.25806	0.61796
Jun-20	409	5,149.6	76	30	12.6	2.53333	0.41969
Jul-20	408	4,244.0	1	31	10.4	0.03226	0.33555
Aug-20	406	3,473.6	0	31	8.6	0.00000	0.27599
Sep-20	408	4,373.3	56	30	10.7	1.86667	0.3573
Oct-20	409	6,114.9	237	31	15	7.64516	0.48229
Nov-20	411	11,677.5	779	30	28.4	25.96667	0.94708
Dec-20	413	17,929.5	889	31	43.4	28.67742	1.40041
Jan-21	413	20,616.9	1,371	31	49.9	44.22581	1.61032
Feb-21	415	22,652.2	1,388	28	54.6	49.57143	1.94941
Mar-21	416	22,158.8	1,113	31	53.3	35.90323	1.71827
Apr-21	414	12,816.1	650	30	31	21.66667	1.03189
May-21	415	9,674.1	434	31	23.3	14.00000	0.75197
Jun-21	416	5,656.2	78	30	13.6	2.60000	0.45322
Jul-21	415	3,970.4	7	31	9.6	0.22581	0.30862
Aug-21	416	3,732.6	0	31	9	0.00000	0.28944
Sep-21	418	4,012.2	5	30	9.6	0.16667	0.31995
Oct-21	416	4,477.8	92	31	10.8	2.96774	0.34722
Nov-21	417	8,958.0	512	30	21.5	17.06667	0.71607
Dec-21	418	19,038.8	1,000	31	45.5	32.25806	1.46927
Jan-22	415	26,484.3	1,558	31	63.8	50.25806	2.05863
Feb-22	416	26,830.0	1,445	28	64.5	51.60714	2.3034
Mar-22	418	28,007.5	1,349	31	67	43.51613	2.16141
Apr-22	416	16,074.6	765	30	38.6	25.50000	1.28803
May-22	416	12,064.1	381	31	29	12.29032	0.93549
Jun-22	416	5,988.7	61	30	14.4	2.03333	0.47986
Jul-22	415	3,704.2	0	31	8.9	0.00000	0.28793
Aug-22	415	3,670.6	0	31	8.8	0.00000	0.28532
Sep-22	415	3,613.5	20	30	8.7	0.66667	0.29024
Oct-22	416	5,314.1	224	31	12.8	7.22581	0.41207
Nov-22	416	9,901.2	623	30	23.8	20.76667	0.79337
Dec-22	416	21,977.7	1,227	31	52.8	39.58065	1.70423

Slope	Intercept	R2
0.03518	**0.28352**	**0.95761**

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

GREAT PLAINS NATURAL GAS CO.
NORTH DAKOTA GAS UTILITY
Wahpeton Firm General Weather Normalization
Twelve Months Ended December 31, 2022

Rate 65 - Wahpeton Firm General	Days in Month	Customers	Baseload/ Customer 1/	Normal Degree Days	Normalized Heating Use/ Customer 2/	Normalized Total Use/ Customer
January	31	415	8.79	1,405	49.43	58.22
February	28	416	7.94	1,305	45.91	53.85
March	31	418	8.79	1,222	42.99	51.78
April	30	416	8.51	632	22.23	30.74
May	31	416	8.79	256	9.01	17.80
June	30	416	8.51	21	0.74	9.25
July	31	415	8.79	0	0.00	8.79
August	31	415	8.79	0	0.00	8.79
September	30	415	8.51	12	0.42	8.93
October	31	416	8.79	216	7.60	16.39
November	30	416	8.51	655	23.04	31.55
December	31	416	8.79	1,122	39.47	48.26
Total	365	4,990	103.51	6,846	240.84	344.35

1/ Daily baseload per customer	0.28352	* number of days in month.
2/ Use per degree day per customer	0.03518	* normal degree days.

12 months ended December 31, 2022 average customers	416
12 months ended December 31, 2022 normalized total use/customer	344.35
12 months ended December 31, 2022 normalized use	143,250

Rate 65 - Firm General Wahpeton Customer Growth

	Average Customers	% Increase
2019	410	
2020	409	-0.24%
2021	416	1.71%
2022	416	0.00%
		0.49%

*2023 showing increased customers, apply growth

	2022 Customers		2023 Customers	2024 Customers
January	415	8.32%	417	419
February	416	8.34%	418	420
March	418	8.38%	420	422
April	416	8.34%	418	420
May	416	8.34%	418	420
June	416	8.34%	418	420
July	415	8.32%	417	419
August	415	8.32%	417	419
September	415	8.32%	417	419
October	416	8.34%	418	420
November	416	8.34%	418	420
December	416	8.30%	418	421
	4,990	100.00%	5,014	5,039
Average	**416**		**418**	**420**

GREAT PLAINS NATURAL GAS CO.
NORTH DAKOTA GAS UTILITY
Wahpeton Firm General Weather Normalization
Projected Twelve Months Ended December 31, 2023

Rate 65 - Wahpeton Firm General	Days in Month	Customers	Baseload/ Customer 1/	Normal Degree Days	Normalized Heating Use/ Customer 2/	Normalized Total Use/ Customer
January	31	417	8.79	1,405	49.43	58.22
February	28	418	7.94	1,305	45.91	53.85
March	31	420	8.79	1,222	42.99	51.78
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May	31	418	8.79	256	9.01	17.80
June	30	418	8.51	21	0.74	9.25
July	31	417	8.79	0	0.00	8.79
August	31	417	8.79	0	0.00	8.79
September	30	417	8.51	12	0.42	8.93
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November	30	418	8.51	655	23.04	31.55
December	31	418	8.79	1,122	39.47	48.26
Total	365	5,014	103.51	6,846	240.84	344.35

1/ Daily baseload per customer	0.28352	* number of days in month.
2/ Use per degree day per customer	0.03518	* normal degree days.

12 months ended December 31, 2023 average customers	418
12 months ended December 31, 2022 normalized total use/customer	344.35
12 months ended December 31, 2023 normalized use	143,938

GREAT PLAINS NATURAL GAS CO.
NORTH DAKOTA GAS UTILITY
Wahpeton Firm General Weather Normalization
Projected Twelve Months Ended December 31, 2024

Rate 65 - Wahpeton Firm General	Days in Month	Customers	Baseload/ Customer 1/	Normal Degree Days	Normalized Heating Use/ Customer 2/	Normalized Total Use/ Customer
January	31	419	8.79	1,405	49.43	58.22
February	28	420	7.94	1,305	45.91	53.85
March	31	422	8.79	1,222	42.99	51.78
April	30	420	8.51	632	22.23	30.74
May	31	420	8.79	256	9.01	17.80
June	30	420	8.51	21	0.74	9.25
July	31	419	8.79	0	0.00	8.79
August	31	419	8.79	0	0.00	8.79
September	30	419	8.51	12	0.42	8.93
October	31	420	8.79	216	7.60	16.39
November	30	420	8.51	655	23.04	31.55
December	31	421	8.79	1,122	39.47	48.26
Total	365	5,039	103.51	6,846	240.84	344.35

1/ Daily baseload per customer 0.28352 * number of days in month.
2/ Use per degree day per customer 0.03518 * normal degree days.

12 months ended December 31, 2024 average customers	420
12 months ended December 31, 2022 normalized total use/customer	344.35
12 months ended December 31, 2024 normalized use	144,627

North Dakota Gas 2022
Minot Air Force Base - Firm Service
Rate 64
Normalized Volumes

	Per Books 2022	Normalized 1/	Projected 2/	Difference - Projected to Per Books	Notes:
Non-Heat Sensitive					
Cavalier Par - Firm 643	15,307.1	12,332	12,332	(2,975.1)	3 year average
Cavalier Par - Firm 644	23,614.7	23,946	23,946	331.3	3 year average
Total Non-Heat Sensitive	**38,921.8**	**36,278.0**	**36,278.0**	**(2,643.8)**	
Heat Sensitive					
Minot Pro Shop	973.2	804	804	(169.2)	Normalized Volumes
Total Volumes:	**39,895.0**	**37,082.0**	**37,082.0**	**(2,813.0)**	

1/ Non heat sensitive customers volumes are three year averages. Heat sensitive customers are normalized volumes calculated through a regression analysis.

2/ Projected volumes reflect normalized volumesd.

Montana-Dakota Utilities Co.
North Dakota - Gas
Rate 64 Customers - Firm
Non-Heat Customers

Normalized Volumes
Customer ID
Cavalier PAR - 643

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	1,700.0	1,899.9	2,819.8
February	1,672.0	1,846.5	2,825.5
March	1,698.0	2,675.1	3,031.2
April	1,204.0	1,169.7	1,885.2
May	870.7	871.6	1,455.2
June	488.8	412.9	431.5
July	139.4	78.9	136.2
August	76.3	79.2	90.2
September	95.0	86.3	70.9
October	237.6	116.1	188.8
November	793.7	472.1	642.3
December	1,497.5	1,508.0	1,730.3
Total	10,473.0	11,216.3	15,307.1
	3 year average (normalized)		**12,332**

Normalized Volumes
Customer ID
Cavalier PAR - 644

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	2,710.3	2,673.3	2,579.9
February	2,860.8	2,783.9	2,719.6
March	2,663.1	2,329.0	2,448.1
April	2,744.6	2,346.6	2,545.7
May	2,518.4	1,500.0	1,500.0
June	2,317.2	1,544.8	1,546.1
July	2,402.2	1,464.7	1,485.9
August	(1,272.5)	1,442.2	1,525.4
September	1,550.0	1,510.5	1,528.1
October	1,500.0	1,481.8	1,083.7
November	2,296.8	2,064.7	2,137.1
December	2,404.0	2,387.7	2,515.1
Total	24,694.9	23,529.2	23,614.7
	3 year average (normalized)		**23,946**

Rate 64 - MAFB Pro Shop

Month	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cust
Jan-20	1	149.9	1,352	31	149.9	43.61290	4.83548
Feb-20	1	107.5	1,314	29	107.5	45.31034	3.7069
Mar-20	1	98.8	921	31	98.8	29.70968	3.1871
Apr-20	1	73.0	851	30	73	28.36667	2.43333
May-20	1	35.3	419	31	35.3	13.51613	1.13871
Jun-20	1	14.0	87	30	14	2.90000	0.46667
Jul-20	1	1.9	7	31	1.9	0.22581	0.06129
Aug-20	1	1.5	0	31	1.5	0.00000	0.04839
Sep-20	1	16.8	53	30	16.8	1.76667	0.56
Oct-20	1	45.8	230	31	45.8	7.41935	1.47742
Nov-20	1	75.9	772	30	75.9	25.73333	2.53
Dec-20	1	97.9	843	31	97.9	27.19355	3.15806
Jan-21	1	117.1	1,109	31	117.1	35.77419	3.77742
Feb-21	1	149.5	1,389	28	149.5	49.60714	5.33929
Mar-21	1	74.6	1,053	31	74.6	33.96774	2.40645
Apr-21	1	69.9	637	30	69.9	21.23333	2.33
May-21	1	38.2	404	31	38.2	13.03226	1.23226
Jun-21	1	18.0	99	30	18	3.30000	0.6
Jul-21	1	1.6	2	31	1.6	0.06452	0.05161
Aug-21	1	1.5	1	31	1.5	0.03226	0.04839
Sep-21	1	10.1	12	30	10.1	0.40000	0.33667
Oct-21	1	28.7	108	31	28.7	3.48387	0.92581
Nov-21	1	76.9	538	30	76.9	17.93333	2.56333
Dec-21	1	137.8	924	31	137.8	29.80645	4.44516
Jan-22	1	213.2	1,616	31	213.2	52.12903	6.87742
Feb-22	1	165.9	1,213	28	165.9	43.32143	5.925
Mar-22	1	138.3	1,363	31	138.3	43.96774	4.46129
Apr-22	1	92.7	741	30	92.7	24.70000	3.09
May-22	1	63.0	503	31	63	16.22581	2.03226
Jun-22	1	15.3	90	30	15.3	3.00000	0.51
Jul-22	1	2.0	3	31	2	0.09677	0.06452
Aug-22	1	0.0	0	31	0	0.00000	0
Sep-22	1	4.7	16	30	4.7	0.53333	0.15667
Oct-22	1	37.2	179	31	37.2	5.77419	1.2
Nov-22	1	97.9	623	30	97.9	20.76667	3.26333
Dec-22	1	143.0	1,274	31	143	41.09677	4.6129

Slope	Intercept	R2
0.10616	**0.19516**	**0.91819**

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

MONTANA-DAKOTA UTILITIES CO.
NORTH DAKOTA GAS UTILITY
MAFB - Pro Shop - Gas Weather Normalization
Twelve Months Ended December 31, 2022

Rate 64 - Minot AFB Pro Shop	Days in Month	Customers	Baseload/ Customer 1/	Normal Degree Days	Normalized Heating Use/ Customer 2/	Normalized Total Use/ Customer
January	31	1	6.05	1,440	152.87	158.92
February	28	1	5.46	1,203	127.71	133.17
March	31	1	6.05	1,231	130.68	136.73
April	30	1	5.85	702	74.52	80.37
May	31	1	6.05	322	34.18	40.23
June	30	1	5.85	52	5.52	11.37
July	31	1	6.05	0	0.00	6.05
August	31	1	6.05	0	0.00	6.05
September	30	1	5.85	14	1.49	7.34
October	31	1	6.05	218	23.14	29.19
November	30	1	5.85	621	65.93	71.78
December	31	1	6.05	1,095	116.25	122.30
Total	365	12	71.21	6,898	732.29	803.50

1/ Daily baseload per customer 0.19516 * number of days in month.
2/ Use per degree day per customer 0.10616 * normal degree days.

12 months ended December 31, 2022 average customers	1
12 months ended December 31, 2022 normalized total use/customer	803.50
12 months ended December 31, 2022 normalized use	804

North Dakota Gas 2022
Minot Air Force Base - Interruptible Service
Rate 64
Normalized Volumes

	Per Books 2022	Normalized 1/	Projected 2/	Difference - Projected to Per Books	Notes:
Non-Heat Sensitive					
Cavalier PAR - Firm 645	23,461.5	19,929	19,929	(3,532.5)	3 year average
Heat Sensitive					
Minot Air Force Base	516,722.4	378,032	378,032	(138,690.4)	Normalized Volumes
Total Volumes:	**540,183.9**	**397,961.0**	**397,961.0**	**(142,222.9)**	

1/ Non heat sensitive customer volumes is a three year average. Heat sensitive customers are normalized volumes calculated through a regression analysis.

2/ Projected volumes reflect normalized volumes.

Montana-Dakota Utilities Co.
North Dakota - Gas
Rate 64 Customers - Interruptibe
Non-Heat Customers

Normalized Volumes
Customer ID
Cavalier PAR - 645

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	267.2	835.1	893.6
February	474.5	779.3	475.4
March	468.7	1,511.0	292.7
April	673.4	203.6	129.9
May	1,192.4	1,136.5	3,827.0
June	488.5	3,076.7	4,816.0
July	3,560.3	2,944.5	3,978.1
August	5,589.1	1,713.9	3,943.0
September	3,040.4	3,324.5	1,593.1
October	2,816.6	857.2	687.0
November	85.1	659.7	445.5
December	110.6	515.7	2,380.2
Total	18,766.8	17,557.7	23,461.5
	3 year average (normalized)		**19,929**

Rate 64 - MAFB Interruptible Service

Month	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cust
Jan-20	1	58,508.3	1,352	31	58,508.3	43.61290	1887.36452
Feb-20	1	65,368.1	1,314	29	65,368.1	45.31034	2254.07241
Mar-20	1	53,031.2	921	31	53,031.2	29.70968	1710.68387
Apr-20	1	44,963.0	851	30	44,963.0	28.36667	1498.76667
May-20	1	34,291.9	419	31	34,291.9	13.51613	1106.19032
Jun-20	1	16,704.4	87	30	16,704.4	2.90000	556.81333
Jul-20	1	5,749.1	7	31	5,749.1	0.22581	185.45484
Aug-20	1	3,490.7	0	31	3,490.7	0.00000	112.60323
Sep-20	1	3,523.4	53	30	3,523.4	1.76667	117.44667
Oct-20	1	9,312.1	230	31	9,312.1	7.41935	300.39032
Nov-20	1	31,341.2	772	30	31,341.2	25.73333	1044.70667
Dec-20	1	41,870.8	843	31	41,870.8	27.19355	1350.67097
Jan-21	1	51,172.2	1,109	31	51,172.2	35.77419	1650.71613
Feb-21	1	54,772.7	1,389	28	54,772.7	49.60714	1956.16786
Mar-21	1	67,281.3	1,053	31	67,281.3	33.96774	2170.36452
Apr-21	1	35,027.4	637	30	35,027.4	21.23333	1167.58
May-21	1	28,589.7	404	31	28,589.7	13.03226	922.24839
Jun-21	1	15,406.4	99	30	15,406.4	3.30000	513.54667
Jul-21	1	5,265.0	2	31	5,265.0	0.06452	169.83871
Aug-21	1	4,726.2	1	31	4,726.2	0.03226	152.45806
Sep-21	1	5,803.5	12	30	5,803.5	0.40000	193.45
Oct-21	1	7,547.6	108	31	7,547.6	3.48387	243.47097
Nov-21	1	21,194.3	538	30	21,194.3	17.93333	706.47667
Dec-21	1	37,572.8	924	31	37,572.8	29.80645	1212.02581
Jan-22	1	59,282.5	1,616	31	59,282.5	52.12903	1912.33871
Feb-22	1	61,991.4	1,213	28	61,991.4	43.32143	2213.97857
Mar-22	1	66,482.0	1,363	31	66,482.0	43.96774	2144.58065
Apr-22	1	60,458.2	741	30	60,458.2	24.70000	2015.27333
May-22	1	48,145.0	503	31	48,145.0	16.22581	1553.06452
Jun-22	1	20,681.6	90	30	20,681.6	3.00000	689.38667
Jul-22	1	8,772.5	3	31	8,772.5	0.09677	282.98387
Aug-22	1	6,096.0	0	31	6,096.0	0.00000	196.64516
Sep-22	1	5,803.5	16	30	5,803.5	0.53333	193.45
Oct-22	1	8,707.8	179	31	8,707.8	5.77419	280.89677
Nov-22	1	27,963.0	623	30	27,963.0	20.76667	932.1
Dec-22	1	59,458.9	1,274	31	59,458.9	41.09677	1918.02903

Slope	Intercept	R2
40.86868	**263.34082**	**0.87678**

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

MONTANA-DAKOTA UTILITIES CO.
NORTH DAKOTA GAS UTILITY
MAFB -Interruptible Service - Gas Weather Normalization
Twelve Months Ended December 31, 2022

Rate 64 - Minot AFB	Days in Month	Customers	Baseload/ Customer 1/	Normal Degree Days	Normalized Heating Use/ Customer 2/	Normalized Total Use/ Customer
January	31	1	8,163.57	1,440	58,850.90	67,014.47
February	28	1	7,373.54	1,203	49,165.02	56,538.56
March	31	1	8,163.57	1,231	50,309.35	58,472.92
April	30	1	7,900.22	702	28,689.81	36,590.03
May	31	1	8,163.57	322	13,159.71	21,323.28
June	30	1	7,900.22	52	2,125.17	10,025.39
July	31	1	8,163.57	0	0.00	8,163.57
August	31	1	8,163.57	0	0.00	8,163.57
September	30	1	7,900.22	14	572.16	8,472.38
October	31	1	8,163.57	218	8,909.37	17,072.94
November	30	1	7,900.22	621	25,379.45	33,279.67
December	31	1	8,163.57	1,095	44,751.20	52,914.77
Total	365	12	96,119.41	6,898	281,912.14	378,031.55

1/ Daily baseload per customer 263.34082 * number of days in month.
2/ Use per degree day per customer 40.86868 * normal degree days.

12 months ended December 31, 2022 average customers	1
12 months ended December 31, 2022 normalized total use/customer	378,031.55
12 months ended December 31, 2022 normalized use	378,032

Montana-Dakota Utilities Co.
North Dakota Gas 2022
Small Interruptible
Rate 71
Normalized Volumes

	Per Books 2022	Restated 2022 1/	Normalized 2/	Projected 3/	Difference - Projected to Per Books	Notes:
Non-Heat Sensitive						
Rate 71 - 1	19.5	19.5	73	73	53.5	3 year average
Rate 71 - 2	18,861.2	18,861.2	16,924	16,924	(1,937.2)	3 year average
Rate 71 - 3	0.1	0.1	0	0	(0.1)	3 year average
Rate 71 - 4	44.5	44.5	33	33	(11.5)	3 year average
Rate 71 - 5	648.3	648.3	670	670	21.7	3 year average
Rate 71 - 6	1,716.0	1,716.0	1,363	1,363	(353.0)	3 year average
Rate 71 - 7	9,791.3	9,791.3	9,187	9,187	(604.3)	3 year average
Rate 71 - 8	18,234.0	18,234.0	16,117	16,117	(2,117.0)	2 year average
Rate 71 - 9	20,521.6	20,521.6	20,428	20,428	(93.6)	3 year average
Rate 71 - 10	7,128.6	7,128.6	7,203	7,203	74.4	3 year average
Rate 71 - 11	1,217.6	1,217.6	406	7,811	6,593.4	Estimated Use
Rate 71 - 12	28.8	28.8	10	10	(18.8)	3 year average
Rate 71 - 13	22,144.7	22,144.7	22,165	22,165	20.3	2 year average
Rate 71 - 14	761.8	761.8	826	826	64.2	2 year average
Rate 71 - 15	0.0	0.0	0	0	0.0	3 year average
Rate 71 - 16	17.3	17.3	9	9	(8.3)	3 year average
Rate 71 - 17	1,292.6	1,292.6	939	939	(353.6)	3 year average
Rate 71 - 18	20,558.2	20,558.2	22,487	22,487	1,928.8	3 year average
Rate 71 - 19	0.0	0.0	0	0	0.0	3 year average
Rate 71 - 20	0.0	0.0	0	0	0.0	3 year average
Rate 71 - 21	12.6	12.6	4	13	0.4	2022 Actual use
Rate 71 - 22	7,966.8	7,966.8	7,245	7,245	(721.8)	2 year average
Rate 71 - 23	59,400.8	59,400.8	53,435	53,435	(5,965.8)	2 year average
Rate 71 - 24	16.4	16.4	17	17	0.6	3 year average
Rate 71 - 25	11,290.0	11,290.0	11,113	11,113	(177.0)	3 year average
Rate 71 - 26	29,655.3	29,655.3	22,920	22,920	(6,735.3)	3 year average
Rate 71 - 27	2.1	2.1	13	13	10.9	3 year average
Rate 71 - 28	1,752.8	1,752.8	1,698	1,698	(54.8)	3 year average
Rate 71 - 29	6,647.0	6,647.0	5,694	5,694	(953.0)	3 year average
Rate 71 - 30	36.2	36.2	12	12	(24.2)	3 year average
Rate 71 - 31	3,790.5	3,790.5	3,522	3,522	(268.5)	3 year average
Rate 71 - 32	467.8	467.8	317	317	(150.8)	3 year average
Rate 71 - 33	704.0	704.0	524	524	(180.0)	2 year average
Rate 71 - 34	3,934.2	3,934.2	3,260	3,260	(674.2)	2 year average
Rate 71 - 35 4/	923.8	0.0	0	0	(923.8)	Grain dryer
Rate 71 - 36 4/	6,271.0	0.0	0	0	(6,271.0)	Grain dryer
Rate 71 - 37 4/	16.8	0.0	0	0	(16.8)	Grain dryer
Rate 71 - 38 4/	838.1	0.0	0	0	(838.1)	Grain dryer
Rate 71 - 39 4/	867.0	0.0	0	0	(867.0)	Grain dryer
Subtotal Non-Heat Sensitive	257,579.3	248,662.6	228,614	236,028	(21,551.3)	
No Longer Taking Service	7,623.1	7,623.1	0	0	(7,623.1)	
Total Non-Heat Sensitive	**265,202.4**	**256,285.7**	**228,614**	**236,028**	**(29,174.4)**	
Total Heat Sensitive	**299,576.2**	**306,738.7**	**272,335**	**272,335**	**(27,241.2)**	Normalized Volumes
Total Grain Drying 4/	**131,744.3**	**140,661.0**	**0**	**0**	**(131,744.3)**	Grain dryer
Total Volumes:	**696,522.9**	**703,685.4**	**500,949**	**508,363**	**(188,159.9)**	

1/ 2022 per books volumes restated to identify five non-heat sensitive customers as grain dryers, and to include the transfer of a former rate 81 customer into the total and normalized heat sensitive volumes.

2/ Non heat sensitive customers volumes are two or three year averages. Heat sensitive customers are normalized volumes calculated through a regression analysis.

3/ Projected volumes reflect normalized volumes unless otherwise noted.

4/ Grain drying customers are not included in projected volumes.

Montana-Dakota Utilities Co.
North Dakota - Gas
Rate 71 Customers - Small Interruptible
Non-Heat Customers

Normalized Volumes
Customer ID
Rate 71 - 1

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	0.0	0.0	0.0
February	134.3	0.0	0.0
March	0.0	57.7	0.0
April	0.0	4.3	0.0
May	0.0	0.0	0.0
June	0.0	0.0	0.0
July	0.0	1.8	0.0
August	0.0	0.0	0.0
September	0.0	0.0	0.0
October	0.0	0.0	0.0
November	0.0	0.0	0.0
December	0.0	0.0	19.5
Total	134.3	63.8	19.5
	3 year average (normalized)		**73**

Normalized Volumes
Customer ID
Rate 71 - 2

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	2,000.3	2,138.8	2,724.7
February	1,714.4	2,192.7	2,311.0
March	1,641.3	1,589.6	2,468.3
April	1,423.7	1,688.9	1,843.7
May	1,164.0	1,285.2	1,388.8
June	1,042.1	884.5	1,109.0
July	764.0	691.8	410.2
August	585.6	571.9	458.4
September	949.9	744.5	663.3
October	1,179.9	894.5	1,189.2
November	1,572.0	1,464.5	1,858.7
December	1,828.6	1,898.4	2,435.9
Total	15,865.8	16,045.3	18,861.2
	3 year average (normalized)		**16,924**

Montana-Dakota Utilities Co.
North Dakota - Gas
Rate 71 Customers - Small Interruptible
Non-Heat Customers

Normalized Volumes
Customer ID
Rate 71 - 3

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	0.0	0.0	0.0
February	0.0	0.0	0.0
March	0.0	0.0	0.0
April	0.0	0.0	0.1
May	0.0	0.0	0.0
June	0.0	0.0	0.0
July	0.0	0.0	0.0
August	0.0	0.0	0.0
September	0.0	0.0	0.0
October	0.0	0.0	0.0
November	0.0	0.0	0.0
December	0.0	0.0	0.0
Total	0.0	0.0	0.1
	3 year average (normalized)		**0**

Normalized Volumes
Customer ID
Rate 71 - 4

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	1.3	1.6	2.2
February	9.0	1.4	1.3
March	1.8	1.8	11.7
April	1.8	1.4	1.8
May	1.8	1.8	3.1
June	1.7	2.2	0.5
July	7.1	1.8	3.2
August	5.5	1.3	4.0
September	1.4	1.5	1.7
October	1.3	1.7	1.9
November	1.4	1.4	5.3
December	2.2	1.6	7.8
Total	36.3	19.5	44.5
	3 year average (normalized)		**33**

Montana-Dakota Utilities Co.
North Dakota - Gas
Rate 71 Customers - Small Interruptible
Non-Heat Customers

Normalized Volumes
Customer ID
Rate 71 - 5

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	152.3	24.4	110.4
February	118.9	4.2	97.7
March	115.1	0.0	73.2
April	166.5	84.5	33.9
May	42.1	86.6	26.0
June	12.3	3.3	2.1
July	0.0	0.0	0.0
August	0.0	0.0	0.0
September	0.0	0.0	0.0
October	0.0	0.0	0.0
November	139.5	109.1	82.3
December	142.9	159.4	222.7
Total	889.6	471.5	648.3
	3 year average (normalized)		**670**

Normalized Volumes
Customer ID
Rate 71 - 6

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	985.4	60.0	124.3
February	176.7	65.6	46.2
March	87.8	46.1	411.8
April	44.9	0.0	0.0
May	0.0	0.0	0.0
June	0.0	183.1	0.0
July	0.0	0.0	388.5
August	0.0	0.0	0.0
September	0.0	359.5	0.0
October	0.0	0.0	0.0
November	36.3	0.0	426.4
December	288.6	37.5	318.8
Total	1,619.7	751.8	1,716.0
	3 year average (normalized)		**1,363**

Montana-Dakota Utilities Co.
North Dakota - Gas
Rate 71 Customers - Small Interruptible
Non-Heat Customers

Normalized Volumes
Customer ID
Rate 71 - 7

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	1,373.1	1,027.8	1,162.5
February	2,044.9	1,781.5	2,012.7
March	1,835.9	2,338.5	2,252.3
April	1,143.7	1,200.5	1,450.7
May	885.5	716.6	985.8
June	264.4	182.8	216.8
July	39.3	31.6	25.6
August	3.5	17.4	19.8
September	29.0	17.5	24.6
October	114.4	75.8	83.1
November	597.8	185.0	368.9
December	1,019.6	844.6	1,188.5
Total	9,351.1	8,419.6	9,791.3
	3 year average (normalized)		**9,187**

Normalized Volumes
Customer ID
Rate 71 - 8

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	2,701.0	844.7	1,552.7
February	3,811.7	1,246.6	1,913.3
March	3,922.9	1,408.4	3,118.0
April	1,384.5	707.0	4,632.6
May	461.5	716.4	1,927.1
June	40.9	324.8	440.8
July	77.0	196.5	168.2
August	81.4	174.3	226.9
September	73.6	188.5	141.8
October	282.3	460.7	139.2
November	348.1	371.3	527.5
December	814.3	1,373.6	3,445.9
Total	13,999.2	8,012.8	18,234.0
	2 year (2020 & 2022) average (normalized)		**16,117**

Montana-Dakota Utilities Co.
North Dakota - Gas
Rate 71 Customers - Small Interruptible
Non-Heat Customers

Normalized Volumes
Customer ID
Rate 71 - 9

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	3,988.7	3,427.7	4,353.3
February	2,994.4	3,181.8	3,749.5
March	2,980.1	4,741.8	5,353.9
April	2,190.4	2,980.7	2,609.7
May	1,120.6	1,567.4	1,994.4
June	524.7	1,100.5	568.8
July	22.9	683.0	53.9
August	0.0	337.7	0.0
September	53.5	369.0	536.3
October	578.4	336.3	671.9
November	2,243.1	1,129.8	79.5
December	1,935.4	2,275.4	550.4
Total	18,632.2	22,131.1	20,521.6
	3 year average (normalized)		**20,428**

Normalized Volumes
Customer ID
Rate 71 - 10

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	777.2	787.6	846.5
February	792.1	697.0	840.6
March	635.0	625.1	680.2
April	646.0	583.4	593.7
May	559.7	304.3	541.9
June	423.5	436.6	383.6
July	503.2	399.5	397.1
August	443.0	494.8	413.5
September	511.0	554.7	540.3
October	597.7	670.7	610.1
November	867.8	635.1	627.3
December	748.2	788.0	653.8
Total	7,504.4	6,976.8	7,128.6
	3 year average (normalized)		**7,203**

Montana-Dakota Utilities Co.
North Dakota - Gas
Rate 71 Customers - Small Interruptible
Non-Heat Customers

Normalized Volumes
Customer ID
Rate 71 - 11

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	0.0	0.0	0.0
February	0.0	0.0	0.0
March	0.0	0.0	0.0
April	0.0	0.0	0.0
May	0.0	0.0	0.0
June	0.0	0.0	0.0
July	0.0	0.0	0.0
August	0.0	0.0	0.0
September	0.0	0.0	0.0
October	0.0	0.0	2.3
November	0.0	0.0	70.4
December	0.0	0.0	1,144.9
Total	0.0	0.0	1,217.6

3 year average (normalized)	**406**
Estimated Use (projected)	**7,811**

Normalized Volumes
Customer ID
Rate 71 - 12

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	0.0	0.0	0.0
February	0.0	0.0	0.0
March	0.0	0.0	0.0
April	0.1	0.0	0.0
May	0.0	0.0	28.8
June	0.0	0.0	0.0
July	0.0	0.0	0.0
August	0.0	0.0	0.0
September	0.0	0.0	0.0
October	0.1	0.0	0.0
November	0.0	0.0	0.0
December	0.0	0.0	0.0
Total	0.2	0.0	28.8

3 year average (normalized)	**10**

Montana-Dakota Utilities Co.
North Dakota - Gas
Rate 71 Customers - Small Interruptible
Non-Heat Customers

Normalized Volumes
Customer ID
Rate 71 - 13

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	0.0	752.1	1,840.1
February	0.0	952.1	1,326.0
March	0.0	1,239.0	1,765.6
April	0.0	1,268.5	2,652.0
May	0.0	2,182.6	1,184.2
June	178.3	2,222.3	2,458.2
July	144.2	1,701.2	1,266.3
August	305.9	2,322.1	1,716.4
September	410.5	3,042.8	2,109.6
October	800.9	2,166.8	2,086.2
November	1,057.9	1,817.8	1,977.8
December	739.0	2,517.0	1,762.3
Total	3,636.7	22,184.3	22,144.7

2 year (2021 & 2022) average (normalized) **22,165**

Normalized Volumes
Customer ID
Rate 71 - 14

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	4.7	55.0	37.0
February	15.3	91.2	110.2
March	21.2	188.2	34.3
April	32.1	58.0	163.3
May	23.5	43.9	38.7
June	5.1	111.3	42.0
July	2.3	57.5	27.3
August	18.1	79.5	70.9
September	22.3	100.9	62.5
October	42.6	40.5	66.2
November	16.5	29.2	49.4
December	18.0	35.5	60.0
Total	221.7	890.7	761.8

2 year (2021 & 2022) average (normalized) **826**

Montana-Dakota Utilities Co.
North Dakota - Gas
Rate 71 Customers - Small Interruptible
Non-Heat Customers

Normalized Volumes
Customer ID
Rate 71 - 15

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	0.0	0.0	0.0
February	0.0	0.0	0.0
March	0.0	0.0	0.0
April	0.0	0.0	0.0
May	0.0	0.0	0.0
June	0.0	0.0	0.0
July	0.0	0.0	0.0
August	0.0	0.0	0.0
September	0.0	0.0	0.0
October	0.0	0.0	0.0
November	0.0	0.0	0.0
December	0.0	0.0	0.0
Total	0.0	0.0	0.0
	3 year average (normalized)		**0**

Normalized Volumes
Customer ID
Rate 71 - 16

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	0.5	0.3	0.5
February	0.4	0.3	0.4
March	0.6	0.1	0.3
April	0.4	1.6	1.9
May	0.4	0.5	9.7
June	0.5	1.6	0.4
July	0.5	0.6	0.6
August	0.0	0.4	0.6
September	0.1	0.5	0.5
October	0.0	0.5	0.5
November	0.4	0.4	1.5
December	0.0	0.5	0.4
Total	3.8	7.3	17.3
	3 year average (normalized)		**9**

Montana-Dakota Utilities Co.
North Dakota - Gas
Rate 71 Customers - Small Interruptible
Non-Heat Customers

Normalized Volumes
Customer ID
Rate 71 - 17

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	20.9	98.5	148.9
February	73.8	54.2	144.7
March	74.8	67.1	120.7
April	65.1	84.6	135.2
May	56.1	38.3	85.5
June	61.8	40.0	90.1
July	45.4	47.2	125.8
August	45.9	40.9	87.2
September	54.3	75.2	96.5
October	55.3	60.6	75.1
November	69.1	94.0	79.6
December	87.8	114.6	103.3
Total	710.3	815.2	1,292.6
	3 year average (normalized)		**939**

Normalized Volumes
Customer ID
Rate 71 - 18

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	3,130.2	2,631.1	2,486.1
February	2,875.4	2,637.8	2,013.0
March	3,102.2	2,725.8	2,267.7
April	2,929.5	2,198.3	1,808.4
May	1,903.6	1,524.9	1,847.9
June	1,868.2	1,301.8	1,437.0
July	1,299.6	1,051.6	1,135.4
August	1,161.6	1,045.5	1,014.5
September	1,123.1	1,197.2	1,031.7
October	1,598.1	1,121.5	974.0
November	2,105.3	1,642.4	1,098.1
December	2,402.8	2,325.7	3,444.4
Total	25,499.6	21,403.6	20,558.2
	3 year average (normalized)		**22,487**

Montana-Dakota Utilities Co.
North Dakota - Gas
Rate 71 Customers - Small Interruptible
Non-Heat Customers

Normalized Volumes
Customer ID
Rate 71 - 19

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	0.0	0.0	0.0
February	0.0	0.0	0.0
March	0.0	0.0	0.0
April	0.0	0.0	0.0
May	0.0	0.0	0.0
June	0.0	0.0	0.0
July	0.0	0.0	0.0
August	0.0	0.0	0.0
September	0.0	0.0	0.0
October	0.0	0.0	0.0
November	0.0	0.0	0.0
December	0.0	0.0	0.0
Total	0.0	0.0	0.0
	3 year average (normalized)		**0**

Normalized Volumes
Customer ID
Rate 71 - 20

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	0.0	0.0	0.0
February	0.0	0.0	0.0
March	0.0	0.0	0.0
April	0.0	0.0	0.0
May	0.0	0.0	0.0
June	0.0	0.0	0.0
July	0.0	0.0	0.0
August	0.0	0.0	0.0
September	0.0	0.0	0.0
October	0.0	0.0	0.0
November	0.0	0.0	0.0
December	0.0	0.0	0.0
Total	0.0	0.0	0.0
	3 year average (normalized)		**0**

Montana-Dakota Utilities Co.
North Dakota - Gas
Rate 71 Customers - Small Interruptible
Non-Heat Customers

Normalized Volumes
Customer ID
Rate 71 - 21

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	0.0	0.0	0.0
February	0.0	0.0	4.9
March	0.0	0.0	3.9
April	0.0	0.0	3.8
May	0.0	0.0	0.0
June	0.0	0.0	0.0
July	0.0	0.0	0.0
August	0.0	0.0	0.0
September	0.0	0.0	0.0
October	0.0	0.0	0.0
November	0.0	0.0	0.0
December	0.0	0.0	0.0
Total	0.0	0.0	12.6

3 year average (normalized)	**4**
2022 actual use (projected)	**13**

Normalized Volumes
Customer ID
Rate 71 - 22

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	0.0	592.5	687.6
February	0.0	557.0	659.5
March	0.0	628.7	763.9
April	0.0	603.7	616.6
May	508.6	518.4	675.4
June	1,117.9	527.6	748.9
July	(366.9)	447.7	702.8
August	414.5	463.1	628.6
September	530.4	502.2	550.2
October	498.4	503.1	556.2
November	574.7	553.4	638.3
December	679.9	625.3	738.8
Total	3,957.5	6,522.7	7,966.8

2 year (2021 & 2022) average (normalized)	**7,245**

Montana-Dakota Utilities Co.
North Dakota - Gas
Rate 71 Customers - Small Interruptible
Non-Heat Customers

Normalized Volumes
Customer ID
Rate 71 - 23

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	2,017.3	3,754.1	4,381.6
February	2,522.2	4,580.9	6,202.6
March	1,898.9	4,360.4	5,323.5
April	2,090.3	3,211.8	5,001.2
May	2,007.0	3,460.8	4,222.2
June	1,981.9	4,500.8	4,944.9
July	4,005.5	4,100.7	4,313.8
August	2,375.1	4,591.8	4,076.1
September	3,325.4	2,768.9	4,939.7
October	2,965.8	3,353.7	4,942.0
November	2,493.3	4,314.1	5,802.9
December	3,291.5	4,470.7	5,250.3
Total	30,974.2	47,468.7	59,400.8
2 year (2021 & 2022) average (normalized)			**53,435**

Normalized Volumes
Customer ID
Rate 71 - 24

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	1.3	1.1	1.4
February	1.1	1.2	1.3
March	1.0	1.2	1.4
April	1.3	1.3	1.1
May	1.0	2.8	1.0
June	1.0	1.3	1.3
July	1.2	3.2	2.1
August	1.9	1.0	2.0
September	0.9	1.2	1.2
October	1.9	1.4	1.0
November	1.2	0.9	1.0
December	1.3	1.6	1.6
Total	15.1	18.2	16.4
3 year average (normalized)			**17**

Montana-Dakota Utilities Co.
North Dakota - Gas
Rate 71 Customers - Small Interruptible
Non-Heat Customers

Normalized Volumes
Customer ID
Rate 71 - 25

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	1,715.7	1,253.6	1,329.0
February	1,141.5	1,043.7	904.4
March	1,312.4	940.3	1,144.3
April	1,025.5	792.6	1,042.7
May	874.6	587.6	643.1
June	926.5	596.1	894.3
July	1,012.3	531.5	824.8
August	822.3	527.6	737.6
September	890.3	523.8	740.0
October	877.7	564.8	756.4
November	1,006.7	711.5	1,006.0
December	1,390.0	980.1	1,267.4
Total	12,995.5	9,053.2	11,290.0
	3 year average (normalized)		**11,113**

Normalized Volumes
Customer ID
Rate 71 - 26

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	2,296.6	2,790.1	3,834.7
February	3,614.5	2,834.3	4,140.9
March	2,855.5	3,822.1	3,958.7
April	2,464.4	2,429.9	3,250.9
May	973.8	1,775.9	2,006.8
June	665.8	1,091.8	1,595.8
July	391.7	845.8	1,552.6
August	260.0	639.0	1,277.3
September	291.6	678.1	1,289.1
October	562.2	807.9	1,347.0
November	1,595.4	1,290.4	2,133.4
December	1,823.3	2,304.4	3,268.1
Total	17,794.8	21,309.7	29,655.3
	3 year average (normalized)		**22,920**

Montana-Dakota Utilities Co.
North Dakota - Gas
Rate 71 Customers - Small Interruptible
Non-Heat Customers

Normalized Volumes
Customer ID
Rate 71 - 27

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	4.2	4.2	0.0
February	1.1	6.3	0.0
March	0.0	0.0	0.0
April	0.0	0.0	2.1
May	0.0	0.0	0.0
June	1.0	0.0	0.0
July	5.1	0.0	0.0
August	0.0	1.1	0.0
September	0.0	0.0	0.0
October	0.0	7.8	0.0
November	5.3	0.0	0.0
December	0.0	0.0	0.0
Total	16.7	19.4	2.1
	3 year average (normalized)		**13**

Normalized Volumes
Customer ID
Rate 71 - 28

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	274.2	246.5	390.8
February	290.9	200.5	242.6
March	278.2	247.4	257.0
April	232.2	176.6	192.3
May	192.9	177.2	197.7
June	58.6	74.1	100.8
July	2.5	0.0	5.9
August	0.0	0.0	0.0
September	0.0	0.4	0.0
October	11.8	4.6	0.0
November	167.4	82.1	92.6
December	315.8	308.2	273.1
Total	1,824.5	1,517.6	1,752.8
	3 year average (normalized)		**1,698**

Montana-Dakota Utilities Co.
North Dakota - Gas
Rate 71 Customers - Small Interruptible
Non-Heat Customers

Normalized Volumes
Customer ID
Rate 71 - 29

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	843.4	798.5	0.0
February	1,258.0	937.1	0.0
March	993.6	1,027.2	3,291.4
April	790.0	468.3	830.2
May	455.1	313.6	660.0
June	160.4	198.2	204.2
July	105.4	158.7	173.3
August	91.3	114.0	134.8
September	100.9	164.7	152.5
October	127.0	143.3	128.6
November	231.8	225.7	215.3
December	513.2	214.3	856.7
Total	5,670.1	4,763.6	6,647.0
	3 year average (normalized)		**5,694**

Normalized Volumes
Customer ID
Rate 71 - 30

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	0.0	0.0	0.0
February	0.0	0.0	0.0
March	0.0	0.0	0.0
April	0.0	0.0	0.0
May	0.0	0.0	0.0
June	0.0	0.0	0.0
July	0.0	0.0	35.2
August	0.0	0.0	0.0
September	0.0	0.0	1.0
October	0.0	0.0	0.0
November	0.0	0.0	0.0
December	0.0	0.0	0.0
Total	0.0	0.0	36.2
	3 year average (normalized)		**12**

Montana-Dakota Utilities Co.
North Dakota - Gas
Rate 71 Customers - Small Interruptible
Non-Heat Customers

Normalized Volumes
Customer ID
Rate 71 - 31

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	784.7	489.5	806.9
February	646.9	565.3	578.3
March	604.1	468.0	709.2
April	429.3	196.7	255.4
May	200.7	134.8	232.9
June	179.7	71.3	95.4
July	165.9	58.3	68.0
August	141.2	58.4	69.8
September	71.5	52.4	64.8
October	58.9	60.9	77.8
November	225.6	231.6	300.5
December	430.0	449.6	531.5
Total	3,938.5	2,836.8	3,790.5
	3 year average (normalized)		**3,522**

Normalized Volumes
Customer ID
Rate 71 - 32

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	19.1	19.9	7.6
February	8.6	74.1	39.9
March	80.6	0.0	16.7
April	71.4	2.2	89.2
May	29.1	29.4	2.2
June	10.3	12.6	63.2
July	17.3	8.5	56.2
August	1.3	8.8	20.0
September	36.8	0.0	93.3
October	0.3	3.7	17.9
November	17.8	18.0	30.9
December	0.0	12.0	30.7
Total	292.6	189.2	467.8
	3 year average (normalized)		**317**

Montana-Dakota Utilities Co.
North Dakota - Gas
Rate 71 Customers - Small Interruptible
Non-Heat Customers

Normalized Volumes
Customer ID
Rate 71 - 33

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	32.0	5.0	2.0
February	84.0	8.0	19.0
March	4.0	4.0	9.0
April	4.0	0.0	5.0
May	16.0	5.0	561.0
June	100.0	2.0	18.0
July	5,893.0	6.0	57.0
August	27.0	304.0	8.0
September	6.0	1.0	7.0
October	4.0	3.0	8.0
November	24.0	1.0	6.0
December	6.0	4.0	4.0
Total	6,200.0	343.0	704.0
2 year (2021 & 2022 average (normalized)			**524**

Normalized Volumes
Customer ID
Rate 71 - 34

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	84.5	458.1	815.6
February	67.0	742.8	661.7
March	52.3	399.7	796.0
April	29.7	234.6	218.7
May	3.3	95.7	159.3
June	0.0	0.3	6.5
July	0.0	0.0	0.0
August	0.0	0.0	0.0
September	0.0	0.0	0.0
October	6.3	13.8	41.1
November	273.2	256.1	435.4
December	330.8	384.5	799.9
Total	847.1	2,585.6	3,934.2
2 year (2021 & 2022 average (normalized)			**3,260**

71 - Small Interruptible

Month	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cust
Jan-20	36	43,696.6	1,363	31	1213.8	43.96774	39.15466
Feb-20	36	47,589.9	1,328	29	1321.9	45.79310	45.5842
Mar-20	36	42,745.9	946	31	1187.4	30.51613	38.30278
Apr-20	36	33,591.4	835	30	933.1	27.83333	31.10315
May-20	36	21,942.2	414	31	609.5	13.35484	19.66147
Jun-20	35	9,285.8	87	30	265.3	2.90000	8.84362
Jul-20	35	3,921.7	5	31	112	0.16129	3.61447
Aug-20	34	2,771.3	0	31	81.5	0.00000	2.62932
Sep-20	38	3,820.1	53	30	100.5	1.76667	3.35096
Oct-20	37	14,286.2	225	31	386.1	7.25806	12.45527
Nov-20	36	16,053.8	790	30	445.9	26.33333	14.86463
Dec-20	37	31,230.5	852	31	844.1	27.48387	27.22799
Jan-21	38	37,310.6	1,121	31	981.9	36.16129	31.67284
Feb-21	37	41,393.6	1,347	28	1118.7	48.10714	39.95521
Mar-21	37	51,675.8	1,024	31	1396.6	33.03226	45.05301
Apr-21	37	28,472.7	642	30	769.5	21.40000	25.65108
May-21	37	20,605.0	416	31	556.9	13.41935	17.96425
Jun-21	37	10,269.1	101	30	277.5	3.36667	9.25144
Jul-21	36	5,274.6	2	31	146.5	0.06452	4.72634
Aug-21	35	3,565.6	1	31	101.9	0.03226	3.28627
Sep-21	36	4,425.3	12	30	122.9	0.40000	4.0975
Oct-21	36	5,009.3	115	31	139.1	3.70968	4.48862
Nov-21	37	13,255.1	572	30	358.2	19.06667	11.94153
Dec-21	37	38,600.5	932	31	1043.3	30.06452	33.65344
Jan-22	37	54,140.6	1,595	31	1463.3	51.45161	47.20192
Feb-22	36	40,770.5	1,174	28	1132.5	41.92857	40.44692
Mar-22	37	54,501.7	1,287	31	1473	41.51613	47.51674
Apr-22	37	36,556.2	722	30	988	24.06667	32.93351
May-22	37	28,729.5	492	31	776.5	15.87097	25.04752
Jun-22	37	11,873.7	100	30	320.9	3.33333	10.69703
Jul-22	35	6,031.5	3	31	172.3	0.09677	5.55899
Aug-22	35	5,466.2	1	31	156.2	0.03226	5.03797
Sep-22	34	6,025.7	19	30	177.2	0.63333	5.90755
Oct-22	36	7,358.2	186	31	204.4	6.00000	6.59337
Nov-22	38	17,186.1	638	30	452.3	21.26667	15.07553
Dec-22	37	38,098.8	1,296	31	1029.7	41.80645	33.21604

Slope	Intercept	R2
0.85194	**4.74652**	**0.89520**

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

MONTANA-DAKOTA UTILITIES CO.
NORTH DAKOTA GAS UTILITY
Small Interruptible - Gas Weather Normalization
Twelve Months Ended December 31, 2022

Rate 71 - Small Interruptible	Days in Month	Customers	Baseload/ Customer 1/	Normal Degree Days	Normalized Heating Use/ Customer 2/	Normalized Total Use/ Customer
January	31	37	147.14	1,432	1,219.98	1,367.12
February	28	36	132.90	1,194	1,017.22	1,150.12
March	31	37	147.14	1,212	1,032.55	1,179.69
April	30	37	142.40	683	581.88	724.28
May	31	37	147.14	325	276.88	424.02
June	30	37	142.40	54	46.00	188.40
July	31	35	147.14	0	0.00	147.14
August	31	35	147.14	0	0.00	147.14
September	30	34	142.40	13	11.08	153.48
October	31	36	147.14	223	189.98	337.12
November	30	38	142.40	621	529.05	671.45
December	31	37	147.14	1,089	927.76	1,074.90
Total	365	436	1,732.48	6,846	5,832.38	7,564.86

1/ Daily baseload per customer 4.74652 * number of days in month.
2/ Use per degree day per customer 0.85194 * normal degree days.

12 months ended December 31, 2022 average customers	36
12 months ended December 31, 2022 normalized total use/customer	7,564.86
12 months ended December 31, 2022 normalized use	272,335

Great Plains Natural Gas Co.
North Dakota Gas 2022
Wahpeton Interruptible
Rate 71
Normalized Volumes

	Per Books 2022	Normalized 1/	Projected 2/	Difference - Projected to Per Books	Notes:
Non-Heat Sensitive					
Rate 71 - 1	7,395.8	5,399	5,399	(1,996.8)	3 year average
Rate 71 - 2	4,232.2	4,214	4,214	(18.2)	3 year average
Rate 71 - 3	5,948.5	6,741	6,741	792.5	3 year average
Rate 71 - 4	14,145.2	15,831	15,831	1,685.8	3 year average
Rate 71 - 5	85,165.3	50,865	85,165	(0.3)	2022 Actual use
Rate 71 - 6	494,232.6	530,576	530,576	36,343.4	3 year average
Rate 71 - 7	1.0	1,563	1,563	1,562.0	3 year average
Rate 71 - 8	657.0	1,207	1,207	550.0	3 year average
Rate 71 - 9	45,690.6	43,544	43,544	(2,146.6)	3 year average
Total Non-Heat Sensitive	**657,468.2**	**659,940.0**	**694,240.0**	**36,771.8**	
Total Heat Sensitive	205,898.1	185,548	185,548	(20,350.1)	Normalized Volumes
Total Volumes:	**863,366.3**	**845,488.0**	**879,788.0**	**16,421.7**	

1/ Non heat sensitive customers volumes are three year averages. Heat sensitive customers are normalized volumes calculated through a regression analysis.

2/ Projected volumes reflect normalized volumes unless otherwise noted.

Great Plains Natural Gas Co.
North Dakota - Gas
Rate 71 Customers - Interruptible
Non-Heat Customers

Normalized Volumes
Customer ID
Rate 71 - 1

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	752.2	634.3	1,448.9
February	668.8	653.3	1,401.4
March	677.7	748.5	1,562.7
April	564.4	657.5	1,119.4
May	391.5	432.3	889.7
June	15.7	13.3	16.8
July	13.0	9.9	10.6
August	9.9	9.8	11.2
September	12.1	10.8	10.5
October	13.5	10.6	11.4
November	441.4	331.1	241.2
December	661.9	1,068.2	672.0
Total	4,222.1	4,579.6	7,395.8
		3 year average (normalized)	**5,399**

Normalized Volumes
Customer ID
Rate 71 - 2

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	355.7	466.7	424.0
February	305.9	355.3	338.5
March	457.6	341.5	505.9
April	409.8	346.8	353.0
May	327.4	312.4	344.9
June	397.9	305.1	305.6
July	334.7	266.7	251.2
August	295.8	281.1	308.3
September	347.7	308.8	298.2
October	343.4	304.3	318.0
November	323.9	321.9	304.7
December	442.2	457.8	479.9
Total	4,342.0	4,068.4	4,232.2
		3 year average (normalized)	**4,214**

Great Plains Natural Gas Co.
North Dakota - Gas
Rate 71 Customers - Interruptible
Non-Heat Customers

Normalized Volumes
Customer ID
Rate 71 - 3

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	638.0	488.7	317.8
February	757.6	544.7	510.2
March	1,016.7	598.0	576.7
April	816.6	600.1	663.0
May	533.6	889.3	537.2
June	741.5	760.9	746.8
July	738.3	904.0	786.1
August	494.1	748.9	680.9
September	412.7	436.6	291.0
October	530.5	420.2	280.8
November	439.7	251.9	243.7
December	244.4	267.4	314.3
Total	7,363.7	6,910.7	5,948.5
		3 year average (normalized)	**6,741**

Normalized Volumes
Customer ID
Rate 71 - 4

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	2,498.5	1,465.3	1,291.5
February	1,898.0	1,290.9	694.4
March	1,976.6	1,412.7	714.2
April	2,989.1	795.2	384.3
May	1,207.7	949.9	409.9
June	1,140.1	1,475.5	1,628.4
July	1,337.8	955.3	990.7
August	1,285.5	1,216.0	1,097.7
September	1,281.6	1,221.5	901.6
October	1,618.0	597.5	972.8
November	1,137.0	638.2	1,929.6
December	2,110.8	848.4	3,130.1
Total	20,480.7	12,866.4	14,145.2
		3 year average (normalized)	**15,831**

Great Plains Natural Gas Co.
North Dakota - Gas
Rate 71 Customers - Interruptible
Non-Heat Customers

Normalized Volumes
Customer ID
Rate 71 - 5

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	3,507.6	1,129.3	9,278.8
February	2,375.3	6,211.6	13,730.2
March	2,499.5	6,738.1	12,478.6
April	3,737.4	2,790.5	4,957.6
May	5,003.8	2,929.3	3,909.9
June	488.9	103.9	2,832.8
July	127.3	3.0	2,577.7
August	117.3	7.1	2,698.0
September	276.4	692.0	2,394.0
October	2,654.6	1,911.3	5,456.9
November	2,032.8	8,205.9	10,046.2
December	4,209.5	9,676.1	14,804.6
Total	27,030.4	40,398.1	85,165.3

3 year average (normalized)	**50,865**
2022 actual use (projected)	**85,165**

Normalized Volumes
Customer ID
Rate 71 - 6

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	56,874.5	54,722.8	59,409.2
February	39,351.0	52,728.1	56,487.3
March	40,941.8	56,913.2	66,085.8
April	30,935.0	48,398.5	40,760.8
May	34,197.5	49,520.3	47,586.2
June	41,315.3	57,243.0	57,562.6
July	44,446.4	51,452.6	45,873.4
August	29,197.2	48,577.6	54,193.5
September	30,539.0	50,252.0	35,213.5
October	33,451.2	52,068.7	3,921.8
November	36,187.2	51,040.1	1.0
December	42,624.1	64,517.8	27,137.5
Total	460,060.2	637,434.7	494,232.6

3 year average (normalized)	**530,576**

Great Plains Natural Gas Co.
North Dakota - Gas
Rate 71 Customers - Interruptible
Non-Heat Customers

Normalized Volumes
Customer ID
Rate 71 - 7

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	860.6	0.0	0.0
February	1,522.1	0.0	0.0
March	1,761.9	0.0	0.0
April	543.2	0.0	0.0
May	0.0	0.0	0.0
June	0.0	0.0	0.0
July	0.0	0.0	0.0
August	0.0	0.0	0.0
September	0.0	0.0	1.0
October	0.0	0.0	0.0
November	0.0	0.0	0.0
December	0.0	0.0	0.0
Total	4,687.8	0.0	1.0
	3 year average (normalized)		**1,563**

Normalized Volumes
Customer ID
Rate 71 - 8

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	384.3	470.6	216.7
February	409.6	342.7	282.4
March	328.0	432.5	119.4
April	0.0	0.0	0.0
May	0.0	0.0	0.0
June	0.0	0.0	0.0
July	0.0	0.0	0.0
August	0.0	0.0	0.0
September	0.0	0.0	0.0
October	42.5	0.0	0.0
November	224.0	0.0	0.1
December	329.6	0.0	38.4
Total	1,718.0	1,245.8	657.0
	3 year average (normalized)		**1,207**

Great Plains Natural Gas Co.
North Dakota - Gas
Rate 71 Customers - Interruptible
Non-Heat Customers

Normalized Volumes
Customer ID
Rate 71 - 9

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	3,613.4	3,645.4	3,705.4
February	3,772.8	3,694.8	3,848.9
March	4,192.2	4,777.7	4,597.1
April	3,889.7	3,661.8	3,735.6
May	3,182.1	3,342.1	3,685.0
June	3,352.4	3,568.0	4,000.3
July	3,511.2	3,369.1	3,242.2
August	2,889.6	3,142.4	3,978.1
September	3,163.8	3,553.1	3,519.4
October	2,931.6	3,276.6	3,495.0
November	3,362.3	3,185.1	3,439.7
December	4,023.1	3,840.4	4,443.9
Total	41,884.2	43,056.5	45,690.6
	3 year average (normalized)		**43,544**

Rate 71 - Wahpeton Interruptible

Month	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cust
Jan-20	8	32,089.1	1,381	31	4011.1	44.54839	129.39153
Feb-20	8	31,181.6	1,499	29	3897.7	51.68966	134.40345
Mar-20	8	28,900.1	1,104	31	3612.5	35.61290	116.53266
Apr-20	8	22,949.7	794	30	2868.7	26.46667	95.62375
May-20	8	12,970.4	442	31	1621.3	14.25806	52.3
Jun-20	8	6,480.7	76	30	810.1	2.53333	27.00292
Jul-20	8	3,988.0	1	31	498.5	0.03226	16.08065
Aug-20	8	3,582.9	0	31	447.9	0.00000	14.44718
Sep-20	8	4,422.2	56	30	552.8	1.86667	18.42583
Oct-20	8	4,447.2	237	31	555.9	7.64516	17.93226
Nov-20	8	14,369.6	779	30	1796.2	25.96667	59.87333
Dec-20	8	23,610.9	889	31	2951.4	28.67742	95.20524
Jan-21	8	26,791.2	1,371	31	3348.9	44.22581	108.02903
Feb-21	8	27,249.1	1,388	28	3406.1	49.57143	121.64777
Mar-21	8	33,047.4	1,113	31	4130.9	35.90323	133.25565
Apr-21	8	19,840.9	650	30	2480.1	21.66667	82.67042
May-21	8	15,044.6	434	31	1880.6	14.00000	60.66371
Jun-21	8	7,295.8	78	30	912	2.60000	30.39917
Jul-21	8	3,746.2	7	31	468.3	0.22581	15.10565
Aug-21	8	4,302.4	0	31	537.8	0.00000	17.34839
Sep-21	8	4,777.6	5	30	597.2	0.16667	19.90667
Oct-21	8	4,848.3	92	31	606	2.96774	19.5496
Nov-21	8	11,266.4	512	30	1408.3	17.06667	46.94333
Dec-21	8	23,796.6	1,000	31	2974.6	32.25806	95.95403
Jan-22	8	29,803.3	1,558	31	3725.4	50.25806	120.1746
Feb-22	8	37,668.9	1,445	28	4708.6	51.60714	168.16473
Mar-22	8	36,241.7	1,349	31	4530.2	43.51613	146.13589
Apr-22	8	24,030.3	765	30	3003.8	25.50000	100.12625
May-22	8	19,140.0	381	31	2392.5	12.29032	77.17742
Jun-22	8	6,787.8	61	30	848.5	2.03333	28.2825
Jul-22	8	3,695.5	0	31	461.9	0.00000	14.90121
Aug-22	8	3,231.7	0	31	404	0.00000	13.03105
Sep-22	8	4,458.8	20	30	557.4	0.66667	18.57833
Oct-22	8	5,128.3	224	31	641	7.22581	20.67863
Nov-22	8	12,345.7	623	30	1543.2	20.76667	51.44042
Dec-22	8	23,366.1	1,227	31	2920.8	39.58065	94.21815

Slope	Intercept	R2
2.46315	**17.34450**	**0.91305**

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

GREAT PLAINS NATURAL GAS CO.
NORTH DAKOTA GAS UTILITY
Wahpeton Interruptible - Gas Weather Normalization
Twelve Months Ended December 31, 2022

Rate 71 - Wahpeton Interruptible	Days in Month	Customers	Baseload/ Customer 1/	Normal Degree Days	Normalized Heating Use/ Customer 2/	Normalized Total Use/ Customer
January	31	8	537.68	1,405	3,460.73	3,998.41
February	28	8	485.65	1,305	3,214.41	3,700.06
March	31	8	537.68	1,222	3,009.97	3,547.65
April	30	8	520.34	632	1,556.71	2,077.05
May	31	8	537.68	256	630.57	1,168.25
June	30	8	520.34	21	51.73	572.07
July	31	8	537.68	0	0.00	537.68
August	31	8	537.68	0	0.00	537.68
September	30	8	520.34	12	29.56	549.90
October	31	8	537.68	216	532.04	1,069.72
November	30	8	520.34	655	1,613.36	2,133.70
December	31	8	537.68	1,122	2,763.65	3,301.33
Total	365	96	6,330.77	6,846	16,862.73	23,193.50

1/ Daily baseload per customer	17.34450	* number of days in month.
2/ Use per degree day per customer	2.46315	* normal degree days.

12 months ended December 31, 2022 average customers	8
12 months ended December 31, 2022 normalized total use/customer	23,193.50
12 months ended December 31, 2022 normalized use	185,548

Montana-Dakota Utilities Co.
North Dakota Gas 2022
Small Transportation
Rate 81
Normalized Volumes

	Per Books 2022	Restated 2022 1/	Normalized 2/	Projected 3/	Difference - Projected to Per Books	Notes:
Non-Heat Sensitive						
Rate 81 - 1	35,382.1	35,382.1	29,668	29,668	(5,714.1)	3 year average
Rate 81 - 2	40,695.7	40,695.7	38,159	38,159	(2,536.7)	3 year average
Rate 81 - 3	54,669.4	54,669.4	49,584	49,584	(5,085.4)	3 year average
Rate 81 - 4	16,130.5	16,130.5	18,481	18,481	2,350.5	2 year average
Rate 81 - 5	16,915.4	16,915.4	16,980	16,980	64.6	3 year average
Rate 81 - 6	11,948.3	11,948.3	11,907	11,907	(41.3)	3 year average
Rate 81 - 7	10,825.5	10,825.5	13,322	13,322	2,496.5	2 year average
Rate 81 - 8	7,338.2	7,338.2	8,228	8,228	889.8	3 year average
Rate 81 - 9	10,199.9	10,199.9	10,278	10,278	78.1	3 year average
Rate 81 - 10	10,740.1	10,740.1	9,727	9,727	(1,013.1)	3 year average
Rate 81 - 11	128,779.6	128,779.6	127,938	127,938	(841.6)	3 year average
Rate 81 - 12	6,979.2	6,979.2	8,040	8,040	1,060.8	3 year average
Rate 81 - 13	71,044.8	71,044.8	54,546	54,546	(16,498.8)	2 year average
Rate 81 - 14	2.3	2.3	5,032	15,091	15,088.7	2020 Actual use
Rate 81 - 15	6,077.1	6,077.1	5,068	5,068	(1,009.1)	3 year average
Total Non-Heat Sensitive	**427,728.1**	**427,728.1**	**406,958.0**	**417,017.0**	**(10,711.1)**	
Total Heat Sensitive	695,050.2	687,887.7	647,940	647,940	(47,110.2)	Normalized Volumes
Total Volumes:	**1,122,778.3**	**1,115,615.8**	**1,054,898.0**	**1,064,957.0**	**(57,821.3)**	

1/ 2022 per books volumes restated to reflect the transfer of a rate 81 heat sensitive customer to rate 71.

2/ Non heat sensitive customers volumes are two or three year averages. Heat sensitive customers are normalized volumes calculated through a regression analysis.

3/ Projected volumes reflect normalized volumes unless otherwise noted.

Montana-Dakota Utilities Co.
North Dakota - Gas
Rate 81 Customers - Small Transportation
Non-Heat Customers

Normalized Volumes
Customer ID
Rate 81 - 1

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	0.0	0.0	0.0
February	0.0	0.0	0.0
March	0.0	0.0	0.0
April	0.0	0.0	0.0
May	1.1	0.0	0.0
June	1,715.1	756.8	2,085.1
July	4,352.1	2,488.3	5,619.3
August	4,954.4	4,048.1	4,787.2
September	4,368.5	5,201.1	9,994.5
October	3,733.8	5,922.8	6,544.6
November	5,182.4	7,286.2	5,901.3
December	1,425.4	2,184.4	450.1
Total	25,732.8	27,887.7	35,382.1
	3 year average (normalized)		**29,668**

Normalized Volumes
Customer ID
Rate 81 - 2

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	119.2	449.0	64.6
February	627.3	328.0	183.2
March	2,088.7	389.1	350.8
April	3,833.0	3,910.2	991.7
May	3,150.5	3,906.7	4,142.4
June	4,156.2	4,178.9	4,355.4
July	3,542.5	4,072.5	4,838.9
August	3,980.3	3,775.2	5,171.0
September	4,749.4	4,043.7	6,034.4
October	4,229.8	3,198.3	5,392.7
November	3,663.6	4,539.6	5,131.7
December	3,492.6	3,355.6	4,038.9
Total	37,633.1	36,146.8	40,695.7
	3 year average (normalized)		**38,159**

Montana-Dakota Utilities Co.
North Dakota - Gas
Rate 81 Customers - Small Transportation
Non-Heat Customers

Normalized Volumes
Customer ID
Rate 81 - 3

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	5,027.9	4,738.3	5,161.9
February	5,230.9	5,869.6	5,874.2
March	4,309.6	5,977.1	5,716.3
April	4,502.9	4,709.7	5,904.7
May	3,822.8	3,760.5	4,993.7
June	3,276.9	2,958.8	4,064.0
July	3,101.3	2,707.6	3,255.7
August	1,751.2	2,578.0	2,990.6
September	2,979.4	2,832.9	3,542.3
October	3,053.5	3,255.7	3,408.8
November	4,395.1	3,980.8	4,763.6
December	4,539.3	4,723.5	4,993.6
Total	45,990.8	48,092.5	54,669.4
	3 year average (normalized)		**49,584**

Normalized Volumes
Customer ID
Rate 81 - 4

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	19,137.0	620.6	1,761.5
February	14,711.2	611.8	1,739.1
March	8,453.0	489.2	759.2
April	3,682.7	379.4	1,582.1
May	1,548.3	480.8	562.7
June	1,051.8	365.1	360.5
July	1,348.3	87.9	458.3
August	1,214.4	148.6	204.7
September	816.7	145.7	386.9
October	647.9	3,568.8	720.5
November	343.0	10,836.2	6,335.2
December	473.6	3,097.1	1,259.8
Total	53,427.9	20,831.2	16,130.5
	2 year (2021 & 2022) average (normalized)		**18,481**

Montana-Dakota Utilities Co.
North Dakota - Gas
Rate 81 Customers - Small Transportation
Non-Heat Customers

Normalized Volumes
Customer ID
Rate 81 - 5

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	2,479.2	2,068.7	1,995.2
February	3,054.1	2,362.6	2,659.4
March	2,683.2	2,305.1	2,398.4
April	2,122.1	1,852.8	2,233.5
May	1,553.3	1,733.5	1,675.3
June	1,184.6	1,378.7	1,325.9
July	582.1	272.4	716.1
August	508.1	310.0	393.1
September	372.7	485.7	303.1
October	370.0	646.5	238.1
November	1,265.1	1,364.6	1,265.8
December	1,712.9	1,357.9	1,711.5
Total	17,887.4	16,138.5	16,915.4
	3 year average (normalized)		**16,980**

Normalized Volumes
Customer ID
Rate 81 - 6

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	849.4	1,095.7	1,121.4
February	944.8	1,119.5	1,179.9
March	921.4	1,053.9	1,054.8
April	1,117.4	1,154.0	1,161.7
May	942.5	1,093.7	944.7
June	935.4	945.5	1,033.0
July	914.6	1,037.6	979.8
August	898.9	915.1	845.0
September	887.3	959.5	897.4
October	943.3	1,017.9	806.3
November	988.6	998.0	1,016.6
December	1,018.6	1,021.3	907.7
Total	11,362.2	12,411.7	11,948.3
	3 year average (normalized)		**11,907**

Montana-Dakota Utilities Co.
North Dakota - Gas
Rate 81 Customers - Small Transportation
Non-Heat Customers

Normalized Volumes
Customer ID
Rate 81 - 7

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	6,617.2	830.3	1,041.5
February	4,581.4	925.9	1,661.9
March	2,140.7	1,392.3	1,142.1
April	1,087.9	23.3	907.2
May	193.4	137.0	2,087.9
June	0.0	6.9	438.7
July	0.0	0.0	79.1
August	0.0	0.0	217.0
September	0.0	0.0	114.5
October	7.2	0.0	227.2
November	750.8	4.8	517.0
December	439.5	223.6	2,391.4
Total	15,818.1	3,544.1	10,825.5

2 year (2020 & 2022) average (normalized) **13,322**

Normalized Volumes
Customer ID
Rate 81 - 8

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	1,119.2	1,056.9	1,273.5
February	1,286.3	1,007.8	640.3
March	1,191.0	1,451.9	2,009.5
April	970.3	882.3	859.9
May	623.9	607.2	475.1
June	331.4	403.8	317.4
July	450.7	458.9	168.9
August	482.0	353.7	129.9
September	441.2	418.9	202.2
October	593.7	382.0	195.3
November	725.0	488.4	295.7
December	858.4	760.1	770.5
Total	9,073.1	8,271.9	7,338.2

3 year average (normalized) **8,228**

Montana-Dakota Utilities Co.
North Dakota - Gas
Rate 81 Customers - Small Transportation
Non-Heat Customers

Normalized Volumes
Customer ID
Rate 81 - 9

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	1,181.2	1,078.3	1,120.5
February	1,291.3	987.2	1,168.5
March	1,108.4	1,166.6	1,065.2
April	993.9	1,004.7	1,009.9
May	724.4	863.5	825.3
June	690.1	738.9	738.8
July	681.8	676.7	662.8
August	628.9	591.6	566.4
September	618.1	671.4	638.1
October	717.7	666.3	637.7
November	924.7	760.2	767.4
December	944.2	925.1	999.3
Total	10,504.7	10,130.5	10,199.9
	3 year average (normalized)		**10,278**

Normalized Volumes
Customer ID
Rate 81 - 10

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	820.8	990.2	728.3
February	994.8	879.7	863.6
March	925.5	715.9	907.4
April	782.2	831.4	1,272.8
May	597.7	768.6	842.6
June	593.6	876.9	961.2
July	519.8	951.1	927.1
August	689.6	897.5	818.2
September	687.5	610.5	919.8
October	765.7	770.3	774.4
November	798.6	729.6	916.2
December	772.6	469.3	808.5
Total	8,948.4	9,491.0	10,740.1
	3 year average (normalized)		**9,727**

Montana-Dakota Utilities Co.
North Dakota - Gas
Rate 81 Customers - Small Transportation
Non-Heat Customers

Normalized Volumes
Customer ID
Rate 81 - 11

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	11,295.9	11,276.3	11,524.3
February	11,319.0	10,668.2	12,947.2
March	9,783.4	10,623.1	7,878.5
April	11,324.9	10,960.0	12,089.1
May	11,006.0	10,856.0	10,848.3
June	10,836.4	10,972.0	11,094.1
July	10,002.4	10,179.3	9,952.5
August	9,986.6	10,717.4	10,362.0
September	10,200.8	9,684.3	10,520.3
October	10,103.3	10,090.5	10,067.2
November	11,211.5	10,990.1	10,524.9
December	10,703.8	10,244.3	10,971.2
Total	127,774.0	127,261.5	128,779.6
	3 year average (normalized)		**127,938**

Normalized Volumes
Customer ID
Rate 81 - 12

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	959.0	1,198.0	841.9
February	1,023.5	1,237.6	873.6
March	865.1	1,166.2	777.4
April	748.7	756.5	874.6
May	573.7	701.1	717.1
June	350.0	537.5	278.5
July	280.9	449.5	238.3
August	313.0	597.8	201.6
September	389.7	599.4	295.6
October	583.0	643.3	478.8
November	790.7	645.0	524.0
December	991.8	738.5	877.8
Total	7,869.1	9,270.4	6,979.2
	3 year average (normalized)		**8,040**

Montana-Dakota Utilities Co.
North Dakota - Gas
Rate 81 Customers - Small Transportation
Non-Heat Customers

Normalized Volumes
Customer ID
Rate 81 - 13

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	1,048.4	2,138.3	6,417.3
February	1,106.3	3,513.2	7,370.3
March	843.1	4,662.6	6,293.3
April	977.9	3,549.2	6,876.1
May	796.5	2,256.3	6,395.7
June	342.4	3,353.1	4,760.7
July	0.0	2,095.5	4,514.8
August	0.0	2,515.1	716.1
September	0.0	2,485.2	5,473.6
October	102.3	2,175.8	5,614.7
November	1,135.3	3,506.0	7,373.9
December	1,761.4	5,796.5	9,238.3
Total	8,113.6	38,046.8	71,044.8

2 year (2021 & 2022) average (normalized) **54,546**

Normalized Volumes
Customer ID
Rate 81 - 14

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	0.0	0.0	0.0
February	0.0	0.0	0.0
March	0.0	0.0	0.0
April	3.3	0.0	0.0
May	9.9	0.0	0.0
June	8,511.0	0.0	2.3
July	5,135.8	3.3	0.0
August	1,430.8	0.0	0.0
September	0.0	0.0	0.0
October	0.0	0.0	0.0
November	0.0	0.0	0.0
December	0.0	0.0	0.0
Total	15,090.8	3.3	2.3

3 year average (normalized) **5,032**

2020 actual use (projected) **15,091**

Montana-Dakota Utilities Co.
North Dakota - Gas
Rate 81 Customers - Small Transportation
Non-Heat Customers

Normalized Volumes
Customer ID
Rate 81 - 15

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	0.0	0.0	43.4
February	0.0	0.0	0.0
March	0.0	16.7	71.3
April	403.9	1,070.7	1,244.8
May	1,549.0	1,234.9	1,762.3
June	496.9	472.7	717.8
July	0.3	0.0	276.2
August	0.0	0.0	0.0
September	0.0	0.0	0.0
October	119.4	0.0	30.7
November	1,426.8	560.5	1,034.7
December	580.8	1,194.0	895.9
Total	4,577.1	4,549.5	6,077.1
	3 year average (normalized)		**5,068**

81 - Small Transportation

Month	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cust
Jan-20	45	97,831.8	1,363	31	2174	43.96774	70.13032
Feb-20	45	105,513.1	1,328	29	2344.7	45.79310	80.85295
Mar-20	45	86,863.6	946	31	1930.3	30.51613	62.26781
Apr-20	45	73,322.7	835	30	1629.4	27.83333	54.31311
May-20	45	56,850.0	414	31	1263.3	13.35484	40.75269
Jun-20	45	30,633.7	87	30	680.7	2.90000	22.69163
Jul-20	45	17,442.8	5	31	387.6	0.16129	12.5038
Aug-20	45	16,480.4	0	31	366.2	0.00000	11.81391
Sep-20	45	17,313.0	53	30	384.7	1.76667	12.82444
Oct-20	45	23,899.4	225	31	531.1	7.25806	17.13219
Nov-20	45	58,263.3	790	30	1294.7	26.33333	43.158
Dec-20	45	69,386.9	852	31	1541.9	27.48387	49.73971
Jan-21	45	85,066.4	1,121	31	1890.4	36.16129	60.9795
Feb-21	45	89,718.0	1,347	28	1993.7	48.10714	71.20476
Mar-21	45	106,845.4	1,024	31	2374.3	33.03226	76.59168
Apr-21	45	65,944.0	642	30	1465.4	21.40000	48.84741
May-21	45	54,380.5	416	31	1208.5	13.41935	38.98244
Jun-21	45	31,711.3	101	30	704.7	3.36667	23.48985
Jul-21	45	17,287.0	2	31	384.2	0.06452	12.39211
Aug-21	45	16,944.8	1	31	376.6	0.03226	12.14681
Sep-21	45	18,027.2	12	30	400.6	0.40000	13.35348
Oct-21	45	20,102.2	115	31	446.7	3.70968	14.41018
Nov-21	45	40,397.7	572	30	897.7	19.06667	29.92422
Dec-21	45	66,345.7	932	31	1474.3	30.06452	47.55964
Jan-22	45	100,680.6	1,595	31	2237.3	51.45161	72.17247
Feb-22	45	109,924.8	1,174	28	2442.8	41.92857	87.2419
Mar-22	45	99,712.0	1,287	31	2215.8	41.51613	71.47814
Apr-22	45	80,216.8	722	30	1782.6	24.06667	59.41985
May-22	45	66,508.1	492	31	1478	15.87097	47.67606
Jun-22	45	31,267.7	100	30	694.8	3.33333	23.16126
Jul-22	45	18,033.9	3	31	400.8	0.09677	12.92753
Aug-22	45	15,657.4	1	31	347.9	0.03226	11.22394
Sep-22	45	16,260.1	19	30	361.3	0.63333	12.04452
Oct-22	45	19,747.3	186	31	438.8	6.00000	14.15577
Nov-22	45	43,997.5	638	30	977.7	21.26667	32.59074
Dec-22	46	85,881.5	1,296	31	1867	41.80645	60.22546

Slope	Intercept	R2
1.36382	**13.86834**	**0.90533**

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

MONTANA-DAKOTA UTILITIES CO.
NORTH DAKOTA GAS UTILITY
Small Transportation - Gas Weather Normalization
Twelve Months Ended December 31, 2022

Rate 81 - Small Transportation	Days in Month	Customers	Baseload/ Customer 1/	Normal Degree Days	Normalized Heating Use/ Customer 2/	Normalized Total Use/ Customer
January	31	45	429.92	1,432	1,952.99	2,382.91
February	28	45	388.31	1,194	1,628.40	2,016.71
March	31	45	429.92	1,212	1,652.95	2,082.87
April	30	45	416.05	683	931.49	1,347.54
May	31	45	429.92	325	443.24	873.16
June	30	45	416.05	54	73.65	489.70
July	31	45	429.92	0	0.00	429.92
August	31	45	429.92	0	0.00	429.92
September	30	45	416.05	13	17.73	433.78
October	31	45	429.92	223	304.13	734.05
November	30	45	416.05	621	846.93	1,262.98
December	31	46	429.92	1,089	1,485.20	1,915.12
Total	365	541	5,061.95	6,846	9,336.71	14,398.66

1/ Daily baseload per customer 13.86834 * number of days in month.
2/ Use per degree day per customer 1.36382 * normal degree days.

12 months ended December 31, 2022 average customers	45
12 months ended December 31, 2022 normalized total use/customer	14,398.66
12 months ended December 31, 2022 normalized use	647,940

Montana-Dakota Utilities Co.
North Dakota Gas 2022
Large Transportation
Rate 82
Normalized Volumes

	Per Books 2022	Normalized 1/	Projected 2/	Difference - Projected to Per Books	Notes:
Non-Heat Sensitive					
Rate 82 - 1	110,564.4	106,696	106,696	(3,868.4)	3 year average
Rate 82 - 2	221,679.4	222,053	222,053	373.6	3 year average
Rate 82 - 3	198,630.6	187,426	187,426	(11,204.6)	3 year average
Total Non-Heat Sensitive	**530,874.4**	**516,175**	**516,175**	**(14,699.4)**	
Contract Customers:					
Rate 82 - 4	430,859.3	420,999	420,999	(9,860.3)	3 year average
Rate 82 - 5	3,441,953.0	3,266,561	3,266,561	(175,392.0)	3 year average
Total Contract Customers	**3,872,812.3**	**3,687,560**	**3,687,560**	**(185,252.3)**	
Total Heat Sensitive	264,235.6	264,558	264,558	322.4	Normalized Volumes
Total Volumes:	**4,667,922.3**	**4,468,293**	**4,468,293**	**(199,629.3)**	

1/ Non heat sensitive customers volumes are three year averages. Heat sensitive customers are normalized volumes calculated through a regression analysis.

2/ Projected volumes reflect normalized volumes unless otherwise noted.

Montana-Dakota Utilities Co.
North Dakota - Gas
Rate 82 Customers - Large Transportation
Non-Heat Customers

Normalized Volumes
Customer ID
Rate 82 - 1

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	10,448.2	10,322.6	11,677.2
February	14,404.4	11,454.4	13,834.5
March	12,606.7	14,094.9	12,967.9
April	11,609.1	9,545.1	11,185.4
May	6,650.0	8,915.7	8,741.4
June	6,720.8	7,195.3	7,474.0
July	5,748.8	6,740.5	7,237.0
August	5,887.7	5,741.1	6,132.4
September	6,426.6	6,819.2	6,212.4
October	6,270.6	5,425.3	6,172.2
November	9,360.9	7,406.3	8,370.3
December	9,904.5	9,825.3	10,559.7
Total	106,038.3	103,485.7	110,564.4
	3 year average (normalized)		**106,696**

Normalized Volumes
Customer ID
Rate 82 - 2

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	26,626.7	21,502.6	21,269.2
February	29,240.0	21,860.9	24,210.7
March	22,307.5	19,331.1	22,392.3
April	23,472.4	18,000.3	21,433.6
May	23,753.4	17,771.1	18,368.2
June	19,431.6	16,606.2	17,200.5
July	16,452.9	13,822.6	14,956.5
August	15,064.8	13,631.8	14,525.1
September	15,385.3	11,627.0	14,919.7
October	15,048.6	12,427.4	15,231.7
November	19,705.2	15,597.6	17,484.4
December	18,990.6	16,820.9	19,687.5
Total	245,479.0	198,999.5	221,679.4
	3 year average (normalized)		**222,053**

Montana-Dakota Utilities Co.
North Dakota - Gas
Rate 82 Customers - Large Transportation
Non-Heat Customers

Normalized Volumes
Customer ID
Rate 82 - 3

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	18,328.3	17,346.2	19,811.4
February	22,407.5	20,343.3	25,312.9
March	20,668.7	22,265.0	21,686.3
April	17,496.4	17,535.8	20,540.8
May	8,789.4	15,374.6	16,627.9
June	10,958.9	12,699.9	13,017.7
July	11,380.6	11,967.2	13,250.8
August	11,491.4	10,253.9	11,742.8
September	12,051.3	12,914.0	12,527.7
October	11,409.1	12,778.1	12,259.1
November	16,671.9	15,083.6	14,585.3
December	16,532.1	16,899.2	17,267.9
Total	178,185.6	185,460.8	198,630.6
	3 year average (normalized)		**187,426**

Montana-Dakota Utilities Co.
North Dakota - Gas
Rate 82 Customers - Large Transportation
Contract Customers

Normalized Volumes
Customer ID
Rate 82 - 4

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	38,536.6	38,436.5	36,633.1
February	39,174.0	35,641.3	27,554.1
March	35,739.4	33,452.9	34,032.6
April	36,336.4	35,644.3	38,082.3
May	34,153.7	34,320.8	36,081.5
June	35,352.7	34,942.7	36,221.2
July	29,795.8	37,003.7	34,472.3
August	32,767.2	33,097.4	35,628.3
September	32,107.7	33,739.2	36,106.4
October	33,370.0	31,300.2	35,930.3
November	35,124.8	31,762.9	40,630.1
December	34,959.8	35,376.3	39,487.1
Total	417,418.1	414,718.2	430,859.3
	3 year average (normalized)		**420,999**

Normalized Volumes
Customer ID
Rate 82 - 5

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	299,569.5	289,318.8	304,548.6
February	291,318.1	287,056.5	288,008.3
March	274,442.4	265,864.8	267,064.4
April	286,880.6	298,222.5	307,713.1
May	46,206.8	296,736.0	294,767.1
June	135,867.2	263,070.0	247,214.2
July	278,666.0	285,314.0	292,186.7
August	271,380.3	283,953.0	289,188.2
September	282,749.2	255,301.3	292,540.5
October	277,528.9	238,495.8	262,293.3
November	279,110.1	295,294.7	296,590.3
December	276,580.1	298,802.9	299,838.3
Total	3,000,299.2	3,357,430.3	3,441,953.0
	3 year average (normalized)		**3,266,561**

82 - Large Transportation

Month	Customers	Dth 1/	BPDD60 2/	Days	Dth/cust	DD/Day	Dth/Day/Cust
Jan-20	2	32,141.2	1,363	31	16070.6	43.96774	518.40645
Feb-20	2	32,343.9	1,328	29	16172	45.79310	557.65345
Mar-20	2	26,863.6	946	31	13431.8	30.51613	433.28387
Apr-20	2	22,923.6	835	30	11461.8	27.83333	382.06
May-20	2	22,225.4	414	31	11112.7	13.35484	358.47419
Jun-20	2	17,970.8	87	30	8985.4	2.90000	299.51333
Jul-20	2	13,923.5	5	31	6961.8	0.16129	224.57258
Aug-20	2	13,160.9	0	31	6580.5	0.00000	212.27258
Sep-20	2	13,973.7	53	30	6986.9	1.76667	232.895
Oct-20	2	16,489.6	225	31	8244.8	7.25806	265.96129
Nov-20	2	23,814.4	790	30	11907.2	26.33333	396.90667
Dec-20	2	26,766.0	852	31	13383	27.48387	431.70968
Jan-21	2	29,458.7	1,121	31	14729.4	36.16129	475.14032
Feb-21	2	30,771.9	1,347	28	15386	48.10714	549.49821
Mar-21	2	33,333.3	1,024	31	16666.7	33.03226	537.63387
Apr-21	2	24,482.5	642	30	12241.3	21.40000	408.04167
May-21	2	24,517.3	416	31	12258.7	13.41935	395.44032
Jun-21	2	21,234.4	101	30	10617.2	3.36667	353.90667
Jul-21	2	15,351.8	2	31	7675.9	0.06452	247.60968
Aug-21	2	16,184.3	1	31	8092.2	0.03226	261.0371
Sep-21	2	16,017.4	12	30	8008.7	0.40000	266.95667
Oct-21	2	15,588.1	115	31	7794.1	3.70968	251.42097
Nov-21	2	18,628.4	572	30	9314.2	19.06667	310.47333
Dec-21	2	22,853.2	932	31	11426.6	30.06452	368.6
Jan-22	2	29,612.5	1,595	31	14806.3	51.45161	477.62097
Feb-22	2	31,399.4	1,174	28	15699.7	41.92857	560.70357
Mar-22	2	27,790.9	1,287	31	13895.5	41.51613	448.24032
Apr-22	2	25,234.1	722	30	12617.1	24.06667	420.56833
May-22	2	22,655.3	492	31	11327.7	15.87097	365.40806
Jun-22	2	17,432.2	100	30	8716.1	3.33333	290.53667
Jul-22	2	15,110.1	3	31	7555.1	0.09677	243.71129
Aug-22	2	14,872.6	1	31	7436.3	0.03226	239.88065
Sep-22	2	15,198.4	19	30	7599.2	0.63333	253.30667
Oct-22	2	16,641.7	186	31	8320.9	6.00000	268.41452
Nov-22	2	21,831.5	638	30	10915.8	21.26667	363.85833
Dec-22	2	26,456.9	1,296	31	13228.5	41.80645	426.72419

Slope	Intercept	R2
5.76420	**254.29449**	**0.85965**

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

MONTANA-DAKOTA UTILITIES CO.
NORTH DAKOTA GAS UTILITY
Large Transportation - Gas Weather Normalization
Twelve Months Ended December 31, 2022

Rate 82 - Large Transportation	Days in Month	Customers	Baseload/ Customer 1/	Normal Degree Days	Normalized Heating Use/ Customer 2/	Normalized Total Use/ Customer
January	31	2	7,883.13	1,432	8,254.33	16,137.46
February	28	2	7,120.25	1,194	6,882.45	14,002.70
March	31	2	7,883.13	1,212	6,986.21	14,869.34
April	30	2	7,628.83	683	3,936.95	11,565.78
May	31	2	7,883.13	325	1,873.37	9,756.50
June	30	2	7,628.83	54	311.27	7,940.10
July	31	2	7,883.13	0	0.00	7,883.13
August	31	2	7,883.13	0	0.00	7,883.13
September	30	2	7,628.83	13	74.93	7,703.76
October	31	2	7,883.13	223	1,285.42	9,168.55
November	30	2	7,628.83	621	3,579.57	11,208.40
December	31	2	7,883.13	1,089	6,277.21	14,160.34
Total	365	24	92,817.48	6,846	39,461.71	132,279.19

1/ Daily baseload per customer 254.29449 * number of days in month.
2/ Use per degree day per customer 5.76420 * normal degree days.

12 months ended December 31, 2022 average customers	2
12 months ended December 31, 2022 normalized total use/customer	132,279.19
12 months ended December 31, 2022 normalized use	264,558

Great Plains Natural Gas Co.
North Dakota Gas 2022
Wahpeton Transportation
Rate 80
Normalized Volumes

	Per Books 2022	Normalized 1/	Projected 2/	Difference - Projected to Per Books	Notes:
Non-Heat Sensitive					
Rate 80 - 1	1,053,886.2	1,029,454	1,029,454	(24,432.2)	3 year average
Total Non-Heat Sensitive	**1,053,886.2**	**1,029,454.0**	**1,029,454.0**	**(24,432.2)**	

1/ Non heat sensitive customers volumes are three year averages.

2/ Projected volumes reflect normalized volumes.

Great Plains Natural Gas Co.
North Dakota - Gas
Rate 80 Customers - Transportation
Non-Heat Customers

Normalized Volumes
Customer ID
Rate 80 - 1

	12 months ending 12/31/2020	12 months ending 12/31/2021	12 months ending 12/31/2022
January	92,540.6	91,299.3	93,979.4
February	82,239.5	87,124.4	98,616.6
March	76,148.9	82,514.5	85,114.5
April	91,989.7	89,872.2	93,317.3
May	82,241.4	84,242.3	89,780.6
June	86,193.0	82,839.6	76,374.2
July	87,107.2	78,901.4	80,706.8
August	85,150.9	80,979.2	86,398.7
September	76,282.4	87,718.7	74,001.1
October	76,344.1	88,028.8	87,095.9
November	99,240.0	73,101.0	91,905.4
December	84,134.7	88,243.1	96,595.7
Total	1,019,612.4	1,014,864.5	1,053,886.2
		3 year average (normalized)	**1,029,454**

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

	Per Books			Projected	
	2020	2021	2022	2023	2024
Miscellaneous Service Revenue					
Seasonal Reconnect Fee	$11,931	$19,862	$16,982	18,422	$18,422
Reconnect Fee Nonpayment	11,170	27,283	24,580	25,932	25,932
NSF Check fees & MAFB Dist. System	484,110	491,115	498,030	491,085	491,085
Energy diversion	1,097	1,973	2,978	2,016	2,016
Natural Gas Distribution Material	650	1,050	650	783	783
Total	$508,958	$541,283	$543,220	$538,238	$538,238
Rent from Property					
Buildings	$12,774	$12,819	$12,834	$14,472	$14,472
Cost of Service	493,368	605,732	599,652	1,043,453	651,653
Miscellaneous	3,068	2,953	2,275	1,885	1,885
Total	$509,210	$621,504	$614,761	$1,059,810	$668,010
Other Revenue					
Heskett Pipeline Revenue	$2,274,906	$2,025,720	$1,847,730	$1,940,754	$1,940,754
Sale of Sundry Junk Material	23,979	99,142	16,373	16,373	16,373
Patronage Dividends	6,842	8,245	7,100	7,100	7,100
Late Payment Revenue 1/	82,853	122,315	208,675	160,050	171,898
Meter Reading for others	139,549	125,775	101,186	122,170	122,170
Miscellaneous	38,444	33,950	42,272	38,222	38,222
Transport & Sales Penalty Rev.	51,755	67,333	102,618	73,902	73,902
Total	$2,618,328	$2,482,480	$2,325,954	$2,358,571	$2,370,419
Total	$3,636,496	$3,645,267	$3,483,935	$3,956,619	$3,576,667

1/ Late Payment Percent	
2022 Late Payment Revenue	$208,675
2022 Sales & Transportation Rev.	193,100,111
% Late Payment Revenue	0.11%

MONTANA-DAKOTA UTILITIES CO.
REVENUE REQUIREMENT
HESKETT TURBINE PIPELINE
NORTH DAKOTA
2024

Revenue Requirement	
O&M	$0
Depreciation	635,949
Taxes Other than Income	132,178
Plant related EDITs - ARAM	(12,078)
Return	1,047,930
Income Taxes	250,933
Total	$2,054,912
Average Rate Base	$13,636,043
MDDQ	90,000
Capacity Charge per MDDQ	$22.8324
MDDQ Charge per Month	$1.9027
Heskett Turbines - MDDQ	85,000
Mandan Town Border Station - MDDQ	5,000
Heskett Turbine - Misc Revenue	$1,940,754

MONTANA-DAKOTA UTILITIES CO.
HESKETT TURBINE PIPELINE
NORTH DAKOTA
2024

Projected Average 2024 Capital Structure

	Ratio	Cost	Weighted Cost
Long Term Debt	45.299%	4.569%	2.070%
Short Term Debt	2.431%	5.238%	0.127%
Common Equity	52.270%	10.500%	5.488%
Total	100.000%		7.685%

Income Taxes

Return	$1,047,930
Interest	(292,919)
AFUDC Equity	22,264
Net	777,275
Tax component	32.2837%
Income Taxes	$250,933

Revenue Requirement Test

Revenue	$2,054,912
Expenses	
O&M	0
Depr.	635,949
Taxes Other	132,178
	768,127
Taxable Income before interest	1,286,785
Interest	(292,919)
AFUDC equity	22,264
Total expenses	1,016,130
Income taxes	247,986
Plant related EDITs - ARAM	(9,130)
Net Income	$1,047,929
Rate Base	$13,636,043
ROR	7.685%

MONTANA-DAKOTA UTILITIES CO.
REVENUE REQUIREMENT - HESKETT TURBINE
NORTH DAKOTA
2024

	2022	2023	2024	2024 Dep	Proposed Rates
Plant in Service					
Account 374	$45,000	$45,000	$45,000		
Account 375	232,262	232,262	232,262	2,996	1.29%
Account 376	20,642,641	20,642,641	20,642,641	577,994	2.80%
Account 379	865,332	863,831	863,831	18,486	2.14%
Account 385	741,773	1,470,694	1,470,694	36,473	2.48%
Accumlated Reserve	4,286,311	4,854,296	5,490,245		
Net Plant	$18,240,697	$18,400,132	$17,764,183		
Excess ADITs	1,627,993	1,623,639	1,614,509		
Accumlated DITs	2,842,804	2,837,073	2,817,009		
	4,470,797	4,460,712	4,431,518		
Net Rate Base	$13,769,900	$13,939,420	$13,332,665		

		2023	2024
Operating Expenses			
O&M			
Labor		$0	$0
Benefits		0	0
Other fixed costs		0	0
Variable costs		0	0
Pipeline expense		0	0
Total O&M		0	0
Depreciation Expense		$567,985	$635,949
Taxes Other Than Income			
Ad Valorem Taxes	$128,044	$132,178	$132,178
Payroll Taxes	0	0	0
Total Taxes Other	128,044	132,178	132,178
AFUDC Equity	19,958	19,958	22,264

Property Tax Rate - Distribution Plant - 0.5684%

	Eff. 0
Federal tax rate	21.00%
State Income Tax rate	4.310%
Combined Federal & Sta	24.4049%
1- tax rate	75.5951%
Total AFUDC Equity	$795,149 Same as prior filing

MONTANA-DAKOTA UTILITIES CO.
REVENUE REQUIREMENT - HESKETT TURBINE
NORTH DAKOTA
2024

ADIT @ 12/31/22	$2,842,804
2023 Activity	(12,371)
Projected ADIT @ 12/31/23	2,830,433
2024 Activity	(28,985)
Projected ADIT @ 12/31/24	$2,801,448

Month	Weighting For Projection	Monthly Increments	Balance/ Increments	Balance
December 2022	100.00%			$2,842,804
January 2023	91.78%	($1,031)	($946)	2,841,858
February	84.11%	(1,031)	(867)	2,840,991
March	75.62%	(1,031)	(780)	2,840,211
April	67.40%	(1,031)	(695)	2,839,516
May	58.90%	(1,031)	(607)	2,838,909
June	50.68%	(1,031)	(523)	2,838,386
July	42.19%	(1,031)	(435)	2,837,951
August	33.70%	(1,031)	(347)	2,837,604
September	25.48%	(1,031)	(263)	2,837,341
October	16.99%	(1,031)	(175)	2,837,166
November	8.77%	(1,031)	(90)	2,837,076
December	0.27%	(1,030)	(3)	2,837,073
Total		($12,371)	($5,731)	
December 2023	100.00%			$2,830,433
January 2024	91.78%	($2,415)	(2,216)	2,828,217
February	84.11%	(2,415)	(2,031)	2,826,186
March	75.62%	(2,415)	(1,826)	2,824,360
April	67.40%	(2,415)	(1,628)	2,822,732
May	58.90%	(2,415)	(1,422)	2,821,310
June	50.68%	(2,415)	(1,224)	2,820,086
July	42.19%	(2,415)	(1,019)	2,819,067
August	33.70%	(2,415)	(814)	2,818,253
September	25.48%	(2,415)	(615)	2,817,638
October	16.99%	(2,415)	(410)	2,817,228
November	8.77%	(2,415)	(212)	2,817,016
December	0.27%	(2,420)	(7)	2,817,009
Total		($28,985)	($13,424)	

MONTANA-DAKOTA UTILITIES CO.
CURRENT GAS COST ADJUSTMENT - NORTH DAKOTA
RESIDENTIAL AND GENERAL SERVICE
JUNE 2023 PGA WITH 2024 COST OF GAS

	Amount
Total Gas Costs	$88,102,000
Dk Requirements	16,927,838
Average Cost of Gas per dk	$5.205
Average Cost of Gas as Adjusted for Losses @ 99.55%	5.229

MONTANA-DAKOTA UTILITIES CO.
CURRENT GAS COST ADJUSTMENT - NORTH DAKOTA
NORTH DAKOTA - OPTIONAL SEASONAL - RATE 72
JUNE 2023 PGA WITH 2024 COST OF GAS

		Amount
Total Gas Costs		$90,209,235
Less: Annual MDDQ Costs (Excludes Storage Capacity Reservation)		30,935,409
Total Gas Costs excluding MDDQ		$59,273,826
Firm Service Requirements		16,927,838
Other Gas Costs per Dk (excluding MDDQ)		$3.502
Summer - June - September		
Summer Seasonal Rate, adjusted for losses		3.518
Loss factor of 0.45%.		
Adjustment for Distribution Losses	99.55%	

MONTANA-DAKOTA UTILITIES CO.
CURRENT GAS COST ADJUSTMENT - NORTH DAKOTA
FIRM GENERAL CONTRACTED DEMAND
JUNE 2023 PGA WITH 2024 COST OF GAS

Cost of Gas		***Amount***
Total Gas Costs, Excluding Capacity		$59,273,826
Residential and General Service dk Requirements		16,927,838
Average Cost of Gas per dk		$3.502
Average Cost of Gas as Adjusted for Losses @ 99.55%		3.518
Capacity Charge		
Current Monthly Capacity Charge		$12.70
Adjustment for Distribution Losses	0.9955	

MONTANA-DAKOTA UTILITIES CO.
CURRENT GAS COST ADJUSTMENT - NORTH DAKOTA
INTERRUPTIBLE
JUNE 2023 PGA WITH 2024 COST OF GAS

	Amount
Total Gas Costs	$23,235,069
Dk Requirements - Interruptible	6,289,847
Average Cost of Gas per dk	$3.694
Average Cost of Gas as Adjusted for Losses @ 99.55%	3.711

MONTANA-DAKOTA UTILITIES CO.
CURRENT GAS COST ADJUSTMENT - NORTH DAKOTA
AIR FORCE INTERRUPTIBLE
JUNE 2023 PGA WITH 2024 COST OF GAS

	Amount
Total Gas Costs	$1,464,807
Dk Requirements - Air Force Interruptible	396,550
Average Cost of Gas per dk	$3.694

MONTANA-DAKOTA UTILITIES CO.
COST OF GAS - PROPANE
NORTH DAKOTA
EFFECTIVE JUNE 2023

Cost of Purchased Propane	$9,017
Gallons Purchased	12,022
Projected dk Sales	1,100
Propane Cost per Dk	$8.197
Average Cost of Propane as Adjusted for Losses @ 99.55%	8.234

MONTANA-DAKOTA UTILITIES CO.
CURRENT GAS COST ADJUSTMENT - NORTH DAKOTA
NORTH DAKOTA GAS UTILITY
JUNE 2023 PGA WITH 2024 COST OF GAS

	Requirements	Per Unit Cost	Amount
RESIDENTIAL AND GENERAL SERVICE			
Demand Costs - MDDQ	203,020	$14.529	$35,396,131
Transportation & Storage Costs - Dk	16,927,838	$0.081	1,371,155
Commodity Costs - Dk	16,927,838	$3.129	52,967,205
Return on Rate Base			
Demand Charges			$127,541
Prepaid Commodity Balances			39,125
Cycle Storage Balances			308,078
Total Return			$474,744
Total Gas Costs - North Dakota Contract Demand only			$90,209,235
Contract Demand Recoveries	13,827	($12.700)	($2,107,235)
Total Gas Costs - North Dakota Residential & General only			$88,102,000
INTERRUPTIBLE			
Demand Costs - MDDQ	17,232	$14.529	$3,004,365
Transportation & Storage Costs - Dk	6,289,847	$0.081	509,478
Commodity Costs - Dk	6,289,847	$3.129	19,680,931
Return on Rate Base			
Demand Charges			$10,825
Prepaid Commodity Balances			3,321
Cycle Storage Balances			26,149
Total Return			$40,295
Total Gas Costs - North Dakota Contract Demand only			$23,235,069
AIR FORCE INTERRUPTIBLE			
Demand Costs - MDDQ	1,086	$14.529	$189,342
Transportation & Storage Costs - Dk	396,550	$0.081	32,121
Commodity Costs - Dk	396,550	$3.129	1,240,805
Return on Rate Base			
Demand Charges			$682
Prepaid Commodity Balances			209
Cycle Storage Balances			1,648
Total Return			$2,539
Total Gas Costs - North Dakota Contract Demand only			$1,464,807

MONTANA-DAKOTA UTILITIES CO.
RETURN ON CYCLE STORAGE BALANCES
AND PREPAID DEMAND AND COMMODITY BALANCES
NORTH DAKOTA GAS
JUNE 2023 PGA WITH 2024 COST OF GAS

	General Service		
	Storage Balance 1/	Prepaid Commodity Balance 2/	Prepaid Demand 1/
October 2022	$16,146,503	$793,809	$5,338,331
November	9,158,395	637,105	4,268,840
December	2,743,827	447,552	2,043,920
January 2023	(552,795)	298,173	(581,910)
February	(3,145,545)	174,761	(2,427,063)
March	(5,071,620)	83,059	(3,486,291)
April	(4,154,314)	135,657	(3,806,322)
May	(990,757)	275,572	(2,337,772)
June	1,767,389	397,557	(85,882)
July	4,639,775	524,595	2,293,391
August	6,956,077	651,448	4,672,664
September	8,886,296	758,447	6,772,036
October	11,517,854	905,518	7,166,556
13 month average	$3,684,699	$467,943	$1,525,423
Rate of Return	6.851%	6.851%	6.851%
Return	$252,439	$32,059	$104,507
Return Requirement	$308,078	$39,125	$127,541

1/ Allocated on percent of Contracted Capacity.
2/ Allocated on Total Normalized Firm Dk Deliveries.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATUAL GAS CO.
INCENTIVE PERCENTAGE CALCULATION AND
LABOR INFLATION CALCULATION

Incentive Calculation:

Class	Salary	1/1/2023 Target	Payout
IBEW	$28,261,086.61	4.5%	$1,271,748.90
Non-Exempt			
31	1,758,869.58	6.0%	105,532.17
32	1,564,077.80	6.0%	93,844.67
33	4,037,263.71	6.0%	242,235.82
34	2,287,226.45	6.0%	137,233.59
35	1,669,602.40	6.0%	100,176.14
36	1,502,684.47	6.0%	90,161.07
Exempt			
34	$2,630,488.30	8.0%	$210,439.06
35	6,683,787.23	8.0%	534,702.98
36	8,639,875.89	8.0%	691,190.07
37	11,453,040.35	8.0%	916,243.23
38	8,979,369.74	10.0%	897,936.97
39	11,442,683.01	10.0%	1,144,268.30
40	3,711,386.11	15.0%	556,707.92
41	1,661,088.06	20.0%	332,217.61
42	5,499,956.65	30.0%	1,649,987.00
Executive			
E	$1,173,000.00	35.0%	$410,550.00
F	1,157,000.00	40.0%	462,800.00
G	661,000.00	45.0%	297,450.00
H	1,128,000.00	50.0%	564,000.00
I	0.00	60.0%	0.00
J	1,585,000.00	75.0%	1,188,750.00
K	1,085,000.00	125.0%	1,356,250.00
Total Salary / Incentive	**$108,571,486.36**		**$13,254,425.50**
Total Incentive at Potential			**12.21%**

Labor Inflation Calculation:

	Total Montana-Dakota Wages	% of Total	2023 % Increase	2023 Weighted Increase
2023 Annual Increase:				
Union Wages	$33,924,328	36.08672%	3.00%	1.08%
Non-Union Wages	49,627,786	52.79115%	4.50%	2.38%
Non-Union Wages 1/	10,455,666	11.12213%	5.50%	0.61%
Total	$94,007,780	100.00000%		**4.07%**

1/ Non-Union wages subject to an additional 1% market adjustment increase.

2024 Annual Increase:				
Union Wages	$33,924,328	36.08672%	5.00%	1.80%
Non-Union Wages	60,083,452	63.91328%	5.50%	3.52%
Total	$94,007,780	100.00000%		**5.32%**

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS
GAS UTILITY - NORTH DAKOTA
LABOR EXPENSE SUPPORT WORKPAPER
PER BOOKS 2022 & PROJECTED 2023 - 2024

	2022 Total Per Books	Projected 2023 1/	Projected 2024 1/
Other Gas Supply			
Straight Time	$183,150	$190,604	$200,744
Premium Time	346	360	379
Incentive Compensation	4,715	23,558	24,811
Vacation/Other Non-Prod.	2,246	2,337	2,461
Other Gas Supply Total	**$190,457**	**$216,859**	**$228,395**
Transmission			
Straight Time	$3,654	$3,803	$4,005
Premium Time	114	119	125
Incentive Compensation	149	470	495
Taxable Meals	17	17	17
Vacation/Other Non-Prod.	46	48	51
Other Gas Supply Total	**$3,980**	**$4,457**	**$4,693**
Distribution			
Straight Time	$6,800,875	$7,077,671	$7,454,203
Premium Time	584,680	608,476	640,847
Bonuses & Commissions	20,549	20,549	20,549
Incentive Compensation	185,838	875,826	922,420
Moving Allowance	20,504	20,504	20,504
Taxable Meals	3,376	3,376	3,376
Vacation/Other Non-Prod.	91,622	95,351	100,424
Distribution Total	**$7,707,444**	**$8,701,753**	**$9,162,323**
Customer Accounts			
Straight Time	$1,453,445	$1,512,600	$1,593,070
Premium Time	26,334	27,406	28,864
Bonuses & Commissions	8,523	8,523	8,523
Incentive Compensation	36,548	186,996	196,944
Taxable Meals	16	16	16
Vacation/Other Non-Prod.	18,162	18,901	19,907
Customer Accounts Total	**$1,543,028**	**$1,754,442**	**$1,847,324**
Customer Service			
Straight Time	$181,104	$188,475	$198,502
Bonuses & Commissions	760	760	760
Incentive Compensation	3,065	23,304	24,544
Vacation/Other Non-Prod.	2,296	2,389	2,516
Customer Service Total	**$187,225**	**$214,928**	**$226,322**
Sales			
Straight Time	$101,647	$105,784	$111,412
Bonuses & Commissions	760	760	760
Incentive Compensation	2,753	13,078	13,773
Vacation/Other Non-Prod.	1,271	1,323	1,393
Sales Total	**$106,431**	**$120,945**	**$127,338**

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS
GAS UTILITY - NORTH DAKOTA
LABOR EXPENSE SUPPORT WORKPAPER
PER BOOKS 2022 & PROJECTED 2023 - 2024

	2022 Total Per Books	Projected 2023 1/	Projected 2024 1/
A&G			
Straight Time	$2,615,890	$2,722,357	$2,867,186
Premium Time	5,792	6,028	6,349
Bonuses & Commissions	417,440	417,440	417,440
Incentive Compensation	264,222	337,652	355,615
Moving Allowance	411	411	411
Taxable Meals	97	97	97
Vacation/Other Non-Prod.	41,335	43,017	45,306
A&G Total	**$3,345,187**	**$3,527,002**	**$3,692,404**
Total Labor Costs	**$13,083,752**	**$14,540,386**	**$15,288,799**
Straight Time	$11,339,765	$11,801,294	$12,429,122
Premium Time	617,266	642,389	676,564
Bonuses & Commissions	448,032	448,032	448,032
Incentive Compensation	497,290	1,460,884	1,538,602
Moving Allowance	20,915	20,915	20,915
Taxable Meals	3,506	3,506	3,506
Vacation/Other Non-Prod.	156,978	163,366	172,058
Total Labor Costs	**$13,083,752**	**$14,540,386**	**$15,288,799**

1/ Projected Straight Time, Premium Time, and Vacation/Other Non-Productive time is increased 4.07% for 2023 and 5.32% for 2024. Bonus & Commissions, Taxable Meals and Moving Allowance for the projected period reflect per books 2022 costs. Incentive Compensation reflects the average incentive level of 12.21% of projected Straight Time and Vacation/Other time.

4.07%	2023 Projected Labor Increase
5.32%	2024 Projected Labor Increase
12.21%	Average Incentive

Montana-Dakota Utilites Co.
Benefits Budget Summary - 2023
09/15/22

	2022 MDU Budget 1/	2023 MDU Budget 1/	% Increase MDU Budget	Additional Dollar Amount MDU Budget	
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Medical 3/ - 5194	12,271,000	13,900,000	13%	$1,629,000	B
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	

[redacted]
[redacted].

3/ Healthcare and Dental premiums approved by HCT and MPC 9/15/2022, includes VOYA Stop-loss premiums

[redacted]

Change Explanation:

[redacted]

B/ Increase due to higher premiums, increased benefit enrollment, and inclusion of VOYA premiums for 2023

[redacted]

Section II - Required disclosures

Components of net periodic benefit cost (NPBC) and other changes recognized in other comprehensive income (OCI)

	12/31/2022	12/31/2021
Components of net periodic benefit cost		
Service cost	$0	$0
Interest cost	2,144,334	2,021,964
Expected return on plan assets	(3,812,129)	(3,859,216)
Amortization of net (gain)/loss	1,322,884	1,611,364
Amortization of transition (asset)/obligation	0	0
Amortization of prior service cost/(credit)	0	0
Net periodic benefit cost	$(344,911)	$(225,888)
Other changes recognized in OCI		
Net (gain)/loss	$1,947,596	$(1,923,133)
Prior service cost/(credit)	0	0
Amortization of net gain/(loss)	(1,322,884)	(1,611,364)
Amortization of transition asset/(obligation)	0	0
Amortization of prior service (cost)/credit	0	0
Total recognized in other comprehensive income	$624,712	$(3,534,497)
Total recognized in net periodic benefit cost and OCI	$279,801	$(3,760,385)
Weighted-average assumptions used to determine net periodic benefit cost		
Discount rate	2.67%	2.34%
Expected long-term return on plan assets	6.00%	6.00%
Rate of compensation increase	N/A	N/A

Basis used to determine expected long-term return on plan assets

You are required to disclose the basis you used to determine the overall expected long-term return on plan assets.

Classification: Customer Confidential

Pension - Bargaining

Section II - Required disclosures

Net periodic benefit cost for upcoming period

	01/01/2023 - 12/31/2023
Components of net periodic benefit cost	
Service cost	$0
Interest cost	3,029,822
Expected return on plan assets	(3,638,875)
Amortization of net (gain)/loss[1]	662,245
Amortization of transition (asset)/obligation[1]	0
Amortization of prior service cost/(credit)[1]	0
Net periodic benefit cost[2]	$53,192
Weighted-average assumptions used to determine net periodic benefit cost	
Discount rate	5.07%
Expected long-term rate of return	6.50%
Rate of compensation increase	N/A

[1] These amounts represent the estimated portion of the net (gain)/loss, transition (asset)/obligation, and net prior service cost/(credit) remaining in accumulated other comprehensive income that is expected to be recognized as a component of net periodic benefit cost over the upcoming fiscal year.

[2] Your plan allows benefit payments in the form of a lump sum. Accounting rules state a plan will recognize a settlement if the plan pays an amount (other than monthly income payments) greater than the plan's service cost (SC) plus interest cost (IC). If payments are greater, a portion of some deferred recognition items must be recognized and will impact the net periodic benefit cost. A settlement would occur in the upcoming year if lump sum payments exceed $3,029,822.

Basis used to determine expected long-term return on plan assets

In next year's disclosure, you will be required to explain the basis you used to determine the overall expected long-term return on plan assets.

Classification: Customer Confidential

Section II - Required disclosures - Utilities

Components of net periodic benefit cost (NPBC) and other changes recognized in other comprehensive income (OCI)

	12/31/2022	12/31/2021
Components of net periodic benefit cost		
Service cost	$0	$0
Interest cost	2,937,149	2,729,058
Expected return on plan assets	(5,407,579)	(5,498,412)
Amortization of net (gain)/loss	2,000,654	2,267,524
Amortization of transition (asset)/obligation	0	0
Amortization of prior service cost/(credit)	0	0
Net periodic benefit cost	$(469,776)	$(501,830)
Other changes recognized in OCI		
Net (gain)/loss	$4,995,820	$(1,178,119)
Prior service cost/(credit)	0	0
Amortization of net gain/(loss)	(2,000,654)	(2,267,524)
Amortization of transition asset/(obligation)	0	0
Amortization of prior service (cost)/credit	0	0
Total recognized in other comprehensive income	$2,995,166	$(3,445,643)
Total recognized in net periodic benefit cost and OCI	$2,525,390	$(3,947,473)
Weighted-average assumptions used to determine net periodic benefit cost		
Discount rate	2.60%	2.25%
Expected long-term return on plan assets	6.00%	6.00%
Rate of compensation increase	N/A	N/A

Basis used to determine expected long-term return on plan assets

You are required to disclose the basis you used to determine the overall expected long-term return on plan assets.

Section III - Additional information - Total

Net periodic benefit cost for upcoming period

		01/01/2023 - 12/31/2023	
Components of net periodic benefit cost		Utilities	
Service cost		$0	
Interest cost[2]		4,350,988	
Expected return on plan assets[2]		(5,286,303)	
Amortization of net (gain)/loss[1]		1,091,156	
Amortization of transition (asset)/obligation[1]		0	
Amortization of prior service cost/(credit)[1]		0	
Net periodic benefit cost		$155,841	
Weighted-average assumptions used to determine net periodic benefit cost			
Discount rate			5.04%
Expected long-term rate of return			6.50%
Rate of compensation increase			N/A
MRVA as of 1/1/2023[2]		$94,763,522	
PBO as of 1/1/2023		$90,135,159	

[1] These amounts represent the estimated portion of the net (gain)/loss, transition (asset)/obligation, and net prior service cost/(credit) remaining in accumulated other comprehensive income that is expected to be recognized as a component of net periodic postretirement benefit cost over the upcoming fiscal year.

[2] These components are weighted based on the division's PBO

Section II - Required disclosures - Utilities

Components of net periodic postretirement benefit cost (NPPBC) and other changes recognized in other comprehensive income (OCI)

	12/31/2022	12/31/2021
Components of net periodic postretirement benefit cost		
Service cost	$457,667	$522,363
Interest cost	688,236	708,566
Expected return on plan assets	(2,668,359)	(2,525,619)
Amortization of net (gain)/loss	(339,957)	0
Amortization of transition (asset)/obligation	0	0
Amortization of prior service cost/(credit)	(931,294)	(931,294)
Net periodic postretirement benefit cost	$(2,793,707)	$(2,225,984)
Other Changes Recognized in OCI		
Net (gain)/loss	$7,092,916	$(3,958,558)
Prior service cost/(credit)	0	0
Amortization of net gain/(loss)	339,957	0
Amortization of transition asset/(obligation)	0	0
Amortization of prior service (cost)/credit	931,294	931,294
Total recognized in other comprehensive income	$8,364,167	$(3,027,264)
Total recognized in net periodic postretirement benefit cost and OCI	$5,570,460	$(5,253,248)
Weighted-average assumptions used to determine net periodic postretirement benefit cost		
Discount rate	2.65%	2.28%
Expected long-term return on plan assets	5.50%	5.50%
Medical trend – initial (pre/post)	7.00%/6.00%	7.00%/6.50%
Medical trend - ultimate	4.50%	4.50%
Year ultimate trend rate is reached (pre/post)	2031/2029	2031/2030

Basis used to determine expected long-term return on plan assets

You are required to disclose the basis you used to determine the overall expected long-term return on plan assets.

Classification: Customer Confidential

Net periodic postretirement benefit cost for upcoming period

06/01/2023 - 12/31/2023

Components of net periodic postretirement	Utilities
Service cost	$156,741
Interest cost	566,890
Expected return on plan assets	(1,691,225)
Amortization of net (gain)/loss[1]	(598,310)
Amortization of transition (asset)/obligation[1]	0
Amortization of prior service cost/(credit)[1]	(543,254)
Net periodic postretirement benefit cost	($2,109,158)

($1,360,894) January - May 2023
$3,470,052 Total

Weighted-average assumptions used to determine net periodic postretirement benefit cost	
Discount rate	5.02%
Expected long-term rate of return	5.50%
Rate of compensation increase	3.00%

Assets as of 1/1/2023[2]	$40,201,799
APBO as of 1/1/2023	$19,875,814

[1] These amounts represent the estimated portion of the net (gain)/loss, transition (asset)/obligation, and net prior service cost/(credit) remaining in accumulated other comprehensive income that is expected to be recognized as a component of net periodic postretirement benefit cost over the upcoming fiscal year.

[2] MDU assets reflect a 5 year asset averaging method

Classification: Customer Confidential

MDU Resources Group - Forecast of ASC 715 Expense (in 000s) - Set 1

Plan Allocation	2024+ Discount Rate	2024	2025	2026	2027	2028
Qualified Plans						
MDU Bargaining	5.03%	208	741	1,315	1,817	1,808
[redacted]						
Utilities		302	1,050	1,870	2,591	2,603
[redacted]						
MDU Non-Bargaining Plan Total	4.99%	[redacted]				
[redacted]						
Qualified Plan Total	[redacted]					
Non-Qualified Plans						
[redacted]						
Non-Qualified Plan Total		[redacted]				
Post Retirement Welfare Plans						
[redacted]						
Utilities		(3,028)	(2,432)	(1,398)	(1,290)	(1,335)
[redacted]						
Subtotal MDU Group		[redacted]				
[redacted]						
Grand Total MDU Plan (incl. Cascade & IGC)	5.02%					
Post Retirement Welfare Plans Total		[redacted]				

Grand Total (Qualified, Non Qualified & Post Retirement Welfare)

Discount Rate for Expense	See Above	Same as 2024	Same as 2024	Same as 2024	Same as 2024	Same as 2024
Expected Return on Assets - Pension		6.50%	6.50%	6.50%	6.50%	6.50%
Actual Return on Assets (prior year) --- Pension		6.50%	6.50%	6.50%	6.50%	6.50%
Expected Return on Assets - PRW		6.00%	6.00%	6.00%	6.00%	6.00%
Actual Return on Assets (prior year) --- PRW		6.00%	6.00%	6.00%	6.00%	6.00%

Assumed mortality in accordance with the Pri-2012 Total dataset mortality table projected generationally using MP-2021.
All other assumptions and methods used in determining these results and not disclosed in this document are the same as disclosed in the 2022 accounting disclosure reports

Classification: Customer Confidential

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
SUBCONTRACT LABOR - WORKPAPER
TWELVE MONTHS ENDING DECEMBER 31, 2022

	Transmission	Distribution	Cust Acct	Cust Svc	A&G	Total
Per Books	$4,564	$2,557,638	$72,894	$1,486	$388,775	$3,025,357
Projected 2023 Adjustment						
Adjusted for Inflation: 4.10%	$4,751	$2,662,501	$75,883	$1,547	$404,715	$3,149,397
Increased Subcontract Costs in Minot District		185,727				$185,727
Pro Forma	**$4,751**	**$2,848,228**	**$75,883**	**$1,547**	**$404,715**	**$3,335,124**
Projected 2024 Adjustment						
Adjusted for Inflation: 2.38%	$4,864	$2,916,016	$77,689	$1,584	$414,347	$3,414,500
Decline in ELM Locating due to completed SSIP Project		(25,000)				(25,000)
Sale of Meridian Facility			(5,844)			(5,844)
New CXT on Premise Telephone System and Migration to CcaaS Solution					21,330	21,330
Reduction in Leak Detection due to Picarro		($182,400)				(182,400)
Line Locating reduction due to new capitalization process		($30,000)				(30,000)
	$4,864	**$2,678,616**	**$71,845**	**$1,584**	**$435,677**	**$3,192,586**

Business Unit	Sourcing Category	12 Mo Sls	Max % Change		Potential Impact		Top Vendors
Gas	Gas - Revenue Meters	$7.8M	17%		$1.3M		[redacted]
	Gas - Polyethylene Pipe	$6.5M	*TBD*		*Commodity Fluctuation*		[redacted]
	Gas - Meter Set Assemblies - Brackets	$3.7M	17%		$630K		[redacted]
	Gas - Regulators	$1.7M	10%		$172K		[redacted]
	Gas - Risers - Transitions	$1.7M	17%		$298K		[redacted]
	Gas - Meter Valves	$1.0M	17%		$181K		[redacted]
	Wire and Cable - Tracer	$978K	*TBD*		*Commodity Fluctuation*		[redacted]
	Gas - Mechanical Fittings and Accessories	$835K	11%		$92K		[redacted]
Average Gas Category Impact		$31.7M	9.4%		$2.9M		

*** takes the average of gas specific announced and relative increases between October 2022 and March 2023.*

[redacted]

Potential Impact Across All Business	12 Mo Sls	Avg % Change		Potential Impact
	$37.5M	6.5%		$2.4M

*** takes the average of all announced and relative increases between October 2022 and March 2023.*

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

	Per Books 2022	Projected 2023	Projected 2024
Total Vehicle Depr. Exp	$707,349	$1,759,042	$1,684,165
% of Depr. To Expense	57.22%	57.28% 1/	57.28% 1/
Amount of Depr. in O&M	$404,745	$1,007,579	$964,690

	Per Books 2022				Projected 2023			Projected 2024		
	Adjusted Expenses	% of Total	Depreciation Expense	Other	Depreciation Expense	Other	Total	Depreciation Expense	Other	Total
Other Gas Supply	$6	0.00%	$0	$6	$0	$6	$6	$0	$6	$6
Production	0	0.00%	0	0	0	0	$0	0	0	$0
Transmission	1,108	0.12%	486	622	1,209	622	$1,831	1,158	622	$1,780
Distribution	830,048	89.16%	360,871	469,177	898,357	469,177	$1,367,534	860,117	469,177	$1,329,294
Customer Accounting	55,148	5.92%	23,961	31,187	59,649	31,187	$90,836	57,110	31,187	$88,297
Customer Service	7,914	0.85%	3,440	4,474	8,564	4,474	$13,038	8,200	4,474	$12,674
Sales	5,262	0.57%	2,307	2,955	5,743	2,955	$8,698	5,499	2,955	$8,454
A&G	31,428	3.38%	13,680	17,748	34,057	17,748	$51,805	32,607	17,748	$50,355
Total Clearing Account	$930,914	100.00%	$404,745	$526,169	$1,007,579	$526,169	$1,533,748	$964,691	$526,169	$1,490,860
Less Depr.	404,745									
Other Expenses	$526,169									

1/ Three year average (2019-2021).

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

General	Plant Per Books 2022	Depreciation Rate	Plant Projected 2023	Depreciation Projected 2023	Plant Projected 2024	Depreciation Projected 2024
392.1 Trans. Equip. - Trailers	$181,295	0.49%	$181,295	$888	$181,295	$888
392.2 Trans. Equip. - Vehicles	$5,225,624	9.69%	5,679,539	$550,347	5,812,664	563,247
	$5,406,919		$5,860,834	$551,235	$5,993,959	$564,135
396.1 Trailers - Work Equip.	$535,507	1.29%	$525,975	$6,785	$516,613	$6,664
396.2 Power Operated Equip.	$4,124,388	30.48%	3,416,229	$1,041,267	3,116,464	949,898
	$4,659,895		$3,942,204	$1,048,052	$3,633,077	$956,562
Total General	$10,066,814		$9,803,038	$1,599,287	$9,627,036	$1,520,697
Common						
392.1 Trans. Equip. - Trailers	$2,814	3.42%	$2,814	$96	$2,814	$96
392.2 Trans. Equip. - Vehicles	$1,520,294	9.65%	1,654,494	$159,659	1,692,979	163,372
	$1,523,108		$1,657,308	$159,755	$1,695,793	$163,468
Total Vehicles & Work Equip	$11,589,922		$11,460,346	$1,759,042	$11,322,829	$1,684,165

Montana-Dakota Utilities Co.
Auto & Work Equipment Usage-Expense/Capital
AA - Total Company
December 31, 2022

Current Year Only

	2022 YTD Expense Charges	2022 YTD Capital Additions	2022 YTD Expense & Capital	2022 Avg. % to Expense
Auto - 922	4,522,193.34	2,120,066.85	6,642,260.19	68.08%
Work Equipment - 962	647,044.90	1,745,264.00	2,392,308.90	27.05%
Total	5,169,238.24	3,865,330.85	9,034,569.09	57.22%

Capital/Expense Assets Tabs

Three Year Average

	2020 YTD Expense Charges	2021 YTD Expense Charges	2022 YTD Expense Charges	2020-2022 Expense Charges	2020 YTD Capital Additions	2021 YTD Capital Additions	2022 YTD Capital Additions	2020-2022 Capital Additions	2020-2022 Expense & Capital	2020-2022 Avg. % to Expense
Auto - 922	3,302,900.76	3,525,492.46	4,522,193.34	11,350,586.56	1,518,166.62	1,603,253.62	2,120,066.85	5,241,487.09	16,592,073.65	68.41%
Work Equipment - 962	613,433.86	567,016.57	647,044.90	1,827,495.33	1,436,839.22	1,406,490.47	1,745,264.00	4,588,593.69	6,416,089.02	28.48%
Total	3,916,334.62	4,092,509.03	5,169,238.24	13,178,081.89	2,955,005.84	3,009,744.09	3,865,330.85	9,830,080.78	23,008,162.67	57.28%

* Copied 2020-2021 from last year data
** 2022 Same as Above

12-31-2022 12-Month Depreciation Charged to Auto & Work

Row Labels	Sum of provision		
00001-Montana Dakota Utilities Co.	**2,928,694.94**		
Auto	**1,776,126.59**		
UA- Montana Electric	204,627.27		
UB- Montana Gas	296,952.67		
UD- North Dakota Electric	543,260.07		
UE- North Dakota Gas	488,989.57	490276.8	ND Gas plus Wahp.
UG- South Dakota Electric	62,342.56		
UH- South Dakota Gas	23,445.10		
UI- Wyoming Electric	81,076.22		
UJ- Wyoming Gas	70,839.30		
UK- East River Gas	-		
UM- Great Plains Gas Minnesota	3,306.65		
UN- North Dakota Wahpeton	1,287.18		
UT- FERC Utility Transmission	-		
Work	**1,152,568.35**		
UA- Montana Electric	243,601.08		
UB- Montana Gas	62,949.53		
UD- North Dakota Electric	446,088.68		
UE- North Dakota Gas	216,904.19	217072.6	
UG- South Dakota Electric	38,777.78		
UH- South Dakota Gas	19,035.43		
UI- Wyoming Electric	77,242.95		
UJ- Wyoming Gas	47,275.87		
UK- East River Gas	-		
UM- Great Plains Gas Minnesota	524.40		
UN- North Dakota Wahpeton	168.44		
UT- FERC Utility Transmission	-		
00040-Great Plains Natural Gas Co.	**181,144.02**		
Auto	**156,242.80**		
UM- Great Plains Gas Minnesota	156,242.80		
UN- North Dakota Wahpeton	-		
Work	**24,901.22**		
UM- Great Plains Gas Minnesota	24,901.22		
UN- North Dakota Wahpeton	-		
Grand Total	**3,109,838.96**		

Row Labels	Sum of Billed DK	Count of SA ID	Sum of Total
MDUND700	**6532.8**	**381**	**59010.88**
January	1251.8	32	9837.02
February	1118.4	31	8517.6
March	1128.6	31	8496.04
April	666.8	31	5326.37
May	499.8	31	4460.44
June	157.2	31	2236.65
July	41.9	32	1153.91
August	34.7	30	1114.53
September	37.6	30	1083.34
October	122.7	30	2065.63
November	437.1	30	5040.05
December	1036.2	42	9679.3
MDUND701	**54611.4**	**458**	**450707.73**
January	9583.5	41	69464.86
February	7259	36	51603.96
March	9007.8	37	62419.88
April	5959.6	37	42656.12
May	4719	37	36764.27
June	2235.5	37	23071.8
July	1159.4	37	14450.96
August	1008.1	38	13661.13
September	944.6	37	11883.69
October	2581.6	42	31058.98
November	2805.9	41	29962.17
December	7347.4	38	63709.91
MDUND709	**2507.3**	**12**	**24331.78**
January	242.3	1	2124.4
February	311	1	2445.76
March	438.1	1	3275.97
April	294.2	1	2333.9
May	244.7	1	1945.17
June	164.1	1	1809.03
July	104.2	1	1434.61
August	96.2	1	1431.66
September	81.2	1	1156.52
October	88.4	1	1344.23
November	198.6	1	2539.53
December	244.3	1	2491
Grand Total	**63651.5**	**851**	**534050.39**

Row Labels	Sum of Billed DK	Count of SA ID	Sum of Total
MDUND900	**77.6**	**12**	**1477.41**
January	13.6	1	214.62
February	9.8	1	157.9
March	11.7	1	194.02
April	8.4	1	144.48
May	4.8	1	95.14
June	2.6	1	66.37
July	0.2	1	26.92
August	0.5	1	34.74
September	0.5	1	32.26
October	3.3	1	78.83
November	8.8	1	174.77
December	13.4	1	257.36
Grand Total	**77.6**	**12**	**1477.41**

Row Labels	Sum of Billed DK	Count of SA ID	Sum of Total
MDUND743	**1.5**	**12**	**1457.08**
January	0.4	1	128.23
February	0.2	1	116.48
March	0.2	1	122.87
April	0	1	121.95
May	0	1	117.66
June	0.1	1	122.4
July	0	1	121.84
August	0	1	121.85
September	0.6	1	128.05
October	0	1	117.63
November	0	1	115.74
December	0	1	122.38
Grand Total	**1.5**	**12**	**1457.08**

$ 536,984.88

Degree Days - North Dakota			
Year	Month	BPDD60	NORM60
2022	January	1595	1432
2022	February	1174	1194
2022	March	1287	1212
2022	April	722	683
2022	May	492	325
2022	June	100	54
2022	July	3	0
2022	August	1	0
2022	September	19	13
2022	October	186	223
2022	November	638	621
2022	December	1296	1089

Degree Days - Dickinson			
Year	Month	BPDD60	NORM60
2022	January	1472	1338
2022	February	1004	1098
2022	March	1199	1146
2022	April	720	673
2022	May	526	363
2022	June	155	84
2022	July	11	0
2022	August	3	0
2022	September	28	18
2022	October	196	243
2022	November	664	623
2022	December	1297	1042

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

Gas	Per Books	Normalized	Change	% Change
2022 Revenues	$536,985	$417,638	($119,347)	-22.23%

	Electric Company Consumption Revenues		
	2022 Per Books	Pro Forma @ Current Rates	% Increase
Rate 200	$43,649	$38,245	-12.38%
Rate 30	485,317	401,866	-17.20%
Rate 32	12,379	10,007	-19.15%
	$541,345	$450,118	-16.85%

Gas Utility - North Dakota Electric Company Consumption Expenses	
2022 Per Books 1/	Pro Forma @ Current Rates 2/
$162,582	$135,183
% Increase	-16.85%

1/ Income Statement
2/ Pro Forma expense at current rates was calculated using expense/revenue ratio for 2022 per books.

Montana-Dakota Utilities Co.
400 N 4th Street
Bismarck, ND 58501

State of North Dakota
Gas Rate Schedule

NDPSC Volume 8
21st Revised Sheet No. 3
Canceling 20th Revised Sheet No. 3

RATE SUMMARY SHEET

Rate Schedule	Sheet No.	Basic Service Charge	Distribution Delivery Charge	Rates 88 & 99 Cost of Gas	Total Rate/ Dk
Residential Rate 60	4	$0.8244 per day	$0.000	$4.459	$4.459
Air Force Rate 64	7				
Minot Air Force Base		$2,000.00 per month			
PAR Site		$175.00 per month			
Firm Service			$0.449	$4.459	$4.908
Interruptible Service - PAR			$0.255	$3.650	$3.905
Interruptible Service - MAFB			$0.255	$3.714	$3.969
Firm General Service Rate 70	13				
Meters rated < 500 cubic feet		$0.75 per day	$1.174	$4.459	$5.633
Meters rated > 500 cubic feet		$2.13 per day	$0.917	$4.459	$5.376
			(Maximum)		(Maximum)
Small Interruptible Gas Rate 71	14	$450.00 per month	$0.566	$3.650	$4.216
Optional Seasonal Gas Service Rate 72	15				
Meters rated < 500 cubic feet		$0.75 per day	$1.174	$3.041	$4.215
Meters rated > 500 cubic feet		$2.13 per day	$0.917	$3.041	$3.958
Contracted Demand Service Rate 74	16		(Demand		
Meters rated < 500 cubic feet		$0.75 per day	Charge)	(Capacity Charge)	$10.690
Meters rated > 500 cubic feet		$2.13 per day	$8.000	(COG/Dk)	$4.085
Transportation Service	24				
Small Interruptible Rate 81		$450.00 per month			
Maximum			$0.566		$0.566
Minimum			$0.102		$0.102
Large Interruptible Rate 82		$1,600.00 per month			
Maximum			$0.237		$0.237
Minimum			$0.061		$0.061
			(Maximum)		(Maximum)
Large Interruptible Gas Rate 85	27	$1,600.00 per month	$0.237	$3.650	$3.887
Residential Propane Rate 90	32	$0.8244 per day	$0.000	$6.170	$6.170
Firm General Propane Rate 92	34				
Meters rated < 500 cubic feet		$0.75 per day	$1.174	$6.170	$7.344
Meters rated > 500 cubic feet		$2.13 per day	$0.917	$6.170	$7.087

Date Filed: May 8, 2023

Effective Date: Service rendered on and after June 1, 2023

Issued By: Travis R. Jacobson
Director - Regulatory Affairs

Case No.: PU-23-007

Availability:

In all communities served for all types of general electric service with billing demands that do not warrant the installation of a demand meter except outside lighting, standby, resale or other customers covered by special contracts or rate schedules applicable to specific services. The customer's wiring must be so arranged so that all service can be measured through one meter. If the customer does not connect his wiring into a single system, each meter shall constitute a separate billing unit.

Rate:

Basic Service Charge:	$1.15 per day
Energy Charge:	
October – May:	
First 750 Kwh per month	5.654¢ per Kwh
Over 750 Kwh per month	2.654¢ per Kwh
June – September:	5.654¢ per Kwh

Minimum Bill:

Basic Service Charge.

Payment:

Bills 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 or any amendments or alterations thereto.

Adjustment Clauses:

Bills are subject to the following adjustments or any amendments or alterations thereto:

1. Renewable Resource Cost Adjustment Rate 55
2. Generation Resource Recovery Rider Rate 56
3. Environmental Cost Recovery Rider Rate 57
4. Fuel and Purchased Power Adjustment Rate 58
5. Transmission Cost Adjustment Rate 59

Availability:

In all communities served for all types of demand metered general electric service except outside lighting, standby, resale or other customers covered by special contracts or rate schedules applicable to specific services. The customer's wiring must be arranged so that all service can be measured through one meter. If the customer does not connect his wiring into a single system, each meter shall constitute a separate billing unit.

Rate:

Primary Service:

Basic Service Charge:	$108.03 per month
Demand Charge:	
October – May	$12.05 per Kw
June – September	$15.05 per Kw
Energy Charge:	1.538¢ per Kwh

Secondary Service:

Basic Service Charge:	$58.72 per month
Demand Charge:	
October – May	$10.01 per Kw
June – September	$13.01 per Kw
Energy Charge:	2.444¢ per Kwh

Minimum Bill:

Basic Service Charge.

Payment:

Bills 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 or any amendments or alterations thereto.

Availability:

In all communities served for space heating service, where the customer also takes service under another general service rate schedule offered by the Company. Space heating equipment, including combination space heating and cooling equipment such as heat pumps and packaged roof-top heating/cooling units where heating use is the principal load may be served under this rate schedule.

Rate:

Basic Service Charge:	$23.00 per month
Primary Service:	
Demand Charge:	
October – May	$ 1.38 per Kw
June – September	$15.05 per Kw
Energy Charge:	1.569¢ per Kwh
Secondary Service:	
Demand Charge:	
October – May	$ 1.38 per Kw
June – September	$13.01 per Kw
Energy Charge:	2.569¢ per Kwh

Minimum Bill:

Basic Service Charge.

Payment:

Bills 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 or any amendments or alterations thereto.

Revenue Class 4480 ELEC-COMPANY CONSUMPTION

Row Labels	Sum of Nbr Days	Sum of First 750	Sum of Over 750	Sum of Billec	Sum of Billed KV	Sum of BSC	Sum of Energ	Sum of Demand	Sum of Fuel
MDUND200	**13932**	**154541**	**178156**	**332697**	**0**	**11573.52**	**23210.92**	**0**	**8864.52**
January	1125	15402	18556	33958	0	945	2166.51	0	799.7
February	971	14529	17872	32401	0	815.64	2052.37	0	798.4
March	1161	15603	20454	36057	0	975.24	2229.72	0	1118.68
April	1062	13420	11205	24625	0	892.08	1604.89	0	818.25
May	1046	11975	8574	20549	0	878.64	1362.49	0	700.29
June	1195	11051	4346	15397	0	1003.8	1125.34	0	455.61
July	1124	10577	4727	15304	0	944.16	1219.56	0	382.75
August	1387	11955	14062	26017	0	1113	2248.52	0	589.03
September	1204	9847	13475	23322	0	1011.36	2053	0	523.36
October	1164	9976	8909	18885	0	977.76	1606.41	0	498.39
November	1106	13033	14445	27478	0	929.04	1917.71	0	718.05
December	1387	17173	41531	58704	0	1087.8	3624.4	0	1462.01
Grand Total	**13932**	**154541**	**178156**	**332697**	**0**	**11573.52**	**23210.92**	**0**	**8864.52**

Revenue Class 4480 ELEC-COMPANY CONSUMPTION

Row Labels	Sum of Nbr Days	Sum of Billed KWH	Sum of Billed KW	Sum of BSC	Sum of Energy	Sum of Demand	Sum of Fuel
MDUND323	**897**	**156270**	**758.2**	**617.4**	**6311.91**	**1216.05**	**4234.04**
January	64	24501	75.9	42	988.38	94.16	578.59
February	56	23266	75.8	42	933.26	94.02	563.19
March	64	25507	75.3	42	993.76	93.35	795.76
April	60	12263	73.2	42	477.77	90.75	407.26
May	58	10192	63.7	42	397.08	78.97	348.8
June	67	1424	29.3	42	55.48	36.32	43.06
July	57	33	14.4	42	1.56	183.45	0.84
August	64	6	0.6	42	4.03	7.64	0.13
September	62	7	0.5	42	4.58	6.37	0.15
October	100	2853	81.5	71.4	140.1	198.76	75.65
November	115	18810	135.4	84	786.15	167.86	481.78
December	130	37408	132.6	84	1529.76	164.4	938.83
Grand Total	**897**	**156270**	**758.2**	**617.4**	**6311.91**	**1216.05**	**4234.04**

Revenue Class	4480 ELEC-COMPANY CONSUMPTION

Row Labels	Sum of Nbr Days	Sum of Billed KWH	Sum of Billed KW	Sum of BSC	Sum of Energy	Sum of Demand	Sum of Fuel
MDUND301	**6709**	**4602136**	**15240.4**	**12275.19**	**185023.18**	**163590.5**	**124427.81**
January	563	396249	884.5	978.13	15624.1	8870.41	9272.15
February	523	335593	909.1	980	13044.15	9047.03	8754.5
March	571	420748	970.2	1008	16012.24	9747.44	13255.75
April	552	423019	1811	1034.13	16095.9	14549.52	14214.97
May	552	352633	1840.9	1064	13417.68	18495.15	11769.56
June	606	386651	1592.9	1064	14712.07	17356.65	11220.65
July	570	367846	1728.5	1064	14122.88	22538.33	9167.48
August	599	491529	1755.7	1050.93	21148.65	20831.36	10996.34
September	558	400496	992.5	1008	17265.67	12948.95	9357.21
October	524	328716	954	1008	14222.73	11102.81	8680.8
November	513	314118	952.4	1008	13401.45	9576.11	8082.05
December	578	384538	848.7	1008	15955.66	8526.74	9656.35
Grand Total	**6709**	**4602136**	**15240.4**	**12275.19**	**185023.18**	**163590.5**	**124427.81**

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

	ND Gas & Combo Ebill Customers	Change in # of Ebill Customers from Current Month to End of Year	Postage Rate		Postage Savings
January 2022	34,492	3,310	$0.426	1/	$1,410
February	34,896	2,906	0.426		1,238
March	35,373	2,429	0.426		1,035
April	35,866	1,936	0.426		825
May	35,839	1,963	0.426		836
June	35,942	1,860	0.426		792
July	36,181	1,621	0.455	2/	738
August	36,394	1,408	0.455		641
September	36,631	1,171	0.455		533
October	37,059	743	0.455		338
November	37,459	343	0.455		156
December	37,802	0	0.455		0
Total					$8,542
2022 Postage Expense					$431,931
2022 Postage Savings					(8,542)
2023 Postage Increase					55,803
2023 Projected Postage Expense					$479,192
2024 Projected Postage Expense 3/					$490,597

Postage Rates	Rate	Days	Percentage
Effective August 29, 2021	$0.426	190	52.05%
Effective July 10, 2022	0.455	175	47.95%
		365	100.00%
Effective Rate 4/	$0.498		
Actual Weighted Average Rate	0.440		
Rate Increase	$0.058		
2023 Projected Rate Increase	13.18%		
2022 Customer Ebill Increase	9.60%		

1/ Postage rate of $0.426 was effective August 29, 2021.
2/ Postage rate of $0.455 was effective July 10, 2022.
3/ Adjusted to reflect inflation rate of 2.38 percent.
4/ Postage rate of $0.498 was effective July 9, 2023.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
POSTAGE
2022 EBILL CUSTOMERS

Monthly MDU and Great Plains North Dakota Ebill Customers

	Electric	Gas	Combo	Total	Check	Difference
January 2022	13,181	18,955	15,537	47,673	47,673	0
February	13,336	19,177	15,719	48,232	48,232	0
March	13,518	19,439	15,934	48,891	48,891	0
April	13,714	19,708	16,158	49,580	49,580	0
May	13,697	19,695	16,144	49,536	49,536	0
June	13,736	19,752	16,190	49,678	49,678	0
July	13,827	19,883	16,298	50,008	50,008	0
August	13,909	20,005	16,389	50,303	50,303	0
September	13,993	20,138	16,493	50,624	50,624	0
October	14,156	20,373	16,686	51,215	51,215	0
November	14,309	20,593	16,866	51,768	51,768	0
December	14,440	20,782	17,020	52,242	52,242	0

Monthly North Dakota Ebill Customers

	MDU	Great Plains	Total
January 2022	47,082	591	47,673
February	47,629	603	48,232
March	48,285	606	48,891
April	48,969	611	49,580
May	48,920	616	49,536
June	49,064	614	49,678
July	49,384	624	50,008
August	49,671	632	50,303
September	49,976	648	50,624
October	50,559	656	51,215
November	51,105	663	51,768
December	51,575	667	52,242

North Dakota Ebill Customer Allocation

2022

January			February			March			April			May			June		
	Ebill Customers	Percentage		Ebill Customers	Percentage		Ebill Customers	Percentage		Ebill Customers	Percentage		Ebill Customers	Percentage		Ebill Customers	Percentage
Electric	13,183	27.65%	Electric	13,336	27.65%	Electric	13,520	27.65%	Electric	13,711	27.66%	Electric	13,697	27.65%	Electric	13,738	27.65%
Gas	18,953	39.76%	Gas	19,178	39.76%	Gas	19,437	39.76%	Gas	19,709	39.75%	Gas	19,695	39.76%	Gas	19,749	39.76%
Combo	15,537	32.59%	Combo	15,718	32.59%	Combo	15,934	32.59%	Combo	16,160	32.59%	Combo	16,144	32.59%	Combo	16,191	32.59%
Total	47,673	100.00%	Total	48,232	100.00%	Total	48,891	100.00%	Total	49,580	100.00%	Total	49,536	100.00%	Total	49,678	100.00%

2022

July			August			September			October			November			December		
	Ebill Customers	Percentage		Ebill Customers	Percentage		Ebill Customers	Percentage		Ebill Customers	Percentage		Ebill Customers	Percentage		Ebill Customers	Percentage
Electric	13,827	27.65%	Electric	13,908	27.65%	Electric	13,993	27.64%	Electric	14,157	27.64%	Electric	14,309	27.64%	Electric	14,441	27.64%
Gas	19,884	39.76%	Gas	20,004	39.77%	Gas	20,139	39.78%	Gas	20,374	39.78%	Gas	20,594	39.78%	Gas	20,781	39.78%
Combo	16,297	32.59%	Combo	16,391	32.58%	Combo	16,492	32.58%	Combo	16,684	32.58%	Combo	16,865	32.58%	Combo	17,020	32.58%
Total	50,008	100.00%	Total	50,303	100.00%	Total	50,624	100.00%	Total	51,215	100.00%	Total	51,768	100.00%	Total	52,242	100.00%

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
POSTAGE
2022 NORTH DAKOTA EBILLS SENT

	Gas	Combo	Electric	Total
January 2022	18,953	15,537	13,183	47,673
February	19,178	15,718	13,336	48,232
March	19,437	15,934	13,520	48,891
April	19,709	16,160	13,711	49,580
May	19,695	16,144	13,697	49,536
June	19,749	16,191	13,738	49,678
July	19,884	16,297	13,827	50,008
August	20,004	16,391	13,908	50,303
September	20,139	16,492	13,993	50,624
October	20,374	16,684	14,157	51,215
November	20,594	16,865	14,309	51,768
December	20,781	17,020	14,441	52,242

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

	Per Books	Projected	
	2022	2023 1/	2024 2/
Distribution Responsibility 721			
Abriox		$286	$293
Autosol - GAS		3,198	3,274
Total	$235	$3,484	$3,567
Distribution Responsibility 888	$4,843	$4,565	$4,674
Distribution Responsibility 926	$12,823	$0 3/	$0
Total Distribution	$17,901	$8,049	$8,241

1/ Projected 2023 is based on estimated levels.
2/ Adjusted to reflect inflation rate of 2.38 percent.
3/ Transferred to Responsibility 721.

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

	Per Books	Projected	
	2022	2023 1/	2024 2/
Customer Accounting Responsibility 721			
CGI		$29,515	$30,217
DNVGL		6,719	6,879
Itron		7,870	8,057
NetMotion		5,110	5,232
Total	$0	$49,214	$50,385
Customer Accounting Responsibility 964	$17,276	$0 3/	$0
Total Customer Accounting	$17,276	$49,214	$50,385

1/ Pro Forma is based on 2023 estimated levels.
2/ Adjusted to reflect inflation rate of 2.38 percent.
3/ Transferred to Responsibility 721.

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

	Per Books 2022	Projected 2023 1/	Projected 2024 2/	
A&G Responsibility 721				
Adobe		$6,581	$6,738	
All-Out Security (Gate)		2,393	2,450	
Anchor		3,506	3,589	
Automic (CA Inc)		15,023	15,381	
Axon		0	2,440	3/
Bottomline Technologies		712	729	
CCH		301	308	
Citrix		3,455	3,537	
Consilim		0	7,212	3/
Content Management - NEW		1,602	1,640	
Crawford Technologies		451	462	
DNA		0	3,090	3/
Doble Engineering		1,431	1,465	
Dragos Sensor - Gas		2,677	2,741	
Duo (Cisco) (Marco)		5,444	5,574	
Easy Test Maker		30	31	
Energy Economics		4,637	4,747	
Energy Economics (MMS)		3,272	3,350	
Energy WorldNet		25,876	26,492	
FIS Capital Markets		15,939	16,318	
FIS Energy Systems		27,648	28,306	
FME Migration Center Core		0	1,136	3/
F5		444	454	
Genus Technologies (Kofax)		1,632	1,671	
Global Software		2,244	2,297	
Google		65	66	
HSI		160	164	
IBM (OnTracks)		29,100	29,793	
Insight		5,944	6,085	
Insight (Global Software)		2,562	2,623	
Insight (Red Hat)		200	205	
IQGEO America (UBI)		8,313	8,511	
Itron - IMA		0	3,480	3/
JANA Spotlight Cross Bore		7,435	7,612	
JJ Keller		5,011	5,130	
KISCO - Safenet		0	35	3/
LastPass		2,086	2,136	
LiveChat		1,331	1,363	
LocusView - NEW		9,759	9,991	
Mavro		3,227	3,304	
MaxEdit (OnTracks)		106	108	
META-INF KFT		55	56	
Metretek Powerspring		3,827	3,918	
Microsoft		159,742	163,544	
Microsoft (AZURE)		12,214	12,505	
Mobile Iron		2,169	2,221	
Mycelium		8,012	8,203	
Mycelium - Meta Testing Tool		0	5,221	3/
MyQ		0	2,711	3/
Navisite/Velocity		46,666	47,777	
Netrix (Solstice/Mersive)		200	205	
New Era (Cameo) (Marco)		2,677	2,741	
NICE inContact		9,615	9,844	
Nuance		0	17,263	3/
Onx Maps		0	176	3/
Opentext (Documentum)		7,479	7,657	
OpenText (Extreme) (Dialogue)		6,711	6,871	
OpenText (OnSerts)		1,202	1,231	
Opex (Falcon)		5,431	5,560	

1/ Projected 2023 is based on estimated levels.
2/ Adjusted to reflect inflation rate of 2.38 percent.
3/ New 2024 software maintenance expenses.

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

	Per Books	Projected	
	2022	2023 1/	2024 2/
A&G Responsibility 721			
Oracle		$35,666	$36,515
Oracle (CCB)		78,967	80,846
Oracle (Exadata)		15,417	15,784
Oracle (JDE)		14,957	15,313
Oracle (Self-Serv/IVR)		1,061	1,086
Palo Alto		3,724	3,813
Palo Alto Expiring Assets		0	1,674 3/
Palo Alto User		0	10,167 3/
Plexos		35,471	36,315
Pluralsight		451	462
PowerBuilder (Appeon)		232	237
PowerPlan		50,561	51,764
ProArchiver - Crawford Technologies		0	470 3/
Projetech		22,003	22,527
Redvector.com (Industry Safe)		9,722	9,953
ReportsNow		1,152	1,179
SAP		1,002	1,026
SendGrid		1,065	1,090
Site Safety		1,056	1,081
Smartnet		755	773
Smartnet (CISCO)		4,170	4,269
Solidworks (Hawk Ridge System)		1,762	1,804
Stilwell		284	291
Technical Toolboxes		9,814	10,048
Techsmith		362	371
Telvent DTN		3,974	4,068
ThoughtSpot		10,517	10,767
TopCon Solutions (Autodesk)		20,102	20,580
Trellis		0	55,338 3/
Tungsten (Kofax) (Genus Technologies)		1,301	1,332
Tungsten Network		701	718
Twillio		4,207	4,307
UCCX		0	13,879 3/
UKGPro		54,879	56,185
US CAD (Bluebeam)		509	521
Utilities International		2,504	2,563
Verve (RK Neal)		3,953	4,047
Wonderware		9,666	9,896
Workiva		13,006	13,316
Workiva (FERC)		6,140	6,286
Workshare		76	78
XDR Client		0	3,660 3/
Zonar		16,453	16,845
2Ring		3,245	3,322
Total	$440,655	$907,484	$1,057,034
A&G Responsibility 926	$439,026	$0 4/	$0
A&G Responsibility 951			
ASCENT		$751	$769
ESRI (Environmental Systems Research Inst.)		22,435	22,969
ESRI - Web Viewer		0	6,016 3/
Insight (NVDIA)		1,086	1,112
Schneider Electric (ArcFM)		12,019	12,305
US Land Grid		0	497 3/
VertiGIS (Latitude Geographics)		1,002	1,026
Total	$35,120	$37,293	$44,694
A&G Responsibility 964	$31,337	$0 4/	$0
A&G Responsibility 994	$167,023	$205,371	$210,259
Total A&G	$1,113,161	$1,150,148	$1,311,987

1/ Projected 2023 is based on estimated levels.
2/ Adjusted to reflect inflation rate of 2.38 percent.
3/ New 2024 software maintenance expenses.
4/ Transferred to Responsibility 721.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
SOFTWARE MAINTENANCE
RESPONSIBILITIES 888 AND 994
PROJECTED 2023-2024

	Per Books				Projected	
Responsibility - Function	2019	2020	2021	2022	2023	2024 1/
888 - Distribution	$5,713	$4,193	$4,936	$4,843	$4,565	$4,674
888 - A&G	547	0	0	0	0	0
Total	$6,260	$4,193	$4,936	$4,843	$4,565	$4,674
Percent		-33.02%	17.72%	-1.88%	-5.73%	2.38%
3 Year Average Percent					-5.73%	3.37%

	Per Books				Projected	
Responsibility - Function	2019	2020	2021	2022	2023	2024 1/
994 - A&G	$90,441	$121,937	$142,547	$167,023	$205,371	$210,259
Percent		34.82%	16.90%	17.17%	22.96%	2.38%
3 Year Average Percent					22.96%	19.01%

1/ Adjusted to reflect inflation rate of 2.38 percent.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
SOFTWARE MAINTENANCE
RESPONSIBILITIES 951 AND 721
2024 NEW SOFTWARE MAINTENANCE EXPENSES

						2024 New Software Maintenance Expenses				
Function	Responsibility	Software	Description	Account Description	Allocation	2024 Total Company Expense	MDU Gas Percentage	MDU Gas Expense	North Dakota Gas Percentange	North Dakota Gas Expense
A&G	951	ESRI - Web Viewer		Office Supplies	Meters	$60,500	26.26%	$15,887	37.866213%	$6,016
A&G	951	US Land Grid		Office Supplies	Meters	$5,000	26.26%	1,313	37.866213%	497
A&G	721	FME Migration Center Core		Office Supplies	Employee Account	8,380	35.80%	3,000	37.866213%	1,136
A&G	721	Itron - IMA		Office Supplies	Meters	35,000	26.26%	9,191	37.866213%	3,480
A&G	721	Mycelium - Meta Testing Tool		Office Supplies	Meters	52,500	26.26%	13,787	37.866213%	5,221
A&G	721	KISCO - Safenet		Office Supplies	Employee Account	260	35.80%	93	37.866213%	35
A&G	721	ProArchiver - Crawford Technologies		Office Supplies	Meters	4,725	26.26%	1,241	37.866213%	470
A&G	721	Trellis		Office Supplies	Meters - Gas Only	486,000	30.07%	146,140	37.866213%	55,338
A&G	721	UCCX		Office Supplies	Employee Account	102,380	35.80%	36,652	37.866213%	13,879
A&G	721	Consilim		Office Supplies	Employee Account	53,200	35.80%	19,046	37.866213%	7,212
A&G	721	XDR Client		Office Supplies	Employee Account	27,000	35.80%	9,666	37.866213%	3,660
A&G	721	Palo Alto User	VPN	Office Supplies	Employee Account	75,000	35.80%	26,850	37.866213%	10,167
A&G	721	Palo Alto Expiring Assets		Office Supplies	Customer Count-MDU Only	6,500	68.00%	4,420	37.866213%	1,674
A&G	721	DNA		Office Supplies	Customer Count-MDU Only	12,000	68.00%	8,160	37.866213%	3,090
A&G	721	Nuance		Office Supplies	Customer Account	196,000	23.26%	45,590	37.866213%	17,263
A&G	721	Axon		Office Supplies	Employee Account	18,000	35.80%	6,444	37.866213%	2,440
A&G	721	MyQ		Office Supplies	Employee Account	20,000	35.80%	7,160	37.866213%	2,711
A&G	721	Onx Maps		Office Supplies	Employee Account	1,300	35.80%	465	37.866213%	176
						$1,163,745		$355,105		$134,465

Distribution	$0
Customer Accounting	0
A&G	134,465
Total	$134,465

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
SOFTWARE MAINTENANCE
RESPONSIBILITIES 951 AND 721
PROJECTED 2023-2024

						Projected 2023				
Function	Responsibility	Software	Description	Account Description	Allocation	2023 Total Company Expense	MDU Gas Percentage	MDU Gas Expense	North Dakota Gas Percentage	North Dakota Gas Expense
A&G	951	ASCENT	GIS	Office Supplies	Meters	$7,500	26.45%	$1,984	37.866213%	$751
A&G	951	ESRI (Environmental Systems Research Inst.)	GIS	Office Supplies	Meters	224,000	26.45%	59,248	37.866213%	22,435
A&G	951	VertiGIS (Latitude Geographics)	GIS	Office Supplies	Meters	10,000	26.45%	2,645	37.866213%	1,002
A&G	951	Schneider Electric (ArcFM)	GIS	Office Supplies	Meters	120,000	26.45%	31,740	37.866213%	12,019
A&G	951	Insight (NVDIA)	GIS	Office Supplies	Meters	10,839	26.45%	2,867	37.866213%	1,086
Customer Accounting	721	DNVGL	Essentials and Synergi Gas	Meter Reading Expenses	Meters-Gas Only	46,000	39.27%	18,064	37.195727%	6,719
Customer Accounting	721	Itron	Field Collection Services	Meter Reading Expenses	Meters	50,000	26.45%	13,225	37.195727%	4,919
Customer Accounting	721	Itron	Fixed Network	Meter Reading Expenses	Meters	30,000	26.45%	7,935	37.195727%	2,951
Customer Accounting	721	NetMotion	VPN	Meter Reading Expenses	Meters	51,944	26.45%	13,739	37.195727%	5,110
Customer Accounting	721	CGI	PCAD	Meter Reading Expenses	Meters	300,000	26.45%	79,350	37.195727%	29,515
A&G	721	Zonar		Office Supplies	Employee Count	110,000	39.50%	43,450	37.866213%	16,453
A&G	721	Anchor	CCB	Office Supplies	Meters	35,000	26.45%	9,258	37.866213%	3,506
A&G	721	Automic (CA Inc)	CCB	Office Supplies	Meters	150,000	26.45%	39,675	37.866213%	15,023
Distribution	721	Autosol - GAS	SCADA	Office Supplies	Meters - Gas Only	19,000	39.27%	7,461	42.865961%	3,198
A&G	721	All-Out Security (Gate)	Audit	Office Supplies	Employee Count	16,000	39.50%	6,320	37.866213%	2,393
A&G	721	Bottomline Technologies	JDE	Office Supplies	Meters	3,100	26.45%	820	37.866213%	311
A&G	721	Bottomline Technologies	JDE	Office Supplies	Meters	4,000	26.45%	1,058	37.866213%	401
A&G	721	Crawford Technologies	ECM	Office Supplies	Meters	4,500	26.45%	1,190	37.866213%	451
A&G	721	Opentext (Documentum)	ECM	Office Supplies	Employee Count	50,000	39.50%	19,750	37.866213%	7,479
A&G	721	Dragos Sensor - Gas	SCADA	Office Supplies	Meters - Gas Only	18,000	39.27%	7,069	37.866213%	2,677
A&G	721	Energy Economics	MMS	Office Supplies	Employee Count	31,000	39.50%	12,245	37.866213%	4,637
A&G	721	Projetech	Maximo Hosting	Office Supplies	Customer Count	248,000	23.43%	58,106	37.866213%	22,003
A&G	721	Genus Technologies (Kofax)	Tungsten	Office Supplies	Meters	16,300	26.45%	4,311	37.866213%	1,632
A&G	721	Global Software	JDE	Office Supplies	Employee Count	15,000	39.50%	5,925	37.866213%	2,244
A&G	721	IBM (OnTracks)	Maximo	Office Supplies	Customer Count	328,000	23.43%	76,850	37.866213%	29,100
A&G	721	JANA Spotlight Cross Bore		Office Supplies	Meters - Gas Only	50,000	39.27%	19,635	37.866213%	7,435
A&G	721	LiveChat	Self-Serv/IVR	Office Supplies	Customer Count	15,000	23.43%	3,515	37.866213%	1,331
A&G	721	TopCon Solutions (Autodesk)	CAD Tools	Office Supplies	Customer Count-MDU Only	79,000	67.20%	53,088	37.866213%	20,102
A&G	721	US CAD (Bluebeam)	CAD Tools	Office Supplies	Customer Count-MDU Only	2,000	67.20%	1,344	37.866213%	509
A&G	721	MaxEdit (OnTracks)	Maximo	Office Supplies	Customer Count	1,200	23.43%	281	37.866213%	106
A&G	721	Mycelium	CCB	Office Supplies	Meters	80,000	26.45%	21,160	37.866213%	8,012
A&G	721	META-INF KFT	Service Desk	Office Supplies	Meters	550	26.45%	145	37.866213%	55
A&G	721	Navisite/Velocity	JDE	Office Supplies	Employee Count	312,000	39.50%	123,240	37.866213%	46,666
A&G	721	OpenText (Extreme) (Dialogue)	CCB	Office Supplies	Meters	67,000	26.45%	17,722	37.866213%	6,711
A&G	721	OpenText (OnSerts)	CCB	Office Supplies	Meters	12,000	26.45%	3,174	37.866213%	1,202
A&G	721	Oracle (JDE)	JDE	Office Supplies	Employee Count	100,000	39.50%	39,500	37.866213%	14,957
A&G	721	Oracle (CCB)	CCB	Office Supplies	Customer Count	890,058	23.43%	208,541	37.866213%	78,967
A&G	721	Oracle (Self-Serv/IVR)	Self-Serv/IVR	Office Supplies	Meters	10,592	26.45%	2,802	37.866213%	1,061
A&G	721	Pluralsight	Training	Office Supplies	Meters	4,500	26.45%	1,190	37.866213%	451
A&G	721	PowerPlan	PowerPlan	Office Supplies	Capitalization	545,000	24.50%	133,525	37.866213%	50,561
A&G	721	PowerBuilder (Appeon)	PowerPlan	Office Supplies	Capitalization	2,500	24.50%	613	37.866213%	232
A&G	721	ReportsNow	JDE	Office Supplies	Meters	11,500	26.45%	3,042	37.866213%	1,152
A&G	721	SAP	CCB	Office Supplies	Meters	10,000	26.45%	2,645	37.866213%	1,002
A&G	721	SendGrid	Self-Serv/IVR	Office Supplies	Customer Count	12,000	23.43%	2,812	37.866213%	1,065
A&G	721	ThoughtSpot	ThoughtSpot	Office Supplies	Meters	105,000	26.45%	27,773	37.866213%	10,517
A&G	721	Tungsten Network	Tungsten	Office Supplies	Meters	7,000	26.45%	1,852	37.866213%	701
A&G	721	Twillio	Self-Serv/IVR	Office Supplies	Meters	42,000	26.45%	11,109	37.866213%	4,207
A&G	721	UKGPro	HR Employee Data	Office Supplies	Employee Count	277,200	39.50%	109,494	37.866213%	41,461
A&G	721	Verve (RK Neal)	Security	Office Supplies	Meters - Gas Only	26,583	39.27%	10,439	37.866213%	3,953

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
SOFTWARE MAINTENANCE
RESPONSIBILITIES 951 AND 721
PROJECTED 2023-2024

						Projected 2023				
Function	Responsibility	Software	Description	Account Description	Allocation	2023 Total Company Expense	MDU Gas Percentage	MDU Gas Expense	North Dakota Gas Percentange	North Dakota Gas Expense
A&G	721	Wonderware	SCADA	Office Supplies	Meters - Gas Only	65,000	39.27%	25,526	37.866213%	$9,666
A&G	721	Workiva	Workiva	Office Supplies	Customer Count-MDU Only	51,110	67.20%	34,346	37.866213%	13,006
A&G	721	Workiva (FERC)	FERC Reporting	Office Supplies	Workiva	64,860	25.00%	16,215	37.866213%	6,140
A&G	721	UKGPro	HR Employee Data	Office Supplies	Employee Count	$89,712	39.50%	$35,436	37.866213%	13,418
A&G	721	Content Management - NEW	Records Retention	Office Supplies	Meters	16,000	26.45%	4,232	37.866213%	1,602
A&G	721	LocusView - NEW	Maximo JUMP	Office Supplies	Customer Count	110,000	23.43%	25,773	37.866213%	9,759
Distribution	721	Abriox		Office Supplies	Meters - Gas Only	1,700	39.27%	668	42.865961%	286
A&G	721	Energy Economics (MMS)		Office Supplies	Meters	32,665	26.45%	8,640	37.866213%	3,272
A&G	721	FIS Energy Systems		Office Supplies	Meters - Gas Only	185,928	39.27%	73,014	37.866213%	27,648
A&G	721	Technical Toolboxes		Office Supplies	Meters - Gas Only	66,000	39.27%	25,918	37.866213%	9,814
A&G	721	Utilities International		Office Supplies	Meters	25,000	26.45%	6,613	37.866213%	2,504
A&G	721	Energy WorldNet		Office Supplies	Employee Count	173,000	39.50%	68,335	37.866213%	25,876
A&G	721	Google		Office Supplies	Meters	648	26.45%	171	37.866213%	65
A&G	721	JJ Keller		Office Supplies	Employee Count	33,500	39.50%	13,233	37.866213%	5,011
A&G	721	Redvector.com (Industry Safe)		Office Supplies	Employee Count	65,000	39.50%	25,675	37.866213%	9,722
A&G	721	IQGEO America (UBI)	GIS	Office Supplies	Meters	83,000	26.45%	21,954	37.866213%	8,313
A&G	721	Stilwell		Office Supplies	Meters	2,833	26.45%	749	37.866213%	284
A&G	721	Citrix		Office Supplies	Employee Count	23,100	39.50%	9,125	37.866213%	3,455
A&G	721	Microsoft		Office Supplies	Employee Count	1,068,000	39.50%	421,860	37.866213%	159,742
A&G	721	New Era (Cameo) (Marco)	Self-Serv/IVR	Office Supplies	Customer Count	30,175	23.43%	7,070	37.866213%	2,677
A&G	721	Mavro		Office Supplies	Customer Count	36,371	23.43%	8,522	37.866213%	3,227
A&G	721	CCH	PDFlyer	Office Supplies	Meters	3,000	26.45%	794	37.866213%	301
A&G	721	Site Safety		Office Supplies	Employee Count	7,060	39.50%	2,789	37.866213%	1,056
A&G	721	Easy Test Maker		Office Supplies	MDU - Gas Only	80	100.00%	80	37.866213%	30
A&G	721	Workshare		Office Supplies	Meters	761	26.45%	201	37.866213%	76
A&G	721	Solidworks (Hawk Ridge System)		Office Supplies	Meters - Gas Only	11,850	39.27%	4,653	37.866213%	1,762
A&G	721	NICE inContact		Office Supplies	Meters	96,000	26.45%	25,392	37.866213%	9,615
A&G	721	HSI	Summit safety streaming library	Office Supplies	Customer Count	1,800	23.43%	422	37.866213%	160
A&G	721	LastPass		Office Supplies	Employee Count	13,950	39.50%	5,510	37.866213%	2,086
A&G	721	Techsmith	Video/Editing/Screen Shot Tool	Office Supplies	Employee Count	2,420	39.50%	956	37.866213%	362
A&G	721	Adobe	Adobe Acrobat, Creative Cloud, Adobe Sign	Office Supplies	Employee Count	44,000	39.50%	17,380	37.866213%	6,581
A&G	721	Metretek Powerspring	Mercury Instruments	Office Supplies	Meters - Gas Only	25,735	39.27%	10,106	37.866213%	3,827
A&G	721	F5		Office Supplies	Customer Count	5,000	23.43%	1,172	37.866213%	444
A&G	721	Microsoft (AZURE)	AZURE - monthly hosting	Office Supplies	Customer Count-MDU Only	48,000	67.20%	32,256	37.866213%	12,214
A&G	721	Netrix (Solstice/Mersive)		Office Supplies	Meters	2,000	26.45%	529	37.866213%	200
A&G	721	Telvent DTN	Weather	Office Supplies	Customer Count	44,796	23.43%	10,496	37.866213%	3,974
A&G	721	Oracle	Exadata (Memory/Storage?)	Office Supplies	Customer Count	402,000	23.43%	94,189	37.866213%	35,666
A&G	721	Oracle (Exadata)	Exadata (Hardware Maintenance?)	Office Supplies	Customer Count	173,773	23.43%	40,715	37.866213%	15,417
A&G	721	Tungsten (Kofax) (Genus Technologies)		Office Supplies	Meters	12,988	26.45%	3,435	37.866213%	1,301
A&G	721	FIS Capital Markets	Aligne Gas Operations GMS Support	Office Supplies	Meters - Gas Only	107,192	39.27%	42,094	37.866213%	15,939
A&G	721	Duo (Cisco) (Marco)	Log in Security	Office Supplies	Employee Count	36,399	39.50%	14,378	37.866213%	5,444
A&G	721	Insight (Global Software)	JDE Spreadsheet Server	Office Supplies	Employee Count	17,132	39.50%	6,767	37.866213%	2,562
A&G	721	Plexos	Plexos for Gas	Office Supplies	MDU - Gas Only	93,675	100.00%	93,675	37.866213%	35,471
A&G	721	2Ring	Dashboards	Office Supplies	Customer Count	36,575	23.43%	8,570	37.866213%	3,245
A&G	721	Opex (Falcon)		Office Supplies	Meters	54,225	26.45%	14,343	37.866213%	5,431
A&G	721	Insight	VMWare	Office Supplies	Customer Count	67,000	23.43%	15,698	37.866213%	5,944
A&G	721	Doble Engineering		Office Supplies	Meters - Gas Only	9,625	39.27%	3,780	37.866213%	1,431
A&G	721	Palo Alto		Office Supplies	Customer Count	41,974	23.43%	9,835	37.866213%	3,724
A&G	721	Mobile Iron		Office Supplies	Employee Count	14,500	39.50%	5,728	37.866213%	2,169
A&G	721	Insight (Red Hat)	Red hat	Office Supplies	Meters	2,000	26.45%	529	37.866213%	200
A&G	721	Smartnet (CISCO)	Cisco voice flex	Office Supplies	Customer Count	47,000	23.43%	11,012	37.866213%	4,170
A&G	721	Smartnet	Hardware Maintenance	Office Supplies	Employee Count	5,050	39.50%	1,995	37.866213%	755
						$8,212,028		2,635,480		$997,475

Distribution	$3,484
Customer Accounting	49,214
A&G	944,777
Total	$997,475

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
ADVERTISING
SUMMARY

	Per Books	Projected	
	2022	2023 1/	2024 2/
Customer Accounting	$131	$0	$0
Informational	79,324	77,181	79,018
Promotional	39,761	0	0
Institutional	45,321	32,594	33,370
Total Advertising	$164,537	$109,775	$112,388

	Per Books		Projected
	2022	Eliminate	2023 1/
Customer Accounting - Account 903			
Account 5715 Other	$131	($131)	$0
Total Customer Accounting	$131	($131)	$0
Informational - Account 909			
Account 5712 Newspaper	$846	($265)	$581
Account 5715 Other	78,478	(1,878)	76,600
Total Informational	$79,324	($2,143)	$77,181
Promotional - Account 913			
Account 5711 Radio	$245	($245)	$0
Account 5712 Newspaper	1,362	(1,362)	0
Account 5715 Other	38,154	(38,154)	0
Total Promotional	$39,761	($39,761)	$0
Institutional - Account 930.1			
Account 5711 Radio	$291	($291)	$0
Account 5712 Newspaper	2,494	(347)	2,147
Account 5713 Television	256	0	256
Account 5715 Other	42,280	(12,089)	30,191
Total Institutional	$45,321	($12,727)	$32,594
Total Advertising	$164,537	($54,762)	$109,775

	Per Books		Projected
Account Summary	2022	Eliminate	2023 1/
5711 Radio	$536	($536)	$0
5712 Newspaper	4,702	(1,974)	2,728
5713 Television	256	0	256
5715 Other	159,043	(52,252)	106,791
Total	$164,537	($54,762)	$109,775

1/ Eliminates promotional advertising expense and advertising expenses not applicable to North Dakota gas operations.
2/ Adjusted to reflect inflation rate of 2.38 percent.

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
ADVERTISING
OBJECT 5711-RADIO
TWELVE MONTHS ENDING DECEMBER 31, 2022

Account Number	Account Description	North Dakota Gas	Total Company	Name	Eliminate		Explanation
210.5711.29301	Institutional Advertising	$35.80	$242.25	KGFX-FM RADIO	($35.80)	1/	SOUTH DAKOTA
			111.83	KOLY-FM (AM)			
		35.80	242.25	KGFX-FM RADIO	(35.80)	1/	SOUTH DAKOTA
			111.82	KOLY-FM (AM)			
		35.80	111.83	KOLY-FM (AM)	(35.80)	1/	SOUTH DAKOTA
			242.25	KGFX-FM RADIO			
		60.29	242.25	KGFX-FM RADIO	(60.29)	1/	SOUTH DAKOTA
			111.82	KOLY-FM (AM)			
			242.25	DRG MEDIA GROUP			
		10.11	(242.25)	DRG MEDIA GROUP	(10.11)	1/	SOUTH DAKOTA
			242.25	KGFX-FM RADIO			
			34.00	KOLY-FM (AM)			
			33.00	KOLY-FM (AM)			
			33.00	KMLO FM			
		35.80	242.25	KGFX-FM RADIO	(35.80)	1/	SOUTH DAKOTA
			111.82	KOLY-FM (AM)			
		32.30	319.50	KOLY-FM (AM)	(32.30)	1/	SOUTH DAKOTA
		11.31	111.82	KOLY-FM (AM)	(11.31)	1/	SOUTH DAKOTA
		11.31	111.82	KOLY-FM (AM)	(11.31)	1/	SOUTH DAKOTA
		11.31	111.82	KOLY-FM (AM)	(11.31)	1/	SOUTH DAKOTA
		11.31	111.82	KOLY-FM (AM)	(11.31)	1/	SOUTH DAKOTA
		$291.14	$2,879.40		($291.14)		

1/ Allocated on Factor No. 158, Mobridge District Gas Distribution Plant. 10.110121%

Summary

	ND Gas	Eliminate
Radio Advertising		
Institutional	$291.14	($291.14)
Total	$291.14	($291.14)

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
ADVERTISING
OBJECT 5711-RADIO
TWELVE MONTHS ENDING DECEMBER 31, 2022

Account Number	Account Description	North Dakota Gas	Total Company	Name	Eliminate	Explanation
410.5711.29130	Promotional Advertising	$37.75	$200.00	KROX-AM	($37.75)	PROMOTIONAL
		37.75	200.00	KROX-AM	(37.75)	PROMOTIONAL
		37.75	200.00	KROX-AM	(37.75)	PROMOTIONAL
		38.31	203.00	KROX-AM	(38.31)	PROMOTIONAL
		93.42	495.00	KJJK-AM	(93.42)	PROMOTIONAL
		$244.98	$1,298.00		($244.98)	

Summary

	ND Gas	Eliminate
Radio Advertising		
Promotional	$244.98	($244.98)
Total	$244.98	($244.98)

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
ADVERTISING
OBJECT 5712-NEWSPAPER
TWELVE MONTHS ENDING DECEMBER 31, 2022

Account Number	Account Description	North Dakota Gas	Total Company	Name	Eliminate	Explanation
71003.5712.29090	Inform. & Instr. Adv	$77.50	$77.50	BHG, INC.		
		87.43	87.43	BISMARCK TRIBUNE		
		65.86	65.86	NORDAK NORTH PUBLICATIONS		
		77.50	77.50	NORDAK NORTH PUBLICATIONS		
		82.50	82.50	NORDAK NORTH PUBLICATIONS		
95800.5712.29090	Inform. & Instr. Adv.	152.36	197.00	BLACK HILLS PIONEER	($71.98) 1/	SOUTH DAKOTA
			220.00	BLACK HILLS PIONEER	(80.38) 1/	SOUTH DAKOTA
95803.5712.29090	Inform. & Instr. Adv.	300.00	300.00	BLACK HILLS PIONEER	(109.61) 1/	SOUTH DAKOTA
200.5712.29130	Promotional Advertising	10.00	10.00	BHG, INC	(10.00)	PROMOTIONAL
		60.00	60.00	BHG, INC	(60.00)	PROMOTIONAL
		10.00	10.00	BHG, INC	(10.00)	PROMOTIONAL
		70.00	70.00	NORDAK NORTH PUBLICATIONS	(70.00)	PROMOTIONAL
		175.00	175.00	MINOT PUBLIC SCHOOLS	(175.00)	PROMOTIONAL
		60.00	60.00	NORDAK NORTH PUBLICATIONS	(60.00)	PROMOTIONAL
		60.00	60.00	NORDAK NORTH PUBLICATIONS	(60.00)	PROMOTIONAL
		20.00	20.00	NORDAK NORTH PUBLICATIONS	(20.00)	PROMOTIONAL
		10.00	10.00	NORDAK NORTH PUBLICATIONS	(10.00)	PROMOTIONAL
71003.5712.29130	Promotional Advertising	200.00	200.00	BISMARCK TRIBUNE	(200.00)	PROMOTIONAL
		105.00	105.00	THE SARVENT COUNTY TELLER	(105.00)	PROMOTIONAL
120.5712.29301	Institutional Advertising	28.91	28.91	BISMARCK TRIBUNE		
		36.75	36.75	TOWN & COUNTRY ADVERTISING		
		58.80	58.80	BISMARCK TRIBUNE		
		216.00	216.00	BISMARCK-MANDAN HBA		
152.5712.29301	Institutional Advertising	120.96	120.96	FORUM COMMUNICATIONS COMPANY		
		39.90	39.90	FORUM COMMUNICATIONS COMPANY		
		15.96	15.96	FORUM COMMUNICATIONS COMPANY		
		126.84	126.84	FORUM COMMUNICATIONS COMPANY		
		15.96	15.96	FORUM COMMUNICATIONS COMPANY		
		95.76	95.76	FORUM COMMUNICATIONS COMPANY		
		19.00	19.00	FORUM COMMUNICATIONS COMPANY		
		19.00	19.00	FORUM COMMUNICATIONS COMPANY		
		19.00	19.00	FORUM COMMUNICATIONS COMPANY		
		17.50	17.50	FORUM COMMUNICATIONS COMPANY		
		17.50	17.50	FORUM COMMUNICATIONS COMPANY		
210.5712.29301	Institutional Advertising	1.02	10.08	MOBRIDGE TRIBUNE	(1.02) 2/	SOUTH DAKOTA
		2.72	10.08	MOBRIDGE TRIBUNE	(1.02) 2/	SOUTH DAKOTA
			16.83	EMMONS COUNTY RECORD	(1.70) 2/	SOUTH DAKOTA
		3.72	19.25	EMMONS COUNTY RECORD	(1.95) 2/	SOUTH DAKOTA
			17.50	POTTER COUNTY NEWS	(1.77) 2/	SOUTH DAKOTA
		3.95	31.06	EMMONS COUNTY RECORD	(3.14) 2/	SOUTH DAKOTA
			7.98	THE PRIDE OF THE PRAIRIE	(0.81) 2/	SOUTH DAKOTA
		4.25	42.00	EMMONS COUNTY RECORD	(4.25) 2/	SOUTH DAKOTA
		6.26	61.95	MOBRIDGE TRIBUNE	(6.26) 2/	SOUTH DAKOTA
		2.34	23.10	MOBRIDGE TRIBUNE	(2.34) 2/	SOUTH DAKOTA
		1.06	10.50	EMMONS COUNTY RECORD	(1.06) 2/	SOUTH DAKOTA
		6.72	40.25	EMMONS COUNTY RECORD	(4.07) 2/	SOUTH DAKOTA
			26.25	EMMONS COUNTY RECORD	(2.65) 2/	SOUTH DAKOTA
		1.13	11.20	THE PRIDE OF THE PRAIRIE	(1.13) 2/	SOUTH DAKOTA
		13.19	30.94	MOBRIDGE TRIBUNE	(3.13) 2/	SOUTH DAKOTA
			45.73	PRAIRIE PIONEER	(4.62) 2/	SOUTH DAKOTA
			14.00	EMMONS COUNTY RECORD	(1.41) 2/	SOUTH DAKOTA
			19.95	THE PRIDE OF THE PRAIRIE	(2.02) 2/	SOUTH DAKOTA
			19.85	POTTER COUNTY NEWS	(2.01) 2/	SOUTH DAKOTA

1/ Allocated on Factor No. 87, Total Company Gas Sales and Transportation Customers. 36.537755%
2/ Allocated on Factor No. 158, Mobridge District Gas Distribution Plant. 10.110121%
3/ Allocated on Factor No. 3, North Dakota Only. 100.000000%

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
ADVERTISING
OBJECT 5712-NEWSPAPER
TWELVE MONTHS ENDING DECEMBER 31, 2022

Account Number	Account Description	North Dakota Gas	Total Company	Name	Eliminate	Explanation
240.5712.29301	Institutional Advertising	10.50	10.50	KENMARE NEWS INC		
		21.00	21.00	JOURNAL PUBLISHING INC - CROSB		
		52.85	52.85	WILLISTON HERALD INC		
		7.00	7.00	KENMARE NEWS INC		
		0.79	0.79	WILLISTON HERALD INC		
		245.00	245.00	JOURNAL PUBLISHING INC - CROSB		
		218.75	218.75	SIDNEY HERALD	(218.75) 3/	MONTANA
		63.00	63.00	SIDNEY HERALD	(63.00) 3/	MONTANA
		5.25	5.25	KENMARE NEWS INC		
		71.75	71.75	MOUNTRAIL COUNTY PROMOTER INC		
		10.50	10.50	KENMARE NEWS INC		
		144.05	144.05	WILLISTON HERALD INC		
		54.25	54.25	MCKENZIE COUNTY FARMER		
		1.75	1.75	MOUNTRAIL COUNTY PROMOTER INC		
		22.75	22.75	MCKENZIE COUNTY FARMER		
		87.50	87.50	WILLISTON HERALD INC		
		10.50	10.50	KENMARE NEWS INC		
		(113.91)	(113.91)	WILLISTON HERALD INC		
		54.25	54.25	KENMARE NEWS INC		
		1.75	1.75	MOUNTRAIL COUNTY PROMOTER INC		
		40.25	40.25	MCKENZIE COUNTY FARMER		
		5.25	5.25	MCKENZIE COUNTY FARMER		
		28.00	28.00	MCKENZIE COUNTY FARMER		
		1.75	1.75	MOUNTRAIL COUNTY PROMOTER INC		
		10.50	10.50	KENMARE NEWS INC		
		36.75	36.75	MCKENZIE COUNTY FARMER		
		21.00	21.00	KENMARE NEWS INC		
		1.75	1.75	MOUNTRAIL COUNTY PROMOTER INC		
71003.5712.29301	Institutional Advertising	120.00	120.00	BHG, INC		
		13.58	13.58	STEELE OZONE PRESS		
		78.30	78.30	BISMARCK TRIBUNE - advertising		
		6.80	6.80	STEELE OZONE PRESS		
		190.12	190.12	NORTH DAKOTA AMERICAN LEGION S		
		6.79	6.79	STEELE OZONE PRESS		
		$4,047.47	$4,724.25		($1,370.08)	

1/ Allocated on Factor No. 87, Total Company Gas Sales and Transportation Customers. 36.537755%
2/ Allocated on Factor No. 158, Mobridge District Gas Distribution Plant. 10.110121%
3/ Allocated on Factor No. 3, North Dakota Only. 100.000000%

Summary

	ND Gas	Eliminate
Newspaper Advertising		
Informational	$843.15	($261.97)
Promotional	780.00	(780.00)
Institutional	2,424.32	(328.11)
Total	$4,047.47	($1,370.08)

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
ADVERTISING
OBJECT 5712-NEWSPAPER
TWELVE MONTHS ENDING DECEMBER 31, 2022

Account Number	Account Description	North Dakota Gas	Total Company	Name	Eliminate	Side Note
95800.5712.29090	Inform. & Instr. Adv	$3.17	$197.00	BLACK HILLS PIONEER	($1.50) 1/	SOUTH DAKOTA
			220.00	BLACK HILLS PIONEER	(1.67) 1/	SOUTH DAKOTA
410.5712.29130	Promotional Advertising	89.65	118.00	DAILY NEWS	(89.65)	PROMOTIONAL
			357.00	FERGUS FALLS NEWSPAPERS INC		
		11.51	61.00	FERGUS FALLS NEWSPAPERS INC	(11.51)	PROMOTIONAL
		72.28	50.00	FERGUS FALLS NEWSPAPERS INC	(72.28)	PROMOTIONAL
			333.00	WAHPETON DAILY NEWS		
		22.84	121.00	DAILY NEWS	(22.84)	PROMOTIONAL
		224.07	137.00	WAHPETON DAILY NEWS	(224.07)	PROMOTIONAL
			917.00	DAILY JOURNAL		
			76.26	DAILY JOURNAL		
			57.00	ADDEPT MEDIA, LLC		
		7.93	42.00	MARSHALL INDEPENDENT	(7.93)	PROMOTIONAL
		19.25	102.00	WAHPETON DAILY NEWS	(19.25)	PROMOTIONAL
		10.00	53.00	DAILY JOURNAL	(10.00)	PROMOTIONAL
		69.64	114.00	WAHPETON DAILY NEWS	(69.64)	PROMOTIONAL
			255.00	DAILY JOURNAL		
		30.20	35.00	WAHPETON DAILY NEWS	(30.20)	PROMOTIONAL
			62.50	FERGUS FALLS NEWSPAPERS INC		
			62.50	FERGUS FALLS NEWSPAPERS INC		
		24.16	78.00	DAILY NEWS	(24.16)	PROMOTIONAL
			50.00	DAILY JOURNAL		
410.5712.29301	Institutional Advertising	45.48	50.00	FERGUS FALLS NEWSPAPERS INC	(9.44) 2/	FERGUS FALLS, MINNESOTA
			191.00	DAILY NEWS		
		24.53	50.00	FERGUS FALLS NEWSPAPERS INC	(9.44) 2/	FERGUS FALLS, MINNESOTA
			80.00	WAHPETON DAILY NEWS		
		$654.71	$3,869.26		($603.58)	

1/ Allocated on Factor No. 87, Total Company Gas Sales and Transportation Customers. 0.758976%
2/ Allocated on Factor No. 237, Great Plains Fergus Falls Distribution Plant. 18.872778%

Summary

	ND Gas	Eliminate
Newspaper Advertising		
Informational	$3.17	($3.17)
Promotional	581.53	(581.53)
Institutional	70.01	(18.88)
Total	$654.71	($603.58)

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
ADVERTISING
OBJECT 5713-TELEVISION
TWELVE MONTHS ENDING DECEMBER 31, 2022

Account Number	Account Description	North Dakota Gas	Total Company	Name	Eliminate	Explanation
71003.5713.29301	Institutional Advertising	$137.03	$137.03	KFYR-TV		
		119.06	119.06	KFYR-TV		
		$256.09	$256.09		$0.00	

Summary

	ND Gas	Eliminate
Television Advertising		
Institutional	$256.09	$0.00
Total	$256.09	$0.00

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
ADVERTISING
OBJECT 5715-OTHER
TWELVE MONTHS ENDING DECEMBER 31, 2022

Account Number	Account Description	North Dakota Gas	Total Company	Name	Eliminate	Explanation
71300.5715.29030	Customer Records & Collect.	$43.86	$93.28	CREDIT CARD ENTRY	($43.86)	
			4.64	CREDIT CARD ENTRY		
			22.11	CREDIT CARD ENTRY		
		35.23	96.43	CREDIT CARD ENTRY	(35.23)	
		48.73	65.20	CREDIT CARD ENTRY	(48.73)	
			68.16	CREDIT CARD ENTRY		
280.5715.29090	Inform. & Instr. Adv.	200.00	200.00	DEVILS LAKE PARK BOARD		
		50.00	50.00	Ladies Individuals MC		
		185.00	185.00	VFW Veterans of Foreign Wars		
		195.00	195.00	AMERICAN LEGION POST 38		
		100.00	100.00	DEVILS LAKE BLUE LINE CLUB		
		350.00	350.00	DEVILS LAKE PARK BOARD		
		185.00	185.00	VFW DEPT OF NORTH DAKOTA		
		100.00	100.00	BLUE JAYS BOYS SOCCER BOOSTERS		
		175.00	175.00	PARK RIVER ARENA COMMISSION		
		350.00	350.00	DEVILS LAKE BLUE LINE CLUB		
		200.00	200.00	GRAFTON CURLING CLUB		
71000.5715.29090	Inform. & Instr. Adv.	169.47	463.82	BISMARCK TRIBUNE		
		328.87	900.08	VERNON COMPANY		
71003.5715.29090	Inform. & Instr. Adv.	1,779.37	1,779.37	OFF THE WALL ADVERTISING INC		
		2,037.00	2,037.00	BISMARCK STATE COLLEGE FOUNDAT		
		841.96	841.96	Newman Signs		
		841.96	841.96	Newman Signs		
		1,249.36	1,249.36	Newman Signs		
		841.96	841.96	Newman Signs		
		2,878.12	2,878.12	OFF THE WALL ADVERTISING INC		
		1,779.37	1,779.37	OFF THE WALL ADVERTISING INC		
		620.00	620.00	Newman Signs		
		450.00	450.00	Newman Signs		
		620.00	620.00	Newman Signs		
		2,302.50	2,302.50	OFF THE WALL ADVERTISING INC		
		450.00	450.00	Newman Signs		
		620.00	620.00	Newman Signs		
		450.00	450.00	Newman Signs		
		620.00	620.00	Newman Signs		
		450.00	450.00	Newman Signs		
		2,302.50	2,302.50	OFF THE WALL ADVERTISING INC		
		620.00	620.00	Newman Signs		
		169.75	169.75	CENTURY GIRLS HOCKEY BOOSTERS		
		125.00	125.00	LEGACY BISMARCK GIRLS HOCKEY B		
		2,302.50	2,302.50	OFF THE WALL ADVERTISING INC		
		620.00	620.00	Newman Signs		
		620.00	620.00	Newman Signs		
		1,755.00	1,755.00	OFF THE WALL ADVERTISING INC		
		620.00	620.00	Newman Signs		
		620.00	620.00	Newman Signs		
		2,850.00	2,850.00	OFF THE WALL ADVERTISING INC		
		620.00	620.00	Newman Signs		
		620.00	620.00	Newman Signs		
		1,248.00	1,248.00	BISMARCK TRIBUNE - advertising		
		69.00	69.00	THE SARGENT COUNTY TELLER		
		1,915.20	1,915.20	BISMARCK TRIBUNE - advertising		

1/ Allocated on Factor No. 87, Total Company Gas Sales and Transportation Customers.	36.537755%
2/ Allocated on Factor No. 3, North Dakota Only.	100.000000%
3/ Allocated on Factor No. 158, Mobridge District Gas Distribution Plant.	10.110121%
4/ Allocated on Factor No. 27, O&M Excluding Cost of Gas and A&G.	37.784243%

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
ADVERTISING
OBJECT 5715-OTHER
TWELVE MONTHS ENDING DECEMBER 31, 2022

Account Number	Account Description	North Dakota Gas	Total Company	Name	Eliminate	Explanation
71100.5715.29090	Inform. & Instr. Adv.	5.74	7.70	CENTURYLINK		
			8.01	CENTURYLINK	(2.93) 1/	MONTANA
		914.18	1,913.79	THRYV-BERRY NETWORK	(349.63) 1/	MONTANA AND NORTH DAKOTA
			8.01	CENTURYLINK	(2.93) 1/	MONTANA
			7.70	CENTURYLINK		
			192.00	CREDIT CARD ENTRY		
			380.52	CREDIT CARD ENTRY		
		103.04	282.00	THRYV-BERRY NETWORK		
		612.08	300.00	THRYV-BERRY NETWORK		
			1,367.50	THRYV-BERRY NETWORK	(249.83) 1/	NORTH DAKOTA AND SOUTH DAKOTA
			7.70	CENTURYLINK		
		629.66	98.88	CENTURYLINK		
			8.01	CENTURYLINK	(2.93) 1/	MONTANA
			7.70	CENTURYLINK		
			339.12	THRYV-BERRY NETWORK		
			1,269.60	THRYV-BERRY NETWORK	(231.94) 1/	MONTANA AND SOUTH DAKOTA
		248.17	7.70	CENTURYLINK		
			120.51	CENTURYLINK	(44.03) 1/	INTERMOUTAIN GAS
			8.01	ANYTIME LOCK & KEY INC	(2.93) 1/	MONTANA
			111.00	THRYV-BERRY NETWORK	(40.56) 1/	SOUTH DAKOTA
			432.00	THRYV-BERRY NETWORK		
		949.67	1,273.20	THRYV-BERRY NETWORK		
			7.70	CENTURYLINK		
			92.30	CENTURYLINK		
			(8.01)	ANYTIME LOCK & KEY INC	2.93 1/	MONTANA
			507.50	LIST-RIGHT INC		
			210.96	CENTURYLINK		
			8.01	CENTURYLINK	(2.93) 1/	MONTANA
			507.50	LIST-RIGHT INC		
		901.13	7.70	CENTURYLINK		
			296.64	CENTURYLINK		
			1.60	CENTURYLINK	(0.58) 1/	MONTANA
			405.00	THRYV-BERRY NETWORK		
			640.80	THRYV-BERRY NETWORK		
			507.50	LIST-RIGHT INC		
			607.05	THRYV-BERRY NETWORK	(110.90) 1/	NORTH DAKOTA AND WYOMING
		589.68	9.61	CENTURYLINK	(3.51) 1/	MONTANA
			7.70	CENTURYLINK		
			344.59	LIST-RIGHT INC		
			1,056.00	THRYV-BERRY NETWORK	(385.84) 1/	SOUTH DAKOTA
			196.00	THRYV-BERRY NETWORK		
		533.78	344.59	LIST-RIGHT INC		
			9.61	CENTURYLINK	(3.51) 1/	MONTANA
			7.70	CENTURYLINK		
			1,099.00	THRYV-BERRY NETWORK	(200.77) 1/	NORTH DAKOTA AND WYOMING
		2,322.05	882.00	THRYV-BERRY NETWORK		
			344.59	LIST-RIGHT INC		
			421.92	CENTURYLINK		
			10.99	CENTURYLINK		
			28.50	CREDIT CARD ENTRY		
			122.05	CREDIT CARD ENTRY		
			3,000.00	CREDIT CARD ENTRY		
			34.48	CREDIT CARD ENTRY		
			114.03	CREDIT CARD ENTRY		
			724.63	CREDIT CARD ENTRY		
			508.59	CREDIT CARD ENTRY		
			26.04	CREDIT CARD ENTRY		
			63.96	CREDIT CARD ENTRY		
			20.36	CREDIT CARD ENTRY		
			53.07	CREDIT CARD ENTRY		

1/ Allocated on Factor No. 87, Total Company Gas Sales and Transportation Customers.	36.537755%
2/ Allocated on Factor No. 3, North Dakota Only.	100.000000%
3/ Allocated on Factor No. 158, Mobridge District Gas Distribution Plant.	10.110121%
4/ Allocated on Factor No. 27, O&M Excluding Cost of Gas and A&G.	37.784243%

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
ADVERTISING
OBJECT 5715-OTHER
TWELVE MONTHS ENDING DECEMBER 31, 2022

Account Number	Account Description	North Dakota Gas	Total Company	Name	Eliminate	Explanation
		6,541.77	10.99	CENTURYLINK		
			9.61	CENTURYLINK	(3.51) 1/	MONTANA
			1,040.00	THRYV-BERRY NETWORK	(190.00) 1/	NORTH DAKOTA AND SOUTH DAKOTA
			13,670.34	J.D. POWER AND ASSOCIATES		
			52.95	CREDIT CARD ENTRY		
			27.26	CREDIT CARD ENTRY		
			72.88	CREDIT CARD ENTRY		
			5.04	CREDIT CARD ENTRY		
			15.06	CREDIT CARD ENTRY		
			3,000.00	CREDIT CARD ENTRY		
95800.5715.29090	Inform. & Instr. Adv.	130.07	355.99	CREDIT CARD ENTRY		
		4,641.81	12,704.16	KITSAP SUN		
		4,577.51	12,528.16	KITSAP SUN		
		4,604.19	12,601.18	KITSAP SUN		
		179.67	66.22	CREDIT CARD ENTRY		
			147.79	CREDIT CARD ENTRY		
			59.10	CREDIT CARD ENTRY		
			97.87	CREDIT CARD ENTRY		
			74.32	CREDIT CARD ENTRY		
			46.45	CREDIT CARD ENTRY		
		606.33	44.82	CREDIT CARD ENTRY		
			73.25	CREDIT CARD ENTRY		
			55.01	CREDIT CARD ENTRY		
			89.02	CREDIT CARD ENTRY		
			51.27	CREDIT CARD ENTRY		
			81.04	CREDIT CARD ENTRY		
			140.87	CREDIT CARD ENTRY		
			227.78	CREDIT CARD ENTRY		
			231.69	CREDIT CARD ENTRY		
			141.51	CREDIT CARD ENTRY		
			89.41	CREDIT CARD ENTRY		
			54.90	CREDIT CARD ENTRY		
			230.17	CREDIT CARD ENTRY		
			148.73	CREDIT CARD ENTRY		
95803.5715.29090	Inform. & Instr. Adv	1,111.26	1,111.26	VERNON COMPANY		
200.5715.29130	Promotional Advertising	800.00	800.00	PAINTED WOODS GOLF COURSE	(800.00)	
		1,000.00	1,000.00	ROUGHRIDER RODEO ASSOC OF ND	(1,000.00)	
		500.00	500.00	CREDIT CARD ENTRY	(500.00)	
		250.00	250.00	STAR CITY GOLF COURSE	(250.00)	
		450.00	450.00	CREDIT CARD ENTRY	(450.00)	
		125.00	125.00	MAX RODEO ASSOCIATION	(125.00)	
		200.00	200.00	MINOT STATE UNIVERSITY	(200.00)	
		510.00	510.00	CREDIT CARD ENTRY	(510.00)	
		(510.00)	(510.00)	CREDIT CARD ENTRY	510.00	
		71.80	71.80	CREDIT CARD ENTRY	(71.80)	
		250.00	250.00	CREDIT CARD ENTRY	(250.00)	
		195.00	195.00	NORTH DAKOTA AMERICAN LEGION S	(195.00)	
		750.00	750.00	MINOT RURAL FIRE DEPT	(750.00)	
		300.00	300.00	MAGIC CITY GIRLS BASKETBALL BO	(300.00)	
		500.00	500.00	RODEO MINOT	(500.00)	
		500.00	500.00	CREDIT CARD ENTRY	(500.00)	
		161.20	161.20	CREDIT CARD ENTRY	(161.20)	
		240.00	240.00	CREDIT CARD ENTRY	(240.00)	
		756.32	756.32	CREDIT CARD ENTRY	(756.32)	
210.5715.29130	Promotional Advertising	38.22	378.08	D&B ENGRAVING AND TEES	(38.22)	
280.5715.29130	Promotional Advertising	50.00	50.00	CREDIT CARD ENTRY	(50.00)	
		50.00	50.00	CREDIT CARD ENTRY	(50.00)	
		100.00	100.00	BARNES COUNTY 4-H	(100.00)	
		106.99	106.99	CREDIT CARD ENTRY	(106.99)	
		78.85	78.85	CREDIT CARD ENTRY	(78.85)	
		50.00	50.00	DLHS BASKETBALL BOOSTERS	(50.00)	

1/ Allocated on Factor No. 87, Total Company Gas Sales and Transportation Customers.	36.537755%
2/ Allocated on Factor No. 3, North Dakota Only.	100.000000%
3/ Allocated on Factor No. 158, Mobridge District Gas Distribution Plant.	10.110121%
4/ Allocated on Factor No. 27, O&M Excluding Cost of Gas and A&G.	37.784243%

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
ADVERTISING
OBJECT 5715-OTHER
TWELVE MONTHS ENDING DECEMBER 31, 2022

Account Number	Account Description	North Dakota Gas	Total Company	Name	Eliminate	Explanation
71000.5715.29130	Promotional Advertising	328.87	900.08	VERNON COMPANY	(328.87)	
71003.5715.29130	Promotional Advertising	1,240.00	1,240.00	Newman Signs	(1,240.00)	
		270.00	270.00	BISMARCK LAW ENFORCEMENT CHAPL	(270.00)	
		175.00	175.00	THE PRINTERS INC	(175.00)	
		339.50	339.50	EDND	(339.50)	
		54.00	54.00	ST MARY'S BOOSTER CLUB	(54.00)	
		1,755.00	1,755.00	OFF THE WALL ADVERTISING INC	(1,755.00)	
		5,400.00	5,400.00	NORTH DAKOTA STATE FAIR	(5,400.00)	
		2,193.75	2,193.75	OFF THE WALL ADVERTISING INC	(2,193.75)	
		950.00	950.00	CREDIT CARD ENTRY	(950.00)	
		2,850.00	2,850.00	OFF THE WALL ADVERTISING INC	(2,850.00)	
		600.00	600.00	CREDIT CARD ENTRY	(600.00)	
		1,240.00	1,240.00	Newman Signs	(1,240.00)	
		1,240.00	1,240.00	Newman Signs	(1,240.00)	
		679.00	679.00	WESTERN REGION ECONOMIC DEVELO	(679.00)	
		1,240.00	1,240.00	Newman Signs	(1,240.00)	
		1,240.00	1,240.00	Newman Signs	(1,240.00)	
		679.00	679.00	EDND	(679.00)	
		3,562.50	3,562.50	OFF THE WALL ADVERTISING INC	(3,562.50)	
120.5715.29301	Institutional Advertising	125.00	125.00	SOUTHEAST REGIONAL SCIENCE & E		
		240.00	240.00	MANDAN PROGRESS ORGANIZATION		
		480.00	480.00	MANDAN PROGRESS ORGANIZATION		
		28.80	28.80	MORTON COUNTY FAIR ASSOCIATION		
		122.50	122.50	SERTOMA CLUB OF BISMARCK		
		216.00	216.00	BISMARCK-MANDAN HBA		
		480.00	480.00	RONALD MCDONALD HOUSE		
		38.71	38.71	STEELE OZONE PRESS		
		37.50	37.50	CENTURY CENTAHNAS		
152.5715.29301	Institutional Advertising	29.40	29.40	MOTT LIONS CLUB		
		42.00	42.00	DICKINSON RODEO CLUB		
		6.95	6.95	CREDIT CARD ENTRY		
		63.00	63.00	DICKINSON MUSTANG BASEBALL		
		21.00	21.00	PERKINS COUNTY FAIR AND RODEO		
		20.16	20.16	FORUM COMMUNICATIONS COMPANY		
		42.00	42.00	HETTINGER AREA CHAMBER OF COMM		
		14.70	14.70	FORUM COMMUNICATIONS COMPANY		
		42.00	42.00	KILLDEER BOOSTER CLUB		
		63.00	63.00	BOWMAN AREA CHAMBER OF COMMERC		
		13.65	13.65	CREDIT CARD ENTRY	(13.65) 2/	PARADE CANDY
		42.00	42.00	NDFB		
		105.00	105.00	LEMMON SPORTS BOOSTERS	(105.00) 2/	SOUTH DAKOTA
		126.84	126.84	FORUM COMMUNICATIONS COMPANY		
		15.96	15.96	FORUM COMMUNICATIONS COMPANY		
		170.00	170.00	FORUM COMMUNICATIONS COMPANY		
		19.00	19.00	FORUM COMMUNICATIONS COMPANY		
		19.00	19.00	FORUM COMMUNICATIONS COMPANY		
		125.00	125.00	MOTT/REGENT PUBLIC SCHOOL		
		27.91	27.91	CREDIT CARD ENTRY		
		134.40	134.40	FORUM COMMUNICATIONS COMPANY		
		35.00	35.00	MOTT LIONS CLUB		
210.5715.29301	Institutional Advertising	20.22	200.00	OAHE HOCKEY ASSOCIATION	(20.22) 3/	SOUTH DAKOTA
		35.39	350.00	SULLY COUNTRY FAIR	(35.39) 3/	SOUTH DAKOTA
		80.88	700.00	MOBRIDGE RODEO ASSOCIATION	(70.77) 3/	SOUTH DAKOTA
			100.00	MOBRIDGE AMERICAN LEGION POST	(10.11) 3/	SOUTH DAKOTA
		53.08	350.00	LINTON COUNTRY CLUB	(35.39) 3/	SOUTH DAKOTA
			175.00	BOWDLE HEALTHCARE FOUNDATION	(17.69) 3/	SOUTH DAKOTA
		3.54	35.00	OAHE HILLS GOLF COURSE	(3.54) 3/	SOUTH DAKOTA
		10.11	100.00	MOBRIDGE VOLUNTEER FIRE DEPART	(10.11) 3/	SOUTH DAKOTA
		1.77	17.50	LINTON LIONS CLUB	(1.77) 3/	SOUTH DAKOTA
		12.64	125.00	SOUTHEAST REGIONAL SCIENCE & ENGINEERING FAIR	(12.64) 3/	SOUTH DAKOTA

1/ Allocated on Factor No. 87, Total Company Gas Sales and Transportation Customers. 36.537755%
2/ Allocated on Factor No. 3, North Dakota Only. 100.000000%
3/ Allocated on Factor No. 158, Mobridge District Gas Distribution Plant. 10.110121%
4/ Allocated on Factor No. 27, O&M Excluding Cost of Gas and A&G. 37.784243%

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
ADVERTISING
OBJECT 5715-OTHER
TWELVE MONTHS ENDING DECEMBER 31, 2022

Account Number	Account Description	North Dakota Gas	Total Company	Name	Eliminate	Explanation
240.5715.29301	Institutional Advertising	17.50	17.50	MOHALL LANSFORD SHERWOOD AFTER		
		87.50	87.50	MCKENZIE COUNTY FAIR		
		35.00	35.00	WILLISTON CONVENTION & VISITOR		
		19.25	19.25	STANLEY COUNTY BOOSTER CLUB		
		52.50	52.50	WCFMS EVENT ACCOUNT		
		10.50	10.50	FLAXTON COMMUNITY CLUB		
		87.50	87.50	COYOTE BOOSTER CLUB		
		17.50	17.50	MF AMERICAN LEGION		
		43.75	43.75	WILLISTON CONVENTION & VISITOR		
280.5715.29301	Institutional Advertising	200.00	200.00	GRAFTON CURLING CLUB		
		185.00	185.00	AMERICAN LEGION POST 38		
		500.00	500.00	JAMESTOWN PARKS & RECREATION		
		150.00	150.00	GRAFTON PARKS & RECREATION		
		175.00	175.00	DEVILS LAKE HIGH SCHOOL		
		100.00	100.00	LANGDON AREA HOCKEY BOOSTERS		
		500.00	500.00	DLHS WRESTLING TEAM		
71000.5715.29301	Institutional Advertising	116.73	183.33	NORTH DAKOTA AMERICAN LEGION	(69.27) 4/	ST. PAUL, MINNESOTA
			125.61	VFW VETERANS OF FOREIGN WARS	(47.46) 4/	ST. PAUL, MINNESOTA
71003.5715.29301	Institutional Advertising	158.46	158.46	CREDIT CARD ENTRY		
		509.25	509.25	ND DEPARTMENT OF ENVIRONMENTAL		
		(509.25)	(509.25)	ND DEPARTMENT OF ENVIRONMENTAL		
		152.50	152.50	ALERT MAGAZINE		
		125.61	125.61	NORTH DAKOTA AMERICAN LEGION S		
		125.61	125.61	VFW Veterans of Foreign Wars (		
		162.00	162.00	WILTON PUBLIC SCHOOL		
		104.88	104.88	CREDIT CARD ENTRY		
		673.73	673.73	CREDIT CARD ENTRY		
		679.00	679.00	BOWMAN COUNTY DEVELOPMENT CORP		
		203.70	203.70	NDEPA		
		162.00	162.00	BISMARCK ART & GALLERIES ASSOC		
		4,413.50	4,413.50	MANDAN PROGRESS ORGANIZATION		
		169.75	169.75	CENTURY GIRLS HOCKEY BOOSTERS		
		125.00	125.00	LEGACY BISMARCK GIRLS HOCKEY B		
		132.40	132.40	NORTH DAKOTA AMERICAN LEGION S		
		132.40	132.40	VFW DEPT OF NORTH DAKOTA		
		135.00	135.00	NORDAK NORTH PUBLICATIONS		
		6,790.00	6,790.00	NORSK HOSTFEST		
		190.12	190.12	NORTH DAKOTA AMERICAN LEGION S		
		509.25	509.25	NORTH DAKOTA WATER		
		6,790.00	6,790.00	NORTH DAKOTA STATE FAIR		
		2,187.00	2,187.00	BISMARCK EVENT CENTER		
		600.00	600.00	CREDIT CARD ENTRY		
72000.5715.29301	Institutional Advertising	29.81	78.90	CREDIT CARD ENTRY	(29.81)	
86500.5715.29301	Institutional Advertising	44.22	38.84	CREDIT CARD ENTRY		
			78.18	CREDIT CARD ENTRY		
90100.5715.29301	Institutional Advertising	201.01	532.00	NORTH DAKOTA SAFETY COUNCIL		
99400.5715.29301	Institutional Advertising	482.92	1,278.09	0122 MDUR CORP DEPT ALLOCATION	(482.92)	
		387.61	1,025.85	0222 MDUR CORP DEPT ALLOCATION	(387.61)	
		289.64	766.55	0322 MDUR CORP DEPT ALLOCATION	(289.64)	
		1,245.69	3,296.85	0422 MDUR CORP DEPT ALLOCATION	(1,245.69)	
		2,197.75	5,816.58	0522 MDUR CORP DEPT ALLOCATION	(2,197.75)	
		379.18	1,003.54	0622 MDUR CORP DEPT ALLOCATION	(379.18)	
		22.92	60.65	0722 ETS DEPT ALLOCATION	(22.92)	
		443.28	1,173.20	0722 MDUR CORP DEPT ALLOCATION	(443.28)	
		(22.92)	(60.65)	0822 ETS DEPT ALLOCATION	22.92	
		446.15	1,180.77	0822 MDUR CORP DEPT ALLOCATION	(446.15)	
		1,266.83	3,352.81	0922 MDUR CORP DEPT ALLOCATION	(1,266.83)	
		610.21	1,614.98	1022 MDUR CORP DEPT ALLOCATION	(610.21)	
		131.90	349.10	1122 MDUR CORP DEPT ALLOCATION	(131.90)	
		3,057.22	8,091.26	1222 MDUR CORP DEPT ALLOCATION	(3,057.22)	
		$143,783.67	$216,900.69		($46,935.35)	

1/ Allocated on Factor No. 87, Total Company Gas Sales and Transportation Customers. 36.537755%
2/ Allocated on Factor No. 3, North Dakota Only. 100.000000%
3/ Allocated on Factor No. 158, Mobridge District Gas Distribution Plant. 10.110121%
4/ Allocated on Factor No. 27, O&M Excluding Cost of Gas and A&G. 37.784243%

Summary

	ND Gas	Eliminate
Other Advertising		
Customer Accounting	$127.82	($127.82)
Informational	68,698.68	(1,826.33)
Promotional	33,560.00	(33,560.00)
Institutional	41,397.17	(11,421.20)
Total	$143,783.67	($46,935.35)

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
ADVERTISING
OBJECT 5715-OTHER
TWELVE MONTHS ENDING DECEMBER 31, 2022

Account Number	Account Description	North Dakota Gas	Total Company	Name	Eliminate	Explanation
71300.5715.29030	Customer Records & Collect.	$0.91	$93.28	CREDIT CARD ENTRY	($0.91)	
			4.64	CREDIT CARD ENTRY		
			22.11	CREDIT CARD ENTRY		
		0.74	96.43	CREDIT CARD ENTRY	(0.74)	
		1.00	65.20	CREDIT CARD ENTRY	(1.00)	
			68.16	CREDIT CARD ENTRY		
410.5715.29090	Inform. & Instr. Adv.	1.44	7.65	CREDIT CARD ENTRY		
71000.5715.29090	Inform. & Instr. Adv.	3.51	463.82	BISMARCK TRIBUNE		
		6.83	900.08	VERNON COMPANY		
71007.5715.29090	Inform. & Instr. Adv.	1,077.92	1,077.92	OTW OUTDOOR		
		1,077.92	1,077.92	OTW OUTDOOR		
		1,077.92	1,077.92	OFF THE WALL ADVERTISING INC		
		1,077.92	1,077.92	OTW OUTDOOR		
		1,077.92	1,077.92	OTW OUTDOOR		
		1,077.92	1,077.92	OFF THE WALL ADVERTISING INC		
		1,077.92	1,077.92	OFF THE WALL ADVERTISING INC		
		1,077.92	1,077.92	OTW OUTDOOR		
		270.00	270.00	BISMARCK TRIBUNE - advertising		
		270.00	270.00	BISMARCK TRIBUNE - advertising		
71100.5715.29090	Inform. & Instr. Adv.	0.12	7.70	CENTURYLINK		
			8.01	CENTURYLINK	(0.06) 1/	MONTANA
		19.00	1,913.79	THRYV-BERRY NETWORK	(7.26) 1/	MONTANA AND NORTH DAKOTA
			8.01	CENTURYLINK	(0.06) 1/	MONTANA
			7.70	CENTURYLINK		
			192.00	CREDIT CARD ENTRY		
			380.52	CREDIT CARD ENTRY		
		2.13	282.00	THRYV-BERRY NETWORK		
		12.71	300.00	THRYV-BERRY NETWORK		
			1,367.50	THRYV-BERRY NETWORK	(10.38) 1/	NORTH DAKOTA AND SOUTH DAKOTA
			7.70	CENTURYLINK		
		13.08	98.88	CENTURYLINK		
			8.01	CENTURYLINK	(0.06) 1/	MONTANA
			7.70	CENTURYLINK		
			339.12	THRYV-BERRY NETWORK		
			1,269.60	THRYV-BERRY NETWORK	(9.64) 1/	MONTANA AND SOUTH DAKOTA
		5.16	7.70	CENTURYLINK		
			120.51	CENTURYLINK	(0.91) 1/	INTERMOUTAIN GAS
			8.01	ANYTIME LOCK & KEY INC	(0.06) 1/	MONTANA
			111.00	THRYV-BERRY NETWORK	(0.84) 1/	SOUTH DAKOTA
			432.00	THRYV-BERRY NETWORK		
		19.73	1,273.20	THRYV-BERRY NETWORK		
			7.70	CENTURYLINK		
			92.30	CENTURYLINK		
			(8.01)	ANYTIME LOCK & KEY INC	0.06 1/	MONTANA
			507.50	LIST-RIGHT INC		

1/ Allocated on Factor No. 87, Total Company Gas Sales and Transportation Customers. 0.758976%
2/ Allocated on Factor No. 238, Great Plains Fergus Falls Composite. 18.829232%
3/ Allocated on Factor No. 27, O&M Excluding Cost of Gas and A&G. 1.314891%

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
ADVERTISING
OBJECT 5715-OTHER
TWELVE MONTHS ENDING DECEMBER 31, 2022

Account Number	Account Description	North Dakota Gas	Total Company	Name	Eliminate	Explanation
		18.71	7.70	CENTURYLINK		
			296.64	CENTURYLINK		
			1.60	CENTURYLINK	(0.01) 1/	MONTANA
			405.00	THRYV-BERRY NETWORK		
			640.80	THRYV-BERRY NETWORK		
			507.50	LIST-RIGHT INC		
			607.05	THRYV-BERRY NETWORK	(2.30) 1/	NORTH DAKOTA AND WYOMING
		12.26	9.61	CENTURYLINK	(0.07) 1/	MONTANA
			7.70	CENTURYLINK		
			344.59	LIST-RIGHT INC		
			1,056.00	THRYV-BERRY NETWORK	(8.01) 1/	SOUTH DAKOTA
			196.00	THRYV-BERRY NETWORK		
		11.09	344.59	LIST-RIGHT INC		
			9.61	CENTURYLINK	(0.07) 1/	MONTANA
			7.70	CENTURYLINK		
			1,099.00	THRYV-BERRY NETWORK	(4.17) 1/	NORTH DAKOTA AND WYOMING
		48.24	882.00	THRYV-BERRY NETWORK		
			344.59	LIST-RIGHT INC		
			421.92	CENTURYLINK		
			10.99	CENTURYLINK		
			28.50	CREDIT CARD ENTRY		
			122.05	CREDIT CARD ENTRY		
			3,000.00	CREDIT CARD ENTRY		
			34.48	CREDIT CARD ENTRY		
			114.03	CREDIT CARD ENTRY		
			724.63	CREDIT CARD ENTRY		
			508.59	CREDIT CARD ENTRY		
			26.04	CREDIT CARD ENTRY		
			63.96	CREDIT CARD ENTRY		
			20.36	CREDIT CARD ENTRY		
			53.07	CREDIT CARD ENTRY		
		135.89	10.99	CENTURYLINK		
			9.61	CENTURYLINK	(0.07) 1/	MONTANA
			1,040.00	THRYV-BERRY NETWORK	(7.89) 1/	NORTH DAKOTA AND SOUTH DAKOTA
			13,670.34	J.D. POWER AND ASSOCIATES		
			52.95	CREDIT CARD ENTRY		
			27.26	CREDIT CARD ENTRY		
			72.88	CREDIT CARD ENTRY		
			5.04	CREDIT CARD ENTRY		
			15.06	CREDIT CARD ENTRY		
			3,000.00	CREDIT CARD ENTRY		
95800.5715.29090	Inform. & Instr. Adv.	2.71	355.99	CREDIT CARD ENTRY		
		96.43	12,704.16	KITSAP SUN		
		95.08	12,528.16	KITSAP SUN		
		95.64	12,601.18	KITSAP SUN		
		3.74	66.22	CREDIT CARD ENTRY		
			147.79	CREDIT CARD ENTRY		
			59.10	CREDIT CARD ENTRY		
			97.87	CREDIT CARD ENTRY		
			74.32	CREDIT CARD ENTRY		
			46.45	CREDIT CARD ENTRY		
		12.60	44.82	CREDIT CARD ENTRY		
			73.25	CREDIT CARD ENTRY		
			55.01	CREDIT CARD ENTRY		
			89.02	CREDIT CARD ENTRY		
			51.27	CREDIT CARD ENTRY		
			81.04	CREDIT CARD ENTRY		
			140.87	CREDIT CARD ENTRY		
			227.78	CREDIT CARD ENTRY		
			231.69	CREDIT CARD ENTRY		
			141.51	CREDIT CARD ENTRY		
			89.41	CREDIT CARD ENTRY		
			54.90	CREDIT CARD ENTRY		
			230.17	CREDIT CARD ENTRY		
			148.73	CREDIT CARD ENTRY		

1/ Allocated on Factor No. 87, Total Company Gas Sales and Transportation Customers. 0.758976%
2/ Allocated on Factor No. 238, Great Plains Fergus Falls Composite. 18.829232%
3/ Allocated on Factor No. 27, O&M Excluding Cost of Gas and A&G. 1.314891%

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
ADVERTISING
OBJECT 5715-OTHER
TWELVE MONTHS ENDING DECEMBER 31, 2022

Account Number	Account Description	North Dakota Gas	Total Company	Name	Eliminate	Explanation
410.5715.29130	Promotional Advertising	48.88	259.00	ALL AMERICAN PUBLISHING	(48.88)	PROMOTIONAL
		226.47	1,200.00	FERGUS FALLS HOCKEY ASSOCATION	(226.47)	PROMOTIONAL
71000.5715.29130	Promotional Advertising	6.83	900.08	VERNON COMPANY	(6.83)	PROMOTIONAL
71007.5715.29130	Promotional Advertising	1,077.92	1,077.92	OTW OUTDOOR	(1,077.92)	PROMOTIONAL
		1,077.92	1,077.92	OFF THE WALL ADVERTISING INC	(1,077.92)	PROMOTIONAL
		1,077.92	1,077.92	OFF THE WALL ADVERTISING INC	(1,077.92)	PROMOTIONAL
		1,077.92	1,077.92	OTW OUTDOOR	(1,077.92)	PROMOTIONAL
410.5715.29301	Institutional Advertising	4.72	25.00	CROOKSTON FIGURE SKATING CLUB	(4.72) 2/	CROOKSTON, MINNESOTA
		205.39	575.00	FERGUS FALLS PARKS RECREATION	(108.27) 2/	FERGUS FALLS, MINNESOTA
			13.30	FRONTIER		
			500.00	FERGUS FALLS PUBLIC SCHOOLS	(94.15) 2/	FERGUS FALLS, MINNESOTA
		79.81	100.00	CROOKSTON PIRATE BOOSTER	(18.83) 2/	CROOKSTON, MINNESOTA
			184.60	CENTURYLINK		
			13.30	FRONTIER		
			125.00	WAHPETON PARKS & RECREATION		
		2.51	13.30	FRONTIER		
		2.51	13.30	FRONTIER		
		2.51	13.30	FRONTIER		
		77.06	13.30	FRONTIER		
			395.00	YELLOW PAGE DIRECTORY SERVICES		
		40.26	13.30	FRONTIER		
			200.00	FERGUS FALLS AREA CHAMBER OF C	(37.66) 2/	FERGUS FALLS, MINNESOTA
		47.04	25.00	NORTHERN AIRE LANES		
			210.96	CENTURYLINK		
			13.30	FRONTIER		
		21.37	13.24	FRONTIER		
			50.00	FF CHORAL BOOSTERS	(9.41) 2/	FERGUS FALLS, MINNESOTA
			50.00	FERGUS FALLS BAND BOOSTERS	(9.41) 2/	FERGUS FALLS, MINNESOTA
		2.50	13.24	FRONTIER		
		2.50	13.24	FRONTIER		
71000.5715.29301	Institutional Advertising	4.07	183.33	NORTH DAKOTA AMERICAN LEGION S	(2.41) 3/	ST. PAUL, MINNESOTA
			125.61	VFW VETERANS OF FOREIGN WARS	(1.66) 3/	ST. PAUL, MINNESOTA
72000.5715.29301	Institutional Advertising	1.04	78.90	CREDIT CARD ENTRY	(1.04)	CANDY
86500.5715.29301	Institutional Advertising	1.54	38.84	CREDIT CARD ENTRY		
			78.18	CREDIT CARD ENTRY		
90100.5715.29301	Institutional Advertising	7.00	532.00	NORTH DAKOTA SAFETY COUNCIL, I		
99400.5715.29301	Institutional Advertising	16.81	1,278.09	0122 MDUR CORP DEPT ALLOCATION	(16.81)	
		13.49	1,025.85	0222 MDUR CORP DEPT ALLOCATION	(13.49)	
		10.08	766.55	0322 MDUR CORP DEPT ALLOCATION	(10.08)	
		43.35	3,296.85	0422 MDUR CORP DEPT ALLOCATION	(43.35)	
		76.48	5,816.58	0522 MDUR CORP DEPT ALLOCATION	(76.48)	
		13.19	1,003.54	0622 MDUR CORP DEPT ALLOCATION	(13.19)	
		0.79	60.65	0722 ETS DEPT ALLOCATION	(0.79)	
		15.44	1,173.20	0722 MDUR CORP DEPT ALLOCATION	(15.44)	
		(0.79)	(60.65)	0822 ETS DEPT ALLOCATION	0.79	
		15.52	1,180.77	0822 MDUR CORP DEPT ALLOCATION	(15.52)	
		44.09	3,352.81	0922 MDUR CORP DEPT ALLOCATION	(44.09)	
		21.24	1,614.98	1022 MDUR CORP DEPT ALLOCATION	(21.24)	
		4.59	349.10	1122 MDUR CORP DEPT ALLOCATION	(4.59)	
		106.39	8,091.26	1222 MDUR CORP DEPT ALLOCATION	(106.39)	
		$15,258.47	$129,746.37		($5,316.60)	

1/ Allocated on Factor No. 87, Total Company Gas Sales and Transportation Customers. 0.758976%
2/ Allocated on Factor No. 238, Great Plains Fergus Falls Composite. 18.829232%
3/ Allocated on Factor No. 27, O&M Excluding Cost of Gas and A&G. 1.314891%

Summary

	ND Gas	Eliminate
Other Advertising		
Customer Accounting	$2.65	($2.65)
Informational	9,779.46	(51.86)
Promotional	4,593.86	(4,593.86)
Institutional	882.50	(668.23)
Total	$15,258.47	($5,316.60)

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
INDUSTRY DUES
2022 PER BOOKS

Responsibility	Object	Account	Account Description	Doc Numb	G/L Date	Explanation	LT 1 Amount	LT	ND	ND %	ND $
120	5912	293077	Industrial Membership	2217117	06/17/2022	BISMARCK-MANDAN HBA	204	AA	3	100%	204.00
120	5912	293077	Industrial Membership	2237988	11/15/2022	HEBRON BUSINESS CLUB	12.25	AA	3	100%	12.25
152	5912	293077	Industrial Membership	2218577	07/01/2022	NEW ENGLAND LIONS CLUB	35.7	AA	3	100%	35.70
200	5912	293077	Industrial Membership	1432662	06/30/2022	C OLSON 5-22	3,000.00	AA	3	100%	3000.00
200	5912	293077	Industrial Membership	1456529	12/31/2022	C OLSON 11-22	425	AA	3	100%	425.00
210	5912	293077	Industrial Membership	2194204	01/01/2022	MOBRIDGE AREA CHAMBER OF COMME	350	AA	158	10.110121%	35.39
210	5912	293077	Industrial Membership	2194911	01/01/2022	MOBRIDGE ROTARY CLUB	63	AA	158	10.110121%	6.37
210	5912	293077	Industrial Membership	2200906	01/26/2022	PIERRE AREA CHAMBER OF COMMERC	1,000.00	AA	158	10.110121%	101.10
210	5912	293077	Industrial Membership	2201500	01/31/2022	IPSWICH COMMERCIAL CLUB	20	AA	158	10.110121%	2.02
210	5912	293077	Industrial Membership	2201501	01/31/2022	LINTON CHAMBER OF COMMERCE	28	AA	158	10.110121%	2.83
210	5912	293077	Industrial Membership	2213340	07/01/2022	MOBRIDGE ROTARY CLUB	63	AA	158	10.110121%	6.37
210	5912	293077	Industrial Membership	2244050	12/31/2022	PIERRE AREA CHAMBER OF COMMERC	1,000.00	AA	158	10.110121%	101.10
240	5912	293077	Industrial Membership	2236391	11/03/2022	WESTERN AREA BUILDERS ASSOCIAT	26.25	AA	3	100%	26.25
280	5912	293077	Industrial Membership	2199421	01/13/2022	ROTARY CLUB OF DEVILS LAKE	300	AA	3	100%	300.00
280	5912	293077	Industrial Membership	2202341	02/08/2022	CAVALIER RETAIL COMMITTEE	150	AA	3	100%	150.00
280	5912	293077	Industrial Membership	2206830	03/17/2022	GRAFTON AREA CHAMBER OF COMMER	325	AA	3	100%	325.00
280	5912	293077	Industrial Membership	2209812	04/13/2022	JAMESTOWN DOWNTOWN ASSOCIATION	225	AA	3	100%	225.00
280	5912	293077	Industrial Membership	2213099	05/16/2022	WALHALLA CHAMBER OF COMMERCE	132	AA	3	100%	132.00
280	5912	293077	Industrial Membership	2219468	07/08/2022	ROTARY CLUB OF DEVILS LAKE	300	AA	3	100%	300.00
280	5912	293077	Industrial Membership	2223823	08/09/2022	CARRINGTON CHAMBER OF COMMERCE	250	AA	3	100%	250.00
280	5912	293077	Industrial Membership	2228587	10/01/2022	DEVILS LAKE AREA CHAMBER OF CO	350	AA	3	100%	350.00
280	5912	293077	Industrial Membership	2233872	10/18/2022	JAMESTOWN AREA CHAMBER OF COMM	382.5	AA	3	100%	382.50
280	5912	293077	Industrial Membership	2234110	10/19/2022	LANGDON AREA HOCKEY BOOSTERS	162	AA	3	100%	162.00
280	5912	293077	Industrial Membership	2234110	11/16/2022	LANGDON AREA HOCKEY BOOSTERS	-162	AA	3	100%	-162.00
280	5912	293077	Industrial Membership	2235243	10/26/2022	CAVALIER AREA CHAMBER OF COMME	185	AA	3	100%	185.00
280	5912	293077	Industrial Membership	2238332	11/16/2022	LANGDON CHAMBER OF COMMERCE	162	AA	3	100%	162.00
280	5912	293077	Industrial Membership	2242727	12/20/2022	JAMESTOWN DOWNTOWN ASSOCIATION	225	AA	3	100%	225.00
280	5912	293077	Industrial Membership	2244160	12/31/2022	VALLEY CITY AREA OF CHAMBER OF	270	AA	3	100%	270.00
410	5912	293077	Industrial Membership	2199841	01/18/2022	DAWSON CHAMBER	150	AA	237	18.872778%	28.31
410	5912	293077	Industrial Membership	2202188	02/07/2022	WAHPETON BRECKENRIDGE AREA CHA	1,000.00	AA	237	18.872778%	188.73
410	5912	293077	Industrial Membership	2202887	02/10/2022	PELICAN RAPIDS CHAMBER OF COMM	200	AA	237	18.872778%	37.75
410	5912	293077	Industrial Membership	2203774	02/22/2022	MINNESOTA CHAMBER OF COMMERCE	1,622.50	AA	237	18.872778%	306.21
410	5912	293077	Industrial Membership	2235080	10/25/2022	FERGUS FALLS AREA CHAMBER OF C	750	AA	237	18.872778%	141.55
70100	5912	293077	Industrial Membership	2227099	10/01/2022	WESTERN ENERGY INSTITUTE	9,652.18	AA	27	39.099134%	3773.92
71000	5912	293077	Industrial Membership	2202345	02/08/2022	ENERGY SOLUTIONS CENTER	7,536.67	AA	27	39.099134%	2946.77
71003	5912	293077	Industrial Membership	7133	02/28/2022	C FONG 2-22	5,400.00	AA	3	100%	5400.00
71003	5912	293077	Industrial Membership	1417432	02/23/2022	DOWNTOWN BISMARCK COMMUNITY	-3395	AA	3	100%	-3395.00
71003	5912	293077	Industrial Membership	1417432	02/23/2022	DOWNTOWN BISMARCK COMMUNITY	2,300.00	AA	3	100%	2300.00
71003	5912	293077	Industrial Membership	1417433	02/23/2022	EDND	-385	AA	3	100%	-385.00
71003	5912	293077	Industrial Membership	1417433	02/23/2022	EDND	270	AA	3	100%	270.00
71003	5912	293077	Industrial Membership	2193508	01/01/2022	EDND	385	AA	3	100%	385.00
71003	5912	293077	Industrial Membership	2197431	01/01/2022	NDEPA	1,188.25	AA	3	100%	1188.25
71003	5912	293077	Industrial Membership	2199260	01/13/2022	DOWNTOWN BISMARCK COMMUNITY FO	3,395.00	AA	3	100%	3395.00
71003	5912	293077	Industrial Membership	2217089	06/17/2022	VALLEY CITY-BARNES COUNTY	790	AA	3	100%	790.00
71003	5912	293077	Industrial Membership	2222628	07/31/2022	BISMARCK-MANDAN CONVENTION	283.5	AA	3	100%	283.50
71003	5912	293077	Industrial Membership	2233506	10/14/2022	STARK DEVELOPMENT CORPORATION	135	AA	3	100%	135.00
71003	5912	293077	Industrial Membership	2235043	10/25/2022	VALLEY CITY-BARNES COUNTY	790	AA	3	100%	790.00
71003	5912	293077	Industrial Membership	2242539	12/19/2022	DOWNTOWN BUSINESS ASSOC	1,131.30	AA	3	100%	1131.30
73303	5912	29080	Customer Assistance Exp.	1422491	03/31/2022	L PATTON 3-22	288.92	AA	3	100%	288.92
73303	5912	29080	Customer Assistance Exp.	1422491	03/31/2022	L PATTON 3-22	148.83	AA	3	100%	148.83
73303	5912	29080	Customer Assistance Exp.	1436467	07/31/2022	L PATTON 7-22	100	AA	3	100%	100.00
73303	5912	29080	Customer Assistance Exp.	1448372	10/31/2022	BISMARCK MANDAN CHAMBER FOUND	-500	AA	3	100%	-500.00
73303	5912	29080	Customer Assistance Exp.	2224374	08/11/2022	BISMARCK MANDAN CHAMBER FOUNDA	500	AA	3	100%	500.00
88800	5912	293077	Industrial Membership	1415529	01/31/2022	MOVE FROM PREPAID FOR 2022	2,520.80	AA	27	39.099134%	985.61
88900	5912	293077	Industrial Membership	2201273	01/28/2022	WEST ASSOCIATES	466.65	AA	27	39.099134%	182.46
88900	5912	293077	Industrial Membership	2201366	02/01/2022	EDISON ELECTRIC INSTITUTE	5,893.75	AA	27	39.099134%	2304.41
90100	5912	293077	Industrial Membership	2242743	12/20/2022	NORTH DAKOTA SAFETY COUNCIL, I	550	AA	27	39.099134%	215.05
95800	5912	29090	Inform. & Instr. Adv	283329	01/31/2022	COMMON GROUND ALLIANCE	833.34	AA	87	37.296731%	310.81
98500	5912	293077	Industrial Membership	2196006	01/01/2022	MEA ENERGY ASSOCIATION	8,227.70	AA	27	39.099134%	3216.96
98500	5912	293077	Industrial Membership	2196332	01/01/2022	AMERICAN GAS ASSOCIATION	112,865.35	AA	27	39.099134%	44129.37
98500	5912	293077	Industrial Membership	2242793	12/21/2022	MEA ENERGY ASSOCIATION	14,516.20	AA	27	39.099134%	5675.71
98503	5912	293077	Industrial Membership	2216217	06/10/2022	UTILITY SHAREHOLDERS OF NORTH	18,900.00	AA	3	100%	18900.00
98503	5912	293077	Industrial Membership	2224756	08/15/2022	UTILITY SHAREHOLDERS OF NORTH	18,900.00	AA	3	100%	18900.00
99400	5912	293077	Industrial Membership	7030	01/31/2022	0122 Other SS Dept Allocation	111.4	AA	27	39.099134%	43.55
99400	5912	293077	Industrial Membership	7032	01/31/2022	0122 MDUR Corp Dept Allocation	3,143.04	AA	27	39.099134%	1228.90
99400	5912	293077	Industrial Membership	7188	02/28/2022	0222 Other SS Dept Allocation	-119.4	AA	27	39.099134%	-46.68
99400	5912	293077	Industrial Membership	7190	02/28/2022	0222 MDUR Corp Dept Allocation	1,728.99	AA	27	39.099134%	676.02
99400	5912	293077	Industrial Membership	7510	04/30/2022	0422 ETS Dept Allocation	366	AA	27	39.099134%	143.10
99400	5912	293077	Industrial Membership	7674	05/31/2022	0522 ETS Dept Alloc	-366	AA	27	39.099134%	-143.10
99400	5912	293077	Industrial Membership	7675	05/31/2022	0522 MDUR Corp Dept Alloc	750.4	AA	27	39.099134%	293.40
99400	5912	293077	Industrial Membership	7898	06/30/2022	0622 MDUR Corp Dept Allocation	1,669.15	AA	27	39.099134%	652.62
99400	5912	293077	Industrial Membership	8056	07/31/2022	0722 MDUR Corp Dept Alloc	359.1	AA	27	39.099134%	140.40
99400	5912	293077	Industrial Membership	8378	09/30/2022	0922 MDUR Corp Dept Allocation	5.4	AA	27	39.099134%	2.11
99400	5912	293077	Industrial Membership	8540	10/31/2022	1022 MDUR Corp Dept Allocation	-67.5	AA	27	39.099134%	-26.39
99400	5912	293077	Industrial Membership	8698	11/30/2022	1122 MDUR Corp Dept Allocation	301.73	AA	27	39.099134%	117.97
99400	5912	293077	Industrial Membership	8895	12/31/2022	1222 ETS Dept Allocation	363.9	AA	27	39.099134%	142.28
										Total	$ 125,508.47

WesternEnergy
INSTITUTE

Payment Remittance:
Western Energy Institute
Unit 58, PO Box 4800
Portland, Oregon 97208-4800

INVOICE # 000009094

Invoice Date: June 20, 2022
Due Date: October 1, 2022
Balance Due: $28,956.55

General Inquiries:
1050 SW Sixth Ave. Suite 325
Portland, Oregon 97204
ar@westernenergy.org
503-231-1994

Bill To

MDU Utilities Group
Scott Madison
555 S. Cole Road
Boise, Idaho 83707

Ship To

MDU Utilities Group
Scott Madison
555 S. Cole Road PO Box 7608
Boise, Idaho 83707

Items

Item	Item Price
2023 Emergency Notification Tool for WRMAA Emergency Notification Software - October 2022 thru September 2023	$250.00 USD
Membership Dues - Gas Distribution Membership Dues - October 2022 thru September 2023	$28,706.55 USD

Payments

Posted Date	Payment Type	Reference #	Total

IGC
48501.5912.29302 = $ 9,652.18

MDU
70100.5912.293077 = $ 9,652.18

CNG
4760100.5912.29302 = $9,652.19

Total Items:	$28,956.55 USD
Total Payments:	$0.00 USD
Balance Due:	$28,956.55 USD

Payment instructions: Please return invoice with payment and make checks payable in USD to Western Energy Institute at Unit 58, PO Box 4800, Portland, OR 97208-4800. For invoices under $2,000, you may also call (503) 231-1994 to pay by credit card.

Western Energy Institute (WEI) dues are not deductible as a charitable contribution for federal income tax purposes, but may be partially deductible as a business expense. WEI's Tax Identification Number: 93-1068802. WEI's Canadian Business Number: 87674 0614 RC0001. Questions? Contact Accounts Receivable at ar@westernenergy.org or at 503-231-1994.

Energy Solutions Center, Inc.
400 North Capitol Street, NW 4th Floor
Washington, DC 20001 US
accounting@escenter.org

ESC Energy Solutions Center

BILL TO
Montana-Dakota Utilities Co.

INVOICE # 31339
DATE 09/15/2021
DUE DATE 01/01/2022

DESCRIPTION	AMOUNT
2022 Corporate Membership Dues	22,610.00

Federal regulations require us to advise you that contributions or gifts to the Energy Solutions Center Inc. are not deductible as charitable contributions for federal income tax purposes. Dues payments are deductible by members as an ordinary and necessary business expense.

BALANCE DUE **$22,610.00**

Questions regarding this invoice, including payment options, can be sent to accounting@ESCenter.org .

Pledge

Bismarck Mandan Chamber Foundation
1640 Burnt Boat Dr
Bismarck, ND 58503
Tax ID 26-3807225

Date	Pledge #
9/1/2020	930

Donor
MDU Resources, Group, Inc. Attn: Cory Fong 1200 West Century Ave Bismarck, ND 58503

Project

Description	Amount
Thank you for your continued Support of the Community Bowl Project. The Bismarck Mandan Foundation is a 501(c)3 organization. Please keep this for your tax records. Year 2 of 5	20,000.00
Thank you for your support of the Community Bowl Project!	**Total** $20,000.00

Edison Electric Institute
701 Pennsylvania Ave, NW
Washington, DC 20004

MDU Resources Group
Ms. Abbie S. Krebsbach
400 N 4th St
Bismarck, ND 58501-0000
USA

INVOICE

Page: 1

Invoice Number:	PS-INV108887
Invoice Date:	11/1/2021
FEIN:	13-0659550
Terms	Net 30 days

Description	Quantity	Unit Price	Total Price
2022 USWAG Member Dues	1	25,625.00	25,625.00

This invoice is for the 2022 Utility Solid Waste Activities Group (USWAG) Membership Dues. The portion of 2022 membership dues relating to influencing legislation, which is not deductible for federal income tax purposes is estimated to be 1%. If you have questions concerning the USWAG program, please contact Jim Roewer, at 202-508-5645. If you have questions regarding payment for this invoice, please contact Carol Scates, in EEI's Internal Accounting Department, at 202-508-5428 or at cray@eei.org.

Subtotal:	**25,625.00**
Tax:	0.00
Amount Paid:	0.00
PLEASE PAY	**25,625.00**

Edison Electric Institute: Wiring or ACH Instructions for Electronic Funds Transfer
- ALL FUNDS TO BE PAID IN U.S. DOLLARS -
Beneficiary's Bank: Wells Fargo; Washington DC-USA
Bank's ABA Number: 121000248
Beneficiary: Edison Electric Institute
Account Number: 2000013842897
SWIFT BIC: WFBIUS6S
Reference: Please reference the invoice number & purpose of payment.

American Gas Association

Post Office Box 79226
Baltimore, Maryland 21279-0226
Telephone (202) 824-7256
Fax (202) 824-7256
Email to: dues@aga.org

2022 MEMBERSHIP DUES NOTICE

Montana-Dakota Utilities Co.

98500.5912.4264000
98500.5912.293077
4760100.5912.4264
4760100.5912.29302
48501.5912.4264
48501.5912.29302

2022 DUES

Year ending December 31, 2022

AGA dues rules are attached. Dues are based upon the average of the following operating income ($000):

2018 64,421 2019 64,249 2020 67,447 Average 65,372

YOUR 2021 DUES WERE ..... $ 321,315

YOUR 2022 DUES ARE ..... $ 333,525

2022 Payment Schedule

☐ Full amount enclosed ☐Semi-annually (Jan.1, July 1) ☐Quarterly (Jan.1, Apr.1, July 1, Oct.1) ☐Other (Please check box)

Please email this completed membership dues notice to Joe Pierce at dues@aga.org. An official AGA invoice will follow based on the payment schedule selected. Payments may be paid electronically using the instructions below or via check mailed to the P.O Box above.

Invoice to:

Phone:

Email:

Approved:

Title:

Date:

Send payments electronically by ACH to:
Account Holder: American Gas Association
Bank: Truist Bank
Address: One Park Place, Atlanta, GA 30303
ABA Number: 021052053
Account Number: 11521323
Reference: **389973 2022 Membership**

IMPORTANT IRS REQUIRED NOTICE

Dues payments, contributions or gifts to the American Gas Association are not tax deductible as charitable contributions for federal income tax purposes. However, they may be deductible as ordinary and necessary business expenses subject to restrictions imposed as a result of AGA's lobbying activities as defined by the Budget Reconciliation Act of 1993. AGA estimates that the nondeductible portion of your 2022 dues -- **the portion that is allocable to lobbying is 5.1%.**

Invoice

MEA Energy Association
7825 Telegraph Road
Bloomington, MN 55438-1133
(651) 289-9600

Invoice No:	7324275
Invoice Date:	11/15/2022
Member ID:	20610
Invoice Due:	01/01/2023

Mr. Eric Martuscelli
MDU Utilities Group
Attn: RueAnn Gallagher
400 North Fourth Street
Bismarck, ND 58501

98500.5912.29250
98500.5912.19250

Description	Qty.	Rate	Amount
2080 - Member Dues Utility - Electric	1	$8,227.70	$8,227.70
2030 - Member Dues Utility - Gas	1	$14,516.20	$14,516.20
		Total	$22,743.90
		Amt Paid	$0.00
		Balance Due	$22,743.90

REGARDING YOUR MEMBERSHIP DUES:
IRS regulations require us to state: "Contributions to MEA ENERGY Association are not deductible as charitable contributions for federal income tax purposes. However, dues payments are deductible by members as an ordinary and necessary business expense."

None of your membership dues are spent on lobbying or other legislative efforts.

Questions regarding account status, billing or changes should be directed to:
(Associates/Contractors) Chad Shannon at (651) 289-9600 x112 or email at chads@MEAenergy.org.
(Gas Distribution) John Gann at (651) 289-9600 x105 or email at johng@MEAenergy.org.
(Electric Distribution) John Gann at (651) 289-9600 x105 or email at johng@MEAenergy.org.

MDU Utilities Group
Mr. Eric Martuscelli
Attn: RueAnn Gallagher
400 North Fourth Street
Bismarck, ND 58501

Member ID:	20610
Invoice:	7324275
Due Date:	01/01/2023
Total Due:	$22,743.90

Payment Enclosed: $

Make checks payable to:
MEA Energy Association
7825 Telegraph Road
Bloomington, MN 55438-1133
(651) 289-9600

If your contact information has changed, please update your profile online at MEAenergy.org/signin or provide corrections below:

Organization Name: _____

Primary Billing Contact: _____

Mailing Address: _____

City, State, Zipcode: _____

To pay by credit card:
Visit MEAenergy.org/signin. Need your company login info? Email **kellyt@MEAenergy.org** or call (651) 289-9600 x115

Email: _____

Phone: _____

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

Description	Expiration	Annual Premium	Admin Fee	Total	% Gas 1/	Gas Utility 1/	North Dakota Projected 2023 2/	Estimated Increase for 2024 3/	North Dakota Projected 2024 3/
Directors & Officer's Liability	10/31/2023	$410,766	$9,207	$419,973	45.90%	$192,768	$72,994	3.00%	$75,184
General Liability									
Fiduciary Liability	10/31/2023	48,575	986	49,561	64.90%	32,165	12,180	5.00%	12,789
Employment Liability	12/31/2023	20,769		20,769	64.90%	13,479	5,104	10.00%	5,614
Excess/Third Party Liability	12/31/2023	2,708,866	52,226	2,761,092	45.90%	1,267,341	479,894	15.00%	551,878
Property - All Risk	12/31/2023	1,501,025	30,194	1,531,219	45.90%	702,830	266,135	20.00%	319,362
Blanket Crime	10/31/2023	16,214	329	16,543	45.90%	7,593	2,875	5.00%	3,019
Special Contingency	4/30/2024	1,597		1,597	45.90%	733	278	5.00%	292
Self Insurance	N.A.	671,478 4/		671,478	45.90%	308,208	116,707	4/	116,707
		$5,379,290	$92,942	$5,472,232		$2,525,117	$956,167		$1,084,845

1/ Allocation to Gas Utility:

Corporate Overhead - Factor #28:	45.90%
Number of Employees - Factor #27:	64.90%

2/ Allocation to North Dakota Jurisdiction:

O&M excluding Cost of Gas and A&G - Factor #27:	37.866213%

3/ Increases based on risk management market analysis of estimated increases to 2024 insurance.

4/ Projected 2023 and 2024 self insurance reflects a five year historical average.

	Year End Total
2018	$462,081
2019	1,219,301
2020	726,326
2021	801,685
2022	147,995
Total	$3,357,388
Five Year Average:	$671,478

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

	Actual 2019 ND Gas	Projected PU-23-____
Concentric Energy Advisors Inc. (Depreciation)	$88,708	$141,925
The Brattle Group (ROE)	0	73,225
Black & Veatch (Rate Design)	168,087	0
Evenson Sanderson, PC (Legal)	41,155	82,500
Atrium Economics (Rate Design)	0	172,350
ND PSC Expense	175,000	175,000
Other		
Federal Express, Media ads, other exp.	56	500
Total Rate Case Expense	$473,006	$645,500
3 year amortization		$215,167
Recurring Level of Expense 1/		31,619
Projected Regulatory Commission Expense		$246,786

1/ Reflects 3 year average expense

Reg Com Exp - 928 Detail	2020	2021	2022	Total
5222 Legal Fees		$990	$4,455	$5,445
5630 Office Supplies		495	1,167	1,662
5913 Permits & Filing Fees	$1,469	33,256	8,217	87,750
5983 Deferred Charge Amort.	116,542	151,738	176,878	445,158
Total	$118,011	$186,479	$190,717	$540,015
Less: Deferred Charge				445,158
Total				$94,857
3 year average				$31,619

Estimate for Concentric (Depreciation)	Estimated Hours	Rate/hr	Total
Senior Vice President	75	$650	$48,750
Assistant Vice President	25	475	11,875
Senior Project Manager	35	435	15,225
Project Manager	50	410	20,500
Senior Analyst	20	385	7,700
Assistant Consultant	30	350	10,500
Analyst	85	280	23,800
Associate	15	185	2,775
Project Assistant	10	80	800
Total	345		$141,925

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

Estimate for The Brattle Group (ROE)	Estimated Hours	Rate/hr	Total
Principal	62	$625	$38,750
Associate	22	500	11,000
Senior Associate	46	475	21,850
Research Analyst	5	325	1,625
Total	135		$73,225

Estimate for Atrium (Rate Design)	Estimated Hours	Rate/hr	Total
Managing Partner	248	$385	$95,480
Managing Consultant	206	350	72,100
Consultant	18	265	4,770
Total	472		$172,350

Estimate for Evenson Sanderson (Legal)	275	$300	$82,500

	ND	GP-ND
Common Depreciation Study	$41,366	$41,366
Utility Factor 26 - Common Plant	46.308650%	46.308650%
Allocated to Common Gas	$19,156	$19,156
Jurisdictional Factor 221 - ND Common Plant	46.956107%	0.515485%
Allocated to ND Gas	$8,995	$99
5 year avg	1,799	20
Gas Depreciation Study	$50,814	$50,814
ND Factor 40 - Gas Plant Excl Common GO	42.910803%	1.061045%
Allocated to ND Gas	$21,805	$539
5 year avg	4,361	108
Total Depreciation Study Expense	$6,288	

MONTANA-DAKOTA UTILITIES CO./GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
2023 TAX DEPRECIATION ON PRIOR VINTAGE PLANT IN SERVICE
WORKPAPER

2023

Description	Tax Depreciation Pre-2022 Plant	Utility Factor #	Gas	Juris. Alloc.	North Dakota
Transmission - GP	$288,170	100.000000%	$288,170	9.059767% 2/	$26,108
Distribution - MDU	17,001,930	100.000000%	17,001,930	47.267396% 3/	8,036,370
Distribution - GP	1,939,498	100.000000%	1,939,498	9.059767% 2/	175,714
General - MDU	4,477,777	100.000000%	4,477,777	47.267396% 3/	2,116,529
General - GP	457,582	100.000000%	457,582	9.059767% 2/	41,456
General Intangible - MDU	431,229	100.000000%	431,229	47.267396% 3/	203,831
General Intangible - GP	74,604	100.000000%	74,604	9.059767% 2/	6,759
Common	3,402,003	46.308650% 1/	1,575,422	47.471592% 4/	747,878
Common Intangible	2,352,180	46.308650% 1/	1,089,263	47.471592% 4/	517,090
Total Tax Depr.	$30,424,973		$27,335,475		$11,871,735

2024

Description	Tax Depreciation Pre-2022 Plant	Utility Factor #	Gas	Juris. Alloc.	North Dakota
Transmission - GP	$267,315	100.000000%	$267,315	9.059767% 2/	$24,218
Distribution - MDU	15,856,573	100.000000%	15,856,573	47.267396% 3/	7,494,989
Distribution - GP	1,890,708	100.000000%	1,890,708	9.059767% 2/	171,294
General - MDU	3,200,856	100.000000%	3,200,856	47.267396% 3/	1,512,961
General - GP	334,466	100.000000%	334,466	9.059767% 2/	30,302
General Intangible - MDU	383,886	100.000000%	383,886	47.267396% 3/	181,453
General Intangible - GP	70,222	100.000000%	70,222	9.059767% 2/	6,362
Common	2,740,267	46.308650% 1/	1,268,981	47.471592% 4/	602,405
Common Intangible	979,676	46.308650% 1/	453,675	47.471592% 4/	215,367
Total Tax Depr.	$25,723,969		$23,726,682		$10,239,351

1/ Common and Common Intangible allocation to Gas: Factor No. 26, Common Plant.
2/ Great Plains North Dakota Plant allocated to North Dakota: Factor No. 228 - Great Plains Distribution Plant.
3/ Montana-Dakota Distribution, General and General Intangible Plant allocation to North Dakota:
Factor No. 223, Gas Distribution & General Plant excluding Great Plains.
4/ Common and Common Intangible allocation to North Dakota: Factor No. 221, Gas Common Plant.

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

Acct. No.	Account	Per Books Plant In-Service	Annual Depreciation Rate	Amount
	Transmission Plant			
365.1	Land	$1,353	0.00%	$0
365.2	Rights of Way	38,326	0.57%	218
366	Structures & Improvements	8,532	3.51%	299
367	Mains	1,533,578	1.86%	28,525
369	Measuring/Regulating Equipment	434,523	2.10%	9,125
	Total Transmission Plant	$2,016,312		$38,167
	Distribution Plant			
374.1	Land 1/	$967,302	0.00%	$0
374.2	Rights of Way 1/	324,782	1.46%	4,742
375	Structures & Improvements 1/	915,654	1.29%	11,812
376	Mains 1/	152,452,837	2.80%	4,268,679
378	Meas. & Reg. Equip. - General	2,904,915	2.35%	68,266
379	Meas.& Reg. Equip. - City Gate 1/	9,202,599	2.14%	196,936
380	Services	68,245,571	3.03%	2,067,841
381	Meters	36,574,637	5.43%	1,986,003
383	Service Regulators	5,297,361	1.70%	90,055
385	Industrtial Meas. & Reg. Station Equipment	2,213,648	2.48%	54,898
386.1	Misc. Property on Customer Premise	1,680	0.00%	0
387.2	Other Distribution Equipment	1,505,616	2.49%	37,490
	Total Distribution Plant	$280,606,602		$8,786,722
	General Plant			
389	Land & Rights of Way	$302,143	0.00%	$0
390	Structures & Improvements	3,166,799	1.76%	55,736
391.1	Office Furniture & Fixtures	69,456	19.63%	13,634
391.3	Computer Equipment - PC	8,864	19.36%	1,716
392.1	Transportation Equip. - Non-Unitized	181,295	0.49%	888
392.2	Transportation Equip. - Unitized	5,225,624	9.69%	506,363
393	Stores Equipment	35,222	4.05%	1,426
394.1	Tools, Shop & Garage Equipment	4,507,361	4.62%	208,240
395	Laboratory Equipment	104,956	13.63%	14,306
396.1	Trailers - Work Equipment	535,507	1.29%	6,908
396.2	Power Operated Equipment	4,124,388	30.48%	1,257,113
397.1	Radio Communication Equip. - Fixed	566,550	7.49%	42,435
397.2	Radio Communication Equip. - Mobile	133,951	7.82%	10,475
397.3	Telephone Communication Equip.	25,196	12.70%	3,200
397.8	Network Equipment	28,169	23.65%	6,662
398	Miscellaneous Equipment	37,500	8.38%	3,143
	Total General Plant	$19,052,981		$2,132,245
	Intangible Plant - General			
301	Organization	$497	2/	$0
302	Franchises	6,776	2/	0
303	Intangible Plant - Misc 1/	6,251,920	2/	318,168
	Total Intangible Plant - General	$6,259,193		$318,168

1/ Excludes Gwinner Pipeline.
2/ Amortization based on July 2023 amortization annualized.

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

Acct. No.	Account	Per Books Plant In-Service	Annual Depreciation Rate	Amount
	Common Plant			
389	Land & Rights of Way	$657,121	0.00%	$0
390	Structures & Improvements	12,910,147	2.57%	331,791
391.1	Office Furniture & Fixtures	468,133	6.81%	31,880
391.3	Computer Equipment - PC	671,303	24.37%	163,597
391.5	Computer Equipment - Other	347,642	23.70%	82,391
392.1	Transportation Equip. - Non-Unitized	2,814	3.42%	96
392.2	Transportation Equip. - Unitized	1,520,294	9.65%	146,708
392.3	Transportation Equip. - Aircraft	993,488	4.00%	39,740
393	Stores Equipment	25,973	2.94%	764
394.1	Tools, Shop & Garage Equipment	147,460	1.27%	1,873
394.3	Vehicle Maintenance Equipment	9,068	5.00%	453
397.1	Radio Communication Equip.- Fixed	481,541	7.04%	33,900
397.2	Radio Communication Equip.- Mobile	196,054	7.05%	13,822
397.3	Telephone Communication Equip.	145,558	11.83%	17,220
397.5	Supervisory & Telephone Equip.	5,526	27.74%	1,533
397.8	Network Equipment	75,173	25.14%	18,898
398	Miscellaneous Equipment	369,366	3.05%	11,266
	Total Common Plant	$19,026,661		$895,932
303	Intangible Plant - Common	$16,169,758	2/	$1,223,556
376	Acquisition Adjustment	$97,266	2.90%	$2,821
	Total Gas Plant in Service	$343,228,773		$13,397,611

2/ Amortization based on July 2023 amortization annualized.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - NORTH DAKOTA
DEPRECIATION EXPENSE ON PLANT ADDITIONS
PROJECTED 2023 - 2024

	Projected 2023		Projected 2024	
Account	Amount	Expense	Amount	Expense
Distribution	$18,992,484	$617,066	$21,869,325	$699,598
General				
Other	$466,508	$25,097	$3,294,111	$188,458
Structures & Improvements	9,592	169	528,053	9,294
Computer Equipment	3,878	892	12,559	2,904
Vehicles	687,500	66,619	387,000	37,500
Work Equipment	325,000	99,060	556,000	169,469
Total General	$1,492,478	$191,837	$4,777,723	$407,625
General Intangible	$1,392,427	$110,212	$5,425,801	$166,189
Common				
Other	$110,951	$7,252	$845,598	$57,687
Structures & Improvements	162,020	4,164	287,900	7,399
Computer Equipment	362,940	89,856	588,187	144,434
Vehicles	225,570	21,768	137,920	13,309
Total Common	$861,481	$123,040	$1,859,605	$222,829
Common Intangible	$128,066	$26,529	$2,955,335	$338,330
Total Additions	$22,866,936	$1,068,684	$36,887,789	$1,834,571

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

Factor	Title	Classification	Description	Work Paper Reference
1	Dk Throughput Projected	Energy	Projected Dk throughput by class as recorded at the meter.	Statement K Workpaper, Page 14
2	Peak Design Day at Distribution	Demand	Design Day peak is allocated to customers based on the ratio of the calculated Design Day peak use by class. The calculated Design Day peak use is based on the following: Projected customer's times the sum of Degree Day times the Heating use per Degree Day plus the Base use per customer for each class of customers.	Statement K Workpaper, Page 13
3	Dk Sales Projected	Energy	Projected Dk sales by class as recorded at the meter excluding transmission volumes.	Statement K Workpaper, Page 13
4	Average Customers	Customer	Average customers Projected 2024.	Statement K Workpaper, Page 23
5	Total Weighted Customers	Customer	Factor 4 (Average Customers) multiplied by weighting factor (based on average installed meter costs as of 2022), weighted to represent relative costs, with the residential cost weight set equal to 1.0.	Statement K Workpaper, Page 13, 23-30
6	Average Residential & Firm General Customers	Customer	Factor 4 excluding Air Force Delivery, Small and Large Interruptible, and Minot Air Force Base Distribution.	Statement K Workpaper, Page 13
8	Average Customers at Distribution	Customer	Factor 4 (Average Customers) excluding the Minot Air Force Base and Large Interruptible Transportation Customers at Transmission Level and Large Firm General Customers at Transmission Level.	Statement K Workpaper, Pages 13 and 23

Factor	Title	Classification	Description	Work Paper Reference
9	Total Weighted Customers Excluding Transmission Customers	Customer	Factor 5 (Total Weighted Customers) excluding weighted Large Firm General and Large IT Transmission level customers.	Statement K Workpaper, Pages 13 and 23
10	Residential & Firm General Propane Sales	Energy	Usage by propane customers used to allocate fuel stocks. Utilized Projected 2024 volumes.	Statement K Workpaper, Page 13
13	Distribution Mains	Demand and Customer	Average Distribution Mains plant balance as shown on Statement K Workpaper, Page 6 are assigned 70% to the demand component of the rate and 30% to the customer component of the rate and allocated to each class based on Factors 2 and 8 or directly assigned. Factor 13 is based on the result of the allocations and is used to allocate distribution mains related costs, excluding the Heskett line and the Minot Air Force Base. Factor 13 is used to allocate Land and Rights of Way, and Meas. & Reg, Equip. City Gate.	Statement K Workpaper, Pages 6 and 36
15	Distribution Plant	Demand and Customer	Average Distribution Plant balance as shown on Statement B, Page 1, as allocated to each class. This factor is based on the results of the allocations and is used to allocate distribution plant related items.	Statement B, Page 1
16	Meters & Regulators	Customer	Average Meters and Regulators plant balances as shown on Statement K Workpaper, Page 6 excluding Minot Air Force Base as shown on Statement K Workpaper, Page 9 are assigned to the customer component and allocated to each class based on Factor 9 or directly assigned. Factor 16 is based on the results of the allocations and is used to allocate meter & regulator related costs.	Statement K Workpaper, Pages 6 & 9
17	Weighted Services	Customer	Factor 4 (Average Customers) multiplied by weighting factor (based on average installed service costs as of 2022), weighted to represent relative costs, with the residential cost weight set equal to 1.0, excluding Minot Air Force Base.	Statement K Workpaper, Pages 23 and 31

Factor	Title	Classification	Description	Work Paper Reference
18	Meas. & Reg. Equip. General	Demand	Measurement and Regulator Equipment-General as shown on Statement K, Workpaper, Page 6 is assigned to the demand and customer component based on Factor 13 or directly assigned. Factor 18 is based on the results of the allocations and is used to allocate measurement and regulator equipment-general related costs.	Statement K Workpaper, Page 6
19	Meas. & Reg. Equip. City Gate	Demand & Customer	Measurement and Regulator Equipment-City Gate as shown on Statement K, Workpaper, Page 6 is assigned to the demand and customer component based on Factor 13 or directly assigned. Factor 19 is based on the results of the allocations and is used to allocate measurement and regulator equipment-city gate related costs.	Statement K Workpaper, Page 6
20	Service Regulators	Customer	Service Regulators as shown on Statement K, Workpaper, Page 6 is assigned to the customer component based on Factor 9 or directly assigned. Factor 20 is based on the results of the allocations and is used to allocate service regulator related costs.	Statement K Workpaper, Page 6
21	Ind. Meas. & Reg. Station Equipment	Demand & Customer	Ind. Measurement and Regulator Station Equipment as shown on Statement K, Workpaper, Page 6 is assigned to the demand and customer component based on Factor 44 or directly assigned. Factor 21 is based on the results of the allocations and is used to allocate Ind. measurement and regulator station equipment related costs.	Statement K Workpaper, Page 6
22	Main & Services Excluding Minot AFB	Demand & Customer	Factor 22 is based on the results of the allocation of the mains and services accounts and is used to allocate Mains & Services related costs excluding those directly assigned to Minot Air Force Base.	Statement K Workpaper, Page 6
23	Structures and Improvements	Demand & Customer	Structures and Improvements as shown on Statement K, Workpaper, Page 6 is assigned to the demand and customer component based on Factor 13 or directly assigned. Factor 23 is based on the results of the	Statement K Workpaper, Page 6

Factor	Title	Classification	Description	Work Paper Reference
			allocations and is used to allocate Structures and Improvement related costs.	
24	Net Gas Plant in Service	Demand & Customer	Total gas plant in service Statement B, Page 2 less the Accumulated Reserve for Depreciation shown on Statement C, Page 1 as allocated to each class based on the factors identified in the CCOS-Detail report. This factor is based on the results of the allocations and is used to allocate Net Gas Plant in Service related costs.	CCOSS-Detail as allocated.
25	Total Gas Plant in Service	Demand & Customer	Factor 25 is based on the results of the allocations and is used to allocate Total Gas Plant in Service related costs.	CCOSS-Detail as allocated.
26	Projected Operating Revenue	Demand, Energy & Customer	Projected Operating Revenue as shown on Statement K workpaper, Page 32 assigned and allocated to Demand, Energy and customer costs as applicable.	CCOSS-Detail as allocated and Statement K Workpaper, page 32.
27	All Other Distribution Operation Expense Excluding Minot AFB	Demand, Energy & Customer	Factor 27 is based on the results of the allocations and is used to allocate All Other Distribution Operation Expense related costs excluding those assigned directly to Minot Air Force Base.	CCOSS-Detail as allocated and Statement K Workpaper, page 34.
28	All Other Distribution Maintenance Expense Excluding Minot AFB	Demand & Customer	Factor 28 is based on the results of the allocations and is used to allocate All Other Distribution Maintenance Expense related costs excluding those assigned directly to Minot Air Force Base.	CCOSS-Detail as allocated and Statement K Workpaper, page 34.
30	Distribution O&M	Demand, Energy & Customer	Factor 30 is based on the results of the allocations and is used to allocate Distribution O&M related costs.	CCOSS-Detail as allocated.
31	O&M Excluding Cost of Gas	Demand, Energy & Customer	Factor 31 is based on the results of the allocations and is used to allocate O&M Excluding Cost of Gas related costs.	CCOSS-Detail as allocated.
36	Net Gas Plant in Service Excluding Minot AFB	Demand & Customer	Factor 24 Net Gas Plant in Service excluding Minot AFB This factor is based on the results of the allocations and is used to allocate Net Gas Plant in Service related costs.	CCOSS-Detail as allocated.

Factor	Title	Classification	Description	Work Paper Reference
37	Weighted Services Excluding Transmission Level Customers	Customer	Total customers excluding transmission customers multiplied by the service weighting factor.	Statement K Workpaper, page 23
38	Distribution Plant less Direct Assignment	Demand & Energy	Factor 15 Distribution Plant less direct assignments.	CCOSS-Detail as allocated.
40	Distribution Plant (Accounts 375-386)	Demand & Energy	Factor 40 is based on results of the allocations and is used to allocate Other Equipment	CCOSS-Detail as allocated.
41	Net Gas Plant in Service Excluding Minot AFB Distribution	Demand & Customer	Factor 24 excluding directly assigned net plant in service to Minot Air Force Base.	CCOSS-Detail as allocated.
42	O&M Excluding Cost of Gas and Minot AFB Distribution	Demand, Energy & Customer	Factor 31 excluding directly assigned costs to Minot Air Force Base.	CCOSS-Detail as allocated.
43	Customer Records and Collection	Customer	Factor is used to allocate Pro Forma Customer Records & Collections (FERC Acct 903) based on the average number of customers, aged accounts receivables, call center volumes and service orders by rate class.	Statement K Workpaper, page 35.
44	Peak Day Excl Res. & Sm. Firm Gen	Demand	Peak Day Demand excluding Residential and Small Firm General.	Statement K, page 13

GAS UTILITY - NORTH DAKOTA
Embedded Class Cost of Service Study
Plant
Projected 2024

		2021	2022	Average	2022	2023 Additions	2023 Retirements	2023 Plant Total	Average 2023	2024 Plant Additions	2024 Retirements	2024 Plant Total	Average 2024
Gas Plant in Service													
Transmission Plant		$2,008,168	$2,016,312	$2,012,240	$2,016,312	$0	($304)	$2,016,008	$2,016,160	$0	($304)	$2,015,704	$2,015,856
Distribution Plant													
Land (less Heskett/Gwinner)	374.1	$922,302	$922,302	$922,302	$922,302	$0		$922,302	$922,302	$0		$922,302	$922,302
Heskett Pipeline	374.1	45,000	45,000	45,000	45,000	0		45,000	45,000	0		45,000	45,000
Gwinner	374.1	75,717	82,567	79,142	0	0		0	0	0		0	0
Rights of Way (less Gwinner)	374.2	324,782	324,782	324,782	324,782	0		324,782	324,782			324,782	324,782
Gwinner	374.2	784,206	784,206	784,206	0	0		0	0	0		0	0
Structures & Improvements (less Heskett/Gwinner)	375	654,792	683,392	669,092	683,392	0	($92)	683,300	683,346	11,687	($92)	694,895	689,098
Heskett Pipeline	375	232,262	232,262	232,262	232,262	0		232,262	232,262	0		232,262	232,262
Gwinner	375	16,225	16,225	16,225	0	0		0	0	0		0	0
Mains (less Heskett/Gwinner/Casselton Plant)	376	122,677,008	131,810,196	127,243,602	131,810,196	6,823,294	(655,547)	137,977,943	134,894,070	9,462,314	($689,031)	146,751,226	142,364,585
Heskett Pipeline	376	20,645,097	20,642,641	20,643,869	20,642,641	0		20,642,641	20,642,641	0		20,642,641	20,642,641
Gwinner	376	9,557,150	9,557,150	9,557,150	0	0		0	0	0		0	0
Casselton Plant	376	0	0	0	0	1,619,143		1,619,143	809,571			1,619,143	1,619,143
Meas. & Reg. Equip. - General	378	2,593,981	2,904,915	2,749,448	2,904,915	433,338	(12,201)	3,326,052	3,115,484	1,229,850	($15,467)	4,540,435	3,933,244
Casselton Plant	378	0	0	0	0	356,625		356,625	178,313			356,625	356,625
Meas. & Reg. Equip. - City Gate (less Heskett/Gwinner)	379	7,993,238	8,337,267	8,165,253	8,337,267	61,390		8,398,657	8,367,962	1,183,496		9,582,153	8,990,405
Heskett Pipeline	379	618,297	865,332	741,815	865,332	0		865,332	865,332	0		865,332	865,332
Gwinner	379	1,077,337	1,077,337	1,077,337	0	0		0	0	0		0	0
Services	380	63,222,373	68,245,571	65,733,972	68,245,571	5,045,401	(498,193)	72,792,779	70,519,175	6,137,331	(531,387)	78,398,723	75,595,750
Meters	381	34,544,854	36,574,637	35,559,746	36,574,637	3,240,324	(672,973)	39,141,988	37,858,313	3,457,200	(720,213)	41,878,975	40,510,482
Service Regulators	383	5,195,201	5,297,361	5,246,281	5,297,361	396,943	(62,509)	5,631,795	5,464,578	387,447	(66,455)	5,952,787	5,792,291
Ind. Meas. & Reg. Station Equipment (less Heskett)	385	1,406,270	1,471,875	1,439,073	1,471,875		(9,076)	1,462,799	1,467,337	0	(12,027)	1,450,772	1,456,786
Heskett Pipeline	385	741,773	741,773	741,773	741,773	728,921		1,470,694	1,106,234	0		1,470,694	1,470,694
Property on Customer Premise & CNG Refueling	386	1,680	1,680	1,680	1,680	0	0	1,680	1,680	0	0	1,680	1,680
Other Equipment (less Heskett)	387	1,515,344	1,505,616	1,510,480	1,505,616	287,105	(23,337)	1,769,384	1,637,499	0	(27,425)	1,741,959	1,755,672
Heskett Pipeline	387	0	0	0	0	0		0	0	0		0	0
Distribution Plant		$274,844,889	$292,124,087	$283,484,490	$280,606,602	$18,992,484	($1,933,928)	$297,665,158	$289,135,881	$21,869,325	($2,062,097)	$317,472,386	$307,568,774
General Plant		$17,667,028	$19,052,981	$18,360,005	$19,052,981	$1,492,478	($1,428,554)	$19,116,905	$19,084,946	$4,777,723	($1,270,371)	$22,624,257	$20,870,582
Intangible Plant - General		4,020,237	4,083,647	4,051,942	4,083,647	437,545	(3,751)	4,517,441	4,300,544	5,425,801	(4,584)	9,938,658	7,228,050
Intangible Plant - Direct (Gwinner)		2,521,279	2,521,279	2,521,279	0	0	0	0	0	0	0	0	0
Intangible Plant - Direct (Hankinson)		2,175,546	2,175,546	2,175,546	2,175,546	0	0	2,175,546	2,175,546	0	0	2,175,546	2,175,546
Intangible Plant - Direct Casselton Plant		0	0	0	0	954,882		954,882	477,441			954,882	954,882
Common Plant		18,612,558	19,026,661	18,819,610	19,026,661	861,481	(341,839)	19,546,303	19,286,482	1,859,605	(370,908)	21,035,000	20,290,652
Intangible Plant - Common (Excluding CC&B & PCAD)		6,390,775	6,630,691	6,510,733	6,630,691	127,476	(423,648)	6,334,519	6,482,605	2,836,312	(415,903)	8,754,928	7,544,723
Intangible Plant - CC&B & PCAD		9,541,214	9,539,067	9,540,141	9,539,067	590	0	9,539,657	9,539,362	119,023	0	9,658,680	9,599,169
Acquisition Adjustment		97,266	97,266	97,266	97,266	0	0	97,266	97,266	0	0	97,266	97,266
Total Gas Plant		$337,878,960	$357,267,537	$347,573,252	$343,228,773	$22,866,936	($4,132,024)	$361,963,685	$352,596,233	$36,887,789	($4,124,167)	$394,727,307	$378,345,500

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

Mains:
70% demand
30% customer

	Total	Allocation
303 General Intangible	$10,358,478	
	7,228,050	Factor No. 3 - DK Sales
	954,882	Directly Assigned - Soybean Plant
	2,175,546	Directly Assigned - Hankinson (Rate 71 = 8%, Rate 81 = 1%, Rate 82 = 91%)
374.1 Land	967,302	
	922,302	Factor No. 13 - Distribution Mains
	45,000	Hesket Pipeline
374.2 Rights of Way	324,782	Factor No. 13 - Distribution Mains
375 Structures & Improvements	921,360	
	598,058	Factor No. 40 - Distribution Mains
	232,262	Hesket Pipeline
	91,040	Directly Assigned
376 Mains	164,626,369	
70% Demand	97,752,364	Factor No.2-Peak Design Day at Distribution
30% Customer	41,893,871	Factor No. 8-Average Customers at Distribution
	4,337,493	Directly Assigned
	20,642,641	Hesket Pipeline
378 Meas. & Reg. Equip. - General	4,289,869	
	3,461,365	Factor No. 40 - Distribution Mains Excluding Transmission Level Customers
	828,504	Directly Assigned
379 Meas. & Reg. Equip. - City Gate	9,855,737	
	8,109,316	Factor No. 13 - Distribution Mains
	881,089	Directly Assigned
	865,332	Hesket Pipeline
380 Services	75,595,750	
	75,085,021	Factor No. 37 - Weighted Services Excluding Transmission Level Customers
	510,729	Directly Assigned
381 Meters	40,510,482	
	40,455,502	Factor No. 9 - Total Weighted Customers Excluding Large IT - Transmission Customers
	54,980	Directly Assigned
383 Service Regulators	5,792,291	
	5,777,558	Factor No. 9 - Total Weighted Customers Excluding Large IT - Transmission Customers
	14,733	Directly Assigned
385 Ind. Meas. & Reg. Station Equipment	2,927,480	
	912,757	Factor No. 40 - Distribution Mains Excluding Transmission Level Customers
	544,029	Directly Assigned
	1,470,694	Hesket Pipeline

Identification of Direct Plant to Classification:

Direct Acct. 303:

	Rate 70 L	Rate 71	Rate 81	Rate 82	
Demand	668,417	121,831	15,228	1,385,823	
Customer	286,465	52,213	6,527	593,924	
	954,882	174,044	21,755	1,979,747	3,130,428

Direct Acct. 375:

	Rate 64	Rate 70 L	Rate 82	
Demand	11,829	20,154	31,745	
Customer	5,070	8,637	13,605	
	16,899	28,791	45,350	91,040

Direct Acct. 376:

	Rate 65	Rate 82	Rate 70 L	
Demand	633,030	1,269,815	1,133,400	3,036,245
Customer	271,298	544,207	485,743	1,301,248
	904,328	1,814,022	1,619,143	4,337,493

Direct Acct. 378:

	Rate 64	Rate 70 L	Rate 71	Rate 81	Rate 82	
Demand	45,634	281,273	48,114	7,233	197,698	
Customer	19,557	120,546	20,621	3,100	84,728	
	65,191	401,819	68,735	10,333	282,426	828,504

Direct Acct. 379:

	Rate 64
Demand	616,762
Customer	264,327
	881,089

direct customer - rate 65

direct customer - rate 65

direct customer - rate 65

Direct Acct. 385:

	Rate 64	Rate 71	Rate 82	
Demand	159,097	113,777	107,946	
Customer	68,185	48,761	46,263	
	227,282	162,538	154,209	544,029

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

Mains:
70% demand
30% customer

386 Property on Customer Premise	1,680	Factor No. 13 - Distribution Mains
387 Cathotic Protection & Other Equipment	1,755,672	
	1,755,672	Factor No. 40 - Distribution Mains Excluding Transmission Level Customers
	0	Directly Assigned
	0	Hesket Pipeline
Distribution Plant - less Heskett	284,312,845	
Total Production Distribution Plant	$307,568,774	

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

Account	Description	Customer Class	Rate	Average
375	Structures & Improvements	Large IT	82	45,350
		Large Firm	70	28,791
		Air Force Delivery	64	16,899
				91,040
376	Mains	Large IT	82	1,814,022
		Large Firm	70	1,619,143
		Minot AFB Distribution	65	904,328
				4,337,493
378	Meas. & Reg. Equip.-General	Large Firm	70	401,819
		Small IT	71	68,735
		Small IT	81	10,333
		Large IT	82	282,426
		Air Force Delivery	64	65,191
				828,504
379	Meas. & Reg.-City Gate	Minot AFB Delivery	64	881,089
380	Services Customer Component	Minot AFB Distribution	65	510,729
381	Meters Customer Component	Minot AFB Distribution	65	54,980
383	Service Regulators Customer Component	Minot AFB Distribution	65	14,733
385	Ind. Meas. & Reg. Station Equip.	Small IT	71	162,538
		Large IT	82	154,209
		Air Force Delivery	64	227,282
				544,029

Locations 712000 & 26ND -MAFB
As of 12/31/22

Description		Plant In Service	Accumulate Depr.	Net Plant	YTD Depr	
00001 Montana Dakota Utilities						
2 Natural Gas						
376	376-G-00003-MAFB Mains	$904,328.08	-$100,417.96	803,910.12	22,701.38	
380	380-G-00003-MAFB Services	$510,728.90	-$118,287.59	392,441.31	32,283.46	
381	381-G-00003-MAFB Meters	$54,979.83	-$22,691.93	32,287.90	1,874.88	
383	383-G-00003-MAFB Service Regulators	$14,732.66	-$3,001.99	11,730.67	216.60	
3871	387-G-00003-MAFB Cathodic Protect	$0.00	$0.00	-	0.00	
390	390-G-00003-MAFB Structures	$0.00	$0.00	-	3,312.24	
3922	392-G-00003-MAFB Trans Equip	$0.00	$0.00	-	0.00	
3941	394-G-00003-MAFB Tools & Equip	$5,172.50	-$3,965.92	$1,206.58	290.64	
3971	397-G-00003-MAFB Rdio Com Eqp-Fixed	$11,703.12	-$4,767.94	6,935.18	732.60	4,335.48
2 Natural Gas		$1,501,645.09	(253,133.33)	1,248,511.76	61,411.80	
	Acct. 390 - 397:	$16,875.62	-$8,733.86	$8,141.76	$4,335.48	

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

	Average 2023 Plant	Depr. Rate	Total 2023 Deprec	Retirements	Projected 2023 Accum Dep	Average 2024 Plant		Total 2024 Deprec.	Retirements	Projected 2024 Accum Dep	Accum. Res Average
Transmission Plant	2,016,160		38,164	(304)	680,058	2,015,856	0.00%	38,157	(304)	717,911	698,986
Distribution Plant											
Land	967,302	0.00%	0	0	0	967,302	0.00%	0	0	0	0
Rights of Way	324,782	1.46%	4,742	0	110,501	324,782	1.46%	4,742	0	115,243	112,872
Gwinner	0	1.46%	0	0	0	0	1.46%	0	0	0	0
Structures & Improvements	683,346	1.29%	8,815	(92)	261,765	689,098	1.29%	8,890	(92)	270,563	266,164
Heskett III	232,262	1.29%	2,996	0	46,694	232,262	1.29%	2,996	0	49,690	48,192
Gwinner	0	1.29%	0	0	0	0	1.29%	0	0	0	0
Mains	134,894,070	2.80%	3,777,034	(655,547)	49,590,954	142,364,585	2.80%	3,986,208	(689,031)	52,888,131	51,239,542
Heskett III	20,642,641	2.80%	577,994	0	4,530,474	20,642,641	2.80%	577,994	0	5,108,468	4,819,471
Gwinner	0	2.80%	0	0	0	0	2.80%	0	0	0	0
Casselton Plant	809,571	2.80%	22,668	0	22,668	1,619,143	2.80%	45,336	0	68,004	45,336
Meas. & Reg. Equip. - General	3,115,484	2.35%	73,214	(12,201)	842,898	3,933,244	2.35%	92,431	(15,467)	919,862	881,380
Casselton Plant	178,313	2.35%	4,190	0	4,190	356,625	2.35%	8,381	0	12,571	8,381
Meas. & Reg. Equip. - City Gate	8,367,962	2.14%	179,074	0	1,576,741	8,990,405	2.14%	192,395	0	1,769,136	1,672,939
Heskett III	865,332	2.14%	18,518	0	153,069	865,332	2.14%	18,518	0	171,587	162,328
Gwinner	0	2.14%	0	0	0	0	2.14%	0	0	0	0
Services	70,519,175	3.03%	2,136,731	(498,193)	46,173,317	75,595,750	3.03%	2,290,551	(531,387)	47,932,481	47,052,899
Meters	37,858,313	5.43%	2,055,706	(672,973)	14,289,926	40,510,482	5.43%	2,199,719	(720,213)	15,769,432	15,029,679
Service Regulators	5,464,578	1.70%	92,898	(62,509)	1,468,058	5,792,291	1.70%	98,469	(66,455)	1,500,072	1,484,065
Ind. Meas. & Reg. Station Equipment	1,467,337	2.48%	36,390	(9,076)	472,812	1,456,786	2.48%	36,129	(12,027)	496,914	484,863
Heskett III	1,106,234	2.48%	27,435	0	183,017	1,470,694	2.48%	36,473	0	219,490	201,254
Property on Customer Premise	1,680	0.00%	0	0	1,680	1,680	0.00%	0	0	1,680	1,680
Other Equipment	1,637,499	2.49%	40,774	(23,337)	362,682	1,755,672	2.49%	43,716	(27,425)	378,973	370,828
Heskett III	0	2.49%	0	0	0	0	2.49%	0	0	0	0
Distribution Plant	$289,135,881		$9,059,179	($1,933,928)	$120,091,446	$307,568,774		$9,642,948	($2,062,097)	$127,672,297	$123,881,873
General Plant	$19,084,946		$2,054,268	($1,428,554)	$5,059,130	$20,870,582		$2,032,517	($1,270,371)	$5,821,276	$5,440,204
Intangible Plant - General	4,300,544	1/	295,013	(3,751)	2,251,814	7,228,050	1/	488,320	(4,584)	2,735,550	2,493,682
Intangible Plant - Direct (Gwinner)	0		0	0	0	0		0	0	0	0
Intangible Plant - Direct (Hankinson)	2,175,546	2.50%	54,389	0	850,715	2,175,546	2.50%	54,389	0	905,104	877,910
Intangible Plant - Direct (Casselton Plant)	477,441	2.50%	23,872	0	23,872	954,882	2.50%	23,872	0	47,744	35,808
Common Plant	19,286,482	1/	933,554	(341,839)	7,275,324	20,290,652		1,055,907	(370,908)	7,960,323	7,617,822
Intangible Plant - Common (Excl. CC&B & PCAD)	6,482,605		519,763	(423,648)	4,162,175	7,544,723		715,457	(415,903)	4,461,729	4,311,952
Intangible Plant - CC&B & PCAD	9,539,362		717,058	0	6,855,982	9,599,169		717,058	0	7,573,040	7,214,511
Acquisition Adjustment	97,266		2,821	0	86,234	97,266		2,821		89,055	87,645
	$352,596,233		13,698,081	(4,132,024)	147,336,750	378,345,500		14,771,446	(4,124,167)	157,984,029	152,660,393

General and Common Projected Depreciation Expense:

General	472,524
Common	894,295
	13,049,841

1/ Amortized by each item within the intangible account.

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
CUSTOMER ADVANCES FOR CONSTRUCTION
WORKPAPER - 2024

		Residential	Small Firm General	Large Firm General	Small Interruptable	Large Interruptable	Total
	% of Total: 1/	38.55%	4.64%	41.76%	6.19%	8.86%	100.00%
	Customer Advance:	(2,375,483)	(285,921)	(2,573,286)	(381,433)	(545,961)	(6,162,084)
Demand	70%	(1,662,838)	(200,145)	(1,801,300)	(267,003)	(382,173)	(4,313,459)
Customer	30%	(712,645)	(85,776)	(771,986)	(114,430)	(163,788)	(1,848,625)

1/ Based on 2 year average (2021 and 2022) of customer advances assigned to customer class.

	2021	2022	Average	Unallocated Balance	Average Cust. Advances	% of Total
Residential	1,281,177	1,268,211	1,274,694	1,222,706	2,497,400	38.55%
Small Firm General	113,161	82,330	97,746	203,057	300,803	4.64%
Large Firm General	2,229,734	2,370,040	2,299,887	406,115	2,706,002	41.76%
Small Interruptible	401,993	299,203	350,598	50,433	401,031	6.19%
Large Interruptible	560,744	560,744	560,744	13,651	574,395	8.86%
	4,586,809	4,580,528	4,583,669	1,895,962	6,479,631	100.00%
Unallocated	1,791,198	2,000,722	1,895,960			
	6,378,007	6,581,250	6,479,629	1,895,962	6,479,631	

Distribution Plant 300,262,671
(Excluding Heskett & MAFB)

	Total	% of Total
Residential	193,626,302	64.49%
Small Firm General	32,152,426	10.71%
Large Firm General	64,330,961	21.42%
Small Interruptible	7,994,088	2.66%
Large Interruptible	2,158,894	0.72%
	300,262,671	100.00%

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
CLASS COST OF SERVICE STUDY
ALLOCATION FACTORS - PROJECTED 2024

Rate	Customer Class	Factor No. 1 Projected DK Throughput	Factor No. 2 Design Day Peak	Factor No. 3 DK Sales Projected	Factor No. 4 Average Customers	Factor No. 5 Total Weighted Customers	Factor No. 6 Average Res & Firm Gen Customers	Factor No. 8 Average Customers at Distribution	Factor No. 9 Total Weighted Customers Ex. LG FG & LG IT Trans.	Factor No. 10 Residential & Firm General Propane Sales	Factor No. 17 Weighted Services Distribution	Factor No. 44 Peak Day Excl. Res, Sm. Firm General & MAFB
60	Residential Gas Service	8,845,219	98,785	8,845,219	100,419	100,419	100,419	100,419	100,419	17,283	100,419	0
64	Minot Air Force Base	378,032	0	378,032	1		0					
64	Air Force-Distribution PAR Site	37,082	0	37,082	1							
64	Air Force-Distribution PAR Site	19,929	0	19,929	1							
		435,043	0	435,043	3	87	0	0	87	17,283	0	0
70	Firm General Service											
	Firm General-Small	2,014,570	24,671	2,014,570	11,857	13,043	11,857	11,857	13,043	11,376	13,398	0
	Firm General-Large	9,607,557	76,650	9,607,557	5,264	27,373	5,264	5,255	27,326	17,268	9,107	76,650
	Subtotal Firm	11,622,127	101,321	11,622,127	17,121	40,416	17,121	17,112	40,369	28,644	22,505	76,650
71	Small Interruptible Sales	542,498	3,583	542,498	74	1,517		74	1,517		326	3,583
81	Small Interruptible Transport	1,064,957	7,168		60	1,230		60	1,230		264	7,168
	Subtotal Small IT	1,607,455	10,751	542,498	134	2,747	0	134	2,747	0	590	10,751
85	Large Interruptible Sales	0	0	0	0	0		0	0		0	0
82	Large Interruptible Transport	4,468,293	2,937		7	400		6	343		32	2,937
	Subtotal Large IT	4,468,293	2,937	0	7	400	0	6	343	0	32	2,937
	Total North Dakota Gas	26,978,137	213,794	21,444,887	117,684	144,069	117,540	117,671	143,965	45,927	123,546	90,338

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
EMBEDDED COST OF SERVICE STUDY
PROJECTED 2024
DK THROUGHPUT - FACTOR NOS. 1 & 3

	Projected Dk
Residential - MDU	8,689,660
Residential - Wahpeton	155,559
Total Residential	8,845,219
Air Force Delivery System	
Minot Air Force Base-Rate 64	378,032
Air Force PAR Site-Rate 64	37,082
Air Force PAR Site-Rate 64	19,929
Minot Air Force	435,043
Firm General-Small - MDU	1,978,419
Firm General-Small -Wahpeton	36,151
Firm General-Large - MDU	7,613,974
Firm General-Large -Wahpeton	1,993,583
Small Interruptible Sales - MDU	518,363
Small Interruptible Sales - Wahpeton	24,135
Small Interruptible Transport - MDU	1,064,957
Large Interruptible Sales - Wahpeton	0
Large Interruptible Transport - MDU	4,468,293
Large Interruptible Transport - Wahpeton(cargill)	0
Total Projected Throughput Factor #1	26,978,137

Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Summary of Revenues Reflecting Rate Moves Due to Expansion
Projected 2024

	Projected 2024 @ Current Rates						
				Revenue			
Rate Reporting Class	Billing Units	Dk	Contracted Demand Dk	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
Total 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 Small	266	36,151		24,272	33,331	189,034	246,637
Rate 65 - GPNG Large	154	108,476		14,053	100,015	567,221	681,289
GPNG Rate 71	2	96,003		4,320	64,226	356,267	424,813
Total Rate 65 - GPNG Large	156	204,479		18,373	164,241	923,488	1,106,102
Total Rate 65	422	240,630		42,645	197,572	1,112,522	1,352,739
Total Firm General	16,922	8,329,923		7,093,132	8,120,698	43,411,435	58,625,265
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
Rate 72 Total	15	13,938		10,150	13,041	49,034	72,225

Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Summary of Revenues Reflecting Rate Moves Due to Expansion
Projected 2024

	Projected 2024 @ Current Rates						
				Revenue			
Rate Reporting Class	Billing Units	Dk	Contracted Demand Dk	Basic Service Charge	Distribution Charge	Cost of Gas	Total
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
Large Meters - GPNG Rate 71	12	759,650		25,920	508,206	2,819,061	3,353,187
Large Meters - GPNG Rate 80	9	1,029,454		10,800	370,603	4,289,131	4,670,534
Total Large Meters	57	3,249,523	65,676	64,708	1,404,217	13,080,031	14,548,956
Rate 74 Total	110	3,249,622	66,468	79,217	1,410,553	13,090,437	14,580,207
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	17,121	11,622,127	66,468	7,207,290	9,573,482	56,786,761	73,567,533
Small Interruptible 1/							
Rate 71	71	518,363		$379,350	$293,393	$1,923,645	$2,596,388
GPNG Rate 71	3	24,135		6,480	16,146	89,565	112,191
Rate 71 Total	74	542,498		385,830	309,539	2,013,210	2,708,579
Rate 81	60	1,064,957		324,000	602,766		926,766
Total Small Interruptible	134	1,607,455		$709,830	$912,305	$2,013,210	$3,635,345
Large Interruptible							
Rate 85	0	0		$0	$0	$0	$0
Lg IT Transport @ Max							
Rate 82 2/	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

Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Summary of Revenues Reflecting Rate Moves Due to Expansion
Projected 2024

	Projected 2024 @ Current Rates						
				Revenue			
Rate Reporting Class	Billing Units	Dk	Contracted Demand Dk	Basic Service Charge	Distribution Charge	Cost of Gas	Total
Interruptible - GPNG							
Sales Rate 71	17	879,788		$36,720	$588,578	$3,264,893	$3,890,191
Moved to Rate 65	(2)	(96,003)		(4,320)	(64,226)	(356,267)	(424,813)
Moved to Rate 74	(12)	(759,650)		(25,920)	(508,206)	(2,819,061)	(3,353,187)
Moved to MDU Rate 71	(3)	(24,135)		(6,480)	(16,146)	(89,565)	(112,191)
Total Sales Rate 71	0	0		0	0	0	0
Transport Rate 80	9	1,029,454		10,800	370,603	4,289,131	4,670,534
Moved to Rate 74	(9)	(1,029,454)		(10,800)	(370,603)	(4,289,131)	(4,670,534)
Total Transport Rate 80	0	0		0	0	0	0
Total Interruptible - GPNG	0	0		0	0	0	0
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	16,699	11,381,497	66,468	7,164,645	9,375,910	55,674,239	72,214,794
Small IT Sales	74	542,498		385,830	309,539	2,013,210	2,708,579
Large IT Sales	0	0		0	0	0	0
	115,251	21,048,698	66,468	$37,210,394	$9,803,579	$104,841,925	$151,855,898
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
	67	5,533,250		$458,400	$1,469,740		$1,928,140
Total Sales - GPNG ND							
Residential	1,944	155,559		$177,390	$143,425	$813,418	$1,134,233
Firm General	422	240,630		42,645	197,572	1,112,522	1,352,739
Interruptible	0	0		0	0	0	0
	2,366	396,189		220,035	340,997	1,925,940	2,486,972
Total Transport - GPNG ND	0	0		0	0		0
	2,366	396,189		$220,035	$340,997	$1,925,940	$2,486,972
Total Sales & Transportation	117,684	26,978,137	66,468	37,888,829	11,614,316	106,767,865	156,271,010

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.
Gas Utility - North Dakota
Summary of Revenues Reflecting Rate Moves Due to Expansion
Projected 2024

	Projected 2024 @ Current Rates						
				Revenue			
Rate Reporting Class	Billing Units	Dk	Contracted Demand Dk	Basic Service Charge	Distribution Charge	Cost of Gas	Total
Residential	100,419	8,845,219	$0	$29,809,109	$143,425	$46,303,585	$76,256,119
Air Force - Rate 64	3	435,043	0	28,200	118,130	1,664,309	1,810,639
Small Firm General	11,857	2,014,570	792	3,197,309	2,362,214	10,576,528	16,136,051
Large Firm General	5,264	9,607,557	65,676	4,009,981	7,211,268	46,210,233	57,431,482
Small Interruptible - Sales	74	542,498	0	385,830	309,539	2,013,210	2,708,579
Small Interruptible - Transport	60	1,064,957	0	324,000	602,766	0	926,766
Large Interruptible - Sales	0	0	0	0	0	0	0
Large Interruptible - Transport	7	4,468,293	0	134,400	866,974	0	1,001,374
	117,684	26,978,137	66,468	37,888,829	11,614,316	106,767,865	156,271,010

Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Calculation of Revenues Moving from GPNG IT to MDU Rates Due to Expansion
Projected 2024

Interruptible - GPNG ND Rate 71	Rate	Projected 2024 Current		Projected 2024 GPNG Rate 71 to GPNG: Rate 65 Large Firm Gen.		Projected 2024 GPNG Rate 71 to MDU: Rate 74 Large		Projected 2024 GPNG Rate 71 to MDU Rate 71 Small IT	
		Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue
Basic Service Charge	$180.00 Per Month	17	$36,720	2	$4,320	12	$25,920	3	$6,480
Distribution Delivery Charge									
@ Maximum Rate	0.669 per dk	879,788	588,578	96,003	64,226	759,650	508,206	24,135	16,146
Cost of Gas	$3.7110 per dk	879,788	3,264,893	96,003	356,267	759,650	2,819,061	24,135	89,565
Total Revenue			$3,890,191		$424,813		$3,353,187		$112,191

Transportation Contract - GPNG ND Rate 80	Rate	Projected 2024 Current		Projected 2024 GPNG Rate 80 to Rate 74 Large		Remaining Rate 80 Large Transportation	
		Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue
Basic Service Charge	$100.00 Per Month	9	$10,800	9	$10,800	0	$0
Distribution Delivery Charge							
@ Contract Rate 1/1/24	0.360 per dk	1,029,454	370,603	1,029,454	370,603	0	0
Cost of Gas	$3.5180 per dk	1,029,454	3,621,619	1,029,454	3,621,619	0	0
Capacity Charge	$12.7000 per dk	52,560	667,512	52,560	667,512	0	0
			4,289,131		4,289,131		0
Total Revenue			$4,670,534		$4,670,534		$0

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
EMBEDDED COST OF SERVICE STUDY
PROJECTED 2024
DESIGN DAY PEAK DELIVERIES - FACTOR NO. 2

	Rate 60 Res. MDU	Rate 65 Res. Wahp.	Total Res	Rates 70 & 72 Sm. Firm Gen. - MDU	Rate 74 MDU Small	Rate 65 Sm. Firm Gen. - Wahp.	Total Small Firm	Rates 70 & 72 Lg Firm Gen. - MDU	Rate 74 MDU Large	Rate 65 Lg Firm Gen. - Wahp.
Use per Degree Day per customer 1/	0.01072	0.01023		0.02285		0.03518		0.13038		0.03518
Multipled by: Design Day Degree Days	88	91		88		91		88		91
Heating use per day per customer	0.94336	0.93093		2.01080		3.20138		11.47344		3.20138
Daily Baseload per customer 1/	0.04087	0.02726		0.04138		0.28352		0.81272		0.28352
Total Design Day Use/Customer	0.98423	0.95819		2.05218		3.4849		12.28616		3.4849
Projected Customers	98,475	1,944		11,538		266		5,051		154
Total Design Day Use	96,922	1,863	98,785	23,678	66	927	24,671	62,057	5,473	537
Class Ratio			49.37%				12.33%			
Interruptible										
Total Peak Day Use			98,785				24,671			
Distribution Level Peak Dk			**98,785**				**24,671**			

1/ Regression Analysis supporting weather normalized volumes.

Rate 71 - Small IT Sales

	Heat Sensitive MDU	Non-Heat Sensitive MDU	Non-Heat Sensitive Wahp. Rate 71	Small IT Sales
Use per Degree Day per customer 1/	0.85194			
Multipled by: Design Day Degree Days	88			
Heating use per day per customer	74.97072			
Daily Baseload per customer 1/	4.74652			
Total Design Day Use/Customer	79.71724			
Projected Customers	36			
Total Design Day Use	2,870	647	66	3,583

Rate 81 - Small IT Transport

	Heat Sensitive	Non-Heat Sensitive	
Use per Degree Day per customer 1/	1.36382		
Multipled by: Design Day Degree Days	88		
Heating use per day per customer	120.01616		
Daily Baseload per customer 1/	13.86834		
Total Design Day Use/Customer	133.8845		
Projected Customers	45		
Total Design Day Use	6,025	1,143	7,168

1/ Regression Analysis supporting weather normalized volumes.

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
EMBEDDED COST OF SERVICE STUDY
PROJECTED 2024
DESIGN DAY PEAK DELIVERIES - FACTOR NO. 2

	Moved to Rate 65 Wahp		Moved to Rate 74 MDU									
	Heat Sensitive Lg Firm Gen-Wahp From Sm IT	Non-Heat Sens Lg Firm Gen-Wahp From Sm IT	Large Firm Gen-Wahp From Sm IT	Non-Heat Sensitive Wahp From Lg IT	Total Large Firm	Total Firm	Small IT Sales	Small IT Transport	Large IT Sales	Large IT Transport	Total	
Use per Degree Day per customer 1/	2.46315											
Multipled by: Design Day Degree Days	91											
Heating use per day per customer	224.14665											
Daily Baseload per customer 1/	17.34450											
Total Design Day Use/Customer	241.49115											
Projected Customers	1											
Total Design Day Use	241	15	3,947	4,380	76,650	200,106						
Class Ratio					38.30%							
Interruptible							3,583	7,168	0	2,937	13,688	
Total Peak Day Use					76,650	200,106	3,583	7,168	0	2,937	213,794	
Distribution Level Peak Dk					**76,650**	**200,106**	**3,583**	**7,168**	**0**	**2,937**	**213,794**	**Factor #2**

1/ Regression Analysis supporting weather

Rate 85 - Large IT Sales

	Heat Sensitive Wahp.	Non-Heat Sensitive Wahp.	
Use per Degree Day per customer 1/	2.46315		
Multipled by: Design Day Degree Days	91		
Heating use per day per customer	224.14665		
Daily Baseload per customer 1/	17.34450		
Total Design Day Use/Customer	241.49115		
Projected Customers	0		
Total Design Day Use	0	0	0

Rate 82 - Large IT Transport

	Heat Sensitive MDU	Non-Heat Sensitive MDU	Large IT Transport
Use per Degree Day per customer 1/	5.7642		
Multipled by: Design Day Degree Days	88		
Heating use per day per customer	507.24960		
Daily Baseload per customer 1/	254.29449		
Total Design Day Use/Customer	761.54409		
Projected Customers	2		
Total Design Day Use	1,523	1,414	2,937

1/ Regression Analysis supporting weather normalized volumes.

Great Plains Natural Gas Co.
Gas Utility - Minnesota
Summary of Dk Moved to New Rates Due to Expansion
Projected 2024

GPNG Rate 71

Heat Sensitive Customers Rate 71	Prior to Expansion Projected 2024	After Expansion Rate	Contract Demand
HS-1	90,604	Wahpeton Firm Large	
HS-2	20,503	MDU Rate 74	131
HS-3	23,583	MDU Rate 74	267
HS-4	30,300	MDU Rate 74	253
HS-5	9,945	MDU Rate 74	133
HS-6	1,243	MDU Rate 74	10
HS-7	2,431	MDU Rate 74	12
HS-8	6,939	MDU Rate 74	33
	185,548		
Non-Heat Sensitive Customers			
71-1	5,399	Wahpeton Firm Large	
71-2	4,214	MDU Rate 74	20
71-3	6,741	Wahpeton IT	
71-4	15,831	Wahpeton IT	
71-5	85,165	MDU Rate 74	399
71-6	530,576	MDU Rate 74	2,483
71-7	1,563	Wahpeton IT	
71-8	1,207	MDU Rate 74	26
71-9	43,544	MDU Rate 74	180
	694,240		3,947
	879,788	Total Rate 71	
GPNG Rate 80			
80-1	1,029,454		4,380
Total	1,909,242		8,327
GPNG Dk Following Expansion:	Wahpeton Firm Large		96,003
	Wahpeton IT		24,135
	MDU Rate 74 dk		1,789,104
			1,909,242

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - NORTH DAKOTA
EMBEDDED COST OF SERVICE STUDY
PROJECTED 2021
CUSTOMERS - FACTORS NO. 4, 5, 8, 9
SERVICES - FACTOR NO. 17, 37

	Total	Residential	Small Firm General	Large Firm General	AFB Delivery	MAFB Distribution	Small IT Sales	Small IT Transport	Large IT Sales	Large IT Transport	
Customers - MDU	115,294	98,475	11,591	5,087	3	0	71	60	0	7	
Customers - Wahpeton	2,390	1,944	266	177	0	0	3	0	0	0	
Total Customers	117,684	100,419	11,857	5,264	3	0	74	60	0	7	Factor #4
Less: Transmission Customers 1/	13	0	0	9	3	0	0	0	0	1	
Average Customers at Distribution	117,671	100,419	11,857	5,255	0	0	74	60	0	6	Factor #8
Multiplied by: Weighting Factor 1/		1	1.1	5.2	28.9	0	20.5	20.5	57.1	57.1	
Weighted Customers at Distribution	143,878	100,419	13,043	27,326	0	0	1,517	1,230	0	343	
Weighted Transmission Customers	191	0	0	47	87	0	0	0	0	57	
Total Weighted Customers	144,069	100,419	13,043	27,373	87	0	1,517	1,230	0	400	Factor #5
Total Weighted Customers less Trans. Cust.	143,965	100,419	13,043	27,326	87	0	1,517	1,230	0	343	Factor #9
Services: 2/											
Multiplied by: Weighting Factor		1	1.13	1.73	1.43	1.43	4.40	4.40	4.60	4.60	
Total Weighted Services	123,550	100,419	13,398	9,107	4	0	326	264	0	32	Factor 17 Weighted Services
Total Customers	117,684	100,419	11,857	5,264	3	0	74	60	0	7	
Less: Transmission Customers 1/	13	0	0	9	3	0	0	0	0	1	
Average Customers at Distribution	117,671	100,419	11,857	5,255	0	0	74	60	0	6	
Multiplied by: Weigting Factor		1	1.13	1.73	1.43	1.43	4.40	4.40	4.60	4.60	
	123,526	100,419	13,398	9,091	0	0	326	264	0	28	Factor 37 Weighted Services Excluding Transmission Customers

1/ Based on average installed 2022 meter costs.
2/ Weighting for gas service lines is based on a ~90% model representation of the actual service lines. Service lines are not fully represented in the Company's GIS because not all premise ID's are present.

MONTANA-DAKOTA UTILITIES CO.
NORTH DAKOTA
AVERAGE INSTALLED METER COSTS
2023 RESIDENTIAL

	ND Number of Meters	Average Meter Cost	Total	Average Weighted Cost	Class Weighting
Residential - Rate 60					
Group 1 meters - 250 size	94,782	$546.93	$51,839,119		
Group 1 meters - 425 size	1,361	$748.60	$1,018,845		
Group 2 meters - 630 size	248	$1,101.67	$273,214		
Group 2 Meters - Size 750/AL800	20	$1,760.98	$35,220		
Group 2 Meters - Size AC800	28	$1,586.23	$44,414		
Group 2 Meters - Size >1000	12	$2,302.95	$27,635		
Total	**96,439**		**$53,210,812**		
Residential Propane Rate 90					
Group 1 Meters - Size 250	266	$546.93	$145,483		
Total	**266**		**$145,483**		
Residential Rate 60 (Gwinner Rate)					
Group 1 Meters - Size 425	21	$748.60	$15,721		
Group 3 Meters - Lg Rot Cor > 3M	171	$546.93	$93,525		
Total	**192**		**$109,246**		
Rate 65 - Residential					
Group 1 meters - 250 size	1,879	$546.93	$1,027,681		
Group 1 meters - 425 size	23	$748.60	$17,218		
Group 2 meters - 630 size	8	$1,101.67	$8,813		
Group 2 Meters - Size 750/AL800	1	$1,760.98	$1,761		
Group 2 Meters - Size > 1000	1	$2,302.95	$2,303		
Group 3 Meters - Sm Rot TC 2M/3M	1	$6,062.86	$6,063		
Total	**1,913**		**$1,063,839**		
TOTAL METERS - Residential:	**98,810**		**$54,529,380**	**$552**	**1.0**

MONTANA-DAKOTA UTILITIES CO.
NORTH DAKOTA
AVERAGE INSTALLED METER COSTS
2023 SMALL GENERAL

	ND Number of Meters	Average Meter Cost	Total	Average Weighted Cost	Class Weighting
Small Firm Rate < 500 (Gwinner Rate 1/)					
Group 1 Meters - Size 250	22	$546.93	$12,032		
Group 1 Meters - Size 425	6	$748.60	$4,492		
Total	**28**		**$16,524**		
Small Firm Propane Rate 92					
Group 1 Meters - Size 250	51	$546.93	$27,893		
Group 1 Meters - Size 425	15	$748.60	$11,229		
Group 3 Meters - Lg Rot Cor > 3M	1	$13,059.52	$13,060		
Total	**67**		**$52,182**		
Small Firm Rate 70 < 500 CFH					
Group 1 Meters - Size 250	7,995	$546.93	$4,372,705		
Group 1 Meters - Size 425	3,305	$748.60	$2,474,123		
Group 2 Meters - Size 630	5	$1,101.67	$5,508		
Group 2 Meters - Size 750/AL800	6	$1,760.98	$10,566		
Group 2 Meters - Size > 1000	9	$2,302.95	$20,727		
Group 3 Meters - Sm Rot TC 2M/3M	2	$6,062.86	$12,126		
Group 3 Meters - Lg Rot TC > 3M	1	$6,880.42	$6,880		
Total	**11,323**		**$6,902,635**		
Small Firm Contracted Demand Rate 74 < 500 CFH (Cycle Billed)					
Group 1 Meters - Size 250	19	$546.93	$10,392		
Group 1 Meters - Size 425	34	$748.60	$25,452		
Total	**53**		**$35,844**		
Seasonal Small Rate 72					
Group 1 Meters - Size 425	3	$748.60	$2,246		
Total	**3**		**$2,246**		
Rate 65 - Firm General					
Group 1 meters - 250 size	187	$546.93	$102,276		
Group 1 meters - 425 size	76	$748.60	$56,894		
Total	**263**		**$159,170**		
TOTAL METERS - Small General:	**11,737**		**$7,168,601**	**$611**	**1.1**

MONTANA-DAKOTA UTILITIES CO.
NORTH DAKOTA
AVERAGE INSTALLED METER COSTS
2023 LARGE GENERAL

	ND Number of Meters	Average Meter Cost	Total	Average Weighted Cost	Class Weighting
Large Firm General Contracted Demand Service Rate 74 > 500 CFH (Cycle Billed)					
Group 2 Meters - Size 630	18	$1,101.67	$19,830		
Group 2 Meters - Size >1000	5	$2,302.95	$11,515		
Group 2 Meters - Size AC800	3	$1,586.23	$4,759		
Group 2 Meters - Size 750/AL800	1	$1,760.98	$1,761		
Group 3 Meters - Sm Rot TC 2M/3M	5	$6,062.86	$30,314		
Group 3 Meters - Lg Rot TC > 3M	1	$7,474.80	$7,475		
Group 3 Meters - Lg Rot Cor > 3M	3	$12,895.58	$38,687		
Total	**36**		**$114,341**		
Large Firm General - Rate 70 > 500 CFH					
Group 2 Meters - Size 630	1,590	$1,101.67	$1,751,655		
Group 2 Meters - Size 630 w/Corr	3	$4,279.35	$12,838		
Group 2 Meters - Size 750/AL800	990	$1,760.98	$1,743,370		
Group 2 Meters - Size 750/AL800 w/Corr	2	$4,938.66	$9,877		
Group 2 Meters - Size AC800	202	$1,586.23	$320,418		
Group 2 Meters - Size >1000	963	$2,302.95	$2,217,741		
Group 2 Meters - Size >1000 W/Corr	5	$5,480.63	$27,403		
Group 2 Meters - Sm Rot TC 8C/15C	56	$4,983.31	$279,065		
Group 2 Meters - Sm Rot Cor 8C/15C	1	$8,222.88	$8,223		
Group 3 Meters - Sm Rot TC 2M/3M	470	$6,062.86	$2,849,544		
Group 3 Meters - Sm Rot Cor 2M/3M	11	$9,301.36	$102,315		
Group 3 Meters - Lrg diaph	15	$2,602.95	$39,044		
Group 3 Meters - Lrg diaph w/corr	3	$5,780.60	$17,342		
Group 3 Meters - Lg Rot TC > 3M	512	$7,318.06	$3,746,847		
Group 3 Meters - Lg Rot Cor > 3M	53	$10,944.04	$580,034		
Group 3 Meters - Turbine Meter	1	$49,405.33	$49,405		
Total	**4,877**		**$13,755,121**		
Large Firm General - Rate 70 >500 CFH (Gwinner Rate 1/)					
Group 2 Meters - Size 630	15	$1,101.67	$16,525		
Group 2 Meters - Size AC800	1	$1,586.23	$1,586		
Group 2 Meters - Size >1000	5	$2,302.95	$11,515		
Group 2 Meters - Sm Rot TC 8C/15C	1	$4,983.31	$4,983		
Group 3 Meters - Sm Rot TC 2M/3M	1	$6,062.86	$6,063		
Group 3 Meters - Sm Rot Cor 2M/3M	2	$9,300.91	$18,602		
Group 3 Meters - Lg Rot TC > 3M	1	$6,880.42	$6,880		
Total	**26**		**$66,154**		
Large Firm Propane Rate 92					
Group 2 Meters - Size 630	4	$1,101.67	$4,407		
Group 2 Meters - Size >1000	1	$2,302.95	$2,303		
Group 2 Meters - Size 750/AL800	1	$1,760.98	$1,761		
Group 3 Meters - Sm Rot TC 2M/3M	1	$6,062.86	$6,063		
Group 3 Meters - Lg Rot TC > 3M	1	$6,880.42	$6,880		
Group 3 Meters - Lg Rot Cor > 3M	1	$10,034.84	$10,035		
Total	**9**		**$31,449**		
Seasonal Large Rate 72					
Group 2 Meters - Size 630	1	$1,101.67	$1,102		
Group 2 Meters - Size 750/AL800	3	$1,760.98	$5,283		

MONTANA-DAKOTA UTILITIES CO.
NORTH DAKOTA
AVERAGE INSTALLED METER COSTS
2023 LARGE GENERAL

	ND Number of Meters	Average Meter Cost	Total	Average Weighted Cost	Class Weighting
Group 2 Meters - Size >1000	5	$2,302.95	$11,515		
Group 3 Meters - Sm Rot TC 2M/3M	2	$6,062.86	$12,126		
Group 3 Meters - Lg Rot TC > 3M	1	$7,474.80	$7,475		
Total	**12**		**$37,501**		
Rate 65 - Firm General					
Group 2 meters - 630 size	56	$1,101.67	$61,695		
Group 2 Meters - Size 750/AL800	60	$1,760.98	$105,659		
Group 2 Meters - Size AC800	11	$1,586.23	$17,449		
Group 2 Meters - Size > 1000	13	$2,302.95	$29,938		
Group 3 Meters - Sm Rot TC 2M/3M	6	$6,062.86	$36,377		
Group 3 Meters - Lrg diaphragm	2	$2,602.95	$5,206		
Group 3 Meters - Lg Rot TC > 3M	8	$8,093.39	$64,747		
Total	**156**		**$321,070**		
Transportation Service - Flex Contract (Cargill) - Wahpeton - After Transition					
Group 2 Meters - Size 750/AL800	2	$1,760.98	$3,522		
Group 2 Meters - Size >1000	2	$2,302.95	$4,606		
Group 3 Meters - Lrg diaphragm	1	$2,602.95	$2,603		
Group 3 Meters - Lg Rot w/Corrector > 3M	3	$10,670.80	$32,012		
Group 4 Meters - Turbine Meter	1	$51,883.42	$51,883		
Total	**9**		**$94,627**		
Interruptable Gas Service Rate 71 - Wahpeton - After Transition					
Group 3 Meters - Lrg diaphragm	1	$2,602.95	$2,603		
Group 3 Meters - Lg Rotary TC > 3M	3	$7,489.32	$22,468		
Group 3 Meters - Large Rotary w/Corrector	7	$11,919.86	$83,439		
Group 3 Meters - Turbine Meter	2	$50,212.23	$100,424		
Total	**13**		**$208,934**		
TOTAL METERS - Large General:	**5,138**		**$14,629,197**	**$2,847**	**5.2**

MONTANA-DAKOTA UTILITIES CO.
NORTH DAKOTA
AVERAGE INSTALLED METER COSTS
2023 SMALL IT

	ND Number of Meters	Average Meter Cost	Total	Average Weighted Cost	Class Weighting
Small IT Sales - Rate 71					
Group 2 Meters - Size 630	1	$1,101.67	$1,102		
Group 3 Meters - Lg Rot TC > 3M	17	$7,736.63	$131,523		
Group 3 Meters - Lg Rot Cor > 3M	36	$11,999.62	$431,986		
Group 3 Meters - Sm Rot TC 2M/3M	2	$6,062.86	$12,126		
Group 3 Meters - Sm Rot Cor 2M/3M	5	$9,300.91	$46,505		
Group 3 Meters - Turbine Meter	3	$49,943.26	$149,830		
Total	**64**		**$773,072**		
Small IT Sales					
Rate 71 (Cycle Billed - Gwinner 1/)					
Group 3 Meters - Sm Rot Cor 2M/3M	1	$9,300.91	$9,301		
Group 3 Meters - Lg Rot Cor > 3M	3	$12,980.97	$38,943		
Total	**4**		**$48,244**		
Small IT Sales					
Rate 71 (Billable Charge)					
Group 3 Meters - Sm Rot Cor 2M/3M	1	$6,062.86	$6,063		
Group 3 Meters - Sm Rot CD 2M/3M	1	$9,300.91	$9,301		
Group 3 Meters - Lg Rot TC >3M	34	$8,375.58	$284,770		
Group 3 Meters - Lg Rot Cor > 3M	23	$11,280.46	$259,450		
Group 3 Meters - Turbine Meter	2	$50,212.23	$100,424		
Total	**61**		**$660,008**		
Small IT Transport Rate 81					
Group 3 Meters - Sm Rot TC 2M/3M	2	$6,062.86	$12,126		
Group 3 Meters - Sm Rot Cor 2M/3M	1	$9,300.91	$9,301		
Group 3 Meters - Lrg diaph	1	$2,602.95	$2,603		
Group 3 Meters - Lg Rot TC > 3M	20	$7,667.64	$153,353		
Group 3 Meters - Lg Rot Cor > 3M	23	$11,541.29	$265,450		
Group 3 Meters - Turbine Meter	2	$49,687.06	$99,374		
Total	**49**		**$542,207**		
Interruptable Gas Service Rate 71 - Wahpeton - After Transition					
Group 3 Meters - Lg Rotary TC > 3M	2	$7,489.32	$14,979		
Group 3 Meters - Large Rotary w/Corrector	1	$11,919.86	$11,920		
Total	**3**		**$26,899**		
TOTAL METERS - Small IT:	**181**		**$2,050,430**	**$11,328**	**20.5**

MONTANA-DAKOTA UTILITIES CO.
NORTH DAKOTA
AVERAGE INSTALLED METER COSTS
2023 LARGE IT

	ND Number of Meters	Average Meter Cost	Total	Average Weighted Cost	Class Weighting
Large IT Rate 85 (Billable Charge)					
Group 3 Meters - Lg Rot Cor > 3M	1	$14,136.06	$14,136		
Group 3 Meters - Turbine Meter	1	$49,405.33	$49,405		
Total	**2**		**$63,541**		
Large IT Transport Rate 82 (Tesoro)					
Group 3 Meters - Turbine Meter	1	$55,016.56	$55,017		
Total	**1**		**$55,017**		
Large IT Transport Rate 82 (Hankinson Renewable)					
Group 3 Meters - Sm Rot Cor 2M/3M	1	$25,585.47	$25,585		
Total	**1**		**$25,585**		
Large IT Transport Rate 82 (Bobcat, Gwinner, ND)					
Group 3 Meters - Lg Rot Cor > 3M	1	$13,059.52	$13,060		
Total	**1**		**$13,060**		
Large IT Transport Rate 82					
Group 3 Meters - Lg Rot Cor > 3M	1	$14,136.06	$14,136		
Group 3 Meters - Turbine Meter	1	$49,405.33	$49,405		
Total	**2**		**$63,541**		
TOTAL METERS	**7**		**$220,744**	**$31,535**	**57.1**

MONTANA-DAKOTA UTILITIES CO.
NORTH DAKOTA
AVERAGE INSTALLED METER COSTS
2023 AIR FORCE BASE

	ND Number of Meters	Average Meter Cost	Total	Average Weighted Cost	Class Weighting
Air Force Firm Rate 64 (Cavalier/PAR Site)					
Group 3 Meters - Sm Rot Cor 2M/3M	1	$9,300.91	$9,301		
Total	**1**		**$9,301**		
Air Force IT Rate 64					
Group 4 Meters - Lg Rot Cor > 3M	1	$25,585.47	$25,585		
Total	**1**		**$25,585**		
Air Force IT Rate 64 (Pro Shop)					
Group 1 Meters - Size 250	2	$546.93	$1,094		
Total	**2**		**$1,094**		
Air Force Firm Rate 64 (PAR Site)					
Group 3 Meters - Lg Rot Cor > 3M	1	$13,059.52	$13,060		
Total	**1**		**$13,060**		
TOTAL METERS	5		$49,040		
Less Pro Shop:	(2)		(1,094)		
Total Meters - Air Force:	**3**		**$47,946**	**$15,982**	**29.0**

Gas Service Weights

RATE AND DESCRIPTION	Modeled Service Value	Modelled Service Average	Count of Customers	Cost per Service per Customer	Weights
Rate 600	$165,650,261	$1,725	96,030	**$1,725**	
Rate 608	$312,745	$1,700	184	**$1,700**	
Rate 900	$432,421	$1,632	265	**$1,632**	
Rate W01 - Residential	$3,488,475	**$1,827**	1,909	**$1,827**	
Residential	**$169,883,902**	**Weighted Average**	**98,388**	**$1,727**	**1.00**
Rate 648	$4,939	$2,470	2	**$2,470**	
MAFB	**$4,939**	**Weighted Average**	**2**	**$2,470**	***1.43***
Rate 700	$21,685,001	$1,954	11,097	**$1,954**	
Rate 708	$47,450	$1,825	26	**$1,825**	
Rate720	$5,993	$1,998	3	**$1,998**	
Rate 742	$72,049	$2,059	35	**$2,059**	
Rate 920	$118,948	$1,859	64	**$1,859**	
Rate W01 - Small General	$556,534	**$1,988**	280	**$1,988**	
Small Firm General	**$22,485,975**	**Weighted Average**	**11,505**	**$1,954**	***1.13***
Rate 701	$14,419,067	$2,988	4,825	**$2,988**	
Rate 709	$84,584	$3,678	23	**$3,678**	
Rate 721	$34,046	$2,837	12	**$2,837**	
Rate 743	$101,936	$3,641	28	**$3,641**	
Rate 921	$29,244	$3,249	9	**$3,249**	
Rate W01 - Large General	$276,264	$1,988	139	**$1,988**	
Rate W03 - Small IT	$101,040	$7,772	13	**$7,772**	
Rate WTG	$68,041	$7,560	9	**$7,560**	
Large Firm General	**$15,114,223**	**Weighted Average**	**5,058**	**$2,988**	***1.73***
Rate 710	$494,892	$7,733	64	**$7,733**	
Rate 718	$30,677	$7,669	4	**$7,669**	
Rate W03 - Small IT	$14,434	$4,811	3	**$4,811**	
Small IT	**$540,003**	**Weighted Average**	**71**	**$7,606**	***4.40***
Rate 820	**$29,996**	$7,499	**4**	**$7,499**	
Rate 823	**$7,331**	$7,331	**1**	**$7,331**	
Rate 824	**$8,685**	$8,685	**1**	**$8,685**	
Rate 825	**$13,166**	$13,166	**1**	**$13,166**	
Large IT	**$127,219**	**Weighted Average**	**16**	**$7,951**	***4.60***

MONTANA-DAKOTA UTILITIES CO.
EMBEDDED COST OF SERVICE STUDY
ALLOCATION OF PROJECTED REVENUES
GAS UTILITY - NORTH DAKOTA
PROJECTED 2024

	Total	Residential	Firm General-Small	Firm General-Large	Air Force Delivery	Air Force	Small Interruptible Sales	Small Interruptible Transport	Large Interruptible Sales	Large Interruptible Transport
Billing Units	117,684	100,419	11,857	5,264	3	0	74	60	0	7
Dk	26,978,137	8,845,219	2,014,570	9,607,557	435,043	-	542,498	1,064,957	-	4,468,293
Total Revenue	$156,271,010	76,256,119	16,136,051	57,431,482	1,810,639	0	2,708,579	926,766	0	1,001,374
Commodity 1/	70,896,991	28,829,305	6,212,425	32,651,458	1,453,454	0	1,750,349	0	0	0
Customer	49,503,145	29,952,534	5,559,523	11,221,249	146,330	0	695,369	926,766	0	1,001,374
Demand 2/	35,870,874	17,474,280	4,364,103	13,558,775	210,855	0	262,861	0	0	0

1/ Residual after deducting customer and demand revenues.
2/ Average cost of gas demand component by class.

	Total	Residential	Firm General-Small	Firm General-Large	Air Force Delivery	MAFB Distribution	Small Interruptible Sales	Small Interruptible Transport	Large Interruptible Sales	Large Interruptible Transport
Billing Units	117,687	100,419	11,857	5,264	3	3	74	60	0	7
Dk	26,978,137	8,845,219	2,014,570	9,607,557	435,043	0	542,498	1,064,957	0	4,468,293
Total Revenue	156,271,010	76,256,119	16,136,051	57,431,482	1,810,639	0	2,708,579	926,766	0	1,001,374
Customer	49,503,145	29,952,534	5,559,523	11,221,249	146,330	0	695,369	926,766	0	1,001,374

MONTANA-DAKOTA UTILITIES CO.
EMBEDDED COST OF SERVICE STUDY
ALLOCATION OF COST OF GAS TO THE CLASSES
GAS UTILITY - NORTH DAKOTA
PROJECTED 2024

	Projected 2024
Residential	
Energy	$28,829,305
Demand	17,474,280
Total Residential	$46,303,585
Firm General Small	
Energy	6,212,425
Demand	4,364,103
Total Small Firm General	$10,576,528
Firm General Large	
Energy	32,676,473
Demand	13,558,775
Total Large Firm General	$46,235,248
Air Force	
Energy	$1,453,454
Demand	210,855
Total Air Force	$1,664,309
Small Interruptible	
Energy	$1,725,334
Demand	262,861
Total Small Inter.	$1,988,195
Large Interruptible	
Energy	$0
Demand	0
Total Large Inter.	$0
Total Cost of Gas	$106,767,865

Total Cost of Gas	**Energy**	**Demand 1/**
$106,767,865	$70,896,990	$35,870,875

Customer Class	Energy Projected Sales		Peak Day Design - Firm Interruptible - 100% LF	
Residential	8,845,219	41.246284%	98,785	48.714396%
Firm General Small	2,014,570	9.394174%	24,671	12.166147%
Firm General Large	9,607,557	44.801155%	76,650	37.798840%
Air Force Sales	435,043	2.028656%	1,192	0.587818%
Small Interruptible - Sales	542,498	2.529731%	1,486	0.732799%
Small Interruptible - Transport	0	0.000000%	0	0.000000%
Large Interruptible - Sales	0	0.000000%	0	0.000000%
Large Interruptible - Transport	0	0.000000%	0	0.000000%
Total	21,444,887	100.000000%	202,784	100.000000%

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

MONTANA-DAKOTA UTILITIES CO
O&M COSTS FOR CLASS STUDY
NORTH DAKOTA GAS

	Per Books	Projected 2024	%		
Transmission Expense	9,682	11,371			
Other Gas Supply	276,489	320,085			
Distribution Expenses					
Operation					
Load Dispatch	38,570	44,585	0.34%		
Mains and Services	2,344,736	2,723,642	20.77%		
Measuring Stations - General	233,157	271,446	2.07%		
Measuring Stations - Industrial	146,705	170,473	1.30%		
Measuring Stations - City Gate	282,375	327,834	2.50%		
Meters & House Regulators	306,046	355,372	2.71%		
Customer Installations	755,652	877,283	6.69%		
Other Gas Distribution	2,703,019	3,140,645	23.95%		
Rents	43,564	51,142	0.39%		
Supervision & Engineering	1,822,588	2,117,805	16.15%		
Total Operation Expense	8,676,412	10,080,227		76.87%	Dist. Operation
				23.13%	Dist. Maintenance
Maintenance					
Structures & Improvements	7,650	10,491	0.08%		
Mains	163,922	190,144	1.45%		
Measuring Stations - General	177,692	205,880	1.57%		
Measuring Stations - Industrial	141,354	163,917	1.25%		
Measuring Stations - City Gate	132,938	154,737	1.18%		
Services	208,074	241,286	1.84%		
Meters & House Regulators	471,868	548,138	4.18%		
Other Equipment	499,266	579,610	4.42%		
Supervision & Engineering	807,699	938,916	7.16%		
Total Maintenance Expense	2,610,463	3,033,119			
Total Distribution Expenses	11,286,875	13,113,346		11,286,875	13,113,346
Customer Accounts	54,331	60,918	2.01%		
Meter Reading	267,771	299,437	9.88%		
Customer Records & Collection (903)	1,794,980	2,011,504	66.37%		
Uncollectible Accounts	488,926	547,958	18.08%		
Miscellaneous Customer Accounts	98,962	110,925	3.66%	2,704,970	3,030,742
Customer Service & Information	313,200	358,394			
Sales Expenses	154,748	139,303			
Administration & General Expenses	10,260,463	12,145,856			
	25,006,427	29,119,097			

MONTANA-DAKOTA UTILITIES CO.
O&M BY FERC ACCOUNT
Year 2022
Month (All)

Business Segment	FERC Accounrt	FERC Account Discription	Allocation Basis	Charging Responsibility	Charging Responsibility Description	Jurisdiction North Dakota	Residential Rate 60	Small Firm General Rate 70	Large Firm General Rate 70	Air Force Rate 64	Small Interruptible Rate 71, 81	Large Interuptible Rate 85,82
Natural Gas	903	Cust Records & Collections		122	Bismarck Operations	10,226						
				125	Dakota Heartland Region	0						
				152	Dickinson Operations	4,757						
				155	Badlands Region	0						
				205	Minot District Manager	12,468						
				215	Mobridge District Manager	708						
				245	Williston District Manager	3,161						
				285	Jamestown District Manager	33,648						
				405	Great Plains Manager	3,059						
Subtotal -1	903		Customers - Average		District / Regional Offices	68,027	58,047	6,854	3,043	2	77	4
			Aged Accts 30-60-90	129	Credit Collections	172,793	140,033	20,840	9,252	5	2,398	265
			Customers - Average	711	Customer Services, Dir	98,336	83,908	9,908	4,399	3	112	6
			Call Center Stats	712	Meridian - Cust Service Center	537,735	457,006	54,787	24,321	11	1,479	131
			Customers - Average	713	Customer Development/Programs	116,328	99,263	11,720	5,203	3	132	7
			Service Orders	714	Scheduling	99,563	72,478	14,680	9,931	268	1,988	218
			Customers - Average	920	Office Services (Bill print, Postage)	425,493	363,071	42,870	19,032	11	484	25
Subtotal -2	903					1,450,248	1,215,759	154,805	72,138	301	6,593	652
				721	Enterprise Network & Telecommunications	0						
				752	Treas Serv Montana-Dakota Only	23,074						
				926	Enterprise Development & APP Integration	51,648						
				941	UG Controller	201,983						
			903-Other			276,705	232,151	29,462	13,702	55	1,216	120
Total	903					1,794,980	1,505,957	191,121	88,883	358	7,886	776
Class Allocation	903					100.00%	83.90%	10.65%	4.95%	0.02%	0.44%	0.04%

Accocation Basis	Description of Allocation Basis	Totals	Res.	Sm. Firm Gen.	Lrg Firm Gen	Air Force	Sm Int.	Lrg Int.
Customers - Average	Average Number of Customers in Test Year	117,684	100,419	11,857	5,264	3	134	7
Aged Accts 30-60-90	Aged Accounts Receivable Data by Class	1,041,561	844,087	125,621	55,771	32	14,455	1,595
Call Center Stats	Call Center Call Volume by Class	94,145	80,011	9,592	4,258	2	259	23
Service Orders	Field Service Orders by Class	27,841	20,267	4,105	2,777	75	556	61
903 Other	Sum of Results of Subtotals 1 and 2	1,518,275	1,273,806	161,659	75,181	303	6,670	656

MDU Utilities - North Dakota Division
Gas Class Cost of Service Study
Minimum System, Zero-Intercept Workpapser
Classification of Mains

Minimum System and Zero-Intercept Summaries

Zero-Intercept
Weighted Linear Regression Analysis

Line No.	Material	Quantity (feet)	Cost 2023 $	Zero-Intercept Cost (2023 $)	Customer Component	Customer Component Percentage
1	Plastic	9,646,500	$154,562,829	$8.14	$ 78,500,000	50.8%
2	Steel	3,997,220	$250,747,013	$13.03	$ 52,067,092	20.8%
3	**Total**	**13,643,720**	**$ 405,309,842**		**$ 130,567,092**	**32.2%**

Minimum System

		Plastic			Steel		
4	**Diameter**	**Quantity (feet)**	**Cost 2023 $**	**Unit Cost 2023 $**	**Quantity (feet)**	**Cost 2023 $**	**Unit Cost 2023 $**
5	1 1/4	462,808	$3,574,199	$ 7.72	243,390	$5,891,637	$ 24.21
6	2	6,215,599	$64,303,368	$ 10.35	1,703,641	$64,328,782	$ 37.76
7	3	236,828	$3,260,592	$ 13.77	206,855	$10,996,958	$ 53.16
8	4	1,958,550	$42,883,325	$ 21.90	1,046,160	$72,351,536	$ 69.16
9	6	509,839	$14,567,632	$ 28.57	487,380	$51,618,795	$ 105.91
10	8	56,056	$2,669,547	$ 47.62	112,872	$15,033,585	$ 133.19
11	10	-	$0		40,813	$8,241,738	$ 201.94
12	12	196,220	$22,012,475	$ 112.18	156,109	$22,283,981	$ 142.75
13	16	10,600	$1,291,690	$ 121.86	-	$0	
		9,646,500	$154,562,829		3,997,220	$250,747,013	

	Material	Quantity (feet)	Cost 2023 $	Minimum Size Cost (2023 $)	Customer Component	Customer Component Percentage
14	Plastic	9,646,500	$154,562,829	$10.35	$99,797,689	64.6%
15	Steel	3,997,220	$250,747,013	$10.35	$41,353,168	16.5%
16	**Total**	**13,643,720**	**$ 405,309,842**		**$141,150,857**	**34.8%**

17	**Adjusted Minimum System**			
18	Minimum System Cost		141,150,857	Line 16
19	Minimum Systerm Serving Design Day Demand (%)	x	11.79%	Line 40
20	Minimum Systerm Serving Design Day Demand (Total)		16,635,459	
21	Remaining Customer Portion		124,515,398	Line 18 - Line 20
22	Total Mains Cost	÷	405,309,842	Line 16
23	**Adjusted Customer Component**		**30.7%**	

24	**Derivation of the Load Carrying Capability of 2-inch Main as a Percent of Design Day Peak**		
25	Minimum System Main Diameter (inches)	2	
26	Pipe Diameter Squared	4	Line 25 squared
27	Constant	0.3720	*pipeline capacity constant*
28	System Operating Pressure (PSIG)	50	*assumed average system operating pressure*
29	Cubic Feet of Capacity per Thousand Feet of Main	74.40	Line 26 * Line 27 * Line 28
30	Thousands of Feet in Mile	5.28	*5,280 feet per mile / 1000*
31	Cubic Feet of Capacity per Mile	392.83	Line 29 * Line 30
32	Hours in Day	24	
33	**MCF of Capacity per Mile per Day**	**9.43**	Line 31 * Line 32 / 1000
34	Total Design Day (in Dth)	206,712	
35	Total Customers	117,684	
36	Dth Per Customer on Design Day	1.76	Line 34 / Line 35
37	Miles of Distribution Main	2,584	Line 16 / 5,280 ft per mile
38	Customers Per Mile	45.54	Line 35 / Line 37
39	**Capacity (Dth) Required on Design Day per Mile**	**80.00**	Line 36 * Line 38
40	**Portion of Required Capacity Met by 2-Inch Main Capacity Capablility**	**11.79%**	Line 33 / Line 39