

**MONTANA-DAKOTA UTILITIES CO.  
ELECTRIC UTILITY - SOUTH DAKOTA  
RATE CASE EXPENSE WORKPAPER**

	Actual NG12-008	Projected EL15 -
Concentric Energy Advisors Inc. (ROE)	\$40,118	\$149,750
AUS Consultants, Inc.	10,010	50,000
Legal - May, Adam, Gerdes, & Thompson	\$10,882	37,500
 <u>Montana-Dakota Staff Hearing Expense (12 people)</u>		
Aircraft	\$2,520	
Vehicles (4 vehicles @\$0.50/mile)		840
Hotel (Assumes \$100/night for 3 nights each)		3,600
Meals (Assumes \$50/day for 3 days each)		1,800
Total	2,520	5,400
 <u>Montana-Dakota Staff Public Input Meeting Expense (6 people)</u>		
Vehicles (2 vehicles @ \$0.50/ mile) 1/		420
Total		420
SD PUC Expense 2/	\$116,374	\$250,000
 <u>Other</u>		
Federal Express & Miscellaneous	\$180	\$5,000
Total Rate Case Expense	<u>\$180,084</u>	<u>\$498,070</u>
5 year amortization		\$99,614
Recurring Level of Expense 3/		18,970
Projected Regulatory Commission Expense		<u>\$118,584</u>

1/ Policy AD101.1

2/ Based on PUC assessment

3/ Reflects 3 year average expense

Reg Com Exp - 928

2012	15,077
2013	13,801
2014	28,032
	<u>\$56,910</u>
3 yr average	18,970

<u>Estimate for Concentric</u>	Estimated Hours	Rate/hr	Total
Senior VP	70	\$550	\$38,500
VP, Executive Advisor	160	500	80,000
Consultant	85	290	24,650
Analyst	25	225	5,625
Project Assistant	15	65	975
	<u>355</u>		<u>\$149,750</u>
 <u>Estimate for May, Adam, Gerdes &amp; Thompson</u>	 150	 \$250	 \$37,500

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★per-diem-rates.com (/)

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**PER DIEM FOR PIERRE, SOUTH DAKOTA**

This location is in Hughes county.

FIND THE BEST HOTEL FOR THE RATE ([HTTPS://WWW.HOTELSCOMBINED.COM/PLACE/PIERRE.HTM?A\\_AID=136109](https://www.hotelscombined.com/place/pierre.htm?A_AID=136109))

Current Month    Normal Table    31-180 days Table    180+ days Table

**Government Per Diem for This Month (June):**

**Lodging/Hotel Rate                      Meals and Incidentals (M&IE)**  
  
**\$83    \$41**

FY 2015	Max Lodging rate:	Meals and Incidentals (M&IE):	Max per diem (M&IE+Lodging):
OCT	\$83	\$41	\$124
NOV	\$83	\$41	\$124
DEC	\$83	\$41	\$124
JAN	\$83	\$41	\$124
FEB	\$83	\$41	\$124
MAR	\$83	\$41	\$124
APR	\$83	\$41	\$124
MAY	\$83	\$41	\$124
JUN(*)	\$83	\$41	\$124
JUL	\$83	\$41	\$124
AUG	\$83	\$41	\$124
SEP	\$83	\$41	\$124

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Do Ty Doc Numt	G/L Date	Year	Month	Explanation	LT 1 Amount	Explanation -Remark-	Invoice Nt P C
PV	1695306	11/30/2012	2013 Jan	FEDEX	15	Acct 1008-5938-6	2-081-957; 5630
PV	1703189	1/16/2013	2013 Jan	Concentric Energy Advisors, In	① 11,707	ENGAGE# 02908.00 11/1/-11/30/1	6568 5221
PV	1703753	1/21/2013	2013 Jan	FEDEX	150	1008-5938-6	21329828; 5522
PV	1705113	1/28/2013	2013 Jan	Concentric Energy Advisors, In	① 9,015	02908.00	6594 5221
PV	1716445	4/25/2013	2013 Apr	Concentric Energy Advisors, In	① 925	engagement 02908.00	6787 5221
PV	1723797	6/14/2013	2013 Jun	SD PUBLIC UTILITIES COMMISSION	7,098	docket NG12-008	NG120080 5913
PV	1728069	7/11/2013	2013 Jul	SD PUBLIC UTILITIES COMMISSION	34,328	DOCKET# NG12-008	NG120080 5630
PV	1734100	8/19/2013	2013 Aug	AUS Consultants, Inc	② 220		130823 5221
RC	1094501	9/19/2013	2013 Sep	STATE OF SD - FILING FEES	41,426		5913
RC	1094501	9/19/2013	2013 Sep	STATE OF SD - REF FILING FEES	(22,550)		5913
RC	1094501	9/19/2013	2013 Sep	S/B 1.1844.5913	(34,328)		5630
RC	1094501	9/19/2013	2013 Sep	S/B 1.1844.5913	(7,098)		5913
PV	1739192	9/19/2013	2013 Sep	AUS Consultants, Inc	② 4,290	PROJ# 10-0446/CONTRACT LIT	131106 5221
PV	1742244	10/8/2013	2013 Oct	SD PUBLIC UTILITIES COMMISSION	5,646	Docket NG12-008	NG120080 5913
CE	1099760	10/31/2013	2013 Oct	T ABERLE 10-13	16	Meeting Supplies	5521
JE	6275	10/31/2013	2013 Oct	ENCORE AIR 10/31/13	1,200	SOUTH DAKOTA RATE CASE	5512
JE	1100195	10/31/2013	2013 Oct	CORRECT ACCT DISTR-193419 W	440	G SENGER	5512
JE	1100195	10/31/2013	2013 Oct	CORRECT ACCT DISTR-193419 W	440	R. MULKERN	5512
JE	1100195	10/31/2013	2013 Oct	CORRECT ACCT DISTR-193419 W	440	T. ABERLE	5512
PV	1750136	11/19/2013	2013 Nov	SD PUBLIC UTILITIES COMMISSION	53,847	DOCKET NG12-008	NG120080 5913
PV	1750137	11/19/2013	2013 Nov	AUS Consultants, Inc	② 5,500	10-0446	131734 5221
PV	1750548	11/21/2013	2013 Nov	MAY ADAM GERDES & THOMPSON	③ 9,654	file 69-06M	2 11-13 5222
PV	1750551	11/21/2013	2013 Nov	MAY ADAM GERDES & THOMPSON	③ 973	file 69-00M	169 5222
PV	1752874	12/6/2013	2013 Dec	SD PUBLIC UTILITIES COMMISSION	11,994		NG120080 5913
PV	1755118	12/17/2013	2013 Dec	Concentric Energy Advisors, In	① 18,471	engage #02908.00	7180 5221
PV	1756881	12/27/2013	2013 Dec	MAY ADAM GERDES & THOMPSON	③ 254	file 69-00M	170 5222
PV	1758728	1/9/2014	2014 Jan	SD PUBLIC UTILITIES COMMISSION	25,778	Docket NG12-008	NG120080 5913
PV	1763268	2/10/2014	2014 Feb	SD PUBLIC UTILITIES COMMISSION	233	DOCKET NG12-008	NG120080 5913
JE	1123276	5/31/2014	2014 May	Cor alloc on PV 1777449	155		5913

Σ① = 40,118 (Concentric)

Σ② = 10,010 (AUS)

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Docket No. NG12-008 (WO 193419)

Sum of LT 1 Amount	Year					Month					Grand Total		
	2013					2014							
P C	Jan	Apr	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	May	
5221 CONSULT	20,722.13	925.00			220.00	4,290.00		5,500.00	18,471.19				50,128.32
5222 LEGAL								10,627.73	254.40				10,882.13
5512							2,520.00						2,520.00
5521							15.98						15.98
5522	149.52												149.52
5630 OFFICE SUPPLIES	14.51			34,328.17		(34,328.17)							14.51
5913 PRINTING & REPRODUCTION			7,097.94			11,778.17	5,645.66	53,847.31	11,993.90	25,777.66	233.49	<del>155.09</del>	116,529.22
Grand Total	20,886.16	925.00	7,097.94	34,328.17	220.00	(18,260.00)	8,181.64	69,975.04	30,719.49	25,777.66	233.49	155.09	180,239.68

- 155.09  
180,084.5

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# MAY ADAM

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May 19, 2015

Writer's E-mail: [brett@mayadam.net](mailto:brett@mayadam.net)

Tamie Aberle  
MDU Resources Group, Inc.  
PO Box 5650  
Bismarck, ND 58506-5650

**RE: 2015 Electric Rate Case**  
**Our File: 0069.\_\_\_\_**

Dear Ms. Aberle:

Our fees for the above mentioned matter will be \$250.00 per hour. In addition to our fees, we require that you reimburse us for any costs or out-of-pocket expenses incurred on your behalf. We also charge a six percent sales tax rate as required by the state of South Dakota. We will send bills out every 30 days. We do require that your bill be paid in full within 15 days. If you fail to pay your bill within 15 days, we will charge you an interest rate of 15 percent per annum on all outstanding balances. We do retain the right to withdraw as your attorney if you fail to pay your bill in full.

Although I will be the one responsible for this engagement, various portions of this matter may be delegated to other firm lawyers. In an effort to reduce legal fees, we may use paralegal personnel. Time devoted by paralegals to client matters is charged at a billing rate of \$85.00 per hour.

If I do not hear any objection regarding the above, I will assume you agree to the same. As always, thank you for contacting me on this matter and I look forward to working with you. Please contact me if you have any questions or concerns.

Sincerely yours, :

MAY, ADAM, GERDES & THOMPSON LLP

BRETT KOENECKE

BK/sjs

MAY, ADAM, GERDES & THOMPSON LLP  
503 SOUTH PIERRE STREET • P.O. Box 160  
PIERRE, SOUTH DAKOTA 57501-0160

H-200

MONTANA-DAKOTA UTILITIES CO.  
ELECTRIC O&M BY RESOURCE

2012

Jurisdiction	SD
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Sum of YTD	Resource		
FERC_Minor	5222	5913	Grand Total
928	813	14,264	15,077
Grand Total	\$813	\$14,264	\$15,077

MONTANA-DAKOTA UTILITIES CO  
 ELECTRIC O&M BY RESOURCE  
 TWELVE MONTHS ENDING DECEMBER 31, 2013

SD

Function	Ferc N	Ferc Minor Description	Object								Grand Total	
			5211	5221	5222	5521	5522	5630	5913	5983		
Admin. &	928	Regulatory Commission Exp.			20					13,782		13,801
Admin. &		General Total			20					13,782		13,801
					\$20					\$13,782		\$13,801

202-H

MONTANA-DAKOTA UTILITIES CO.  
 ELETRIC O&M BY FERC ACCOUNT AND RESOURCE  
 2014

Year	2014
Juris	SD

Sum of Amount		Func Sort	Function
		10	Grand Total
Object	Ferc Minor	A&G	
5222	928	5,564	5,564
5222 Total		5,564	5,564
5913	928	22,468	22,468
5913 Total		22,468	22,468
Grand Total		28,032	28,032

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- Cascade Natural Gas Corporation
- Great Plains Natural Gas Co.
- Intermountain Gas Company
- Montana-Dakota Utilities Co.

**POLICY STATEMENTS  
ACCOUNTING FOR TRANSPORTATION AND  
WORK EQUIPMENT COSTS**

**AD 101.1**  
Effective Date:  
September 9, 2014  
Page 7 of 7

Addendum B

TRANSPORTATION AND WORK EQUIPMENT RATES		MDU/GP	CNGC	IGC
Rates Effective as of:		04/01/14	04/10/14	4/01/14
<b>Class</b>	<b>AUTOMOBILES</b>	Rate Per Mile		
4	Compact	\$ .40	\$ .46	N/A
5	Mid-Size	.38	.50	\$ .45
<b>Class</b>	<b>PICKUPS, VANS, SUVs, AND TRUCKS</b>	Rate Per Mile		
8	Compact Pickups	\$ .50	\$ .46	\$ .63
9	Mid-Size SUVs	.50	.50	.52
10	Compact Vans	.60	.35	.68
11	Full-Size SUVs	.50	.51	N/A
12	1/2, 3/4, & 1 Ton Vans	.70	.60	.62
14	1/2 Ton Pickups	.64	.65	.52
16	3/4 Ton Pickups	.95	.90	.72
18	1 Ton Trucks 14,000 lbs GVWR and under	1.35	1.57	.77
20	1 Ton Manlift Trucks 19,500 lbs GVWR and under	1.75	N/A	N/A
21	Trucks 14,001 lbs – 19,500 lbs GVWR	2.00	1.93	1.20
22	Trucks 19,501 lbs – 33,000 GVWR	2.45	4.00	2.79
24	Trucks 33,001 lbs GVWR and over	3.50	4.50	1.20
26	Truck Tractors – all GVWRs	3.50	1.17	N/A
<b>Class</b>	<b>ON/OFF HIGHWAY TRUCKS W/EQUIPMENT</b>	Rate Per Hour		
31	Manlift Trucks 19,501lbs – 33,000 lbs GVWR	\$ 38.00	N/A	N/A
33	Manlift Trucks 33,001 lbs GVWR and over	100.00	N/A	N/A
35	Truck w/Mounted Crane 33,000 lbs GVWR and under	60.00	42.00	42.00
37	Truck w/Mounted Crane 33,001lbs GVWR and over	100.00	54.00	54.00
39	Truck Mounted Pressure Digger all GVWRs	100.00	N/A	N/A
42	Electric Line Truck 33,000 lbs GVWR and under	40.00	N/A	N/A
43	Electric Line Truck 33,001 lbs GVWR and over	55.00	N/A	N/A
<b>Class</b>	<b>ON/OFF HIGHWAY EQUIPMENT</b>	Rate Per Hour		
51	Trenchers – Walk Behind	\$ 40.00	\$ 40.00	\$ 40.00
52	Vibratory Plows w/Trencher/Backhoe – Walk Beside	58.00	47.00	47.00
53	Rubber Tire Trenchers/Plows – Ride On – under 125HP	80.00	150.00	50.00
55	Track Trenchers/Plows – Ride On – under 125HP	100.00	100.00	100.00
56	Large Track Plows – Ride On – 125HP and over	200.00	200.00	200.00
58	Skid-Steer Loader/Mini-Excavator	25.00	15.00	30.00
59	Tractor w/Backhoe and Front-end Loader	25.00	28.00	34.00
60	Large Tract Trencher – Ride On – 125HP and over	250.00	200.00	200.00
61	Crawler/Dozer Tractors w/Tracks	100.00	75.00	75.00
63	Rubber Tire Hydraulic Tampers	100.00	40.00	40.00
66	ExcaVac Systems (Trailer Mount)	65.00	42.00	42.00
69	Power Operated Dolly/Mini-Derrick	100.00	N/A	N/A
71	Motor Graders – up to 36,000 lbs	23.00	23.00	23.00
75	Air Compressors (125 CFM and up)	30.00	11.00	37.00
77	Welder (Gas/Diesel Operated)	5.00	7.00	19.00
79	Welder (Electric Operated)	1.00	1.00	1.00
82	Directional Drill/Bore Machines	120.00	100.00	100.00
85	Brush Chipper	40.00	N/A	N/A
86	1 Drum Puller (up to 6,000 lbs) (Overhead)	30.00	N/A	N/A

Reviewed:

  
Janet Dinger

Vice President, Regulatory Affairs and CAO

Date: 8/28/14

Approved:

  
Michael Macdonald

President and CEO

Date: 8/28/14

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