

**WORKPAPER FOR PAYROLL TAXES
ELECTRIC UTILITY - SOUTH DAKOTA**

Payroll Taxes	<u>2014</u>
South Dakota	<u>\$151,646</u>
South Dakota Labor	2,119,642
% Payroll Tax to Labor	7.15%
South Dakota Pro Forma Labor	2,220,037
Pro Forma South Dakota Payroll Taxes	<u>158,733</u>
Pro Forma Adjustment	<u>\$7,087</u>

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

ESTABLISHMENT OF THE GROSS)	ORDER APPROVING GROSS
RECIPTS TAX LEVY FOR FISCAL YEAR)	RECEIPTS TAX LEVY
2016)	
)	AA15-001

SDCL Chapter 49-1A establishes the South Dakota Public Utilities Commission Gross Receipts Tax Fund. This Fund is financed by assessing a tax on the annual intrastate gross receipts received by a utility. The Fund is used by the Commission to defray regulatory expenses related to the regulation of telecommunications, electricity, and natural gas. On April 1 of each year, all utilities and telecommunications companies doing business in South Dakota shall file with the Commission, on forms provided by the Commission, the amount of its gross receipts derived from customers within South Dakota during the preceding calendar year pursuant to SDCL 49-1A-4. The report shall be sworn to and verified by an officer of the company. The Commission shall, by order, establish the rate and assess the tax authorized in SDCL 49-1A-3 which, together with any funds remaining from the current fiscal year and the two hundred fifty dollar minimum gross receipt tax, will fund the Commission's budget for the next fiscal year and provide a contingency reserve in an amount not to exceed the prior year's budget. In accordance with SDCL 49-1A-5, the tax is due and payable on July 15 of each year.

At its regularly scheduled meeting on April 14, 2015, the Commission considered this matter. The Commission has jurisdiction over this matter pursuant to SDCL Chapter 49-1A. The Commission voted unanimously to establish the rate of .14% or \$250, whichever is greater, and to assess the tax. It is therefore

ORDERED, that by May 1, 2015, the Commission shall assess on each public utility and telecommunications company a tax for Fiscal Year 2015 equal to .14% of the company's calendar year 2014 intrastate gross receipts or \$250, whichever is greater. The tax shall be paid on or before July 15, 2015.

Dated at Pierre, South Dakota, this 15th day of April, 2015.

<p>CERTIFICATE OF SERVICE</p> <p>The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, electronically or by mail.</p> <p>By: <u>Rolayne West</u></p> <p>Date: <u>4-15-15</u></p> <p align="center">(OFFICIAL SEAL)</p>
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BY ORDER OF THE COMMISSION:

Chris Nelson
CHRIS NELSON, Chairman

Kristie Eegen
KRISTIE EEGEN, Commissioner

Gary Hanson
GARY HANSON, Commissioner

**MONTANA-DAKOTA UTILITIES CO.
 ADJUSTMENT TO SOUTH DAKOTA GROSS RECEIPTS
 ELECTRIC UTILITY - SOUTH DAKOTA
 WORKPAPER**

<u>Adjust to Situs Revenue:</u>	<u>Pro Forma South Dakota</u>	<u>Per Books Situs Adjust.</u>	<u>Situs South Dakota</u>
Miscellaneous Service Revenue	\$6,204	(\$2,675)	\$3,529
Rent from Electric Property	257,777	(127,543)	130,234
Other Operating Revenue	291,951	413,793	705,744
	<u>\$555,932</u>	<u>\$283,575</u>	<u>\$839,507</u>

**MONTANA-DAKOTA UTILITIES CO.
GENERATION TAXES
PRO FORMA - SOUTH DAKOTA ELECTRIC TAX**

	<u>2014</u>	<u>Excluding New Wind</u>
<u>Montana Wholesale Energy Tax (WET)</u>		
Kwh delivered in state		805,309,558
Tax Rate		0.00015
Tax		\$120,796
Kwh produced in state - Sales for Resale 1/		0
Less: 5% for losses		<u>0</u>
		0
Tax @ .00015		0
Total Tax		\$120,796
<u>Generation Tax (EEL)</u>		
Total Generation - net of station use		408,712,000
Tax		0.00020
Total Tax		\$81,742
Total Montana generation taxes	<u>\$198,714</u>	<u>\$202,538</u>
Allocate to South Dakota 2/	<u>\$10,624</u>	<u>\$10,382</u>

1/ Tax on kwh generated in South Dakota and sold outside (sales for resale).
2/ Allocated on Factor 16: Integrated System Kwh sales.

MONTANA-DAKOTA UTILITIES CO.
CPS Forecast - 2015
Wholesale Energy Transaction Tax (WET)

Actual Tax

3rd Qtr	2013	
4th Qtr	2013	
1st Qtr	2014	
2nd Qtr	2014	
		\$0.00

Calculated Tax

	Total Mt KWH Sales Volumes (See Attached)	917,417,000
(1)	KWH Produced in State and Delivered outside (See Attached)	0
	Less Compensation for Line Loss (5%)	0 0
	Total	917,417,000
	Tax Rate	0.00015
	Total Calculated Wholesale Energy Tax	137,613

Montana WET tax used in CPS \$132,000

(1) See attached workpaper from WET tax file for numbers

Year	KWHs			Total
	Lewis & Clark	Glendive	Miles City	
2009	1,733,000	0	0	1,733,000
2010	764,000	0	0	764,000
2011	2,756,000	0	0	2,756,000
2012	535,908	0	0	535,908
2013	922,425	0	0	922,425
			Average	1,342,267
			Used for planning purposes	0

MONTANA-DAKOTA UTILITIES CO.
CPS Forecast - 2015
MT Electric Tax

Actual Tax

3rd Qtr	2013	\$19,695.00
4th Qtr	2013	20,468.00
1st Qtr	2014	22,502.00
2nd Qtr	2014	17,548.00
		<u>\$80,213.00</u>

Mt Generation (See Attached) 373,392,000

Rate 0.0002

Gross Value 75,000

Montana Electric Tax used in CPS \$78,000

Note: Rate used is not always the statutory rate (.0002) because the generation as shown in the CPS is usually lower than actual - calculate the necessary rate to generate the estimated tax

**MONTANA-DAKOTA UTILITIES CO.
GENERATION TAXES - COAL CONVERSION TAX
PRO FORMA**

	<u>2014</u>	<u>Excluding New Wind</u>
Capacity		
Heskett		86,000
Coyote		103,647
		<u>189,647</u>
Multiplier		60%
Plant hours		8,760
Tax Rate		0.00065
Tax - capacity		<u>\$647,910</u>
Generation - Net of station use		1,180,593,000
Rate per kwh		0.00025
Tax - Generation		<u>\$295,148</u>
Total Tax	<u>\$955,310</u>	<u>\$943,058</u>
Allocate to South Dakota 1/	<u>\$51,074</u>	<u>\$48,343</u>

1/ Allocated on Factor 16: Integrated System Kwh sales.

MONTANA-DAKOTA UTILITIES CO.
CPS Forecast - 2015
Coal Conversion Tax - Heskett

Fixed Tax

Installed Capacity	86,000
Multiplier	<u>60.00%</u>
Capacity Subject to Tax	51,600
Hours in Production Year	<u>8,760</u>
KWH Subject to Tax	452,016,000
Tax Rate	<u>0.00065</u>
Total Fixed Tax	<u><u>293,810</u></u>

Variable Tax

(1) Net Generation Available	481,530,000
Tax Rate (.25 mills)	<u>0.00025</u>
Variable Tax Amount	<u><u>120,383</u></u>
Total Coal Conversion Tax	<u><u>414,000</u></u>
Used CPS System	<u><u>420,000</u></u>

(1) See Attached

MONTANA-DAKOTA UTILITIES CO.
CPS Forecast - 2015
Coal Conversion Tax - Coyote

Fixed Tax

Installed Capacity	414,588	
Multiplier	<u>60.00%</u>	
Capacity Subject to Tax	248,753	
Hours in Production Year	<u>8,760</u>	
KWH Subject to Tax	2,179,074,528	
Tax Rate	<u>0.00065</u>	
Total Fixed Tax	1,416,398	
MDU Share @25%	<u><u>354,100</u></u>	

Variable Tax

(1)	Net Generation Available	782,569,000	(MDU only)
	Tax Rate (.25 mills)	<u>0.00025</u>	
	Variable Tax Amount	<u><u>195,642</u></u>	
	Total Coal Conversion Tax	<u><u>549,700</u></u>	

(1) See Attached

**MONTANA-DAKOTA UTILITIES CO.
ND WIND GENERATION TAX
PRO FORMA**

	<u>2014</u>	<u>Pro Forma 1/</u>
Capacity		
Thunder Spirit		\$107,500
Tax Rate		\$2.50
Tax - capacity		\$268,750
Generation		415,565,000
1/2 Mill per KW		0.00050
Tax - Generation		<u>\$207,783</u>
Total Tax	<u>\$0</u>	<u>\$476,533</u>
Allocate to Montana 2/	<u>\$0</u>	<u>\$24,461</u>

1/ ND Century Code Chapter 57-33.2-04: Wind Generation Taxation -
Taxation of generation from sources other than coal.

2/ Allocated on Factor 271: Integrated Peak and Energy.

6. A transmission line initially placed in service after January 1, 2009, is exempt from transmission line taxes under this section for the first taxable year after the line is initially placed in service, and transmission line taxes under this section must be reduced by:
 - a. Seventy-five percent for the second taxable year of operation of the transmission line.
 - b. Fifty percent for the third taxable year of operation of the transmission line.
 - c. Twenty-five percent for the fourth taxable year of operation of the transmission line.

After the fourth taxable year of operation, such transmission lines are subject to the standard transmission line taxes under this section.

57-33.2-03. Distribution taxes.

A distribution company is subject to a tax at the rate of eighty cents per megawatt-hour for retail sale of electricity delivered to a consumer in this state during the calendar year. Distribution taxes under this section do not apply to the sale of electricity to any coal conversion facility that became operational before January 1, 2009, and which is subject to taxation under chapter 57-60.

57-33.2-04. Wind generation taxation - Taxation of generation from sources other than coal - Taxation of coal generation not subject to coal conversion taxes.

Wind generators, including wind farms and associated collector systems, generators of electricity from sources other than coal owned by a company subject to taxation under this chapter, and generators of electricity from coal which are not subject to coal conversion taxes under chapter 57-60 are subject to taxes under this section.

1. Wind generators, wind farms, and associated collector systems are subject to taxes consisting of the following two components:
 - a. A tax of two dollars and fifty cents per kilowatt times the rated capacity of the wind generator.
 - b. A tax of one-half of one mill per kilowatt-hour of electricity generated by the wind generator during the taxable period.
2. Grid-connected generators that are part of a project with generation capacity of one hundred kilowatts or more not produced from coal or wind, or produced from coal and not subject to coal conversion taxes under chapter 57-60, are subject to taxes consisting of the following two components:
 - a. Fifty cents per kilowatt times the rated capacity of the generation unit.
 - b. One mill per kilowatt-hour of electricity generated by the production unit during the taxable period.

57-33.2-05. Taxes in lieu of property taxes.

Taxes imposed by the state board of equalization under this chapter are taxes upon the privilege of doing business in this state and are in lieu of all real or personal property taxes levied by the state or any of its political subdivisions upon real or personal property to the extent the property is owned and used by a company in the operation and conduct of the business of generation or delivery of electricity through distribution or transmission lines. Taxes under this chapter are not in lieu of property taxes on the following:

1. Property taxes on land on which generation, transmission, or distribution buildings, structures, or improvements are located, including buildings, structures, or improvements used for administrative purposes relating to generation, transmission, or distribution of electricity.
2. City franchise fees on public utilities.

This chapter does not abridge the power of a governing board of a city to franchise the construction and operation of a public utility.

Montana-Dakota Utility Co.

Plexos V6.400

Year Ending: 2014

Plexos Model for 2015-2024 Cogeneration w/DRR - Yearly - Run 1

No. #	Station Name	Generation GWh	Capacity Factor %	Units Started #	Fuel Offtake 1000 MMBTU	Average Heat Rate BTU/kWh	Hours of Operation hrs	Fuel Price \$/MMBTU	Fuel Cost \$000	Start & Shutdown Cost \$000	FO&M Cost \$000	VO&M Cost \$000	Production Cost \$/MWh	Total Cost \$/MWh	Total Cost \$000
1	Big Stone I	538.262	58.30	8	5768.8	10717	7992	2.61	15042.75	0.00	2711.66	916.99	29.65	34.69	18671.41
2	Coyote	687.229	72.91	11	7966.3	11592	7848	1.72	13716.44	0.00	2837.09	1979.84	22.84	26.97	18533.37
3	Heskett 1	88.964	38.91	9	1425.2	16020	7104	2.01	2863.31	9.00	1778.12	623.28	39.19	59.28	5273.72
4	Heskett 2	404.400	63.15	4	5217.3	12901	8088	2.01	10495.05	12.00	4213.47	2639.15	32.48	42.93	17359.67
5	Lewis & Clark	293.782	64.12	4	3834.6	13053	7728	1.94	7440.87	12.00	3126.28	1268.48	29.65	40.33	11847.63
6	Lewis & Clark pk	0.000	0.00	122	0.0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	Glendive CT 1	5.957	2.00	4	78.9	13243	294	3.31	261.34	9.06	202.93	15.34	46.45	82.03	488.66
8	Glendive CT 2	7.078	2.00	6	74.7	10558	356	3.31	247.57	13.65	407.58	18.23	37.55	97.06	687.02
9	Glendive Diesel	0.000	0.00	10	0.0	0	0	0.00	0.00	0.00	59.66	0.00	0.00	0.00	59.66
10	Heskett 3 CT	15.085	1.96	13	207.1	13727	418	3.37	697.30	48.75	432.53	37.71	48.73	80.63	1216.30
11	Lewis & Clark 2 CT	3.321	2.03	3	28.5	8588	275	3.37	96.04	11.25	91.83	8.30	31.42	62.46	207.42
12	Miles City CT	0.000	0.00	0	0.0	0	0	0.00	0.00	0.00	249.95	0.00	0.00	0.00	249.95
13	Demand Response P	0.000	0.00	52	0.0	0	0	0.00	0.00	0.00	384.93	0.00	0.00	0.00	384.93
14	Ft. Peck Capacity	14.305	79.66	0	14.3	1000	8760	33.25	475.63	0.00	0.00	0.00	33.25	33.25	475.63
15	Heskett 3 Firm	0.000	0	52	0	0	0	0	0.00	0.00	365.00	0.00	0.00	0.00	365.00
16	MISO Sales	0.000	0						0.00					0.00	0.00
17	MISO Purchases	632.786	20.63882	15	632.7863349	1000	6511	29.6971867	18791.97	0.00	0.00	0.00	29.70	29.70	18791.97
18	ND State Capitol	0.000	0	0	0	0	0	0	0.00	0.00	127.50	0.00	0.00	0.00	127.50
19	WEPCO Purchase	0.000	0	52	0	0	0	0	0.00	0.00	4176.00	0.00	0.00	0.00	4176.00
20	Williston Water Plan	0.000	0.00	0	0.0	0	0	0.00	0.00	0.00	120.00	0.00	0.00	0.00	120.00
21	Cedar Hills	63.998	37.22	2444	0.0	0	8034	0.00	0.00	0.00	400.11	0.00	0.00	6.25	400.11
22	Diamond Willow	98.574	37.26085	3760	0	0	8042	0	0.00	0.00	688.72	0.00	0.00	6.99	688.72
23	Glen Ullin Stat6	35.794	54.48171	2	35.79448179	1000	8526	7.11	254.50	0.00	401.31	0.00	7.11	18.32	655.80
24	Thunder Spirit	415.565	44.13	8600	0.0	0	8003	0.00	0.00	0.00	2194.68	0.00	0.00	5.28	2194.68
Total:		3305.099							70382.79	115.71	24969.33	7507.33	23.57	31.16	102975.16

DEMAND
① = 632,430

Heskett III

Contract - \$450.00/day (Reservation) = \$164,250

Park/Loan - \$3,000/mo

= 36,000
4200,250

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Time of Day Marginal Cost Summary

No.	Timeslice	Total Hours	% of Hrs	Average Marg Cost
1	Summer Off Peak	2232	25.5%	\$21.04
2	Summer On Peak	696	7.9%	\$27.96
3	Winter Off Peak	5832	66.6%	\$28.68
Total:		8760	100%	\$26.68

Fuel Use Report

No. #	Fuel Name	Generation GWH	Price \$/MMBTU	Cost \$000	Offtake 1000 MMBTU	Transport	Production		Total Cost \$000
						Cost \$000	Units Used #	Cost \$/MMBTU	
1	Bigstone Subbit	536.916	2.56	14723.41	5754.4	37.54	345648.33	2.57	14760.95
2	Coyote Lignite	685.510	1.67	13275.45	7946.4	31.51	568328.18	1.67	13306.96
3	Heskett1 Lignite	88.964	2.01	2863.31	1425.2	152.74	101391.41	2.12	3016.06
4	Heskett2 Lignite	404.036	2.01	10472.72	5212.6	558.67	370844.47	2.12	11031.39
5	L&C Lignite	292.989	1.94	7408.37	3824.2	151.52	292239.73	1.98	7559.89
6	Heskett2 Gas	0.364	4.76	22.33	4.7	0.00	4268.69	4.76	22.33
7	L&C Gas	0.793	3.14	32.50	10.4	0.00	8570.72	3.14	32.50
8	L&C Gas	0.000	3.14	0.00	0.0	0.00	0.00	0.00	0.00
9	Glendive1 Gas	5.957	3.31	261.34	78.9	0.00	71197.40	3.31	261.34
10	Glendive2 Gas	7.078	3.31	247.57	74.7	0.00	67446.00	3.31	247.57
11	Heskett3 Gas	15.085	3.37	697.30	207.1	0.00	188241.77	3.37	697.30
12	Heskett3 Gas	3.321	3.37	96.04	28.5	0.00	25927.72	3.37	96.04
13	MilesCity Gas	0.000	3.52	0.00	0.0	0.00	0.00	0.00	0.00
14	BigStone Oil	1.346	22.14	319.34	14.4	0.00	103013.84	22.14	319.34
15	Coyote Oil	1.718	22.14	440.99	19.9	0.00	142255.01	22.14	440.99
16	Glendive Diesel	0.000	22.14	0.00	0.0	0.00	0.00	0.00	0.00

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Montana-Dakota Utility Co.

Plexos V6.400

Year Ending: 2015

Plexos Model for 2015-2024 Cogeneration w/DRR - Yearly - Run 1

No.	Station	Generation	Capacity Factor	Units Started	Fuel Offtake	Average Heat Rate	Hours of Operation	Fuel Price	Fuel Cost	Start & Shutdown Cost	FO&M Cost	VO&M Cost	Production Cost	Total Cost	Total Cost
#	Name	GWh	%	#	1000 MMBTU	BTU/kWh	hrs	\$/MMBTU	\$000	\$000	\$000	\$000	\$/MWh	\$/MWh	\$000
1	Big Stone I	426.989	46.25	7	4560.1	10680	5904	2.71	12351.74	0.00	2793.01	749.25	30.68	37.22	15894.00
2	Coyote	687.301	72.92	11	7970.9	11597	7848	1.74	13874.13	0.00	2922.20	2039.45	23.15	27.41	18835.78
3	Heskett 1	108.087	47.27	10	1674.1	15488	7848	2.09	3498.54	10.00	1831.47	779.98	39.58	56.62	6119.99
4	Heskett 2	408.000	63.71	3	5263.7	12901	8160	2.09	11013.53	9.00	4339.88	2742.52	33.72	44.37	18104.93
5	Lewis & Clark	298.022	65.05	3	3898.2	13080	7968	1.97	7664.52	9.00	3220.07	1325.39	30.17	41.00	12218.98
6	Lewis & Clark pk	0.000	0.00	340	0.0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	Glendive CT 1	6.049	2.03	3	85.3	14105	367	3.41	290.91	6.79	209.01	16.04	50.74	86.41	522.77
8	Glendive CT 2	6.824	1.93	8	83.8	12277	467	3.41	285.62	18.20	419.80	18.10	44.51	108.69	741.73
9	Glendive Diesel	0.000	0.00	9	0.0	0	0	0.00	0.00	0.00	61.45	0.00	0.00	0.00	61.45
10	Heskett 3 CT	15.795	2.05	12	246.4	15600	568	3.51	865.93	45.00	445.51	39.49	57.32	88.38	1395.93
11	Lewis & Clark 2 CT	3.750	2.29	4	41.2	10990	370	3.51	144.84	15.00	94.58	9.38	41.12	70.34	263.79
12	Miles City CT	0.000	0.00	0	0.0	0	0	0.00	0.00	0.00	257.45	0.00	0.00	0.00	257.45
13	Demand Response P	0.000	0.00	52	0.0	0	0	0.00	0.00	0.00	384.93	0.00	0.00	0.00	384.93
14	Ft. Peck Capacity	14.305	79.66	0	14.3	1000	8760	33.25	475.64	0.00	0.00	0.00	33.25	33.25	475.64
15	Heskett 3 Firm	0.000	0	52	0	0	0	0	0.00	0.00	365.00	0.00	0.00	0.00	365.00
16	MISO Sales	0.000	0.00						0.00					0.00	0.00
17	MISO Purchases	963.829	31.43603	7	963.828822	1000	7813	31.4646275	30326.51	0.00	0.00	0.00	31.46	31.46	30326.51
18	ND State Capitol	0.000	0	0	0	0	0	0	0.00	0.00	127.50	0.00	0.00	0.00	127.50
19	WEPCO Purchase	0.000	0	21	0	0	0	0	0.00	0.00	1727.61	0.00	0.00	0.00	1727.61
20	Williston Water Plan	0.000	0	0	0	0	0	0	0.00	0.00	120.00	0.00	0.00	0.00	120.00
21	Cedar Hills	64.480	37.50	2444	0.0	0	8091	0.00	0.00	0.00	412.12	0.00	0.00	6.39	412.12
22	Diamond Willow	99.199	37.50	3760	0.0	0	8091	0.00	0.00	0.00	709.38	0.00	0.00	7.15	709.38
23	Glen Ullin Stat6	36.175	55.06027	2	36.1746	1000	8613	7.22	261.18	0.00	413.35	0.00	7.22	18.65	674.53
24	Thunder Spirit	424.929	45.12359	8600	0	0	8005	0	0.00	0.00	2260.52	0.00	0.00	5.32	2260.52
	Total:	3563.732							81053.11	112.99	23114.82	7719.60	24.91	31.43	112000.52

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Time of Day Marginal Cost Summary

No.	Timeslice	Total Hours	% of Hrs	Average Marg Cost
1	Summer Off Peak	2224	25.4%	\$28.26
2	Summer On Peak	704	8.0%	\$29.36
3	Winter Off Peak	5832	66.6%	\$33.55
Total:		8760	100%	\$31.87

Fuel Use Report

No. #	Fuel Name	Generation GWH	Price \$/MMBTU	Cost \$000	Offtake 1000 MMBTU	Transport		Production		Total Cost \$000
						Cost \$000	Units Used #	Cost \$/MMBTU		
1	Bigstone Subbit	425.921	2.66	12091.98	4548.7	30.56	273226.92	2.67	12122.54	
2	Coyote Lignite	685.582	1.69	13420.08	7951.0	32.48	568658.07	1.69	13452.55	
3	Heskett1 Lignite	108.087	2.09	3498.54	1674.1	184.80	119101.22	2.20	3683.35	
4	Heskett2 Lignite	407.633	2.09	10990.36	5259.0	580.55	374145.76	2.20	11570.91	
5	L&C Lignite	297.217	1.96	7630.52	3887.6	158.66	297082.83	2.00	7789.17	
6	Heskett2 Gas	0.367	4.89	23.17	4.7	0.00	4306.69	4.89	23.17	
7	L&C Gas	0.805	3.23	34.01	10.5	0.00	8712.75	3.23	34.01	
8	L&C Gas	0.000	3.23	0.00	0.0	0.00	0.00	0.00	0.00	
9	Glendive1 Gas	6.049	3.41	290.91	85.3	0.00	77012.60	3.41	290.91	
10	Glendive2 Gas	6.824	3.41	285.62	83.8	0.00	75611.80	3.41	285.62	
11	Heskett3 Gas	15.795	3.51	865.93	246.4	0.00	224000.30	3.51	865.93	
12	Heskett3 Gas	3.750	3.51	144.84	41.2	0.00	37466.93	3.51	144.84	
13	MilesCity Gas	0.000	3.62	0.00	0.0	0.00	0.00	0.00	0.00	
14	BigStone Oil	1.067	22.79	259.76	11.4	0.00	81430.04	22.79	259.76	
15	Coyote Oil	1.718	22.79	454.06	19.9	0.00	142337.58	22.79	454.06	
16	Glendive Diesel	0.000	22.79	0.00	0.0	0.00	0.00	0.00	0.00	

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