

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

Before the Public Utilities Commission of South Dakota

Docket No. NG05-_____

Direct Testimony
of
Tamie A. Aberle

1 Q. Would you please state your name and business address?

2 A. Yes. My name is Tamie A. Aberle, and my business address is
3 400 North Fourth Street, Bismarck, North Dakota 58501.

4 Q. What is your position with Montana-Dakota Utilities Co.?

5 A. I am the Pricing & Tariff Manager in the Regulatory Affairs
6 Department of Montana-Dakota Utilities Co. (Montana-Dakota), a Division
7 of MDU Resources Group, Inc.

8 Q. What are your responsibilities as the Pricing & Tariff Manager?

9 A. My responsibilities include the preparation of rate design and
10 miscellaneous tariff revision filings to ensure that the applicable revenue
11 requirements are properly recovered from various customer classes via
12 applicable rate forms. I also administer utility tariffs and rules and regula-
13 tions effective in each of the jurisdictions in which Montana-Dakota
14 provides utility service.

15 Q. Would you please outline your educational and professional background?

16 A. I graduated from Moorhead State University, Moorhead, Minnesota
17 in 1982 with a Bachelor of Science degree in Accounting. I began my
18 career with Montana-Dakota in 1983 in the Regulatory Affairs Department.
19 I was promoted to Rate Administration Supervisor in 1990 and achieved

1 my present position in May 1999.

2 Q. Have you testified in other proceedings before regulatory bodies?

3 A. Yes. I have previously presented testimony before this
4 Commission, the Public Service Commissions of Montana, North Dakota
5 and Wyoming, and the Minnesota Public Utilities Commission.

6 Q. What is the purpose of your testimony in this proceeding?

7 A. The purpose of my testimony is to present the results of the class
8 cost of service study, to address the effect of the identified revenue
9 requirement on each of the customer classes and the revenues proposed
10 to be collected from each class of customers. I also provide support for
11 the Company's recommendation to implement the Distribution Delivery
12 Stabilization Mechanism (DDSM) in the Company's East River service
13 area.

14 Q. What statements and exhibits are you sponsoring in this proceeding?

15 A. I am sponsoring Statement N, Statement O and Exhibit No. ____
16 (TAA-1) through Exhibit No. ____ (TAA-3). I also sponsor the proposed
17 rate schedules appended to the Application in this proceeding.

18 Q. Do the proposed changes affect the customers served in Montana-
19 Dakota's Black Hills service territory?

20 A. No. The changes proposed in this Docket are applicable only to
21 the customers served by Montana-Dakota in the East River service
22 territory of South Dakota.

23 Q. What is the effect of the increase associated with the total revenue
24 requirement of \$1,786,862 as identified by Ms. Mulkern?

25 A. The \$1,786,862 increase in the revenue requirement identified by
26 Ms. Mulkern would result in an overall increase in revenues of 27% with

1 an annual increase in revenues of 43% required from the residential
2 service customers and an annual increase in revenues of 14% required
3 from the firm general service customers.

4 Q. Are you proposing rates necessary to collect the total increase in the
5 revenue requirement of \$1,786,862?

6 A. No. As Mr. Imsdahl has testified, the Company is proposing to
7 increase its revenues by a total amount of \$849,745 in this rate
8 proceeding. The proposed overall revenue increase has been determined
9 based on market considerations and rate design objectives. The objective
10 of collecting total revenues sufficient to earn a reasonable return on the
11 investment necessary to serve the East River customers has been
12 moderated in this case to minimize rate impacts to customers and to
13 remain competitive with alternate fuels.

14 Q. Please describe the rate design objectives that did provide the basis for
15 determining the amount of revenue increase proposed in this rate case.

16 A. The following rate design objectives provided the basis for the
17 increase requested: 1) Reflecting the cost of providing service to each
18 customer class 2) Encouraging sound economic energy use 3) Creating
19 rates that are easily understood and accepted by customers 4)
20 Moderating billing impacts and avoiding undue price discrimination and 5)
21 Minimizing intra-class subsidies.

22 Q. Would you please explain the embedded class cost of service study
23 contained in Statement N?

24 A. Yes. The embedded class cost of service study provided in
25 Statement N was based on the total overall revenue requirement
26 necessary to produce a return on average rate base of 9.921%. Turning

1 to Statement N, Schedule N-1, the first report appearing therein is entitled
2 "Cost of Service by Component." This report shows the total dollars and
3 unit cost required under each service class if the overall requested
4 9.921% rate of return was to be earned for the demand, energy and
5 customer cost components of each rate schedule.

6 Statement N, Schedule N-1, page 2 provides a summary of the
7 detailed reports showing the allocation of each of the cost of service
8 items.

9 Statement N, Schedule N-2 is a report that shows how the various
10 allocation factors and items directly assigned were applied in producing
11 the various reports shown in Schedule N-1.

12 Statement N, Schedule N-3 is a list of the allocation factors used to
13 produce the various reports shown in Schedule N-1. By using the
14 Allocation Assignment Report and the Allocation Factor Report, it can be
15 readily determined how the various components of revenue, expense, and
16 plant were allocated or assigned among the classes of service.

17 As noted above the class cost of service study is based on the
18 results for South Dakota – East River gas operations recorded for the 12
19 months ended December 31, 2004 as adjusted to reflect known and
20 measurable changes.

21 Q. What were the results of the cost of service study?

22 A. The results are summarized on Statement N, Schedule N-1, Page
23 2. The overall South Dakota gas rate of return based on the actual results
24 for the 12 months ending December 31, 2004 adjusted for known and
25 measurable changes is -7.699%. The returns by customer class are as
26 shown below:

1	Residential Service	-11.809%
2	Firm General Service	-01.664%

3 Q. For what purpose has the class cost of service study been used?

4 A. The study results have been used as a guide in the distribution of
5 total revenue requirements among customers and for the purpose of
6 pricing the various components comprising the total rate applicable to
7 each customer class.

8 Q. What methodology did you use to apportion the proposed rate increase
9 among the customer classes?

10 A. In designing the proposed rates to reflect the additional revenue
11 requirements, I have attempted to group the class rates of return more
12 closely about the overall system return. In order to accomplish this,
13 approximately 64% of the proposed increase has been allocated to the
14 Residential class and approximately 36% of the total targeted increase of
15 \$850,000 has been allocated to the Firm General Service class.

16 Q. What would the allocation of the revenue increase have been to each
17 class based strictly on the results of the embedded class cost of service
18 study?

19 A. Application of the embedded class cost of study would have
20 resulted in approximately 89% of the increase being allocated to the
21 residential class with the remaining 11% allocated to the Firm General
22 Service class. The allocation I have proposed has been moderated in
23 order to better meet the rate design objectives noted above.

24 Q. What is the percentage of the proposed increase by class of customer?

25 A. As shown on Exhibit No. ____ (TAA-1), and as shown in the table
26 below, the proposed increase to each of the classes is as follows:

<u>Class</u>	<u>% Increase</u>
Residential	17.8%
Firm General Service	9.0%
Firm Contracts Service	0.0%
Overall	12.8%

1 Q. Please further explain how the increases you are proposing will affect the
2 residential customers.

3 A. The residential class on average uses only 61 dk per customer on
4 an annual basis. The average increase for the residential class based on
5 this average annual use of 61 dk is 17.8% or \$9.10 per month. A
6 customer using natural gas for space and water heating averaging about
7 85 dk annually will see an increase of about 15% or \$10.48 per month.

8 Q. How are you proposing to collect the allocated increase from the East
9 River customers?

10 A. First, I am proposing to separate the current East River General
11 Service tariff into a Residential rate schedule and a Firm General Service
12 rate schedule. This separation provides consistency between the
13 Company's South Dakota service territories as well as recognizing the
14 diversity existing in the current single firm service customer class.
15 Secondly, I am proposing increases to the Basic Service Charges
16 applicable under the Residential and Firm General Service classes that
17 will equate the East River Basic Service Charges with those applicable in
18 the Company's Black Hills service area. The Basic Service Charge under

1 Residential Rate 66 has been set at \$0.25 per day which reflects an
2 average monthly charge of \$7.60 or an increase of \$5.60 per month from
3 the currently effective charge. The Basic Service Charge applicable to the
4 proposed Firm General Service Rate 76 customers has been set at \$0.35
5 per day for customers with meters rated less than 500 cubic feet per hour
6 and \$0.70 per day for customers requiring the larger meters capable of
7 measuring gas flows of 500 cubic feet per hour or greater. The resulting
8 average monthly charges will be \$10.64 and \$21.28 respectively,
9 representing an increase of \$8.64 per month in the Basic Service Charge
10 applicable to customers using meters rated less than 500 cubic feet per
11 hour and an increase of \$17.28 per month in the Basic Service Charge for
12 customers requiring meters rated at 500 cubic feet per hour or higher.

13 The remaining increase in revenues, after taking into account the
14 revenue increase associated with the changes in the Basic Service
15 Charge, will be collected through the applicable Distribution Delivery
16 Charge components. The derivation of the proposed rates is shown in
17 Statement O, Schedule O-1.

18 Q. How do the increases in the Basic Service charge meet the rate design
19 objectives described above?

20 A. Increasing the Basic Service Charges aligns with the Company's
21 rate design objectives as moving toward recovering fixed costs through a
22 fixed charge more accurately recovers the cost of serving each customer
23 class, provides the proper price signal for the customer to allow for more

1 efficient use of natural gas service and eliminates a portion of the intra-
2 class rate subsidy occurring under current rates. Increasing the Basic
3 Service Charge results in less fixed costs required to be recovered
4 through the volumetric Distribution Delivery Charge. This results in
5 customers paying less distribution costs, than they would be without the
6 proposed increase in the Basic Service Charge, in the winter months
7 when natural gas use is higher. The proposed Basic Service Charges
8 are also well below the customer costs identified in the embedded class
9 cost of service study.

10 Q. Would you please explain Exhibit No. ____ (TAA-2)?

11 A. Yes. Exhibit No. ____ (TAA-2) depicts bill comparisons based on
12 typical monthly consumption levels for an annual period for residential and
13 firm general service customers. Also shown are the increases associated
14 with varying levels of monthly gas use.

15 Q. Are you proposing to implement the Distribution Delivery Stabilization
16 Mechanism that is currently applicable in the Black Hills' service tariff?

17 A. Yes. A Distribution Delivery Stabilization Mechanism (DDSM) is
18 being proposed as a means of adjusting customers' bills to reflect normal
19 weather. The proposed DDSM Rate 87 tariff specifies the procedure to
20 be utilized to correct for the over/under collection of distribution delivery
21 charge revenues due to weather fluctuations during the heating season,
22 defined as October 1 through April 30. The DDSM will provide a better
23 matching, with regard to volumes used in the case, to determine the

1 charge per dk necessary to recover the authorized distribution costs and
2 the collection of distribution revenues. Because the volumes used to
3 calculate the distribution delivery charge are based on volumes expected
4 under normal weather conditions, the Company will either over collect
5 distribution revenues if weather is colder than normal or under collect
6 distribution revenues if weather is warmer than normal. As described in
7 the Rate 87 tariff, a DDSM adjustment is calculated based on a ratio of
8 the normal heating degree days as compared to the actual heating degree
9 days which will be multiplied by the temperature sensitive consumption
10 per customer per heating degree day, as determined in the most recent
11 general rate case. A temperature sensitive use will be calculated for each
12 rate schedule by dividing the lowest use from the preceding 12 months by
13 the number of customers in that month. The temperature sensitive use will
14 remain the same until Montana-Dakota files another general rate case
15 and the change in temperature sensitive use is significant. The DDSM
16 rate will be stated as a surcharge or credit on all customers' bills to which
17 the DDSM is applicable. If weather is colder than normal the DDSM will be
18 a credit adjustment and reduce customers' bills. If weather is warmer
19 than normal the DDSM will be a positive adjustment and increase
20 customers' bills.

21 Q. Would you please briefly describe other changes made to the Company's
22 gas tariff?

23 A. Yes. As previously noted, Montana-Dakota is proposing a new

1 rate, Firm General Gas Service Rate 76. By establishing an additional rate
2 schedule, service availability will be identified more clearly in the East
3 River area. Minor changes, which are self explanatory, have also been
4 made to certain areas of the rate schedules. These changes are clearly
5 denoted on the tariff sheets reflecting the legislative format.

6 Q. Ms. Aberle how are you providing notice to customers affected by the
7 proposed rate increase and changes in rates?

8 A. In addition to posting the Notice required by ARSD 20:10:13:18 in
9 the Company's offices, the Notice of Proposed Change in Rates provided
10 in Exhibit No. ____ (TAA-3) will be inserted into the bills of customers
11 located in the East River service territory starting on April 4, 2005.

12 Q. Does this conclude your direct testimony?

13 A. Yes, it does.

**MONTANA-DAKOTA UTILITIES CO.
REVENUES UNDER CURRENT AND PROPOSED RATES
GAS UTILITY - EAST RIVER**

Customer Class/Rate	Pro Forma 1/		Total Proposed Revenue	Proposed Revenue Increase	Percent Increase
	Customers	Dk Revenue			
Residential - Rate 66	4,963	310,028 \$3,075,611	\$3,622,353	\$546,742	17.8%
Firm General Service - Rate 76	838	350,713 3,368,184	3,671,187	303,003	9.0%
Firm Contract Service Rate	1	29,440 195,117	195,117	0	0.0%
Total East River	<u>5,802</u>	<u>690,181</u> <u>\$6,638,912</u>	<u>\$7,488,657</u>	<u>\$849,745</u>	<u>12.8%</u>

1/ Rule 20:10:13:85 Statement I, Page 3.

**MONTANA-DAKOTA UTILITIES CO.
 GAS UTILITY - EAST RIVER
 RATE 66 BILL COMPARISON
 RESIDENTIAL GAS SERVICE**

Month	Dk	Present Rate	Proposed Rate	Amount of Increase	% Increase
January	11	\$106.90	\$120.21	\$13.31	12.45%
February	8	78.29	88.79	10.50	13.41%
March	8	78.29	89.54	11.25	14.37%
April	5	49.68	58.62	8.94	18.00%
May	3	30.61	38.42	7.81	25.51%
June	2	21.07	27.95	6.88	32.65%
July	1	11.54	17.97	6.43	55.72%
August	1	11.54	17.97	6.43	55.72%
September	2	21.07	27.95	6.88	32.65%
October	4	40.14	48.65	8.51	21.20%
November	7	68.75	79.07	10.32	15.01%
December	9	87.82	99.77	11.95	13.61%
Total	61	\$605.70	\$714.91	\$109.21	18.03%

Average Increase per Month \$9.10

RATE 66	Current 1/	Proposed 2/
Basic Delivery Charge	\$2.00	\$0.25
Distribution Delivery	1.761	2.449
Cost of Gas	7.775	7.775

1/ Distribution rates effective with service rendered on and after August 10, 1993
 Docket No. NG93-003 and weighted cost of gas for 2005.

2/ Cost of gas equals weighted cost of gas for 2005.

**MONTANA-DAKOTA UTILITIES CO.
 GAS UTILITY - EAST RIVER
 RATE 66 BILL COMPARISON
 RESIDENTIAL GAS SERVICE**

DK	PRESENT RATE	PROPOSED RATE	AMOUNT OF INCREASE	% INCREASE
0	\$2.00	\$7.60	\$5.60	280.00%
5	49.68	58.72	9.04	18.20%
10	97.36	109.84	12.48	12.82%
15	145.04	160.96	15.92	10.98%
20	192.72	212.08	19.36	10.05%
25	240.40	263.20	22.80	9.48%
30	288.08	314.32	26.24	9.11%
35	335.76	365.44	29.68	8.84%
40	383.44	416.56	33.12	8.64%
45	431.12	467.68	36.56	8.48%
50	478.80	518.80	40.00	8.35%
60	574.16	621.04	46.88	8.16%
70	669.52	723.28	53.76	8.03%
80	764.88	825.52	60.64	7.93%
90	860.24	927.76	67.52	7.85%
100	955.60	1,030.00	74.40	7.79%

RATE 66	Current 1/	Proposed 2/
Basic Delivery Charge	\$2.00	\$0.25
Distribution Delivery	1.761	2.449
Cost of Gas	7.775	7.775

- 1/ Distribution rates effective with service rendered on and after August 10, 1993
 Docket No. NG93-003 and weighted cost of gas for 2005.
 2/ Cost of gas equals weighted cost of gas for 2005.

**MONTANA-DAKOTA UTILITIES CO.
 GAS UTILITY - EAST RIVER
 RATE 66 BILL COMPARISON (Proposed Rate 76)
 FIRM GENERAL GAS SERVICE (< 500 Cubic Feet Per Hour Meters)**

<u>MONTH</u>	<u>DK</u>	<u>PRESENT RATE</u>	<u>PROPOSED RATE</u>	<u>AMOUNT OF INCREASE</u>	<u>% INCREASE</u>
January	20	\$192.72	\$212.99	\$20.27	10.52%
February	15	145.04	161.41	16.37	11.29%
March	15	145.04	162.46	17.42	12.01%
April	9	87.82	101.46	13.64	15.53%
May	7	68.75	81.60	12.85	18.69%
June	4	40.14	50.93	10.79	26.88%
July	2	21.07	31.06	9.99	47.41%
August	2	21.07	31.06	9.99	47.41%
September	5	49.68	61.04	11.36	22.87%
October	8	78.29	91.71	13.42	17.14%
November	13	125.97	141.89	15.92	12.64%
December	17	164.11	182.67	18.56	11.31%
Total	117	\$1,139.70	\$1,310.28	\$170.58	14.97%

Average Increase per Month

\$14.22

	<u>Current 1/</u>	<u>Proposed 2/</u>
Basic Delivery Charge	\$2.00	\$0.35
Distribution Delivery	1.761	2.332
Cost of Gas	7.775	7.775

- 1/ Distribution rates effective with service rendered on and after August 10, 1993
 Docket No. NG93-003 and weighted cost of gas for 2005.
 2/ Cost of gas equals weighted cost of gas for 2005.

**MONTANA-DAKOTA UTILITIES CO.
 GAS UTILITY - EAST RIVER
 RATE 66 BILL COMPARISON (Proposed Rate 76)
 FIRM GENERAL GAS SERVICE (> 500 Cubic Feet Per Hour Meters)**

<u>MONTH</u>	<u>DK</u>	<u>PRESENT RATE</u>	<u>PROPOSED RATE</u>	<u>AMOUNT OF INCREASE</u>	<u>% INCREASE</u>
January	255	\$2,435.68	\$2,598.99	\$163.31	6.70%
February	195	1,863.52	1,990.47	126.95	6.81%
March	195	1,863.52	1,992.57	129.05	6.93%
April	121	1,157.86	1,243.95	86.09	7.44%
May	75	719.20	779.73	60.53	8.42%
June	45	433.12	475.82	42.70	9.86%
July	30	290.08	324.91	34.83	12.01%
August	30	290.08	324.91	34.83	12.01%
September	60	576.16	627.42	51.26	8.90%
October	105	1,005.28	1,082.94	77.66	7.73%
November	165	1,577.44	1,688.66	111.22	7.05%
December	225	2,149.60	2,295.78	146.18	6.80%
Total	1,501	\$14,361.54	\$15,426.15	\$1,064.61	7.41%

Average Increase per Month \$88.72

	<u>Current 1/</u>	<u>Proposed 2/</u>
Basic Delivery Charge	\$4.00	\$0.70
Distribution Delivery	1.761	2.332
Cost of Gas	7.775	7.775

1/ Distribution rates effective with service rendered on and after August 10, 1993
 Docket No. NG93-003 and weighted cost of gas for 2005.
 2/ Cost of gas equals weighted cost of gas for 2005.

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - EAST RIVER
RATE 66 BILL COMPARISON (Proposed Rate 76)
FIRM GENERAL GAS SERVICE (< 500 Cubic Feet Per Hour Meters)

DK	PRESENT RATE	PROPOSED RATE	AMOUNT OF INCREASE	% INCREASE
10	\$97.36	\$111.71	\$14.35	14.74%
15	145.04	162.25	17.21	11.87%
20	192.72	212.78	20.06	10.41%
25	240.40	263.32	22.92	9.53%
30	288.08	313.85	25.77	8.95%
35	335.76	364.39	28.63	8.53%
40	383.44	414.92	31.48	8.21%
45	431.12	465.46	34.34	7.97%
55	526.48	566.53	40.05	7.61%
60	574.16	617.06	42.90	7.47%
70	669.52	718.13	48.61	7.26%
80	764.88	819.20	54.32	7.10%
90	860.24	920.27	60.03	6.98%
100	955.60	1,021.34	65.74	6.88%
110	1,050.96	1,122.41	71.45	6.80%
150	1,432.40	1,526.69	94.29	6.58%

	<u>Current 1/</u>	<u>Proposed 2/</u>
Basic Delivery Charge	\$2.00	\$0.35
Distribution Delivery	1.761	2.332
Cost of Gas	7.775	7.775

- 1/ Distribution rates effective with service rendered on and after August 10, 1993
 Docket No. NG93-003 and weighted cost of gas for 2005.
 2/ Cost of gas equals weighted cost of gas for 2005.

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - EAST RIVER
RATE 66 BILL COMPARISON (Proposed Rate 76)
FIRM GENERAL GAS SERVICE (> 500 Cubic Feet Per Hour Meters)

DK	PRESENT RATE	PROPOSED RATE	AMOUNT OF INCREASE	% INCREASE
20	\$194.72	\$223.42	\$28.70	14.74%
30	290.08	324.49	34.41	11.86%
40	385.44	425.56	40.12	10.41%
50	480.80	526.63	45.83	9.53%
75	719.20	779.31	60.11	8.36%
100	957.60	1,031.98	74.38	7.77%
150	1,434.40	1,537.33	102.93	7.18%
200	1,911.20	2,042.68	131.48	6.88%
250	2,388.00	2,548.03	160.03	6.70%
300	2,864.80	3,053.38	188.58	6.58%
350	3,341.60	3,558.73	217.13	6.50%
400	3,818.40	4,064.08	245.68	6.43%
450	4,295.20	4,569.43	274.23	6.38%
500	4,772.00	5,074.78	302.78	6.34%
550	5,248.80	5,580.13	331.33	6.31%
600	5,725.60	6,085.48	359.88	6.29%

	<u>Current 1/</u>	<u>Proposed 2/</u>
Basic Delivery Charge	\$4.00	\$0.70
Distribution Delivery	1.761	2.332
Cost of Gas	7.775	7.775

- 1/ Distribution rates effective with service rendered on and after August 10, 1993
 Docket No. NG93-003 and weighted cost of gas for 2005.
 2/ Cost of gas equals weighted cost of gas for 2005.

Montana-Dakota Utilities Co. Notice of Proposed Increase in Natural Gas Rates

On March 24, 2005, Montana-Dakota Utilities Co. (Montana-Dakota) filed an application with the South Dakota Public Utilities Commission (Commission) for an increase in prices charged for natural gas service to its customers in the East River service area which includes the communities of Agar, Bowdle, Ft. Pierre, Gettysburg, Glenham, Ipswich, Mobridge, Onida, Pierre, Roscoe and Selby. Montana-Dakota requested an increase of \$849,745 in additional revenues. Only non-gas related or distribution costs are a part of the filing.

Montana-Dakota's non-gas rates for its East River customers have not increased since the initial rates were implemented in August 1993. The primary reasons for Montana-Dakota's rate filing are increased operating expenses (operation and maintenance costs, depreciation and taxes other than income), an increase in the investment in facilities used to provide natural gas service to customers and because volume levels have been significantly lower than authorized in the initial rates established almost twelve years ago.

Along with the proposed increase in rates, new rate structures have also been recommended. Currently, all East River customers are taking service under one rate – East River Natural Gas System Rate 66. Montana-Dakota is proposing two separate rates, Residential Gas Service Rate 66 and a Firm General Gas Service Rate 76. This rate separation will better reflect the services available under each rate class. If approved by the Commission, an average residential customer using 61 dk per year would see an increase of approximately \$9.10 per month.

A Distribution Delivery Stabilization Mechanism (DDSM) is also being proposed for all East River customers. The DDSM is an adjustment designed to balance the fluctuations in weather affecting both the customers and the Company during the winter heating season identified as October 1 through April 30.

Comparison of Residential Rates				
Dk	Present Rate	Proposed Rate	Amount of Increase	% Increase
3	\$30.61	\$38.27	\$7.66	25.02%
5	49.68	58.72	9.04	18.20%
10	97.36	109.84	12.48	12.82%
15	145.04	160.96	15.92	10.98%
18	173.65	191.63	17.98	10.35%
20	192.72	212.08	19.36	10.05%

For further information, applicable rates, rules and regulations are on file at Montana-Dakota's offices and are available for inspection upon request.