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MONTANA-DAKOTA UTILITIES CO.  
 UNAMORTIZED GAIN(LOSS) ON DEBT  
 GAS UTILITY - SOUTH DAKOTA  
 FOR THE TWELVE MONTHS ENDING JUNE 30, 2012  
 ADJUSTMENT E

	Unamortized Loss on Debt	Acc. Deferred Inc. Tax
	<u>          </u>	<u>          </u>
Balance at December 31, 2013	\$487,775	(\$170,721)
Balance at December 31, 2014	345,520	(120,719)
Average Balance	<u>\$416,648</u>	<u>(\$145,720)</u>
Pro Forma Amortization	<u>(81,079)</u>	<u>28,166</u>
Balance at December 31, 2015	264,441	(92,553)
Average Balance	<u>304,981</u>	<u>(106,636)</u>
Pro Forma Adjustment	<u>(\$111,667)</u>	<u>\$39,084</u>
Balance @ 12/31/2014	345,520	(120,719)
January activity		
current month	(2,657)	930
reallocation	<u>(49,195)</u>	<u>17,006</u>
net activity	(51,852)	17,936
Balance @ 1/31/2015	293,668	(102,783)
Annual amortization	(\$31,884)	\$11,160
reallocation	<u>(49,195)</u>	<u>17,006</u>
	(81,079)	28,166

Amort of Loss on Debt

Account Number	Do Ty	Doc Number	G/L Date	Explanation	LT 1 Debit	LT 1 Credit	P C	Account Description
1.1890.952	JL	1150372	12/31/2014	ALLOCATE RATE BASE		-106.67	P	6.65% Mercer County Pollut.
1.1890.953	JL	1150372	12/31/2014	ALLOCATE RATE BASE		-21.17	P	6.65% Richland County Pollut
1.1890.954	JL	1150372	12/31/2014	ALLOCATE RATE BASE		-20.34	P	6.65% Morton County Pollut.
1.1890.962	JL	1150372	12/31/2014	ALLOCATE RATE BASE		-251.93	P	6.61% Senior Note 2016
1.1890.963	JL	1150372	12/31/2014	ALLOCATE RATE BASE		-251.93	P	6.66% Senior Note 2016
1.1890.968	JL	1150372	12/31/2014	ALLOCATE RATE BASE		-1,800.86	P	6.33% 20yr Note 2026
1.1890.952	JL	1153704	1/31/2015	ALLOCATE RATE BASE		-115.54	P	6.65% Mercer County Pollut.
1.1890.953	JL	1153704	1/31/2015	ALLOCATE RATE BASE		-22.93	P	6.65% Richland County Pollut
1.1890.954	JL	1153704	1/31/2015	ALLOCATE RATE BASE		-22.03	P	6.65% Morton County Pollut.
1.1890.962	JL	1153704	1/31/2015	ALLOCATE RATE BASE		-272.87	P	6.61% Senior Note 2016
1.1890.963	JL	1153704	1/31/2015	ALLOCATE RATE BASE		-272.87	P	6.66% Senior Note 2016
1.1890.968	JL	1153704	1/31/2015	ALLOCATE RATE BASE		-1,950.53	P	6.33% 20yr Note 2026
1.1890.952	JR	1153477	1/1/2015	REALLOCATE RATE BASE		-9,494.19	P	6.65% Mercer County Pollut.
1.1890.952	JR	1153477	1/1/2015	REALLOCATE RATE BASE	10,283.21		P	6.65% Mercer County Pollut.
1.1890.953	JR	1153477	1/1/2015	REALLOCATE RATE BASE		-1,884.50	P	6.65% Richland County Pollut
1.1890.953	JR	1153477	1/1/2015	REALLOCATE RATE BASE	2,041.08		P	6.65% Richland County Pollut
1.1890.954	JR	1153477	1/1/2015	REALLOCATE RATE BASE		-1,810.57	P	6.65% Morton County Pollut.
1.1890.954	JR	1153477	1/1/2015	REALLOCATE RATE BASE	1,961.02		P	6.65% Morton County Pollut.
1.1890.962	JR	1153477	1/1/2015	REALLOCATE RATE BASE		-5,038.59	P	6.61% Senior Note 2016
1.1890.962	JR	1153477	1/1/2015	REALLOCATE RATE BASE	5,457.36		P	6.61% Senior Note 2016
1.1890.963	JR	1153477	1/1/2015	REALLOCATE RATE BASE		-5,038.59	P	6.66% Senior Note 2016
1.1890.963	JR	1153477	1/1/2015	REALLOCATE RATE BASE	5,457.36		P	6.66% Senior Note 2016
1.1890.968	JR	1153477	1/1/2015	REALLOCATE RATE BASE		-250,320.16	P	6.33% 20yr Note 2026
1.1890.968	JR	1153477	1/1/2015	REALLOCATE RATE BASE	271,124.35		P	6.33% 20yr Note 2026
1.1890.952	JL	1150375	12/31/2014	ALLOCATE RATE BASE		-28.05	P	6.65% Mercer County Pollut.
1.1890.953	JL	1150375	12/31/2014	ALLOCATE RATE BASE		-5.57	P	6.65% Richland County Pollut
1.1890.954	JL	1150375	12/31/2014	ALLOCATE RATE BASE		-5.35	P	6.65% Morton County Pollut.
1.1890.962	JL	1150375	12/31/2014	ALLOCATE RATE BASE		-66.24	P	6.61% Senior Note 2016
1.1890.963	JL	1150375	12/31/2014	ALLOCATE RATE BASE		-66.24	P	6.66% Senior Note 2016
1.1890.968	JL	1150375	12/31/2014	ALLOCATE RATE BASE		-473.5	P	6.33% 20yr Note 2026
1.1890.952	JR	1153480	1/1/2015	REALLOCATE RATE BASE		-2,496.25	P	6.65% Mercer County Pollut.
1.1890.953	JR	1153480	1/1/2015	REALLOCATE RATE BASE		-495.45	P	6.65% Richland County Pollut
1.1890.954	JR	1153480	1/1/2015	REALLOCATE RATE BASE		-476.03	P	6.65% Morton County Pollut.
1.1890.962	JR	1153480	1/1/2015	REALLOCATE RATE BASE		-1,324.78	P	6.61% Senior Note 2016
1.1890.963	JR	1153480	1/1/2015	REALLOCATE RATE BASE		-1,324.78	P	6.66% Senior Note 2016
1.1890.968	JR	1153480	1/1/2015	REALLOCATE RATE BASE		-65,816.01	P	6.33% 20yr Note 2026

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Monthly Amortization - 2015  
 Annual amortization  
 Reallocation

(2,656.77)  
 (31,881.00)  
 (49,195.52)

ADIT - Loss on Debt

Acct	Doc Num	G/L Date	Explanation	LT 1 Debit	LT 1 Credi
2830.96301204	1110726	1/31/2014	PROV-2-00001-201401AA	30,014.62	
2830.96301204	1111614	1/31/2014	PROV-2-00001-201401AA	855.32	
2830.96301209	1110726	1/31/2014	PROV-2-00001-201401AA	6,999.62	
2830.96301209	1111614	1/31/2014	PROV-2-00001-201401AA	227.01	
2830.96301204	1114249	2/28/2014	PROV-2-00001-201402AA	855.33	
2830.96301209	1114249	2/28/2014	PROV-2-00001-201402AA	227.02	
2830.96301204	1117833	3/31/2014	PROV-2-00001-201403AA	855.32	
2830.96301209	1117833	3/31/2014	PROV-2-00001-201403AA	227.02	
2830.96301204	1121346	4/30/2014	PROV-2-00001-201404AA	855.32	
2830.96301209	1121346	4/30/2014	PROV-2-00001-201404AA	227.02	
2830.96301204	1124711	5/31/2014	PROV-2-00001-201405AA	855.32	
2830.96301204	1124877	5/31/2014	PROV-2-00001-201405AA		
2830.96301209	1124711	5/31/2014	PROV-2-00001-201405AA	227.01	
2830.96301209	1124877	5/31/2014	PROV-2-00001-201405AA		
2830.96301204	1128302	6/30/2014	PROV-2-00001-201406AA	855.32	
2830.96301209	1128302	6/30/2014	PROV-2-00001-201406AA	227.02	
2830.96301204	1131649	7/31/2014	PROV-2-00001-201407AA	855.32	
2830.96301209	1131649	7/31/2014	PROV-2-00001-201407AA	227.02	
2830.96301204	1135557	8/31/2014	PROV-2-00001-201408AA	855.32	
2830.96301209	1135557	8/31/2014	PROV-2-00001-201408AA	227.02	
2830.96301204	1139301	9/30/2014	PROV-2-00001-201409AA	855.32	
2830.96301209	1139301	9/30/2014	PROV-2-00001-201409AA	227.02	
2830.96301204	1143012	10/31/2014	PROV-2-00001-201410AA	855.33	
2830.96301209	1143012	10/31/2014	PROV-2-00001-201410AA	227.02	
2830.96301204	1146312	11/30/2014	PROV-2-00001-201411AA	855.32	
2830.96301209	1146312	11/30/2014	PROV-2-00001-201411AA	227.01	
2830.96301204	1150840	12/31/2014	PROV-2-00001-201412AA	855.32	
2830.96301204	1150880	12/31/2014	PROV-2-00001-201412AA		
2830.96301209	1148910	12/31/2014	PROV-2-00001-201412AA	0.01	
2830.96301209	1150073	12/31/2014	PROV-2-00001-201412AA		-0.01
2830.96301209	1150840	12/31/2014	PROV-2-00001-201412AA	227.02	
2830.96301209	1150880	12/31/2014	PROV-2-00001-201412AA		
2830.96301204	1153629	1/31/2015	PROV-2-00001-201501AA		-8,315.00
2830.96301204	1154380	1/31/2015	PROV-2-00001-201501AA	929.88	
2830.96301209	1153629	1/31/2015	PROV-2-00001-201501AA	25,320.52	

Monthly Amortization - 2015  
 Annual amortization  
 Reallocation

929.88  
 11,159.00  
 (8,315.00)