

MONTANA-DAKOTA UTILITIES CO. COST ALLOCATION MANUAL

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Montana-Dakota Utilities Co. Cost Allocation Manual

Montana-Dakota Utilities utilizes an allocation process each month to direct the income statement and rate base account activity to the proper jurisdiction for regulatory purposes. For revenue and O&M costs the primary driver of the allocation is the Business Unit component of the general ledger account; however the business segment and FERC account associated with the charge is also used to determine the proper allocation method. For work in progress and plant in service, reserve and depreciation, the allocation is based on the location, FERC and business segment attributes of the work order or the asset. A journal entry for these allocations is recorded to the JD Edwards "U" book ledgers established by state and business segment.

The allocation methodology is as follows:

Operation and Maintenance (O&M) accounts:

As costs are incurred they are assigned a Business Unit in the general ledger account string, which is a location such as Operating Region, Operating District, Region/State, generating facility, transmission line, transmission substation, distribution substation, gas regulator station or office building. Costs are also assigned to a business segment (electric or gas) and FERC account.

It is the combination of the location (Business Unit), business segment and FERC that drive the allocation factor used. Locations are assigned a factor based on the geographic area for which they serve and the FERC function assigned.

For example, Business Unit 200 represents the geographic location of the Minot, North Dakota District. The business segment for Minot is all gas and is allocated all to North Dakota regardless of the FERC account assigned.

Location allocation table for Minot North Dakota District-Business Unit 200

*Location	*Obj Acct	*FERC Sub 1	*FERC Sub 2	*Start Date	Stop Date	Description	Utility Alloc Code	Utility 01	Allocation Code 01
200		28120	28120	199705	201512	Minot ND District	00002	2	00003
200		2870	29359999	199501	201512	ND	00002	2	00003
200		41712	41712999	200403	201512	..	00002	2	00003
200		4261000	42619999	199501	201512	Gas	00002	2	00003
200		4262	42659999	200512	201512	..	00002	2	00003

Another example would be the Heskett Unit 1 generating facility – Business Unit 810001. The business segment for Heskett is all electric and the jurisdictional allocation is based on the FERC number of the charge. Most costs for Heskett are allocated to a jurisdiction on a factor calculated on integrated system 12 month peak demand. This factor allocates costs to Montana, North Dakota and South Dakota.

Location allocation table for Heskett Generating Station Unit 1- Business Unit 810001

*Location	*Obj Acct	*FERC Sub 1	*FERC Sub 2	*Start Date	Stop Date	Description	Utility Alloc Code	Utility 01	Allocation Code 01
810001		1500	15009999	199605	201512	Electric	00001	1	00015
810001		1501	15019999	199605	201512	..	00001	1	00016
810001		1502	15029999	199605	201512	..	00001	1	00015
810001		1505	15149999	199605	201512	..	00001	1	00015
810001		1562	15629999	200012	201512	..	00001	1	00015
810001		1570	15709999	199905	201512	..	00001	1	00015

Jurisdictional State Allocation Table

Juris Alloc Code	Juris Start Date	Juris Stop Date	Description	State 01	Percent 01	State 02	Percent 02	State 03	Percent 03
00015	201403	201412	INTEGRATED SYSTEM 12 MONTH PEAK DEMAND	MT	22.428695	ND	72.227925	SD	5.343380

Revenue Accounts:

As revenue is recorded to the general ledger the business unit is usually a combination of a region and state or to a district location as well as the applicable FERC account and in the case of utility billed revenue, the business segment.

It is the combination of the business unit, business segment and FERC that drive the allocation factor use.

An example of an allocation for revenues is revenue received in the Dakota Heartland Region in North Dakota – location 12ND.

Location allocation table for Dakota Heartland ND- Business Unit 12ND

*Location	*Obj Acct	*FERC Sub 1	*FERC Sub 2	*Start Date	Stop Date	Description	Utility Alloc Code	Utility 01	Allocation Code 01
12ND	4001	4400	4499	199906	201512	Dakota Heartland ND	00001	1	00003
12ND	4002	4800	4899	199906	201512	Dakota Heartland ND	00002	2	00003
12ND	4170			200001	201512	Dakota Heartland ND	00002	2	00003
12ND	4190	100	10199	199907	201512	Dakota Heartland ND	00001	1	00003
12ND	4190	200	20199	199907	201512	Dakota Heartland ND	00002	2	00003
12ND	4310	102	102	199512	201512	..	00001	1	00003
12ND	4310	202	202	199512	201512	..	00002	2	00003
12ND	4510	020	029	199703	201512	Dakota Heartland ND	00001	1	00003
12ND	4540	001	009	199703	201512	Dakota Heartland ND	00001	1	00003
12ND	4560	010	019	199703	201512	NORTH DAKOTA	00001	1	00003
12ND	4880		99999	199706	201512	..	00002	2	00003

Work in Progress accounts:

Work in progress accounts are allocated in the PowerPlan software based on attributes associated with the work order. Every work order will have a location, business segment and FERC account.

Work Order Information

Description*	Asbestos abatement for 2014 Heskett			Work Order	209392
Company	00001-Montana Dakota Util	Funding Project	FP-100032		
Bus Segment	Electric [E]	Last Approved Rev	1		
Budget	FP-100032	Status	open	Wo Id	17155179
Department*	010 - 010 : Heskett Station	W.O. Type	MDU-Electric Generation- Steam Prod		

Long Description* Asbestos abatement for 2014. This includes re-insulating abated equipment.

Major Location* Heskett Station Asset Location* Heskett Station - Unit #2

Asset Loc Det Heskett Station - Unit #2

Notes

Reason*	Capital Replace/Relocate	Approval Group	<none>
Est Start Date*	03/01/2014	Late Charge Wait	3 Months
Est Complete*	12/31/2014	In Service Date	
Est In Service*	12/31/2014	Completion Date	
Est Annual Rev	\$0.00	First CPR Month	
Project Owner	leingang, duane - active	Close Date	
Date Suspended		Date Initiated	02/27/2014

Record 1 of 1

Details
Accounts
Contacts
Class Codes
Authorizations
Overheads
User Comment

Audits
Delete WO
Cancel WO
Suspend WO

Estimates
Update
Print
Cancel

Work Order Information

Title Asbestos abatement for 2014 Heskett

Work Order Number 209392

Classification	Value:
Blanket/Specific	Specific
Budget/Non-Budget*	Budget
ES/GA*	M - Max
FERC*	3110-Structures & Improvements
Major Environmental Expenditures	
O&M Business Unit	
Organization Group*	01-Heskett Station
Project Ranking	
Reimbursement*	A-Not a Reimbursable Project
Situs State*	ND
Tax Bonus Depr	Yes

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Bottom

Indicates Display Only - (d)

Record 1 of 1

Details
Accounts
Contacts
Class Codes
Authorizations
Overheads
User Comment

Audits
Delete WO
Cancel WO
Suspend WO

Estimates
Update
Print
Cancel

The JDE allocation tables are interfaced into the PowerPlan software and then normalized into one PowerPlan table for the allocation process. For the work order identified above the process for allocation is illustrated below:

JDE location table for Heskett Station Unit #2

*Location	*Obj Acct	*FERC Sub 1	*FERC Sub 2	*Start Date	Stop Date	Description	Utility Alloc Code	Utility 01	Allocation Code 01
810002	1011	310	316810	200805	201512	Heskett Station - Unit #2	00001	1	00015

Location 810002 will be allocated on utility code 00001 and state allocation code 00015.

Utility Allocation table

Juris Utility Code	Utility Start Date	Utility Stop Date	Description	Electric	Utility 01	Percent 01
00001	199501	201512	ELECTRIC ONLY		1	100.0000

Utility code 00001 allocates 100% to the Electric segment.

State Allocation table

Juris Alloc Code	Juris Start Date	Juris Stop Date	Description	State 01	Percent 01	State 02	Percent 02	State 03	Percent 03
00015	201403	201412	INTEGRATED SYSTEM 12 MONTH PEAK DEMAND	MT	22.428695	ND	72.227925	SD	5.343380

The above JDE tables are normalized and reflected in the PowerPlan table as follows:

Util Alloc Code	Juris Alloc Code	Bus Segment	Location	Object Acct	Ferc1	Ferc2	State	Start Dt	End Dt	Util Alloc Rate	Juris Alloc Rate	Ubook
00001	00015	1	810002	1011	310	316810	SD	201403	201412	1	0.0534338	UG
00001	00015	1	810002	1011	310	316810	MT	201403	201412	1	0.22428695	UA
00001	00015	1	810002	1011	310	316810	ND	201403	201412	1	0.72227925	UD

In the above scenario 5.34338 % will be allocated to the state of SD into the UG JDE book.

Costs after allocation in PowerPlan

Cost Repository - CR - Summary							
CR COST REPOSITORY SV							
Cost Center	Object	Subledger	Subledger Type	AA	UA	UD	UG
1	0200	209392	W	\$64,686.14	\$14,508.26	\$46,721.46	\$3,456.42
1	0994	209392	W	\$102.79	\$23.05	\$74.24	\$5.50
1	0995	209392	W	\$52.14	\$11.69	\$37.66	\$2.79
				\$64,841.07	\$14,543.00	\$46,833.36	\$3,464.71

Total Charges for the month of August 2014 for work order 209392 for object account 0200 was 64,686.14. When the factor of 5.34338 % is multiplied the result is 3,456.42 being assigned to the UG (South Dakota) book.

The results of the allocations are summarized and a JE recorded in JD Edwards.

Plant in Service/Reserve/Depreciation Accounts:

Each asset in the fixed assets subsidiary ledger is assigned a depreciation group. It is at the depreciation group level that assets, reserve and depreciation are allocated to a jurisdictional ledger and not at the asset level. The factors used to perform the allocation are the same factors as O&M and originate in JD Edwards and are interfaced into PowerPlan.

Asset Detail information

CPR Ledger Detail	
Detail Class Codes	Set of Books AA-Financial
Asset ID 112043	Related Asset(s) No
Description 1 Ton Each Of Girders/Wind Brac	Work Order 10237
Long Description 1 Ton Each Of Girders/Wind Brace And Hardware	
Property Group 312-Boiler Plt Equip-Non Pollut	Subledger None
Retirement Unit GIRDERS/WIND BRACE&HDWE(/TON)	
Unit of Measure EA	Retire Method Specific
Asset Location Heskett Station - Unit #2	
Loc Detail	
Utility Account 312-E-Boiler	In Service Year Aug-1997
Sub Account <none>	Eng. In Service Year Aug-1997
Business Segment Electric [E]	Accumulated Quantity 9.00
GL Account 1011 Electric Plant	Accum Cost(USD) 154,575.85
Company 00001-Montana Dakota Utilities Co.	
Functional Class Electric Steam Production	
Serial/Unit No	Depreciation Group 312-E-00015-Boiler Heskett

Depreciation Group Information

Depreciation Group Rate Maintenance

Depreciation Group: **312-E-00015-Boiler Heskett Plan** Status: **Valid** ID: **524460**

Company: **00001-Montana Dakota Utilities Co** ARO:

Business Segment: **Electric [E]** Functional Class: **Electric Steam Production**

Depr. Summary: **312-E-Boiler** External Code:

Depr. Summary 2: **00015** JE By Asset: ☐

Depreciation Method: **MDU-312-E-Boiler Heskett Plan-00** Combined Group:

Depreciable Subledger: **None**

Mid-Period Method: **Monthly** Est. Net Adds: **0.00**

Mid-Period Convention: **0.00** Late Close: Spread:

Represents the allocation factor for allocating to jurisdictions

See Accts

New Rates | **UoP Details**

Effective Date	Set of Books	Life Rate (Annual)	COR Rate (Annual)	Salvage Rate (Annual)	Net / Gross	Over Depr. Check	Salvage Percent	Cost Of Removal Percent	End Of Life (YYYY/MM)	Rate Us. Code
MAR/2014AA-Financial		3.460000%	0.000000%	0.000000%	Gross	No	0.000000%	0.000000%	0000/00	Blend Ra
	UA- Montana	3.460000%	0.000000%	0.000000%	Gross	No	0.000000%	0.000000%	0000/00	Used

Update
New Group
Previous
Next
Combined DG
Audits
Method
Controls
Cancel
Blend Books

Other Balance Sheet / Income Statement Accounts:

The general ledger account string for other balance sheet/income statement accounts identifies the FERC and in some cases the state assignment for allocation purposes. If the account is to be allocated to multiple states, the subsidiary account (which is a further breakdown of the account) is used as the identifier for allocating. An example of this type of account is shown below:

Account Master Table

Business Unit	Object Account	Subsidiary	Account Description
	1 2820		Acc. Def. Inc. Tx-Oth. Pro
	1 2820	1	Federal
	1 2820	1201	Liberalized Depreciation
	1 2820	120100	Common
	1 2820	120110	Electric
	1 2820	120120	Gas-IMDU
	1 2820	120121	Gas-GPNG
	1 2820	120132	Montana
	1 2820	120133	North Dakota

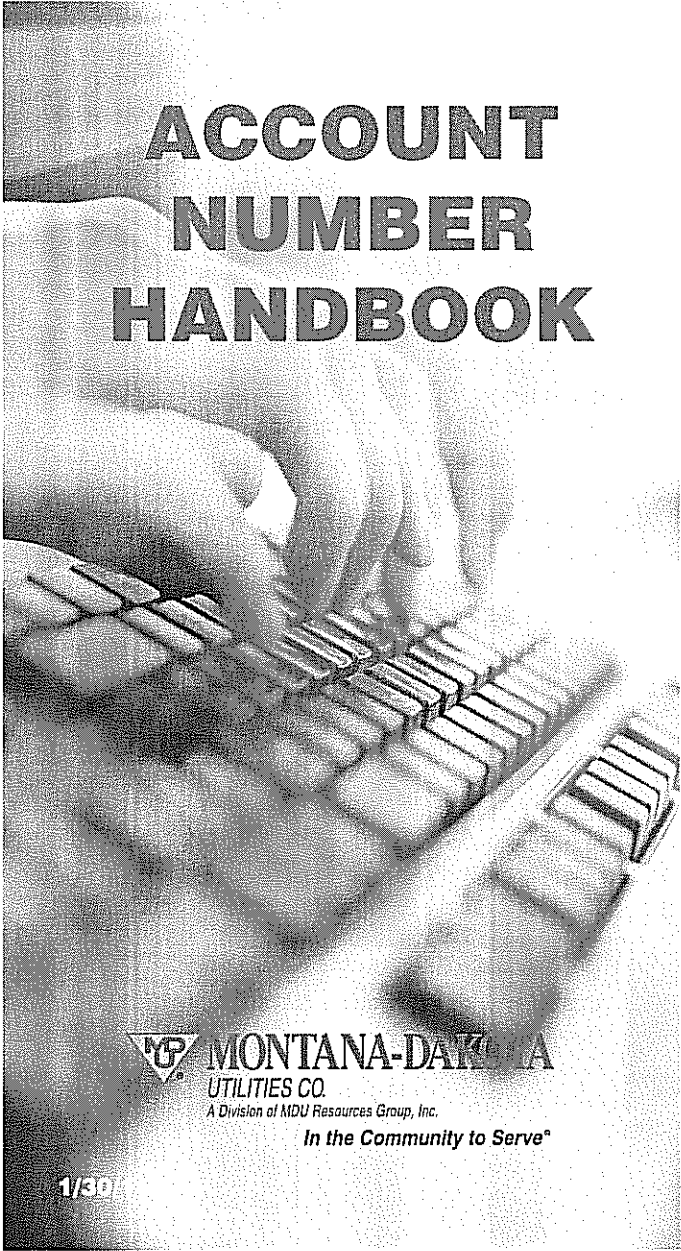
Location allocation table

*Location	*Obj Acct	*FERC Sub 1	*FERC Sub 2	*Start Date	Stop Date	Description	Utility Alloc Code	Utility 01	Allocation Code 01	Utility 02	Allocation Code 02
1	2820	120100	120100	200001	201512	DITS - COMMON PL...	00026	1	00220	2	00221
1	2820	120110	120110	199801	201512	ELECTRIC TRANS, ...	00001	1	00222	99	
1	2820	120120	120120	199801	201512	GAS DISTRIBUTION...	00002	2	00223	99	
1	2820	120121	120121	200901	201512	..	00002	2	00234	99	
1	2820	120132	120132	200001	201512	..	00002	2	00002	99	
1	2820	120133	120133	200001	201512	..	00002	2	00003	99	

The allocation process uses the same tables as previously discussed.

The factors are computed annually by the Accounting and Regulatory Affairs Departments and assigned to the proper Business unit (location).

Appendix A



ACCOUNT NUMBER HANDBOOK



MONTANA-DAKOTA
UTILITIES CO.

A Division of MDU Resources Group, Inc.

In the Community to Serve®

1/30

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ACCOUNT CODE STRUCTURE

This handbook is designed to help understand the current account code structure. The enclosed information will be useful in determining the proper account distribution for daily activities.

The basic account structure consists of the following:

- Cost Center (Business Unit)
- Object (Resource Code)
- Subsidiary (Activity)
- Subledger (Work Order) - When applicable
- Subledger Type (Work Order Type)

SPEED CODE

Capital		O&M/Non-Utility		
①	②	①	②	③
\XXXXXX.0300		\XXXXXX.5300.15940		

① **Subledger:**

- Work Order Number
- Precede the Work Order Number with a \ (back slash)

② **Object:**

Choose a 4-digit code from pages 11 -15.

③ **Subsidiary:**

For O&M/Non-Utility Work Orders, choose a 5-6 digit number from pages 16-27. Not used for capital work orders.

For further accounting information, please refer to the Accounting Department homepage on the MDU Intranet SharePoint site.

O&M EXPENSE

The Cost Center can be a region, district, transmission line, General Office dept., power production facility, or transmission substation number. The Object is the resource code and the Subsidiary is the business segment and FERC Activity.

Examples: ① ② ③
•Regions: 12.5300.15940.
•Power Prod.: 820000.5300.151491.
 ① ② ③

① Cost Center:

Choose a 6-digit facility number, a 3-digit district number, a 2-digit region number, etc. from the Cost Centers listing. Use a 6-digit facility number if the charge applies to a specific facility, a 3-digit district number if the charge applies to all towns within a district, or a region number if charge applies to all districts within a region.

•Regions: 12 - Dakota Heartland Region
•Districts: 120 - Bismarck District
•Power Prod.: 820000 - Lewis & Clark Station

② Object:

Choose a 4-digit code from the Expense Resource Codes listing. (All O&M resource codes start with a "5")
•5300 – Materials

③ Subsidiary:

Choose a 5-6 digit number from the O&M FERC Accounts and Activities listing.

•Regions: 15940 - Underground line maintenance
•Regions: 28741 - Locating gas mains
•Power Prod.: 151491 - Maint. of misc. steam plant

The 1st digit of the subsidiary indicates if the charge is service & repair, electric, or natural gas:

•0 - service & repair
•1 - electric
•2 - natural gas

The 2nd through 4th digits are the FERC account (594) and the last 1-2 digits (0) are the activity associated with the FERC account.

Subledger

Not required for O&M expenditures; however, can be specified to accumulate costs for large O&M projects.

DIRECTLY CHARGEABLE EXPENSE WORK ORDERS

These work orders are used to capture charges directed to FERC account numbers and activities. They have a Cost Center that is the accounting location number and they have Subsidiaries that are the FERC number and activity. These can be billable or nonbillable.

Example:

•Regions:	①	②	③	④
	120	.5300	.28782	31541 W
•Power Prod.:	820000	.5300	.151472	34521 W
	①	②	③	④

① **Cost Center:**

- 120 - Bismarck District
- 820000 - Lewis & Clark Station

② **Object:**

- 5300 - Resource code for material from the Expense Resource Codes listing

③ **Subsidiary:**

- Regions: 28782
 - 2 - Gas
 - 878 - FERC account
 - 2 - Exchanging meters and regulators
- Power Prod.: 151472
 - 1 - Electric
 - 514 - FERC account
 - 72 - Environmental monitoring maintenance

④ **Subledger and Subledger Type**

- Next number work order
- W - Identifies type of subledger

CAPITAL EXPENDITURES

(Specific Work Orders)

The Project Cost Center is the Company number, the Object is the resource code, the Subsidiary is not used (see exception below), and the Subledger is the work order number.

Example: ① ② ③ ④
 1.0200 10464 W

① Project Cost Center:

Capital projects use the Company number.

② Object:

Choose a 4-digit code from the listing on pages 11 & 12.
(All capital resource codes begin with "0")

- 0200 - Contract Services/Consulting

③ Subsidiary:

Not used (except for purchases of meters, transformers, and regulators).

④ Subledger and Subledger Type:

- Next number work order
- W - Identifies type of subledger

For additional Capital Expenditure
account information, reference the
Fixed Asset Accounting Links section on the
Accounting Department home page.

CAPITAL EXPENDITURES

(PCAD Blanket Work Orders)

The Project Cost Center is the Company number. The Object is the resource code, the Subsidiary is not used, and the Subledger is the work order number.

Example: ① ② ③
 1.0110 2430101 W

① **Project Cost Center**

② **Object**

③ **PCAD Blanket Work Order Number**

XXY = XX - Two digit district number

Y - One digit state number

• **ELECTRIC:**

XXY0101 - E-Service Line Install

XXY0200 - E-Service Line Replace/Retire

XXY0400 - E-Yard Light Install/Replace/Retire

XXY0600 - E-Street Light Install/Replace/Retire

XXY0800 - EC-OH/UG Line Extension-Growth

XXY0900 - EC-OH/UG Line Replace/Retire

• **NATURAL GAS**

XXY1101 - G-Main Growth

XXY1102 - G-Service Line Install

XXY1201 - G-Main Replace/Retire

XXY1202 - G-Service Line Replace/Retire

JOBGING EXPENSE WORK ORDERS

These work orders are used to accumulate charges by subledger and total charges may be cleared to multiple accounts. They also cover some situations where our standard expense accounts do not fit. Jobbing expense work orders have a cost center of 1, the Object is the resource code, and the Subsidiary is not used. These may cover projects not on our system.

Example: ① ② ③ ④
 1.0300 43030 W

① Cost Center:

The jobbing cost center is the Company number.

② Object:

- 0300 -Resource code for material from the Capital Resource Codes listing

③ Subsidiary:

Not used.

④ Subledger

- Next number work order
- W - Identifies type of subledger

TRANSPORTATION AND WORK EQUIPMENT

Example: ① ② ③ ④
 18400.0300.100 Unit #5856 W

① Cost Center:

- 18400 - Automobile and work equipment clearing account
(18400 is the Cost Center in all cases)

② Object:

- 0015 - Gasoline
- 0016 - Diesel
- 0200 - Labor/Service
- 0300 - Materials

③ Subsidiary:

Identifies the type of vehicle expense

- 100 - Repairs and Maintenance: Repair of engines, transmissions, carburetors, starters, batteries, water pumps, alternators, oil changes, car washes, etc.
- 130 - Tires/Wheels: Tires, tubes, and tire balancing
- 140 - Autobody: Body damage, windshields, upholstery
- 150 - Hydraulic: Hoses, pumps, and valves to repair hydraulic systems
- 161 - Gasoline (*Requires Quantity Purchased*)
- 162 - Natural Gas (*Requires Quantity Purchased*)
- 163 - Propane Gas (*Requires Quantity Purchased*)
- 164 - Diesel (*Requires Quantity Purchased*)
- 170 - Permits & Licenses
- 190 - Overhead Costs (*No Subledger Required*)
- 192 - CNG Station Operations
- 193 - CNG Station Maintenance

④ Subledger and Subledger Type

- Unit number for auto and work equipment
- W - Identifies type of subledger

COST CENTERS

Badlands Region:

- 15 - Expenses to be allocated to the entire region
- 150 - Dickinson District
- 160 - Glendive District
- 240 - Williston District
- 250 - Wolf Point District

Black Hills Region:

- 13 - Expenses to be allocated to the entire region
- 130 - Rapid City District
- 300 - Spearfish District

Dakota Heartland Region:

- 12 - Expenses to be allocated to the entire region
- 120 - Bismarck District
- 200 - Minot District
- 210 - Mobridge District
- 260 - Minot AFB District
- 280 - Jamestown District

Rocky Mountain Region:

- 11 - Expenses to be allocated to the entire region
- 110 - Billings District
- 230 - Sheridan District

General Office Departments:

X - Jurisdictional Allocation Code

- 0 - Allocated to all applicable jurisdictions*
- 2 - Montana Only*
- 3 - North Dakota*
- 4 - South Dakota*
- 5 - Wyoming*
- 6 - Minnesota*
- 7 - Great Plains (North Dakota)*

Cost Centers (Cont.)

General Office Departments (Cont.)

1290X - UG Credit & Collections
7100X - Business Development/Energy Prog/Marketing
7110X - UG Director Customer Service
7120X - UG Meridian Customer Service Center
7130X - UG Customer Programs/Support Service
7210X - UG Technology Compliance
7230X - UG Information Tech. & Communications
7510X - Legal - MDU Only
7520X - Treasury Services - MDU Only
8810X - Generation
8830X - Electric System Operations & Planning
8840X - Electric Transmission Engineering
8870X - Distribution Engineering
8880X - UG Technology & Communications
8900X - Electric Supply
9010X - Safety and Training
9180X - UG Gas Supply/Bus Dev/Customer Relations
9190X - UG Operational Support
9200X - UG Office Services
9250X - Regulatory Affairs
9260X - UG Management Information Systems
9310X - UG Gas Supply
9410X - Accounting
9510X - GIS
9600X - Region Operations
9610X - UG Administrative Services
9620X - UG Building and Grounds
9630X - Human Resources
9640X - UG Field Automation
9850X - President & CEO

Cost Centers (Cont.)

Power Production:

80 - Power Production Division

Power Generation Facilities:

810000 - Heskett Station

810001 - Heskett Station, Unit I

810002 - Heskett Station, Unit II

810003 - Heskett Station, Unit III

820000 - Lewis & Clark Station

851000 - Glendive Turbine (Both Units 1 and 2)

851001 - Glendive Turbine Unit 1

851002 - Glendive Turbine Unit 2

852000 - Miles City Turbine

855000 - Portable Generators

856000 - Diamond Willow Wind Farm

857000 - Ormat Generation Facility

858000 - Cedar Hills Wind Farm

Transmission:

(Only if specific transmission line is not assignable)

60 - Expenses to be alloc. to Integrated Trans. Sys.

60MT - Transmission expenses allocated direct to MT

60ND - Transmission expenses allocated direct to ND

60SD - Transmission expenses allocated direct to SD

60WY - Transmission expenses allocated direct to WY

CAPITAL, AUTO/WORK EQUIPMENT, AND JOBBING RESOURCE CODES

(Partial list of valid capital resource codes)

Fuel

- 0011 - Natural Gas
- 0013 - Propane Gas
- 0015 - Gasoline
- 0016 - Diesel

Labor

- 0110 - Straight Time
- 0120 - Overtime
- 0140 - Moving Allowance
- 0150 - Taxable Meals
(No overnight stay)

Contract Services

- 0200 - Contract Services/Consulting

Materials

- 0300 - Material, land and land rights including meter,
transformer, regulator purchase
- 03PU - Property Unit quantities only

Company Vehicles & Work Equipment

- 0400 - Usage cost by miles/hours;
Rental of work equipment

Reimbursable Expense

- 0500 - Other Reimbursable Expense
*(Airfare, personal vehicle use, hotels,
rental cars, taxi, etc.)*
- 0521 - Meals & Entertainment
(Overnight stay or business discussion required)

**CAPITAL, AUTO/WORK EQUIPMENT, AND
JOBGING RESOURCE CODES (Cont.)**

Office Expenses

- 0600 - Other Office Expenses
(Office supplies, postage, express mail, etc.)
- 0641 - Company Consumption—Electric
- 0642 - Company Consumption—Gas

Miscellaneous Employee Expense

- 0800 - Employee Benefit/Training Cost

Miscellaneous Other Expense & Credits

- 0900 - Other Miscellaneous Expenses
*(Permits, fees & licenses, rent, freight, joint
trenching, damage payments, inventory
shrinkage, etc.)*
- 0941 - Billing—Jobbing, Joint Trench, Interco
- 0944 - Cash Salvage
- 0945 - Trade-In Salvage
- 0946 - Contribution in Aid of Construction—Taxable
- 0947 - Contribution in Aid of Construction—Non-Taxable

EXPENSE RESOURCE CODES

(Partial list of valid expense resource codes)

Labor

- 5110 - Straight Time
- 5120 - Overtime
- 5140 - Moving Allowance
- 5150 - Taxable Meals
(No overnight stay)

Contract Services

- 5211 - Subcontract Labor
- 5212 - WBI Subcontract Labor
- 5221 - Consulting Fees
- 5222 - Legal Fees
- 5223 - External Auditing
- 5292 - Custodial Services
- 5293 - Collection Agency Fees

Materials

- 5300 - Materials
- 5331 - Sand (Fluidized Bed)
- 5332 - Reagent (Scrubber)

Company Vehicles & Work Equipment

- 5400 - Company Vehicle & Work Equipment Usage
- 5422 - Rental of Work Equipment

Travel & Entertainment Expenses

- 5511 - Commercial Air Service
- 5512 - Corporate Air Service
- 5514 - Personal Vehicle Use
- 5521 - Meals & Entertainment
(Overnight stay or business discussion required)
- 5522 - Other Reimbursable Expense
*(Lodging, telephone charges, car rentals,
airport parking fees, etc.)*

EXPENSE RESOURCE CODES (Cont.)

Office Expenses

- 5610 - Telephone
- 5611 - Cell Phone
- 5612 - Network Circuit Charges
- 5613 - SCADA/ANS Circuit Charges
- 5614 - Other Circuit Charges
- 5620 - Photocopier
- 5630 - Office Supplies
- 5640 - Utilities
- 5651 - Postage
- 5652 - Express Mail
- 5661 - Rental of Office Equipment

Marketing & Public Information

- 5711 - Radio Advertising (Utility)
- 5712 - Newspaper Advertising (Utility)
- 5713 - Television Advertising (Utility)
- 5714 - Co-op Advertising (Utility)
- 5715 - Other Utility Advertising (Utility)
- 5731 - Marketing Incentives
- 5732 - Economic Development
- 5733 - Miscellaneous Load Building
- 5740 - Public Information Meetings *(Can include meals)*

Miscellaneous Employee Expense

- 5811 - Professional Organ. Dues
- 5812 - College Tuition & Books
- 5813 - Miscellaneous Employee Benefits
(Cost of company-sponsored activities (company picnics and Christmas parties), retiree or retirement functions/activities, service and retirement gifts, non-meal gift cards)
- 5820 - Moving Expense

EXPENSE RESOURCE CODES (Cont.)

Miscellaneous Employee Expense (Cont.)

- 5830 - Employee Meetings
- 5840 - Service Club Dues
- 5851 - Seminars & Meeting Registration
- 5852 - Executive Training
- 5853 - Safety Training Materials & Expense
(*Safety meeting expenses, safety awards, etc.*)
- 5854 - Other Employee Training
- 5891 - Uniforms

Miscellaneous Other Expense & Credits

- 5911 - Software Maintenance
- 5912 - Company Organizational Dues
- 5913 - Permits, Filing Fees & Licenses
- 5931 - Building & Sign Rental
- 5932 - Annual Easements
- 5934 - Computer Rental
- 5935 - Facility Charge/Demurrage
- 5941 - Reimbursements & Warranty Credits
- 5950 - Freight
- 5970 - Miscellaneous Merchandise Expense
- 5981 - Cash Donations to Charitable Organization
- 5982 - Reference Materials
- 5984 - Damage Payments
- 5988 - Cathodic Protection

**ELECTRIC
O&M FERC ACCOUNTS AND ACTIVITIES**

(Partial list of valid accounts and activities)

• **POWER PRODUCTION - STEAM:**

500 — Operation Supervision and Engineering

150000 - Operation Supervision and Engineering

501 — Fuel

150113 - Fuel Receive/Convey to Silos

150138 - Inactive Coal Stockpile

150153 - Fuel Sampling and Testing

150167 - Bottom ash Disposal from Pond

150175 - Fly Ash Disposal from Silo

150179 - Scrubber Sludge Disposal

502 — Steam Expenses

150218 - Coal Handling Silo to Burner

150224 - Fluid. Bed Mat'l to Boiler

150235 - Boiler Operating Expenses

150249 - Sootblower Oper. Expenses

150251 - Boiler Makeup Water

150256 - Boiler Water

150267 - Bottom Ash to Pond/Thru Silo

150275 - Fly Ash Handling thru Silo

150278 - Scrubber Operating Expenses

150282 - Particulate Collection Oper.

150285 - CEMS Operating Expenses

505 — Electric Expenses

150525 - Turbine-Generator Operation

150580 - River Water Supply Operating Expense

150584 - Cooling Tower Operating Expense

150595 - Access. Electric and Switching

**ELECTRIC
O&M FERC ACCOUNTS AND ACTIVITIES**

(Partial list of valid accounts and activities)

506 — Miscellaneous Steam Power Expenses

150604 - Communication Services
150620 - Clerical Expenses
150633 - Training Expenses
150660 - Safety Expenses
150669 - Grounds Upkeep Oper. Expense
150672 - Environmental Monitoring Op.
150686 - Mobile Equipment Operating Expense
150691 - Miscellaneous Operating Expense

507 — Rent

150700 - Rent

510 — Maintenance Supervision and Engineering

151000 - Maintenance Supervision and Engineering

511 — Maintenance of Structures

151107 - Building Maintenance
151154 - Sewage/Storm/Waste Water Maintenance
151169 - Plant Site Maintenance
151190 - Water Pipeline Maintenance

512 — Maintenance of Boiler Plant

151213 - Fuel Handling Maintenance to Silos
151218 - Fuel Cond., Silos to Burners
151221 - Burner/Cyclone/Stoker/Grate Maintenance
151224 - Fluid. Bed Mat'l. Handl. Maintenance
151229 - Boiler Structure Maintenance
151232 - Boiler Water Cycle Maintenance
151237 - Boiler Steam Cycle Maintenance
151243 - Steam Piping Maintenance
151249 - Sootblower Maintenance

ELECTRIC
O&M FERC ACCOUNTS AND ACTIVITIES

(Partial list of valid accounts and activities)

512 — Maintenance of Boiler Plant (Cont.)

151251 - Boiler Makeup Water Equipment
151256 - Boiler Water Equipment Maintenance
151261 - Boiler Feed Water Equipment Maintenance
151264 - Condensate Equipment Maintenance
151267 - Air and Draft Equipment Maintenance
151275 - Bottom Ash Handling Maintenance
151278 - Fly Ash Handling Maintenance
151282 - Scrubber Maintenance Expense
151285 - Particulate Collection Maintenance
151298 - CEMS Maintenance Expenses

513 — Maintenance of Electric Plant

151314 - Turbine Maintenance Expenses
151329 - Generator Maintenance Expenses
151336 - Exciter Maintenance Expenses
151341 - T-G Control Maintenance Expenses
151352 - T-G Apparatus Maintenance
151363 - Condenser Maintenance Expenses
151377 - Circulating Water Maintenance
151380 - River Water Maintenance Expense
151384 - Cooling Tower Maintenance
151395 - Access. Electric Equipment Maintenance

514 — Maintenance of Miscellaneous Steam Plant

151426 - Service Air Maintenance Expense
151430 - Instrument Air Maintenance
151441 - Distributed Control System Maintenance
151447 - Performance Monitoring Maintenance
151450 - Closed Cooling Water System Maintenance
151472 - Environmental Monitoring Maintenance
151482 - Mobile Equipment Maintenance
151491 - Miscellaneous Maintenance

**ELECTRIC
O&M FERC ACCOUNTS AND ACTIVITIES**

(Partial list of valid accounts and activities)

• **POWER PRODUCTION - OTHER:**

Operation

- 15460 - Operation Supervision and Engineering
- 15480 - Generation Expenses
- 15490 - Misc. Other Power Generation Expenses

Maintenance

- 15510 - Maintenance Supervision and Engineering
- 15520 - Maintenance of Structures
- 15530 - Maintenance of Generating & Electric Plant
- 15540 - Maint. of Misc. Other Power Generating Plant

• **OTHER POWER SUPPLY EXPENSES:**

556 — System Control and Load Dispatching

- 15560 - System Control & Load Dispatch
- 15561 - Steam Plant Dispatching

557 — Other Expenses

- 15570 - Other Expenses

• **TRANSMISSION EXPENSES:**

560 — Trans. Operation Supervision & Engineering

- 15600 - Operation Supervision and Engineering
- 15601 - Transmission Substations
- 15602 - Transmission Lines

561 — Transmission Load Dispatching

- 15610 - Load Dispatching

ELECTRIC O&M FERC ACCOUNTS AND ACTIVITIES

(Partial list of valid accounts and activities)

562 — Transmission Substation Operation Expense

All expenses associated with the normal *operation* and monitoring of a substation. Includes engineering and supervision charges incurred for normal operation.

15620 - General Transmission Substation Operation Exp.

15621 - Routine Switching

15622 - Breaker/Switcher Testing or Non-Repair Work

15623 - Transformer/Regulator Testing or Non-Repair Work

15624 - Switchboard/Relay Testing or Non-Repair Work

15628 - Periodic Station Checks, Cleaning, etc.

15629 - Snow Removal

563 — Overhead Transmission Line Operation Exp.

15630 - Expenses for routine line patrols and inspections, switching for other than maintenance as in house moves or nearby activity

566 — Miscellaneous Transmission Expense

15660 - Miscellaneous Transmission Expense

568 — Transmission Maint, Supervision & Engineering

15680 - Operation Supervision and Engineering Maint.

15681 - Transmission Substations Maintenance

15682 - Transmission Lines Maintenance

570 — Transmission Substation Maintenance

All expenses associated with the *repair* of a substation. (Supervision/engineering should be charged to this account only if *direct* or *on-site*.)

15700 - General Transmission Substation Repair

15702 - Breaker/Switcher Repair

15703 - Transformer/Regulator Repair

15704 - Switchboard/Relay Repair

ELECTRIC O&M FERC ACCOUNTS AND ACTIVITIES

(Partial list of valid accounts and activities)

571 — Overhead Transmission Line Maintenance

All expenses associated with the *repair* of a line.
(Supervision/engineering should be charged to this account only if *direct* or *on-site*.)

- 15710 - General Transmission Line Maintenance
- 15713 - Forced Maintenance prompted by a line outage
- 15714 - Tree Trimming
- 15715 - Groundline Inspection and Treating
- 15716 - Pole Spraying

572 — Underground Transmission Line Maintenance

All expenses associated with the *repair* of a line.
(Supervision/engineering should be charged to this account only if *direct* or *on-site*.)

- 15720 - Maintenance of Underground Lines

• DISTRIBUTION OPERATION EXPENSES:

- 15800 - General Dist. Operation Supervision & Engineering
- 15820 - General Distribution Substation Operation Exp.
- 15828 - Periodic Station Checks, Cleaning, etc.
- 15830 - Routine Overhead (OH) Line Expense
- 15832 - OH Transformer Installation & Replacement
- 15840 - Routine Underground (UG) Line Expense
- 15841 - Line Locating
- 15842 - UG Transformer Installation & Replacement
- 15850 - Routine Street Lighting Expense
- 15854 - Annual Street Light Bulb Replacement Program
- 15860 - Routine Meter Expense
- 15861 - Inspecting & Testing Meters
- 15870 - Routine Customer Installation Expense
- 15871 - Inadequate Service Complaint Inspection
- 15880 - General Miscellaneous Expenses
- 15884 - Yard and Flood Light Bulb Replacement
- 15890 - Distribution Rents

**ELECTRIC
O&M FERC ACCOUNTS AND ACTIVITIES**

(Partial list of valid accounts and activities)

• **DISTRIBUTION MAINTENANCE EXPENSES:**

- 15900 - Engineering & supervision charges incurred
for non-specific normal *maintenance* and
monitoring of lines and substations in general
- 15920 - General Distribution Substation Repair
- 15930 - Routine Overhead Line Maintenance
- 15934 - Tree Trimming
- 15940 - Routine Underground Line Maintenance
- 15941 - Underground Fault Locating
- 15950 - Routine Line Transformer Maintenance
- 15960 - Routine Street Lighting Maintenance
- 15970 - Routine Meter Maintenance
- 15980 - Routine Miscellaneous Maintenance

• **CUSTOMER ACCOUNTS EXPENSE:**

- 19010 - Customer Accounting Supervision
- 19020 - Routine Meter Reading Expense
- 19030 - Routine Billing/Collection Expense
- 19031 - Deliver Delinquent Notices,
Disconnect/Reconnect Expense
- 19050 - Routine General Clerical & Stenographic Exp.

• **CUSTOMER SERVICE & INFORMATION EXPENSE:**

- 19070 - Routine Customer Service Supervision
- 19080 - Routine Customer Assistance Expense
- 19090 - Informational & Instructional Advertising Exp.
- 19100 - Misc. Customer Service & Informational Exp.

**ELECTRIC
O&M FERC ACCOUNTS AND ACTIVITIES**

(Partial list of valid accounts and activities)

• **SALES EXPENSES:**

19110 - Supervision
19120 - Routine Demonstrating and Selling Expense
19130 - Promotional Advertising
19160 - Miscellaneous Sales Expenses

• **ADMINISTRATIVE AND GENERAL EXPENSES:**

19210 - Office Supplies and Expenses
19230 - Outside Services
19250 - Injuries and Damages
19260 - Employee Pension and Benefits
19280 - Regulatory Commission Expenses
19301 - Institutional Advertising
19310 - Rents
19350 - Maintenance of Office and Service Centers

NATURAL GAS
O&M FERC ACCOUNTS AND ACTIVITIES
(Partial list of valid accounts and activities)

• **NATURAL GAS PRODUCTION:**

27540 - Field Compressor Station Operations Expense
27650 - Maintenance of Field Compressor Station

• **OTHER GAS SUPPLY EXPENSES:**

28130 - Other Gas Supply Expenses

• **DISTRIBUTION OPERATIONS EXPENSES:**

28700 - Operation Supervision and Engineering
28710 - Distribution Load Dispatching
28740 - Routine Main/Service Operation Expense
28741 - Locating Mains & Services
28742 - Routine Main & Services Leak Surveys
28750 - Measuring and Regulating Expenses – General
(Distribution Stations)
28760 - Measuring and Regulating Expenses – Industrial
(Including large commercial)
28770 - Measuring and Regulating Expenses – City Gate
(MDU Owned Border Stations Only)
28780 - Routine Meter and House Regulator Expense
28781 - Cut-in and Cut-out Expense
28782 - Exchanging Meters and Regulators
28790 - Routine Customer Installation Expenses
28800 - Distribution Maps/Records & Misc. Supplies
28801 - Other Expenses – WBICO Border Stations
28810 - Rents

NATURAL GAS O&M FERC ACCOUNTS AND ACTIVITIES

(Partial list of valid accounts and activities)

- **DISTRIBUTION MAINTENANCE EXPENSES:**

- 28850 - Maintenance Supervision and Engineering
- 28860 - Maintenance of Structures and Improvements
- 28870 - Routine Maintenance of Mains
- 28890 - Maintenance of Measuring & Regulating Station – General (District)
- 28900 - Maintenance of Measuring & Regulating Station – Industrial & Large Commercial
- 28910 - Maint. of Meas. & Reg. Station Eq. - City Gate (MDU Owned Border Stations Only)
- 28920 - Maintenance of Services
- 28930 - Meter/Regulator Maintenance (On-premise)
- 28931 - Meter/Regulator Maintenance (Meter Shop Only)
- 28940 - Maintenance of Other Equipment

- **CUSTOMER ACCOUNT ACTIVITIES:**

- 29010 - Customer Accounting Supervision
- 29020 - Meter Reading Expense
- 29030 - Customer Collection Expense (Office)
- 29031 - Delinquent Notice Delivery, Disconnect/Reconnect for Non-Payment Expense
- 29050 - Routine Clerical/Secretarial Expense

- **CUSTOMER SERVICE AND INFORMATIONAL
EXPENSE ACTIVITIES:**

- 29070 - Customer Service Supervision
- 29080 - Routine Customer Assistance Expense
- 29090 - Informational & Instructional Advertising Exp.
- 29100 - Misc. Customer Service & Information Exp.

**NATURAL GAS
O&M FERC ACCOUNTS AND ACTIVITIES**

(Partial list of valid accounts and activities)

• **SALES EXPENSE ACTIVITIES:**

29110 - Supervision
29120 - Demonstrating and Selling Expense
29130 - Promotional Advertising
29160 - Miscellaneous Sales Expenses

• **ADMINISTRATIVE AND GENERAL EXPENSES:**

29210 - Office Supplies and Expenses
29230 - Outside Services
29250 - Injuries and Damages
29260 - Employee Pensions and Benefits
29280 - Regulatory Commission Expenses
29301 - Institutional Advertising
29310 - Rents
29350 - Maintenance of Office and Service Centers

**SERVICE AND REPAIR
O&M ACCOUNT AND ACTIVITY**

(Partial list of valid accounts and activities)

• **Cost of Service and Repair:**

0430 - Service and Repair Expenses

**NON-UTILITY SERVICES
ACCOUNTS AND ACTIVITIES**

(Partial list of valid accounts and activities)

**Services provided that are non-utility or for
customer-owned facilities.**

4171000 - Natural Gas Agency

4171100 - Fiber Optics

4171101 - Electric Engineering

4171120 - Electric Construction

4171130 - Electric Street Lighting

4171200 - Gas Pipeline O&M

4171201 - Gas Engineering

4171220 - Gas Construction

4171240 - Billings Landfill

Appendix B

**MONTANA-DAKOTA UTILITIES CO.
PLANT LOCATIONS APPLICABLE TO
SOUTH DAKOTA GAS**

<u>Location</u>	<u>Description</u>
13ER400	Black Hills-Farm Lines (East River)
13MT400	Black Hills-Farm Lines-13MT400
13SD	Black Hills Region - SD
13SD400	Black Hills-Farm Lines-13SD400
13WY400	Black Hills, WY Farm Lines
19ER	Pierre District-ER
206100	Fort Meade
21ER	Mobridge District-ER
21ER400	Mobridge-Farm Lines (East Riv)
21SD	Mobridge District (SD)
30SD	Northern Hills District-SD
312000	Alzada
321000	Belle Fourche
321D5	MP/LP Station - Belle Fouche
321D9	American Colloid-Belle Fouche
327000	Bismarck
329000	Bowdle
329D1	Bowdle, SD Border Station 1
340000	Black Hawk
342000	Box Elder
342D10	Box Elder Reg. Station No. 10
342D11	Box Elder Reg. Station No. 11
342D12	Box Elder Villa Ranchero Reg S
342D7	Box Elder Reg. Station No. 7
342D8	Box Elder Reg. Station No. 8
345000	Camp Crook
351000	Central City
367000	Deadwood
367044	Clark Real Estate, Deadwood,SD
367D12	Deadwood Regulator Station 12
367D5	Deadwood Regulator Station 5
367D9	Deadwood Regulator Station 9
386000	Ellsworth Air Base
386D1	Ellsworth AFB Station 1
386D2	Ellsworth AFB Station No. 2
386D200	Ellsworth AFB S. Nike Install
386D201	Ellsworth AFB W. Nike Install
386D6	Ellsworth AFB Station No. 6
386D7	Ellsworth AFB Station No. 7
406000	Gettysburg
406D1	Gettysburg, SD Border Station
410000	Glenham
446000	Ipswich
446D1	Ipswich Reg. Station No. 1
467000	Lead
467050	Ross Power Plant, Homestake Mn
467D11	Homestake Mining Co., Lead, SD
467D200	Maitland Mine, Lead, SD
467D22	Lead Regulator Station No. 22

**MONTANA-DAKOTA UTILITIES CO.
PLANT LOCATIONS APPLICABLE TO
SOUTH DAKOTA GAS**

<u>Location</u>	<u>Description</u>
467D23	Homestake Foundry, Lead, SD
467D25	Lead Regulator Station No. 25
467D26	Lead Sand Plant
467D30	Lead Regulator Station No. 30
467D32	Lead Regulator Station 32
467D33	Lead Regulator Station No. 33
467D4	Lead Regulator Station No. 4
467D7	Lead High & Crown Station
467D9	Lead Regulator Station No. 9
506000	Mobridge
506D1	Mobridge, SD Border Station 1
534000	Onida
534D1	Onida, SD Reg. Station No. 1
542000	Piedmont
542D1	Piedmont Regulator Station 1
545000	Pluma
545D200	Fredrick Mine, Pluma, SD
553000	Pierre
553D1	Pierre Regulator Station No. 1
554000	Ft. Pierre
556000	Rapid City
556004	Bald Mountain Mining Co.
556033	Rapid City Reg. Station No. 33
556037	Rapid City Reg. Station No. 37
556061	Metz Bakery, Rapid City
556801	Rapid City, SD Base Radio Sta.
556D10	Camp Rapid Station-Rapid City
556D12	Rapid City Reg. Station No. 12
556D13	Rapid City Reg. Station No. 13
556D15	Rapid City Reg. Station No. 15
556D16	Rapid City Reg. Station No.16
556D17	Rapid City Reg. Station No. 17
556D18	Rapid City Reg Station No.18
556D19	Rapid City Reg Station No.19
556D20	Rapid City 1st & Rapid
556D200	Dakota Block Sta. Rapid City
556D21	Rapid City 5th & Rapid
556D24	South Dac. Cement Plt.-R.C.
556D26	Rapid City Dakota Brick Sta.
556D28	Rapid City Reg Station No.28
556D300	Rapid City Mobile Home Factory
556D4	Rapid City Dakota Block Sta.
556D402	Wolffs Prairie Estates Reg.
556D403	Vetschs Country Village,
556D41	Rapid City Stevens High Sch.
556D42	Rapid City Reg. Station No. 42
556D43	Rapid City St. Johns Hospital
556D5	Rapid City Simar Hot Mix Plant
556D50	Rapid City S. Jr. High School

**MONTANA-DAKOTA UTILITIES CO.
PLANT LOCATIONS APPLICABLE TO
SOUTH DAKOTA GAS**

<u>Location</u>	<u>Description</u>
556D51	Rapid City N. Jr. High School
556D54	Rapid City Reg. Station No. 54
556D56	Rapid City Milk Producers
556D6	Rapid City School of Mines
556D61	Rapid City Civic Center
556D63	Rapid City Brown Swiss Milk Co
556D64	Rapid City Regional Hospital
556D66	Hubbard Mill, Rapid City, SD
556D68	Birdsall Sand & Gravel,
556D7	Rapid City Central High School
556D71	Rapid City Merillat Indus. Sta
556D73	Rapid City Reg. Station No. 73
556D74	Rapid City Reg. Station No. 74
556D75	Rapid City Reg. Station No. 75
556D76	Rapid City Reg. Station No. 76
556D77	Rapid City Reg. Station No. 77
556D79	Rapid City Reg. Station No. 79
556D8	Rapid City Reg Stn No. 8
556D80	Rapid City Reg. Station No. 80
556D82	Rapid City South Hill Develop.
556D83	Homestead Reg. Station No. 83
556D84	Elk Vale Reg. Station No. 84
556D85	Plum Creek Reg Station No. 85
556D86	Rapid City Reg Stn No. 86
556D87	J&J Asphalt Farm Tap
556D89	Rapid City Reg. Station No. 89 Saint Martins
556D9	Rapd Cty Reg Sta 9 Cnyn Lk Prk
556D90	Rapd Cty Reg Sta 9 Cnyn Lk Prk 90
556D91	Rapd Cty Reg Sta 9 Cnyn Lk Prk 91
556D92	Rapd Cty Reg Sta 9 Cnyn Lk Prk 92
566000	Roscoe
576000	St Onge
580000	Selby
580D1	Selby, SD Border Station No. 1
589000	Spearfish
589D14	Industrial Station, Spearfish
589D301	Spearfish Lateral
589D5	Spearfish Reg. Station No. 5
589D6	Spearfish Reg. Station No. 6
597000	Sturgis
597D2	Sturgis Willard St. Sta.
597D3	Sturgis Comanche Crt Dis Sta
597D5	Sturgis Regulator Station 5
597D6	Sturgis Regulator Station 6
597D69	Sturgis Industrial Park Sta.
597D7	Sturgis School District
597D8	Sturgis Regulator Station 8
597D9	Sturgis Ft. Meade Master Meter
599000	Summerset

**MONTANA-DAKOTA UTILITIES CO.
PLANT LOCATIONS APPLICABLE TO
SOUTH DAKOTA GAS**

<u>Location</u>	<u>Description</u>
613000	Terraville
639000	Whitewood
639D1	Whitewood Dist. Reg. Sta. #1
665000	Agar
665D1	Agar, SD Border Station No. 1
729000	Centennial Quarry
750000	Trojan
SD	State of South Dakota
90	MDU Company (90)
900000	General Office-Utility Main
900001	General Office-Utility Annex
900002	General Office-Vehicle Maint.
900003	General Office-Airport
900005	Call Centr/Mobile Services
900006	General Office-MDU CIS Sys
900007	Gen Off-MDU Joint Own Cor Camp
900008	Gen Off-MDU Owned at Corp Camp
900014	MDU Customer Care & Billing
900015	Gen Off Vault Building

MONTANA-DAKOTA UTILITIES CO.
REPORT OF ACCOUNT LOCATIONS - SOUTH DAKOTA GAS
As of 04/24/2015

Company Number	Business Unit	FERC Major	Sub Acct		Start Date	Stop Date	Utility		Juris Alloc	UT 02	Juris Alloc
			Beg of Range	End of Range			Alloc Code	UT 01			
00001	1	1170			199501	201512	00002	2	00138	99	
00001	1	1641	01	01	200007	201512	00002	2	00138	99	
00001	1	1655	01	01	201305	201512	00185	1	00026	2	00027
00001	1	1655	02	02	201305	201512	00186	1	00026	2	00027
00001	1	1655	03	03	201401	201512	00028	1	00026	2	00027
00001	1	1655	04	04	200601	201512	00185	1	00035	2	00037
00001	1	1655	05	05	200901	201512	00185	1	00035	2	00037
00001	1	1655	06	06	200901	201512	00185	1	00035	2	00037
00001	1	1658	ER	ER	199812	201512	00002	2	00009	99	
00001	1	1658	SD	SD	199610	201512	00002	2	00004	99	
00001	1	1659	11	11	200301	201512	00002	2	00124	99	
00001	1	1749			199801	201512	00002	2	00138	99	
00001	1	1823	24000	24000	201312	201512	00002	2	00004	99	
00001	1	1823	24101	24101	199609	201512	00002	2	00004	99	
00001	1	1823	24103	24103	199609	201512	00002	2	00004	99	
00001	1	1823	24200	24200	199501	201512	00002	2	00004	99	
00001	1	1823	29200	29200	199501	201512	00002	2	00009	99	
00001	1	1890	952	952	201001	201512	00025	1	00036	2	00038
00001	1	1890	953	999	201001	201512	00025	1	00036	2	00038
00001	1	1900	110824	110824	199501	201512	00002	2	00004	99	
00001	1	1900	110829	110829	199501	201512	00002	2	00009	99	
00001	1	1900	96301204	96301204	201304	201512	00002	2	00004	99	
00001	1	1900	96301209	96301209	201304	201512	00002	2	00009	99	
00001	1	1900	97302204	97302204	201304	201512	00002	2	00004	99	
00001	1	1900	97302209	97302209	201304	201512	00002	2	00009	99	
00001	1	2426	ER	ER	199912	201512	00002	2	00009	99	
00001	1	2426	SD	SD	199912	201512	00002	2	00004	99	
00001	1	2427	ER	ER	199701	201512	00002	2	00009	99	
00001	1	2427	SD	SD	199501	201512	00002	2	00004	99	
00001	1	2429	9001	9001	199501	201512	00002	2	00138	99	
00001	1	2820	96301204	96301204	201304	201512	00002	2	00004	99	
00001	1	2820	96301209	96301209	201304	201512	00002	2	00009	99	
00001	1	2820	96302204	96302204	201304	201512	00002	2	00004	99	
00001	1	2820	96305204	96305204	201304	201512	00002	2	00004	99	
00001	1	2820	96305209	96305209	201304	201512	00002	2	00009	99	
00001	1	2830	96301204	96301204	201304	201512	00002	2	00004	99	
00001	1	2830	96301209	96301209	201304	201512	00002	2	00009	99	
00001	1	2830	96302204	96302204	201304	201512	00002	2	00004	99	
00001	1	2830	97302204	97302204	201411	201512	00002	2	00004	99	
00001	1	2830	97302209	97302209	201412	201512	00002	2	00004	99	
00001	1	4081	1ER28	1ER29	199501	201512	00002	2	00009	99	

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Company Number	Business Unit	FERC Major	Sub Acct		Start Date	Stop Date	Utility		Juris Alloc	UT 02	Juris Alloc
			Beg of Range	End of Range			Alloc Code	UT 01			
00001	1	4081	1MT22	1MT22	201101	201512	00002	2	00124	99	
00001	1	4081	1ND01	1ND01	200001	201512	00028	1	00039	2	00040
00001	1	4081	1ND09	1ND09	200001	201512	00180	1	00066	2	00068
00001	1	4081	1SD09	1SD09	201501	201512	00183	1	00004	2	00004
00001	1	4081	1SD21	1SD28	199611	201512	00002	2	00004	99	
00001	1	4081	1SD29	1SD29	201501	201512	00002	2	00004	99	
00001	1	4081	299	299	200001	201512	00028	1	00024	2	00025
00001	1	4081	3402	3402	199501	201512	00002	2	00004	99	
00001	1	4081	3902	3902	199501	201512	00002	2	00009	99	
00001	1	4081	612	612	199501	201512	00002	2	00034	99	
00001	1	4081	63	63	201101	201502	00018	1	00122	2	00119
00001	1	4081	63	63	201503	201512	00024	1	00122	2	00119
00001	1	4081	9	9	200001	201512	00028	1	00024	2	00025
00001	1	4081	ER28	ER29	199501	201512	00002	2	00009	99	
00001	1	4082	010	010	200002	201512	00028	1	00036	2	00038
00001	1	4082	612	612	199509	201512	00002	2	00034	99	
00001	1	4092	124	124	199501	201512	00002	2	00004	99	
00001	1	4092	129	129	199501	201512	00002	2	00009	99	
00001	1	4092	134	134	199509	201512	00002	2	00004	99	
00001	1	4111	110124	110124	199609	201512	00002	2	00004	99	
00001	1	4111	110224	110224	199501	201512	00002	2	00004	99	
00001	1	4111	110229	110229	199501	201512	00002	2	00009	99	
00001	1	4111	110324	110324	199501	201512	00002	2	00004	99	
00001	1	4111	110329	110329	199501	201512	00002	2	00009	99	
00001	1	4111	110424	110424	199501	201512	00002	2	00004	99	
00001	1	4111	110429	110429	199501	201512	00002	2	00009	99	
00001	1	4111	110524	110524	199501	201512	00002	2	00004	99	
00001	1	4111	110529	110529	199501	201512	00002	2	00009	99	
00001	1	4111	110624	110624	199501	201512	00002	2	00004	99	
00001	1	4111	110629	110629	199501	201512	00002	2	00009	99	
00001	1	4111	110724	110724	199501	201512	00002	2	00004	99	
00001	1	4111	110729	110729	199501	201512	00002	2	00009	99	
00001	1	4111	110824	110824	199501	201512	00002	2	00004	99	
00001	1	4111	110829	110829	199501	201512	00002	2	00009	99	
00001	1	4111	110924	110924	199501	201512	00002	2	00004	99	
00001	1	4111	110929	110929	199501	201512	00002	2	00009	99	
00001	1	4111	111024	111024	199512	201512	00002	2	00004	99	
00001	1	4111	111029	111029	199512	201512	00002	2	00009	99	
00001	1	4111	111124	111124	199501	201512	00002	2	00004	99	
00001	1	4111	111129	111129	199501	201512	00002	2	00009	99	
00001	1	4111	111324	111324	199501	201512	00002	2	00004	99	

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Company Number	Business Unit	FERC Major	Sub Acct		Start Date	Stop Date	Utility		Juris Alloc	UT 02	Juris Alloc
			Beg of Range	End of Range			Alloc Code	UT 01			
00001	1	4111	111824	111824	199501	201512	00002	2	00004	99	
00001	1	4111	111829	111829	199501	201512	00002	2	00009	99	
00001	1	4111	112224	112224	199501	201512	00002	2	00004	99	
00001	1	4111	112229	112229	199501	201512	00002	2	00009	99	
00001	1	4111	112424	112424	199501	201512	00002	2	00004	99	
00001	1	4111	112624	112624	199501	201512	00002	2	00004	99	
00001	1	4111	112629	112629	199501	201512	00002	2	00009	99	
00001	1	4111	112724	112724	199501	201512	00002	2	00004	99	
00001	1	4111	112729	112729	199501	201512	00002	2	00009	99	
00001	1	4111	112824	112824	199509	201512	00002	2	00004	99	
00001	1	4111	112829	112829	199512	201512	00002	2	00009	99	
00001	1	4111	112924	112924	199512	201512	00002	2	00004	99	
00001	1	4111	112929	112929	199512	201512	00002	2	00009	99	
00001	1	4111	113024	113024	199609	201512	00002	2	00004	99	
00001	1	4111	113029	113029	199609	201512	00002	2	00009	99	
00001	1	4111	113124	113124	199609	201512	00002	2	00004	99	
00001	1	4111	113129	113129	199609	201512	00002	2	00009	99	
00001	1	4111	113224	113224	199612	201512	00002	2	00004	99	
00001	1	4111	113229	113229	199612	201512	00002	2	00009	99	
00001	1	4111	1201024	1201024	199501	201512	00002	2	00004	99	
00001	1	4111	1201029	1201029	199501	201512	00002	2	00009	99	
00001	1	4111	120124	120124	199501	201512	00002	2	00004	99	
00001	1	4111	120129	120129	199501	201512	00002	2	00009	99	
00001	1	4111	120624	120624	199501	201512	00002	2	00004	99	
00001	1	4111	120629	120629	199501	201512	00002	2	00009	99	
00001	1	4111	120724	120724	199501	201512	00002	2	00004	99	
00001	1	4111	120729	120729	199501	201512	00002	2	00009	99	
00001	1	4111	130124	130124	199501	201512	00002	2	00004	99	
00001	1	4111	130129	130129	199501	201512	00002	2	00009	99	
00001	1	4111	130224	130224	199501	201512	00002	2	00004	99	
00001	1	4111	130324	130324	199501	201512	00002	2	00004	99	
00001	1	4111	130329	130329	199501	201512	00002	2	00009	99	
00001	1	4111	130424	130424	199501	201512	00002	2	00004	99	
00001	1	4111	130429	130429	199501	201512	00002	2	00009	99	
00001	1	4111	130524	130524	199501	201512	00002	2	00004	99	
00001	1	4111	130529	130529	199501	201512	00002	2	00009	99	
00001	1	4111	130824	130824	199501	201512	00002	2	00004	99	
00001	1	4111	130829	130829	199501	201512	00002	2	00009	99	
00001	1	4111	130924	130924	199501	201512	00002	2	00004	99	
00001	1	4190	243	243	199612	201512	00002	2	00004	99	
00001	1	4190	293	293	199612	201512	00002	2	00009	99	

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Company Number	Business Unit	FERC Major	Sub Acct		Start Date	Stop Date	Utility		Juris Alloc	UT 02	Juris Alloc
			Beg of Range	End of Range			Alloc Code	UT 01			
00001	1	4192	1	2	200001	201512	00100	1	00116	2	00117
00001	1	4200	11024	11024	199501	201512	00002	2	00004	99	
00001	1	4200	11029	11029	199501	201512	00002	2	00009	99	
00001	1	4200	1124	1124	199501	201512	00002	2	00004	99	
00001	1	4200	1129	1129	199501	201512	00002	2	00009	99	
00001	1	4200	1424	1424	199501	201512	00002	2	00004	99	
00001	1	4200	1429	1429	199501	201512	00002	2	00009	99	
00001	1	4210	0	099	200804	201512	00100	1	00116	2	00117
00001	1	4210	202	202	201312	201512	00002	2	00124	99	
00001	1	4210	24	24999	199512	201512	00002	2	00004	99	
00001	1	4210	29	29999999	201110	201512	00002	2	00009	99	
00001	1	4271			200001	201512	00100	1	00116	2	00117
00001	1	4279		99999999	201311	201512	00100	1	00116	2	00117
00001	1	4280			200001	201512	00100	1	00116	2	00117
00001	1	4281			200001	201512	00100	1	00116	2	00117
00001	1	4370			200001	201512	00100	1	00116	2	00117
00001	1	4371			200001	201512	00100	1	00116	2	00117
00001	1	4372			200001	201512	00100	1	00116	2	00117
00001	11		2920	29359999	199501	201512	00002	2	00028	99	
00001	12		2870	28949999	199501	201512	00002	2	00133	99	
00001	12		2901	29169999	199501	201512	00002	2	00012	99	
00001	12		2920	29359999	199501	201512	00002	2	00030	99	
00001	12		4261	42619999	199701	201512	00064	1	00102	2	00012
00001	12	4950	015	015	199701	201512	00002	2	00012	99	
00001	13		0110	09099999	199701	201512	00002	2	00202	99	
00001	13		2870	28949999	201401	201512	00002	2	00004	99	
00001	13		2901	29169999	201401	201512	00002	2	00004	99	
00001	13		2920	29359999	201401	201512	00002	2	00004	99	
00001	13		4261	42619999	201401	201512	00002	2	00004	99	
00001	13	4950	015	015	201401	201512	00002	2	00004	99	
00001	90	1010	303	30399999	200007	201512	00028	1	00039	2	00240
00001	90	1010	390	39899999	200805	201512	00028	1	00039	2	00240
00001	90	1012	376	37699999	200102	201512	00002	2	00115	99	
00001	90	1012	378	37899999	200301	201512	00002	2	00037	99	
00001	90	1012	381	38199999	200806	201512	00002	2	00115	99	
00001	90	1012	383	38399999	200806	201512	00002	2	00115	99	
00001	90	1012	3921	3922	201211	201512	00002	2	00223	99	
00001	90	1012	394	39419999	201306	201512	00002	2	00223	99	
00001	90	1012	3961	3962	201211	201512	00002	2	00223	99	
00001	90	2520	0	0	200001	201512	00028	1	00039	2	00040
00001	90	4170	200	200	200401	201512	00002	2	00117	99	

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Company Number	Business Unit	FERC Major	Sub Acct		Start Date	Stop Date	Utility		Juris Alloc	UT 02	Juris Alloc
			Beg of Range	End of Range			Alloc Code	UT 01			
00001	90	4190	0	019	200001	201512	00100	1	00116	2	00117
00001	90	4190	200	20199	199501	201512	00002	2	00086	99	
00001	90	4190	242	244	199501	201512	00002	2	00004	99	
00001	90	4190	292	292	199501	201512	00002	2	00009	99	
00001	90	4190	294	294	199812	201512	00002	2	00009	99	
00001	90	4190	4	40999999	200001	201512	00100	1	00116	2	00117
00001	90	4190	41	4220	200001	201512	00100	1	00116	2	00117
00001	90	4310	0	010	200801	201512	00100	1	00116	2	00117
00001	90	4310	011	011	201406	201512	00100	1	00116	2	00117
00001	90	4310	012	019	200801	201512	00100	1	00116	2	00117
00001	90	4310	242	242	199501	201512	00002	2	00004	99	
00001	90	4310	292	292	199501	201512	00002	2	00009	99	
00001	90	4880	020	029	199912	201512	00002	2	00034	99	
00001	90	4930	001	0039	199501	201512	00002	2	00034	99	
00001	90	4950	010	017	199501	201512	00002	2	00034	99	
00001	ER	4009	4800	4840	199501	201512	00002	2	00009	99	
00001	ER	4891	4800	48999999	199708	201512	00002	2	00009	99	
00001	SD	1010	397	39729999	200805	201512	00016	1	00004	2	00149
00001	SD	1012	381	38199999	200103	201512	00002	2	00004	99	
00001	SD	4009	4800	4840	199501	201512	00002	2	00004	99	
00001	SD	4891	4800	48999999	199708	201512	00002	2	00004	99	
00001	100		2870	28949999	200101	201512	00002	2	00086	99	
00001	100		2901	29169999	200101	201512	00002	2	00086	99	
00001	100		2920	29359999	200101	201512	00002	2	00086	99	
00001	110		2750	27699999	201101	201512	00002	2	00124	99	
00001	110		4171240	4171240	201312	201512	00002	2	00124	99	
00001	110	4170	240	240	201312	201501	00002	2	00124	99	
00001	110	4170	2400	2402	201502	201512	00002	2	00124	99	
00001	112		08	08	201009	201512	00002	2	00124	99	
00001	115		08	08	201009	201512	00002	2	00124	99	
00001	129		11	11	201008	201512	00002	2	00119	99	
00001	130		0	09999999	201307	201512	00002	2	00004	99	
00001	130		28120	28120	199703	201512	00002	2	00004	99	
00001	130		2870	29359999	199501	201512	00002	2	00004	99	
00001	130		41712	41712999	200403	201512	00002	2	00004	99	
00001	130		4261000	42619999	199501	201512	00002	2	00004	99	
00001	130		4263200	4263200	200307	201512	00002	2	00004	99	
00001	130		4264	42649999	199704	201512	00002	2	00004	99	
00001	130	4150	1	99999999	201307	201512	00002	2	00004	99	
00001	130	4170	2	29999999	200403	201512	00002	2	00004	99	
00001	130	4190	201	201	199703	201512	00002	2	00004	99	

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			Beg of Range	End of Range			Alloc Code	UT 01			
00001	130	4880	020	029	199703	201512	00002	2	00004	99	
00001	130	4930	001	009	199501	201512	00002	2	00004	99	
00001	130	4950	010	019	199501	201512	00002	2	00004	99	
00001	192		16	16	201108	201512	00002	2	00009	99	
00001	210		0	09999999	201307	201512	00002	2	00009	99	
00001	210		2870	28949999	199501	201512	00002	2	00158	99	
00001	210		2901	29169999	199501	201512	00002	2	00159	99	
00001	210		2920	29359999	199501	201512	00002	2	00160	99	
00001	210		41712	41712999	200403	201512	00002	2	00159	99	
00001	210		4261000	42619999	199701	201512	00014	1	00156	2	00159
00001	210	4150	1	99999999	201307	201512	00002	2	00009	99	
00001	210	4170	2	29999999	200403	201512	00002	2	00159	99	
00001	210	4190	401	401	199501	201512	00107	1	00172	2	00173
00001	210	4950	010	019	199710	201512	00002	2	00158	99	
00001	300		0	09999999	201307	201512	00002	2	00004	99	
00001	300		2870	29359999	201401	201512	00002	2	00004	99	
00001	300		41712	41712999	200403	201512	00002	2	00004	99	
00001	300		4261000	42619999	199701	201512	00002	2	00004	99	
00001	300	4150	1	99999999	201307	201512	00002	2	00004	99	
00001	300	4170	2	29999999	200403	201512	00002	2	00004	99	
00001	300	4880	020	02699999	201401	201512	00002	2	00004	99	
00001	300	4930	001	009	199501	201512	00002	2	00004	99	
00001	300	4950	010	019	199501	201512	00002	2	00004	99	
00001	710		19	19	201008	201512	10000	1	00026	2	00027
00001	713		15	15	201209	201512	00275	1	00085	2	00086
00001	720		16	16	201108	201512	00028	1	00026	2	00027
00001	888		14	14	201008	201512	00275	1	00085	2	00086
00001	900		0910	09399999	199701	201512	00002	2	00200	99	
00001	928		16	16	201108	201512	00028	1	00026	2	00027
00001	932		09	09	201009	201512	00002	2	00124	99	
00001	942		16	16	201108	201512	00028	1	00026	2	00027
00001	GER 4091		0	99999999	199701	201512	00002	2	00009	99	
00001	GER 4092		0	99999999	199701	201512	00002	2	00009	99	
00001	GER 4101		0	99999999	199701	201512	00002	2	00009	99	
00001	GER 4102		0	99999999	199701	201512	00002	2	00009	99	
00001	GER 4111		0	99999999	199701	201512	00002	2	00009	99	
00001	GER 4112		0	99999999	199701	201512	00002	2	00009	99	
00001	GER 4200		0	99999999	199701	201512	00002	2	00009	99	
00001	GSD 4091		0	99999999	199701	201512	00002	2	00004	99	
00001	GSD 4092		0	99999999	199701	201512	00002	2	00004	99	
00001	GSD 4101		0	99999999	199701	201512	00002	2	00004	99	

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Company Number	Business Unit	FERC Major	Sub Acct		Start Date	Stop Date	Utility		Juris Alloc	UT 02	Juris Alloc
			Beg of Range	End of Range			Alloc Code	UT 01			
00001	GSD	4102	0	99999999	199701	201512	00002	2	00004	99	
00001	GSD	4111	0	99999999	199701	201512	00002	2	00004	99	
00001	GSD	4112	0	99999999	199701	201512	00002	2	00004	99	
00001	GSD	4200	0	99999999	199701	201512	00002	2	00004	99	
00001	12ER		29040	29040	199501	201512	00002	2	00009	99	
00001	12ER	1012	374	39999999	200507	201512	00002	2	00009	99	
00001	12ER	2520	2	2	199501	201512	00002	2	00009	99	
00001	12ER	4002	4800	4899	199910	201512	00002	2	00009	99	
00001	12ER	4190	200	20199	199910	201512	00002	2	00009	99	
00001	12ER	4190	290	290	201110	201512	00002	2	00009	99	
00001	12ER	4310	202	202	199512	201512	00002	2	00009	99	
00001	12ER	4870	0	99999999	201301	201512	00002	2	00009	99	
00001	12ER	4880	020	029	199910	201512	00002	2	00009	99	
00001	12ER	4890	4800	4899	201303	201512	00002	2	00009	99	
00001	12ER	4950	010	019	200005	201512	00002	2	00009	99	
00001	12ER	4950	020	02999999	201304	201512	00002	2	00009	99	
00001	12SD			99999	201502	201503	00002	2	00004	99	
00001	12SD		0820	08219999	199701	201512	00002	2	00009	99	
00001	12SD		29040	29040	199501	201512	00002	2	00009	99	
00001	12SD	2520	2	2	199508	201512	00002	2	00004	99	
00001	12SD	4002	4800	4899	201501	201512	00002	2	00004	99	
00001	12SD	4870	0	99999999	201501	201512	00002	2	00004	99	
00001	12SD	4880	020	029	201501	201512	00002	2	00004	99	
00001	12SD	4950	0	02999999	201502	201512	00002	2	00004	99	
00001	13ER	1012	3741	3741	199501	201512	00002	2	00009	99	
00001	13SD		0820	08219999	199701	201512	00002	2	00004	99	
00001	13SD		29040	29040	199501	201512	00002	2	00004	99	
00001	13SD	1012	374	39999999	199501	201512	00002	2	00004	99	
00001	13SD	2520	2	21	199501	201512	00002	2	00004	99	
00001	13SD	4002	4800	4899	199901	201512	00002	2	00004	99	
00001	13SD	4170			200001	201512	00002	2	00004	99	
00001	13SD	4190	200	20199	199901	201512	00002	2	00004	99	
00001	13SD	4190	290	290	201110	201512	00002	2	00004	99	
00001	13SD	4310	202	202	199512	201512	00002	2	00004	99	
00001	13SD	4870	0	99999999	201301	201512	00002	2	00004	99	
00001	13SD	4880	020	029	199902	201512	00002	2	00004	99	
00001	13SD	4890	4800	4899	200001	201512	00002	2	00004	99	
00001	13SD	4930	001	009	199908	201512	00002	2	00004	99	
00001	13SD	4950	0	02999999	199905	201512	00002	2	00004	99	
00001	15SD		0820	08219999	199701	201512	00002	2	00004	99	
00001	19ER	1012	374	38799999	201303	201512	00002	2	00009	99	

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Company Number	Business Unit	FERC Major	Sub Acct		Start Date	Stop Date	Utility		Juris Alloc	UT 02	Juris Alloc
			Beg of Range	End of Range			Alloc Code	UT 01			
00001	21ER	1012	374	39999999	199501	201512	00002	2	00009	99	
00001	21SD	1010	389	39999999	200301	201512	00016	1	00004	2	00009
00001	21SD	1012	374	39999999	199509	201512	00002	2	00004	99	
00001	30SD	1012	374	38799999	201303	201512	00002	2	00004	99	
00001	90ER		2804	29359999	199501	201512	00002	2	00009	99	
00001	90ER	4009			199501	201512	00002	2	00009	99	
00001	90ER	4880	020	029	200812	201512	00002	2	00009	99	
00001	90ER	4950	0	02999999	199708	201512	00002	2	00009	99	
00001	90SD		2804	29359999	199501	201512	00002	2	00004	99	
00001	90SD		4261000	42649999	199501	201512	00029	1	00004	2	00004
00001	90SD		4265005	4265005	199604	201512	00029	1	00004	2	00004
00001	90SD	4009			199501	201512	00002	2	00004	99	
00001	90SD	4310	206	206	199501	201512	00002	2	00004	99	
00001	90SD	4880	020	029	200812	201512	00002	2	00004	99	
00001	90SD	4950	0	02999999	199708	201512	00002	2	00004	99	
00001	90SD	4962			201309	201512	00002	2	00004	99	
00001	90SD	4962	001	003	201502	201512	00002	2	00004	99	
00001	12900		2870	28949999	200910	201512	00002	2	00119	99	
00001	12900		2901	29169999	200501	201512	00002	2	00086	99	
00001	12900		2920	29359999	200501	201512	00002	2	00027	99	
00001	12900		4261	42659999	201105	201512	00028	1	00036	2	00038
00001	12904		2804	29359999	201003	201512	00002	2	00004	99	
00001	13000	1540	2	2	199501	201512	00002	2	00004	99	
00001	13000	1542	2000	2400	199612	201512	00002	2	00004	99	
00001	13000	1543	2	2	199501	201512	00002	2	00004	99	
00001	13000	1544	2	2	199508	201512	00002	2	00004	99	
00001	21000	1540	2	2	199501	201512	00002	2	00009	99	
00001	21000	1542	2000	2400	199612	201512	00002	2	00009	99	
00001	21000	1543	2	2	199501	201512	00002	2	00009	99	
00001	21000	1544	2	2	199501	201512	00002	2	00009	99	
00001	321D5	1012	378	37899999	200812	201512	00002	2	00004	99	
00001	321D9	1012	378	37899999	200812	201512	00002	2	00004	99	
00001	326P1	1012	320	39419999	201407	201512	00002	2	00124	99	
00001	329D1	1012	3741	39999999	201401	201512	00002	2	00009	99	
00001	340D1	1012	378	37999999	200701	201512	00002	2	00004	99	
00001	340D2	1012	303	39999999	201504	201512	00002	2	00004	99	
00001	342D4	1012	378	37899999	201302	201512	00002	2	00004	99	
00001	342D7	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	342D8	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	367D3	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	367D5	1012	3741	39999999	201405	201512	00002	2	00004	99	

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Company Number	Business Unit	FERC Major	Sub Acct		Start Date	Stop Date	Utility		Juris Alloc	UT 02	Juris Alloc
			Beg of Range	End of Range			Alloc Code	UT 01			
00001	367D9	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	386D1	1012	374	37799999	199601	201512	00002	2	00004	99	
00001	386D1	1012	378	37899999	199501	201512	00002	2	00004	99	
00001	386D1	1012	379	379	199601	201512	00002	2	00004	99	
00001	386D2	1012	374	37799999	199601	201512	00002	2	00004	99	
00001	386D2	1012	378	37899999	199501	201512	00002	2	00004	99	
00001	386D2	1012	379	379	199512	201512	00002	2	00004	99	
00001	386D6	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	386D7	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	406D1	1012	3741	39999999	201401	201512	00002	2	00009	99	
00001	446D1	1012	3741	39999999	201401	201512	00002	2	00009	99	
00001	467D4	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	467D7	1012	378	37899999	200404	201512	00002	2	00004	99	
00001	467D8	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	467D9	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	506D1	1012	3741	39999999	201401	201512	00002	2	00009	99	
00001	534D1	1012	3741	39999999	201401	201512	00002	2	00009	99	
00001	542D1	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	553D1	1012	3741	39999999	201401	201512	00002	2	00009	99	
00001	553D2	1012	378	37899999	199601	201512	00002	2	00009	99	
00001	556D3	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	556D4	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	556D5	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	556D6	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	556D7	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	556D8	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	556D9	1012	374	39999999	201405	201512	00002	2	00004	99	
00001	566D1	1012	374	37419999	201408	201512	00002	2	00009	99	
00001	566D1	1012	379	37999999	201408	201512	00002	2	00009	99	
00001	580D1	1012	3741	39999999	201401	201512	00002	2	00009	99	
00001	589D2	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	589D5	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	589D6	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	589D8	1012	378	37899999	199808	201512	00002	2	00004	99	
00001	597D2	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	597D3	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	597D5	1012	374	39999999	201407	201512	00002	2	00004	99	
00001	597D6	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	597D7	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	597D8	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	597D9	1012	378	37899999	200012	201512	00002	2	00004	99	

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			Beg of Range	End of Range			Alloc Code	UT 01			
00001	639D1	1012	378	37899999	200312	201512	00002	2	00004	99	
00001	665D1	1012	3741	39999999	201401	201512	00002	2	00009	99	
00001	71000		2870	28949999	200801	201512	00002	2	00119	99	
00001	71000		2901	29169999	200801	201512	00002	2	00086	99	
00001	71000		2920	29359999	200801	201512	00002	2	00027	99	
00001	71000		41713	41713999	201310	201501	00002	2	00086	99	
00001	71000		41713	41713999	201502	201512	00002	2	00087	99	
00001	71004		2901	29359999	200812	201512	00002	2	00004	99	
00001	71100		2901	29169999	200912	201512	00002	2	00086	99	
00001	71100		2920	29359999	201002	201512	00002	2	00027	99	
00001	71100		4261	42659999	201109	201512	00028	1	00036	2	00038
00001	71200		2901	29169999	200912	201512	00002	2	00086	99	
00001	71200		2920	29359999	201004	201512	00002	2	00027	99	
00001	71200		4171300	4171300	201306	201501	00002	2	00086	99	
00001	71200		4171300	4171300	201502	201512	00002	2	00087	99	
00001	71300		2901	29169999	200912	201512	00002	2	00086	99	
00001	71300		2920	29359999	201011	201512	00002	2	00027	99	
00001	71304		2901	29359999	201311	201512	00002	2	00004	99	
00001	71400		2901	29169999	201301	201512	00002	2	00086	99	
00001	72000		2870	28949999	200503	201512	00002	2	00119	99	
00001	72000		2901	29169999	200501	201512	00002	2	00086	99	
00001	72000		2920	29359999	200501	201512	00002	2	00027	99	
00001	72100		2870	28949999	201402	201512	00002	2	00119	99	
00001	72100		2901	29169999	201305	201512	00002	2	00086	99	
00001	72100		2920	29359999	201104	201512	00002	2	00027	99	
00001	72300		2901	29169999	200912	201512	00002	2	00086	99	
00001	72300		2920	29359999	200912	201512	00002	2	00027	99	
00001	73000		2870	28949999	200603	201512	00002	2	00119	99	
00001	73000		2901	29169999	200501	201512	00002	2	00086	99	
00001	73000		2920	29359999	200501	201512	00002	2	00027	99	
00001	73004		2804	29359999	200507	201512	00002	2	00004	99	
00001	73100		2901	29169999	200501	201512	00002	2	00086	99	
00001	73100		2920	29359999	200703	201512	00002	2	00027	99	
00001	73104		2804	29359999	200507	201512	00002	2	00004	99	
00001	75100		2920	29359999	200501	201512	00002	2	00027	99	
00001	75100		41712	41712999	200805	201512	00002	2	00117	99	
00001	75100		4261	42659999	200501	201512	00028	1	00036	2	00038
00001	75104		2804	29359999	200504	201512	00002	2	00004	99	
00001	75200		2901	29169999	200501	201512	00002	2	00086	99	
00001	75200		2920	29359999	200501	201512	00002	2	00027	99	
00001	88100		2870	28949999	200501	201512	00002	2	00119	99	

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Company Number	Business Unit	FERC Major	Sub Acct		Start Date	Stop Date	Utility		Juris Alloc	UT 02	Juris Alloc
			Beg of Range	End of Range			Alloc Code	UT 01			
00001	88100		2920	29359999	200501	201512	00002	2	00027	99	
00001	88100		4261	42659999	200505	201512	00028	1	00036	2	00038
00001	88300		2813	28139999	200501	201512	00002	2	00123	99	
00001	88300		2870	28949999	200501	201512	00002	2	00119	99	
00001	88300		42610	42610999	201009	201512	00028	1	00036	2	00038
00001	88300		42640	42640999	201009	201512	00028	1	00036	2	00038
00001	88400		2870	28949999	201304	201512	00002	2	00119	99	
00001	88400		2920	29359999	200504	201512	00002	2	00027	99	
00001	88400		4261	42619999	201305	201512	00028	1	00036	2	00038
00001	88500		2870	28949999	200501	201512	00002	2	00119	99	
00001	88700		2870	28949999	200501	201512	00002	2	00119	99	
00001	88700		2901	29169999	200601	201512	00002	2	00086	99	
00001	88700		2920	29359999	200504	201512	00002	2	00027	99	
00001	88700		41712	41712999	200601	201512	00002	2	00117	99	
00001	88700		4261	42659999	200602	201512	00028	1	00036	2	00038
00001	88700	4170	2	299	200702	201512	00002	2	00117	99	
00001	88704		2870	28949999	200704	201512	00002	2	00004	99	
00001	88704		2907	29169999	201501	201512	00002	2	00004	99	
00001	88800		2870	28949999	200501	201512	00002	2	00119	99	
00001	88800		2901	29169999	200801	201512	00002	2	00027	99	
00001	88800		2920	29359999	200501	201512	00002	2	00027	99	
00001	88800		4261	42659999	200708	201512	00028	1	00036	2	00038
00001	88804		2804	29359999	200501	201512	00002	2	00004	99	
00001	89000		2813	28139999	200501	201512	00002	2	00123	99	
00001	89000		2870	28949999	200501	201512	00002	2	00119	99	
00001	89000		2901	29169999	200501	201512	00002	2	00086	99	
00001	89000		2920	29359999	200501	201512	00002	2	00027	99	
00001	89000		4261	42659999	200512	201512	00028	1	00036	2	00038
00001	90100		2901	29169999	200501	201512	00002	2	00086	99	
00001	90100		2920	29359999	200501	201512	00002	2	00027	99	
00001	90100		4261	42659999	200708	201512	00028	1	00036	2	00038
00001	91800		2920	29359999	200501	201512	00002	2	00027	99	
00001	91800		41712	41712999	200611	201512	00002	2	00117	99	
00001	91800		4261	42659999	200502	201512	00028	1	00036	2	00038
00001	91800	4170	2	299	201211	201512	00002	2	00117	99	
00001	91804		2804	29359999	200903	201512	00002	2	00004	99	
00001	91900		2920	29359999	200912	201512	00002	2	00027	99	
00001	91904		2901	29359999	201502	201512	00002	2	00004	99	
00001	92000		2901	29169999	201501	201512	00002	2	00087	99	
00001	92000		2920	29359999	200501	201512	00002	2	00027	99	
00001	92000		4261	42659999	200501	201512	00028	1	00036	2	00038

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Company Number	Business Unit	FERC Major	Sub Acct		Start Date	Stop Date	Utility		Juris Alloc	UT 02	Juris Alloc
			Beg of Range	End of Range			Alloc Code	UT 01			
00001	92300		2870	28949999	200505	201512	00002	2	00119	99	
00001	92300		2901	29169999	200501	201512	00002	2	00086	99	
00001	92300		2920	29359999	200501	201512	00002	2	00027	99	
00001	92500		2920	29359999	200501	201512	00002	2	00027	99	
00001	92500		4261	42659999	200701	201512	00028	1	00036	2	00038
00001	92504		2804	29359999	200501	201512	00002	2	00004	99	
00001	92600		2870	28949999	200601	201512	00002	2	00119	99	
00001	92600		2901	29169999	200501	201512	00002	2	00086	99	
00001	92600		2920	29359999	200501	201512	00002	2	00027	99	
00001	92600		4171300	4171300	201405	201501	00002	2	00086	99	
00001	92600		4171300	4171300	201502	201512	00002	2	00087	99	
00001	92600		4261	42659999	200706	201512	00028	1	00036	2	00038
00001	92700		2920	29359999	200501	201512	00002	2	00027	99	
00001	92800		2870	28949999	200503	201512	00002	2	00119	99	
00001	92800		2901	29169999	200501	201512	00002	2	00086	99	
00001	92800		2920	29359999	200501	201512	00002	2	00027	99	
00001	93100		2813	28139999	200501	201512	00002	2	00123	99	
00001	93100		2870	28949999	200501	201512	00002	2	00119	99	
00001	93100		2901	29169999	201204	201512	00002	2	00086	99	
00001	93100		2920	29359999	200501	201512	00002	2	00027	99	
00001	93100		4261	42659999	200708	201512	00028	1	00036	2	00038
00001	93104		2813	28139999	201112	201512	00002	2	00004	99	
00001	93104	4170			200507	201512	00002	2	00004	99	
00001	93600		2901	29169999	200501	201512	00002	2	00086	99	
00001	93600		2920	29359999	200501	201512	00002	2	00027	99	
00001	94000		2920	29359999	200501	201512	00002	2	00027	99	
00001	94000		4261	42659999	200703	201512	00028	1	00036	2	00038
00001	94100		2901	29169999	200501	201512	00002	2	00086	99	
00001	94100		2920	29359999	200501	201512	00002	2	00027	99	
00001	94100		4261	42659999	200708	201512	00028	1	00036	2	00038
00001	94104		2901	29359999	201208	201512	00002	2	00004	99	
00001	94200		2920	29359999	200607	201512	00002	2	00027	99	
00001	94200		4261	42659999	200607	201512	00028	1	00036	2	00038
00001	95100		2870	28949999	200501	201512	00002	2	00119	99	
00001	95100		2920	29359999	200501	201512	00002	2	00027	99	
00001	95300		2870	28949999	200501	201512	00002	2	00119	99	
00001	95300		2901	29169999	200501	201512	00002	2	00086	99	
00001	95300		2920	29359999	200501	201512	00002	2	00027	99	
00001	95300		41712	41712999	200505	201512	00002	2	00117	99	
00001	95300		4261	42659999	200504	201512	00028	1	00036	2	00038
00001	95300	4170	200	29999999	200507	201512	00002	2	00117	99	

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Company Number	Business Unit	FERC Major	Sub Acct		Start Date	Stop Date	Utility		Juris Alloc	UT 02	Juris Alloc
			Beg of Range	End of Range			Alloc Code	UT 01			
00001	95304		2804	29359999	200501	201512	00002	2	00004	99	
00001	96000		2870	28949999	200502	201512	00002	2	00119	99	
00001	96000		2901	29169999	200501	201512	00002	2	00086	99	
00001	96000		2920	29359999	200501	201512	00002	2	00027	99	
00001	96000		41712	41712999	200507	201512	00002	2	00117	99	
00001	96000		4171300	4171300	201412	201501	00002	2	00086	99	
00001	96000		4171300	4171300	201502	201512	00002	2	00087	99	
00001	96000		4261	42659999	200503	201512	00028	1	00036	2	00038
00001	96000	4170	2	299	200701	201512	00002	2	00117	99	
00001	96000	4170	400	400	201303	201512	00002	2	00086	99	
00001	96004		2804	29359999	200512	201512	00002	2	00004	99	
00001	96100		2870	28949999	200502	201512	00002	2	00119	99	
00001	96100		2920	29359999	200501	201512	00002	2	00027	99	
00001	96100		4261	42659999	200711	201512	00028	1	00036	2	00038
00001	96200		2920	29359999	200501	201512	00002	2	00027	99	
00001	96300		2870	28949999	200501	201512	00002	2	00119	99	
00001	96300		2920	29359999	200501	201512	00002	2	00027	99	
00001	96300		4261	42659999	200501	201512	00028	1	00036	2	00038
00001	96304		2804	29359999	200501	201512	00002	2	00004	99	
00001	96400		2870	28949999	200501	201512	00002	2	00119	99	
00001	96400		2901	29169999	200501	201512	00002	2	00086	99	
00001	96400		2920	29359999	200602	201512	00002	2	00027	99	
00001	96400		4261	42659999	200504	201512	00028	1	00036	2	00038
00001	96404		2804	29359999	201501	201512	00002	2	00004	99	
00001	98500		2920	29359999	200501	201512	00002	2	00027	99	
00001	98500		4261	42659999	200501	201512	00028	1	00036	2	00038
00001	98504		2804	29359999	200501	201512	00002	2	00004	99	
00001	98504		4261000	42649999	201501	201512	00028	1	00004	2	00004
00001	98800		2920	29359999	200501	201512	00002	2	00027	99	
00001	99400		2920	29359999	200501	201512	00002	2	00027	99	
00001	99400		4261	42659999	200501	201512	00028	1	00036	2	00038
00001	99700		2813	28139999	200512	201512	00002	2	00123	99	
00001	99700		2870	28949999	200512	201512	00002	2	00119	99	
00001	99700		2901	29169999	200502	201512	00002	2	00086	99	
00001	99700		2920	29359999	200512	201512	00002	2	00027	99	
00001	99700		41712	41712999	200512	201512	00002	2	00117	99	
00001	99700		4261	42659999	200612	201512	00028	1	00036	2	00038
00001	206100	1012	376	37899999	201407	201512	00002	2	00004	99	
00001	321000	1012	374	37799999	199501	201512	00002	2	00004	99	
00001	321000	1012	378	37899999	200809	201512	00002	2	00004	99	
00001	321000	1012	379	379	199601	201512	00002	2	00004	99	

MONTANA-DAKOTA UTILITIES CO.
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As of 04/24/2015

Company Number	Business Unit	FERC Major	Sub Acct		Start Date	Stop Date	Utility		Juris Alloc	UT 02	Juris Alloc
			Beg of Range	End of Range			Alloc Code	UT 01			
00001	321000	1012	380	38499999	199501	201512	00002	2	00004	99	
00001	321000	1012	385	385	199601	201512	00002	2	00004	99	
00001	321000	1012	386	39999999	199501	201512	00002	2	00004	99	
00001	327501	1012	3913	3913	199509	201512	00002	2	00115	99	
00001	327501	1012	3915	3915	199612	201512	00002	2	00115	99	
00001	327501	1012	395	39599999	200812	201512	00002	2	00115	99	
00001	327503	1010	391	39899999	200805	201512	00028	1	00039	2	00040
00001	329000	1010	389	39999999	199501	201512	00016	1	00004	2	00009
00001	329000	1012	374	39999999	201401	201512	00002	2	00009	99	
00001	340000	1012	374	39999999	201405	201512	00002	2	00004	99	
00001	342000	1012	374	39999999	201405	201512	00002	2	00004	99	
00001	342D10	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	342D11	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	342D12	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	342D13	1012	378	37899999	201204	201512	00002	2	00004	99	
00001	342D14	1012	378	37899999	201208	201512	00002	2	00004	99	
00001	342D15	1012	378	37899999	201302	201512	00002	2	00004	99	
00001	345000	1012	374	39999999	201405	201512	00002	2	00004	99	
00001	351000	1012	374	39999999	201405	201512	00002	2	00004	99	
00001	367000	1012	374	39999999	201405	201512	00002	2	00004	99	
00001	367044	1012	383	383	199604	201512	00002	2	00004	99	
00001	367D11	1012	378	37899999	199501	201512	00002	2	00004	99	
00001	367D12	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	386000	1012	374	39999999	201405	201512	00002	2	00004	99	
00001	400002	1012	3972	3972	199601	201512	00002	2	00004	99	
00001	406000	1010	389	39999999	199501	201512	00016	1	00004	2	00009
00001	406000	1012	374	39999999	201401	201512	00002	2	00009	99	
00001	406801	1010	397	39719999	200805	201512	00016	1	00004	2	00009
00001	410000	1010	389	39999999	201411	201512	00016	1	00004	2	00009
00001	410000	1012	374	39999999	201401	201512	00002	2	00009	99	
00001	438000	1012	374	39999999	201405	201512	00002	2	00004	99	
00001	446000	1010	389	39999999	199501	201512	00016	1	00004	2	00009
00001	446000	1012	374	39999999	201401	201512	00002	2	00009	99	
00001	467000	1012	374	39999999	201405	201512	00002	2	00004	99	
00001	467050	1012	383	383	199604	201512	00002	2	00004	99	
00001	467D11	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	467D22	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	467D23	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	467D25	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	467D26	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	467D30	1012	3741	39999999	201405	201512	00002	2	00004	99	

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REPORT OF ACCOUNT LOCATIONS - SOUTH DAKOTA GAS
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Company Number	Business Unit	FERC Major	Sub Acct		Start Date	Stop Date	Utility		Juris Alloc	UT 02	Juris Alloc
			Beg of Range	End of Range			Alloc Code	UT 01			
00001	467D32	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	467D33	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	472001	1010	392	39219999	201301	201512	00002	2	00004	99	
00001	472001	1012	3872	3872	199601	201512	00002	2	00004	99	
00001	498500	1010	391	39899999	200808	201512	00028	1	00039	2	00040
00001	506000	1010	389	39999999	199501	201512	00016	1	00157	2	00160
00001	506000	1012	374	39999999	201401	201512	00002	2	00009	99	
00001	506801	1010	397	39789999	200805	201512	00016	1	00004	2	00009
00001	534000	1012	374	39999999	201401	201512	00002	2	00009	99	
00001	542000	1012	374	39999999	201405	201512	00002	2	00004	99	
00001	545000	1012	374	39999999	201405	201512	00002	2	00004	99	
00001	553000	1012	374	39999999	201401	201512	00002	2	00009	99	
00001	554000	1012	374	39999999	201401	201512	00002	2	00009	99	
00001	556000	1010	392	39229999	201301	201512	00002	2	00004	99	
00001	556000	1012	303	38799999	201405	201512	00002	2	00004	99	
00001	556000	1012	389	39159999	199801	201502	00002	2	00029	99	
00001	556000	1012	389	39159999	201503	201512	00002	2	00004	99	
00001	556000	1012	3921	39899999	199801	201512	00002	2	00004	99	
00001	556000	1042	3863	3863	199601	201512	00002	2	00004	99	
00001	556000	1832	376	376	200001	201512	00002	2	00004	99	
00001	556004	1012	374	39999999	201405	201512	00002	2	00004	99	
00001	556033	1012	378	37899999	199601	201512	00002	2	00004	99	
00001	556037	1012	378	37899999	199601	201512	00002	2	00004	99	
00001	556061	1012	383	383	199604	201512	00002	2	00004	99	
00001	556600	1012	3862	3862	199501	201512	00002	2	00004	99	
00001	556600	1012	3944	3944	199501	201512	00002	2	00004	99	
00001	556601	1012	3862	3862	199601	201512	00002	2	00004	99	
00001	556801	1012	3971	3971	199601	201512	00002	2	00004	99	
00001	556802	1012	3971	3971	199601	201512	00002	2	00004	99	
00001	556D10	1012	378	37899999	200409	201512	00002	2	00004	99	
00001	556D12	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	556D13	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	556D15	1012	378	37899999	200112	201512	00002	2	00004	99	
00001	556D16	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	556D17	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	556D18	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	556D19	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	556D20	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	556D21	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	556D22	1012	374	38799999	201502	201512	00002	2	00004	99	
00001	556D23	1012	374	38799999	201502	201512	00002	2	00004	99	

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Company Number	Business Unit	FERC Major	Sub Acct		Start Date	Stop Date	Utility		Juris Alloc	UT 02	Juris Alloc
			Beg of Range	End of Range			Alloc Code	UT 01			
00001	556D24	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	556D26	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	556D28	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	556D39	1012	385	38599999	201501	201512	00002	2	00004	99	
00001	556D41	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	556D42	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	556D43	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	556D50	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	556D51	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	556D54	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	556D56	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	556D61	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	556D63	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	556D64	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	556D66	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	556D68	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	556D71	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	556D72	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	556D73	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	556D74	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	556D75	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	556D76	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	556D77	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	556D79	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	556D80	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	556D81	1012	378	37899999	199601	201512	00002	2	00004	99	
00001	556D82	1012	378	37899999	199810	201512	00002	2	00004	99	
00001	556D83	1012	378	37899999	200405	201512	00002	2	00004	99	
00001	556D84	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	556D85	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	556D86	1012	378	37899999	200612	201512	00002	2	00004	99	
00001	556D87	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	556D88	1012	374	39999999	201405	201512	00002	2	00004	99	
00001	556D89	1012	374	39999999	201405	201512	00002	2	00004	99	
00001	556D90	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	556D91	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	556D92	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	566000	1012	374	39999999	201401	201512	00002	2	00009	99	
00001	576000	1012	374	39999999	201405	201512	00002	2	00004	99	
00001	580000	1010	389	39999999	199501	201512	00016	1	00004	2	00009
00001	580000	1012	374	39999999	201401	201512	00002	2	00009	99	

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Company Number	Business Unit	FERC Major	Sub Acct		Start Date	Stop Date	Utility		Juris Alloc	UT 02	Juris Alloc
			Beg of Range	End of Range			Alloc Code	UT 01			
00001	589000	1010	392	39219999	201301	201512	00002	2	00004	99	
00001	589000	1012	374	39999999	201405	201512	00002	2	00004	99	
00001	589601	1012	3862	3862	199601	201512	00002	2	00004	99	
00001	589D14	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	597000	1012	374	39999999	201405	201512	00002	2	00004	99	
00001	597D69	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	599000	1012	374	39999999	201407	201512	00002	2	00004	99	
00001	613000	1012	374	39999999	201405	201512	00002	2	00004	99	
00001	639000	1012	374	37799999	199501	201512	00002	2	00004	99	
00001	639000	1012	378	37899999	200305	201512	00002	2	00004	99	
00001	639000	1012	379	379	199601	201512	00002	2	00004	99	
00001	639000	1012	380	38499999	199501	201512	00002	2	00004	99	
00001	639000	1012	386	39999999	199501	201512	00002	2	00004	99	
00001	665000	1012	303	30399999	199709	201512	00002	2	00009	99	
00001	665000	1012	374	39999999	201401	201512	00002	2	00009	99	
00001	714WB	1012	3971	3971	199601	201512	00002	2	00004	99	
00001	729000	1012	374	39999999	201405	201512	00002	2	00004	99	
00001	750000	1012	374	39999999	201405	201512	00002	2	00004	99	
00001	900000		2921	29359999	199501	201512	00002	2	00027	99	
00001	900000	1010	303	30399999	200806	201512	00028	1	00039	2	00040
00001	900000	1010	389	39999999	200001	201512	00028	1	00039	2	00040
00001	900000	1012	303	38899999	201407	201512	00002	2	00040	99	
00001	900000	1012	389	39899999	199509	201512	00002	2	00040	99	
00001	900000	1830	303	303	200001	201512	00028	1	00039	2	00040
00001	900000	1830	3030	3030	200808	201512	00028	1	00039	2	00040
00001	900001	1010	303	30399999	200001	201512	00028	1	00039	2	00040
00001	900001	1010	389	39999999	200001	201512	00028	1	00039	2	00040
00001	900001	1012	303	303	199901	201512	00002	2	00123	99	
00001	900001	1012	3912	3912	199601	201512	00002	2	00040	99	
00001	900001	1012	398	398	199601	201512	00002	2	00040	99	
00001	900002	1010	303	30399999	201301	201512	00028	1	00039	2	00040
00001	900002	1010	389	39899999	201301	201512	00028	1	00039	2	00040
00001	900002	1012	389	39999999	199701	201512	00002	2	00040	99	
00001	900003	1010	390	39099999	200809	201512	00028	1	00039	2	00040
00001	900003	1010	391	39119999	200805	201512	00028	1	00039	2	00040
00001	900003	1010	392	39239999	200805	201512	00028	1	00039	2	00040
00001	900003	1010	398	398	200109	201512	00028	1	00039	2	00040
00001	900004		29200	29200	199509	201512	00002	2	00086	99	
00001	900004		2921	29359999	199501	201512	00002	2	00086	99	
00001	900004	1010	303	30399999	200101	201512	00028	1	00039	2	00040
00001	900004	1010	389	39999999	200001	201512	00028	1	00039	2	00040

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Company Number	Business Unit	FERC Major	Sub Acct		Start Date	Stop Date	Utility		Juris Alloc	UT 02	Juris Alloc
			Beg of Range	End of Range			Alloc Code	UT 01			
00001	900005	1010	303	30399999	200811	201512	00028	1	00039	2	00040
00001	900005	1010	389	39999999	200007	201512	00028	1	00039	2	00040
00001	900006	1010	303	39999999	200102	201512	00028	1	00039	2	00240
00001	900007	1010	389	39899999	200805	201512	00028	1	00039	2	00040
00001	900008	1010	303	303	200707	201512	00028	1	00039	2	00040
00001	900008	1010	389	39899999	200512	201512	00028	1	00039	2	00040
00001	900009	1010	3972	39729999	201111	201512	00028	1	00039	2	00040
00001	900010	1010	389	39899999	201110	201512	00028	1	00039	2	00040
00001	900011	1010	389	39899999	201004	201512	00028	1	00039	2	00040
00001	900011	1012	389	39899999	201009	201512	00002	2	00040	99	
00001	900012	1010	391	39899999	201006	201512	00028	1	00039	2	00040
00001	900012	1012	3922	39229999	201012	201512	00002	2	00040	99	
00001	900013	1010	391	39899999	201006	201512	00028	1	00039	2	00040
00001	900014	1010	303	30399999	201301	201512	00275	1	00085	2	00086
00001	900015	1010	389	39899999	201411	201512	00028	1	00039	2	00040
00001	900016	1010	389	39899999	201412	201512	00028	1	00039	2	00040
00001	BUDGET	1010	389	39999999	200001	201512	00028	1	00039	2	00040
00001	BUDGET	1012	389	39999999	199509	201512	00002	2	00040	99	
00001	13ER40C	1012	374	39999999	201407	201512	00002	2	00009	99	
00001	13SD40C	1012	374	39999999	201405	201512	00002	2	00004	99	
00001	21ER40C	1012	374	39999999	201407	201512	00002	2	00009	99	
00001	367D301	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	386D20C	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	386D201	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	467D20C	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	545D20C	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	556D20C	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	556D30C	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	556D402	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	556D403	1012	3741	39999999	201405	201512	00002	2	00004	99	
00001	589D301	1012	303	303	199601	201512	00002	2	00004	99	
00001	90ALLSD		2880	28809999	199501	201512	00002	2	00149	99	
00001	90ALLSD		2921	29359999	201501	201512	00002	2	00004	99	
00001	90ALLSD		4261000	42649999	201501	201512	00029	1	00004	2	00004
00001	BUDGETS	1010	389	39999999	199509	201512	00016	1	00004	2	00004
00001	BUDGETS	1012	389	39999999	199509	201512	00002	2	00004	99	

Appendix C

Montana Dakota Utilities Co.

Report of Jurisdictional Allocation Codes

Ending Date Greater than: 201312

Juris Code	Description	Jurisdictional		States and Allocation Percents					
		Stop Date							
00002	MONTANA ONLY	201512	MT	100.000000					
00003	NORTH DAKOTA ONLY	201512	ND	100.000000					
00004	SOUTH DAKOTA ONLY	201512	SD	100.000000					
00005	WYOMING ONLY	201512	WY	100.000000					
00006	MINNESOTA- ONLY	201512	MN	100.000000					
00007	NORTH DAKOTA-WAHPETON	201512	NW	100.000000					
00009	EAST RIVER SOUTH DAKOTA ONLY	201512	ER	100.000000					
00010	ROCKY MOUNT REG GAS SALES & TRANSP CUSTOMER COUNT	201412	MT	76.876966	WY	23.123034			
00012	DAK HEARTLAND REG GAS SALES & TRANS CUSTOMER COUNT	201412	ER	8.990058	ND	91.009942			
00015	INTEGRATED SYSTEM 12 MONTH PEAK DEMAND	201402	MT	22.429301	ND	71.575523	SD	5.995176	
00015	INTEGRATED SYSTEM 12 MONTH PEAK DEMAND	201412	MT	22.428695	ND	72.227925	SD	5.343380	
00016	INTEGRATED SYSTEM KWII SALES	201412	MT	27.270911	ND	67.382772	SD	5.346317	
00017	ELECTRIC TRANSMISSION PLANT	201402	MT	18.907712	ND	71.672559	SD	7.797893	WY 1.621836
00017	ELECTRIC TRANSMISSION PLANT	201412	MT	18.908548	ND	71.985730	SD	7.482148	WY 1.623574
00018	INTERCONNECTED SYSTEM TRANSMISSION PLANT	201402	MT	19.219419	ND	72.854133	SD	7.926448	
00018	INTERCONNECTED SYSTEM TRANSMISSION PLANT	201412	MT	19.220609	ND	73.173760	SD	7.605631	
00019	ROCKY MOUNTAIN REGION GAS DISTRIBUTION PLANT	201412	MT	72.148596	WY	27.851404			
00024	O&M EXCLUDING FUEL & PURCHASED POWER	201412	MT	20.236078	ND	64.583746	SD	6.784059	WY 8.396117
00025	O&M EXCLUDING COST OF GAS	201412	ER	3.476403	MN	10.635462	MT	24.228217	ND 38.753888 NW 1.138199
			SD	16.712336	WY	5.055495			
00026	O&M EXCLUDING FUEL & PURCHASED POWER & A&G	201412	MT	20.212911	ND	64.700411	SD	6.750064	WY 8.336614
00027	O&M EXCLUDING COST OF GAS & A&G	201412	ER	3.506503	MN	10.291064	MT	24.117077	ND 39.065037 NW 1.155496
			SD	16.809796	WY	5.055027			
00028	ROCKY MOUNT REG COMPOSITE GAS CUST CNT & DISTR PLT	201412	MT	74.512781	WY	25.487219			
00029	BLACK HILLS REG COMPOSITE GAS CUST CNT & DISTR PLT	201412	SD	99.999999	WY	.000001			
00030	DAK HEARTLAND REG COMP GAS CUST CNT & DIST PLANT	201412	ER	12.658919	ND	87.341081			
00033	ELECTRIC SALES REVENUE	201412	MT	21.657327	ND	62.429417	SD	5.472993	WY 10.440263

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00034	GAS SALES & TRANSPORT REVENUE	201412	ER	2.910563	MN	10.585731	MT	24.436460	ND	38.851526	NW	1.743488
			SD	15.719163	WY	5.753069						
00035	ELECTRIC GROSS PLANT IN SERVICE	201402	MT	19.450358	ND	64.453531	SD	5.627142	WY	10.468969		
00035	ELECTRIC GROSS PLANT IN SERVICE	201412	MT	19.405561	ND	64.802301	SD	5.332973	WY	10.459165		
00036	ELECTRIC NET PLANT IN SERVICE	201402	MT	16.489618	ND	64.688608	SD	4.794366	WY	14.027408		
00036	ELECTRIC NET PLANT IN SERVICE	201412	MT	16.372190	ND	65.123351	SD	4.572793	WY	13.931666		
00037	GAS GROSS PLANT IN SERVICE	201402	MT	24.238490	ND	37.947578	SD	17.472723	WY	6.895168	MN	8.036785
			NW	.988838	ER	4.420418						
00037	GAS GROSS PLANT IN SERVICE	201412	MT	24.080699	ND	38.166459	SD	17.518185	WY	6.886965	MN	7.986485
			NW	.980128	ER	4.381079						
00038	GAS NET PLANT IN SERVICE	201402	MT	22.907449	ND	41.518095	SD	17.377324	WY	7.209229	MN	5.594224
			NW	.781419	ER	4.612260						
00038	GAS NET PLANT IN SERVICE	201412	MT	22.561778	ND	41.957939	SD	17.442306	WY	7.187074	MN	5.510710
			NW	.754132	ER	4.586061						
00039	ELECTRIC PLANT EXCLUDING COMMON GENERAL OFFICE	201402	MT	19.443902	ND	64.467280	SD	5.626698	WY	10.462120		
00039	ELECTRIC PLANT EXCLUDING COMMON GENERAL OFFICE	201412	MT	19.409052	ND	64.821211	SD	5.317154	WY	10.452583		
00040	GAS PLANT EXCLUDING COMMON GENERAL OFFICE	201402	MT	23.925704	ND	37.868704	SD	17.396368	WY	6.884705	MN	8.412729
			NW	1.035290	ER	4.476500						
00040	GAS PLANT EXCLUDING COMMON GENERAL OFFICE	201412	MT	23.753780	ND	38.096156	SD	17.451170	WY	6.879348	MN	8.359702
			NW	1.025782	ER	4.434062						
00041	FAIRVIEW-GLENDIVE TRANSMISSION LINE	201402	MT	37.400445	ND	57.761448	SD	4.838107				
00041	FAIRVIEW-GLENDIVE TRANSMISSION LINE	201412	MT	37.399957	ND	58.287935	SD	4.312108				
00042	BAKER JUNCTION SUB (316-101)	201402	MT	35.615348	ND	59.456707	SD	4.927945				
00042	BAKER JUNCTION SUB (316-101)	201412	MT	35.614851	ND	59.992971	SD	4.392178				
00043	GLENDIVE 57KV SUB (409-101)	201402	MT	82.088460	ND	16.527218	SD	1.384322				
00043	GLENDIVE 57KV SUB (409-101)	201412	MT	82.088320	ND	16.677861	SD	1.233819				
00044	GLENDIVE TURBINE SUB (409-103)	201402	MT	56.632471	ND	40.015800	SD	3.351729				
00044	GLENDIVE TURBINE SUB (409-103)	201412	MT	56.632133	ND	40.380538	SD	2.987329				
00045	LEWIS & CLARK PLANT SUB (586-101)	201402	MT	23.683929	ND	70.417861	SD	5.898210				

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00045	LEWIS & CLARK PLANT SUB (586-101)	201412	MT	23.683333	ND	71.059711	SD	5.256956
00046	MILES CITY TURBINE SUB (504-102)	201402	MT	60.731850	ND	36.233248	SD	3.034902
00046	MILES CITY TURBINE SUB (504-102)	201412	MT	60.731544	ND	36.563509	SD	2.704947
00047	HETTINGER - LEMMON TRANSMISSION LINE (80121)	201402	ND	2.500000	SD	97.500000		
00047	HETTINGER - LEMMON TRANSMISSION LINE (80121)	201412	ND	2.500000	SD	97.500000		
00048	TIOGA - KENMARE LINE (80711)	201402	MT	1.211182	ND	98.465078	SD	.323740
00048	TIOGA - KENMARE LINE (80711)	201412	MT	1.211149	ND	98.500308	SD	.288543
00049	BISMARCK JCT. 39.1 - JCT USBR TIE LINE (80801)	201402	MT	7.476426	ND	90.525184	SD	1.998390
00049	BISMARCK JCT. 39.1 - JCT USBR TIE LINE (80801)	201412	MT	7.476224	ND	90.742651	SD	1.781125
00050	WISHEK - ELLENDALE TRANSMISSION LINE (80411)	201402	ND	96.460000	SD	3.540000		
00050	WISHEK - ELLENDALE TRANSMISSION LINE (80411)	201412	ND	96.460000	SD	3.540000		
00051	BEULAH JUNCTION SUB (324105)	201402	MT	9.059306	ND	88.519212	SD	2.421482
00051	BEULAH JUNCTION SUB (324105)	201412	MT	9.059062	ND	88.782720	SD	2.158218
00052	E. BISMARCK 115KV SUB (327101)	201402	MT	12.670469	ND	83.942814	SD	3.386717
00052	E. BISMARCK 115KV SUB (327101)	201412	MT	12.670127	ND	84.311360	SD	3.018513
00053	ELLENDALE JUNCTION 230/115KV SUB (382103)	201402	MT	18.667301	ND	74.576876	SD	6.755823
00053	ELLENDALE JUNCTION 230/115KV SUB (382103)	201412	MT	18.666797	ND	75.119852	SD	6.213351
00054	HETTINGER 115/46/69KV SUB (432102)	201402	MT	17.945100	ND	76.519716	SD	5.535184
00054	HETTINGER 115/46/69KV SUB (432102)	201412	MT	17.944616	ND	77.041685	SD	5.013699
00055	HESKETT STATION SUB (498101)	201402	MT	14.187743	ND	82.019984	SD	3.792273
00055	HESKETT STATION SUB (498101)	201412	MT	14.187361	ND	82.432663	SD	3.379976
00056	WILLISTON PLANT 57KV SUB (642101)	201402	MT	19.770194	ND	74.945388	SD	5.284418
00056	WILLISTON PLANT 57KV SUB (642101)	201412	MT	19.769661	ND	75.520443	SD	4.709896
00057	WISHEK 230/115/41.6KV SUB (644103 & 644104)	201402	MT	15.335585	ND	80.565333	SD	4.099082
00057	WISHEK 230/115/41.6KV SUB (644103 & 644104)	201412	MT	15.335172	ND	81.011399	SD	3.653429
00058	MONTANA ELECTRIC TRANSMISSION AD VALOREM TAXES	201402	MT	63.173446	ND	33.986682	SD	2.839872
00058	MONTANA ELECTRIC TRANSMISSION AD VALOREM TAXES	201412	MT	63.173164	ND	34.295712	SD	2.531124

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00059	N D ELECTRIC TRANSMISSION AD VALOREM TAXES	201402	MT	10.807543	ND	85.960749	SD	3.231708		
00059	N D ELECTRIC TRANSMISSION AD VALOREM TAXES	201412	MT	10.807252	ND	86.275110	SD	2.917638		
00060	S D ELECTRIC TRANSMISSION AD VALOREM TAXES	201402	MT	5.125122	ND	16.355083	SD	78.519795		
00060	S D ELECTRIC TRANSMISSION AD VALOREM TAXES	201412	MT	5.124986	ND	16.504158	SD	78.370856		
00061	MONTANA ELECTRIC GENERAL AD VALOREM TAXES	201402	MT	91.193034	ND	8.126431	SD	.680535		
00061	MONTANA ELECTRIC GENERAL AD VALOREM TAXES	201412	MT	91.192913	ND	8.200546	SD	.606541		
00062	N D ELECTRIC GENERAL AD VALOREM TAXES	201402	MT	10.823973	ND	84.031445	SD	2.925339	WY	2.219243
00062	N D ELECTRIC GENERAL AD VALOREM TAXES	201412	MT	10.823805	ND	84.223230	SD	2.733722	WY	2.219243
00064	S D GAS GENERAL AD VALOREM TAXES	201412	ER	8.985647	SD	91.014353				
00066	N D COMMON ELECTRIC AD VALOREM TAXES	201412	MT	16.629660	ND	70.179721	SD	5.352188	WY	7.838431
00068	N D COMMON GAS AD VALOREM TAXES	201412	MN	6.644489	MT	24.023881	ND	43.366391	NW	.754341
			WY	5.937907					SD	19.272991
00076	INTERCONNECTED PLANT EXCLUDING GENERAL & COMMON	201402	MT	21.693318	ND	72.013926	SD	6.292756		
00076	INTERCONNECTED PLANT EXCLUDING GENERAL & COMMON	201412	MT	21.666691	ND	72.398467	SD	5.934842		
00084	TRANSPORTATION GAS AGENCY REVENUE	201412	ND	100.000000						
00085	TOTAL COMPANY ELECTRIC CUSTOMER COUNT	201412	MT	18.805760	ND	63.530023	SD	6.348252	WY	11.315965
00086	TOTAL COMPANY GAS SALES & TRANSP CUSTOMER COUNT	201412	ER	2.968349	MT	31.465278	ND	39.631149	SD	18.970274
00087	TOTAL COMPANY GAS SALES CUSTOMER COUNT	201412	ER	2.722759	MN	7.563931	MT	28.849501	ND	36.324453
			SD	17.389355	WY	6.384069			NW	.765932
00088	TOTAL COMPANY GAS TRANSPORTATION CUSTOMER COUNT	201412	MT	22.151899	ND	49.367089	SD	20.253164	WY	8.227848
00089	O&M EXCLUDING COST OF GAS W/O GP	201412	ER	3.940323	MT	27.461433	ND	43.925531	SD	18.942570
									WY	5.730143
00102	DAKOTA HEARTLAND REGION ELECTRIC CUSTOMER COUNT	201412	ND	86.375079	SD	13.624921				
00105	BADLANDS REGION ELECTRIC CUSTOMER COUNT	201412	MT	38.749293	ND	59.536299	SD	1.714408		
00114	ELECTRIC METERS	201412	MT	18.624158	ND	63.123284	SD	6.547555	WY	11.705003
00115	GAS SALES & TRANSP METERS	201412	ER	2.983114	MT	31.449410	ND	39.661667	SD	18.935551
									WY	6.970258
00116	AVERAGE ELECTRIC RATE BASE - INCLUDING ADJUSTMENTS	201401	MT	17.321351	ND	67.124230	SD	4.555402	WY	10.999017
00116	AVERAGE ELECTRIC RATE BASE - INCLUDING ADJUSTMENTS	201402	MT	17.041569	ND	67.253911	SD	4.700384	WY	11.004136

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00116	AVERAGE ELECTRIC RATE BASE - INCLUDING ADJUSTMENTS	201403	MT	17.060876	ND	67.390095	SD	4.644457	WY	10.904572		
00116	AVERAGE ELECTRIC RATE BASE - INCLUDING ADJUSTMENTS	201404	MT	17.044254	ND	67.721772	SD	4.381691	WY	10.852283		
00116	AVERAGE ELECTRIC RATE BASE - INCLUDING ADJUSTMENTS	201405	MT	16.979579	ND	67.925458	SD	4.350151	WY	10.744812		
00117	AVERAGE GAS RATE BASE - INCLUDING ADJUSTMENTS	201401	ER	4.203555	MN	9.196447	MT	20.690171	ND	41.297646	NW	.788180
			SD	16.762729	WY	7.061272						
00117	AVERAGE GAS RATE BASE - INCLUDING ADJUSTMENTS	201402	ER	4.299826	MN	9.302810	MT	20.623974	ND	40.888907	NW	.797351
			SD	16.974811	WY	7.112321						
00117	AVERAGE GAS RATE BASE - INCLUDING ADJUSTMENTS	201403	ER	4.806875	MN	10.347138	MT	19.333661	ND	40.765660	NW	.897815
			SD	16.576157	WY	7.272694						
00117	AVERAGE GAS RATE BASE - INCLUDING ADJUSTMENTS	201404	ER	4.860472	MN	10.283077	MT	19.121198	ND	40.911619	NW	.916951
			SD	16.546999	WY	7.359684						
00117	AVERAGE GAS RATE BASE - INCLUDING ADJUSTMENTS	201405	ER	4.612718	MN	10.138929	MT	19.251536	ND	40.865694	NW	.907711
			SD	16.796168	WY	7.427244						
00118	ELECTRIC DISTRIBUTION PLANT	201402	MT	17.390536	ND	62.762925	SD	5.003350	WY	14.843189		
00118	ELECTRIC DISTRIBUTION PLANT	201412	MT	17.323182	ND	62.897699	SD	4.980536	WY	14.798583		
00119	GAS DISTRIBUTION PLANT	201402	MT	23.668696	ND	38.860541	SD	16.876561	WY	7.111648	MN	7.677409
			NW	1.005881	ER	4.799264						
00119	GAS DISTRIBUTION PLANT	201412	MT	23.600742	ND	39.116859	SD	16.807105	WY	7.082228	MN	7.632327
			NW	1.000779	ER	4.759960						
00122	ELECTRIC PLANT EXCLUDING PRODUCTION & ACQ ADJ	201402	MT	18.295042	ND	66.026699	SD	6.016870	WY	9.661389		
00122	ELECTRIC PLANT EXCLUDING PRODUCTION & ACQ ADJ	201412	MT	18.214508	ND	66.242031	SD	5.896617	WY	9.646844		
00123	TOTAL COMPANY GAS SALES VOLUMES	201412	MN	10.207080	MT	24.664109	ND	40.038001	NW	1.943844	SD	17.037961
			WY	6.109005								
00124	TOTAL CO NORM. GAS SALES VOLS EXCL. GPNG	201412	MT	28.075547	ND	45.575894	SD	19.394580	WY	6.953978	ER	.000001
00133	DAKOTA HEARTLAND REGION GAS DISTRIBUTION PLANT	201412	ER	16.327780	ND	83.672220						
00135	SOUTH DAKOTA GAS NET PLANT	201402	SD	79.025253	ER	20.974747						
00135	SOUTH DAKOTA GAS NET PLANT	201412	SD	79.181113	ER	20.818887						
00137	SOUTH DAKOTA GAS SALES & TRANSP. CUSTOMER COUNT	201412	ER	13.529048	SD	86.470952						
00138	MDDQ	201412	MT	29.697121	ND	45.316466	SD	19.407856	WY	5.578557		

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00147	SD O&M EXCLUDING COST OF GAS & A&G	201412	ER	17.259557	SD	82.740443				
00149	SD GAS DISTRIBUTION PLANT	201402	SD	77.858910	ER	22.141090				
00149	SD GAS DISTRIBUTION PLANT	201412	SD	77.929497	ER	22.070503				
00150	BADLANDS REGION GAS SALES & TRANSP CUSTOMER COUNT	201412	MT	46.470843	ND	53.529157				
00151	BADLANDS REGION GAS DISTRIBUTION PLANT	201412	MT	27.191091	ND	72.808909				
00152	BADLANDS REGION COMPOSITE GAS CUST. CNT & DIST PLA	201412	MT	36.830967	ND	63.169033				
00153	BADLANDS REGION ELECTRIC DISTRIBUTION PLANT	201412	MT	34.328081	ND	64.756908	SD	.915011		
00154	BADLANDS REG. COMPOSITE ELECT. CUST CNT & DIST PL	201412	MT	36.538687	ND	62.146603	SD	1.314710		
00155	MOBRIDGE DISTRICT ELECTRIC DISTRIBUTION PLANT	201412	ND	42.327375	SD	57.672625				
00156	MOBRIDGE DISTRICT ELECTRIC CUSTOMER COUNT	201412	ND	39.841451	SD	60.158549				
00157	MOBRIDGE DIST. COMPOSITE ELECT. CUST CNT & DIST PL	201412	ND	41.084413	SD	58.915587				
00158	MOBRIDGE DISTRICT GAS DISTRIBUTION PLANT	201412	ER	94.352107	ND	5.647893				
00159	MOBRIDGE DISTRICT GAS SALES & TRANS. CUSTOMER CNT	201412	ER	94.854309	ND	5.145691				
00160	MOBRIDGE DIST. COMPOSITE GAS CUST CNT & DIST PLANT	201412	ER	94.603208	ND	5.396792				
00161	DICKINSON DISTRICT ELECTRIC DISTRIBUTION PLANT	201412	ND	96.374735	SD	3.625265				
00162	DICKINSON DISTRICT ELECTRIC CUSTOMER COUNT	201412	ND	94.141319	SD	5.858681				
00163	DICKINSON DIST COMPOSITE ELECT. CUST CNT & DIST PL	201412	ND	95.258027	SD	4.741973				
00164	DAKOTA HEARTLAND REG. ELECTRIC DISTRIBUTION PLANT	201412	ND	88.031831	SD	11.968169				
00165	DAK. HEARTLAND REG COMP ELEC CUST CNT & DIST PLANT	201412	ND	87.203455	SD	12.796545				
00183	SOUTH DAKOTA GAS COMMON PROPERTY TAXES	201412	SD	96.499556	ND	3.500444				
00192	RETIRED POWER GENERATION PLANTS	201512	MT	28.676068	ND	64.444339	SD	6.879593		
00220	ELECTRIC COMMON PLANT ALLOCATION	201402	MT	19.104274	ND	65.519669	SD	4.683877	WY	10.692180
00220	ELECTRIC COMMON PLANT ALLOCATION	201412	MT	18.804406	ND	65.604430	SD	4.846267	WY	10.744897
00221	GAS COMMON PLANT ALLOCATION	201402	MT	34.702049	ND	37.785123	SD	13.455777	WY	7.004432
			NW	.396098	ER	3.425765			MN	3.230756
00221	GAS COMMON PLANT ALLOCATION	201412	MT	34.397171	ND	37.967286	SD	13.398093	WY	7.204081
			NW	.391140	ER	3.463830			MN	3.178399

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00222	ELCECTRIC TRANS, DIST & GENERAL PLANT	201402	MT	18.206385	ND	66.082248	SD	6.162908	WY	9.548459	
00222	ELCECTRIC TRANS, DIST & GENERAL PLANT	201412	MT	18.150086	ND	66.311663	SD	6.011325	WY	9.526926	
00223	GAS DISTRIBUTION & GENERAL PLANT	201402	MT	25.193548	ND	42.114239	SD	20.008601	WY	7.625093	ER 5.058519
00223	GAS DISTRIBUTION & GENERAL PLANT	201412	MT	25.037568	ND	42.331490	SD	20.055519	WY	7.577706	ER 4.997717
00226	GREAT PLAINS SALES CUSTOMERS	201412	MN	90.833654	NW	9.166346					
00227	GREAT PLAINS SALES & TRANSPORTATION CUSTOMERS	201412	MN	90.804991	NW	9.195009					
00228	GREAT PLAINS DISTRIBUTION PLANT	201402	MN	88.415898	NW	11.584102					
00228	GREAT PLAINS DISTRIBUTION PLANT	201412	MN	88.407657	NW	11.592343					
00229	GREAT PLAINS PLANT EXCLUDING G.O. FERGUS FALLS	201402	MN	89.041992	NW	10.958008					
00229	GREAT PLAINS PLANT EXCLUDING G.O. FERGUS FALLS	201412	MN	89.071961	NW	10.928039					
00230	GREAT PLAINS COMPOSITE DIST. PLANT & CUSTOMERS	201412	MN	89.609022	NW	10.390978					
00231	GREAT PLAINS O&M EXCLUDING COG & A&G	201412	MN	89.905295	NW	10.094705					
00232	GREAT PLAINS SALES & TRANSPORTATION REVENUE	201412	MN	85.858895	NW	14.141105					
00233	GREAT PLAINS SALES VOLUMES	201412	MN	84.002502	NW	15.997498					
00234	GREAT PLAINS GROSS PLANT IN SERVICE	201402	MN	89.044102	NW	10.955898					
00234	GREAT PLAINS GROSS PLANT IN SERVICE	201412	MN	89.069136	NW	10.930864					
00235	GREAT PLAINS NET PLANT IN SERVICE	201402	MN	87.743675	NW	12.256325					
00235	GREAT PLAINS NET PLANT IN SERVICE	201412	MN	87.962467	NW	12.037533					
00236	FERGUS FALLS DISTRICT SALES & TRANSPORT CUSTOMERS	201412	MN	81.491356	NW	18.508644					
00237	GREAT PLAINS FERGUS FALLS DIST DISTRIBUTION PLANT	201412	MN	75.994403	NW	24.005597					
00238	GREAT PLAINS FERGUS FALLS COMPOSITE	201412	MN	78.742879	NW	21.257121					
00239	GREAT PLAINS NORTH 5 PEAK DAY	201412	MN	75.984146	NW	24.015854					
00240	GAS PLANT EXCL COMMON GENERAL OFF & GP (900002,900	201402	MT	26.422066	ND	41.819852	SD	19.211471	WY	7.603042	ER 4.943569
00240	GAS PLANT EXCL COMMON GENERAL OFF & GP (900002,900	201412	MT	26.214100	ND	42.042001	SD	19.258692	WY	7.591883	ER 4.893324
00241	GREAT PLAINS SALES & TRANSP METERS	201412	MN	90.805383	NW	9.194617					
00242	GPNG MINNESOTA GENERAL PLANT-FOR PROPERTY TAXES	201412	MN	96.299183	NW	3.700817					
00250	ELECTRIC COMMON ALLOCATION STATE INCOME TAX 2820	201412	MT	22.981563	ND	77.018437					

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Juris Code	Description	Jurisdictional	States and Allocation Percents							
		Stop Date								
00251	GAS COMMON ALLOCATION STATE INCOME TAX 2820	201412	MN	4.399725	MT	47.327680	ND	47.767640	NW	.504955
00252	ELECT TRANS,DIST,GEN FOR STATE INCOME TAX 2820	201412	MT	21.765669	ND	78.234331				
00253	GAS DIST & GEN ALLOC STATE INCOME TAX 2820	201412	MT	37.630406	ND	62.369594				
00255	INTEG SYS 12 MNTH PEAK DEMND STATE INCOME TAX 2820	201412	MT	23.859734	ND	76.140266				
00260	ROCKY MOUNTAIN OFFICE - GAS	201412	MT	98.295116	WY	1.704884				
00261	NW BAKER (CABIN CREEK SUBSTATION) - INTEGRATED	201402	MT	76.660450	ND	21.535715	SD	1.803835		
00261	NW BAKER (CABIN CREEK SUBSTATION) - INTEGRATED	201412	MT	76.660268	ND	21.732010	SD	1.607722		
00264	BAKER -LITTLE BEAVER 57KV LINE (TL087-1)	201402	MT	68.273584	ND	29.274389	SD	2.452027		
00264	BAKER -LITTLE BEAVER 57KV LINE (TL087-1)	201412	MT	68.273336	ND	29.541221	SD	2.185443		
00266	GLEN ULLIN 46KV SWITCHING STATION (411TS2)	201402	MT	3.031611	ND	96.158063	SD	.810326		
00266	GLEN ULLIN 46KV SWITCHING STATION (411TS2)	201412	MT	3.031530	ND	96.246243	SD	.722227		
00267	HESKETT -GLEN ULLIN 41.6KV (TL405-1)	201402	MT	2.826092	ND	96.418516	SD	.755392		
00267	HESKETT -GLEN ULLIN 41.6KV (TL405-1)	201412	MT	2.826015	ND	96.500719	SD	.673266		
00268	GLEN ULLIN - DICKINSON 41.6KV (TL407-1)	201402	MT	2.826092	ND	96.418516	SD	.755392		
00268	GLEN ULLIN - DICKINSON 41.6KV (TL407-1)	201412	MT	2.826015	ND	96.500719	SD	.673266		
00269	GLEN ULLIN - ELGIN 41.6KV (TL409-1)	201402	MT	3.297107	ND	95.821602	SD	.881291		
00269	GLEN ULLIN - ELGIN 41.6KV (TL409-1)	201412	MT	3.297018	ND	95.917505	SD	.785477		
00270	ELGIN-DEVAUL 69KV (TL046-1)	201402	MT	1.256041	ND	98.408229	SD	.335730		
00270	ELGIN-DEVAUL 69KV (TL046-1)	201412	MT	1.256007	ND	98.444764	SD	.299229		
00271	INTEGRATED PEAK AND ENERGY	201402	MT	26.302589	ND	68.221322	SD	5.476089		
00271	INTEGRATED PEAK AND ENERGY	201412	MT	26.302468	ND	68.351802	SD	5.345730		
00272	CEDAR HILLS SUB (858TS1)	201402	MT	11.498627	ND	85.427880	SD	3.073493		
00272	CEDAR HILLS SUB (858TS1)	201412	MT	11.498317	ND	85.762340	SD	2.739343		
00273	ND & SD KWH Sales	201512	ND	91.644616	SD	8.355384				
00274	GPNG North District Design Day	201512	MN	80.711663	NW	19.288337				
00275	MANDAN 230 KV JUNCTION (498TS2)	201402	MT	10.463807	ND	86.739300	SD	2.796893		
00275	MANDAN 230 KV JUNCTION (498TS2)	201412	MT	10.463525	ND	87.043660	SD	2.492815		

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Juris Code	Description	Jurisdictional										
		Stop Date	States and Allocation Percents									
00276	S&R allocable costs based on Revenues	201412	MT	5.834100	ND	25.036000	SD	2.215900	ER	.602100	WY	1.452900
			MN	59.342500	NW	5.516500						

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Juris Code	Description	Jurisdictional		Utilities and Allocation Percents		
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00001	ELECTRIC ONLY	201512	1	100.000000		
00002	NATURAL GAS ONLY	201512	2	100.000000		
00011	MONTANA TRANSMISSION & DISTRIBUTION PLANT	201412	1	52.523618	2	47.476382
00012	NORTH DAKOTA TRANSMISSION & DISTRIBUTION PLANT	201412	1	71.291723	2	28.708277
00013	WYOMING TRANSMISSION & DISTRIBUTION PLANT	201412	1	66.435083	2	33.564917
00014	MOBRIDGE DISTRICT CUSTOMER SPLIT	201412	1	60.353162	2	39.646838
00015	STATE OF NORTH DAKOTA CUSTOMER SPLIT	201412	1	45.593962	2	54.406038
00016	SOUTH DAKOTA TRANSMISSION & DISTRIBUTION PLANT	201412	1	64.286253	2	35.713747
00017	ROCKY MOUNTAIN REGION TRANS. & DIST. PLANT	201412	1	.000001	2	99.999999
00018	TRANSMISSION & DISTRIBUTION PL. - TOTAL UTILITY	201412	1	72.210389	2	27.789611
00024	GROSS PLANT IN SERVICE	201412	1	72.210389	2	27.789611
00025	NET PLANT IN SERVICE (INCLUDING CWIP) - 12/31/95	201412	1	76.545704	2	23.454296
00026	COMMON PLANT	201412	1	51.479355	2	48.520645
00027	NUMBER OF EMPLOYEES	201412	1	41.600000	2	58.400000
00028	CORPORATE OVERHEAD	201412	1	56.600000	2	43.400000
00029	CORPORATE OVERHEAD (ELECTRIC AND GAS ONLY)	201412	1	56.600000	2	43.400000
00063	ROCKY MOUNTAIN REGION, WY CUSTOMERS	201412	1	46.045121	2	53.954879
00064	DAKOTA HEARTLAND REGION CUSTOMER SPLIT (ND & SD)	201412	1	38.834100	2	61.165900
00065	BADLANDS REGION CUSTOMER SPLIT - (MT, ND, & SD)	201412	1	58.634110	2	41.365890
00066	BADLANDS REGION, MT CUSTOMERS	201412	1	54.168983	2	45.831017
00068	WOLF POINT DISTRICT CUSTOMER SPLIT - MT	201412	1	50.418223	2	49.581777
00069	WILLISTON DISTRICT CUSTOMER SPLIT - ND	201412	1	64.464756	2	35.535244
00086	BISMARCK DISTRICT CUSTOMERS	201412	1	51.869872	2	48.130128
00087	DAKOTA HEARTLAND REGION CUSTOMER SPLIT -SD	201412	1	49.037373	2	50.962627
00088	BADLANDS REGION, ND CUSTOMERS	201412	1	61.187954	2	38.812046
00100	AVERAGE RATE BASE - CHANGES MONTHLY	201401	1	75.776475	2	24.223525

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Juris Code	Description	Jurisdictional		Utilities and Allocation Percents		
		Stop Date				
00100	AVERAGE RATE BASE - CHANGES MONTHLY	201402	1	76.253645	2	23.746355
00100	AVERAGE RATE BASE - CHANGES MONTHLY	201403	1	78.454615	2	21.545385
00100	AVERAGE RATE BASE - CHANGES MONTHLY	201404	1	78.804998	2	21.195002
00100	AVERAGE RATE BASE - CHANGES MONTHLY	201405	1	78.806712	2	21.193288
00179	MONTANA COMMON PROPERTY TAX	201412	1	22.546495	2	77.453505
00180	NORTH DAKOTA COMMON PROPERTY TAX	201412	1	63.011327	2	36.988673
00183	SOUTH DAKOTA COMMON PROPERTY TAXES	201412	1	64.286624	2	35.713376
00184	WYOMING COMMON PROPERTY TAX	201412	1	66.435096	2	33.564904
00185	CORPORATE OVERHEAD	201412	1	56.600000	2	43.400000
00186	NUMBER OF EMPLOYEES (INCLUDING MERCHANDISE)	201412	1	41.600000	2	58.400000
00190	ROCKY MOUNTAIN REGION CUSTOMER COUNT (MT & WY)	201412	1	16.425693	2	83.574307
00204	MT TRANSMISSION & DISTR. PL. EXCLUDING BILLINGS	201412	1	83.107604	2	16.892396
00275	COMPANY TOTAL SALES & TRANSPORTATION CUSTOMERS	201412	1	32.398078	2	67.601922
00276	ROCKY MOUNTAIN OFFICE - COMMON PLANT	201412	1	.000001	2	99.999999