

**MONTANA - DAKOTA UTILITIES CO.**  
**NET TAXABLE INCOME (LOSS) FOR EACH COMPANY**  
**INCLUDED IN MDU RESOURCES GROUP, INC.'S 2013**  
**CONSOLIDATED FEDERAL INCOME TAX RETURN**

<u>Company</u>	<u>Taxable Income(Loss)</u>	<u>Excess Tax Depreciation</u>	<u>Taxable Income (Loss) after Elimination</u>	<u>System Tax Liability</u>
Alaska Basic Industries, Inc.	\$0	\$0	\$0	\$0
Ames Sand & Gravel, Inc.	598,863	(186,793)	412,070	209,602
Anchorage Sand & Gravel Company, Inc.	4,489,010	1,514,119	6,003,129	1,571,154
Baldwin Contracting Company, Inc.	2,167,807	(404,640)	1,763,167	758,732
Bell Electrical Contractors, Inc.	(444,153)	(4,918)	(449,071)	(155,454)
WBI Energy Midstream, LLC	(24,917,292)	14,414,444	(10,502,848)	(8,721,052)
Bombard Electric, LLC	692,236	5,470	697,706	242,283
Bombard Mechanical, LLC	1,607,029	72,136	1,679,165	562,460
Capital Electric Construction Company	472,584	(29,245)	443,339	165,404
Capital Electric Line Builders	7,418,633	71,097	7,489,730	2,596,522
Cascade Natural Gas Corp.	(16,023,093)	11,782,699	(4,240,394)	(5,608,083)
Centennial Energy Holdings, Inc.	(289,910)	0	(289,910)	(101,469)
Centennial Energy Resources International, Inc.	434,763	0	434,763	152,167
CGC Resources, Inc.	0	0	0	0
Concrete, Inc.	1,346,747	(782,286)	564,461	471,361
Connolly-Pacific Co.	677,479	(923,158)	(245,679)	237,118
Continental Line Builders, Inc.	(2,765)	0	(2,765)	(968)
Coordinating and Planning Services, Inc.	(616)	0	(616)	(216)
Desert Fire Holdings, Inc.	(2,013,182)	(74,729)	(2,087,911)	(704,614)
Desert Fire Protection, Inc.	314,764	0	314,764	110,167
DSS Company	5,628,363	(1,020,129)	4,608,234	1,969,927
E.S.I. Inc.	2,242,953	10,383	2,253,336	785,034
Fairbanks Materials, Inc.	678,936	(153,743)	525,193	237,628
Fidelity E & P Company	(108,377,863)	(2,510,553)	(110,888,416)	(37,932,252)
Fidelity Oil Company	23,952,963	(9,729,468)	14,223,495	8,383,537
Frebco, Inc.	(46,071)	0	(46,071)	(16,125)
Futuresource Capital Corp.	1,278,130	(565,100)	713,030	447,346
Granite City Ready Mix, Inc.	599,577	(189,655)	409,922	209,852
Hamlin Electric Company	(1,481,258)	(93,514)	(1,574,772)	(518,440)
Harp Engineering, Inc	(133)	0	(133)	(47)
ILB Hawaii, Inc.	(362)	0	(362)	(127)
Intermountain Gas Company	9,246,666	11,200,993	20,447,659	3,236,333
International Line Builders, Inc.	8,445,870	605,049	9,050,919	2,956,055
Jebro	14,996,026	(1,199,156)	13,796,870	5,248,609
JTL Group, Inc. - Montana	7,555,139	(551,354)	7,003,785	2,644,299
JTL Group, Inc. - Wyoming	(414,544)	(328,395)	(742,939)	(145,090)
Kent's Oil Service	6,705,633	(86,119)	6,619,514	2,346,972
Knife River Corporation	(3,078,176)	(1,658,459)	(4,736,635)	(1,077,362)
Knife River Corporation - North Central	19,322,964	(1,915,435)	17,407,529	6,763,037
Knife River Corporation - Northwest	28,469,135	(6,490,684)	21,978,451	9,964,197
Knife River Corporation - South	13,039,532	(3,973,671)	9,065,861	4,563,836
Knife River Dakota, Inc.	10,476,895	0	10,476,895	3,666,913
Knife River Hawaii, Inc.	10,475,154	0	10,475,154	3,666,304
Knife River Marine, Inc.	254,320	(42,387)	211,933	89,012
KRC Holdings, Inc.	(27,591,312)	(44,593)	(27,635,905)	(9,656,959)

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Lone Mountain Excavations & Utilities, LLC	(416,510)	(100,950)	(517,460)	(145,779)
Loy Clark Pipeline Co.	1,790,435	(52,170)	1,738,265	626,652
LTM, Incorporated	1,104,047	(1,785,581)	(681,534)	386,416
MDU Construction Services Group, Inc.	(14,441,285)	26,008	(14,415,277)	(5,054,450)
MDU Industrial Services, Inc.	0	0	0	0
MDU Resources Group, Inc.	(41,931,003)	63,924,353	21,993,350	(14,675,851)
Midland Technical Crafts, Inc.	(195,048)	0	(195,048)	(68,267)
Northstar Materials, Inc.	3,559,763	223,653	3,783,416	1,245,917
Oregon Electric Construction, Inc.	30,739,002	16,923	30,755,925	10,758,651
Pouk & Steinle, Inc.	145,117	0	145,117	50,791
Prairielands Energy Marketing, Inc.	44,940	3,062	48,002	15,729
Rocky Mountain Contractors	6,181,065	128,733	6,309,798	2,163,373
The Wagner-Smith Company	142,074	(8,083)	133,991	49,726
USI Industrial Services, Inc.	3,725,534	(2,754)	3,722,780	1,303,937
Wagner Industrial Electric, Inc.	3,665,061	32,216	3,697,277	1,282,771
Wagner-Smith Equipment Co.	34,898,260	6,024,014	40,922,274	12,214,391
Wagner-Smith Pumps & Systems, Inc.	1,278	0	1,278	447
Warner Enterprises, Inc.	757,795	98,886	856,681	265,228
WBI Energy Services, Inc.	0	0	0	0
WBI Holdings, Inc.	(67)	0	(67)	(23)
WBI Energy, Inc.	(12,329,679)	0	(12,329,679)	(4,315,388)
West Hawaii Concrete	763,467	(778,465)	(14,998)	267,213
WBI Energy Transmission, Inc.	11,900,412	5,500,527	17,400,939	4,165,144
Nevada Solar Solutions	1,250,392	(609,503)	640,889	437,637
MDU United Construction Solutions, Inc.	0	0	0	0
Intersource Insurance Company	5,189,845	0	5,189,845	1,816,446
MDU Resources Group, Inc. and Includible Subsidiaries	<u>\$35,452,336</u>	<u>\$79,359,075</u>	<u>\$114,811,411</u>	<u>\$12,408,318</u>