

**MONTANA-DAKOTA UTILITIES CO.
 TAXES OTHER THAN INCOME
 GAS UTILITY - SOUTH DAKOTA
 TWELVE MONTHS ENDED DECEMBER 31, 2014**

<u>Type of Tax</u>	<u>Per Books</u>	<u>Pro Forma Adjustments</u>	<u>Pro Forma</u>	<u>Adjustment No.</u>
Ad Valorem				
Distribution	\$542,801	\$17,589	\$560,390	
General	82,466	6,659	89,125	
Common	41,077	1,179	42,256	
Intangible	596	13	609	
Total Ad Valorem Taxes	<u>\$666,940</u>	<u>\$25,440</u>	<u>\$692,380</u>	22
O&M Related Taxes - Other				
Payroll Taxes	\$373,493	\$16,878	\$390,371	23
Delaware Franchise	15,776		15,776	
Total O&M Related Taxes	<u>\$389,269</u>	<u>\$16,878</u>	<u>\$406,147</u>	
Revenue Taxes				
South Dakota	\$71,442	(\$1,380)	\$70,062	24
Other				
Highway Use Tax	\$341		\$341	
Secretary of State	194		194	
Total Other	<u>\$535</u>	<u>\$0</u>	<u>\$535</u>	
Total Taxes Other Than Income	<u><u>\$1,128,186</u></u>	<u><u>\$40,938</u></u>	<u><u>\$1,169,124</u></u>	