

**MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY -
SOUTH DAKOTA
EMBEDDED CLASS COST OF SERVICE STUDY
ALLOCATION FACTOR REPORT
TWELVE MONTHS ENDED DECEMBER 31, 2022**

		Total	Residential		
		South Dakota	Demand	Energy	Customer
1	Dk Throughput	8,871,554 100.000000%	0 0.000000%	3,803,810 42.876479%	0 0.000000%
2	Peak Day Design	87,174 100.000000%	46,317 53.131668%	0 0.000000%	0 0.000000%
3	Dk Sales	7,422,420 100.000000%	0 0.000000%	3,803,810 51.247571%	0 0.000000%
5	Peak Day Design @ Distribution	86,484 100.000000%	46,317 53.555571%	0 0.000000%	0 0.000000%
8	Average Customers	64,894 100.000000%	0 0.000000%	0 0.000000%	57,300 88.297839%
9	Average Customers @ Distribution	64,889 100.000000%	0 0.000000%	0 0.000000%	57,300 88.304643%
10	Total Weighted Customers	75,662 100.000000%	0 0.000000%	0 0.000000%	57,300 75.731543%
11	Average Res. & Firm General Cust.	64,856 100.000000%	0 0.000000%	0 0.000000%	57,300 88.349574%
12	Weighted Customers @ Distribution	75,448 100.000000%	0 0.000000%	0 0.000000%	57,300 75.946348%
13	Distribution Mains	56,724,156 100.000002%	21,948,475 38.693349%	0 0.000000%	13,900,509 24.505449%
15	Distribution Plant	113,247,887 100.000000%	23,959,599 21.156774%	0 0.000000%	56,211,576 49.635871%
16	Meters & Regulators	23,082,484 100.000000%	0 0.000000%	0 0.000000%	17,463,508 75.656970%
17	Structures & Improvements	375,234 100.000000%	148,051 39.455645%	0 0.000000%	86,941 23.169809%

**MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY -
SOUTH DAKOTA
EMBEDDED CLASS COST OF SERVICE STUDY
ALLOCATION FACTOR REPORT
TWELVE MONTHS ENDED DECEMBER 31, 2022**

	Total South Dakota	Residential		
		Demand	Energy	Customer
18 Meas. & Reg. Sta. Eqpt.- General	1,459,139 100.000000%	760,268 52.103878%	0 0.000000%	0 0.000000%
19 Meas. & Reg. Sta. Eqpt.- City Gate	1,810,870 100.000000%	962,145 53.131644%	0 0.000000%	0 0.000000%
20 Service Regulators	2,948,353 100.000000%	0 0.000000%	0 0.000000%	2,215,620 75.147718%
21 Ind. Meas. & Reg. Sta. Eqpt.	110,213 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%
22 Mains & Services	86,089,347 100.000000%	21,948,475 25.494995%	0 0.000000%	38,610,843 44.849735%
23 Pro Forma Distribution Plant	121,998,060 100.000000%	26,439,991 21.672468%	0 0.000000%	59,542,456 48.806069%
24 Net Gas Plant in Service	68,187,826 100.000000%	15,327,106 22.477775%	0 0.000000%	32,119,315 47.104179%
25 Total Gas Plant in Service	142,366,530 100.000000%	29,020,895 20.384633%	0 0.000000%	72,673,676 51.046884%
26 Pro Forma Operating Revenue	66,455,112 100.000000%	8,478,920 12.758868%	22,894,905 34.451683%	6,274,350 9.441486%
27 All Other Dist. Operation Exp.	1,952,038 100.000000%	375,075 19.214534%	3,171 0.162446%	992,369 50.837587%
28 All Other Dist. Maintenance Exp.	883,414 100.000000%	136,717 15.475983%	0 0.000000%	450,120 50.952328%
29 Distribution O&M	5,609,128 100.000000%	1,021,758 18.215987%	3,171 0.056533%	2,857,406 50.942072%

**MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY -
SOUTH DAKOTA
EMBEDDED CLASS COST OF SERVICE STUDY
ALLOCATION FACTOR REPORT
TWELVE MONTHS ENDED DECEMBER 31, 2022**

		Total	Residential		
		South Dakota	Demand	Energy	Customer
30	O&M Excl. Cost of Gas and A&G	7,546,063 100.000000%	1,021,758 13.540279%	59,839 0.792983%	4,457,396 59.069162%
31	O&M Excl. Cost of Gas	12,592,175 100.000000%	1,705,016 13.540282%	99,854 0.792985%	7,438,091 59.069151%
33	Cost of Gas	46,787,331 100.000000%	8,478,920 18.122256%	15,911,110 34.007304%	0 0.000000%
35	Taxable Income	2,015,450 100.000000%	(2,232,188) -110.753827%	6,593,947 327.169960%	(5,073,942) -251.752313%
37	Weighted Services @ Distribution	68,094 100.000000%	0 0.000000%	0 0.000000%	57,300 84.148383%
40	Total Tax Deductions & Adjustments	(1,349,385) 100.000000%	(247,066) 18.309526%	(439,156) 32.544899%	(27,335) 2.025738%
41	Total Pro Forma Plant	152,669,397 100.000000%	31,829,787 20.848833%	0 0.000000%	76,775,248 50.288564%
42	Customer Advances	(2,889,392) 100.000000%	(759,861) 26.298301%	0 0.000000%	(1,782,331) 61.685331%
43	All Other Dist OpEx Excl, Load Dispatch	1,944,643 100.000000%	375,075 19.287602%	0 0.000000%	992,369 51.030909%
44	Peak Day Excl. Res. & Sm Firm Gen	31,318 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%
45	Dist. Mains & Meas. & Reg Equip.	59,994,165 100.000000%	23,670,888 39.455318%	0 0.000000%	13,900,509 23.169768%

**MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY -
SOUTH DAKOTA
EMBEDDED CLASS COST OF SERVICE STUDY
ALLOCATION FACTOR REPORT
TWELVE MONTHS ENDED DECEMBER 31, 2022**

	Total South Dakota	Small Firm General			Large Firm General		
		Demand	Energy	Customer	Demand	Energy	Customer
1 Dk Throughput	8,871,554 100.000000%	0 0.000000%	710,559 8.009408%	0 0.000000%	0 0.000000%	2,498,683 28.165111%	0 0.000000%
2 Peak Day Design	87,174 100.000000%	9,539 10.942483%	0 0.000000%	0 0.000000%	26,226 30.084658%	0 0.000000%	0 0.000000%
3 Dk Sales	7,422,420 100.000000%	0 0.000000%	710,559 9.573145%	0 0.000000%	0 0.000000%	2,498,683 33.663994%	0 0.000000%
5 Peak Day Design @ Distribution	86,484 100.000000%	9,539 11.029786%	0 0.000000%	0 0.000000%	26,226 30.324684%	0 0.000000%	0 0.000000%
8 Average Customers	64,894 100.000000%	0 0.000000%	0 0.000000%	5,458 8.410639%	0 0.000000%	0 0.000000%	2,098 3.232965%
9 Average Customers @ Distribution	64,889 100.000000%	0 0.000000%	0 0.000000%	5,458 8.411287%	0 0.000000%	0 0.000000%	2,098 3.233214%
10 Total Weighted Customers	75,662 100.000000%	0 0.000000%	0 0.000000%	6,222 8.223415%	0 0.000000%	0 0.000000%	10,868 14.363881%
11 Average Res. & Firm General Cust.	64,856 100.000000%	0 0.000000%	0 0.000000%	5,458 8.415567%	0 0.000000%	0 0.000000%	2,098 3.234859%
12 Weighted Customers @ Distribution	75,448 100.000000%	0 0.000000%	0 0.000000%	6,222 8.246739%	0 0.000000%	0 0.000000%	10,868 14.404623%
13 Distribution Mains	56,724,156 100.000002%	4,520,295 7.968907%	0 0.000000%	1,324,066 2.334219%	12,427,849 21.909271%	0 0.000000%	508,958 0.897251%
15 Distribution Plant	113,247,887 100.000000%	4,962,991 4.382414%	0 0.000000%	6,321,787 5.582256%	13,658,896 12.061060%	0 0.000000%	5,346,396 4.720968%
16 Meters & Regulators	23,082,484 100.000000%	0 0.000000%	0 0.000000%	1,901,250 8.236765%	0 0.000000%	0 0.000000%	3,312,276 14.349738%
17 Structures & Improvements	375,234 100.000000%	30,667 8.172767%	0 0.000000%	8,281 2.206890%	83,830 22.340726%	0 0.000000%	3,183 0.848271%

**MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY -
SOUTH DAKOTA
EMBEDDED CLASS COST OF SERVICE STUDY
ALLOCATION FACTOR REPORT
TWELVE MONTHS ENDED DECEMBER 31, 2022**

	Total South Dakota	Small Firm General			Large Firm General		
		Demand	Energy	Customer	Demand	Energy	Customer
18 Meas. & Reg. Sta. Eqpt.- General	1,459,139 100.000000%	184,804 12.665277%	0 0.000000%	0 0.000000%	430,485 29.502672%	0 0.000000%	0 0.000000%
19 Meas. & Reg. Sta. Eqpt.- City Gate	1,810,870 100.000000%	198,154 10.942475%	0 0.000000%	0 0.000000%	544,794 30.084655%	0 0.000000%	0 0.000000%
20 Service Regulators	2,948,353 100.000000%	0 0.000000%	0 0.000000%	245,537 8.327938%	0 0.000000%	0 0.000000%	420,233 14.253144%
21 Ind. Meas. & Reg. Sta. Eqpt.	110,213 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	92,293 83.740575%	0 0.000000%	0 0.000000%
22 Mains & Services	86,089,347 100.000000%	4,520,295 5.250702%	0 0.000000%	4,407,467 5.119643%	12,427,849 14.435989%	0 0.000000%	2,029,096 2.356965%
23 Pro Forma Distribution Plant	121,998,060 100.000000%	5,501,546 4.509536%	0 0.000000%	6,701,089 5.492783%	15,063,364 12.347216%	0 0.000000%	5,675,616 4.652218%
24 Net Gas Plant in Service	68,187,826 100.000000%	3,181,121 4.665233%	0 0.000000%	3,474,833 5.095973%	8,731,265 12.804727%	0 0.000000%	3,518,201 5.159573%
25 Total Gas Plant in Service	142,366,530 100.000000%	6,011,388 4.222473%	0 0.000000%	8,094,222 5.685481%	16,544,242 11.620879%	0 0.000000%	6,643,764 4.666661%
26 Pro Forma Operating Revenue	66,455,112 100.000000%	1,746,236 2.627693%	3,470,688 5.222605%	1,095,694 1.648773%	4,801,005 7.224433%	14,086,539 21.197074%	1,286,494 1.935884%
27 All Other Dist. Operation Exp.	1,952,038 100.000000%	78,242 4.008221%	592 0.030327%	110,814 5.676836%	223,194 11.433896%	2,083 0.106709%	114,880 5.885131%
28 All Other Dist. Maintenance Exp.	883,414 100.000000%	29,248 3.310792%	0 0.000000%	50,393 5.704347%	126,796 14.352953%	0 0.000000%	60,311 6.827037%
29 Distribution O&M	5,609,128 100.000000%	214,411 3.822537%	592 0.010554%	319,303 5.692560%	687,204 12.251530%	2,083 0.037136%	345,079 6.152097%

**MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY -
SOUTH DAKOTA
EMBEDDED CLASS COST OF SERVICE STUDY
ALLOCATION FACTOR REPORT
TWELVE MONTHS ENDED DECEMBER 31, 2022**

	Total South Dakota	Small Firm General			Large Firm General		
		Demand	Energy	Customer	Demand	Energy	Customer
30 O&M Excl. Cost of Gas and A&G	7,546,063 100.000000%	214,411 2.841362%	11,178 0.148130%	472,735 6.264657%	687,204 9.106789%	39,308 0.520907%	415,472 5.505811%
31 O&M Excl. Cost of Gas	12,592,175 100.000000%	357,789 2.841360%	18,653 0.148132%	788,857 6.264660%	1,146,743 9.106791%	65,594 0.520911%	693,301 5.505808%
33 Cost of Gas	46,787,331 100.000000%	1,746,236 3.732284%	2,809,868 6.005617%	0 0.000000%	4,801,005 10.261335%	11,220,551 23.982028%	0 0.000000%
35 Taxable Income	2,015,450 100.000000%	(467,957) -23.218487%	331,758 16.460741%	(125,358) -6.219852%	(1,454,015) -72.143442%	3,838,438 190.450669%	278,931 13.839639%
37 Weighted Services @ Distribution	68,094 100.000000%	0 0.000000%	0 0.000000%	7,150 10.500191%	0 0.000000%	0 0.000000%	3,525 5.176668%
40 Total Tax Deductions & Adjustments	(1,349,385) 100.000000%	(50,904) 3.772385%	(77,554) 5.747359%	(2,957) 0.219137%	(139,940) 10.370650%	(309,694) 22.950752%	(2,994) 0.221879%
41 Total Pro Forma Plant	152,669,397 100.000000%	6,617,988 4.334849%	0 0.000000%	8,560,200 5.607018%	18,135,981 11.879251%	0 0.000000%	7,046,286 4.615389%
42 Customer Advances	(2,889,392) 100.000000%	(39,143) 1.354714%	0 0.000000%	(49,858) 1.725553%	(2,224) 0.076971%	0 0.000000%	(870) 0.030110%
43 All Other Dist OpEx Excl, Load Dispatch	1,944,643 100.000000%	78,242 4.023463%	0 0.000000%	110,814 5.698424%	223,194 11.477377%	0 0.000000%	114,880 5.907511%
44 Peak Day Excl. Res. & Sm Firm Gen	31,318 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	26,226 83.740980%	0 0.000000%	0 0.000000%
45 Dist. Mains & Meas. & Reg Equip.	59,994,165 100.000000%	4,903,253 8.172883%	0 0.000000%	1,324,066 2.206991%	13,403,128 22.340719%	0 0.000000%	508,958 0.848346%

**MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY -
SOUTH DAKOTA
EMBEDDED CLASS COST OF SERVICE STUDY
ALLOCATION FACTOR REPORT
TWELVE MONTHS ENDED DECEMBER 31, 2022**

	Total South Dakota	Small Interruptible			Large Interruptible		
		Demand	Energy	Customer	Demand	Energy	Customer
1 Dk Throughput	8,871,554 100.000000%	0 0.000000%	360,362 4.061994%	0 0.000000%	0 0.000000%	1,498,140 16.887008%	0 0.000000%
2 Peak Day Design	87,174 100.000000%	988 1.133365%	0 0.000000%	0 0.000000%	4,104 4.707826%	0 0.000000%	0 0.000000%
3 Dk Sales	7,422,420 100.000000%	0 0.000000%	27,935 0.376360%	0 0.000000%	0 0.000000%	381,433 5.138930%	0 0.000000%
5 Peak Day Design @ Distribution	86,484 100.000000%	903 1.044124%	0 0.000000%	0 0.000000%	3,499 4.045835%	0 0.000000%	0 0.000000%
8 Average Customers	64,894 100.000000%	0 0.000000%	0 0.000000%	26 0.040065%	0 0.000000%	0 0.000000%	12 0.018492%
9 Average Customers @ Distribution	64,889 100.000000%	0 0.000000%	0 0.000000%	25 0.038527%	0 0.000000%	0 0.000000%	8 0.012329%
10 Total Weighted Customers	75,662 100.000000%	0 0.000000%	0 0.000000%	710 0.938384%	0 0.000000%	0 0.000000%	562 0.742777%
11 Average Res. & Firm General Cust.	64,856 100.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%	0 0.000000%
12 Weighted Customers @ Distribution	75,448 100.000000%	0 0.000000%	0 0.000000%	683 0.905259%	0 0.000000%	0 0.000000%	375 0.497031%
13 Distribution Mains	56,724,156 100.000002%	427,909 0.754368%	0 0.000000%	6,065 0.010692%	1,658,089 2.923074%	0 0.000000%	1,941 0.003422%
15 Distribution Plant	113,247,887 100.000000%	473,888 0.418452%	0 0.000000%	267,823 0.236493%	1,847,901 1.631731%	0 0.000000%	197,030 0.173981%
16 Meters & Regulators	23,082,484 100.000000%	0 0.000000%	0 0.000000%	225,042 0.974947%	0 0.000000%	0 0.000000%	180,408 0.781580%
17 Structures & Improvements	375,234 100.000000%	2,906 0.774450%	0 0.000000%	38 0.010127%	11,325 3.018117%	0 0.000000%	12 0.003198%

**MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY -
SOUTH DAKOTA
EMBEDDED CLASS COST OF SERVICE STUDY
ALLOCATION FACTOR REPORT
TWELVE MONTHS ENDED DECEMBER 31, 2022**

	Total South Dakota	Small Interruptible			Large Interruptible		
		Demand	Energy	Customer	Demand	Energy	Customer
18 Meas. & Reg. Sta. Eqpt.- General	1,459,139 100.000000%	16,217 1.111409%	0 0.000000%	0 0.000000%	67,365 4.616764%	0 0.000000%	0 0.000000%
19 Meas. & Reg. Sta. Eqpt.- City Gate	1,810,870 100.000000%	20,524 1.133378%	0 0.000000%	0 0.000000%	85,253 4.707848%	0 0.000000%	0 0.000000%
20 Service Regulators	2,948,353 100.000000%	0 0.000000%	0 0.000000%	36,107 1.224650%	0 0.000000%	0 0.000000%	30,856 1.046550%
21 Ind. Meas. & Reg. Sta. Eqpt.	110,213 100.000000%	3,477 3.154800%	0 0.000000%	0 0.000000%	14,443 13.104625%	0 0.000000%	0 0.000000%
22 Mains & Services	86,089,347 100.000000%	427,909 0.497052%	0 0.000000%	42,721 0.049624%	1,658,089 1.926009%	0 0.000000%	16,603 0.019286%
23 Pro Forma Distribution Plant	121,998,060 100.000000%	524,922 0.430271%	0 0.000000%	284,961 0.233578%	2,054,334 1.683907%	0 0.000000%	209,781 0.171954%
24 Net Gas Plant in Service	68,187,826 100.000000%	303,207 0.444664%	0 0.000000%	197,613 0.289807%	1,183,254 1.735286%	0 0.000000%	151,911 0.222783%
25 Total Gas Plant in Service	142,366,530 100.000000%	573,993 0.403180%	0 0.000000%	326,481 0.229324%	2,238,257 1.572179%	0 0.000000%	239,612 0.168306%
26 Pro Forma Operating Revenue	66,455,112 100.000000%	14,096 0.021211%	228,810 0.344308%	56,160 0.084508%	191,301 0.287865%	1,790,314 2.694020%	39,600 0.059589%
27 All Other Dist. Operation Exp.	1,952,038 100.000000%	7,850 0.402144%	300 0.015369%	6,399 0.327811%	30,956 1.585830%	1,249 0.063984%	4,864 0.249175%
28 All Other Dist. Maintenance Exp.	883,414 100.000000%	4,623 0.523311%	0 0.000000%	3,632 0.411132%	18,752 2.122674%	0 0.000000%	2,822 0.319443%
29 Distribution O&M	5,609,128 100.000000%	24,455 0.435986%	300 0.005348%	19,696 0.351142%	97,343 1.735439%	1,249 0.022267%	15,078 0.268812%

**MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY -
SOUTH DAKOTA
EMBEDDED CLASS COST OF SERVICE STUDY
ALLOCATION FACTOR REPORT
TWELVE MONTHS ENDED DECEMBER 31, 2022**

	Total South Dakota	Small Interruptible			Large Interruptible		
		Demand	Energy	Customer	Demand	Energy	Customer
30 O&M Excl. Cost of Gas and A&G	7,546,063 100.000000%	24,455 0.324076%	716 0.009488%	21,220 0.281206%	97,343 1.289984%	6,931 0.091849%	16,097 0.213317%
31 O&M Excl. Cost of Gas	12,592,175 100.000000%	40,808 0.324074%	1,195 0.009490%	35,410 0.281206%	162,437 1.289984%	11,566 0.091851%	26,861 0.213315%
33 Cost of Gas	46,787,331 100.000000%	14,096 0.030128%	110,075 0.235267%	0 0.000000%	191,301 0.408874%	1,504,169 3.214907%	0 0.000000%
35 Taxable Income	2,015,450 100.000000%	(61,709) -3.061798%	206,190 10.230470%	49,097 2.436032%	(235,023) -11.661068%	364,316 18.076162%	2,965 0.147114%
37 Weighted Services @ Distribution	68,094 100.000000%	0 0.000000%	0 0.000000%	85 0.124827%	0 0.000000%	0 0.000000%	34 0.049931%
40 Total Tax Deductions & Adjustments	(1,349,385) 100.000000%	(647) 0.047948%	(3,038) 0.225140%	(168) 0.012450%	(6,287) 0.465916%	(41,516) 3.076661%	(129) 0.009560%
41 Total Pro Forma Plant	152,669,397 100.000000%	631,525 0.413655%	0 0.000000%	347,291 0.227479%	2,470,026 1.617892%	0 0.000000%	255,065 0.167070%
42 Customer Advances	(2,889,392) 100.000000%	(162,987) 5.640875%	0 0.000000%	(92,118) 3.188145%	0 0.000000%	0 0.000000%	0 0.000000%
43 All Other Dist OpEx Excl, Load Dispatch	1,944,643 100.000000%	7,850 0.403673%	0 0.000000%	6,399 0.329058%	30,956 1.591860%	0 0.000000%	4,864 0.250123%
44 Peak Day Excl. Res. & Sm Firm Gen	31,318 100.000000%	988 3.154735%	0 0.000000%	0 0.000000%	4,104 13.104285%	0 0.000000%	0 0.000000%
45 Dist. Mains & Meas. & Reg Equip.	59,994,165 100.000000%	464,650 0.774492%	0 0.000000%	6,065 0.010109%	1,810,707 3.018139%	0 0.000000%	1,941 0.003235%