

Summary of Revenue Requirement Issues

	<u>Change in Revenue Deficiency</u>	<u>Revenue Deficiency</u>
Montana-Dakota Proposed Revenue Deficiency		\$ 7,418,636
<u>Adjustments to Montana-Dakota Proposed Revenue Deficiency:</u>		
Per Books Differences	(116,743)	
Plant Annualization	237,421	
Post-Test Year Plant Additions & Retirements	(191,259)	
Depreciation and Amortization Expense	(755,699)	
Vehicles and Work Equipment	285,381	
Accumulated Reserve for Depreciation	33,528	
ADIT on Plant	(7,224)	
Book/Tax Depreciation on Plant Assets	-	
Other Working Capital	(65,553)	
Unamortized Gain/Loss on Debt	(323)	
Unamortized Redemption of Preferred Stock	-	
Provision for Pension and Benefits	13,885	
Provision for Post Retirement	(16,089)	
Cash Working Capital & Tax Collections Available	(130,774)	
Plant Excess Deferred Taxes ARAM	(11,130)	
Current Rates	-	
Weather Normalization	536,626	
Other Revenue	14,942	
Cost of Gas	(365,163)	
Labor Expense	(426,715)	
Benefits Expense	(131,631)	
Subcontract Labor	(90,726)	
Materials	(84,710)	
Company Consumption	4,550	
Postage Expense	-	
Uncollectible Acctounts	6,719	
Advertising Expense	(9,158)	
Insurance Expense	19,138	
Software Maintenance	(15,987)	
Industry Dues	(60,277)	
Annual Easements	-	
Regulatory Commission Expense	(105,564)	
Office Expense	-	
Other O&M	-	
Ad Valorem Taxes	(21,023)	
Payroll Taxes	(28,916)	
Interest Sync	33,301	
Elimination of Closing/Filing and Prior Period	-	
Gross Receipts Tax	(24,239)	
Rate of Return	(575,892)	
Total Revenue Deficiency Change from Company Filed Case:		(2,049,303)
Settlement Revenue Deficiency		<u>\$ 5,369,333</u>

Settlement Revenue Deficiency