

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Zero-Intercept Method
Forecasted Test Year Ending December 31, 2018
Revenue Deficiency (Excess) by Rate Schedule

LINE NO.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
NO.	SUMMARY OF OPERATING INCOME, RATE BASE, AND RATE OF RETURN	MIN JURISDICTION	NING Residential	NING Residential - Farm Tap	NING SCS1 - Farm Tap	NING SCS1 - Farm Tap	CONG Residential	NING SCS1 - Class 1 - Firm	NING SCS1 - Class 2 - Firm	NING SCS1 - Class 3 - Firm	CONG SCS1 - Class 1 - Firm	CONG SCS1 - Class 2 - Firm	SOURCE OR ALLOCATION FACTOR
1	Operating Revenues:												
2	Tariffed Revenues	250,328,750	130,255,158	1,759,677	215,282	2,046,360	19,947,791	5,959,396	46,952,206	2,199,966	1,870,527	12,605,428	Page 5-8, line 1
3	Other Revenues	1,035,000	785,327	6,037	518	133,870	20,081,661	5,980,117	46,996,720	181	9,876	14,764	Page 5-8, line 13
4	Total Operating Revenues:	251,363,750	131,040,485	1,765,714	215,800	2,047,242	20,081,661	5,980,117	46,996,720	2,199,966	1,880,402	12,620,192	
5	Operating Expense:												
6	Operation & Maintenance: Cost of Gas	149,691,863	79,692,916	1,055,969	129,672	1,423,410	10,191,303	3,056,644	30,839,705	1,608,658	885,774	7,590,101	Page 9-12, line 2
7	Operation & Maintenance: Non-Cost of Gas	46,367,970	31,237,969	286,488	32,019	171,672	5,319,319	1,369,712	3,608,319	79,935	452,027	1,143,292	Page 9-12, line 2
8	Depreciation & Amortization Expense	27,667,283	13,779,725	100,721	11,057	95,598	2,339,528	576,440	3,242,323	132,862	192,706	979,082	Page 13-16, line 42
9	Taxes other than Income Tax	12,971,672	7,329,763	22,814	2,049	6,586	1,245,247	305,605	1,156,373	33,682	101,034	358,524	Page 17-20, line 11
10	LESS: Income & Other Adj's Before Income Tax		0	0	0	0	0	0	0	0	0	0	Page 21-24, line 3
11	Income Tax	5,426,616	3,176,453	9,508	863	2,711	539,842	132,335	480,379	13,507	43,624	149,560	Rate Base
12	LESS: Income & Other Adj's After Income Tax		0	0	0	0	0	0	0	0	0	0	Page 21-24, line 9
13	Total Operating Expense	238,355,694	128,205,619	1,475,368	174,650	1,699,977	19,616,269	5,437,736	38,316,629	1,867,743	1,675,965	10,220,499	
14	NET OPERATING INCOME (Return)	13,008,155	2,834,866	290,345	41,150	347,265	465,392	542,381	7,680,091	331,904	204,437	2,399,693	Rate Base
15	Income Tax Effect of Int. Allow for Rate Making	(103,603)	(60,642)	(182)	(16)	(52)	(10,308)	(2,526)	(9,171)	(258)	(633)	(2,855)	Rate Base
16	ADJUSTED NET OPERATING INCOME	12,904,552	2,774,224	289,164	41,134	347,213	455,088	539,855	7,670,921	331,546	203,804	2,396,837	
17	RATE BASE:												
18	Utility Plant in Service	561,234,596	344,033,995	1,130,607	97,144	180,995	58,513,485	14,087,763	44,498,373	1,146,767	4,642,052	13,987,031	Page 25-28, line 34
19	Accumulated Depreciation - S/L	(286,114,320)	(131,584,035)	(508,188)	(43,628)	(80,053)	(22,381,263)	(5,268,474)	(14,619,048)	(374,436)	(1,739,178)	(4,635,273)	Page 29-32, line 31
20	Accumulated Depreciation - Deferred Taxes	(8,876,369)	(4,469,369)	(166,869)	(14,469)	(26,536)	(6,909,581)	(2,409,840)	(6,252,565)	(138,749)	(718,639)	(2,110,419)	Page 33-36, line 11
21	Construction Work in Progress	87,978,373	43,832,324	0	0	0	809,581	191,903	672,566	31,714	63,687	210,120	Page 37-40, line 31
22	Net Plant in Service	277,590,313	169,812,915	453,615	39,022	74,406	27,966,680	6,846,936	23,641,225	623,432	2,253,411	7,381,660	
23	Gas Stored Underground:	7,304,375	3,522,826	51,178	6,237	66,983	591,924	148,156	1,494,277	77,972	51,497	441,275	Page 41-44, line 2
24	Working Capital Allowance	4,489,730	1,307,800	1,390	133	798	219,985	59,889	478,586	18,863	20,721	141,700	Page 41-44, line 9
25	Prepayments	0	0	0	0	0	0	0	0	0	0	0	
26	Regulatory Assets & Liabilities	0	0	0	0	0	0	0	0	0	0	0	
27	Materials & Supplies:	294,000	146,000	1,200	470	0	24,930	5,630	14,030	200	1,930	4,430	Page 41-44, line 14
28	Construction Work in Progress	(36,180)	(27,750)	(237)	(109)	(31)	(4,720)	(1,045)	(1,090)	(83)	(347)	(497)	Page 41-44, line 16
29	TOTAL RATE BASE	289,503,027	169,453,453	507,234	45,495	144,641	28,798,797	7,059,620	25,626,636	720,561	3,327,184	7,978,548	
30	% of Rate Base	100.00%	58.53%	0.18%	0.02%	0.05%	9.95%	2.44%	8.95%	0.25%	0.80%	2.76%	Rate Base
31	PERCENT RATE OF RETURN	4.4575%	1.6372%	57.2050%	90.4140%	2.40621%	1.5802%	7.6471%	29.8334%	46.0123%	8.7489%	30.0410%	
32	Required Rate of Return	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	
33	Required Return	20,323,112	11,895,633	35,608	3,194	10,154	2,021,676	495,585	1,798,990	50,933	163,368	560,094	
34	(Required Return % - Rate Base)	7,418,560	8,121,308	(254,566)	(37,940)	(337,059)	1,566,590	(44,269)	(5,671,931)	(280,963)	(40,236)	(1,836,743)	
35	Revenue Conversion Factor	1.7040											
36	Additional Income Tax on Return Def.	5,222,867	3,056,959	9,151	821	2,609	519,533	127,356	462,307	12,999	41,983	143,934	Rate Base
37	(Income Deficiency * Tax Factor)	12,641,227	12,179,267	(245,405)	(37,119)	(334,450)	2,086,123	83,087	(5,409,623)	(267,964)	1,747	(1,692,810)	
38	Total Revenue Deficiency (inc. Adtl Inc. Taxes)	5.05%	9.35%	-13.95%	-17.24%	-16.34%	10.46%	1.40%	-11.52%	-12.18%	0.09%	-13.43%	
39	Revenue Deficiency % (including Cost of Gas)	11.77%	21.15%	-34.87%	-42.86%	-53.69%	21.36%	2.87%	-33.55%	-45.36%	0.18%	-33.75%	
40	Revenue Deficiency % (Without Cost of Gas)												
41	(Distribution Margin Only)												

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LINE NO.	SUMMARY OF OPERATING INCOME, RATE BASE, AND RATE OF RETURN	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	
		MIN. JURISDICTION	CONS C&I Class 3 - Int. Firm	NING C&I Class 2 - Int.	NING C&I Class 3 - Int.	CONS C&I Class 2 - Int.	CONS C&I Class 3 - Int.	CONS C&I Class 4 - Int.	NING C&I Class 2 - Int.	CONS C&I Class 2 - Int.	NING C&I Class 2 - Int.	NING C&I Class 3 - Int.	NING C&I Class 3 - Int.	NING C&I Class 3 - Int.	CONS C&I Class 2 - Int.	CONS C&I Class 2 - Int.	SOURCE OR ALLOCATION FACTOR
1	Operating Revenues:		250,328,750	294,867	5,453,477	6,534,647	1,310,956	1,119,599	1,301,235	80,307	116,738	0	1,533,634	800,088	1,079,072	44,127	Page 5-8, line 1 Page 5-8, line 13
2	Tariffed Revenues		1,035,000	36	1,331	446	79	79	18	24	24	0	464	256	2,198	25	
3	Other Revenues		251,363,750	294,903	5,454,807	6,535,093	1,311,226	1,119,678	1,301,313	80,332	116,762	0	1,534,099	800,344	1,081,270	44,151	
4	Total Operating Revenues:		149,691,863	294,865	9,946,914	923,842	881,477	1,107,162	56,290	80,136	80,136	0	1,895,991	138,974	1,895,991	12,679	Page 9-12, line 2 Page 9-12, line 2
5	Operating Expense:		46,367,870	13,259	209,914	411,360	40,847	59,192	111	5,772	5,772	0	322,850	186,974	845,025	10,225	Page 13-16, line 42
6	Operation & Maintenance Cost of Gas		27,667,283	20,504	387,645	495,342	105,803	124,029	6,136	9,905	9,905	0	826,386	494,012	845,025	10,225	Page 13-16, line 42
7	Depreciation & Amortization Expense		12,971,517	5,484	74,329	82,949	19,321	16,033	24,653	1,688	2,424	0	109,618	80,257	840,607	1,556	Page 17-20, line 11
8	Taxes other than Income Tax		0	0	0	0	0	0	0	0	0	0	0	0	0	0	Rate Base
9	LESS: Income & Other Adj.'s Before Income Tax		0	2,224	25,466	29,089	6,468	5,622	8,704	661	915	0	36,799	28,416	290,071	500	Page 21-24, line 3
10	Income Tax		0	0	0	0	0	0	0	0	0	0	0	0	0	0	Rate Base
11	LESS: Income & Other Adj.'s After Income Tax		238,355,994	245,536	4,642,774	6,215,218	1,057,92	1,039,816	1,323,390	68,893	99,104	0	1,295,637	801,669	3,871,695	24,960	Page 21-24, line 9
12	Total Operating Expense		13,008,165	49,367	812,034	319,875	205,433	79,862	(22,866)	11,431	17,658	0	238,462	(1,315)	(2,790,425)	19,191	Rate Base
13	NET OPERATING INCOME (Return)		12,995,130	245,536	4,642,774	6,215,218	1,057,92	1,039,816	1,323,390	68,893	99,104	0	1,295,637	801,669	3,871,695	24,960	Rate Base
14	Interest		0	0	0	0	0	0	0	0	0	0	0	0	0	0	Rate Base
15	Income Tax Effect of Int. Allow for Rate-making		(103,603.62)	(42)	(468)	(555)	(123)	(107)	(166)	(17)	(17)	0	(703)	(542)	(5,538)	(10)	Rate Base
16	ADJUSTED NET OPERATING INCOME		12,901,526	245,536	4,642,774	6,215,218	1,057,92	1,039,816	1,323,390	68,893	99,104	0	1,295,637	801,669	3,871,695	24,960	Rate Base
17	RATE BASE:		561,234,596	191,176	1,774,480	2,044,078	429,946	394,222	654,699	55,062	72,839	0	3,361,264	2,579,095	26,003,215	41,136	Page 25-28, line 34
18	Utility Plant in Service		(286,114,320)	(62,384)	(473,865)	(626,524)	(108,903)	(120,527)	(204,795)	(16,924)	(21,689)	0	(987,902)	(805,413)	(8,071,034)	(10,491)	Page 29-32, line 31
19	Accumulated Depreciation - SCL		(68,878,373)	(5,147)	(24,984)	(34,539)	(5,519)	(8,970)	(16,732)	(8,214)	(1,482)	0	(37,163)	(66,788)	(655,606)	(6,338)	Page 33-36, line 31
20	Construction Work in Progress		27,500,913	103,841	1,042,183	1,144,983	257,392	221,143	363,716	30,750	41,232	0	1,830,053	1,431,882	14,519,746	24,634	Page 37-40, line 31
21	Net Plant in Service		7,304,375	11,864	239,129	327,026	66,331	63,282	79,485	3,411	5,753	0	0	0	0	0	Page 41-44, line 2
22	Gas Stored Underground:		4,499,730	2,882	75,943	78,601	20,982	15,235	20,635	1,078	1,813	0	131,017	82,758	940,397	2,016	Page 41-44, line 9
23	Prepayments		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	Regulatory Assets & Liabilities		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	Materials & Supplies:		294	0	1,935	1,229	356	235	318	0	0	0	2,020	1,272	14,422	311	Page 44-44, line 14
26	Construction Work in Progress		(36,180)	(1,462)	(1,462)	(1,462)	(1,462)	(1,462)	(1,462)	(1,462)	(1,462)	0	0	0	0	0	Page 41-44, line 16
27	TOTAL RATE BASE		289,503,027	118,633	1,358,549	1,551,825	345,051	299,893	464,363	35,257	48,828	0	1,963,083	1,515,909	15,474,373	26,683	Rate Base
28	% of Rate Base		100.00%	0.04%	0.47%	0.54%	0.12%	0.10%	0.16%	0.01%	0.02%	0.00%	0.68%	0.52%	5.35%	0.01%	
29	PERCENT RATE OF RETURN		4.4575%	41.5779%	59.7363%	20.5770%	59.5012%	26.5941%	-4.7679%	32.3871%	36.1286%	#DIV/0!	12.1115%	-0.1225%	-18.0683%	71.8867%	
30	Required Rate of Return		7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	
31	Required Return		20,323,112	8,328	95,370	108,938	24,223	21,053	32,698	2,475	3,428	0	137,808	106,417	1,086,301	1,873	
32	Required Return % - Rate Base		7.1856%	6.0697%	7.1856%	6.9831%	7.0200%	6.9831%	6.9831%	6.9831%	6.9831%	6.9831%	6.9831%	6.9831%	6.9831%	6.9831%	
33	Revenue Conversion Factor		1.7040	1.7040	1.7040	1.7040	1.7040	1.7040	1.7040	1.7040	1.7040	1.7040	1.7040	1.7040	1.7040	1.7040	
34	Additional Income Tax on Return Def.		5,222,867	2,140	24,508	27,995	6,225	5,410	8,377	636	881	0	35,414	27,347	279,159	481	Rate Base
35	(Income Deficiency * Tax Factor)		12,641,227	(38,857)	(691,669)	(182,396)	(174,862)	(53,292)	63,207	(8,306)	(13,332)	0	(64,536)	135,621	4,161,423	(16,827)	
36	Total Revenue Deficiency (inc. Adtl Inc. Taxes)		5.05%	-13.18%	-12.68%	-2.79%	-13.34%	-4.76%	4.86%	-10.34%	-11.42%	#DIV/0!	-4.21%	16.95%	385.65%	-38.13%	
37	Revenue Deficiency % (including Cost of Gas)		11.77%	-42.79%	-45.88%	-16.02%	-45.18%	-22.38%	32.57%	-34.59%	-36.43%	#DIV/0!	-4.21%	16.95%	385.65%	-38.13%	
38	Revenue Deficiency % (Without Cost of Gas)																
39	(Distribution Margin Only)																

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LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
	MIN. JURISDICTION	CONCS C&I Class 3 - Int. (Transport)	CONCS C&I Class 4 - Int. (Transport)	CONCS C&I Class 5 - Int. (Transport)	CONCS C&I Class 2 - Joint (Transport)	CONCS C&I Class 3 - Joint (Transport)	CONCS C&I Class 4 - Joint (Transport)	CONCS C&I Class 5 - Joint (Transport)	CONCS C&I Class 2 - Joint (Transport)	CONCS C&I Class 3 - Joint (Transport)	CONCS C&I Class 4 - Joint (Transport)	CONCS C&I Class 5 - Joint (Transport)	NNG Flex Transport (Cost C)	NNG Flex Transport (Cost D)	NNG Flex Transport (Cost E)	SOURCE OR ALLOCATION FACTOR
1	Operating Revenues:	250,328,750	230,668	499,741	153,644	1,081,756	200,516	808,513	214,739	934,953	227,884	0	0	0	137,300	Page 5-8, line 1
2	Tariffed Revenues	1,035,000	101	734	89	413	559	359	110	297	86	0	0	0	0	Page 5-8, line 13
3	Other Revenues	251,363,750	312,677	230,234	500,475	1,082,170	200,593	808,873	214,850	935,150	227,970	0	0	0	0	
4	Total Operating Revenues:	149,691,863	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Operating Expense:	46,367,970	70,804	60,627	540,726	52,215	267,090	55,915	273,150	204,939	65,235	0	0	0	0	Page 8-12, line 2
6	Operation & Maintenance: Cost of Gas	27,667,283	150,941	247,034	32,365	471,663	111,260	125,883	52,514	468,452	201,311	0	0	0	0	Page 8-12, line 2
7	Depreciation & Amortization Expense	12,971,672	20,501	24,559	247,281	8,710	95,825	24,007	125,956	13,804	88,052	0	0	0	0	Page 13-16, line 42
8	Taxes other than Income Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Page 17-20, line 11
9	LESS: Income & Other Adj.'s Before Income Tax	5,426,816	6,953	8,629	96,155	3,474	37,421	47,617	5,477	33,067	11,035	0	0	0	0	Page 21-24, line 3
10	Income Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Rate Base
11	LESS: Income & Other Adj.'s After Income Tax	238,355,994	249,614	243,657	1,131,197	96,684	872,008	200,522	572,615	132,988	822,508	0	0	0	0	Page 21-24, line 9
12	Total Operating Expense	13,008,165	63,063	(13,624)	(630,721)	56,879	210,161	70	236,258	81,862	112,642	0	0	0	0	Rate Base
13	NET OPERATING INCOME (Return)	12,995,629	(63,063)	(13,624)	(630,721)	56,879	210,161	70	236,258	81,862	112,642	0	0	0	0	Rate Base
14	Income Tax Effect of Int. Allow for Rate-making	12,995,629	(63,063)	(13,624)	(630,721)	56,879	210,161	70	236,258	81,862	112,642	0	0	0	0	Rate Base
15	ADJUSTED NET OPERATING INCOME	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Rate Base
16	RATE BASE:	561,234,596	616,379	780,260	9,055,179	324,156	3,529,819	879,991	4,436,972	597,700	3,074,728	0	0	0	0	Page 25-28, line 34
17	Utility Plant in Service	(286,114,320)	(188,193)	(243,373)	(2,538,914)	(101,017)	(1,145,030)	(285,487)	(1,426,513)	(157,191)	(865,743)	0	0	0	0	Page 29-32, line 31
18	Accumulated Depreciation - S/L	(8,876,373)	(13,260)	(13,260)	(13,260)	(13,260)	(13,260)	(13,260)	(13,260)	(13,260)	(13,260)	0	0	0	0	Page 33-36, line 1
19	Construction Work in Progress	27,570,913	346,238	434,356	4,945,439	179,775	1,926,572	460,535	2,434,586	283,027	1,688,470	0	0	0	0	Page 37-40, line 31
20	Net Plant in Service	7,304,375	0	0	0	0	0	0	0	0	0	0	0	0	0	Page 41-44, line 2
21	Gas Stored Underground:	4,499,730	24,240	25,597	181,379	5,481	66,674	17,497	104,069	9,027	74,388	0	0	0	0	Page 41-44, line 9
22	Working Capital Allowance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	Prepayments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	Regulatory Assets & Liabilities	234,100	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	Materials & Supplies	(36,180)	(2)	(2)	2,756	(3)	1,066	268	1,560	149	1,100	0	0	0	0	Page 44-44, line 14
26	Construction Work in Progress	289,503,027	370,937	460,330	5,126,574	185,463	1,996,307	498,330	2,540,238	292,201	1,764,000	0	0	0	0	Page 44-44, line 16
27	TOTAL RATE BASE	100,000%	0.13%	0.16%	1.77%	0.96%	0.69%	0.17%	0.88%	0.10%	0.61%	0.20%	0.00%	0.00%	0.22%	Rate Base
28	% of Rate Base	4,457%	16.9666%	-2.8519%	-12.3316%	30.8514%	10.4817%	-0.0217%	9.2648%	27.9798%	6.3489%	-13.6348%	#DIV/0!	#DIV/0!	-2.0083%	
29	PERCENT RATE OF RETURN	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	
30	Required Rate of Return	20,323,112	26,038	32,315	360,096	13,011	140,141	34,981	178,325	20,512	123,833	0	0	0	0	
31	(Required Return % - Rate Base)	7,418,560	(66,893)	45,804	992,653	(43,801)	(69,306)	35,089	(57,024)	(61,245)	11,822	0	0	0	0	
32	Revenue Conversion Factor	1,7040														
33	Additional Income Tax on Return Def.	5,222,867	6,681	8,304	92,538	3,344	36,014	8,989	45,826	5,271	31,823	0	0	0	0	
34	(Income Deficiency * Tax Factor)	12,641,227	(30,201)	54,208	1,065,191	(40,457)	(33,293)	44,078	(11,198)	(55,973)	43,645	0	0	0	0	
35	Total Revenue Deficiency (inc. Adtl Inc. Taxes)	5.05%	-9.66%	-9.66%	23.85%	-27.15%	-3.08%	21.98%	-1.39%	-26.07%	4.67%	#DIV/0!	#DIV/0!	#DIV/0!	48.49%	
36	Revenue Deficiency % (including Cost of Gas)	11.77%	-9.66%	-9.66%	23.85%	-27.15%	-3.08%	21.98%	-1.39%	-26.07%	4.67%	#DIV/0!	#DIV/0!	#DIV/0!	48.49%	
37	Revenue Deficiency % (Without Cost of Gas)															
38	(Distribution Margin Only)															

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Zero-Intercept Method
Forecasted Test Year Ending December 31, 2018
Revenue Deficiency (Excess) by Rate Schedule

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]			
		MIN. JURISDICTION	NNG Flex Transport (Cost F) (Transport)	NNG Flex Transport (Cost G) (Transport)	NNG Agriculture (Class 1) (Transport)	NNG Agriculture (Class 2) (Transport)	NNG Agriculture (Class 3) (Transport)	NNG Agriculture (Class 4) (Transport)	NNG Agriculture (Class 5) (Transport)	CONS Agriculture (Class 1) (Transport)	CONS Agriculture (Class 2) (Transport)	CONS Agriculture (Class 3) (Transport)	CONS Agriculture (Class 4) (Transport)	CONS Agriculture (Class 5) (Transport)	NNG Power Generating Unit - Class 1 (Trans)	NNG Power Generating Unit - Class 2 (Trans)	NNG Power Generating Unit - Class 3 (Trans)	SOURCE OR ALLOCATION FACTOR	
1	Operating Revenues:																		
2	Tariffed Revenues	250,328,750	209,337	18,952	6,212	143,207	10,651	89,082	8,942	5,280	10,535	2,605	80,912	457,992				Page 5-8, line 1	
3	Other Revenues	1,035,000	87	14	122	215	7	24	23	23	5	2,614	1,074					Page 5-8, line 13	
4	Total Operating Revenues:	251,363,750	209,424	18,959	6,228	143,329	10,658	89,106	8,964	5,284	10,540	2,614	80,938	459,066					
5	Operating Expense:																		
6	Operation & Maintenance Cost of Gas	149,691,663	0	0	9,696	77,939	727,895	0	4,792	2,522	6,530	1,121	61,071	0				Page 9-13, line 2	
7	Operation & Maintenance Cost of Non-Cooked Gas	46,367,870	0	0	1,382	14,986	51,431	3,900	1,856	493	811	842	4,371	728,007				Page 9-13, line 2	
8	Depreciation & Amortization Expense	27,667,283	160,785	7,123	3,328	10,734	76,125	2,578	55,049	837	378	306	6,034	370,157				Page 13-16, line 42	
9	Taxes other than Income Tax	12,971,672	9,570	986	328	4,046	18,533	804	7,610	391	128	247	1,881	370,478				Page 17-20, line 11	
10	LESS: Income & Other Adj.'s Before Income Tax	0	0	0	0	0	0	0	0	0	0	0	0	0				Page 21-24, line 3	
11	Income Tax	5,426,816	4,002	338	145	1,714	7,224	339	2,743	170	53	100	85	647				Rate Base	
12	LESS: Income & Other Adj.'s After Income Tax	0	0	0	0	0	0	0	0	0	0	0	0	0				Page 21-24, line 9	
13	Total Operating Expense	238,355,994	209,498	19,259	6,068	108,852	883,139	7,623	85,303	8,045	3,574	8,571	2,542	74,820	1,613,179				
14	NET OPERATING INCOME (Return)	13,008,155	(49,073)	(12,539)	6,263	34,477	62,797	3,035	3,803	919	1,711	1,969	72	6,118	(1,154,113)			Rate Base	
15	Interest	0	0	0	0	0	0	0	0	0	0	0	0	0				Rate Base	
16	Income Tax Effect of Int. Allow for Rate-making	(103,603)	(193)	(76)	(33)	(33)	(138)	(6)	(62)	(3)	(1)	(2)	(2)	(2,759)					
17	ADJUSTED NET OPERATING INCOME	12,904,552	(49,266)	(12,604)	6,257	34,444	62,659	3,029	3,751	916	1,710	1,967	70	6,106	(1,156,873)				
18	RATE BASE:																		
19	Utility Plant in Service	561,234,596	948,700	30,120	14,006	156,533	585,015	32,296	250,311	16,816	4,803	8,554	8,369	54,361	13,811,141			Page 25-28, line 34	
20	Accumulated Depreciation - SL	(286,114,320)	(307,193)	(9,239)	(4,442)	(48,749)	(176,247)	(10,306)	(78,809)	(5,694)	(1,588)	(2,615)	(2,643)	(17,158)	(4,413,179)			Page 25-32, line 31	
21	Accumulated Depreciation - Deferred Taxes	(8,678,373)	(11,365)	(464)	(2,141)	(7,111)	(26,802)	(919)	(3,833)	(2,126)	(783)	(1,122)	(1,126)	(6,333)	(2,386,972)			Page 33-36, line 30	
22	Construction Work in Progress	27,500,913	518,475	16,858	7,505	85,257	328,160	17,722	138,741	8,714	2,568	4,734	4,488	29,737	7,444,215			Page 37-40, line 31	
23	Net Plant in Service	730,475	0	0	175	4,690	44,106	0	279	0	181	469	54	3,703	0			Page 41-44, line 2	
24	Gas Stored Underground:	4,489,730	19,160	4,682	1,444	11,892	352	7,500	88	56	128	17	1,059	282,347				Page 41-44, line 9	
25	Prepayments	0	0	0	0	0	0	0	0	0	0	0	0	0					
26	Regulatory Assets & Liabilities	0	0	0	0	0	0	0	0	0	0	0	0	0					
27	Materials & Supplies	234,000	0	0	0	0	0	0	0	0	0	0	0	0					
28	Construction Work in Progress	(36,180)	(20)	(10)	(40)	(16)	(20)	(6)	(11)	(5)	(0)	(0)	(0)	(0)				Page 41-44, line 14	
29	TOTAL RATE BASE	289,503,027	537,928	213,469	7,737	91,428	365,360	18,080	145,355	9,085	2,806	5,334	4,561	34,518	7,710,625			Page 41-44, line 16	
30	% of Rate Base	100.00%	0.19%	0.07%	0.03%	0.33%	0.13%	0.01%	0.05%	0.00%	0.00%	0.00%	0.00%	0.01%	2.66%			Rate Base	
31	PERCENT RATE OF RETURN	4.4575%	-8.1694%	34.7470%	1.7885%	37.6735%	16.2598%	16.7508%	2.5629%	10.0828%	60.3377%	36.8769%	1.5443%	17.6889%	-15.0036%				
32	Required Rate of Return	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%				
33	Required Return	20,323,112	37,763	14,985	1,264	6,418	27,052	1,269	10,274	638	197	374	320	2,423	541,286				
34	Required Return % - Rate Base	7.1856%	0.007%	0.007%	0.016%	0.007%	0.007%	0.007%	0.007%	0.007%	0.007%	0.007%	0.007%	0.007%	0.007%				
35	Revenue Conversion Factor	1.7040																	
36	Additional Income Tax on Return Def.	5,222,867	9,704	325	140	1,649	6,952	326	2,640	164	51	96	82	623	138,101			Rate Base	
37	(Income Deficiency * Tax Factor)	12,641,227	96,733	31,441	(4,668)	(26,376)	(28,655)	(1,433)	9,163	(114)	(1,462)	(1,496)	332	(3,060)	1,837,259				
38	Total Revenue Deficiency (inc. Adtl Inc. Taxes)	5.05%	46.21%	47.14%	-24.63%	8.77%	-18.42%	-3.03%	-13.46%	10.29%	-1.28%	-27.69%	-14.20%	12.74%	-3.78%				
39	Revenue Deficiency % (including Cost of Gas)	11.77%	46.21%	47.14%	-24.63%	20.90%	-40.08%	-13.15%	-13.46%	10.29%	-2.76%	-53.02%	-37.44%	22.36%	-15.45%				
40	Revenue Deficiency % (Without Cost of Gas)																		
41	(Distribution Margin Only)																		

May not cross-check due to Rounding

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Zero-Intercept Method
Allocation Of Operating Revenue
Forecasted Test Year Ending December 31, 2018

LINE NO.	DESCRIPTION	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	REVENUES FROM GAS OPERATIONS													
2		MIN JURISDICTION	NNG Residential	NNG Residential - Fair Share	NNG S&I - Fair Share	NNG S&I - Fair Share	NNG L&I - Fair Share	CONS	NNG C&I	NNG C&I	NNG C&I	NNG C&I	COINS C&I	SOURCE OR ALLOCATION
3		250,328,750	130,255,158	1,765,677	2,163,282	2,046,360	13,947,791	5,550,356	46,552,226	2,199,868	1,870,327	12,635,423		Direct
4	OTHER OPERATING INCOME:													
5	Acct 487 - Late Payment Charges	675,000	516,876	4,048	347	585	88,117	19,500	27,798	55	6,481	9,268	Customers	
6	Acct 488 - Miscellaneous Revenue	140,004	107,207	840	72	121	18,277	4,045	5,765	12	1,344	1,922	Customers	
7	Acct 493 - Rent from Gas Property	39,996	23,411	70	6	20	3,979	975	3,540	100	322	1,102	Rate Base	
8	Acct 484 - Interdepartmental Rents	0	0	0	0	0	0	0	0	0	0	0		
9	Acct 485	0	0	0	0	0	0	0	0	0	0	0		
10	Gas True-up	0	0	0	0	0	0	0	0	0	0	0	Commodity Cost	
11	Other Gas Revenues	180,000	137,834	1,079	83	156	23,498	5,200	7,412	15	1,728	2,471	Customers	
12	Acct 496 - Rate Refund	0	0	0	0	0	0	0	0	0	0	0	Revenue	
13	TOTAL OTHER REVENUE	1,035,000	785,327	6,037	518	882	133,870	29,720	44,514	181	9,676	14,764		
14														
15	TOTAL OPERATING REVENUE	251,363,750	131,040,485	1,765,714	2,163,800	2,047,242	20,081,661	5,980,117	46,996,720	2,199,848	1,880,402	12,620,192		

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LINE NO.	DESCRIPTION	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
1	REVENUES FROM GAS OPERATIONS															
2		259,328,750	5,465,477	6,534,647	1,310,956	1,119,699	1,301,255	80,307	116,726	0	1,535,634	800,086	1,079,072	44,127		
3																
4	OTHER OPERATING INCOME:															
5	Acct 487 - Late Payment Charges	675,000	13	157	151	26	9	9	12	0	131	31	41	14		Customers
6	Acct 488 - Miscellaneous Revenue	140,004	3	33	31	5	2	2	2	0	27	7	8	3		Customers
7	Acct 493 - Rent from Gas Property	39,995	16	188	48	41	64	5	7	0	271	209	2,138	4		Rate Base
8	Acct 494 - Interdepartmental Rents	0	0	0	0	0	0	0	0	0	0	0	0	0		
9	Acct 495	0	0	0	0	0	0	0	0	0	0	0	0	0		
10	Gas True-up	0	0	0	0	0	0	0	0	0	0	0	0	0		Commodity Cost
11	Other Gas Revenues	180,000	3	207	40	7	3	2	3	0	35	8	11	4		Customers
12	Acct 496 - Rate Refund	0	0	0	0	0	0	0	0	0	0	0	0	0		Revenue
13	TOTAL OTHER REVENUE	1,035,000	36	1,331	270	79	78	18	24	0	464	256	2,198	25		
14																
15	TOTAL OPERATING REVENUE	261,363,750	294,903	5,465,807	1,311,226	1,119,678	1,301,313	80,324	116,762	0	1,534,099	800,344	1,081,270	44,151		

Minnesota Energy Resources Corporation
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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
NO.	REVENUES FROM GAS OPERATIONS		CONNS C&I Class 3 - Int (Transp)	CONNS C&I Class 4 - Int (Transp)	CONNS C&I Class 5 - Int (Transp)	CONNS C&I Class 2 - Int (Transp)	CONNS C&I Class 3 - Int (Transp)	CONNS C&I Class 4 - Int (Transp)	CONNS C&I Class 5 - Int (Transp)	CONNS C&I Class 2 - Int (Transp)	CONNS C&I Class 3 - Int (Transp)	CONNS C&I Class 4 - Int (Transp)	CONNS C&I Class 5 - Int (Transp)	CONNS C&I Class 2 - Int (Transp)	CONNS C&I Class 3 - Int (Transp)	CONNS C&I Class 4 - Int (Transp)	SOURCE OR ALLOCATION
1		250,328,750	312,575	230,165	469,741	153,644	1,051,756	200,516	688,513	214,739	934,653	227,884	0	0	0	137,390	Direct
2																	
3																	
4	OTHER OPERATING INCOME:																
5	Acct 487 - Late Payment Charges	675,000	34	3	17	49	93	6	6	48	36	3	0	0	0	0	Customers
6	Acct 488 - Miscellaneous Revenue	140,004	7	1	4	10	19	1	1	10	7	1	0	0	0	1	Customers
7	Acct 493 - Rent from Gas Property	39,995	51	64	709	26	276	69	351	40	244	81	0	0	0	87	Rate Base
8	Acct 486 - Interdepartmental Rents	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Acct 485 -	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	Gas True-up	180,000	9	1	5	13	25	1	2	13	10	1	0	0	0	0	Commodity/Cost
11	Other Gas Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customers
12	Acct 496 - Rate Refund	1,035,000	0	0	0	0	0	77	359	110	297	86	0	0	0	91	Revenue
13	TOTAL OTHER REVENUE	1,035,000	101	68	734	99	413	77	359	110	297	86	0	0	0	91	
14																	
15	TOTAL OPERATING REVENUE	251,363,750	312,677	230,234	500,475	153,742	1,052,170	200,593	808,873	214,850	935,150	227,970	0	0	0	137,391	

Minnesota Energy Resources Corporation
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Allocation Of Operating Revenue
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LINE NO.	DESCRIPTION	[A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
1	REVENUES FROM GAS OPERATIONS	259,328,750	239,337	66,698	18,952	9,212	143,207	946,721	10,651	89,082	9,942	5,280	10,540	2,685	80,912	457,932		
2																		
3																		
4	OTHER OPERATING INCOME:																	
5	Acct 487 - Late Payment Charges	675,000	9	3	3	3	74	110	3	3	14	3	3	6	14	6		Customers
6	Acct 488 - Miscellaneous Revenue	140,004	2	1	2	15	23	1	1	1	3	1	1	1	1	3		Customers
7	Acct 489 - Rent from Gas Property	39,995	74	29	2	1	13	53	2	20	1	0	0	1	5	1,065		Rate Base
8	Acct 490 - Interdepartmental Rents	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
9	Acct 491 -	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
10	Gas True-up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		Commodity Cost
11	Other Gas Revenues	180,000	2	1	1	2	20	23	1	1	4	1	1	2	4	2		Customers
12	Acct 495 - Rate Refund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		Revenue
13	TOTAL OTHER REVENUE	1,035,000	87	34	7	14	122	215	7	24	23	5	5	9	26	1,074		
14																		
15	TOTAL OPERATING REVENUE	251,363,750	209,424	66,730	18,959	6,226	143,329	946,936	10,658	89,106	8,964	5,284	10,540	2,614	80,938	459,066		

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Zero-Intercept Method
Rate Schedule Allocation Of Operation & Maintenance
Forecasted Year Ending December 31, 2018

LINE NO.	DESCRIPTION	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
		JURISDICTION	MIN Residential	NING Residential - Firm Tap	NING Residential - Firm Tap	NING S&C&I - Firm Tap	NING S&C&I - Firm Tap	CONS Residential	NING C&I - Residential	NING C&I - Class 1 - Firm	NING C&I - Class 2 - Firm	NING C&I - Class 3 - Firm	CONNS C&I - Class 2 - Firm	SOURCE OR ALLOCATION FACTOR
1	Production:													
2	Purchased Gas Cost	142,921,853	72,682,218	1,055,858	128,672	1,428,410	10,181,333	3,056,644	30,828,735	1,608,658	885,774	7,590,101		Commodity Cost
3	Gas Supply Acquisition	776,953	374,727	5,444	663	7,339	62,982	15,759	158,544	46,538	5,478	15,938		Sales
4	Firm Demand Related	917,577	388,854	5,255	576	6,214	61,701	17,247	144,548	7,134	5,664	44,107		Coincident Peak Demand - Firm
5	Interruptible Demand Related	489,019	0	0	0	0	0	0	0	0	0	0		Coincident Peak Demand - Int.
6	Total Production	145,105,402	73,425,529	1,066,557	129,911	1,436,963	10,305,996	3,089,650	31,132,227	1,624,086	896,916	7,681,145		
7	Transmission:													
8	Firm Demand Related	35,080	14,279	0	0	0	2,390	668	5,600	276	219	1,709		Peak Demand - Firm excl. FT
9	Interruptible Demand Related	18,696	0	0	0	0	0	0	735	146	0	217		Weighted Peak Dem - Int excl. FT
10	Total Transmission	53,776	14,279	0	0	0	2,390	668	6,335	422	219	1,926		
11	Distribution:													
12	301 (302/303)	296,462	182,916	580	50	31,113	7,497	23,530	585	2,470	7,399			Distribution Plant
13	374	11,051	7,189	23	2	1,223	295	925	23	97	291			Distribution Plant
14	375 (Firm Demand)	2,198	1,356	4	1	231	56	174	4	19	55			Peak Demand - Int excl. FT
15	376 (Interruptible Demand)	1,967,803	801,126	0	0	134,175	37,483	314,282	15,038	12,711	95,825			Weighted Peak Dem - Int excl. FT
16	376 (Fixed Cost)	1,049,143	0	0	0	0	487,027	107,779	153,632	307	35,823	51,225		Therm Throughput
17	377	3,703,251	2,856,810	0	0	0	92,539	25,588	216,409	0	8,897	63,908		Acct 378 - FT
18	378 (Direct Firm Tap)	1,017,713	550,761	100,503	13,536	125,512	0	0	0	0	15,441	15,441		Weighted Peak Demand excl. FT
19	379	483,721	133,071	28,067	2,408	611,025	135,219	206,764	413	44,944	68,940			Services
20	380	4,700,619	3,584,160	0	0	346,352	124,220	673,773	2,011	38,335	209,019			Artes. Telemeter
21	381 (Telemeter Maintenance)	3,468,139	2,033,046	0	0	0	0	0	0	0	0	0		Meters
22	382	46,241	0	0	0	0	0	0	0	0	0	0		Cust - Small/Medium - excl. FT
23	383	1,492,670	1,152,669	0	0	196,540	43,494	61,988	1,774	14,456	20,672			385 excl. FT
24	385	204,158	0	0	0	0	0	0	0	0	0	0		
25	Total Distribution	18,712,706	11,303,456	129,177	15,995	129,955	1,922,512	487,835	1,744,895	31,475	159,534	545,049		
26	Customer Accounts:													
27	Allocable Transport	8,468,119	6,484,626	50,780	4,356	1,105,484	244,645	348,728	685	81,314	116,274			Customers
28	Customer - Act 904 Residential Allocable	235,913	0	0	0	0	0	0	0	0	0	0		Customers - Residential
29	Customer - Act 904 C&I Allocable	1,129,948	958,957	7,509	0	163,482	0	0	0	0	0	0		Customers - C&I
30	Total Customer Accounts:	522,864	0	0	0	4,629	154,401	220,089	439	51,319	73,383	189,657		Customers
31	Customer Services (Act 907-910):	10,345,914	7,443,852	58,290	7,106	11,965	1,268,976	399,045	568,817	1,136	132,633	189,657		Customers
32	Customer Sales (Act 911-917):	1,159,264	887,898	6,951	596	1,004	151,334	33,490	47,738	95	11,131	15,917		Customers
33	Total Customer:	11,505,179	8,331,280	65,241	7,702	12,969	1,420,310	432,535	616,555	1,231	143,765	205,574		Customers
34	Administrative & General:													
35	Purchased Gas Cost	0	0	0	0	0	0	0	0	0	0	0		Commodity Cost
36	Gas Supply Acquisition Cost	408,455	196,999	2,862	349	3,858	33,100	8,285	83,559	4,360	2,880	24,676		Sales
37	Firm Demand Cost	1,535,730	625,097	0	0	104,641	29,249	245,146	12,098	74,802	9,605	74,802		Peak Demand - Firm
38	Interruptible Demand Cost	1,780,120	0	0	0	0	69,227	13,744	0	20,443	0	20,443		Weighted Peak Dem - Int
39	Customer	13,089,180	10,022,938	76,489	6,733	11,338	1,708,703	378,134	539,009	1,076	125,693	179,718		Customers
40	Enhance Other Services - Transport Allocable	119,276	0	0	0	0	0	0	0	0	0	0		Customers - Transport
41	Total Administrative and General	16,912,621	10,845,034	81,350	7,062	15,196	1,846,444	415,666	936,941	31,279	138,169	289,640		
42	Total Operation & Maintenance	182,289,823	103,919,578	1,342,325	160,691	1,595,082	15,497,652	4,426,356	34,437,054	1,688,483	1,338,601	8,733,333		

Minnesota Energy Resources Corporation
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LINE NO.	DESCRIPTION	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
NO.	DESCRIPTION	JURISDICTION	CONNS C&I Class 3 - Firm	NNG C&I Class 2 - Int	CONNS C&I Class 2 - Int	CONNS C&I Class 2 - Int	CONNS C&I Class 3 - Int	CONNS C&I Class 4 - Int	NNG C&I Class 2 - Joint	CONNS C&I Class 2 - Joint	NNG C&I Class 2 - Int (Transport)	NNG C&I Class 3 - Int (Transport)	NNG C&I Class 4 - Int (Transport)	NNG C&I Class 5 - Int - CIP Exempt (Transport)	CONNS C&I Class 2 - Int (Transport)	SOURCE OR ALLOCATION FAC TOR
1	Production:															
2	Purchased Gas Cost	142,921,863	204,065	3,946,014	5,396,457	823,942	881,477	1,107,162	56,290	80,138	0	0	0	0	0	Commodity Cost
3	Gas Supply Acquisition	776,953	1,262	25,436	34,785	7,056	6,731	8,455	363	612	0	0	0	0	0	Sales
4	Firm Demand Related	917,577	1,186	0	0	0	0	0	357	414	0	0	0	0	0	Coincident Peak Demand - Firm
5	Interruptible Demand Related	489,619	0	27,186	28,728	6,808	5,832	6,143	55	55	38,736	20,010	301,936	490	480	Coincident Peak Demand - Int.
6	Total Production	145,105,402	206,513	3,998,636	5,459,970	937,806	894,040	1,121,759	57,010	81,219	0	38,736	20,010	301,936	490	
7	Transmission:															
8	Firm Demand Related	35,980	46	0	0	0	0	0	14	16	0	0	0	0	0	Peak Demand - Firm excl. FT.
9	Interruptible Demand Related	18,696	22	118	612	33	118	225	2	3	0	1,028	898	8,974	3	Weighted Peak Dem - Int excl. FT
10	Total Transmission	53,776	68	118	612	33	118	225	16	19	0	1,028	898	8,974	3	
11	Distribution:															
12	301,302,303															
13	374															
14	375 (Firm Demand)															
15	376 (Interruptible Demand)															
16	376 (Firm Demand)															
17	376 (Interruptible Demand)															
18	376 (Firm Demand)															
19	376 (Interruptible Demand)															
20	377															
21	378															
22	378 (Direct Firm Tap)															
23	379															
24	380															
25	381 (Telemeter Maintenance)															
26	382															
27	383															
28	385															
29	Total Distribution	18,712,706	5,435	89,898	64,791	23,321	12,409	18,611	2,067	2,850	0	97,487	72,296	712,616	2,237	
30	Customer Accounts:															
31	Allocable Transport	8,469,119	163	9,727	1,874	1,889	321	118	109	145	0	1,644	384	512	179	Customers
32	Customer - Act 904 Residential Allocable	235,913	0	0	0	0	0	0	0	0	0	54,514	13,051	16,927	5,923	Customers - Residential
33	Customer - Act 904 C&I Allocable	1,129,948	0	0	0	0	0	0	0	0	0	0	0	0	0	Customers - C&I
34	Total Customer Accounts:	522,964	103	6,139	1,246	1,192	203	75	69	92	0	1,037	248	323	113	
35	Customer Services (Act 907-910):	10,345,914	267	15,866	3,220	3,081	523	193	178	237	0	57,185	13,693	17,801	6,215	
36	Customer Sales (Act 911-917):	1,159,264	22	1,332	270	259	44	16	15	20	0	225	54	70	24	
37	Total Customer	11,505,179	289	17,197	3,490	3,340	567	209	193	257	0	57,420	13,747	17,871	6,239	
38	Administrative & General:															
39	Purchased Gas Cost	408,455	663	13,372	18,287	3,709	3,539	4,445	0	0	0	0	0	0	0	Commodity Cost
40	Firm Demand Cost	1,535,730	2,011	11,078	57,646	3,073	11,155	21,163	606	702	0	0	0	0	0	Sales
41	Interruptible Demand Cost	13,089,180	253	15,034	3,051	2,950	496	182	168	225	0	96,791	84,505	844,820	288	Peak Demand - Firm
42	Enhance Other Services - Transport Allocable	119,276	0	0	0	0	0	0	0	0	0	28,982	6,908	791	276	Weighted Peak Dem - Int.
43	Total Administrative and General	16,912,611	5,019	38,465	78,964	9,702	15,180	25,790	1,123	1,515	0	128,164	92,023	854,994	3,170	Customers - Transport
44	Total Operation & Maintenance	182,289,823	217,324	4,155,333	5,610,837	974,201	922,325	1,166,933	60,488	85,959	0	322,855	198,974	1,895,991	12,679	

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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]	
NO.	JURISDICTION	MIN	CONC C&I Class 3 - Int (Transport)	CONC C&I Class 4 - Int (Transport)	CONC C&I Class 5 - Int (Transport)	CONC C&I Class 2 - Int (Transport)	CONC C&I Class 3 - Int (Transport)	CONC C&I Class 4 - Int (Transport)	CONC C&I Class 5 - Int (Transport)	CONC C&I Class 2 - Int (Transport)	CONC C&I Class 3 - Int (Transport)	CONC C&I Class 4 - Int (Transport)	CONC C&I Class 5 - Int (Transport)	NNG Flex Transport (Cust "B") (Transport)	NNG Flex Transport (Cust "C") (Transport)	NNG Flex Transport (Cust "D") (Transport)	NNG Flex Transport (Cust "E") (Transport)	SOURCE OR ALLOCATION FACTOR
1	Production:																	
2	Purchased Gas Cost	142,921,863	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Commodity Cost
3	Gas Supply Acquisition	776,953	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Sales
4	Firm Demand Related	917,577	0	0	45,025	2,243	20,026	3,777	17,303	3,756	14,107	3,856	0	0	0	0	2,257	Coincident Peak Demand - Firm
5	Interruptible Demand Related	489,619	10,928	11,256	1,727	0	269	8,730	6,730	2,949	2,952	2,949	0	0	0	0	7,037	Coincident Peak Demand - Int.
6	Total Production	145,105,402	10,928	11,256	46,752	2,243	20,026	4,046	26,033	3,756	16,159	6,805	0	0	0	0	9,294	
7	Transmission:																	
8	Firm Demand Related	35,980	0	0	1,744	87	776	146	670	146	547	149	0	0	0	0	0	87
9	Interruptible Demand Related	18,696	187	272	1,736	9	539	189	998	14	597	234	0	0	0	0	301	Weighted Peak Dem. - Int excl. FT
10	Total Transmission	53,776	187	272	3,480	96	1,315	336	1,668	160	1,133	384	0	0	0	0	388	
11	Distribution:																	
12	301,302,303																	
13	374	296,462	313	395	4,612	167	1,800	449	2,262	281	1,571	523	0	0	0	0	548	Distribution Plant
14	375 (Firm Demand)	11,051	12	16	181	7	71	18	89	10	62	21	0	0	0	0	22	Distribution Plant
15	376 (Interruptible Demand)	2,198	2	3	44	1	13	3	17	2	12	4	0	0	0	0	4	Peak Demand - Int excl. FT
16	377 (Fixed Cost)	1,048,143	10,507	15,275	97,418	483	30,264	10,631	55,998	795	32,930	13,145	0	0	0	0	16,896	Weighted Peak Dem. - Int excl. FT
17	378 (Direct Firm Tap)	3,703,251	188	17	96	273	516	31	32	263	199	16	0	0	0	0	16	Customer excl. FT
18	379	1,017,713	0	0	0	2,534	0	0	0	0	0	0	0	0	0	0	0	Therm. Throughput
19	380	239,550	0	0	0	0	0	0	0	4,167	0	0	0	0	0	0	0	Acct 378
20	381 (Telemeter Maintenance)	483,721	2,651	2,803	20,162	612	7,635	1,951	11,589	1,007	8,308	2,721	0	0	0	0	3,491	Weighted Peak Demand excl. FT
21	382	4,700,619	253	23	129	368	695	41	43	354	267	22	0	0	0	0	22	Services
22	383	3,468,910	1,221	11	376	1,887	4,277	393	1,772	1,149	2,863	70	0	0	0	0	270	Meters
23	384	46,244	822	76	420	1,185	2,257	134	140	1,149	868	70	0	0	0	0	70	Customer Telemeter
24	385	1,492,970	0	0	0	110	0	0	0	106	0	0	0	0	0	0	0	Meters
25	Total Distribution	204,158	2,276	2,406	17,307	0	6,554	1,675	9,949	0	7,132	2,335	0	0	0	0	2,996	Cust - Small/Medium - excl. FT
26	Customer Accounts:																	
27	Account	18,712,006	18,996	21,346	238,922	11,827	97,717	29,532	118,240	17,350	84,100	27,491	0	0	0	0	29,194	Customers
28	Transport	8,469,149	427	39	218	601	1,172	70	73	596	451	36	0	0	0	0	36	Customers - Transport
29	Customer - Act 904 Residential Allocable	225,913	14,155	1,395	7,228	20,591	38,852	2,309	2,403	19,778	14,959	1,295	0	0	0	0	1,295	Customers - Residential
30	Customer - Act 904 C&I Allocable	1,129,948	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customers - C&I
31	Total Customer Accounts:	522,964	269	25	138	392	739	44	46	376	285	23	0	0	0	0	23	
32	Customer Services (Act 907-910):	10,345,914	14,852	1,369	7,584	21,583	40,763	2,423	2,528	20,750	15,694	1,264	0	0	0	0	1,264	Commodity Cost
33	Customer Sales (Act 911-917):	1,159,264	58	5	30	85	160	10	10	82	62	5	0	0	0	0	5	Sales
34	Total Customer:	11,505,179	14,910	1,375	7,614	21,678	40,924	2,432	2,538	20,832	15,756	1,269	0	0	0	0	1,269	Customers
35	Administrative & General:																	
36	Purchased Gas Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Commodity Cost
37	Gas Supply Acquisition Cost	408,455	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Sales
38	Firm Demand Cost	1,535,730	0	0	76,359	3,805	33,963	6,405	29,344	6,370	23,925	6,539	0	0	0	0	3,828	Peak Demand - Firm
39	Interruptible Demand Cost	1,780,120	17,628	25,626	163,435	811	50,772	17,935	93,946	1,333	55,246	22,054	0	0	0	0	28,295	Weighted Peak Dem - Int
40	Customer	13,089,180	660	61	337	959	1,811	108	112	922	697	56	0	0	0	0	56	Customers
41	Enhance Other Services - Transport Allocable	119,276	7,485	691	3,827	10,986	20,570	1,223	1,276	10,471	7,920	638	0	0	0	0	638	Customers - Transport
42	Total Administrative and General	16,912,761	23,782	26,378	243,939	16,971	107,117	25,970	124,679	19,096	87,789	29,286	0	0	0	0	32,817	
43	Total Operation & Maintenance	182,289,823	70,804	60,827	540,726	52,315	267,099	55,915	273,158	61,193	204,938	65,235	0	0	0	0	72,961	

Minnesota Energy Resources Corporation
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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
			NNG Flex Transport (Cost 'G')	NNG Flex Transport (Cost 'G')	NNG Transport for Retail (Transport)	NNG Agriculture - Grain Dryer - Class 1	NNG Agriculture - Grain Dryer - Class 1	NNG Agriculture - Grain Dryer - Class 2	NNG Agriculture - Grain Dryer - Class 2	NNG Agriculture - Grain Dryer - Class 3	CONS Agriculture - Grain Dryer - Class 1	CONS Agriculture - Grain Dryer - Class 1	CONS Agriculture - Grain Dryer - Class 2	NNG Power Generating Unit - Class 1	NNG Power Generating Unit - Class 1	NNG Power Generating Unit - Class 2 - CIP Exempt (Trans)	SOURCE OR ALLOCATION FACTOR
1	Production:																
2	Purchased Gas Cost	142,921,863	0	0	0	3,606	77,393	727,826	0	0	4,792	2,522	6,636	1,121	61,107	0	Commodity Cost
3	Gas Supply Acquisition	776,953	0	0	0	19	499	4,692	0	0	30	19	50	6	394	0	Sales
4	Firm Demand Related	917,577	4,514	2,821	0	0	0	171	0	0	0	0	0	0	0	134,736	Coincident Peak Demand - Firm
5	Interruptible Demand Related	489,619	301	0	469	20	491	3,908	0	2,690	33	19	48	6	251	0	Coincident Peak Demand - Int.
6	Total Production	145,105,402	4,815	2,821	469	3,644	78,383	738,426	171	2,690	4,855	2,560	6,636	1,132	61,752	134,736	
7	Transmission:																
8	Firm Demand Related	35,980	175	109	0	0	0	0	7	0	0	0	0	0	0	5,220	Peak Demand - Firm excl FT
9	Interruptible Demand Related	18,696	184	44	9	1	17	135	4	88	1	1	1	0	13	0	Weighted Peak Dem - Int excl FT
10	Total Transmission	53,776	358	153	9	1	17	135	11	88	1	1	1	0	13	5,220	
11	Distribution:																
12	301,302,303	296,462	484	195	15	8	84	305	17	127	9	3	5	5	28	6,891	Distribution Plant
13	374	11,051	19	8	1	0	3	12	1	5	0	0	0	0	1	271	Distribution Plant
14	375 (Firm Demand)	2,198	9,814	6,133	0	0	1	2	0	1	0	0	0	0	0	0	Peak Demand - Firm excl FT
15	376 (Interruptible Demand)	1,987,133	10,299	2,454	492	35	940	7,569	225	4,330	56	36	81	10	702	0	Weighted Peak Dem - Int excl FT
16	376 (Fixed Cost)	3,703,251	48	16	16	48	411	608	16	16	80	16	16	32	80	32	Customer excl FT
17	377	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput
18	378 (Direct Firm Tip)	1,017,713	0	0	0	24	654	5,440	162	0	39	25	58	0	0	0	Acct 378 - FT
19	379	239,550	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Demand excl FT
20	380	483,721	2,131	508	124	6	158	1,314	39	829	9	6	14	2	118	287,49	Services
21	381 (Telephone Maintenance)	4,700,619	65	22	22	65	553	818	22	22	108	22	22	43	108	43	Customer Meter
22	382	3,448,210	210	70	70	210	1,796	2,659	70	70	350	70	70	140	350	140	Customer Meter
23	383	0	0	0	0	19	166	245	6	6	32	6	6	6	0	0	Meters
24	385	1,492,670	0	0	107	0	0	0	712	0	0	0	0	1	101	25,537	Cust - Small/Medium - excl FT
25	Total Distribution	18,712,706	25,662	10,697	992	914	9,030	24,955	1,089	6,979	1,090	264	430	569	2,327	355,621	
26	Customer Accounts:																
27	Allocable Transport	8,469,119	109	36	36	109	932	1,380	36	36	162	36	36	73	182	73	Customers
28	Customer - Act 904 Residential Allocable	225,933	3,614	1,205	0	0	0	0	1,205	1,205	0	0	0	0	0	0	Customers - Residential
29	Customer - Act 904 C&I Allocable	1,129,948	69	23	23	69	598	871	23	23	115	23	23	46	115	46	Customers - C&I
30	Total Customer Accounts:	10,345,914	3,792	1,264	1,264	1,764	1,521	2,252	1,264	1,264	296	59	59	119	296	2,528	
31	Customer Services (Act 907-910):	1,159,264	15	5	5	15	128	189	5	5	25	5	5	10	25	10	Customers
32	Customer Sales (Act 911-917):	11,505,179	3,807	1,269	1,269	183	1,649	2,441	1,269	1,269	321	64	64	128	321	2,538	Customers
33	Administrative & General:																
34	Purchased Gas Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Commodity Cost
35	Gas Supply Acquisition Cost	408,455	0	0	0	0	262	2,466	0	0	16	10	26	3	207	0	Sales
36	Firm Demand Cost	1,530,730	4,784	0	0	0	0	0	290	0	0	0	0	0	0	0	Peak Demand - Firm
37	Interruptible Demand Cost	1,760,120	4,118	826	59	1,577	12,689	379	8,271	94	61	135	17	177	112	0	Weighted Peak Dem - Int
38	Customer	13,089,180	168	56	56	168	1,441	2,134	56	56	281	56	56	112	281	112	Customers
39	Enhance Other Services - Transport Allocable	119,276	1,914	638	0	0	0	0	638	638	0	0	0	0	0	1,276	Customers - Transport
40	Total Administrative and General	16,912,761	2,705	936	1,520	237	3,280	17,296	1,363	6,965	390	127	216	133	1,663	228,892	
41	Total Operation & Maintenance	182,289,823	61,656	23,336	4,249	4,988	92,359	761,257	3,902	19,900	6,647	3,015	7,349	1,963	66,078	728,007	

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LINE NO.	DESCRIPTION	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
DEPRECIATION EXPENSE - \$L														
Production:														
2	Firm Demand Related													
3	Interruptible Demand Related													
4	Total Production	54,197	21,771	367	3,644	1,019	8,538	421	335	2,605	0	0	0	0
5	Transmission	83,082	21,771	367	3,644	1,019	8,538	421	335	2,605	0	0	0	0
6	Firm Demand Related	160,701	61,341	0	10,268	2,870	24,066	1,187	943	7,340	0	0	0	0
7	Interruptible Demand Related	80,116	0	0	0	0	3,159	1,814	0	0	0	0	0	0
8	Total Transmission	231,017	61,341	0	10,268	2,870	27,215	1,814	943	7,340	0	0	0	0
9	Distribution	1,680,818	1,037,058	3,287	176,397	42,504	133,407	3,315	14,003	41,948	0	0	0	0
10	Firm Demand Related	27,645	17,057	54	2,901	699	2,194	55	230	690	0	0	0	0
11	Interruptible Demand Related	10,314	6,364	2	1,082	261	819	20	86	257	0	0	0	0
12	Total Distribution	1,300,352	529,290	0	88,603	24,766	207,573	10,244	8,133	63,338	0	0	0	0
13	Firm Demand Related	2,446,207	1,887,095	0	321,709	71,184	101,483	2,033	23,663	33,837	0	0	0	0
14	Interruptible Demand Related	378	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Distribution	588,790	318,639	0	59,538	14,809	125,202	0	5,148	36,973	0	0	0	0
16	Firm Demand Related	764,701	210,369	0	35,346	9,777	82,659	3,267	3,398	24,410	0	0	0	0
17	Interruptible Demand Related	4,174,931	3,183,330	24,928	542,692	120,087	183,641	367	39,817	61,230	0	0	0	0
18	Total Distribution	1,330,343	773,517	0	131,766	47,262	256,562	990	14,597	79,537	0	0	0	0
19	Firm Demand Related	311,670	240,360	0	41,062	9,007	12,835	0	0	4,330	0	0	0	0
20	Interruptible Demand Related	79,877	0	0	0	0	0	0	0	0	0	0	0	0
21	Total Distribution	13,408,895	8,203,671	28,290	1,395,097	340,457	1,133,539	24,566	112,196	354,588	0	0	0	0
22	Customer	589,239	451,205	3,533	76,921	17,023	24,265	48	5,658	8,090	0	0	0	0
23	Total Depreciation Expense - S/L	14,312,232	8,737,898	32,134	1,485,931	361,369	1,193,556	26,850	119,131	373,557	0	0	0	0
24	Amortizations (Add/07)	40,966	12,291	175	2,057	575	4,820	238	189	1,471	0	0	0	0
25	Transmission related	798,427	216,896	0	36,443	10,081	85,224	3,954	3,504	25,168	0	0	0	0
26	Distribution related	290,538	222,477	1,742	37,928	8,383	11,964	24	2,790	3,989	0	0	0	0
27	Customer related	12,233,774	4,589,804	66,670	771,107	193,005	1,946,613	101,575	67,086	574,854	0	0	0	0
28	CIP Expense	13,355,051	5,041,638	68,587	847,598	212,071	2,048,767	105,412	73,575	605,525	0	0	0	0
29	Total Amortization Expense	27,687,283	13,779,726	100,721	85,588	573,440	3,242,323	132,862	192,706	979,082	0	0	0	0
30	Total Depreciation & Amortization Expenses:													

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Zero-Intercept Method
Rate Schedule Allocation Of Depreciation Expense
Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	(A)	(B)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
DEPRECIATION EXPENSE - S/L																	
	JURISDICTION	CONNS C&I Class 3 - Firm	NNG C&I Class 2 - Int.	NNG C&I Class 3 - Int.	CONNS C&I Class 2 - Int.	CONNS C&I Class 3 - Int.	CONNS C&I Class 2 - Int.	CONNS C&I Class 3 - Int.	CONNS C&I Class 4 - Int.	NNG C&I Class 2 - Joint	CONNS C&I Class 2 - Joint	NNG C&I Class 2 - Int (Transport)	NNG C&I Class 3 - Int (Transport)	NNG C&I Class 4 - Int (Transport)	NNG C&I Class 5 - Int - CIP Exempt (Transport)	CONNS C&I Class 2 - Int (Transport)	SOURCE OR ALLOCATION FACTOR
1	Production:																
2	Firm Demand Related	54,197	0	1,606	1,697	402	344	344	383	21	24	0	0	0	0	0	0
3	Interruptible Demand Related	28,984	0	1,606	1,697	402	344	344	383	21	28	0	2,288	1,182	17,834	29	0
4	Total Production	83,082	0	3,212	3,394	804	688	688	766	42	52	0	2,288	1,182	17,834	29	0
5	Transmission																
6	Firm Demand Related	160,701	197	506	2,630	140	509	966	966	67	69	0	0	0	0	0	0
7	Interruptible Demand Related	80,116	95	506	2,630	140	509	966	966	11	11	0	4,418	3,856	38,550	14	0
8	Total Transmission	231,017	293	1,012	5,260	280	1,018	1,932	1,932	78	80	0	4,418	3,856	38,550	14	0
9	Distribution																
10	Firm Demand Related	1,680,818	554	5,324	1,291	1,141	1,895	162	215	162	215	0	9,456	7,475	75,039	124	0
11	Interruptible Demand Related	27,645	9	86	97	21	19	31	123	3	4	0	156	123	1,234	2	0
12	Total Firm Demand Related	1,708,463	563	5,410	1,312	1,162	1,926	193	246	165	219	0	9,612	7,598	76,273	126	0
13	Firm Demand Related	1,300,352	1,703	33	36	8	7	12	594	0	594	0	58	46	460	1	0
14	Interruptible Demand Related	376	4,862	22,692	1,210	4,392	8,323	32	513	0	513	0	38,108	33,272	332,834	117	0
15	Total Firm Demand Related	1,304,118	6,565	24,984	5,602	15,814	12,715	44	1,067	0	1,067	0	38,146	33,318	333,094	118	0
16	Firm Demand Related	2,446,207	48	2,837	574	550	83	34	32	42	42	0	478	115	149	52	0
17	Interruptible Demand Related	376	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Total Firm Demand Related	2,449,973	48	2,837	574	550	83	34	32	42	42	0	478	115	149	52	0
19	Firm Demand Related	588,790	0	20,036	0	5,558	0	0	286	482	482	0	0	0	0	0	0
20	Interruptible Demand Related	764,701	487	13,228	13,704	3,669	2,652	3,660	189	318	318	0	23,008	14,613	164,755	355	0
21	Total Firm Demand Related	1,353,491	487	23,264	17,378	9,227	6,319	7,320	305	636	636	0	23,031	14,627	165,210	355	0
22	Firm Demand Related	4,174,931	86	5,122	1,039	995	169	62	57	77	77	0	866	207	269	94	0
23	Interruptible Demand Related	1,330,543	287	7,150	2,806	1,292	564	378	80	99	99	0	2,337	838	0	122	0
24	Total Firm Demand Related	5,505,474	373	12,272	3,845	2,287	1,233	942	137	176	176	0	3,203	1,045	269	216	0
25	Firm Demand Related	311,110	0	367	0	70	0	0	0	0	0	0	0	0	0	0	0
26	Interruptible Demand Related	79,877	106	2,911	0	563	0	777	0	5	5	0	4,889	3,105	35,003	0	0
27	Total Firm Demand Related	13,408,895	4,116	58,545	49,790	14,664	9,601	15,182	1,388	1,942	1,942	0	79,352	59,793	609,543	1,413	0
28	Customer																
29	Firm Demand Related	589,239	11	677	137	131	22	8	8	10	10	0	114	27	36	12	0
30	Interruptible Demand Related	14,312,232	4,490	61,533	54,255	15,338	10,477	16,519	1,484	2,061	2,061	0	86,171	64,859	685,964	1,468	0
31	Total Customer	14,901,471	4,501	62,210	54,392	15,469	10,499	16,527	1,492	2,071	2,071	0	86,285	64,886	686,000	1,480	0
32	Amortizations (Add/07)																
33	Production related	40,866	40	800	845	200	172	181	10	15	15	0	1,140	589	8,886	14	0
34	Transmission related	1,947	1	23	24	6	5	6	0	1	1	0	41	26	290	1	0
35	Distribution related	798,427	513	13,639	14,129	3,793	2,734	3,773	195	328	328	0	23,721	15,066	169,867	366	0
36	Customer related	290,538	6	334	68	65	11	4	4	5	5	0	56	14	18	6	0
37	CIP Expense	12,233,774	15,455	311,516	426,021	86,410	82,439	103,545	4,444	7,485	7,485	0	715,237	413,459	4,444	8,370	0
38	Total Amortization Expense	13,355,051	16,014	326,312	441,098	90,465	85,360	107,510	4,652	7,844	7,844	0	740,195	429,153	179,061	8,757	0
39	Total Depreciation & Amortization Expenses:	27,687,283	20,504	387,646	495,342	105,803	85,837	124,029	6,136	9,805	9,805	0	826,366	494,012	845,025	10,235	0

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
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Rate Schedule Allocation Of Depreciation Expense
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LINE NO.	DESCRIPTION	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	
DEPRECIATION EXPENSE - S/L																		
	JURISDICTION	CONC C&I Class 3-Int (Transp)	CONC C&I Class 4-Int (Transp)	CONC C&I Class 5-Int (Transp)	CONC C&I Class 2-Int (Transp)	CONC C&I Class 3-Int (Transp)	CONC C&I Class 4-Int (Transp)	CONC C&I Class 5-Int (Transp)	CONC C&I Class 2-Int (Transp)	CONC C&I Class 3-Int (Transp)	CONC C&I Class 4-Int (Transp)	CONC C&I Class 5-Int (Transp)	NNG Flex Transport (Cust "A") (Transp)	NNG Flex Transport (Cust "B") (Transp)	NNG Flex Transport (Cust "C") (Transp)	NNG Flex Transport (Cust "D") (Transp)	NNG Flex Transport (Cust "E") (Transp)	SOURCE OR ALLOCATION FACTOR
1	Production:																	
2	Production:																	
3	Firm Demand Related	54,197	0	2,659	133	1,183	223	1,022	1,022	222	833	178	274	0	0	0	133	Coincident Peak Demand - Firm
4	Interruptible Demand Related	28,884	645	685	102	0	16	516	4,287	0	121	174	0	0	0	0	416	Coincident Peak Demand - Int.
5	Total Production	83,082	645	2,761	133	1,183	239	1,538	4,287	222	954	402	0	0	0	0	549	
6	Transmission																	
7	Firm Demand Related	160,701	0	7,493	373	3,333	629	2,890	4,287	695	2,946	642	0	0	0	0	376	Peak Demand - Firm excl. FT
8	Interruptible Demand Related	80,116	804	1,169	7,458	37	2,317	814	4,287	61	2,874	1,006	0	0	0	0	1,291	Weighted Peak Dem - Int excl. FT
9	Total Transmission	231,017	804	1,169	14,951	410	5,650	1,442	7,166	686	4,869	1,648	0	0	0	0	1,667	
10	Distribution																	
11	Distribution																	
12	301,302,303	1,680,818	1,777	2,242	261,511	948	10,206	2,544	12,823	1,479	8,904	2,966	0	0	0	0	3,108	Distribution Plant
13	374	27,645	29	37	430	16	168	42	211	24	146	49	0	0	0	0	51	Distribution Plant
14	375	10,314	11	14	160	6	63	16	79	9	55	18	0	0	0	0	19	Distribution Plant
15	376 (Firm Demand)	1,300,352	0	64,656	3,222	28,758	5,423	24,647	5,423	5,393	20,253	5,537	0	0	0	0	3,241	Peak Demand - Firm excl. FT
16	376 (Interruptible Demand)	6,944	6,944	6,944	19,944	19,944	7,022	36,420	36,420	21,132	8,683	3,111	0	0	0	0	11	Weighted Peak Dem excl. FT
17	376 (Fixed Cost)	2,446,207	124	11	63	181	34	20	21	174	131	11	0	0	0	0	11	Therm Throughput
18	377	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
19	378	588,790	0	0	0	1,466	0	0	0	2,411	0	0	0	0	0	0	0	Act 378
20	379	764,701	4,191	4,431	31,873	968	12,070	3,084	18,321	1,592	13,134	4,301	0	0	0	0	5,518	Weighted Peak Demand excl. FT
21	380	4,174,931	225	21	115	327	617	37	38	314	238	19	0	0	0	0	19	Services
22	381	1,330,943	750	126	259	456	1,665	148	193	408	793	96	0	0	0	0	96	Meters
23	382	311,610	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	383	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	384	79,877	890	941	6,771	0	2,554	655	3,892	20	2,790	914	0	0	0	0	1,172	Cust - Small/Medium, excl. FT
26	385	13,408,895	14,938	17,913	194,829	7,930	76,443	18,992	97,415	12,351	68,201	22,593	0	0	0	0	24,377	
27	Total Distribution	13,408,895	14,938	17,913	194,829	7,930	76,443	18,992	97,415	12,351	68,201	22,593	0	0	0	0	24,377	
28	Customer																	
29	Customer	589,239	30	15	43	82	5	5	5	41	31	3	0	0	0	0	3	Customers
30	Total Depreciation Expense - S/L	14,312,232	16,417	19,750	212,586	9,516	83,357	20,678	106,124	13,301	74,056	24,646	0	0	0	0	26,595	
31	Amortizations (403/407)																	
32	Production related	40,866	322	301	1,552	36	570	134	834	65	631	215	0	0	0	0	282	Coincident Peak Demand
33	Transmission related	1,947	7	8	56	2	21	5	32	3	23	8	0	0	0	0	10	Weighted Peak Demand excl. FT
34	Distribution related	798,427	4,321	4,569	32,862	988	12,445	3,180	18,890	1,641	13,541	4,434	0	0	0	0	5,689	Weighted Peak Demand excl. FT
35	Customer related	290,938	15	1	7	21	40	2	2	20	15	1	0	0	0	0	1	Customers
36	CIP Expense	12,233,774	130,274	125,392	22,792	375,222	87,260	0	37,483	408,285	172,007	0	0	0	0	0	0	Direct
37	Total Amortization Expense	13,355,051	134,939	130,291	34,478	23,848	388,307	90,582	19,758	35,213	422,396	176,665	0	0	0	0	5,983	
38	Total Depreciation & Amortization Expenses:	27,667,283	151,356	150,041	247,034	32,365	471,663	111,260	125,883	52,514	486,452	201,311	0	0	0	0	32,577	

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Zero-Intercept Method
Rate Schedule Allocation Of Depreciation Expense
Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]	
			MM JURISDICTION	NNG Flex Transport (Cust-F) (Transp)	NNG Flex Transport (Cust-G) (Transp)	NNG Transport for Retail (Transp)	NNG Agriculture Grain Dryer - Class 1 (Transp)	NNG Agriculture Grain Dryer - Class 2 (Transp)	NNG Agriculture Grain Dryer - Class 3 (Transp)	NNG Agriculture Grain Dryer - Class 1 (Transp)	CONS Agriculture Grain Dryer - Class 1 Int.	CONS Agriculture Grain Dryer - Class 1 Int.	CONS Agriculture Grain Dryer - Class 2 Int.	NNG Power Generating Unit - Class 1 Int.	NNG Power Generating Unit - Class 2 - CIP Exempt (Trans)	SOURCE OR ALLOCATION FACTOR		
1	DEPRECIATION EXPENSE - S/L																	
2	Production:																	
3	Firm Demand Related	54,197	0	0	0	0	0	0	0	0	0	0	0	0	0	7,958	Coincident Peak Demand - Firm	
4	Interruptible Demand Related	28,884	18	0	28	1	29	231	0	154	2	1	3	0	15	7,958	Coincident Peak Demand - Int.	
5	Total Production	83,082	284	167	28	1	29	231	0	154	2	1	3	0	15	7,958		
6	Transmission																	
7	Firm Demand Related	160,701	751	469	0	0	0	0	26	0	0	0	0	0	0	0	22,423	Peak Demand - Firm excl. FT
8	Interruptible Demand Related	80,116	788	188	38	3	72	579	41	377	4	3	6	1	54	0	Weighted Peak Dem - Int excl. FT	
9	Total Transmission	231,017	1,540	657	38	3	72	579	46	377	4	3	6	1	54	22,423		
10	Distribution																	
11	Firm Demand Related	1,680,818	2,743	1,108	87	43	474	1,731	94	723	51	14	26	26	161	38,070	Distribution Plant	
12	Interruptible Demand Related	27,645	45	18	1	1	8	28	2	12	1	0	0	0	3	643	Distribution Plant	
13	Total Distribution	1,708,463	2,788	1,126	88	44	482	1,759	96	735	52	14	26	26	164	38,713		
14	Firm Demand Related	10,314	17	7	1	0	3	11	4	4	0	0	0	0	1	240	Peak Demand - Firm excl. FT	
15	Interruptible Demand Related	6,462	4,051	0	0	0	0	5,000	246	3,266	37	21	53	7	464	0	Weighted Peak Dem - Int excl. FT	
16	Total Distribution	16,776	1,028	321	1	0	3	11	246	3,266	37	21	53	7	464	0		
17	Firm Demand Related	2,446,207	32	11	0	0	0	0	0	11	0	0	0	0	0	21	Customers excl. FT	
18	Interruptible Demand Related	376	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput	
19	Total Distribution	2,446,583	32	11	0	0	0	0	0	11	0	0	0	0	0	21		
20	Firm Demand Related	588,790	0	0	0	14	378	3,147	94	0	22	15	33	0	0	0	Act 378	
21	Interruptible Demand Related	379	3,369	803	196	9	250	2,078	62	1,311	15	10	22	3	187	47,029	Weighted Peak Demand excl. FT	
22	Total Distribution	4,174,831	57	19	19	57	491	727	19	19	96	19	38	96	38	38	Services	
23	Firm Demand Related	1,330,943	289	96	52	190	1,623	2,277	60	102	151	30	60	128	319	0	Meters	
24	Interruptible Demand Related	311,600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customers excl. FT	
25	Total Distribution	1,642,543	289	96	52	190	1,623	2,277	60	102	151	30	60	128	319	0		
26	Firm Demand Related	79,877	716	171	42	0	0	0	0	278	0	0	0	1	40	9,991	Cust - Small Medium - excl. FT	
27	Interruptible Demand Related	13,408,895	20,554	7,805	734	373	4,153	15,452	738	5,716	432	124	228	223	1,322	290,514	Customers	
28	Total Distribution	14,312,232	22,385	8,731	802	385	4,319	16,359	796	6,249	451	131	238	230	1,403	320,901		
29	Customer																	
30	Firm Demand Related	589,239	8	3	3	8	65	96	3	3	13	3	3	5	13	5	Customers	
31	Interruptible Demand Related	14,312,232	22,385	8,731	802	385	4,319	16,359	796	6,249	451	131	238	230	1,403	320,901		
32	Total Distribution	14,901,471	31,176	11,817	805	411	5,083	17,251	802	12,498	464	134	241	235	1,416	322,306		
33	Amortization (403407)																	
34	Firm Demand Related	40,866	159	73	14	1	14	115	3	77	1	1	1	0	7	683	Coincident Peak Demand	
35	Interruptible Demand Related	1,347	6	1	0	0	0	4	0	2	0	0	0	0	83	0	Weighted Peak Demand excl. FT	
36	Total Distribution	42,213	165	74	14	1	14	119	3	79	1	1	1	0	7	683		
37	Firm Demand Related	788,427	3,474	828	202	10	258	2,142	64	1,351	15	10	23	3	192	48,488	Weighted Peak Demand excl. FT	
38	Interruptible Demand Related	290,538	4	1	4	32	47	1	6	1	6	1	1	2	6	2	Customers	
39	Total Distribution	1,078,965	3,478	829	206	14	265	2,143	70	1,352	15	10	23	3	192	48,488		
40	CIP Expense	12,233,774	134,796	32,116	6,103	228	6,110	57,469	1,714	47,369	363	236	611	71	4,824	0	Direct	
41	Total Amortization Expense	13,355,051	138,400	33,019	6,321	242	6,414	59,766	1,792	48,800	365	248	637	76	5,030	48,256		
42	Total Depreciation & Amortization Expenses:	27,667,263	160,765	41,150	7,123	626	10,734	76,125	2,578	55,049	637	378	875	306	6,434	370,157		

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Zero-Intercept Method
Rate Schedule Allocation Of Taxes Other Than Income
Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
		MIN JURISDICTION	NING Residential - Farm	NING Residential - Farm	NING Residential - Farm	NING S&I - Farm	NING L&I - Farm	CONS Residential	NING C&I - Class 1	NING C&I - Class 2	NING C&I - Class 3	CONNS C&I - Class 1	CONNS C&I - Class 2	SOURCE OR ALLOCATION
1	Real Est & Property	11,435,742	6,683,633	20,346	1,197	5,713	1,137,590	274,854	15,723,95	28,463	31,527	51,783	246	Rate Base
2	Unemployment Comp. - FED	8,726	3,576	16	4	5	605	150	823	30	30	51	246	Salaries & Wages
3	Unemployment Comp. - State	21,767	8,920	39	0	12	1,509	375	2,052	74	74	128	615	Salaries & Wages
4	Gross Receipts Tax	0	0	0	0	0	0	0	0	0	0	0	0	Revenue
5	Unauthor Ins Tax	38,210	22,865	67	6	19	3,801	932	3,382	95	95	307	1,053	Rate Base
6	Excise Tax	0	0	0	0	0	0	0	0	0	0	0	0	Rate Base
7	Tax Credit	0	0	0	0	0	0	0	0	0	0	0	0	Salaries & Wages
8	Use Tax	0	0	0	0	0	0	0	0	0	0	0	0	Rate Base
9	IRS Payroll Tax	497,669	203,904	900	82	283	34,503	8,574	46,911	1,702	2,824	14,066	27,391	Salaries & Wages
10	Retirement Benefits - FED	969,659	387,868	1,755	159	552	67,239	16,709	91,420	3,317	5,698	27,391	27,391	Salaries & Wages
11	TOTAL TAXES OTHER THAN INCOME	12,971,672	7,329,763	22,814	2,049	6,586	1,245,247	305,605	1,156,673	33,882	101,034	358,524	358,524	

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Zero-Intercept Method
Rate Schedule Allocation Of Taxes Other Than Income
Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
NO.	DESCRIPTION	MIN JURISDICTION	CONS C&I Class 3 - Fint	NING C&I Class 3 - Fint	NING C&I Class 3 - Int	CONS C&I Class 3 - Int	CONS C&I Class 3 - Int	CONS C&I Class 3 - Int	NING C&I Class 3 - Int	CONS C&I Class 3 - Int	NING C&I Class 2 - Int (Transport)	NING C&I Class 3 - Int (Transport)	NING C&I Class 4 - Int (Transport)	NING C&I Class 5 - Int (Transport)	CONS C&I Class 2 - Int (Transport)	SOURCE OR ALLOCATION
1	Real Est & Property	11,435,742	4,698	55,884	61,293	13,830	11,846	16,343	1,392	1,923	0	77,744	58,800	611,254	1,054	Rate Base
2	Unemployment Comp. - FED	8,726	5	119	125	33	24	82	2	3	3	185	118	1,324	3	Salaries & Wages
3	Unemployment Comp. - State	21,767	11	298	312	82	60	0	4	7	7	462	293	3,304	7	Salaries & Wages
4	Gross Receipts Tax	38,210	0	0	0	0	0	0	0	0	0	0	0	0	0	Revenue
5	Unauthor Ins Tax	0	16	179	205	46	40	61	5	6	0	259	200	2,042	4	Rate Base
6	Excise Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Rate Base
7	Tax Credit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Salaries & Wages
8	State Tax	497,669	260	6,906	7,126	1,876	1,278	1,977	97	162	0	10,668	6,703	75,515	166	Rate Base
9	IRS	969,659	506	13,263	13,884	3,655	2,895	3,657	188	316	0	20,598	13,063	147,164	323	Salaries & Wages
10	Retirement Benefits - FED	12,971,672	5,484	74,329	82,949	19,321	16,033	24,653	1,668	2,424	0	109,618	80,257	840,607	1,556	Salaries & Wages
11	TOTAL TAXES OTHER THAN INCOME															

Minnesota Energy Resources Corporation
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Rate Schedule Allocation Of Taxes Other Than Income
Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
NO.	DESCRIPTION		CONS C&I Class 3 - Int Class 3 - Int (Transport)	CONS C&I Class 4 - Int Class 4 - Int (Transport)	CONS C&I Class 5 - Int - CIP Exempt (Transport)	NNG C&I Class 2 - Joint (Transport)	NNG C&I Class 3 - Joint (Transport)	NNG C&I Class 4 - Joint (Transport)	NNG C&I Class 5 - Joint (Transport)	CONS C&I Class 2 - Joint (Transport)	CONS C&I Class 3 - Joint (Transport)	NNG Flex Transport (Cust 'A') (Transport)	NNG Flex Transport (Cust 'B') (Transport)	NNG Flex Transport (Cust 'C') (Transport)	NNG Flex Transport (Cust 'D') (Transport)	NNG Flex Transport (Cust 'E') (Transport)	SOURCE OR ALLOCATION
1	Real Estate Property	11,435,742	14,651	16,184	232,625	7,322	78,957	18,033	103,343	11,542	68,680	23,254	0	0	0	24,747	Rate Base
2	Unemployment Comp. - FED	8,726	34	36	256	97	8	62	147	13	106	35	0	0	0	44	Salaries & Wages
3	Unemployment Comp. - State	21,767	84	89	639	20	243	62	367	32	264	86	0	0	0	111	Salaries & Wages
4	Gross Receipts Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Revenue
5	Unauthor Ins Tax	38,210	49	61	677	24	263	66	335	39	233	78	0	0	0	83	Rate Base
6	Excise Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Rate Base
7	Tax Credit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Salaries & Wages
8	State Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Rate Base
9	IRS - Social Security Tax	497,669	1,927	2,091	14,611	463	5,559	1,414	8,398	739	6,026	1,972	0	0	0	2,530	Salaries & Wages
10	Retirement Benefits - FED	969,659	3,755	3,959	28,473	883	10,815	2,756	16,366	1,439	11,743	3,842	0	0	0	4,329	Salaries & Wages
11	TOTAL TAXES OTHER THAN INCOME	12,971,672	20,501	24,359	247,281	8,710	95,825	24,007	125,956	13,804	88,052	29,266	0	0	0	32,473	

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Zero-Intercept Method
Rate Schedule Allocation Of Taxes Other Than Income
Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
			MIN JURISDICTION	NING Flex Transport (Cust F) (Transp)	NING Flex Transport (Cust G) (Transp)	NING Agriculture Grain Dryer - Class 1 (Transp)	NING Agriculture Grain Dryer - Class 2 (Transp)	NING Agriculture Grain Dryer - Class 3 (Transp)	CONNS Agriculture Grain Dryer - Class 111	CONNS Agriculture Grain Dryer - Class 112	CONNS Agriculture Grain Dryer - Class 211	CONNS Agriculture Grain Dryer - Class 212	NING Power Generating Unit - Class Exempt (1987-2009)	NING Power Generating Unit - Class Exempt (2010-2017)	NING Power Generating Unit - Class Exempt (2018-2019)	SOURCE OR ALLOCATION	
1	Real Estate Property		11,435,742	2,129	3,432	711	306	3,612	16,222	74	373	353	21	180	1,383	334,549	Rate Base
2	Unemployment Comp. - FED		8,726	27	6	2	0	2	19	1	11	0	0	0	2	378	Salaries & Wages
3	Unemployment Comp. - State		21,767	68	16	4	0	6	47	1	26	0	1	0	4	943	Salaries & Wages
4	Gross Receipts Tax		0	0	0	0	0	0	0	0	0	0	0	0	0	0	Revenue
5	Unauthor Ins Tax		38,210	71	28	2	1	12	51	2	19	1	1	1	5	1,018	Rate Base
6	Excise Tax		0	0	0	0	0	0	0	0	0	0	0	0	0	0	Rate Base
7	Tax Credit		0	0	0	0	0	0	0	0	0	0	0	0	0	0	Salaries & Wages
8	State Tax		0	0	0	0	0	0	0	0	0	0	0	0	0	0	Rate Base
9	IRS payroll Tax		497,659	1,546	369	91	6	146	1,083	26	601	10	12	2	97	21,554	Salaries & Wages
10	Retirement Benefits - FED		969,659	3,013	718	176	12	274	2,111	56	1,172	20	11	23	190	42,005	Salaries & Wages
11	TOTAL TAXES OTHER THAN INCOME		12,971,672	25,973	9,570	996	326	4,046	18,533	804	7,610	391	128	188	1,661	370,478	

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Zero-Intercept Method
Rate Schedule Allocation Of Other Income & Adjusts
Forecasted Test Year Ending December 31, 2018

LINE NO.	DESCRIPTION	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
		MIN JURISDICTION	NING Residential	NING Residential - Farm Tap	NING Residential - Farm Tap	NING S&I - Farm Tap	NING L&I - Farm Tap	CONS Residential	NING C&I Class 1 - Firm	NING C&I Class 2 - Firm	NING C&I Class 3 - Firm	CONS C&I Class 1 - Firm	CONS C&I Class 2 - Firm	SOURCE OR ALLOCATION FACTOR
1	BEFORE TAX ADJUSTMENTS:													
2	Gain/(Loss) - Sale of Utility Property	0	0	0	0	0	0	0	0	0	0	0	0	0
3	TOTAL OTHER ADJUSTS	0	0	0	0	0	0	0	0	0	0	0	0	0
4														
5	AFTER TAX ADJUSTMENTS:													
7	Tax Amortizations (409)	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Tax Amortizations (11826/431)	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL OTHER ADJUSTS	0	0	0	0	0	0	0	0	0	0	0	0	0

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Zero-Intercept Method
Rate Schedule Allocation Of Other Income & Adjusts
Forecasted Test Year Ending December 31, 2018

LINE NO.	DESCRIPTION	[A]											[O]			
		[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]		[L]	[M]	[N]
		MIN JURISDICTION	CONS C&I Class 3 - Firm	NNG C&I Class 2 - Int	NNG C&I Class 3 - Int	CONS C&I Class 2 - Int	CONS C&I Class 3 - Int	CONS C&I Class 4 - Int	NNG C&I Class 2 - Joint	CONS C&I Class 2 - Joint	NNG C&I Class 2 - Int (Transport)	NNG C&I Class 3 - Int (Transport)	NNG C&I Class 4 - Int (Transport)	NNG C&I Class 5 - Int - CIP Exempt (Transport)	CONS C&I Class 2 - Int (Transport)	SOURCE OR ALLOCATION FACTOR
1	BEFORE TAX ADJUSTMENTS:															
2	Gain/(Loss) - Sale of Utility Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	TOTAL OTHER ADJUSTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4																
5	AFTER TAX ADJUSTMENTS:															
6	Tax Amortizations (409)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Tax Amortizations (11826/431)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Tax Amortizations (11826/431)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL OTHER ADJUSTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Zero-Intercept Method
Rate Schedule Allocation Of Other Income & Adjusts
Forecasted Ten Year Ending December 31, 2018

[A]

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LINE NO.	DESCRIPTION	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
		MIN JURISDICTION	CONS C&I Class 3 - Int (Transp)	CONS C&I Class 4 - Int (Transp)	CONS C&I Class 5 - Int - CIP-Exempt (Transp)	NNG C&I Class 2 - Joint (Transp)	NNG C&I Class 3 - Joint (Transp)	NNG C&I Class 4 - Joint (Transp)	NNG C&I Class 5 - Joint (Transp)	CONS C&I Class 2 - Joint (Transp)	CONS C&I Class 3 - Joint (Transp)	NNG Flex Transport (Cust "A") (Transp)	NNG Flex Transport (Cust "B") (Transp)	NNG Flex Transport (Cust "C") (Transp)	NNG Flex Transport (Cust "D") (Transp)	NNG Flex Transport (Cust "E") (Transp)	SOURCE OR ALLOCATION FACTOR
1	BEFORE TAX ADJUSTMENTS:	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2	Gain/(Loss) - Sale of Utility Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	TOTAL OTHER ADJUSTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	AFTER TAX ADJUSTMENTS:	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	Tax Amortizations (409)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	Tax Amortizations (116266431)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	TOTAL OTHER ADJUSTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Zero-Intercept Method
Rate Schedule Allocation Of Other Income & Adjusts
Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
			MIN JURISDICTION	NNG Flex Transport (Class F) (Transport)	NNG Flex Transport (Class G) (Transport)	NNG Agriculture Grain Dryer - Class 1 (Transport)	NNG Agriculture Grain Dryer - Class 2 (Transport)	NNG Agriculture Grain Dryer - Class 2 (Transport)	NNG Agriculture Grain Dryer - Class 2 (Transport)	NNG Agriculture Grain Dryer - Class 3 (Transport)	CONS Agriculture Grain Dryer - Class 1	CONS Agriculture Grain Dryer - Class 1	CONS Agriculture Grain Dryer - Class 2	NNG Power Generating Unit - Class 1	NNG Power Generating Unit - Class Exempt (Trans)		SOURCE OR ALLOCATION FACTOR
1	BEFORE TAX ADJUSTMENTS:																
2	Gain/Loss - Sale of Utility Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	TOTAL OTHER ADJUSTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4																	
5	AFTER TAX ADJUSTMENTS:																
6	Tax Amortizations (409)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Tax Amortizations (11626431)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Tax Amortizations (11626431)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL OTHER ADJUSTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Zero-Intercept Method
Rate Schedule Allocation Of Rate Base Component - Plant In Service
Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
JURISDICTION	MM	NNG Residential	NNG Residential - Farm Tap	NNG S&C-I - Farm Tap	NNG S&C-I - Farm Tap	NNG S&C-I - Farm Tap	CONS Residential	NNG S&C-I - Class 1 - Firm	NNG S&C-I - Class 2 - Firm	NNG S&C-I - Class 3 - Firm	CONNS C&I - Class 1 - Firm	CONNS C&I - Class 2 - Firm	SOURCE OR ALLOCATION FACTOR	
1	Production:													
2	Firm Demand Related	448,302	6,392	700	7,558	75,045	20,977	175,812	8,677	6,889	53,646	0	Concurrent Peak Demand - Firm	
3	Interruptible Demand Related	0	0	0	0	0	0	0	0	0	0	0	Concurrent Peak Demand - Int.	
4	Total Production	448,302	6,392	700	7,558	75,045	20,977	175,812	8,677	6,889	53,646	0		
5	Transmission													
6	Firm Demand Related	2,601,160	0	0	0	435,432	121,712	1,020,104	50,944	39,570	311,269	0	Peak Demand - Firm excl. FT	
7	Interruptible Demand Related	0	0	0	0	0	0	133,862	26,995	0	0	0	Weighted Peak Dem - Int excl. FT	
8	Total Transmission	2,601,160	0	0	0	435,432	121,712	1,154,067	76,939	39,570	311,269	0		
9	Distribution													
10	301,302,303	12,862,347	40,773	3,488	6,318	2,187,808	527,167	1,654,605	41,110	173,674	520,265	0	Distribution Plant	
11	374	819,280	1,602	137	248	85,981	20,718	65,026	1,616	6,825	20,447	0	Distribution Plant	
12	375	154,541	95,351	26	47	16,219	3,908	12,266	305	1,287	3,857	0	Distribution Plant	
13	376 (Firm Demand)	28,105,538	0	0	0	4,872,969	1,362,075	11,413,870	563,396	447,303	3,483,404	0	Peak Demand - Firm excl. FT	
14	376 (Interruptible Demand)	0	0	0	0	0	0	1,183,833	236,616	0	0	0	Weighted Peak Dem - Int excl. FT	
15	376 (Fixed Cost)	103,784,723	0	0	0	17,693,144	3,915,476	5,581,293	11,144	1,301,412	1,860,932	0	Customers excl. FT	
16	377	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput	
17	378	13,712,700	0	0	0	1,246,878	344,905	2,915,902	0	119,885	861,095	0	Acct. 378	
18	379	16,103,630	0	0	0	744,348	206,888	1,740,703	68,808	71,567	514,047	0	Weighted Peak Demand excl. FT	
19	380	168,947,659	1,008,779	86,541	156,314	21,961,173	4,859,987	7,431,404	14,838	1,615,345	2,477,801	0	Services	
20	381	48,252,253	28,637,322	0	0	4,878,274	1,749,754	9,490,710	36,643	540,413	2,944,646	0	Meters	
21	382	0	0	0	0	0	0	0	0	0	0	0	Customers excl. FT	
22	383	29,763,460	0	0	0	2,732,310	604,638	861,930	0	200,074	287,310	0	Cust - Small - excl. FT	
23	384	2,838,918	0	0	0	0	0	24,866	0	0	0	0	385 excl. FT	
24	385	0	0	0	0	0	0	0	0	0	0	0		
25	Total Distribution	537,593,889	331,693,325	1,051,467	90,202	56,419,050	13,594,546	42,668,846	1,050,153	4,478,866	13,416,560	0		
26	Distribution Plant (excluding 301-303,374, 375)	516,773,344	318,230,134	1,008,779	86,541	54,129,041	13,042,753	40,936,948	1,017,122	4,296,899	12,871,992	0	Distribution Plant	
27	Distribution Plant Percentage	100.00%	61.70%	0.02%	0.03%	10.49%	2.53%	7.94%	0.20%	0.83%	2.50%	0		
28	Customer	12,133,600	9,291,269	6,242	10,510	1,563,958	350,529	499,659	998	116,507	186,598	0	Customers	
29	Total Plant In Service	561,234,596	344,033,995	1,130,607	97,144	180,995	53,513,485	14,087,763	44,498,373	1,146,767	4,642,652	0		

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Zero-Intercept Method
Rate Schedule Allocation Of Rate Base Component - Plant In Service
Forecasted Ten Year Ending December 31, 2016

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]
		CONNS C&I Class 3 - Firm	NNG C&I Class 2 - Int.	NNG C&I Class 3 - Int.	CONNS C&I Class 2 - Int.	CONNS C&I Class 3 - Int.	CONNS C&I Class 4 - Int.	NNG C&I Class 2 - Joint	NNG C&I Class 3 - Int.	CONNS C&I Class 2 - Joint	NNG C&I Class 2 - Int. (Transport)	NNG C&I Class 3 - Int. (Transport)	NNG C&I Class 4 - Int. (Transport)	NNG C&I Class 5 - Int - CIP Exempt (Transport)	CONNS C&I Class 2 - Int. (Transport)	SOURCE OR ALLOCATION FACTOR
1	PRODUCTION:															
2	301,302,303															
3	Firm Demand Related	1,116,032	1,442	0	0	0	0	435	503	0	0	0	0	0	0	0
4	Interruption Demand Related	594,785	0	33,066	34,941	8,280	7,093	7,471	7,471	0	0	47,114	24,338	367,239	595	0
5	Total Production	1,710,817	1,442	33,066	34,941	8,280	7,093	7,471	7,471	0	0	47,114	24,338	367,239	595	0
6	Transmission															
7	Firm Demand Related	6,399,606	8,399	0	0	5,946	21,895	2,828	2,828	2,622	2,622	0	0	0	0	0
8	Interruption Demand Related	3,495,794	4,027	21,438	111,544	5,946	40,960	306	306	516	516	0	0	1,634,710	576	0
9	Total Transmission	9,895,400	12,425	21,438	111,544	5,946	40,960	2,828	3,438	3,438	3,438	0	0	1,634,710	576	0
10	Distribution															
11	301,302,303															
12	Firm Demand Related	20,846,723	6,867	66,157	73,475	16,016	14,157	23,489	2,004	2,661	2,661	0	0	930,689	1,540	0
13	Interruption Demand Related	819,280	270	2,600	2,888	629	556	923	79	105	105	0	0	36,576	61	0
14	Total Distribution	21,665,993	7,137	68,757	76,363	16,645	14,713	24,412	2,765	2,765	2,765	0	0	967,265	1,599	0
15	376 (Firm Demand)	71,515,941	51	480	546	119	105	174	15	20	20	0	0	687	11	0
16	376 (Interruption Demand)	34,339,347	2,376	12,488	13,864	3,136	2,415	488,273	1,744	2,322	2,322	0	0	18,294,009	6,446	0
17	Total (Fixed Cost)	134,534,972	2,616	155,675	168,339	30,234	5,136	1,980	1,744	2,322	2,322	0	0	6,299	8,188	0
18	376 (Fixed Cost)	134,534,972	2,616	155,675	168,339	30,234	5,136	1,980	1,744	2,322	2,322	0	0	6,299	8,188	0
19	376	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Firm Demand Related	13,712,700	0	466,632	0	129,437	0	6,656	11,227	0	0	0	0	0	0	0
21	Interruption Demand Related	16,103,630	10,470	278,655	288,591	77,270	55,845	77,066	6,702	3,974	6,702	0	0	3,469,540	7,485	0
22	Total Distribution	29,816,330	10,470	745,287	576,882	106,707	111,690	144,132	10,679	10,679	10,679	0	0	10,803	14,970	0
23	381	168,947,659	3,484	207,279	42,062	40,256	6,838	2,322	3,097	2,322	3,097	0	0	35,030	3,806	0
24	382	48,252,253	10,634	284,718	103,874	47,841	14,012	2,966	3,680	3,680	3,680	0	0	31,030	4,523	0
25	383	29,753,440	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	385	2,838,918	3,753	0	103,452	4,660	27,626	286	350	0	0	0	0	0	0	0
27	Total Distribution	537,593,889	177,084	1,748,061	1,894,765	413,013	365,085	605,978	68,625	51,673	51,673	0	0	2,390,678	24,000,533	38,709
28	Distribution Plant (excluding 301-303,374, 375)	515,773,344	169,896	1,636,803	1,817,858	396,266	350,266	581,382	49,576	65,839	65,839	0	0	2,293,642	23,026,369	38,097
29	Distribution Plant Percentage	100.00%	0.03%	0.32%	0.35%	0.09%	0.07%	0.11%	0.01%	0.01%	0.01%	0.00%	0.95%	4.46%	0.01%	0.01%
30	Customer	12,133,600	234	13,937	2,628	2,707	460	169	156	208	208	0	0	564	733	286
31	Total Plant In Service	561,234,596	191,176	1,774,490	2,044,078	429,946	394,222	694,569	55,092	72,839	72,839	0	0	3,281,264	2,579,095	26,003,215
32																
33																
34																

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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
		MM JURISDICTION	CONS C&I Class 3 - Int (Transp)	CONS C&I Class 4 - Int (Transp)	CONS C&I Class 5 - Int - CIP Exempt (Transp)	NNG C&I Class 2 - Joint (Transp)	NNG C&I Class 3 - Joint (Transp)	NNG C&I Class 4 - Joint (Transp)	NNG C&I Class 5 - Joint (Transp)	CONS C&I Class 2 - Joint (Transp)	CONS C&I Class 3 - Joint (Transp)	NNG Flex Transport (Cust "A") (Transp)	NNG Flex Transport (Cust "B") (Transp)	NNG Flex Transport (Cust "C") (Transp)	NNG Flex Transport (Cust "D") (Transp)	NNG Flex Transport (Cust "E") (Transp)	SOURCE OR ALLOCATION FACTOR
1	Production:																
2	Firm Demand Related	1,116,032	0	54,763	2,729	24,358	4,593	21,045	4,568	17,159	4,689	0	0	0	0	2,745	Coincident Peak Demand - Firm
3	Interruptible Demand Related	594,785	13,292	13,691	2,101	0	3,327	10,618	0	2,486	3,587	0	0	0	0	0	8,559
4	Total Production	1,710,817	13,292	13,691	56,864	2,729	24,358	4,927	31,663	4,568	19,654	0	0	0	0	0	11,304
5	Transmission																
6	Firm Demand Related	6,390,606	0	317,748	15,922	144,929	26,652	122,109	26,596	99,659	27,299	0	0	0	0	0	15,927
7	Interruptible Demand Related	3,495,794	0	49,586	315,243	1,568	98,244	34,510	181,784	25,729	106,900	43,673	0	0	0	0	54,751
8	Total Transmission	9,786,399	0	367,334	1,883,171	1,576	142,773	156,619	468,894	125,428	312,579	47,346	0	0	0	0	70,678
9	Distribution																
10	Firm Demand Related	20,846,723	22,040	27,801	324,338	11,755	126,579	31,558	159,040	18,349	110,438	36,781	0	0	0	0	38,549
11	Interruptible Demand Related	819,280	866	1,093	12,747	462	4,975	1,240	6,250	721	4,340	1,446	0	0	0	0	1,515
12	Total Distribution	21,665,993	22,906	28,894	337,085	12,217	131,554	32,800	165,290	19,070	114,778	38,227	0	0	0	0	40,064
13	376 (Firm Demand)	7,151,941	163	206	2,404	87	938	234	1,179	136	819	273	0	0	0	0	286
14	376 (Interruptible Demand)	34,534,972	0	554,919	3,555,971	17,779	1,381,608	288,264	1,366,516	296,623	1,144,156	304,495	0	0	0	0	178,241
15	376 (Fixed Cost)	13,712,700	0	630	18,751	0	1,114	1,163	5,945	7,219	581	0	0	0	0	0	612,463
16	376 (Therm Throughput)	13,712,700	0	0	0	0	0	0	0	0	0	0	0	0	0	0	581
17	376 (Acct 378)	16,103,630	86,249	93,318	671,202	20,381	254,180	64,945	385,823	33,519	276,577	90,571	0	0	0	0	116,204
18	376 (Services)	168,947,659	9,098	839	4,645	13,225	24,966	1,484	1,548	12,709	9,612	774	0	0	0	0	774
19	376 (Meters)	48,252,253	27,766	4,071	9,594	16,890	61,655	5,490	7,142	15,103	25,341	3,571	0	0	0	0	3,571
20	376 (Meters)	29,753,460	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	376 (Meters)	2,838,918	31,635	33,462	240,606	1,574	91,116	23,281	138,306	1,471	99,145	32,487	0	0	0	0	41,656
22	Total Distribution	57,593,689	566,366	716,626	8,364,011	303,137	3,264,210	813,608	4,101,312	473,193	2,847,983	946,515	0	0	0	0	994,090
23	Distribution Plant (excluding 301-303,374, 375)	516,773,344	845,297	687,827	8,024,522	290,633	3,131,718	780,777	3,934,842	453,986	2,732,372	910,016	0	0	0	0	953,741
24	Distribution Plant Percentage	100.00%	0.11%	0.13%	1.56%	0.06%	0.61%	0.15%	0.76%	0.09%	0.53%	0.18%	0.00%	0.00%	0.00%	0.18%	
25	Customer	12,133,600	612	56	312	889	1,679	100	104	855	646	52	0	0	0	0	52
26	Total Plant In Service	561,234,596	616,379	780,260	9,655,179	324,156	3,529,819	879,991	4,436,972	507,700	3,074,728	1,026,726	0	0	0	0	1,076,124

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		MM JURISDICTION	NNG Flex Transport (Cust F) (Transp)	NNG Flex Transport (Cust G) (Transp)	NNG Transport for Retail (Transp)	NNG Agriculture Grain Dryer - Class 1 (Transp)	NNG Agriculture Grain Dryer - Class 2 (Transp)	NNG Agriculture Grain Dryer - Class 3 (Transp)	CONNS Agriculture Grain Dryer - Class 1 (Int)	CONNS Agriculture Grain Dryer - Class 2 (Int)	CONNS Agriculture Grain Dryer - Class 3 (Int)	CONNS Agriculture Grain Dryer - Class 1 (Int)	CONNS Agriculture Grain Dryer - Class 2 (Int)	CONNS Agriculture Grain Dryer - Class 3 (Int)	NNG Power Generating Unit - Class 1 (Int)	NNG Power Generating Unit - Class 2 - CIP Exempt (Trans)	SOURCE OR ALLOCATION FACTOR
1	Production:																
2	Firm Demand Related	1,116,032	5,490	3,431	0	0	0	0	208	0	0	0	0	0	0	0	163,877
3	Interruptible Demand Related	594,785	366	0	571	24	597	4,754	0	3,162	40	23	59	7	306	0	0
4	Total Production	1,710,817	5,856	3,431	571	24	597	4,754	208	3,162	40	23	59	7	306	0	163,877
5	Transmission																
6	Firm Demand Related	6,390,606	31,054	19,909	0	0	0	1,296	0	16,003	181	0	0	0	0	0	950,854
7	Interruptible Demand Related	3,495,794	33,432	7,868	1,598	114	3,051	24,571	723	16,003	181	118	281	33	2,278	0	0
8	Total Transmission	9,786,281	65,286	27,877	1,598	114	3,051	24,571	1,941	16,003	181	118	281	33	2,278	0	950,854
9	Distribution																
10	Firm Demand Related	20,846,723	34,024	13,737	1,082	532	5,877	21,472	1,167	8,961	633	179	317	319	1,988	484,580	Distribution Plant
11	Interruptible Demand Related	819,280	1,337	540	43	21	231	844	46	352	25	7	12	13	79	19,044	Distribution Plant
12	Total Distribution	21,666,003	35,361	14,277	1,125	553	6,108	22,316	1,213	9,313	658	186	329	332	2,067	503,624	Distribution Plant
13	Firm Demand Related	71,515,941	365,482	222,801	0	0	0	13,517	0	170,094	2,029	1,318	2,829	0	37	10,640,997	Peak Demand - Firm excl. FT
14	Interruptible Demand Related	34,543,429	85,495	17,881	17,881	0	34,143	274,924	8,581	170,094	2,029	1,318	2,829	0	37	25,484	Peak Demand - Firm excl. FT
15	Total Distribution	106,059,370	450,977	240,682	17,881	0	34,143	274,924	8,581	340,188	4,058	2,636	5,658	0	74	35,924	Peak Demand - Firm excl. FT
16	Firm Demand Related	134,534,972	1,744	581	581	1,744	14,923	22,084	581	581	581	581	581	1,163	2,907	1,163	Therm. Throughput
17	Interruptible Demand Related	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Act 378
18	Total Distribution	134,534,972	1,744	581	581	1,744	14,923	22,084	581	581	581	581	581	1,163	2,907	1,163	Therm. Throughput
19	Firm Demand Related	13,712,700	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Act 378
20	Interruptible Demand Related	16,103,630	70,956	16,911	4,134	196	5,262	43,760	1,305	27,598	313	203	466	58	3,529	890,364	Weighted Peak Demand excl. FT
21	Total Distribution	29,816,330	70,956	16,911	4,134	196	5,262	43,760	1,305	27,598	313	203	466	58	3,529	890,364	Weighted Peak Demand excl. FT
22	Firm Demand Related	168,947,659	2,322	774	774	2,322	19,870	29,418	774	3,871	774	774	774	1,548	3,871	1,548	Services
23	Interruptible Demand Related	48,252,253	10,712	3,771	1,912	7,022	60,076	84,282	2,218	3,773	5,990	1,116	2,233	4,727	11,817	0	Services
24	Total Distribution	217,200,000	13,034	11,485	9,646	9,344	79,896	113,700	9,992	7,644	13,780	8,886	9,007	9,254	23,638	0	Services
25	Firm Demand Related	29,753,460	0	0	0	0	2,306	3,416	0	0	0	0	0	0	0	0	Meters
26	Interruptible Demand Related	2,838,918	25,436	6,062	1,482	0	0	0	0	0	0	0	0	0	0	0	Meters
27	Total Distribution	32,592,378	25,436	6,062	1,482	0	0	0	0	0	0	0	0	0	0	0	Meters
28	Firm Demand Related	537,593,889	877,402	354,244	27,889	13,712	151,548	553,713	30,086	231,093	16,334	4,610	8,182	8,224	51,517	12,466,305	Customer - Small Medium - excl. FT
29	Interruptible Demand Related	516,773,344	841,789	339,865	26,767	13,155	145,397	531,238	28,874	221,713	15,871	4,423	7,850	7,890	49,428	11,899,089	Customer - Small Medium - excl. FT
30	Total Distribution	1,054,367,233	1,718,191	694,109	54,656	26,867	296,945	1,084,951	58,960	452,806	32,205	9,033	16,032	16,114	100,945	24,365,394	Customer - Small Medium - excl. FT
31	Distribution Plant Percentage	100.00%	0.16%	0.07%	0.01%	0.00%	0.03%	0.10%	0.01%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%	0.01%	Distribution Plant
32	Customer	12,133,600	156	52	52	156	1,336	1,978	52	52	52	260	52	104	260	104	Customers
33	Total Plant In Service	561,234,596	948,700	385,604	301,120	14,006	156,533	585,015	32,296	250,311	16,816	4,803	8,554	8,369	54,361	13,811,141	

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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]
1	DEPRECIATION RESERVE - S/L	MIN JURISDICTION	Residential	Residential	Residential - Farm Tap	Residential - Farm Tap	Residential - Farm Tap	Residential	Residential - Class 1 - Firm	Residential - Class 2 - Firm	Residential - Class 3 - Firm	Residential - Class 1 - Firm	Residential - Class 2 - Firm	SOURCE OR ALLOCATION FACTOR
2	Production:													
3	Firm Demand Related	(251,861)	(101,211)	(1,443)	(159)	(1,706)	(1,706)	(16,943)	(4,736)	(39,692)	(1,959)	(1,555)	(12,111)	Coincident Peak Demand - Firm
4	Interruptible Demand Related	(134,282)	0	0	0	0	0	0	0	0	0	0	0	Coincident Peak Demand - Int.
5	Total Production	(386,243)	(101,211)	(1,443)	(159)	(1,706)	(1,706)	(16,943)	(4,736)	(39,692)	(1,959)	(1,555)	(12,111)	
6	Transmission													
7	Firm Demand Related	(9,284,659)	(974,468)	0	0	0	0	(163,125)	(45,597)	(892,169)	(18,863)	(14,974)	(116,610)	Peak Demand - Firm excl. FT
8	Interruptible Demand Related	(1,275,906)	0	0	0	0	0	0	0	(61,824)	(9,863)	0	(14,619)	Weighted Peak Demand - Int excl. FT
9	Total Transmission	(10,560,565)	(974,468)	0	0	0	0	(163,125)	(45,597)	(953,993)	(28,726)	(14,974)	(131,229)	
10	Distribution													
11	301,302,303	(7,527,275)	(4,644,299)	(14,722)	(1,263)	(2,281)	(789,988)	(190,348)	(190,348)	(597,440)	(14,844)	(62,710)	(187,856)	Distribution Plant
12	374	(290,733)	(179,391)	(569)	(49)	(88)	(39,512)	(7,352)	(7,352)	(23,075)	(973)	(2,422)	(7,256)	Distribution Plant
13	375	(121,080)	(74,705)	(237)	(20)	(37)	(12,707)	(3,062)	(3,062)	(9,610)	(239)	(1,009)	(3,022)	Distribution Plant
14	376 (Firm Demand)	(24,182,225)	(9,843,028)	0	0	0	(1,647,714)	(460,569)	(460,569)	(3,860,169)	(190,505)	(151,250)	(1,177,870)	Peak Demand - Firm excl. FT
15	376 (Interruptible Demand)	(1,000,000)	0	0	0	0	0	0	0	(1,000,000)	(1,000,000)	0	0	Weighted Peak Demand - Int excl. FT
16	376 (Fixed Cost)	(45,491,295)	(35,093,915)	0	0	0	(5,982,716)	(1,323,970)	(1,887,245)	(3,768)	(440,656)	(440,656)	(629,251)	Customers excl. FT
17	377	0	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput
18	378	(2,398,291)	(1,237,897)	0	0	0	(218,074)	(60,322)	(60,322)	(509,978)	(20,867)	(150,602)	(150,602)	Acct. 378
19	379	(2,062,538)	(567,403)	0	0	0	(96,335)	(26,371)	(26,371)	(222,948)	(8,413)	(9,166)	(65,839)	Weighted Peak Demand excl. FT
20	380	(79,513,256)	(60,627,808)	(474,771)	(40,729)	(73,568)	(10,335,784)	(2,287,299)	(3,487,508)	(6,883)	(760,244)	(1,186,150)	(760,244)	Services
21	381	(7,399,803)	(7,399,803)	0	0	0	(1,260,548)	(452,138)	(452,138)	(2,452,506)	(9,469)	(139,643)	(760,898)	Meters
22	382	0	0	0	0	0	0	0	0	0	0	0	0	Customers - excl. FT
23	383	(11,243,610)	(6,682,100)	0	0	0	(1,480,230)	(327,570)	(327,570)	(466,530)	(108,610)	(155,661)	(155,661)	Cust. - Small - excl. FT
24	385	(873,897)	0	0	0	0	0	0	0	0	(7,695)	0	0	385 excl. FT
25	Total Distribution	(199,318,667)	(128,410,725)	(490,298)	(42,061)	(75,974)	(21,853,593)	(5,139,005)	(14,034,206)	(343,428)	(1,696,346)	(4,454,120)	(4,454,120)	
26	Customer													
27	28	(2,739,344)	(2,097,632)	(16,426)	(1,409)	(2,373)	(357,603)	(79,137)	(112,806)	(225)	(26,303)	(37,612)	(37,612)	Customers
28	29	(206,114,320)	(131,584,039)	(508,168)	(43,629)	(60,053)	(22,391,263)	(5,268,474)	(14,619,046)	(374,436)	(1,739,178)	(4,655,273)	(4,655,273)	
29	30													
30	31	Total Depreciation Reserve - Straight Line:												

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		MIN JURISDICTION	CONS C&I Class 3 - Firm	NNG C&I Class 2 - Int.	NNG C&I Class 3 - Int.	CONS C&I Class 2 - Int.	CONS C&I Class 3 - Int.	CONS C&I Class 4 - Int.	NNG C&I Class 2 - Joint	CONS C&I Class 2 - Joint	NNG C&I Class 2 - Int. (Transport)	NNG C&I Class 3 - Int. (Transport)	NNG C&I Class 4 - Int. (Transport)	NNG C&I Class 5 - Int. CIP Exempt (Transport)	CONS C&I Class 2 - Int. (Transport)	SOURCE OR ALLOCATION FACTOR
1	DEPRECIATION RESERVE - SL:															
2	Production:															
3	Firm Demand Related	(251,961)	(326)	0	0	0	0	0	(98)	(114)	0	0	0	0	0	Concurrent Peak Demand - Firm
4	Interruptible Demand Related	(134,282)	0	(7,465)	(1,889)	(1,601)	(1,601)	(1,687)	0	0	0	(10,637)	(6,495)	(62,910)	(134)	Concurrent Peak Demand - Int.
5	Total Production	(386,243)	(326)	(7,465)	(1,889)	(1,601)	(1,687)	(1,687)	(98)	(129)	0	(10,637)	(6,495)	(82,910)	(134)	
6	Transmission															
7	Firm Demand Related	(9,394,669)	(3,135)	0	0	0	0	0	(645)	(1,094)	0	0	0	0	0	Peak Demand - Firm excl. FT
8	Interruptible Demand Related	(1,275,906)	(1,516)	(8,031)	(2,229)	(8,096)	(8,096)	(15,341)	(115)	(193)	0	(70,156)	(61,257)	(612,408)	(216)	Weighted Peak Dem - Int excl. FT
9	Total Transmission	(10,670,575)	(4,651)	(8,031)	(2,229)	(8,096)	(8,096)	(15,341)	(1,059)	(1,287)	0	(70,156)	(61,257)	(612,408)	(216)	
10	Distribution															
11	301,302,303	(7,527,275)	(2,479)	(23,888)	(5,763)	(5,112)	(8,485)	(724)	(724)	(861)	0	(42,349)	(33,474)	(336,050)	(556)	Distribution Plant
12	374	(290,733)	(96)	(823)	(223)	(197)	(328)	(28)	(28)	(37)	0	(1,636)	(1,293)	(12,800)	(21)	Distribution Plant
13	375	(121,090)	(40)	(364)	(427)	(93)	(82)	(136)	(12)	(15)	0	(691)	(538)	(5,406)	(9)	Distribution Plant
14	376 (Firm Demand)	(24,162,225)	(91,668)	0	0	0	0	0	(9,543)	(11,059)	0	0	0	0	0	Peak Demand - Firm excl. FT
15	376 (Interruptible Demand)	(19,853,853)	(19,853)	(81,117)	(22,032)	(81,679)	(81,679)	(154,659)	(1,650)	(2,786)	0	(709,642)	(618,785)	(6,185,890)	(2,176)	Weighted Peak Dem - Int excl. FT
16	376 (Fixed Cost)	(45,491,925)	(868)	(82,640)	(10,682)	(11,237)	(639)	(1,621)	(1,650)	(786)	0	(8,698)	(2,130)	(2,769)	(857)	Customers excl. FT
17	377	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput
18	378	(2,398,291)	0	(81,612)	(22,638)	0	0	0	(1,164)	(1,963)	0	0	0	0	0	Act 378
19	379	(2,062,538)	(1,341)	(35,678)	(9,897)	(7,153)	(9,671)	(509)	(509)	(858)	0	(62,056)	(39,413)	(444,376)	(649)	Weighted Peak Demand excl. FT
20	380	(79,513,556)	(1,640)	(97,554)	(19,796)	(18,946)	(3,218)	(1,184)	(1,093)	(1,457)	0	(16,487)	(3,947)	(5,131)	(1,791)	Services
21	381	(13,726,614)	(2,748)	(68,403)	(12,362)	(5,394)	(3,621)	(766)	(951)	(1,169)	0	(22,354)	(6,018)	0	(1,169)	Meters
22	382	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customers excl. FT
23	383	(11,243,610)	0	(13,029)	(2,529)	0	0	0	(140)	(195)	0	0	0	0	0	Act 378
24	385	(873,897)	(1,156)	(13,029)	(31,853)	(6,164)	(8,596)	(16)	(16)	(196)	0	(53,477)	(33,965)	(382,948)	(23)	Weighted Peak Dem - Int excl. FT
25	Total Distribution	(199,318,767)	(57,364)	(455,223)	(576,209)	(110,735)	(167,228)	(187,228)	(15,731)	(20,226)	0	(816,578)	(741,533)	(7,375,551)	(10,083)	
26	Customer															
27	386	(2,739,344)	(53)	(3,146)	(638)	(104)	(38)	(38)	(35)	(47)	0	(632)	(127)	(165)	(58)	Customers
28	Total Depreciation Reserve - Straight Line:	(206,114,320)	(62,394)	(473,865)	(626,524)	(109,903)	(120,527)	(204,795)	(16,924)	(21,689)	0	(987,902)	(808,413)	(6,071,034)	(10,491)	
29																
30																
31																

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Zero-Intercept Method
Rate Schedule Allocation Of Rate Base Component - Depreciation Reserve - SL
Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
1	DEPRECIATION RESERVE - SL:																
2	Production:																
3	Firm Demand Related	(251,961)	(12,364)	(1,037)	(4,751)	(1,037)	(3,874)	(1,059)	(1,059)	(1,059)	(1,059)	(1,059)	(1,059)	(1,059)	(1,059)	(1,059)	Concurrent Peak Demand - Firm
4	Interruptible Demand Related	(134,282)	(474)	0	(2,397)	(74)	(653)	(810)	(810)	(810)	(810)	(810)	(810)	(810)	(810)	Concurrent Peak Demand - Int.	
5	Total Production	(386,243)	(12,838)	(1,111)	(7,149)	(1,111)	(4,437)	(1,869)	(1,869)	(1,869)	(1,869)	(1,869)	(1,869)	(1,869)	(1,869)	(1,869)	
6	Transmission																
7	Firm Demand Related	(9,394,669)	(110,037)	(6,591)	(45,745)	(9,395)	(37,237)	(19,193)	(19,193)	(19,193)	(19,193)	(19,193)	(19,193)	(19,193)	(19,193)	(19,193)	Peak Demand - Firm excl. FT
8	Interruptible Demand Related	(1,275,906)	(118,474)	(589)	(8,806)	(12,299)	(40,546)	(15,987)	(15,987)	(15,987)	(15,987)	(15,987)	(15,987)	(15,987)	(15,987)	(15,987)	Peak Demand - Int. excl. FT
9	Total Transmission	(10,670,575)	(228,511)	(7,180)	(54,551)	(21,494)	(77,783)	(35,180)	(35,180)	(35,180)	(35,180)	(35,180)	(35,180)	(35,180)	(35,180)	(35,180)	
10	Distribution																
11	Firm Demand Related	(7,527,275)	(117,111)	(4,244)	(45,705)	(11,395)	(39,877)	(13,281)	(13,281)	(13,281)	(13,281)	(13,281)	(13,281)	(13,281)	(13,281)	(13,281)	Distribution Plant
12	Interruptible Demand Related	(290,733)	(4,523)	(164)	(2,218)	(256)	(1,540)	(513)	(513)	(513)	(513)	(513)	(513)	(513)	(513)	(513)	Distribution Plant
13	Total Distribution	(7,818,008)	(121,634)	(4,408)	(47,923)	(11,651)	(41,417)	(13,794)	(13,794)	(13,794)	(13,794)	(13,794)	(13,794)	(13,794)	(13,794)	(13,794)	
14	376 (Firm Demand)	(24,182,225)	0	(98,911)	(534,901)	(100,854)	(462,076)	(102,361)	(102,361)	(102,361)	(102,361)	(102,361)	(102,361)	(102,361)	(102,361)	(102,361)	Peak Demand - Firm excl. FT
15	376 (Interruptible Demand)	(1,275,906)	0	(118,474)	(8,806)	(12,299)	(40,546)	(15,987)	(15,987)	(15,987)	(15,987)	(15,987)	(15,987)	(15,987)	(15,987)	(15,987)	Peak Demand - Int. excl. FT
16	376 (Fixed Cost)	(45,491,255)	(2,310)	(213)	(54,307)	(113,153)	(87,423)	(118,348)	(118,348)	(118,348)	(118,348)	(118,348)	(118,348)	(118,348)	(118,348)	(118,348)	Therm Throughput
17	376 (Firm Demand)	(2,398,291)	0	(5,971)	(32,555)	(8,318)	(35,424)	(11,600)	(11,600)	(11,600)	(11,600)	(11,600)	(11,600)	(11,600)	(11,600)	(11,600)	Act 378
18	376 (Interruptible Demand)	(2,062,538)	(11,303)	(2,610)	(17,750)	(4,233)	(14,883)	(4,524)	(4,524)	(4,524)	(4,524)	(4,524)	(4,524)	(4,524)	(4,524)	(4,524)	Weighted Peak Demand excl. FT
19	376 (Fixed Cost)	(79,513,556)	(4,281)	(395)	(21,750)	(6,989)	(7,952)	(9,237)	(9,237)	(9,237)	(9,237)	(9,237)	(9,237)	(9,237)	(9,237)	(9,237)	Customers
20	382	(12,726,614)	(7,175)	(1,207)	(15,932)	(1,419)	(18,351)	(5,923)	(5,923)	(5,923)	(5,923)	(5,923)	(5,923)	(5,923)	(5,923)	(5,923)	Meters
21	382	(11,243,610)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	385	(873,897)	(9,740)	(10,900)	(74,083)	(69)	(30,527)	(9,997)	(9,997)	(9,997)	(9,997)	(9,997)	(9,997)	(9,997)	(9,997)	(9,997)	Small/Medium excl. FT
23	Total Distribution	(199,318,767)	(222,262)	(83,682)	(1,448,401)	(261,441)	(803,815)	(301,529)	(301,529)	(301,529)	(301,529)	(301,529)	(301,529)	(301,529)	(301,529)	(301,529)	
24	Customer	(2,739,344)	(138)	(71)	(379)	(23)	(146)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	Customers
25	Total Depreciation Reserve - Straight Line:	(206,114,320)	(243,973)	(2,538,914)	(101,017)	(1,145,030)	(285,487)	(1,426,513)	(157,191)	(985,743)	(329,589)	0	0	0	0	0	
26	Production	(386,243)	(12,838)	(1,111)	(7,149)	(1,111)	(4,437)	(1,869)	(1,869)	(1,869)	(1,869)	(1,869)	(1,869)	(1,869)	(1,869)	(1,869)	
27	Transmission	(10,670,575)	(228,511)	(7,180)	(54,551)	(21,494)	(77,783)	(35,180)	(35,180)	(35,180)	(35,180)	(35,180)	(35,180)	(35,180)	(35,180)	(35,180)	
28	Distribution	(7,818,008)	(121,634)	(4,408)	(47,923)	(11,651)	(41,417)	(13,794)	(13,794)	(13,794)	(13,794)	(13,794)	(13,794)	(13,794)	(13,794)	(13,794)	
29	376 (Firm Demand)	(24,182,225)	0	(98,911)	(534,901)	(100,854)	(462,076)	(102,361)	(102,361)	(102,361)	(102,361)	(102,361)	(102,361)	(102,361)	(102,361)	(102,361)	
30	376 (Interruptible Demand)	(1,275,906)	0	(118,474)	(8,806)	(12,299)	(40,546)	(15,987)	(15,987)	(15,987)	(15,987)	(15,987)	(15,987)	(15,987)	(15,987)	(15,987)	
31	376 (Fixed Cost)	(45,491,255)	(2,310)	(213)	(54,307)	(113,153)	(87,423)	(118,348)	(118,348)	(118,348)	(118,348)	(118,348)	(118,348)	(118,348)	(118,348)	(118,348)	

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Minnesota Gas Retail Service Territory
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Rate Schedule Allocation Of Rate Base Component - Depreciation Reserve - S/L
Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
		JURISDICTION	NNG Flex Transport (Cust "F")	NNG Flex Transport (Cust "G")	NNG Transport for Resale	NNG Agriculture Grain Dryer - Class 1	NNG Agriculture Grain Dryer - Class 2	NNG Agriculture Grain Dryer - Class 3	CONNS Agriculture Grain Dryer - Class 1	CONNS Agriculture Grain Dryer - Class 1 Int.	CONNS Agriculture Grain Dryer - Class 2	CONNS Agriculture Grain Dryer - Class 2 Int.	CONNS Agriculture Grain Dryer - Class 2 Int.	NNG Power Generating Unit - Class 1	NNG Power Generating Unit - Class Exempt	SOURCE OR ALLOCATION FACTOR	
1	DEPRECIATION RESERVE - S/L																
2	Production:																
3	Firm Demand Related	(251,861)	(1,239)	(775)	0	0	0	0	0	0	0	0	0	0	0	(36,998)	Concurrent Peak Demand - Firm
4	Interruptible Demand Related	(134,282)	(83)	0	(129)	(5)	(135)	(1,073)	0	(714)	(9)	(9)	(5)	(2)	(69)	0	Concurrent Peak Demand - Int.
5	Total Production	(386,243)	(1,322)	(775)	(129)	(5)	(135)	(1,073)	(47)	(714)	(9)	(9)	(5)	(2)	(69)	(36,998)	
6	Transmission																
7	Firm Demand Related	(9,394,659)	(1,054)	(7,468)	0	0	0	(452)	(452)	0	0	0	0	0	0	(356,217)	Peak Demand - Firm excl. FT
8	Interruptible Demand Related	(1,275,906)	(2,525)	(2,985)	(599)	(43)	(1,143)	(272)	(689)	(689)	(13)	(13)	(853)	(13)	(853)	0	Weighted Peak Dem - Int excl. FT
9	Total Transmission	(10,670,565)	(3,579)	(10,453)	(1,198)	(43)	(1,143)	(724)	(1,141)	(1,378)	(1,142)	(1,142)	(936)	(26)	(936)	(356,217)	
10	Distribution																
11	Firm Demand Related	(7,527,275)	(12,285)	(4,860)	(391)	(192)	(2,122)	(7,753)	(421)	(3,236)	(229)	(65)	(115)	(115)	(721)	(174,971)	Distribution Plant
12	Interruptible Demand Related	(290,733)	(475)	(192)	(15)	(7)	(82)	(299)	(16)	(125)	(9)	(2)	(4)	(4)	(28)	(6,758)	Distribution Plant
13	Total Distribution	(7,818,008)	(12,760)	(5,052)	(406)	(199)	(2,204)	(8,052)	(437)	(3,361)	(238)	(67)	(119)	(119)	(749)	(181,729)	
14	Firm Demand Related	(24,182,225)	(120,540)	(75,338)	(6,047)	(430)	(11,546)	(39,976)	(4,570)	(60,559)	(890)	(449)	(890)	(139)	(8,621)	(3,596,121)	Peak Demand - Firm excl. FT
15	Interruptible Demand Related	(120,540)	(3,230)	(3,230)	(197)	(137)	(5,046)	(7,471)	(2,187)	(883)	(197)	(197)	(393)	(393)	(933)	0	Weighted Peak Dem - Int excl. FT
16	Total Distribution	(24,302,765)	(123,770)	(78,568)	(6,244)	(567)	(16,592)	(47,447)	(6,757)	(69,442)	(1,087)	(646)	(1,283)	(732)	(9,554)	(3,596,121)	
17	Firm Demand Related	(2,398,291)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Therm. Throughput
18	Interruptible Demand Related	(2,062,538)	(9,088)	(2,164)	(530)	(25)	(674)	(5,605)	(167)	(3,535)	(40)	(26)	(60)	(7)	(503)	(126,845)	Act 378
19	Total Distribution	(4,460,829)	(9,088)	(2,164)	(530)	(25)	(674)	(5,605)	(167)	(3,535)	(40)	(26)	(60)	(7)	(503)	(126,845)	
20	Firm Demand Related	(79,513,556)	(1,093)	(364)	(364)	(1,093)	(9,352)	(13,945)	(364)	(1,822)	(364)	(1,822)	(364)	(729)	(729)	(729)	Weighted Peak Demand excl. FT
21	Interruptible Demand Related	(12,726,814)	(2,768)	(923)	(494)	(1,814)	(15,524)	(21,779)	(573)	(975)	(1,442)	(288)	(577)	(1,221)	(3,054)	0	Services
22	Total Distribution	(92,240,370)	(13,861)	(13,861)	(858)	(2,907)	(29,479)	(35,724)	(937)	(2,807)	(1,906)	(1,412)	(1,441)	(2,450)	(3,783)	(729)	
23	Firm Demand Related	(11,243,010)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Meters
24	Interruptible Demand Related	(873,897)	(7,832)	(1,869)	(456)	(14)	(1,246)	(1,846)	(46)	(3,046)	(245)	(46)	(46)	(6)	(434)	0	Cost - Small Metering - excl. FT
25	Total Distribution	(12,116,907)	(7,832)	(1,869)	(456)	(14)	(1,246)	(1,846)	(46)	(3,046)	(245)	(46)	(46)	(6)	(434)	(109,311)	
26	Firm Demand Related	(199,318,767)	(281,377)	(116,255)	(8,500)	(4,359)	(47,170)	(164,523)	(9,521)	(72,088)	(5,548)	(1,497)	(2,493)	(2,605)	(16,176)	(4,019,942)	Customers
27	Interruptible Demand Related	(2,739,344)	(35)	(12)	(12)	(35)	(302)	(447)	(12)	(12)	(12)	(12)	(24)	(24)	(59)	(24)	
28	Total Distribution	(202,058,111)	(316,312)	(116,267)	(8,512)	(4,394)	(47,517)	(164,970)	(9,533)	(72,124)	(5,560)	(1,509)	(2,517)	(2,629)	(16,235)	(4,044,386)	
29	Firm Demand Related	(206,114,320)	(307,193)	(127,465)	(9,239)	(4,442)	(48,749)	(175,247)	(10,306)	(78,909)	(5,694)	(1,558)	(2,616)	(2,643)	(17,150)	(4,413,179)	
30	Interruptible Demand Related	(2,739,344)	(35)	(12)	(12)	(35)	(302)	(447)	(12)	(12)	(12)	(12)	(24)	(24)	(59)	(24)	
31	Total Distribution Reserve - Straight Line:																

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Zero-Intercept Method
Rate Schedule Allocation Of Rate Base Component - Depreciation Reserve - Deferred Taxes
Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]
1	DEPRECIATION RESERVE - Deferred Taxes:													
2	Production:													
3	Firm Demand Related	(72,374)	(29,072)	(415)	(480)	(45)	(480)	(4,867)	(1,360)	(11,401)	(563)	(447)	(3,479)	Concurrent Peak Demand - Firm
4	Interruptible Demand Related	(38,572)	0	0	0	0	0	(4,867)	(1,360)	(11,401)	(563)	(447)	(3,479)	Concurrent Peak Demand - Int.
5	Total Production	(110,946)	(29,072)	(415)	(480)	(45)	(480)	(9,734)	(2,720)	(22,802)	(1,126)	(894)	(6,958)	
6	Transmission													
7	Firm Demand Related	(1,296,744)	(503,399)	0	0	0	0	(84,268)	(23,555)	(937,149)	(3,743)	(7,715)	(60,239)	Peak Demand - Firm excl. FT
8	Interruptible Demand Related	(659,119)	0	0	0	0	0	(25,524)	(7,353)	(25,524)	(5,417)	(12,150)	(97,656)	Weighted Peak Dem - Int excl. FT
9	Total Transmission	(1,955,863)	(503,399)	0	0	0	0	(109,792)	(30,908)	(962,673)	(8,160)	(19,865)	(157,895)	
10	Distribution													
11	301,302,303	(3,244,132)	(2,001,617)	(6,345)	(983)	(544)	(983)	(340,463)	(82,037)	(257,487)	(6,398)	(27,027)	(80,863)	Distribution Plant
12	374	(127,490)	(79,861)	(249)	(39)	(21)	(39)	(13,380)	(3,224)	(10,119)	(251)	(1,062)	(3,182)	Distribution Plant
13	375	(24,049)	(14,638)	(47)	(4)	(4)	(4)	(2,524)	(608)	(1,919)	(47)	(200)	(600)	Distribution Plant
14	376 (Firm Demand)	(11,137,275)	(4,533,268)	0	0	0	0	(758,865)	(212,118)	(1,777,825)	(87,739)	(69,659)	(542,475)	Peak Demand - Firm excl. FT
15	376 (Interruptible Demand)	(1,157,275)	(4,533,268)	0	0	0	0	(758,865)	(212,118)	(1,777,825)	(87,739)	(69,659)	(542,475)	Peak Demand - Firm excl. FT
16	376 (Fixed Cost)	(20,951,415)	(18,162,536)	0	0	0	0	(2,756,377)	(609,782)	(869,182)	(11,725)	(202,871)	(288,895)	Weighted Peak Dem - Int excl. FT
17	377	0	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput
18	378	(2,134,419)	(1,155,096)	0	0	0	0	(194,080)	(53,685)	(453,868)	0	(18,660)	(134,032)	Acct 378
19	379	(2,508,795)	(690,168)	0	0	0	0	(115,962)	(32,077)	(271,185)	(10,720)	(11,150)	(80,084)	Weighted Peak Demand excl. FT
20	380	(26,302,311)	(20,055,165)	(157,050)	(24,336)	(13,473)	(24,336)	(3,418,990)	(756,619)	(1,156,946)	(2,310)	(251,482)	(385,752)	Services
21	381	(7,667,142)	(4,457,897)	0	0	0	0	(759,405)	(272,398)	(1,477,427)	(5,704)	(84,127)	(488,396)	Meters
22	382	0	0	0	0	0	0	0	0	0	0	0	0	Meters
23	383	(3,229,476)	(2,494,400)	0	0	0	0	(425,162)	(84,093)	(134,110)	0	(31,210)	(44,700)	Cust - Smecham - excl. FT
24	384	(441,891)	0	0	0	0	0	0	0	(3,841)	0	0	0	385 excl. FT
25	385	(83,704,070)	(51,643,387)	(163,692)	(25,365)	(14,043)	(25,365)	(8,784,228)	(2,116,609)	(6,643,522)	(165,093)	(697,312)	(2,088,949)	Customers
26	Total Distribution	(30,955,849)	(18,738,822)	(1,157,050)	(24,336)	(13,473)	(24,336)	(3,418,990)	(756,619)	(1,156,946)	(2,310)	(251,482)	(385,752)	
27	385	(441,891)	0	0	0	0	0	(425,162)	(84,093)	(134,110)	0	(31,210)	(44,700)	
28	Customer	(86,497,736)	(52,778,389)	(168,824)	(26,536)	(14,483)	(26,536)	(8,976,082)	(2,164,255)	(6,910,669)	(180,613)	(713,049)	(2,171,127)	
29	Total Depreciation Reserve - Deferred Taxes													
30														
31														

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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]
1	DEPRECIATION RESERVE - Deferred Taxes:															
2	Production:															
3	Firm Demand Related	(72,374)	(94)	0	0	0	0	0	(28)	(33)	0	0	0	0	0	0
4	Interruptible Demand Related	(38,572)	0	(2,144)	(2,266)	(537)	(460)	(485)	(28)	(37)	0	(3,055)	(1,578)	(23,815)	(39)	0
5	Total Production	(110,946)	(94)	(2,144)	(2,266)	(537)	(460)	(485)	(28)	(37)	0	(3,055)	(1,578)	(23,815)	(39)	0
6	Transmission															
7	Firm Demand Related	(1,298,744)	0	0	0	0	0	0	(488)	(655)	0	0	0	0	0	0
8	Interruptible Demand Related	(659,119)	(1,620)	(4,149)	(21,597)	(1,151)	(4,177)	(7,925)	(659)	(1,103)	0	(36,242)	(31,645)	(316,963)	(111)	0
9	Total Transmission	(1,957,863)	(2,403)	(4,148)	(21,597)	(1,151)	(4,177)	(7,925)	(547)	(865)	0	(36,242)	(31,645)	(316,963)	(111)	0
10	Distribution															
11	Firm Demand Related	(3,244,132)	(1,069)	(10,295)	(11,434)	(2,482)	(2,203)	(3,657)	(312)	(414)	0	(18,252)	(14,427)	(144,832)	(240)	0
12	Interruptible Demand Related	(127,490)	(42)	(405)	(449)	(98)	(87)	(144)	(12)	(16)	0	(717)	(567)	(5,692)	(9)	0
13	Total Distribution	(3,371,622)	(1,111)	(10,700)	(11,883)	(2,580)	(2,290)	(3,801)	(324)	(430)	0	(18,969)	(14,994)	(150,524)	(249)	0
14	Firm Demand Related	(11,137,275)	(4,585)	(76)	(85)	(18)	(16)	(27)	(4,395)	(5,089)	0	(335)	(107)	(1,074)	(2)	0
15	Interruptible Demand Related	(7,453,353)	(1,753)	(37,859)	(37,859)	(10,363)	(37,819)	(77,197)	(2,825)	(3,832)	0	(326,370)	(284,974)	(2,848,951)	(1,004)	0
16	Total Demand	(18,590,628)	(6,338)	(37,935)	(37,935)	(10,381)	(37,886)	(77,197)	(7,220)	(8,921)	0	(4,097)	(881)	(1,275)	(445)	0
17	376 (Fixed Cost)	(20,951,415)	(4,077)	(24,244)	(4,820)	(4,708)	(800)	(294)	0	0	0	0	0	0	0	0
18	378	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	379	(2,134,419)	0	(72,632)	0	(20,147)	0	0	(1,036)	(1,747)	0	0	0	0	0	0
20	380	(2,508,795)	(1,631)	(43,398)	(44,960)	(12,038)	(8,700)	(12,006)	(619)	(1,044)	0	(75,482)	(47,941)	(540,522)	(1,166)	0
21	381	(26,302,311)	(542)	(32,270)	(6,548)	(6,267)	(1,065)	(392)	(362)	(482)	0	(5,454)	(1,306)	(1,897)	(593)	0
22	382	(7,667,442)	(1,655)	(41,209)	(16,170)	(7,447)	(3,249)	(2,181)	(462)	(573)	0	(13,467)	(4,830)	0	(704)	0
23	383	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	384	(3,239,591)	0	(3,140)	0	(72)	0	0	0	(50)	0	0	0	0	(6)	0
25	385	(441,891)	(584)	(16,110)	(235,074)	(64,306)	(3,117)	(4,320)	(46)	(50)	0	(27,047)	(17,178)	(183,694)	(6)	0
26	Total Distribution	(83,704,070)	(27,578)	(265,629)	(295,074)	(64,306)	(56,855)	(94,370)	(8,048)	(10,688)	0	(471,021)	(372,398)	(3,737,727)	(6,183)	0
27	Customer															
28	Firm Demand Related	(786,859)	(15)	(804)	(183)	(176)	(30)	(11)	(10)	(14)	0	(153)	(37)	(48)	(17)	0
29	Interruptible Demand Related	(86,497,736)	(30,098)	(272,825)	(319,110)	(66,169)	(61,522)	(102,791)	(8,632)	(11,401)	0	(510,477)	(405,568)	(4,077,953)	(6,349)	0
30	Total Depreciation Reserve - Deferred Taxes															
31																

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		JURISDICTION	MIN	CONS C&I Class 3 - Int	CONS C&I Class 4 - Int	CONS C&I Class 5 - Int - CIP Exempt	NNG C&I Class 2 - Joint	NNG C&I Class 3 - Joint	NNG C&I Class 4 - Joint	NNG C&I Class 5 - Joint	CONS C&I Class 2 - Joint	CONS C&I Class 3 - Joint	NNG Flex Transport (Cust "A")	NNG Flex Transport (Cust "B")	NNG Flex Transport (Cust "C")	NNG Flex Transport (Cust "E")	SOURCE OR ALLOCATION FACTOR
1	DEPRECIATION RESERVE - Deferred Taxes:																
2	Production:																
3	Firm Demand Related		(72,374)	0	(3,551)	(177)	(1,590)	(288)	(1,365)	(286)	(1,113)	(304)	0	0	0	0	(178)
4	Interruptible Demand Related		(38,572)	(862)	(1,361)	(177)	(1,590)	(288)	(1,365)	(286)	(1,113)	(304)	0	0	0	0	(555)
5	Total Production		(110,946)	(862)	(3,688)	(177)	(3,180)	(576)	(2,730)	(572)	(2,226)	(608)	0	0	0	0	(733)
6	Transmission																
7	Firm Demand Related		(1,296,744)	0	(61,493)	(3,064)	(19,698)	(3,159)	(23,652)	(4,920)	(19,937)	(5,268)	0	0	0	0	(8,092)
8	Interruptible Demand Related		(659,119)	(6,601)	(16,202)	(3,064)	(19,698)	(3,159)	(23,652)	(4,920)	(19,937)	(5,268)	0	0	0	0	(13,596)
9	Total Transmission		(1,955,863)	(6,601)	(22,695)	(3,368)	(41,396)	(6,318)	(47,304)	(9,840)	(39,874)	(10,536)	0	0	0	0	(21,688)
10	Distribution																
11	Firm Demand Related		(3,244,132)	(4,326)	(50,473)	(1,829)	(19,698)	(4,911)	(24,750)	(2,856)	(17,186)	(5,724)	0	0	0	0	(6,999)
12	Interruptible Demand Related		(127,490)	(135)	(1,984)	(72)	(774)	(183)	(873)	(112)	(675)	(225)	0	0	0	0	(236)
13	Total Distribution		(3,371,622)	(4,461)	(52,457)	(1,899)	(20,472)	(5,094)	(25,624)	(2,968)	(17,861)	(5,949)	0	0	0	0	(7,235)
14	Firm Demand Related		(11,137,275)	(25)	(32)	(374)	(2,463)	(46,449)	(212,869)	(46,194)	(173,509)	(47,419)	0	0	0	0	(27,788)
15	Interruptible Demand Related		(1,157,275)	(65,444)	(151,149)	(5,533)	(19,698)	(46,449)	(212,869)	(46,194)	(173,509)	(47,419)	0	0	0	0	(34,741)
16	Total Firm Demand		(12,294,550)	(91,469)	(226,623)	(9,417)	(40,170)	(92,893)	(429,338)	(92,390)	(347,020)	(94,838)	0	0	0	0	(62,529)
17	Firm Demand (Fixed Cost)		(20,951,415)	(1,064)	(88)	(543)	(2,820)	(1,724)	(181)	(1,486)	(1,124)	(81)	0	0	0	0	(81)
18	Firm Demand (Variable Cost)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Total Firm Demand		(20,951,415)	(1,064)	(88)	(543)	(2,820)	(1,724)	(181)	(1,486)	(1,124)	(81)	0	0	0	0	(81)
20	Firm Demand (Therm Throughput)		(2,134,419)	0	0	(5,314)	0	0	(6,740)	0	0	0	0	0	0	0	0
21	Firm Demand (Act 378)		(2,508,795)	(13,748)	(104,567)	(3,175)	(39,599)	(10,118)	(60,108)	(5,222)	(43,088)	(14,110)	0	0	0	0	(18,103)
22	Firm Demand (Weighted Peak Demand)		(26,302,311)	(1,416)	(131)	(723)	(2,059)	(3,887)	(241)	(1,979)	(1,496)	(121)	0	0	0	0	(121)
23	Firm Demand (Customers excl. FT)		(7,667,442)	(4,322)	(727)	(1,494)	(9,598)	(855)	(1,112)	(2,351)	(4,566)	(566)	0	0	0	0	(566)
24	Firm Demand (Meters)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Firm Demand (Small/Medium, excl. FT)		(3,299,891)	0	0	0	(23)	0	0	0	0	0	0	0	0	0	0
26	Firm Demand (385 excl. FT)		(441,891)	(4,926)	(5,209)	(37,469)	(14,189)	(3,626)	(21,538)	(22)	(22)	(15,440)	0	0	0	0	(6,487)
27	Total Distribution		(83,704,070)	(11,650)	(1,302,539)	(47,203)	(508,335)	(126,735)	(638,708)	(73,685)	(443,519)	(142,714)	0	0	0	0	(154,813)
28	Customer		(786,859)	(40)	(20)	(86)	(109)	(6)	(7)	(65)	(42)	(3)	0	0	0	0	(3)
29	Total Depreciation Reserve - Deferred Taxes		(86,497,736)	(96,016)	(1,428,942)	(50,805)	(556,367)	(138,987)	(689,578)	(79,665)	(484,791)	(161,779)	0	0	0	0	(169,228)

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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
		JURISDICTION	NNG Flex Transport (Cust F)	NNG Flex Transport (Cust G)	NNG Transport for Resale	NNG Agriculture Grain Dryer - Class 1	NNG Agriculture Grain Dryer - Class 1	NNG Agriculture Grain Dryer - Class 2	NNG Agriculture Grain Dryer - Class 3	CONS Agriculture Grain Dryer - Class 1	CONS Agriculture Grain Dryer - Class 1	CONS Agriculture Grain Dryer - Class 2	NNG Power Generating Unit - Class 1	NNG Power Generating Unit - Class Exempt	SOURCE OR ALLOCATION FACTOR		
1	DEPRECIATION RESERVE - Deferred Taxes:																
2	Production:																
3	Firm Demand Related		(72,374)	(223)	0	0	0	0	(13)	0	0	0	0	0	0	(10,627)	Concurrent Peak Demand - Firm
4	Interruptible Demand Related		(38,572)	(24)	(37)	(2)	(39)	(308)	0	(205)	(3)	(1)	(4)	(0)	(20)	0	Concurrent Peak Demand - Int.
5	Total Production		(110,946)	(223)	(37)	(2)	(39)	(308)	(13)	(205)	(3)	(1)	(4)	(0)	(20)	(10,627)	
6	Transmission																
7	Firm Demand Related		(1,298,744)	(6,165)	0	0	0	(2,24)	(224)	0	0	0	0	0	0	0	(164,010)
8	Interruptible Demand Related		(659,119)	(6,470)	(309)	(22)	(591)	(4,755)	(142)	(3,097)	(35)	(23)	(51)	(6)	(441)	0	Weighted Peak Dem - Int excl. FT
9	Total Transmission		(1,957,863)	(12,635)	(309)	(22)	(591)	(4,755)	(376)	(3,097)	(35)	(23)	(51)	(6)	(441)	(184,018)	
10	Distribution																
11	301,302,303		(3,244,132)	(2,138)	(168)	(83)	(915)	(3,341)	(182)	(1,395)	(98)	(28)	(49)	(50)	(311)	(75,409)	Distribution Plant
12	374		(127,490)	(208)	(7)	(3)	(36)	(131)	(7)	(65)	(4)	(1)	(2)	(2)	(12)	(2,963)	Distribution Plant
13	375		(24,049)	(59)	(1)	(1)	(7)	(25)	(1)	(10)	(1)	(0)	(0)	(0)	(2)	(659)	Distribution Plant
14	376 (Firm Demand)		(11,137,275)	(34,697)	(2,783)	(189)	(5,314)	(17,787)	(2,105)	(13,670)	(916)	(209)	(459)	(59)	(3,570)	(1,857,137)	Peak Demand - Firm excl. FT
15	376 (Interruptible Demand)		(5,585,315)	(13,691)	(2,783)	(189)	(5,314)	(17,787)	(1,717)	(12,853)	(816)	(191)	(453)	(59)	(3,570)	(1,857,137)	Peak Demand - Firm excl. FT
16	376 (Fixed Cost)		(20,951,415)	(272)	(91)	(272)	(2,324)	(6,441)	(1,717)	(12,853)	(816)	(191)	(453)	(59)	(3,570)	(1,857,137)	Customers excl. FT
17	377		0	0	0	0	0	0	0	0	0	0	0	0	0	0	Therm. Throughput
18	378		(2,134,419)	0	0	(51)	(1,372)	(11,410)	(340)	0	(82)	(53)	(121)	0	0	0	Act 378
19	379		(2,508,795)	(2,635)	(644)	(31)	(820)	(6,817)	(203)	(4,300)	(48)	(32)	(73)	(9)	(612)	(154,290)	Weighted Peak Demand excl. FT
20	380		(26,302,311)	(362)	(121)	(362)	(3,093)	(4,580)	(121)	(121)	(603)	(121)	(241)	(241)	(603)	(241)	Services
21	381		(7,667,442)	(1,668)	(288)	(1,093)	(9,352)	(13,120)	(345)	(869)	(174)	(348)	(736)	(1,940)	(1,940)	0	Meters
22	382		0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customers excl. FT
23	383		(3,239,591)	0	0	0	0	0	0	0	0	0	0	0	0	0	Small Metering - excl. FT
24	385		(441,891)	(3,961)	(231)	(47)	(359)	(531)	(4)	(1,541)	(0)	(1)	(0)	(3)	(219)	(55,286)	385 excl. FT
25	Total Distribution		(83,704,070)	(136,638)	(4,345)	(2,135)	(23,595)	(86,218)	(4,686)	(35,969)	(2,543)	(718)	(1,274)	(1,280)	(8,022)	(1,946,067)	
26	Customer																
27	786,859		(10)	(3)	(3)	(3)	(87)	(128)	(3)	(3)	(3)	(3)	(3)	(7)	(17)	(7)	Customers
28	Total Depreciation Reserve - Deferred Taxes		(86,497,736)	(148,653)	(60,787)	(4,694)	(24,311)	(91,409)	(5,079)	(39,294)	(2,598)	(745)	(1,332)	(1,294)	(8,500)	(2,140,719)	

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		JURISDICTION	MM Residential	NGG Residential	NGG Residential - Farm Tap	NGG SCSL - Farm Tap	NGG LCSL - Farm Tap	CONS Residential	NGG C&I - Class 1 - Firm	NGG C&I - Class 2 - Firm	NGG C&I - Class 3 - Firm	CONS C&I - Class 1 - Firm	CONS C&I - Class 2 - Firm	SOURCE OR ALLOCATION FACTOR
1	CONSTRUCTION WORK IN PROGRESS													
2	Production:													
3	Firm Demand Related		0	0	0	0	0	0	0	0	0	0	0	Coincident Peak Demand - Firm
4	Interruptible Demand Related		0	0	0	0	0	0	0	0	0	0	0	Coincident Peak Demand - Int.
5	Total Production		0	0	0	0	0	0	0	0	0	0	0	
6	Transmission													
7	Firm Demand Related		0	0	0	0	0	0	0	0	0	0	0	Peak Demand - Firm excl. FT
8	Interruptible Demand Related		0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Dem - Int excl. FT
9	Total Transmission		0	0	0	0	0	0	0	0	0	0	0	
10	Distribution													
11	301,302,303		0	0	0	0	0	0	0	0	0	0	0	Distribution Plant
12	374		0	0	0	0	0	0	0	0	0	0	0	Distribution Plant
13	375		0	0	0	0	0	0	0	0	0	0	0	Distribution Plant
14	376		2,600,475	1,058,486	0	0	0	177,190	49,528	415,109	20,495	16,265	126,664	Peak Demand - Firm excl. FT
15	376 (Firm Demand)		0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Dem - Int excl. FT
16	376 (Interruptible Demand)		4,891,884	3,773,839	0	0	0	643,381	142,375	262,348	405	47,322	67,668	Customers excl. FT
17	376 (Fixed Cost)		0	0	0	0	0	0	0	0	0	0	0	Therm Throughput
18	377		0	0	0	0	0	0	0	0	0	0	0	Acct. 378
19	378		0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Demand excl. FT
20	379		0	0	0	0	0	0	0	0	0	0	0	Services
21	380		0	0	0	0	0	0	0	0	0	0	0	Meters
22	381		0	0	0	0	0	0	0	0	0	0	0	Meters
23	382		0	0	0	0	0	0	0	0	0	0	0	385 excl. FT
24	383		0	0	0	0	0	0	0	0	0	0	0	Customers
25	384		0	0	0	0	0	0	0	0	0	0	0	
26	385		0	0	0	0	0	0	0	0	0	0	0	
27	Total Distribution		8,878,373	4,832,324	0	0	0	820,551	191,903	672,566	31,714	63,587	210,429	
28	Customer		0	0	0	0	0	0	0	0	0	0	0	
29	Customer		0	0	0	0	0	0	0	0	0	0	0	
30	Total Construction Work in Progress		8,878,373	4,832,324	0	0	0	820,551	191,903	672,566	31,714	63,587	210,429	

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Rate Schedule Allocation Of Rate Base Component - Construction Work in Progr
Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]
		JURISDICTION	CONS C&I Class 3 - Firm	NNG C&I Class 2 - Int	NNG C&I Class 3 - Int	CONS C&I Class 2 - Int	CONS C&I Class 3 - Int	CONS C&I Class 4 - Int	NNG C&I Class 2 - Joint	CONS C&I Class 2 - Joint	NNG C&I Class 2 - Int (Transport)	NNG C&I Class 3 - Int (Transport)	NNG C&I Class 4 - Int (Transport)	NNG C&I Class 5 - Int - CHP Exempt (Transport)	CONS C&I Class 2 - Int (Transport)	SOURCE OR ALLOCATION FACTOR
1	CONSTRUCTION WORK IN PROGRESS															
2	Production:															
3	Firm Demand Related		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Interruptible Demand Related		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Production		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Transmission		0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Firm Demand Related		0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Interruptible Demand Related		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total Transmission		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Distribution		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	301,302,303		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	374		0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	375		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	376 (Firm Demand)		3,405	0	0	0	0	0	0	0	0	0	0	0	0	0
15	376 (Interruptible Demand)		2,690,475	0	0	0	0	0	0	0	0	0	0	0	0	0
16	376 (Fixed Cost)		1,149	8,723	45,390	2,429	8,793	16,684	1,026	1,168	0	0	0	0	0	0
17	376 (Fixed Cost)		4,881,884	95	5,663	1,149	1,099	187	63	85	0	0	0	0	0	0
18	376 (Fixed Cost)		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	378		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	379		0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	380		0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	381		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	382		0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	383		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	385		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	385		0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Distribution		8,878,373	5,147	14,384	46,538	3,519	8,970	16,732	1,214	1,483	0	77,162	66,768	665,508	338
28	Customer		0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	Customer		0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Total Construction Work in Progress		8,878,373	5,147	14,384	46,538	3,519	8,970	16,732	1,214	1,483	0	77,162	66,768	665,508	338

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Rate Schedule Allocation Of Rate Base Component - Construction Work in Progr
Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
		JURISDICTION	CONS C&I Class 3 - Int (Transport)	CONS C&I Class 4 - Int (Transport)	CONS C&I Class 5 - Int - CIP-Exempt (Transport)	NNG C&I Class 2 - Joint (Transport)	NNG C&I Class 3 - Joint (Transport)	NNG C&I Class 4 - Joint (Transport)	NNG C&I Class 5 - Joint (Transport)	CONS C&I Class 2 - Joint (Transport)	CONS C&I Class 3 - Joint (Transport)	NNG Flex Transport (Cust 'A')	NNG Flex Transport (Cust 'B')	NNG Flex Transport (Cust 'C')	NNG Flex Transport (Cust 'D')	NNG Flex Transport (Cust 'E')	SOURCE OR ALLOCATION FACTOR
1	CONSTRUCTION WORK IN PROGRESS																
2	Production:																
3	Firm Demand Related		0	0	0	0	0	0	0	0	0	0	0	0	0	0	Coincident Peak Demand - Firm
4	Interruptible Demand Related		0	0	0	0	0	0	0	0	0	0	0	0	0	0	Coincident Peak Demand - Int.
5	Total Production		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	Transmission																
7	Firm Demand Related		0	0	0	0	0	0	0	0	0	0	0	0	0	0	Peak Demand - Firm excl. FT
8	Interruptible Demand Related		0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Dem - Int excl. FT
9	Total Transmission		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	Distribution																
11	301,302,303		0	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution Plant
12	374		0	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution Plant
13	375		0	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution Plant
14	376 (Firm Demand)		2,600,475	0	0	6,443	57,511	10,846	49,689	10,796	40,513	11,072	0	0	0	6,481	Peak Demand - Firm excl. FT
15	376 (Interruptible Demand)		13,880	20,178	128,301	6,443	57,511	10,846	49,689	10,796	40,513	11,072	0	0	0	22,222	Weighted Peak Dem - Int excl. FT
16	376 (Fixed Cost)		4,881,883	248	127	381	682	14,042	73,582	1,825	45,263	17,525	0	0	0	21	Customers excl. FT
17	376 (Fixed Cost)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput
18	378		0	0	0	0	0	0	0	0	0	0	0	0	0	0	Acct 378
19	379		0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Demand excl. FT
20	380		0	0	0	0	0	0	0	0	0	0	0	0	0	0	Services
21	381		0	0	0	0	0	0	0	0	0	0	0	0	0	0	Meters
22	382		0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customers excl. FT
23	383		0	0	0	0	0	0	0	0	0	0	0	0	0	0	Small/Medium excl. FT
24	384		0	0	0	0	0	0	0	0	0	0	0	0	0	0	385 excl. FT
25	385		0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customers
26	Total Distribution		14,129	20,201	256,116	7,442	98,171	24,929	123,705	12,183	84,276	28,458	0	0	0	28,782	
27	Customer		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
28	Customer		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29	Customer		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
30	Total Construction Work in Progress		14,129	20,201	256,116	7,442	98,171	24,929	123,705	12,183	84,276	28,458	0	0	0	28,782	
31			14,129	20,201	256,116	7,442	98,171	24,929	123,705	12,183	84,276	28,458	0	0	0	28,782	

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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
		MIN JURISDICTION	NNG Flex Transport (Class F) (Transp)	NNG Flex Transport (Class G) (Cust G) (Transp)	NNG Transport for Resale (Transp)	NNG Agriculture Grain Dryer - Class 1 (Transp)	NNG Agriculture Grain Dryer - Class 1 (Transp)	NNG Agriculture Grain Dryer - Class 2 (Transp)	NNG Agriculture Grain Dryer - Class 2 (Transp)	NNG Agriculture Grain Dryer - Class 3 (Transp)	CONS Agriculture Grain Dryer - Class 1 (Transp)	CONS Agriculture Grain Dryer - Class 2 (Transp)	NNG Power Generating Unit - Class 1 (Transp)	NNG Power Generating Unit - Class 1 (Transp)	NNG Power Generating Unit - Class 2 - CIP Exempt (Transp)	SOURCE OR ALLOCATION FACTOR	
1	CONSTRUCTION WORK IN PROGRESS																
2	Production:																
3	Firm Demand Related		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Interruptible Demand Related		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Production		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Transmission																
7	Firm Demand Related		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Firm Demand - Interruptible Demand Related		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total Transmission		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Distribution																
11	301,302,303		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	374		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	375		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	376		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	376 (Firm Demand)		2,690,475	8,102	0	0	0	0	0	0	0	0	0	0	0	0	0
16	376 (Interruptible Demand)		1,526,622	3,422	652	0	491	0	0	0	0	0	0	0	0	0	0
17	376 (Fixed Cost)		4,881,883	63	21	63	803	21	21	21	106	21	42	42	106	42	0
18	376 (Fixed Cost)		63	21	21	63	803	21	21	21	106	21	42	42	106	42	0
19	378		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	379		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	380		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	381		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	382		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	383		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	385		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	385		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Distribution		8,878,373	26,630	11,365	671	110	1,794	10,802	811	6,533	173	69	128	56	1,033	396,972
28	Customer		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	Customer		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Total Construction Work in Progress		8,878,373	26,630	11,365	671	110	1,794	10,802	811	6,533	173	69	128	56	1,033	396,972

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LINE NO.	DESCRIPTION	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
		MIN JURISDICTION	NNG Residential	NNG Residential - Farm Tap	NNG Residential - Farm Tap	NNG SC&I - Farm Tap	NNG LC&I - Farm Tap	CONS Residential	NNG C&I Class 1 - Firm	NNG C&I Class 2 - Firm	NNG C&I Class 3 - Firm	CONS C&I Class 1 - Firm	CONS C&I Class 2 - Firm	SOURCE OR ALLOCATION FACTOR
1	Gas Size Up Allowance	7,394,375	3,522,926	51,178	6,237	68,993	591,924	148,156	1,494,277	77,972	51,497	441,275		Sales
2	Gas Supply Acquisition													
3	Working Capital Allowance	134,485	40,348	575	63	680	6,754	1,888	15,824	781	620	4,828		
4	Production Related	66,792	18,374	0	0	3,087	854	7,220	285	297	2,132			Concurrent Peak Demand
5	Transmission Related	4,162,856	1,451,116	0	0	192,403	53,222	449,947	17,786	18,499	132,874			Weighted Peak Demand excl. FT
6	Distribution Related	4,558,993	1,045,052	815	73	118	3,828	3,553	3,553	1,303	1,966			Weighted Peak Demand excl. FT
7	Customer Related	4,495,730	1,307,860	1,380	130	798	219,965	59,869	476,386	18,863	20,721	14,170		Customers
8	Sub-Total													
9	Materials & Supplies:													
10	Distribution Demand	66,686	18,172	264	36	330	3,053	845	7,140	282	294	2,109		Weighted Peak Demand
11	Distribution Fixed Cost	167,604	128,265	1,004	86	145	21,867	4,839	6,898	14	1,609	2,300		Customers
12	Sub-Total	234,190	146,437	1,268	122	475	24,920	5,684	14,038	296	1,902	4,408		
13	Customer Advances	(36,180)	(27,705)	(217)	(19)	(31)	(4,723)	(1,045)	(1,490)	(3)	(347)	(497)		Customers
14	TOTAL OTHER RATE BASE COMPONENTS	12,002,114	4,949,559	53,619	6,473	70,234	832,106	212,684	1,965,411	97,129	73,713	596,887		

Minnesota Energy Resources Corporation
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Rate Schedule Allocation Of Other Rate Base Components
Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
		MIN JURISDICTION	CONS C&I Class 3 - Firm	NNG C&I Class 2 - Int	NNG C&I Class 3 - Int	CONS C&I Class 2 - Int	CONS C&I Class 3 - Int	CONS C&I Class 4 - Int	NNG C&I Class 2 - Joint	CONS C&I Class 2 - Joint	NNG C&I Class 2 - Int (Transport)	NNG C&I Class 3 - Int (Transport)	NNG C&I Class 4 - Int (Transport)	NNG C&I Class 5 - Int - CIP Exempt (Transport)	CONS C&I Class 2 - Int (Transport)	SOURCE OR ALLOCATION FACTOR
1	Gas Supply Acquisition		11,864	239,129	327,026	66,331	63,282	79,485	3,411	5,753	0	0	0	0	0	Sales
2	Gas Supply Acquisition	7,394,375														
3	Working Capital Allowance															
4	Production Related	134,485	130	2,627	2,776	658	563	594	32	51	0	3,743	1,933	29,172	47	Concident Peak Demand
5	Transmission Related	66,792	43	1,155	1,197	330	232	320	16	28	0	2,010	1,276	14,390	31	Weighted Peak Demand exc. FT
6	Distribution Related	4,162,856	2,706	72,005	74,597	19,973	14,435	19,920	1,027	1,732	0	125,239	79,542	896,626	1,935	Weighted Peak Demand exc. FT
7	Customer Related	4,559,916	3	1,136	1,139	32	30	3	2	2	0	26	6	0	0	Customers
8	Customer Related															
9	Sub-Total	4,495,730	2,882	75,943	78,661	20,982	15,255	20,855	1,076	1,815	0	131,017	82,736	940,397	2,016	
10	Materials & Supplies:															
11	Distribution Demand	66,686	43	1,143	1,184	317	229	316	16	27	0	1,897	1,262	14,232	31	Weighted Peak Demand
12	Distribution Fixed Cost	167,604	3	192	39	37	6	2	2	3	0	33	8	10	4	Customers
13	Sub-Total	234,190	46	1,335	1,223	354	235	318	18	30	0	2,020	1,270	14,242	34	
14	Customer Advances	(36,180)	(1)	(42)	(8)	(8)	(8)	(1)	(1)	(1)	0	(7)	(2)	(2)	(1)	Customers
15	Customer Advances															
16	Customer Advances															
17	TOTAL OTHER RATE BASE COMPONENTS	12,002,114	14,792	316,366	406,841	87,659	78,752	100,638	4,507	7,596	0	133,030	84,027	954,637	2,049	
18	TOTAL OTHER RATE BASE COMPONENTS															

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Rate Schedule Allocation Of Other Rate Base Components
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LINE NO.	DESCRIPTION	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
			CONS C&I Class 3 - Int (Transport)	CONS C&I Class 4 - Int (Transport)	CONS C&I Class 5 - Int - CIP-Exempt (Transport)	NNG C&I Class 2 - Joint (Transport)	NNG C&I Class 3 - Joint (Transport)	NNG C&I Class 4 - Joint (Transport)	NNG C&I Class 5 - Joint (Transport)	CONS C&I Class 2 - Joint (Transport)	CONS C&I Class 3 - Joint (Transport)	NNG Flex Transport (Cust "A") (Transport)	NNG Flex Transport (Cust "B") (Transport)	NNG Flex Transport (Cust "C") (Transport)	NNG Flex Transport (Cust "D") (Transport)	NNG Flex Transport (Cust "E") (Transport)	SOURCE OR ALLOCATION FACTOR
1	Gas Size Adjustment		0	0	0	0	0	0	0	0	0	0	0	0	0	0	Sales
2	Gas Supply Acquisition	7,394,375															
3	Working Capital Allowance																
4	Production Related	134,485	1,088	5,096	118	1,900	439	2,738	2,738	215	1,743	707	0	0	0	0	Concident Peak Demand
5	Transmission Related	66,792	386	2,784	85	1,054	269	1,600	1,600	139	1,147	376	0	0	0	0	Weighted Peak Demand excl. FT
6	Distribution Related	4,162,856	22,811	173,496	5,268	65,702	16,787	99,730	99,730	8,664	71,491	23,411	0	0	0	0	Weighted Peak Demand excl. FT
7	Customer Related	4,358,998	24,240	181,379	5,461	68,674	17,487	104,069	104,069	9,027	74,388	24,484	0	0	0	0	Customers
8	Sub-Total																
9																	
10	Materials & Supplies:																
11	Distribution Demand	66,686	362	383	2,753	84	1,043	266	1,583	137	1,135	372	0	0	0	0	Weighted Peak Demand
12	Distribution Fixed Cost	167,604	8	4	12	23	1	1	1	12	9	1	0	0	0	0	Customers
13	Sub-Total	234,190	370	384	2,758	96	1,066	268	1,584	149	1,143	372	0	0	0	0	Customers
14	Customer Advances	(36,180)	(2)	(0)	(1)	(3)	(0)	(0)	(0)	(3)	(2)	(0)	0	0	0	0	Customers
15																	
16																	
17																	
18	TOTAL OTHER RATE BASE COMPONENTS	12,002,114	24,609	25,980	184,136	5,674	69,755	17,765	105,652	9,174	75,530	24,867	0	0	0	0	31,924

Minnesota Energy Resources Corporation
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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]	
			MM JURISDICTION	NNG Flex Transport (Cust F) (Transport)	NNG Flex Transport (Cust G) (Transport)	NNG Transport for Resale (Transport)	NNG Agriculture Grain Dryer - Class 1 (Transport)	NNG Agriculture Grain Dryer - Class 2 (Transport)	NNG Agriculture Grain Dryer - Class 3 (Transport)	CONS Agriculture Grain Dryer - Class 1	CONS Agriculture Grain Dryer - Class 2	CONS Agriculture Grain Dryer - Class 1	CONS Agriculture Grain Dryer - Class 2	NNG Power Generating Unit - Class 1	NNG Power Generating Unit - Class Exempt (Trans)		SOURCE OR ALLOCATION FACTOR	
1	Gas Size Adjustment																	
2	Gas Supply Acquisition		7,394,375				4,690	44,108	0	279	181	469	54	3,703	0		Sales	
3	Working Capital Allowance																	
4	Production Related		134,485	523	240	45	47	378	9	251	3	2	5	1	24	2,243	Concident Peak Demand	
5	Transmission Related		66,792	284	70	17	22	181	5	114	1	1	2	0	16	4,108	Weighted Peak Demand excl. FT	
6	Distribution Related		4,162,856	18,341	4,371	1,069	1,360	11,311	337	7,134	81	53	120	15	1,016	255,995	Weighted Peak Demand excl. FT	
7	Customer Related		4,558,998	2	2	2	15	1,444	3	1	3	1	1	1	3	262,347	Customers	
8	Sub-Total		4,495,730	19,160	4,682	1,132	1,444	11,832	352	7,530	88	56	123	17	1,039	262,347		
9																		
10	Materials & Supplies:																	
11	Distribution Demand		66,686	291	69	17	1	22	180	5	113	1	1	2	0	16	4,062	Weighted Peak Demand
12	Distribution Fixed Cost		167,604	2	1	1	2	18	27	4	1	1	1	1	4	1	4	Customers
13	Sub-Total		234,190	283	70	18	3	40	207	6	114	5	3	2	20	4,064		
14	Customer Advances		(36,180)	(0)	(0)	(0)	(0)	(6)	(0)	(0)	(1)	(0)	(0)	(0)	(1)	(0)	(0)	Customers
15																		
16	TOTAL OTHER RATE BASE COMPONENTS		12,002,114	19,453	4,752	1,149	232	6,170	358	7,614	371	238	593	73	4,781	266,410		

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Zero-Intercept Method
Functional Classification Of Plant In Service - 13 Month Avg. And G/C Allocated
Forecasted Test Year Ending December 31, 2018

LINE NO.	DESCRIPTION	ACCT. NO.	MN JURISDICTION	COMMODITY PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DEMAND	FIRM DEMAND	INTERRUPT. DEMAND	CUSTOMER SERVICES	CUSTOMER ENHANCED OTHER SERVICES	DIRECT	INDIRECT	GROSS PLANT
1	PRODUCTION	304-383	1,710,817	0	0	1,116,032	584,785	0	0	0	0	0	0
2	TRANSMISSION	365-371	8,798,291	0	0	6,390,486	3,405,794	0	0	0	0	0	0
3	DISTRIBUTION-GENERAL & COMMON RELATED	301,302,303	1,276,834	0	0	352,236	924,588	0	0	0	0	0	0
4	Intangible	374	50,180	0	0	13,943	36,337	0	0	0	0	0	0
5	Land and Land Rights	375	9,465	0	0	2,611	6,854	0	0	0	0	0	0
6	Structures and Improvements	376	14,954,750	0	0	4,380,256	2,334,444	0	0	0	0	0	0
7	Mains	377	839,895	0	0	0	839,885	0	0	0	0	0	0
8	Compressor Station Equipment	378	986,326	0	0	0	986,326	0	0	0	0	0	0
9	Measuring & Regulation Equipment - General	379	10,347,808	0	0	0	10,347,808	0	0	0	0	0	0
10	Services	380	3,016,635	0	0	0	3,016,635	0	0	0	0	0	0
11	Meters	381	1,271,154	0	0	0	1,271,154	0	0	0	0	0	0
12	Meter Connections & Installations	382	1,271,154	0	0	0	1,271,154	0	0	0	0	0	0
13	House Regulators	383	173,837	0	0	0	173,837	0	0	0	0	0	0
14	Industrial Metering & Regulating Station Equip.	385	32,958,912	0	0	4,380,256	4,703,161	23,843,474	0	0	0	0	0
15	TOTAL DISTRIBUTION RELATED G/C												
16	DISTRIBUTION-DIRECT PLANT ACCT	301,302,303	19,569,889	0	0	5,388,680	14,171,209	0	0	0	0	0	0
17	Intangible	374	769,100	0	0	212,169	556,931	0	0	0	0	0	0
18	Land and Land Rights	375	145,076	0	0	40,022	105,054	0	0	0	0	0	0
19	Structures and Improvements	376	228,210,314	0	0	67,135,685	35,779,746	126,294,883	0	0	0	0	0
20	Mains	377	0	0	0	0	0	0	0	0	0	0	0
21	Compressor Station Equipment	378	19,872,816	0	0	0	13,875,816	0	0	0	0	0	0
22	Measuring & Regulation Equipment - General	379	15,117,904	0	0	0	15,117,904	0	0	0	0	0	0
23	Services	380	158,599,851	0	0	0	158,599,851	0	0	0	0	0	0
24	Meters	381	46,235,618	0	0	0	46,235,618	0	0	0	0	0	0
25	Meter Connections & Installations	382	19,482,827	0	0	0	19,482,827	0	0	0	0	0	0
26	House Regulators	383	2,664,361	0	0	0	2,664,361	0	0	0	0	0	0
27	Industrial Metering & Regulating Station Equip.	385	594,666,577	0	0	67,135,685	72,085,119	365,446,173	0	0	0	0	0
28	TOTAL DISTRIBUTION PLANT ACCT		537,953,659	0	0	71,935,941	76,769,300	385,269,646	0	0	0	0	0
29	Total Percentage of Dist. Plant (less 301-303, 374, 375)		100.00%			2.82%	72.41%						
30	CUSTOMER - ALLOCABLE		12,133,600	0	0	0	12,133,600	0	0	0	0	0	0
31	TOTAL PLANT IN SERVICE		561,234,656	0	0	79,022,469	80,788,880	401,423,247	0	0	0	0	0
32	Total Percentage of Gross Plant		100.00%			28.47%	71.53%						

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Zero-Intercept Method
Functional Classification Of Depreciation Reserve SL - 13 Month Avg. And GIC Allocated
Forecasted Test Year Ending December 31, 2018

LINE NO.	DESCRIPTION	ACCT. NO.	MN JURISDICTION	COMMODITY PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DEMAND		CUSTOMER ENHANCED SERVICES	DIRECT	[K]
						FIRM DEMAND	INTERRUPT. DEMAND			
1	PRODUCTION	304-383		(386,245)	0	0	(251,951)	(134,282)	0	0
2	TRANSMISSION	365-371		(5,669,666)	0	0	(2,394,059)	(1,275,908)	0	0
3										
4	DISTRIBUTION-GENERAL & COMMON RELATED	301,302,303								
5	Intangible	374		(280,736)	0	0	0	(77,446)	(203,290)	0
6	Land and Land Rights	375		(10,843)	0	0	0	(2,991)	(7,852)	0
7	Structures and Improvements	376		(4,516)	0	0	0	(1,246)	(3,270)	0
8	Mains	377		(3,079,152)	0	0	(901,865)	(460,662)	(1,696,633)	0
9	Compressor Station Equipment	378		(89,446)	0	0	0	(89,446)	0	0
10	Measuring & Regulation Equipment - General	379		(76,924)	0	0	0	(76,924)	0	0
11	Measuring & Regulation Equipment - Gate Station	380		(2,965,510)	0	0	0	(2,965,510)	0	0
12	Services	381		(474,657)	0	0	0	(474,657)	0	0
13	Meters	382		(419,335)	0	0	0	(419,335)	0	0
14	Meter Connections & Installations	383		(32,593)	0	0	0	(32,593)	0	0
15	House Regulators	384		(7,455,751)	0	0	(901,859)	(701,336)	(5,770,546)	0
16	Industrial Metering & Regulating Station Equip.	385								
17	TOTAL DISTRIBUTION RELATED GAC									
18										
19	DISTRIBUTION-DIRECT PLANT ACCT	301,302,303								
20	Intangible	374		(7,246,540)	0	0	0	(1,999,079)	(5,247,461)	0
21	Land and Land Rights	375		(279,890)	0	0	0	(77,212)	(202,678)	0
22	Structures and Improvements	376		(116,564)	0	0	0	(32,156)	(84,408)	0
23	Mains	377		(79,482,197)	0	0	(23,290,330)	(12,407,177)	(43,794,690)	0
24	Compressor Station Equipment	378		0	0	0	0	0	0	0
25	Measuring & Regulation Equipment - General	379		(3,309,845)	0	0	0	(3,309,845)	0	0
26	Measuring & Regulation Equipment - Gate Station	380		(1,985,614)	0	0	0	(1,985,614)	0	0
27	Services	381		(76,547,746)	0	0	0	(76,547,746)	0	0
28	Meters	382		(12,252,159)	0	0	0	(12,252,159)	0	0
29	Meter Connections & Installations	383		(10,824,159)	0	0	0	(10,824,159)	0	0
30	House Regulators	384		(941,304)	0	0	0	(941,304)	0	0
31	Industrial Metering & Regulating Station Equip.	385		(19,385,077)	0	0	(23,290,330)	(19,657,389)	(446,953,300)	0
32	TOTAL DISTRIBUTION PLT ACCT									
33										
34	TOTAL DISTRIBUTION FUNCTION									
35										
36	CUSTOMER - ALLOCABLE									
37										
38	TOTAL DEPRECIATION RESERVE - STRAIGHT LINE									
39										

LINE NO.	DESCRIPTION	ACCT. NO.	[B] JURISDICTION	[C] MN	[D] PURCHASED GAS COST	[E] COMMODITY		[F] FIRM DEMAND	[G] DEMAND	[H] INTERRUPT. DEMAND	[I] CUSTOMER SERVICES	[J] CUSTOMER ENHANCED OTHER SERVICES	[K] DIRECT
						[D] PURCHASED GAS COST	[E] GAS SUPPLY ACQUISITION COST						
1	PRODUCTION	304-383		(110,846)	0	0	0	(72,374)	(38,372)	0	0	0	0
2	TRANSMISSION	365-371		(1,895,862)	0	0	0	(1,236,744)	(658,118)	0	0	0	0
3	Intangible	301,302,303		(82,759)	0	0	0	0	(22,830)	(59,928)	0	0	0
4	Land and Land Rights	374		(3,252)	0	0	0	0	(887)	(2,365)	0	0	0
5	Structures and Improvements	375		(613)	0	0	0	0	(169)	(444)	0	0	0
6	Mains	376		(969,959)	0	0	0	(284,113)	(151,417)	(534,469)	0	0	0
7	Compressor Station Equipment	377		(54,449)	0	0	0	0	(54,448)	0	0	0	0
8	Measuring & Regulation Equipment - General	378		(64,000)	0	0	0	0	(64,000)	0	0	0	0
9	Measuring & Regulation Equipment - Gate Station	379		(670,872)	0	0	0	0	(670,872)	0	0	0	0
10	Meters	380		(185,689)	0	0	0	0	(185,689)	0	0	0	0
11	Meter Connections & Installations	381		0	0	0	0	0	0	0	0	0	0
12	House Regulators	382		(82,387)	0	0	0	0	(82,387)	0	0	0	0
13	Industrial Metering & Regulating Station Equip.	383		(11,275)	0	0	0	0	(11,275)	0	0	0	0
14	TOTAL DISTRIBUTION RELATED GAC	385		(2,135,268)	0	0	0	(284,113)	(355,337)	(1,546,146)	0	0	0
15	Intangible	301,302,303		(3,161,374)	0	0	0	0	(872,118)	(2,289,256)	0	0	0
16	Land and Land Rights	374		(124,239)	0	0	0	0	(34,273)	(89,965)	0	0	0
17	Structures and Improvements	375		(23,435)	0	0	0	0	(6,465)	(16,970)	0	0	0
18	Mains	376		(37,054,166)	0	0	0	(10,853,162)	(5,784,158)	(20,416,845)	0	0	0
19	Compressor Station Equipment	377		0	0	0	0	0	0	0	0	0	0
20	Measuring & Regulation Equipment - General	378		(2,079,970)	0	0	0	0	(2,079,970)	0	0	0	0
21	Measuring & Regulation Equipment - Gate Station	379		(25,444,726)	0	0	0	0	(2,444,726)	0	0	0	0
22	Meters	380		(25,631,338)	0	0	0	0	0	(25,631,338)	0	0	0
23	Meter Connections & Installations	381		(7,471,553)	0	0	0	0	0	(7,471,553)	0	0	0
24	House Regulators	382		0	0	0	0	0	0	0	0	0	0
25	Industrial Metering & Regulating Station Equip.	383		(3,147,190)	0	0	0	0	0	(3,147,190)	0	0	0
26	TOTAL DISTRIBUTION PLT ACCT	385		(430,716)	0	0	0	(10,853,162)	(430,716)	(11,652,495)	(65,063,117)	0	0
27	TOTAL DISTRIBUTION FUNCTION	386		(81,368,773)	0	0	0	(11,137,275)	(11,367,532)	(60,609,263)	0	0	0
28	CUSTOMER - ALLOCABLE	387		(786,859)	0	0	0	0	0	(786,859)	0	0	0
29	TOTAL DEPRECIATION RESERVE - DEFERRED TAXES:	388		(86,487,729)	0	0	0	(12,446,393)	(12,655,222)	(61,386,121)	0	0	0

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Zero-Intercept Method
Functional Classification Of Construction Work In Progress
Forecasted Test Year Ending December 31, 2018

LINE NO.	DESCRIPTION	ACCT. NO.	MN JURISDICTION	[B]	[C]	[D]	[E]	[F]		[G]	[H]	[I]	[J]	[K]
								COMMODITY PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST					
1	PRODUCTION	304-383			0	0	0	0	0	0	0	0	0	0
2														
3	TRANSMISSION	365-371			0	0	0	0	0	0	0	0	0	0
4														
5	DISTRIBUTION-GENERAL & COMMON RELATED													
6		301,302,303			0	0	0	0	0	0	0	0	0	0
7	Intangible	374			0	0	0	0	0	0	0	0	0	0
8	Land and Land Rights	375			0	0	0	0	0	0	0	0	0	0
9	Structures and Improvements	376			0	0	0	0	0	0	0	0	0	0
10	Mains	377			0	0	0	0	0	0	0	0	0	0
11	Compressor Station Equipment	378			0	0	0	0	0	0	0	0	0	0
12	Measuring & Regulation Equipment - General	379			0	0	0	0	0	0	0	0	0	0
13	Measuring & Regulation Equipment - Gate Station	380			0	0	0	0	0	0	0	0	0	0
14	Services	381			0	0	0	0	0	0	0	0	0	0
15	Meters	382			0	0	0	0	0	0	0	0	0	0
16	Meter Connections & Installations	383			0	0	0	0	0	0	0	0	0	0
17	House Regulators	384			0	0	0	0	0	0	0	0	0	0
18	Industrial Metering & Regulating Station Equip.	385			0	0	0	0	0	0	0	0	0	0
19	TOTAL DISTRIBUTION RELATED G&C				0	0	0	0	0	0	0	0	0	0
20														
21	DISTRIBUTION-DIRECT PLANT ACCT													
22	Intangible	301,302,303			0	0	0	0	0	0	0	0	0	0
23	Land and Land Rights	374			0	0	0	0	0	0	0	0	0	0
24	Structures and Improvements	375			0	0	0	0	0	0	0	0	0	0
25	Mains	8,878,373			0	0	2,600,475	1,355,915	4,851,984	0	0	0	0	0
26	Compressor Station Equipment	377			0	0	0	0	0	0	0	0	0	0
27	Measuring & Regulation Equipment - General	378			0	0	0	0	0	0	0	0	0	0
28	Measuring & Regulation Equipment - Gate Station	379			0	0	0	0	0	0	0	0	0	0
29	Services	380			0	0	0	0	0	0	0	0	0	0
30	Meters	381			0	0	0	0	0	0	0	0	0	0
31	Meter Connections & Installations	382			0	0	0	0	0	0	0	0	0	0
32	House Regulators	383			0	0	0	0	0	0	0	0	0	0
33	Industrial Metering & Regulating Station Equip.	384			0	0	0	0	0	0	0	0	0	0
34	TOTAL DISTRIBUTION PLT ACCT	8,878,373			0	0	2,600,475	1,355,915	4,851,984	0	0	0	0	0
35	TOTAL DISTRIBUTION FUNCTION	8,878,373			0	0	2,600,475	1,355,915	4,851,984	0	0	0	0	0
36														
37	CUSTOMER - ALLOCABLE				0	0	0	0	0	0	0	0	0	0
38														
39	TOTAL CONSTRUCTION WORK IN PROGRESS	8,878,373			0	0	2,600,475	1,355,915	4,851,984	0	0	0	0	0

LINE NO.	DESCRIPTION	ACCT. NO.	MN JURISDICTION	COMMODITY PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	FIRM DEMAND	INTERRUPT. DEMAND	[H] CUSTOMER SERVICES	[I] CUSTOMER ENHANCED OTHER SERVICES	[J] DIRECT	[K]
1	PRODUCTION	304-383	83,082	0	0	54,197	28,884	0	0	0	0
2	TRANSMISSION	365-371	231,017	0	0	150,701	80,316	0	0	0	0
3	DISTRIBUTION-GENERAL & COMMON RELATED	301,302,303	200,438	0	0	0	55,294	145,144	0	0	0
4	Intangible	374	3,297	0	0	0	909	2,387	0	0	0
5	Land and Land Rights	375	1,230	0	0	0	339	891	0	0	0
6	Structures and Improvements	376	529,421	0	0	155,067	82,643	291,711	0	0	0
7	Mains	377	0	0	0	0	0	0	0	0	0
8	Compressor Station Equipment	378	70,213	0	0	0	70,213	0	0	0	0
9	Measuring & Regulation Equipment - General	379	91,191	0	0	0	91,191	0	0	0	0
10	Measuring & Regulation Equipment - Gate Station	380	487,862	0	0	0	0	487,862	0	0	0
11	Services	381	158,644	0	0	0	0	158,644	0	0	0
12	Meters	382	0	0	0	0	0	0	0	0	0
13	Meter Connections & Installations	383	37,194	0	0	0	0	37,194	0	0	0
14	House Regulators	384	9,525	0	0	0	9,525	0	0	0	0
15	Industrial Metering & Regulating Station Equip.	385	1,389,616	0	0	155,067	316,115	1,133,833	0	0	0
16	TOTAL DISTRIBUTION RELATED G&C										
17	DISTRIBUTION-DIRECT PLANT ACCT	301,302,303	1,480,380	0	0	0	408,388	1,071,992	0	0	0
18	Intangible	374	24,348	0	0	0	6,717	17,631	0	0	0
19	Land and Land Rights	375	9,094	0	0	0	2,506	6,578	0	0	0
20	Structures and Improvements	376	3,910,156	0	0	1,145,284	610,376	2,154,496	0	0	0
21	Mains	377	0	0	0	0	0	0	0	0	0
22	Compressor Station Equipment	378	518,510	0	0	0	518,510	0	0	0	0
23	Measuring & Regulation Equipment - General	379	673,510	0	0	0	673,510	0	0	0	0
24	Measuring & Regulation Equipment - Gate Station	380	3,677,069	0	0	0	0	3,677,069	0	0	0
25	Services	381	1,171,699	0	0	0	0	1,171,699	0	0	0
26	Meters	382	0	0	0	0	0	0	0	0	0
27	Meter Connections & Installations	383	274,704	0	0	0	0	274,704	0	0	0
28	House Regulators	384	70,352	0	0	0	70,352	0	0	0	0
29	Industrial Metering & Regulating Station Equip.	385	11,809,679	0	0	1,145,284	2,259,425	8,374,170	0	0	0
30	TOTAL DISTRIBUTION PLANT ACCT										
31	TOTAL DISTRIBUTION FUNCTION										
32	CUSTOMER - ALLOCABLE		589,239	0	0	0	0	589,239	0	0	0
33	TOTAL DEPRECIATION EXPENSE		14,312,232	0	0	1,505,251	2,709,740	10,097,241	0	0	0

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Zero-Intercept Method
Functional Classification Of Operation & Maintenance - Year End Total
Forecasted Test Year Ending December 31, 2016

LINE NO.	DESCRIPTION	ACCT. NO.	MN JURISDICTION	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	FIRM DEMAND	INTERRUPT. DEMAND	CUSTOMER SERVICES	CUSTOMER ENHANCED OTHER SERVICES	DIRECT	[K]
1	PRODUCTION EXPENSE - DISTRIBUTION & GATHERING	795-754-756	1,406,696	0	0	917,577	489,019	0	0	0	0
2	GAS PURCHASES - COG	804410	142,921,853	142,921,853	0	0	0	0	0	0	
3	GAS PURCHASES - COG	804111	0	0	0	0	0	0	0	0	
4	GAS PURCHASES - Non-COG Related	804120,804130	287,009	287,009	0	0	0	0	0	0	
5	GAS USED FOR UTILITY OPS - COG	812	0	0	0	0	0	0	0	0	
6	OTHER GAS SUPPLIES EXPENSE	813	489,944	489,944	0	0	0	0	0	0	
7	TOTAL PRODUCTION		145,105,402	142,921,853	776,953	917,577	489,019	0	0	0	
8	TRANSMISSION EXPENSE										
9	NATURAL GAS TRANSMISSION	850-867	53,776	0	0	35,080	18,696	0	0	0	
10											
11											
12	DISTRIBUTION-DIRECT PLANT ACCT	870-884	296,462	0	0	81,784	214,678	0	0	0	
13	Intangible	301-302-303	11,651	0	0	3,214	8,437	0	0	0	
14	Land and Land Rights	374	2,198	0	0	606	1,591	0	0	0	
15	Structures and Improvements	375	6,720,953	0	0	1,968,570	1,049,143	3,703,251	0	0	
16	Mains	376	0	0	0	0	0	0	0	0	
17	Compressor Station Equipment	377	0	0	0	0	1,017,710	0	239,550	0	
18	Regulating Station Equipment - General	378	1,257,893	0	0	0	0	0	0	0	
19	Measuring & Regulating Equipment - Gate Station	379	483,721	0	0	0	483,721	0	0	0	
20	Services FARM TAP	380	4,700,619	0	0	0	0	4,700,619	0	0	
21	Meters	381	3,542,801	0	0	0	0	3,496,560	46,241	0	
22	Meter Connections & Installations	382	1,492,870	0	0	0	0	1,492,870	0	0	
23	House Regulators	383	204,158	0	0	0	204,158	0	0	0	
24	Industrial Metering & Regulating Station Equip.	385	18,712,766	0	0	1,965,570	2,840,339	13,616,006	285,191	0	
25	TOTAL DISTRIBUTION FUNCTION		18,712,766	0	0	1,965,570	2,840,339	13,616,006	285,191	0	
26											
27	CUSTOMER - ALLOCABLE	901-903, 905	8,468,419	0	0	0	0	8,468,419	0	0	
28	CUSTOMER - DIRECT Transport	901-903, 905	225,283	0	0	0	0	225,283	0	0	
29	CUSTOMER - ALLOCABLE	904	1,652,213	0	0	0	0	1,652,213	0	0	
30	CUSTOMER - ALLOCABLE	907-910	1,159,264	0	0	0	0	1,159,264	0	0	
31	CUSTOMER - ALLOCABLE	911-917	0	0	0	0	0	0	0	0	
32	TOTAL CUSTOMER		11,505,179	0	0	0	0	11,279,896	225,283	0	
33											
34	Total O&M (excl. direct assigned & COG-related):		31,944,136	776,953	2,821,226	3,348,054	24,897,902				
35	Percentage		100.00%	2.43%	8.14%	10.48%	77.94%				
36											
37											
38	ADMINISTRATIVE & GENERAL - ALLOCABLE	920-935	16,793,485	0	408,455	1,535,730	1,760,120	13,089,180	0	0	
39	ADMINISTRATIVE & GENERAL - TRANSPORT	920-935	119,276	0	0	0	0	119,276	0	0	
40	TOTAL CUSTOMER		16,912,761	0	408,455	1,535,730	1,760,120	13,089,180	119,276	0	
41											
42	TOTAL OPERATION & MAINTENANCE EXPENSE:		192,289,923	142,921,853	1,185,408	4,455,957	5,108,174	37,987,082	630,350	0	

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL	
1	NNG Residential							
2	Operation & Maintenance Expense:							
3	Production:							
4	72,682,218							72,682,218
5		374,727						374,727
6				368,584				368,584
7	72,682,218	374,727	-	368,584	-	-	-	73,425,529
8	Transmission							
9				14,279				14,279
10	Distribution:							
11				1,509,754	9,793,702			11,303,456
12	Customer Accounts and Services:							
13					8,331,280			8,331,280
14	Customer Sales:							
15		196,999		625,097	10,022,938			10,845,034
16	72,682,218	571,727	-	2,517,714	28,147,919	-	-	103,919,578
17	Depreciation & Amort Expense:							
18				6,097,268	7,682,458			13,779,725
19	Taxes Other Than Income Taxes:							
20								
21				9,258	3,238			12,496
22				294,404	102,963			397,368
23	-	465	-	3,620	18,280	-	-	22,365
24				151,070	52,834			203,904
25		139,160	-	1,083,453	5,471,016	-	-	6,693,629
26	-	139,625	-	1,541,806	5,648,332	-	-	7,329,763
27	Other Income Before Income Taxes:							
28	-	-	-	-	-	-	-	-
29	Income Taxes							
30	-	66,038	-	514,151	2,596,263	-	-	3,176,453
31	Other Income After Income Taxes:							
32	-	-	-	-	-	-	-	-
33	TOTAL EXPENSES:							
34	72,682,218	777,390	-	10,670,938	44,074,973	-	-	128,205,519
35	Other Operating Income (Revenue Credits):							
36								
37					(516,876)			(516,876)
38					(107,207)			(107,207)
39	-	(487)	-	(3,789)	(19,135)	-	-	(23,411)
40					-			-
41								-
42					(137,834)			(137,834)
43	-	(487)	-	(3,789)	(781,051)	-	-	(785,327)
44	Actual Return (Net Operating Income)							
45	-	58,939	-	458,877	2,317,150	-	-	2,834,966
46	Return Income Deficiency							
47	-	189,631	-	1,476,406	7,455,271	-	-	9,121,308
48	Additional Income Taxes on Deficiency:							
49	-	63,554	-	494,810	2,498,595	-	-	3,056,959
50	REVENUE REQUIREMENTS:							
51	72,682,218	1,089,027	-	13,097,241	55,564,938	-	-	142,433,425
52	RATE BASE:							
53	Utility Plant in Service							
54				45,742,976	298,291,019			344,033,995
55				(13,414,496)	(118,169,538)			(131,584,035)
56				(7,180,673)	(45,597,716)			(52,778,389)
57				1,058,486	3,773,838			4,832,324
58	-	-	-	26,206,293	138,297,603	-	-	164,503,896
59	Gas Stored Underground:							
60		3,522,926						3,522,926
61	Working Capital Allowance							
62				1,203,839	104,062			1,307,900
63	Prepayments							
64				-	-			-
65	Regulatory Assets & Liabilities							
66				18,172	128,265			146,437
67					(27,705)			(27,705)
68	-	3,522,926	-	27,428,304	138,502,225	-	-	169,453,455
69	0.0000%	2.0790%	0.0000%	16.1863%	81.7347%	0.0000%	100.0000%	

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	NNG Residential - Farm Tap							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	1,055,858						1,055,858
5	Gas Supply Acquisition Cost		5,444					5,444
6	Daily Firm Capacity Cost				5,255			5,255
7	Total - Production	1,055,858	5,444	-	5,255	-	-	1,066,557
8								
9	Transmission				-			-
10	Distribution:				-	28,674	100,503	129,177
11	Customer Accounts and Services:							
12	Allocable					65,241		65,241
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	2,862		-	78,489		81,350
16	Total Operation & Maintenance Expense:	1,055,858	8,305	-	5,255	172,404	100,503	1,342,325
17								
18	Depreciation & Amort Expense:				67,155	33,566		100,721
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				41	14		55
22	Retirement Benefits - FED				1,300	455		1,755
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	7	-	1	59	-	67
24	IBS Payroll Tax				667	233		900
25	Real Estate & Property	-	2,022	-	212	17,803	-	20,036
26	Total Taxes Other Than Income Taxes:	-	2,028	-	2,221	18,564	-	22,814
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	959	-	101	8,448	-	9,508
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	1,055,858	11,293	-	74,733	232,982	100,503	1,475,368
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(4,048)		(4,048)
38	Acct 488 - Miscellaneous Revenue					(840)		(840)
39	Acct 493 - Rent from Gas Property	-	(7)	-	(1)	(62)	-	(70)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(1,079)		(1,079)
43	Total Other Operating Income:	-	(7)	-	(1)	(6,029)	-	(6,037)
44								
45	Actual Return (Net Operating Income)	-	29,295	-	3,076	257,975	-	290,345
46								
47	Return Income Deficiency	-	(25,684)	-	(2,697)	(226,175)	-	(254,556)
48								
49	Additional Income Taxes on Deficiency:	-	923	-	97	8,130	-	9,151
50								
51	REVENUE REQUIREMENTS:	1,055,858	15,820	-	75,208	266,883	100,503	1,514,272
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				6,392	1,124,215		1,130,607
57	Accumulated Depreciation - S/L				(1,443)	(506,725)		(508,168)
58	Accumulated Depreciation - Deferred Taxes				(415)	(168,410)		(168,824)
59	Construction Work in Progress				-	-		-
60	Net Plant in Service	-	-	-	4,534	449,081	-	453,615
61								
62	Gas Stored Underground:		51,178					51,178
63	Working Capital Allowance				575	815		1,390
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				264	1,004		1,268
67	Customer Deposits					(217)		(217)
68	TOTAL RATE BASE	-	51,178	-	5,374	450,683	-	507,234
69	% of Rate Base	0.0000%	10.0896%	0.0000%	1.0594%	88.8510%	0.0000%	100.0000%

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A] NNG SC&I - Farm Tap	[B] PURCHASED GAS COST	[C] GAS SUPPLY ACQUISITION COST	[D] DAILY FIRM CAPACITY COST	[E] DEMAND	[F] CUSTOMER	[G] ENHANCED OTHER SERVICES	[H] TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	128,672						128,672
5	Gas Supply Acquisition Cost		663					663
6	Daily Firm Capacity Cost				576			576
7	Total - Production	128,672	663	-	576	-	-	129,911
8								
9	Transmission				-			-
10	Distribution:				-	2,460	13,536	15,995
11	Customer Accounts and Services:							
12	Allocable					7,702		7,702
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	349		-	6,733	-	7,082
16	Total Operation & Maintenance Expense:	128,672	1,012	-	576	16,895	13,536	160,691
17								
18	Depreciation & Amort Expense:				8,178	2,880		11,057
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				4	1		5
22	Retirement Benefits - FED				118	41		159
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	1	-	0	5	-	6
24	IBS Payroll Tax				61	21		82
25	Real Estate & Property	-	246	-	24	1,527	-	1,797
26	Total Taxes Other Than Income Taxes:	-	247	-	206	1,596	-	2,049
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	117	-	11	725	-	853
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	128,672	1,376	-	8,971	22,096	13,536	174,650
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(347)		(347)
38	Acct 488 - Miscellaneous Revenue					(72)		(72)
39	Acct 493 - Rent from Gas Property	-	(1)	-	(0)	(5)	-	(6)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(93)		(93)
43	Total Other Operating Income:	-	(1)	-	(0)	(517)	-	(518)
44								
45	Actual Return (Net Operating Income)	-	5,641	-	538	34,971	-	41,150
46								
47	Return Income Deficiency	-	(5,201)	-	(496)	(32,243)	-	(37,940)
48								
49	Additional Income Taxes on Deficiency:	-	113	-	11	697	-	821
50								
51	REVENUE REQUIREMENTS:	128,672	1,928	-	9,023	25,004	13,536	178,163
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				700	96,444		97,144
57	Accumulated Depreciation - S/L				(158)	(43,471)		(43,629)
58	Accumulated Depreciation - Deferred Taxes				(45)	(14,447)		(14,493)
59	Construction Work in Progress							
60	Net Plant in Service	-	-	-	497	38,526	-	39,022
61								
62	Gas Stored Underground:		6,237					6,237
63	Working Capital Allowance				63	70		133
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				36	86		122
67	Customer Deposits					(19)		(19)
68	TOTAL RATE BASE	-	6,237	-	595	38,663	-	45,495
69	% of Rate Base	0.0000%	13.7087%	0.0000%	1.3084%	84.9830%	0.0000%	100.0000%

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A] NNG LC&I - Farm Tap	[B] PURCHASED GAS COST	[C] GAS SUPPLY ACQUISITION COST	[D] DAILY FIRM CAPACITY COST	[E] DEMAND	[F] CUSTOMER	[G] ENHANCED OTHER SERVICES	[H] TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	1,423,410						1,423,410
5	Gas Supply Acquisition Cost		7,339					7,339
6	Daily Firm Capacity Cost				6,214			6,214
7	Total - Production	1,423,410	7,339	-	6,214	-	-	1,436,963
8								
9	Transmission				-			-
10	Distribution:				-	4,443	125,512	129,955
11	Customer Accounts and Services:							
12	Allocable					12,969		12,969
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	3,858		-	11,338	-	15,196
16	Total Operation & Maintenance Expense:	1,423,410	11,197	-	6,214	28,750	125,512	1,595,082
17								
18	Depreciation & Amort Expense:				90,452	5,146		95,598
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				13	4		17
22	Retirement Benefits - FED				409	143		552
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	9	-	1	9	-	19
24	IBS Payroll Tax				210	73		283
25	Real Estate & Property	-	2,725	-	252	2,736	-	5,713
26	Total Taxes Other Than Income Taxes:	-	2,734	-	884	2,967	-	6,586
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	1,293	-	119	1,299	-	2,711
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	1,423,410	15,224	-	97,670	38,161	125,512	1,699,977
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(585)		(585)
38	Acct 488 - Miscellaneous Revenue					(121)		(121)
39	Acct 493 - Rent from Gas Property	-	(10)	-	(1)	(10)	-	(20)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(156)		(156)
43	Total Other Operating Income:	-	(10)	-	(1)	(871)	-	(882)
44								
45	Actual Return (Net Operating Income)	-	165,644	-	15,297	166,323	-	347,265
46								
47	Return Income Deficiency	-	(160,776)	-	(14,848)	(161,435)	-	(337,059)
48								
49	Additional Income Taxes on Deficiency:	-	1,245	-	115	1,250	-	2,609
50								
51	REVENUE REQUIREMENTS:	1,423,410	21,328	-	98,234	43,427	125,512	1,711,910
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				7,558	173,437		180,995
57	Accumulated Depreciation - S/L				(1,706)	(78,346)		(80,053)
58	Accumulated Depreciation - Deferred Taxes				(490)	(26,046)		(26,536)
59	Construction Work in Progress				-	-		-
60	Net Plant in Service	-	-	-	5,362	69,045	-	74,406
61								
62	Gas Stored Underground:		68,993					68,993
63	Working Capital Allowance				680	118		798
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				330	145		475
67	Customer Deposits					(31)		(31)
68	TOTAL RATE BASE	-	68,993	-	6,372	69,276	-	144,641
69	% of Rate Base	0.0000%	47.6996%	0.0000%	4.4051%	47.8953%	0.0000%	100.0000%

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONNS Residential	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	10,181,333						10,181,333
5	Gas Supply Acquisition Cost		62,962					62,962
6	Daily Firm Capacity Cost				61,701			61,701
7	Total - Production	10,181,333	62,962	-	61,701	-	-	10,305,996
8								
9	Transmission				2,390			2,390
10	Distribution:				253,161	1,669,351		1,922,512
11	Customer Accounts and Services:							
12	Allocable					1,420,310		1,420,310
13	Transport Allocable							-
14	Customer Sales:							-
15	Administrative & General:		33,100		104,641	1,708,703		1,846,444
16	Total Operation & Maintenance Expense:	10,181,333	96,062	-	421,892	4,798,365	-	15,497,652
17								
18	Depreciation & Amort Expense:				1,023,944	1,309,585		2,333,528
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				1,567	548		2,114
22	Retirement Benefits - FED				49,816	17,423		67,239
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	78	-	607	3,116	-	3,801
24	IBS Payroll Tax				25,563	8,940		34,503
25	Real Estate & Property		23,382		181,604	932,604		1,137,590
26	Total Taxes Other Than Income Taxes:	-	23,460	-	259,156	962,631	-	1,245,247
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	11,096	-	86,180	442,566	-	539,842
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	10,181,333	130,618	-	1,791,173	7,513,146	-	19,616,269
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(88,117)		(88,117)
38	Acct 488 - Miscellaneous Revenue					(18,277)		(18,277)
39	Acct 493 - Rent from Gas Property	-	(82)	-	(635)	(3,262)	-	(3,979)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(23,498)		(23,498)
43	Total Other Operating Income:	-	(82)	-	(635)	(133,153)	-	(133,870)
44								
45	Actual Return (Net Operating Income)	-	9,566	-	74,295	381,531	-	465,392
46								
47	Return Income Deficiency	-	32,199	-	250,089	1,284,301	-	1,566,590
48								
49	Additional Income Taxes on Deficiency:	-	10,678	-	82,938	425,917	-	519,533
50								
51	REVENUE REQUIREMENTS:	10,181,333	182,979	-	2,197,859	9,471,743	-	22,033,914
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				7,665,010	50,848,475		58,513,485
57	Accumulated Depreciation - S/L				(2,246,847)	(20,144,416)		(22,391,263)
58	Accumulated Depreciation - Deferred Taxes				(1,203,233)	(7,772,849)		(8,976,082)
59	Construction Work in Progress				177,190	643,361		820,551
60	Net Plant in Service	-	-	-	4,392,119	23,574,572	-	27,966,690
61								
62	Gas Stored Underground:		591,924					591,924
63	Working Capital Allowance				202,245	17,740		219,985
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				3,053	21,867		24,920
67	Customer Deposits					(4,723)		(4,723)
68	TOTAL RATE BASE	-	591,924	-	4,597,417	23,609,455	-	28,798,797
69	% of Rate Base	0.0000%	2.0554%	0.0000%	15.9639%	81.9807%	0.0000%	100.0000%

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A] NNG C&I Class 1 - Firm	[B] PURCHASED GAS COST	[C] GAS SUPPLY ACQUISITION COST	[D] DAILY FIRM CAPACITY COST	[E] DEMAND	[F] CUSTOMER	[G] ENHANCED OTHER SERVICES	[H] TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	3,056,644						3,056,644
5	Gas Supply Acquisition Cost		15,759					15,759
6	Daily Firm Capacity Cost				17,247			17,247
7	Total - Production	3,056,644	15,759	-	17,247	-	-	3,089,650
8								
9	Transmission				668			668
10	Distribution:				70,426	417,408	-	487,835
11	Customer Accounts and Services:							
12	Allocable					432,535		432,535
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	8,285		29,249	378,134	-	415,668
16	Total Operation & Maintenance Expense:	3,056,644	24,044	-	117,590	1,228,078	-	4,426,356
17								
18	Depreciation & Amort Expense:				263,294	310,146		573,440
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				389	136		525
22	Retirement Benefits - FED				12,380	4,330		16,709
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	20	-	169	743	-	932
24	IBS Payroll Tax				6,353	2,222		8,574
25	Real Estate & Property	-	5,852	-	50,577	222,434	-	278,864
26	Total Taxes Other Than Income Taxes:	-	5,872	-	69,868	229,865	-	305,605
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	2,777	-	24,001	105,556	-	132,335
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	3,056,644	32,693	-	474,754	1,873,645	-	5,437,736
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(19,500)		(19,500)
38	Acct 488 - Miscellaneous Revenue					(4,045)		(4,045)
39	Acct 493 - Rent from Gas Property	-	(20)	-	(177)	(778)	-	(975)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(5,200)		(5,200)
43	Total Other Operating Income:	-	(20)	-	(177)	(29,523)	-	(29,720)
44								
45	Actual Return (Net Operating Income)	-	11,383	-	98,371	432,627	-	542,381
46								
47	Return Income Deficiency	-	(929)	-	(8,029)	(35,311)	-	(44,269)
48								
49	Additional Income Taxes on Deficiency:	-	2,673	-	23,099	101,585	-	127,356
50								
51	REVENUE REQUIREMENTS:	3,056,644	45,799	-	588,018	2,343,023	-	6,033,484
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				2,136,493	11,951,270		14,087,763
57	Accumulated Depreciation - S/L				(627,039)	(4,641,436)		(5,268,474)
58	Accumulated Depreciation - Deferred Taxes				(335,389)	(1,828,867)		(2,164,255)
59	Construction Work in Progress				49,528	142,375		191,903
60	Net Plant in Service	-	-	-	1,223,593	5,623,343	-	6,846,936
61								
62	Gas Stored Underground:		148,156					148,156
63	Working Capital Allowance				55,963	3,926		59,889
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				845	4,839		5,684
67	Customer Deposits					(1,045)		(1,045)
68	TOTAL RATE BASE	-	148,156	-	1,280,401	5,631,063	-	7,059,620
69	% of Rate Base	0.0000%	2.0986%	0.0000%	18.1370%	79.7644%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A] NNG C&I Class 2 - Firm	[B] PURCHASED GAS COST	[C] GAS SUPPLY ACQUISITION COST	[D] DAILY FIRM CAPACITY COST	[E] DEMAND	[F] CUSTOMER	[G] ENHANCED OTHER SERVICES	[H] TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	30,828,735						30,828,735
5	Gas Supply Acquisition Cost		158,944					158,944
6	Daily Firm Capacity Cost				144,548			144,548
7	Total - Production	30,828,735	158,944	-	144,548	-	-	31,132,227
8								
9	Transmission				6,335			6,335
10	Distribution:				634,771	1,110,225	-	1,744,996
11	Customer Accounts and Services:							
12	Allocable					616,555		616,555
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	83,559		314,373	539,009	-	936,941
16	Total Operation & Maintenance Expense:	30,828,735	242,502	-	1,100,027	2,265,790	-	34,437,054
17								
18	Depreciation & Amort Expense:				2,573,803	668,520		3,242,323
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				2,130	745		2,875
22	Retirement Benefits - FED				67,732	23,688		91,420
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	197	-	1,540	1,645	-	3,382
24	IBS Payroll Tax				34,756	12,155		46,911
25	Real Estate & Property	-	59,026	-	460,798	492,461	-	1,012,285
26	Total Taxes Other Than Income Taxes:	-	59,223	-	566,955	530,695	-	1,156,873
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	28,011	-	218,671	233,697	-	480,379
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	30,828,735	329,736	-	4,459,457	3,698,701	-	39,316,629
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(27,796)		(27,796)
38	Acct 488 - Miscellaneous Revenue					(5,765)		(5,765)
39	Acct 493 - Rent from Gas Property	-	(206)	-	(1,612)	(1,722)	-	(3,540)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(7,412)		(7,412)
43	Total Other Operating Income:	-	(206)	-	(1,612)	(42,696)	-	(44,514)
44								
45	Actual Return (Net Operating Income)	-	447,822	-	3,496,023	3,736,246	-	7,680,091
46								
47	Return Income Deficiency	-	(342,389)	-	(2,672,938)	(2,856,603)	-	(5,871,931)
48								
49	Additional Income Taxes on Deficiency:	-	26,957	-	210,445	224,905	-	462,307
50								
51	REVENUE REQUIREMENTS:	30,828,735	461,920	-	5,491,376	4,760,553	-	41,542,583
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				19,644,896	24,853,477		44,498,373
57	Accumulated Depreciation - S/L				(5,842,490)	(8,776,556)		(14,619,046)
58	Accumulated Depreciation - Deferred Taxes				(3,086,758)	(3,823,911)		(6,910,669)
59	Construction Work in Progress				469,619	202,948		672,566
60	Net Plant in Service	-	-	-	11,185,267	12,455,958	-	23,641,225
61								
62	Gas Stored Underground:		1,494,277					1,494,277
63	Working Capital Allowance				472,990	5,596		478,586
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				7,140	6,898		14,038
67	Customer Deposits					(1,490)		(1,490)
68	TOTAL RATE BASE	-	1,494,277	-	11,665,397	12,466,962	-	25,626,636
69	% of Rate Base	0.0000%	5.8310%	0.0000%	45.5206%	48.6485%	0.0000%	100.0000%

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A] NNG C&I Class 3 - Firm	[B] PURCHASED GAS COST	[C] GAS SUPPLY ACQUISITION COST	[D] DAILY FIRM CAPACITY COST	[E] DEMAND	[F] CUSTOMER	[G] ENHANCED OTHER SERVICES	[H] TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	1,608,658						1,608,658
5	Gas Supply Acquisition Cost		8,294					8,294
6	Daily Firm Capacity Cost				7,134			7,134
7	Total - Production	1,608,658	8,294	-	7,134	-	-	1,624,086
8								
9	Transmission				422			422
10	Distribution:				28,116	3,359		31,475
11	Customer Accounts and Services:							
12	Allocable					1,231		1,231
13	Transport Allocable							-
14	Customer Sales:							-
15	Administrative & General:		4,360		25,843	1,076		31,279
16	Total Operation & Maintenance Expense:	1,608,658	12,654	-	61,515	5,666	-	1,688,493
17								
18	Depreciation & Amort Expense:				130,222	1,840		132,062
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				77	27		104
22	Retirement Benefits - FED				2,458	860		3,317
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	10	-	80	5	-	95
24	IBS Payroll Tax				1,261	441		1,702
25	Real Estate & Property		3,080		23,998	1,385		28,463
26	Total Taxes Other Than Income Taxes:	-	3,090	-	27,874	2,717	-	33,682
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	1,462	-	11,388	657	-	13,507
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	1,608,658	17,206	-	230,999	10,880	-	1,867,743
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(55)		(55)
38	Acct 488 - Miscellaneous Revenue					(12)		(12)
39	Acct 493 - Rent from Gas Property	-	(11)	-	(84)	(5)	-	(100)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(15)		(15)
43	Total Other Operating Income:	-	(11)	-	(84)	(87)	-	(181)
44								
45	Actual Return (Net Operating Income)	-	35,905	-	279,754	16,146	-	331,804
46								
47	Return Income Deficiency	-	(30,403)	-	(236,888)	(13,672)	-	(280,963)
48								
49	Additional Income Taxes on Deficiency:	-	1,407	-	10,960	633	-	12,999
50								
51	REVENUE REQUIREMENTS:	1,608,658	24,103	-	284,741	13,900	-	1,931,402
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				1,080,495	66,272		1,146,767
57	Accumulated Depreciation - S/L				(353,027)	(21,409)		(374,436)
58	Accumulated Depreciation - Deferred Taxes				(170,386)	(10,227)		(180,613)
59	Construction Work in Progress				31,309	405		31,714
60	Net Plant in Service	-	-	-	588,391	35,041	-	623,432
61								
62	Gas Stored Underground:		77,972					77,972
63	Working Capital Allowance				18,852	11		18,863
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				282	14		296
67	Customer Deposits					(3)		(3)
68	TOTAL RATE BASE	-	77,972	-	607,526	35,063	-	720,561
69	% of Rate Base	0.0000%	10.8210%	0.0000%	84.3129%	4.8661%	0.0000%	100.0000%

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A] CONS C&I Class 1 - Firm	[B] PURCHASED GAS COST	[C] GAS SUPPLY ACQUISITION COST	[D] DAILY FIRM CAPACITY COST	[E] DEMAND	[F] CUSTOMER	[G] ENHANCED OTHER SERVICES	[H] TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	885,774						885,774
5	Gas Supply Acquisition Cost		5,478					5,478
6	Daily Firm Capacity Cost				5,664			5,664
7	Total - Production	885,774	5,478	-	5,664	-	-	896,916
8								
9	Transmission				219			219
10	Distribution:				23,744	135,790		159,534
11	Customer Accounts and Services:							
12	Allocable					143,765		143,765
13	Transport Allocable							-
14	Customer Sales:							-
15	Administrative & General:		2,880		9,605	125,683		138,168
16	Total Operation & Maintenance Expense:	885,774	8,357	-	39,233	405,237	-	1,338,601
17								
18	Depreciation & Amort Expense:				90,870	101,836		192,706
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				133	46		179
22	Retirement Benefits - FED				4,221	1,476		5,698
23	Unathor. Ins Tax, Excise Tax & Use Tax		7		57	244		307
24	IBS Payroll Tax				2,166	758		2,924
25	Real Estate & Property		2,034		16,946	72,946		91,927
26	Total Taxes Other Than Income Taxes:		2,041		23,523	75,470		101,034
27								
28	Other Income Before Income Taxes:							
29								
30	Income Taxes		965		8,042	34,616		43,624
31								
32	Other Income After Income Taxes:							
33								
34	TOTAL EXPENSES:	885,774	11,364	-	161,668	617,160	-	1,675,965
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(6,481)		(6,481)
38	Acct 488 - Miscellaneous Revenue					(1,344)		(1,344)
39	Acct 493 - Rent from Gas Property		(7)		(59)	(255)		(322)
40	Acct 494 - Interdepartmental Rents							-
41	Acct 495 - Gas True-up							-
42	Acct 495 - Miscellaneous					(1,728)		(1,728)
43	Total Other Operating Income:		(7)		(59)	(9,809)		(9,876)
44								
45	Actual Return (Net Operating Income)		4,524		37,687	162,226		204,437
46								
47	Return Income Deficiency		(890)		(7,417)	(31,928)		(40,236)
48								
49	Additional Income Taxes on Deficiency:		929		7,739	33,314		41,983
50								
51	REVENUE REQUIREMENTS:	885,774	15,919	-	199,618	770,962	-	1,872,274
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				712,638	3,929,414		4,642,052
57	Accumulated Depreciation - S/L				(207,745)	(1,531,433)		(1,739,178)
58	Accumulated Depreciation - Deferred Taxes				(111,856)	(601,193)		(713,049)
59	Construction Work in Progress				16,265	47,322		63,587
60	Net Plant in Service				409,301	1,844,110		2,253,411
61								
62	Gas Stored Underground:		51,497					51,497
63	Working Capital Allowance				19,416	1,305		20,721
64	Prepayments							-
65	Regulatory Assets & Liabilities							-
66	Materials & Supplies:				294	1,608		1,902
67	Customer Deposits					(347)		(347)
68	TOTAL RATE BASE		51,497		429,011	1,846,676		2,327,184
69	% of Rate Base	0.0000%	2.2129%	0.0000%	18.4348%	79.3524%	0.0000%	100.0000%

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A] CONS C&I Class 2 - Firm	[B] PURCHASED GAS COST	[C] GAS SUPPLY ACQUISITION COST	[D] DAILY FIRM CAPACITY COST	[E] DEMAND	[F] CUSTOMER	[G] ENHANCED OTHER SERVICES	[H] TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	7,590,101						7,590,101
5	Gas Supply Acquisition Cost		46,938					46,938
6	Daily Firm Capacity Cost				44,107			44,107
7	Total - Production	7,590,101	46,938	-	44,107	-	-	7,681,145
8								
9	Transmission				1,926			1,926
10	Distribution:				190,609	354,440	-	545,049
11	Customer Accounts and Services:							
12	Allocable					205,574		205,574
13	Transport Allocable						-	-
14	Customer Sales:						-	-
15	Administrative & General:		24,676		95,246	179,718	-	299,640
16	Total Operation & Maintenance Expense:	7,590,101	71,613	-	331,887	739,732	-	8,733,333
17								
18	Depreciation & Amort Expense:				762,850	216,231		979,082
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				638	223		861
22	Retirement Benefits - FED				20,294	7,098		27,391
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	58	-	464	531	-	1,053
24	IBS Payroll Tax				10,414	3,642		14,056
25	Real Estate & Property		17,431		138,797	158,935		315,163
26	Total Taxes Other Than Income Taxes:	-	17,489	-	170,607	170,428	-	358,524
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	8,272	-	65,866	75,422	-	149,560
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	7,590,101	97,374	-	1,331,210	1,201,814	-	10,220,499
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(9,268)		(9,268)
38	Acct 488 - Miscellaneous Revenue					(1,922)		(1,922)
39	Acct 493 - Rent from Gas Property	-	(61)	-	(485)	(556)	-	(1,102)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(2,471)		(2,471)
43	Total Other Operating Income:	-	(61)	-	(485)	(14,218)	-	(14,764)
44								
45	Actual Return (Net Operating Income)	-	132,721	-	1,056,821	1,210,150	-	2,399,693
46								
47	Return Income Deficiency	-	(101,586)	-	(808,899)	(926,258)	-	(1,836,743)
48								
49	Additional Income Taxes on Deficiency:	-	7,961	-	63,388	72,585	-	143,934
50								
51	REVENUE REQUIREMENTS:	7,590,101	136,409	-	1,642,035	1,544,073	-	10,912,618
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				5,929,982	8,057,648		13,987,631
57	Accumulated Depreciation - S/L				(1,769,140)	(2,866,133)		(4,635,273)
58	Accumulated Depreciation - Deferred Taxes				(931,806)	(1,239,320)		(2,171,127)
59	Construction Work in Progress				142,761	67,668		210,429
60	Net Plant in Service	-	-	-	3,371,797	4,019,862	-	7,391,660
61								
62	Gas Stored Underground:		441,275					441,275
63	Working Capital Allowance				139,834	1,866		141,700
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				2,109	2,300		4,408
67	Customer Deposits					(497)		(497)
68	TOTAL RATE BASE	-	441,275	-	3,513,740	4,023,531	-	7,978,546
69	% of Rate Base	0.0000%	5.5308%	0.0000%	44.0399%	50.4294%	0.0000%	100.0000%

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A] CONS C&I Class 3 - Firm	[B] PURCHASED GAS COST	[C] GAS SUPPLY ACQUISITION COST	[D] DAILY FIRM CAPACITY COST	[E] DEMAND	[F] CUSTOMER	[G] ENHANCED OTHER SERVICES	[H] TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	204,065						204,065
5	Gas Supply Acquisition Cost		1,262					1,262
6	Daily Firm Capacity Cost				1,186			1,186
7	Total - Production	204,065	1,262	-	1,186	-	-	206,513
8								
9	Transmission				68			68
10	Distribution:				4,501	934	-	5,435
11	Customer Accounts and Services:							
12	Allocable					289		289
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	663		4,102	253	-	5,019
16	Total Operation & Maintenance Expense:	204,065	1,925	-	9,858	1,476	-	217,324
17								
18	Depreciation & Amort Expense:				20,011	494		20,504
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				12	4		16
22	Retirement Benefits - FED				375	131		506
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	2	-	13	1	-	16
24	IBS Payroll Tax				193	67		260
25	Real Estate & Property	-	469	-	3,844	374	-	4,886
26	Total Taxes Other Than Income Taxes:	-	470	-	4,436	578	-	5,484
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	222	-	1,824	177	-	2,224
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	204,065	2,618	-	36,128	2,724	-	245,536
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(13)		(13)
38	Acct 488 - Miscellaneous Revenue					(3)		(3)
39	Acct 493 - Rent from Gas Property	-	(2)	-	(13)	(1)	-	(16)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(3)		(3)
43	Total Other Operating Income:	-	(2)	-	(13)	(21)	-	(36)
44								
45	Actual Return (Net Operating Income)	-	4,937	-	40,492	3,938	-	49,367
46								
47	Return Income Deficiency	-	(4,100)	-	(33,627)	(3,270)	-	(40,997)
48								
49	Additional Income Taxes on Deficiency:	-	214	-	1,755	171	-	2,140
50								
51	REVENUE REQUIREMENTS:	204,065	3,667	-	44,736	3,542	-	256,011
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				173,500	17,676		191,176
57	Accumulated Depreciation - S/L				(56,812)	(5,582)		(62,394)
58	Accumulated Depreciation - Deferred Taxes				(27,357)	(2,731)		(30,088)
59	Construction Work in Progress				5,052	95		5,147
60	Net Plant in Service	-	-	-	94,383	9,458	-	103,841
61								
62	Gas Stored Underground:		11,864					11,864
63	Working Capital Allowance				2,879	3		2,882
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				43	3		46
67	Customer Deposits					(1)		(1)
68	TOTAL RATE BASE	-	11,864	-	97,305	9,463	-	118,633
69	% of Rate Base	0.0000%	10.0006%	0.0000%	82.0224%	7.9770%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A] NNG C&I Class 2 - Int	[B] PURCHASED GAS COST	[C] GAS SUPPLY ACQUISITION COST	[D] DAILY FIRM CAPACITY COST	[E] DEMAND	[F] CUSTOMER	[G] ENHANCED OTHER SERVICES	[H] TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	3,946,014						3,946,014
5	Gas Supply Acquisition Cost		25,436					25,436
6	Daily Firm Capacity Cost				27,186			27,186
7	Total - Production	3,946,014	25,436	-	27,186	-	-	3,998,636
8								
9	Transmission				118			118
10	Distribution:				50,195	30,967	18,735	99,898
11	Customer Accounts and Services:							
12	Allocable					17,197		17,197
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	13,372		11,078	15,034	-	39,485
16	Total Operation & Maintenance Expense:	3,946,014	38,808	-	88,578	63,198	18,735	4,155,333
17								
18	Depreciation & Amort Expense:				368,998	18,647		387,645
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				309	108		417
22	Retirement Benefits - FED				9,826	3,437		13,263
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	32	-	102	46	-	179
24	IBS Payroll Tax				5,042	1,763		6,806
25	Real Estate & Property	-	9,446	-	30,483	13,736	-	53,664
26	Total Taxes Other Than Income Taxes:	-	9,477	-	45,762	19,090	-	74,329
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	4,483	-	14,465	6,518	-	25,466
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	3,946,014	52,768	-	517,803	107,453	18,735	4,642,774
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(775)		(775)
38	Acct 488 - Miscellaneous Revenue					(161)		(161)
39	Acct 493 - Rent from Gas Property	-	(33)	-	(107)	(48)	-	(188)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(207)		(207)
43	Total Other Operating Income:	-	(33)	-	(107)	(1,191)	-	(1,331)
44								
45	Actual Return (Net Operating Income)	-	142,933	-	461,254	207,847	-	812,034
46								
47	Return Income Deficiency	-	(126,060)	-	(406,805)	(183,312)	-	(716,177)
48								
49	Additional Income Taxes on Deficiency:	-	4,314	-	13,921	6,273	-	24,508
50								
51	REVENUE REQUIREMENTS:	3,946,014	73,921	-	586,067	137,070	18,735	4,761,808
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				1,081,269	693,221		1,774,490
57	Accumulated Depreciation - S/L				(229,066)	(244,799)		(473,865)
58	Accumulated Depreciation - Deferred Taxes				(166,168)	(106,658)		(272,825)
59	Construction Work in Progress				8,723	5,661		14,384
60	Net Plant in Service	-	-	-	694,758	347,426	-	1,042,183
61								
62	Gas Stored Underground:		239,129					239,129
63	Working Capital Allowance				75,787	156		75,943
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				1,143	192		1,335
67	Customer Deposits					(42)		(42)
68	TOTAL RATE BASE	-	239,129	-	771,687	347,732	-	1,358,549
69	% of Rate Base	0.0000%	17.6018%	0.0000%	56.8023%	25.5959%	0.0000%	100.0000%

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL	
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	5,396,457							5,396,457
5		34,785						34,785
6				28,728				28,728
7	5,396,457	34,785	-	28,728	-	-	-	5,459,970
8								
9					612			612
10				51,458	9,521	3,802		64,781
11	Customer Accounts and Services:							
12					3,490			3,490
13								-
14								-
15		18,287		57,646	3,051			78,984
16	5,396,457	53,072	-	138,444	16,062	3,802		5,607,837
17								
18				490,126	5,216			495,342
19								
20	Taxes Other Than Income Taxes:							
21					323	113		437
22					10,287	3,598		13,884
23		43		149	13			205
24				5,278	1,846			7,125
25		12,918		44,455	3,926			61,299
26		12,961		60,492	9,496			82,949
27								
28								
29								
30		6,130		21,096	1,863			29,089
31								
32								
33								
34	5,396,457	72,164	-	710,158	32,637	3,802		6,215,218
35								
36	Other Operating Income (Revenue Credits):							
37						(157)		(157)
38						(33)		(33)
39		(45)		(155)	(14)			(214)
40								-
41								-
42						(42)		(42)
43		(45)		(155)	(246)			(446)
44								
45		67,409		231,977	20,488			319,875
46								
47		(44,335)		(152,571)	(13,475)			(210,381)
48								
49		5,900		20,302	1,793			27,995
50								
51	5,396,457	101,092	-	809,711	41,198	3,802		6,352,260
52								
53								
54								
55	RATE BASE:							
56					1,856,213	187,866		2,044,078
57					(565,834)	(60,690)		(626,524)
58					(290,120)	(28,990)		(319,110)
59					45,390	1,149		46,539
60					1,045,650	99,334		1,144,983
61								
62		327,026						327,026
63					78,569	32		78,601
64								-
65								-
66					1,184	39		1,223
67						(8)		(8)
68		327,026		1,125,403	99,396			1,551,825
69								
	0.0000%	21.0736%	0.0000%	72.5213%	6.4051%	0.0000%		100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A] CONS C&I Class 2 - Int	[B] PURCHASED GAS COST	[C] GAS SUPPLY ACQUISITION COST	[D] DAILY FIRM CAPACITY COST	[E] DEMAND	[F] CUSTOMER	[G] ENHANCED OTHER SERVICES	[H] TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	923,942						923,942
5	Gas Supply Acquisition Cost		7,056					7,056
6	Daily Firm Capacity Cost				6,808			6,808
7	Total - Production	923,942	7,056	-	6,808	-	-	937,806
8								
9	Transmission				33			33
10	Distribution:				13,924	5,758	3,639	23,321
11	Customer Accounts and Services:							
12	Allocable					3,340		3,340
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:		3,709		3,073	2,920		9,702
16	Total Operation & Maintenance Expense:	923,942	10,765	-	23,837	12,018	3,639	974,201
17								
18	Depreciation & Amort Expense:				102,290	3,513		105,803
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				85	30		115
22	Retirement Benefits - FED				2,708	947		3,655
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	9	-	28	9	-	46
24	IBS Payroll Tax				1,390	486		1,875
25	Real Estate & Property		2,620		8,428	2,582		13,630
26	Total Taxes Other Than Income Taxes:	-	2,629	-	12,638	4,054	-	19,321
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	1,243	-	3,999	1,225	-	6,468
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	923,942	14,637	-	142,764	20,810	3,639	1,105,792
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(151)		(151)
38	Acct 488 - Miscellaneous Revenue					(31)		(31)
39	Acct 493 - Rent from Gas Property	-	(9)	-	(29)	(9)	-	(48)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(40)		(40)
43	Total Other Operating Income:	-	(9)	-	(29)	(231)	-	(270)
44								
45	Actual Return (Net Operating Income)	-	39,491	-	127,023	38,919	-	205,433
46								
47	Return Income Deficiency	-	(34,811)	-	(111,969)	(34,306)	-	(181,087)
48								
49	Additional Income Taxes on Deficiency:	-	1,197	-	3,849	1,179	-	6,225
50								
51	REVENUE REQUIREMENTS:	923,942	20,505	-	161,637	26,371	3,639	1,136,094
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				299,037	130,910		429,946
57	Accumulated Depreciation - S/L				(63,338)	(46,565)		(109,903)
58	Accumulated Depreciation - Deferred Taxes				(46,035)	(20,135)		(66,169)
59	Construction Work in Progress				2,420	1,099		3,519
60	Net Plant in Service	-	-	-	192,083	65,309	-	257,392
61								
62	Gas Stored Underground:		66,331					66,331
63	Working Capital Allowance				20,951	30		20,982
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				317	37		354
67	Customer Deposits					(8)		(8)
68	TOTAL RATE BASE	-	66,331	-	213,351	65,369	-	345,051
69	% of Rate Base	0.0000%	19.2235%	0.0000%	61.8318%	18.9447%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A] CONS C&I Class 3 - Int	[B] PURCHASED GAS COST	[C] GAS SUPPLY ACQUISITION COST	[D] DAILY FIRM CAPACITY COST	[E] DEMAND	[F] CUSTOMER	[G] ENHANCED OTHER SERVICES	[H] TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	881,477						881,477
5	Gas Supply Acquisition Cost		6,731					6,731
6	Daily Firm Capacity Cost				5,832			5,832
7	Total - Production	881,477	6,731	-	5,832	-	-	894,040
8								
9	Transmission				118			118
10	Distribution:				9,958	1,833	618	12,409
11	Customer Accounts and Services:							
12	Allocable					567		567
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	3,539		11,155	496	-	15,190
16	Total Operation & Maintenance Expense:	881,477	10,270	-	27,063	2,897	618	922,325
17								
18	Depreciation & Amort Expense:				94,868	969		95,837
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				63	22		84
22	Retirement Benefits - FED				1,989	696		2,685
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	8	-	29	2	-	40
24	IBS Payroll Tax				1,021	357		1,378
25	Real Estate & Property	-	2,500	-	8,613	734	-	11,846
26	Total Taxes Other Than Income Taxes:	-	2,508	-	11,714	1,811	-	16,033
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	1,186	-	4,087	348	-	5,622
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	881,477	13,964	-	137,731	6,025	618	1,039,816
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(26)		(26)
38	Acct 488 - Miscellaneous Revenue					(5)		(5)
39	Acct 493 - Rent from Gas Property	-	(9)	-	(30)	(3)	-	(41)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(7)		(7)
43	Total Other Operating Income:	-	(9)	-	(30)	(40)	-	(79)
44								
45	Actual Return (Net Operating Income)	-	16,852	-	58,063	4,947	-	79,862
46								
47	Return Income Deficiency	-	(12,387)	-	(42,679)	(3,636)	-	(58,702)
48								
49	Additional Income Taxes on Deficiency:	-	1,142	-	3,933	335	-	5,410
50								
51	REVENUE REQUIREMENTS:	881,477	19,562	-	157,019	7,630	618	1,066,307
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				359,525	34,697		394,222
57	Accumulated Depreciation - S/L				(109,569)	(10,958)		(120,527)
58	Accumulated Depreciation - Deferred Taxes				(56,162)	(5,360)		(61,522)
59	Construction Work in Progress				8,783	187		8,970
60	Net Plant in Service	-	-	-	202,577	18,566	-	221,143
61								
62	Gas Stored Underground:		63,282					63,282
63	Working Capital Allowance				15,230	5		15,235
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				229	6		235
67	Customer Deposits					(1)		(1)
68	TOTAL RATE BASE	-	63,282	-	218,037	18,576	-	299,895
69	% of Rate Base	0.0000%	21.1015%	0.0000%	72.7043%	6.1942%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A] CONS C&I Class 4 - Int	[B] PURCHASED GAS COST	[C] GAS SUPPLY ACQUISITION COST	[D] DAILY FIRM CAPACITY COST	[E] DEMAND	[F] CUSTOMER	[G] ENHANCED OTHER SERVICES	[H] TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	1,107,162						1,107,162
5	Gas Supply Acquisition Cost		8,455					8,455
6	Daily Firm Capacity Cost				6,143			6,143
7	Total - Production	1,107,162	8,455	-	6,143	-	-	1,121,759
8								
9	Transmission				225			225
10	Distribution:				17,255	1,128	227	18,611
11	Customer Accounts and Services:							
12	Allocable					209		209
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	4,445		21,163	182	-	25,790
16	Total Operation & Maintenance Expense:	1,107,162	12,899	-	44,786	1,519	227	1,166,593
17								
18	Depreciation & Amort Expense:				123,480	549		124,029
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				85	30		115
22	Retirement Benefits - FED				2,710	948		3,657
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	10	-	49	1	-	61
24	IBS Payroll Tax				1,390	486		1,877
25	Real Estate & Property	-	3,140	-	14,781	422	-	18,343
26	Total Taxes Other Than Income Taxes:	-	3,150	-	19,016	1,887	-	24,053
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	1,490	-	7,014	200	-	8,704
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	1,107,162	17,540	-	194,297	4,155	227	1,323,380
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(9)		(9)
38	Acct 488 - Miscellaneous Revenue					(2)		(2)
39	Acct 493 - Rent from Gas Property	-	(11)	-	(52)	(1)	-	(64)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(3)		(3)
43	Total Other Operating Income:	-	(11)	-	(52)	(15)	-	(78)
44								
45	Actual Return (Net Operating Income)	-	(3,777)	-	(17,782)	(507)	-	(22,066)
46								
47	Return Income Deficiency	-	9,385	-	44,184	1,260	-	54,830
48								
49	Additional Income Taxes on Deficiency:	-	1,434	-	6,751	193	-	8,377
50								
51	REVENUE REQUIREMENTS:	1,107,162	24,571	-	227,398	5,085	227	1,364,442
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				635,203	19,366		654,569
57	Accumulated Depreciation - S/L				(199,029)	(5,765)		(204,795)
58	Accumulated Depreciation - Deferred Taxes				(99,792)	(2,999)		(102,791)
59	Construction Work in Progress				16,664	69		16,732
60	Net Plant in Service	-	-	-	353,046	10,670	-	363,716
61								
62	Gas Stored Underground:		79,485					79,485
63	Working Capital Allowance				20,834	2		20,835
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				316	2		318
67	Customer Deposits					(1)		(1)
68	TOTAL RATE BASE	-	79,485	-	374,195	10,673	-	464,353
69	% of Rate Base	0.0000%	17.1172%	0.0000%	80.5842%	2.2986%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG C&I Class 2 - Joint	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	56,290						56,290
5	Gas Supply Acquisition Cost		363					363
6	Daily Firm Capacity Cost			357	-			357
7	Total - Production	56,290	363	357	-	-	-	57,010
8								
9	Transmission			14	2			16
10	Distribution:			777	733	347	210	2,067
11	Customer Accounts and Services:							
12	Allocable					193		193
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:		191	606	158	168		1,123
16	Total Operation & Maintenance Expense:	56,290	554	1,754	893	708	210	60,408
17								
18	Depreciation & Amort Expense:			594	5,333	209		6,136
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				4	2		6
22	Retirement Benefits - FED				140	49		188
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	0	2	1	1		5
24	IBS Payroll Tax				72	25		97
25	Real Estate & Property		135	660	444	154		1,393
26	Total Taxes Other Than Income Taxes:	-	135	662	661	230		1,688
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	64	313	211	73		661
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	56,290	753	3,323	7,098	1,220	210	68,893
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(9)		(9)
38	Acct 488 - Miscellaneous Revenue					(2)		(2)
39	Acct 493 - Rent from Gas Property	-	(0)	(2)	(2)	(1)		(5)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(2)		(2)
43	Total Other Operating Income:	-	(0)	(2)	(2)	(13)		(18)
44								
45	Actual Return (Net Operating Income)	-	1,106	5,417	3,645	1,263		11,431
46								
47	Return Income Deficiency	-	(865)	(4,238)	(2,852)	(988)		(8,944)
48								
49	Additional Income Taxes on Deficiency:	-	62	301	203	70		636
50								
51	REVENUE REQUIREMENTS:	56,290	1,054	4,801	8,092	1,552	210	71,999
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			31,178	16,147	7,767		55,092
57	Accumulated Depreciation - S/L			(10,586)	(3,596)	(2,743)		(16,924)
58	Accumulated Depreciation - Deferred Taxes			(4,911)	(2,526)	(1,195)		(8,632)
59	Construction Work in Progress			1,026	124	63		1,214
60	Net Plant in Service	-	-	16,707	10,150	3,893		30,750
61								
62	Gas Stored Underground:		3,411					3,411
63	Working Capital Allowance				1,076	2		1,078
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				16	2		18
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	3,411	16,707	11,242	3,896	-	35,257
69	% of Rate Base	0.0000%	9.6752%	47.3875%	31.8864%	11.0508%	0.0000%	100.0000%

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A] CONS C&I Class 2 - Joint	[B] PURCHASED GAS COST	[C] GAS SUPPLY ACQUISITION COST	[D] DAILY FIRM CAPACITY COST	[E] DEMAND	[F] CUSTOMER	[G] ENHANCED OTHER SERVICES	[H] TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	80,138						80,138
5	Gas Supply Acquisition Cost		612					612
6	Daily Firm Capacity Cost			414	55			469
7	Total - Production	80,138	612	414	55	-	-	81,219
8								
9	Transmission			16	3			19
10	Distribution:			899	1,227	443	280	2,850
11	Customer Accounts and Services:							
12	Allocable					257		257
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	322	702	267	225	-	1,515
16	Total Operation & Maintenance Expense:	80,138	934	2,031	1,552	924	280	85,859
17								
18	Depreciation & Amort Expense:			687	8,947	270		9,905
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				7	3		10
22	Retirement Benefits - FED				234	82		316
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	1	3	2	1	-	6
24	IBS Payroll Tax				120	42		162
25	Real Estate & Property	-	227	764	739	199	-	1,929
26	Total Taxes Other Than Income Taxes:	-	228	767	1,103	326	-	2,424
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	108	363	351	94	-	915
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	80,138	1,270	3,848	11,954	1,615	280	99,104
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(12)		(12)
38	Acct 488 - Miscellaneous Revenue					(2)		(2)
39	Acct 493 - Rent from Gas Property	-	(1)	(3)	(3)	(1)	-	(7)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(3)		(3)
43	Total Other Operating Income:	-	(1)	(3)	(3)	(18)	-	(24)
44								
45	Actual Return (Net Operating Income)	-	2,081	6,996	6,763	1,818	-	17,658
46								
47	Return Income Deficiency	-	(1,675)	(5,631)	(5,444)	(1,464)	-	(14,213)
48								
49	Additional Income Taxes on Deficiency:	-	104	349	337	91	-	881
50								
51	REVENUE REQUIREMENTS:	80,138	1,778	5,559	13,608	2,043	280	103,406
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			36,101	26,669	10,070		72,839
57	Accumulated Depreciation - S/L			(12,257)	(5,850)	(3,582)		(21,689)
58	Accumulated Depreciation - Deferred Taxes			(5,687)	(4,166)	(1,549)		(11,401)
59	Construction Work in Progress			1,188	210	85		1,483
60	Net Plant in Service	-	-	19,345	16,863	5,024	-	41,232
61								
62	Gas Stored Underground:		5,753					5,753
63	Working Capital Allowance				1,811	2		1,813
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				27	3		30
67	Customer Deposits					(1)		(1)
68	TOTAL RATE BASE	-	5,753	19,345	18,701	5,028	-	48,828
69	% of Rate Base	0.0000%	11.7825%	39.6191%	38.3003%	10.2981%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	NNG C&I Class 2 - Int (Transport)							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost				-			-
7	Total - Production	-	-	-				-
8								
9	Transmission				-			-
10	Distribution:				-			-
11	Customer Accounts and Services:							
12	Allocable					-		-
13	Transport Allocable						-	-
14	Customer Sales:							-
15	Administrative & General:							-
16	Total Operation & Maintenance Expense:	-	-	-	-	-	-	-
17								
18	Depreciation & Amort Expense:				-			-
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE					-		-
22	Retirement Benefits - FED					-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	-			-
24	IBS Payroll Tax					-		-
25	Real Estate & Property	-	-	-	-			-
26	Total Taxes Other Than Income Taxes:	-	-	-	-	-	-	-
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	-	-	-	-
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	-	-	-	-
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					-		-
38	Acct 488 - Miscellaneous Revenue					-		-
39	Acct 493 - Rent from Gas Property	-	-	-	-			-
40	Acct 494 - Interdepartmentall Rents					-		-
41	Acct 495 - Gas True-up	-	-	-	-			-
42	Acct 495 - Miscellaneous					-		-
43	Total Other Operating Income:	-	-	-	-	-	-	-
44								
45	Actual Return (Net Operating Income)	-	-	-	-	-	-	-
46								
47	Return Income Deficiency	-	-	-	-	-	-	-
48								
49	Additional Income Taxes on Deficiency:	-	-	-	-	-	-	-
50								
51	REVENUE REQUIREMENTS:	-	-	-	-	-	-	-
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service					-		-
57	Accumulated Depreciation - S/L					-		-
58	Accumulated Depreciation - Deferred Taxes					-		-
59	Construction Work in Progress					-		-
60	Net Plant in Service	-	-	-	-	-	-	-
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance					-		-
64	Prepayments					-		-
65	Regulatory Assets & Liabilities					-		-
66	Materials & Supplies:					-		-
67	Customer Deposits					-		-
68	TOTAL RATE BASE	-	-	-	-	-	-	-
69	% of Rate Base	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	NNG C&I Class 3 - Int (Transport)							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost				38,736			38,736
7	Total - Production	-	-	-	38,736	-	-	38,736
8								
9	Transmission				1,028			1,028
10	Distribution:				86,391	7,929	3,166	97,487
11	Customer Accounts and Services:							
12	Allocable					2,906		2,906
13	Transport Allocable						54,514	54,514
14	Customer Sales:					-		-
15	Administrative & General:	-	-	-	96,781	2,541	28,862	128,184
16	Total Operation & Maintenance Expense:	-	-	-	222,936	13,376	86,542	322,855
17								
18	Depreciation & Amort Expense:				822,022	4,344		826,366
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				480	168		648
22	Retirement Benefits - FED				15,260	5,337		20,598
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	248	11	-	259
24	IBS Payroll Tax				7,831	2,739		10,569
25	Real Estate & Property	-	-	-	74,274	3,270	-	77,544
26	Total Taxes Other Than Income Taxes:	-	-	-	98,094	11,524	-	109,618
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	35,247	1,552	-	36,799
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	1,178,298	30,797	86,542	1,295,637
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(131)		(131)
38	Acct 488 - Miscellaneous Revenue					(27)		(27)
39	Acct 493 - Rent from Gas Property	-	-	-	(260)	(11)	-	(271)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(35)		(35)
43	Total Other Operating Income:	-	-	-	(260)	(205)	-	(464)
44								
45	Actual Return (Net Operating Income)	-	-	-	228,406	10,055	-	238,462
46								
47	Return Income Deficiency	-	-	-	(95,736)	(4,215)	-	(99,951)
48								
49	Additional Income Taxes on Deficiency:	-	-	-	33,921	1,493	-	35,414
50								
51	REVENUE REQUIREMENTS:	-	-	-	1,344,630	37,926	86,542	1,469,098
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				3,104,806	156,459		3,261,264
57	Accumulated Depreciation - S/L				(947,358)	(50,544)		(997,902)
58	Accumulated Depreciation - Deferred Taxes				(486,327)	(24,144)		(510,471)
59	Construction Work in Progress				76,205	957		77,162
60	Net Plant in Service	-	-	-	1,747,326	82,727	-	1,830,053
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				130,991	26		131,017
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				1,987	33		2,020
67	Customer Deposits					(7)		(7)
68	TOTAL RATE BASE	-	-	-	1,880,304	82,779	-	1,963,083
69	% of Rate Base	0.0000%	0.0000%	0.0000%	95.7832%	4.2168%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL	
1	NNG C&I Class 4 - Int (Transport)							
2	Operation & Maintenance Expense:							
3	Production:							
4	-							-
5		-						-
6				20,010				20,010
7	-	-	-	20,010	-	-	-	20,010
8								
9					898			898
10				68,901	2,637	758		72,296
11	Customer Accounts and Services:							
12					696			696
13						13,051		13,051
14					-			-
15	-	-	-	84,505	608	6,910		92,023
16	-	-	-	174,313	3,941	20,719		198,974
17	Depreciation & Amort Expense:							
18				492,659	1,353			494,012
19								
20	Taxes Other Than Income Taxes:							
21					304	106		411
22					9,678	3,385		13,063
23	-	-	-	197	3	-		200
24				4,966	1,737			6,703
25	-	-	-	58,850	1,030	-		59,880
26	-	-	-	73,996	6,261	-		80,257
27	Other Income Before Income Taxes:							
28	-	-	-	-	-	-		-
29	Income Taxes							
30	-	-	-	27,927	489	-		28,416
31	Other Income After Income Taxes:							
32	-	-	-	-	-	-		-
33	TOTAL EXPENSES:							
34	-	-	-	768,895	12,045	20,719		801,659
35	Other Operating Income (Revenue Credits):							
36						(31)		(31)
37						(7)		(7)
38				(206)	(4)	-		(209)
39						-		-
40						(8)		(8)
41								-
42								(8)
43	-	-	-	(206)	(50)	-		(256)
44	Actual Return (Net Operating Income)							
45	-	-	-	(1,292)	(23)	-		(1,315)
46	Return Income Deficiency							
47	-	-	-	106,412	1,862	-		108,274
48	Additional Income Taxes on Deficiency:							
49	-	-	-	26,877	470	-		27,347
50	REVENUE REQUIREMENTS:							
51	-	-	-	900,686	14,305	20,719		935,709
52	RATE BASE:							
53	Utility Plant in Service							
54					2,530,882	48,213		2,579,095
55					(793,487)	(14,926)		(808,413)
56					(398,113)	(7,455)		(405,568)
57					66,539	229		66,768
58	-	-	-	1,405,821	26,062	-		1,431,882
59	Gas Stored Underground:							
60								-
61								-
62					82,752	6		82,758
63					-	-		-
64					-	-		-
65					1,262	8		1,270
66						(2)		(2)
67								-
68	-	-	-	1,489,835	26,074	-		1,515,909
69	0.0000%	0.0000%	0.0000%	98.2800%	1.7200%	0.0000%		100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG C&I Class 5 - Int - CIP Exempt (Transpo	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost				301,936			301,936
7	Total - Production	-	-	-	301,936	-	-	301,936
8								
9	Transmission				8,974			8,974
10	Distribution:				711,090	540	985	712,616
11	Customer Accounts and Services:							
12	Allocable					905		905
13	Transport Allocable						16,967	16,967
14	Customer Sales:					-		-
15	Administrative & General:	-	-	-	844,820	791	8,983	854,594
16	Total Operation & Maintenance Expense:	-	-	-	1,866,820	2,236	26,935	1,895,991
17								
18	Depreciation & Amort Expense:				844,490	535		845,025
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				3,429	1,199		4,628
22	Retirement Benefits - FED				109,032	38,132		147,164
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	2,041	1	-	2,042
24	IBS Payroll Tax				55,948	19,567		75,515
25	Real Estate & Property	-	-	-	610,885	373	-	611,258
26	Total Taxes Other Than Income Taxes:	-	-	-	781,335	59,273	-	840,607
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	289,895	177	-	290,071
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	3,782,540	62,220	26,935	3,871,695
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(41)		(41)
38	Acct 488 - Miscellaneous Revenue					(8)		(8)
39	Acct 493 - Rent from Gas Property	-	-	-	(2,137)	(1)	-	(2,138)
40	Acct 494 - Interdepartmentall Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(11)		(11)
43	Total Other Operating Income:	-	-	-	(2,137)	(61)	-	(2,198)
44								
45	Actual Return (Net Operating Income)	-	-	-	(2,788,722)	(1,702)	-	(2,790,425)
46								
47	Return Income Deficiency	-	-	-	3,879,895	2,368	-	3,882,264
48								
49	Additional Income Taxes on Deficiency:	-	-	-	278,989	170	-	279,159
50								
51	REVENUE REQUIREMENTS:	-	-	-	5,150,565	62,995	26,935	5,240,495
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				25,982,583	20,632		26,003,215
57	Accumulated Depreciation - S/L				(8,062,675)	(8,359)		(8,071,034)
58	Accumulated Depreciation - Deferred Taxes				(4,074,807)	(3,146)		(4,077,953)
59	Construction Work in Progress				665,210	298		665,508
60	Net Plant in Service	-	-	-	14,510,312	9,424	-	14,519,736
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				940,389	8		940,397
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities							
66	Materials & Supplies:				14,232	10		14,242
67	Customer Deposits					(2)		(2)
68	TOTAL RATE BASE	-	-	-	15,464,932	9,440	-	15,474,373
69	% of Rate Base	0.0000%	0.0000%	0.0000%	99.9390%	0.0610%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSTRUCTION CLASSIFICATION	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost				490			490
7	Total - Production	-	-	-	490	-	-	490
8								
9	Transmission				3			3
10	Distribution:				1,349	544	344	2,237
11	Customer Accounts and Services:							
12	Allocable					316		316
13	Transport Allocable						5,923	5,923
14	Customer Sales:					-		-
15	Administrative & General:	-	-	-	298	276	3,136	3,710
16	Total Operation & Maintenance Expense:	-	-	-	2,139	1,136	9,403	12,679
17								
18	Depreciation & Amort Expense:				9,893	332		10,225
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				8	3		10
22	Retirement Benefits - FED				239	84		323
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	3	1	-	4
24	IBS Payroll Tax				123	43		166
25	Real Estate & Property	-	-	-	810	244	-	1,054
26	Total Taxes Other Than Income Taxes:	-	-	-	1,182	374	-	1,556
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	384	116	-	500
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	13,598	1,958	9,403	24,960
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(14)		(14)
38	Acct 488 - Miscellaneous Revenue					(3)		(3)
39	Acct 493 - Rent from Gas Property	-	-	-	(3)	(1)	-	(4)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(4)		(4)
43	Total Other Operating Income:	-	-	-	(3)	(22)	-	(25)
44								
45	Actual Return (Net Operating Income)	-	-	-	14,746	4,445	-	19,191
46								
47	Return Income Deficiency	-	-	-	(13,299)	(4,009)	-	(17,309)
48								
49	Additional Income Taxes on Deficiency:	-	-	-	370	112	-	481
50								
51	REVENUE REQUIREMENTS:	-	-	-	15,412	2,484	9,403	27,299
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				28,759	12,378		41,136
57	Accumulated Depreciation - S/L				(6,088)	(4,403)		(10,491)
58	Accumulated Depreciation - Deferred Taxes				(4,446)	(1,904)		(6,349)
59	Construction Work in Progress				234	104		338
60	Net Plant in Service	-	-	-	18,459	6,175	-	24,634
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				2,013	3		2,016
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				31	4		34
67	Customer Deposits					(1)		(1)
68	TOTAL RATE BASE	-	-	-	20,503	6,181	-	26,683
69	% of Rate Base	0.0000%	0.0000%	0.0000%	76.8369%	23.1631%	0.0000%	100.0000%

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSENT CLASS 3 - INT (TRANSPORT)	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost				10,928			10,928
7	Total - Production	-	-	-	10,928	-	-	10,928
8								
9	Transmission				187			187
10	Distribution:				15,735	2,439	822	18,996
11	Customer Accounts and Services:							
12	Allocable					755		755
13	Transport Allocable						14,155	14,155
14	Customer Sales:					-		-
15	Administrative & General:	-	-	-	17,628	660	7,495	25,782
16	Total Operation & Maintenance Expense:	-	-	-	44,479	3,853	22,472	70,804
17								
18	Depreciation & Amort Expense:				150,067	1,289		151,356
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				87	31		118
22	Retirement Benefits - FED				2,782	973		3,755
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	46	3	-	49
24	IBS Payroll Tax				1,428	499		1,927
25	Real Estate & Property	-	-	-	13,675	976	-	14,651
26	Total Taxes Other Than Income Taxes:	-	-	-	18,019	2,482	-	20,501
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	6,490	463	-	6,953
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	219,054	8,088	22,472	249,614
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(34)		(34)
38	Acct 488 - Miscellaneous Revenue					(7)		(7)
39	Acct 493 - Rent from Gas Property	-	-	-	(48)	(3)	-	(51)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(9)		(9)
43	Total Other Operating Income:	-	-	-	(48)	(54)	-	(101)
44								
45	Actual Return (Net Operating Income)	-	-	-	58,862	4,201	-	63,063
46								
47	Return Income Deficiency	-	-	-	(34,435)	(2,458)	-	(36,893)
48								
49	Additional Income Taxes on Deficiency:	-	-	-	6,245	446	-	6,691
50								
51	REVENUE REQUIREMENTS:	-	-	-	249,678	10,223	22,472	282,374
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				570,225	46,154		616,379
57	Accumulated Depreciation - S/L				(173,617)	(14,576)		(188,193)
58	Accumulated Depreciation - Deferred Taxes				(88,886)	(7,130)		(96,016)
59	Construction Work in Progress				13,880	248		14,129
60	Net Plant in Service	-	-	-	321,602	24,696	-	346,298
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				24,233	7		24,240
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				362	8		370
67	Customer Deposits					(2)		(2)
68	TOTAL RATE BASE	-	-	-	346,197	24,710	-	370,907
69	% of Rate Base	0.0000%	0.0000%	0.0000%	93.3380%	6.6620%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSTRUCTION CLASSIFICATION	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost				11,256			11,256
7	Total - Production	-	-	-	11,256	-	-	11,256
8								
9	Transmission				272			272
10	Distribution:				20,894	376	76	21,346
11	Customer Accounts and Services:					70		70
12	Allocable					70		70
13	Transport Allocable						1,305	1,305
14	Customer Sales:					-		-
15	Administrative & General:	-	-	-	25,626	61	691	26,378
16	Total Operation & Maintenance Expense:	-	-	-	58,049	506	2,072	60,627
17								
18	Depreciation & Amort Expense:				149,859	183		150,041
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				92	32		124
22	Retirement Benefits - FED				2,933	1,026		3,959
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	60	0	-	61
24	IBS Payroll Tax				1,505	526		2,031
25	Real Estate & Property	-	-	-	18,043	141	-	18,184
26	Total Taxes Other Than Income Taxes:	-	-	-	22,634	1,725	-	24,359
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	8,562	67	-	8,629
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	239,104	2,481	2,072	243,657
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(3)		(3)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	-	-	(63)	(0)	-	(64)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	-	-	(63)	(5)	-	(68)
44								
45	Actual Return (Net Operating Income)	-	-	-	(13,320)	(104)	-	(13,424)
46								
47	Return Income Deficiency	-	-	-	45,549	355	-	45,904
48								
49	Additional Income Taxes on Deficiency:	-	-	-	8,240	64	-	8,304
50								
51	REVENUE REQUIREMENTS:	-	-	-	279,510	2,791	2,072	284,373
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				773,804	6,455		780,260
57	Accumulated Depreciation - S/L				(242,051)	(1,922)		(243,973)
58	Accumulated Depreciation - Deferred Taxes				(121,138)	(1,000)		(122,138)
59	Construction Work in Progress				20,178	23		20,201
60	Net Plant in Service	-	-	-	430,794	3,557	-	434,350
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				25,596	1		25,597
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				383	1		384
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	-	-	456,773	3,558	-	460,330
69	% of Rate Base	0.0000%	0.0000%	0.0000%	99.2271%	0.7729%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A] CONS C&I Class 5 - Int - CIP Exempt (Transp	[B] PURCHASED GAS COST	[C] GAS SUPPLY ACQUISITION COST	[D] DAILY FIRM CAPACITY COST	[E] DEMAND	[F] CUSTOMER	[G] ENHANCED OTHER SERVICES	[H] TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			45,025	1,727			46,752
7	Total - Production	-	-	45,025	1,727	-	-	46,752
8								
9	Transmission			1,744	1,736			3,480
10	Distribution:			97,881	139,704	917	420	238,922
11	Customer Accounts and Services:							
12	Allocable					385		385
13	Transport Allocable						7,228	7,228
14	Customer Sales:							
15	Administrative & General:	-	-	76,359	163,435	337	3,827	243,959
16	Total Operation & Maintenance Expense:	-	-	221,010	306,602	1,639	11,475	540,726
17								
18	Depreciation & Amort Expense:			74,809	171,706	519		247,034
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				663	232		895
22	Retirement Benefits - FED				21,095	7,378		28,473
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	278	398	1	-	677
24	IBS Payroll Tax				10,825	3,786		14,611
25	Real Estate & Property	-	-	83,155	119,081	389	-	202,625
26	Total Taxes Other Than Income Taxes:	-	-	83,433	152,063	11,786	-	247,281
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	39,461	56,510	184	-	96,155
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	418,712	686,881	14,128	11,475	1,131,197
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(17)		(17)
38	Acct 488 - Miscellaneous Revenue					(4)		(4)
39	Acct 493 - Rent from Gas Property	-	-	(291)	(416)	(1)	-	(709)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(5)		(5)
43	Total Other Operating Income:	-	-	(291)	(416)	(27)	-	(734)
44								
45	Actual Return (Net Operating Income)	-	-	(258,841)	(370,670)	(1,210)	-	(630,721)
46								
47	Return Income Deficiency	-	-	407,374	583,375	1,904	-	992,653
48								
49	Additional Income Taxes on Deficiency:	-	-	37,977	54,384	177	-	92,538
50								
51	REVENUE REQUIREMENTS:	-	-	604,931	953,553	14,973	11,475	1,584,932
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			3,928,422	5,107,967	18,790		9,055,179
57	Accumulated Depreciation - S/L			(1,333,788)	(1,598,938)	(6,188)		(2,938,914)
58	Accumulated Depreciation - Deferred Taxes			(618,812)	(807,234)	(2,897)		(1,428,942)
59	Construction Work in Progress			129,301	128,688	127		258,116
60	Net Plant in Service	-	-	2,105,123	2,830,484	9,832	-	4,945,439
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				181,376	3		181,379
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities							
66	Materials & Supplies:				2,753	4		2,758
67	Customer Deposits					(1)		(1)
68	TOTAL RATE BASE	-	-	2,105,123	3,014,613	9,839	-	5,129,574
69	% of Rate Base	0.0000%	0.0000%	41.0389%	58.7693%	0.1918%	0.0000%	100.0000%

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG C&I Class 2 - Joint (Transport)	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			2,243	-			2,243
7	Total - Production	-	-	2,243	-	-	-	2,243
8								
9	Transmission			87	9			96
10	Distribution:			4,877	3,779	1,976	1,195	11,827
11	Customer Accounts and Services:							
12	Allocable					1,097		1,097
13	Transport Allocable						20,581	20,581
14	Customer Sales:					-		-
15	Administrative & General:	-	-	3,805	811	959	10,896	16,471
16	Total Operation & Maintenance Expense:	-	-	11,012	4,598	4,032	32,672	52,315
17								
18	Depreciation & Amort Expense:			3,727	27,448	1,190		32,365
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				21	7		28
22	Retirement Benefits - FED				654	229		883
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	14	8	3	-	24
24	IBS Payroll Tax				336	117		453
25	Real Estate & Property	-	-	4,143	2,302	876	-	7,322
26	Total Taxes Other Than Income Taxes:	-	-	4,157	3,320	1,233	-	8,710
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	1,966	1,092	416	-	3,474
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	20,863	36,458	6,870	32,672	96,864
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(49)		(49)
38	Acct 488 - Miscellaneous Revenue					(10)		(10)
39	Acct 493 - Rent from Gas Property	-	-	(14)	(8)	(3)	-	(26)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-					-
42	Acct 495 - Miscellaneous					(13)		(13)
43	Total Other Operating Income:	-	-	(14)	(8)	(76)	-	(99)
44								
45	Actual Return (Net Operating Income)	-	-	32,188	17,882	6,808	-	56,878
46								
47	Return Income Deficiency	-	-	(24,787)	(13,770)	(5,243)	-	(43,801)
48								
49	Additional Income Taxes on Deficiency:	-	-	1,892	1,051	400	-	3,344
50								
51	REVENUE REQUIREMENTS:	-	-	30,142	41,612	8,760	32,672	113,187
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			195,740	84,186	44,230		324,156
57	Accumulated Depreciation - S/L			(66,458)	(18,940)	(15,619)		(101,017)
58	Accumulated Depreciation - Deferred Taxes			(30,833)	(13,167)	(6,805)		(50,805)
59	Construction Work in Progress			6,443	638	361		7,442
60	Net Plant in Service	-	-	104,891	52,717	22,167	-	179,775
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance				5,471	10		5,481
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				84	12		96
67	Customer Deposits					(3)		(3)
68	TOTAL RATE BASE	-	-	104,891	58,271	22,186	-	185,349
69	% of Rate Base	0.0000%	0.0000%	56.5912%	31.4386%	11.9701%	0.0000%	100.0000%

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG C&I Class 3 - Joint (Transport)	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			20,026	-			20,026
7	Total - Production	-	-	20,026	-	-	-	20,026
8								
9	Transmission			776	539			1,315
10	Distribution:			43,536	46,274	5,651	2,257	97,717
11	Customer Accounts and Services:							
12	Allocable					2,071		2,071
13	Transport Allocable						38,852	38,852
14	Customer Sales:					-		-
15	Administrative & General:	-	-	33,963	50,772	1,811	20,570	107,117
16	Total Operation & Maintenance Expense:	-	-	98,301	97,585	9,533	61,679	267,099
17								
18	Depreciation & Amort Expense:			33,274	435,293	3,096		471,663
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				252	88		340
22	Retirement Benefits - FED				8,013	2,802		10,815
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	124	132	8	-	263
24	IBS Payroll Tax				4,112	1,438		5,550
25	Real Estate & Property	-	-	36,986	39,540	2,330	-	78,857
26	Total Taxes Other Than Income Taxes:	-	-	37,110	52,049	6,667	-	95,825
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	17,552	18,764	1,106	-	37,421
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	186,236	603,691	20,402	61,679	872,008
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(93)		(93)
38	Acct 488 - Miscellaneous Revenue					(19)		(19)
39	Acct 493 - Rent from Gas Property	-	-	(129)	(138)	(8)	-	(276)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-					-
42	Acct 495 - Miscellaneous					(25)		(25)
43	Total Other Operating Income:	-	-	(129)	(138)	(146)	-	(413)
44								
45	Actual Return (Net Operating Income)	-	-	98,571	105,379	6,211	-	210,161
46								
47	Return Income Deficiency	-	-	(32,506)	(34,751)	(2,048)	-	(69,306)
48								
49	Additional Income Taxes on Deficiency:	-	-	16,891	18,058	1,064	-	36,014
50								
51	REVENUE REQUIREMENTS:	-	-	269,063	692,238	25,483	61,679	1,048,464
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			1,747,294	1,671,015	111,509		3,529,819
57	Accumulated Depreciation - S/L			(593,246)	(515,761)	(36,023)		(1,145,030)
58	Accumulated Depreciation - Deferred Taxes			(275,237)	(263,943)	(17,207)		(556,387)
59	Construction Work in Progress			57,511	39,978	682		98,171
60	Net Plant in Service	-	-	936,323	931,289	58,960	-	1,926,572
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				68,656	19		68,674
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities							
66	Materials & Supplies:				1,043	23		1,066
67	Customer Deposits					(5)		(5)
68	TOTAL RATE BASE	-	-	936,323	1,000,988	58,997	-	1,996,307
69	% of Rate Base	0.0000%	0.0000%	46.9027%	50.1420%	2.9553%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	NNG C&I Class 4 - Joint (Transport)							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			3,777	269			4,046
7	Total - Production	-	-	3,777	269	-	-	4,046
8								
9	Transmission			146	189			336
10	Distribution:			8,210	14,721	467	134	23,532
11	Customer Accounts and Services:							
12	Allocable					123		123
13	Transport Allocable						2,309	2,309
14	Customer Sales:					-		-
15	Administrative & General:	-	-	6,405	17,835	108	1,223	25,570
16	Total Operation & Maintenance Expense:	-	-	18,538	33,014	697	3,666	55,915
17								
18	Depreciation & Amort Expense:			6,275	104,745	239		111,260
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				64	22		87
22	Retirement Benefits - FED				2,042	714		2,756
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	23	42	1	-	66
24	IBS Payroll Tax				1,048	367		1,414
25	Real Estate & Property	-	-	6,975	12,526	182	-	19,683
26	Total Taxes Other Than Income Taxes:	-	-	6,998	15,723	1,286	-	24,007
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	3,310	5,944	86	-	9,341
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	35,121	159,426	2,309	3,666	200,522
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(6)		(6)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	-	(24)	(44)	(1)	-	(69)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-					-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	-	(24)	(44)	(9)	-	(77)
44								
45	Actual Return (Net Operating Income)	-	-	25	45	1	-	70
46								
47	Return Income Deficiency	-	-	12,434	22,330	325	-	35,089
48								
49	Additional Income Taxes on Deficiency:	-	-	3,185	5,721	83	-	8,989
50								
51	REVENUE REQUIREMENTS:	-	-	50,741	187,478	2,709	3,666	244,594
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			329,510	541,951	8,530		879,991
57	Accumulated Depreciation - S/L			(111,876)	(170,970)	(2,641)		(285,487)
58	Accumulated Depreciation - Deferred Taxes			(51,905)	(85,673)	(1,319)		(138,897)
59	Construction Work in Progress			10,846	14,043	41		24,929
60	Net Plant in Service	-	-	176,574	299,350	4,611	-	480,535
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				17,496	1		17,497
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				266	1		268
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	-	176,574	317,113	4,613	-	498,300
69	% of Rate Base	0.0000%	0.0000%	35.4354%	63.6389%	0.9258%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			17,303	8,730			26,033
7	Total - Production	-	-	17,303	8,730	-	-	26,033
8								
9	Transmission			670	998			1,668
10	Distribution:			37,615	79,897	588	140	118,240
11	Customer Accounts and Services:							
12	Allocable					128		128
13	Transport Allocable						2,409	2,409
14	Customer Sales:							-
15	Administrative & General:	-	-	29,344	93,946	112	1,276	124,679
16	Total Operation & Maintenance Expense:	-	-	84,933	183,572	829	3,825	273,158
17								
18	Depreciation & Amort Expense:			28,749	96,842	293		125,883
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				381	133		515
22	Retirement Benefits - FED				12,125	4,241		16,366
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	107	228	1	-	335
24	IBS Payroll Tax				6,222	2,176		8,398
25	Real Estate & Property	-	-	31,956	68,163	224	-	100,343
26	Total Taxes Other Than Income Taxes:	-	-	32,063	87,119	6,775	-	125,956
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	15,165	32,347	106	-	47,617
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	160,909	399,879	8,002	3,825	572,615
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(6)		(6)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	-	(112)	(238)	(1)	-	(351)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(2)		(2)
43	Total Other Operating Income:	-	-	(112)	(238)	(9)	-	(359)
44								
45	Actual Return (Net Operating Income)	-	-	75,241	160,490	527	-	236,258
46								
47	Return Income Deficiency	-	-	(18,160)	(38,737)	(127)	-	(57,024)
48								
49	Additional Income Taxes on Deficiency:	-	-	14,594	31,130	102	-	45,826
50								
51	REVENUE REQUIREMENTS:	-	-	232,471	562,523	8,495	3,825	797,315
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			1,509,669	2,916,929	10,374		4,436,972
57	Accumulated Depreciation - S/L			(512,567)	(910,804)	(3,142)		(1,426,513)
58	Accumulated Depreciation - Deferred Taxes			(237,806)	(460,167)	(1,605)		(699,578)
59	Construction Work in Progress			49,689	73,973	42		123,705
60	Net Plant in Service	-	-	808,986	1,619,932	5,668	-	2,434,586
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				104,067	1		104,069
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities							
66	Materials & Supplies:				1,583	1		1,584
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	-	808,986	1,725,582	5,670	-	2,540,238
69	% of Rate Base	0.0000%	0.0000%	31.8469%	67.9299%	0.2232%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSENT CLASS 2 - JOINT (TRANSPORT)	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			3,756	-			3,756
7	Total - Production	-	-	3,756	-	-	-	3,756
8								
9	Transmission			146	14			160
10	Distribution:			8,165	6,218	1,818	1,149	17,350
11	Customer Accounts and Services:							
12	Allocable					1,054		1,054
13	Transport Allocable						19,778	19,778
14	Customer Sales:					-		-
15	Administrative & General:	-	-	6,370	1,333	922	10,471	19,096
16	Total Operation & Maintenance Expense:	-	-	18,436	7,565	3,794	31,397	61,193
17								
18	Depreciation & Amort Expense:			6,240	45,164	1,109		52,514
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				34	12		45
22	Retirement Benefits - FED				1,066	373		1,439
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	23	13	3	-	39
24	IBS Payroll Tax				547	191		739
25	Real Estate & Property	-	-	6,937	3,791	815	-	11,542
26	Total Taxes Other Than Income Taxes:	-	-	6,960	5,450	1,394	-	13,804
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	3,292	1,799	387	-	5,477
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	34,928	59,979	6,684	31,397	132,988
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(48)		(48)
38	Acct 488 - Miscellaneous Revenue					(10)		(10)
39	Acct 493 - Rent from Gas Property	-	-	(24)	(13)	(3)	-	(40)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-					-
42	Acct 495 - Miscellaneous					(13)		(13)
43	Total Other Operating Income:	-	-	(24)	(13)	(73)	-	(110)
44								
45	Actual Return (Net Operating Income)	-	-	49,196	26,884	5,782	-	81,862
46								
47	Return Income Deficiency	-	-	(36,806)	(20,113)	(4,326)	-	(61,245)
48								
49	Additional Income Taxes on Deficiency:	-	-	3,168	1,731	372	-	5,271
50								
51	REVENUE REQUIREMENTS:	-	-	50,461	68,468	8,440	31,397	158,766
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			327,697	138,675	41,329		507,700
57	Accumulated Depreciation - S/L			(111,260)	(31,230)	(14,701)		(157,191)
58	Accumulated Depreciation - Deferred Taxes			(51,619)	(21,689)	(6,357)		(79,665)
59	Construction Work in Progress			10,786	1,050	347		12,183
60	Net Plant in Service	-	-	175,603	86,805	20,618	-	283,027
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance				9,018	10		9,027
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				137	12		149
67	Customer Deposits					(3)		(3)
68	TOTAL RATE BASE	-	-	175,603	95,960	20,637	-	292,201
69	% of Rate Base	0.0000%	0.0000%	60.0967%	32.8406%	7.0627%	0.0000%	100.0000%

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSENSUS C&I Class 3 - Joint (Transport)	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			14,107	2,052			16,159
7	Total - Production	-	-	14,107	2,052	-	-	16,159
8								
9	Transmission			547	587			1,133
10	Distribution:			30,669	49,986	2,577	869	84,100
11	Customer Accounts and Services:							
12	Allocable					798		798
13	Transport Allocable						14,959	14,959
14	Customer Sales:					-		-
15	Administrative & General:	-	-	23,925	55,246	697	7,920	87,789
16	Total Operation & Maintenance Expense:	-	-	69,248	107,871	4,072	23,747	204,938
17								
18	Depreciation & Amort Expense:			23,439	471,650	1,362		496,452
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				274	96		369
22	Retirement Benefits - FED				8,701	3,043		11,743
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	87	142	3	-	233
24	IBS Payroll Tax				4,465	1,561		6,026
25	Real Estate & Property	-	-	26,055	42,594	1,031	-	69,680
26	Total Taxes Other Than Income Taxes:	-	-	26,142	56,175	5,735	-	88,052
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	12,364	20,213	489	-	33,067
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	131,193	655,910	11,658	23,747	822,508
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(36)		(36)
38	Acct 488 - Miscellaneous Revenue					(7)		(7)
39	Acct 493 - Rent from Gas Property	-	-	(91)	(149)	(4)	-	(244)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-					-
42	Acct 495 - Miscellaneous					(10)		(10)
43	Total Other Operating Income:	-	-	(91)	(149)	(57)	-	(297)
44								
45	Actual Return (Net Operating Income)	-	-	42,118	68,856	1,667	-	112,642
46								
47	Return Income Deficiency	-	-	4,421	7,227	175	-	11,822
48								
49	Additional Income Taxes on Deficiency:	-	-	11,899	19,453	471	-	31,823
50								
51	REVENUE REQUIREMENTS:	-	-	189,540	751,296	13,915	23,747	978,498
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			1,230,873	1,795,083	48,773		3,074,728
57	Accumulated Depreciation - S/L			(417,909)	(552,431)	(15,404)		(985,743)
58	Accumulated Depreciation - Deferred Taxes			(193,889)	(283,368)	(7,534)		(484,791)
59	Construction Work in Progress			40,513	43,501	263		84,276
60	Net Plant in Service	-	-	659,588	1,002,785	26,097	-	1,688,470
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance				74,381	7		74,388
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				1,135	9		1,143
67	Customer Deposits					(2)		(2)
68	TOTAL RATE BASE	-	-	659,588	1,078,301	26,112	-	1,764,000
69	% of Rate Base	0.0000%	0.0000%	37.3916%	61.1282%	1.4803%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG Flex Transport (Cust "A") (Transport)	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			3,856	2,949			6,805
7	Total - Production	-	-	3,856	2,949	-	-	6,805
8								
9	Transmission			149	234			384
10	Distribution:			8,382	18,746	294	70	27,491
11	Customer Accounts and Services:							
12	Allocable					64		64
13	Transport Allocable						1,205	1,205
14	Customer Sales:					-		-
15	Administrative & General:	-	-	6,539	22,054	56	638	29,286
16	Total Operation & Maintenance Expense:	-	-	18,925	43,983	414	1,913	65,235
17								
18	Depreciation & Amort Expense:			6,406	194,759	146		201,311
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				90	31		121
22	Retirement Benefits - FED				2,847	996		3,842
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	24	54	0	-	78
24	IBS Payroll Tax				1,461	511		1,972
25	Real Estate & Property	-	-	7,121	16,021	112	-	23,254
26	Total Taxes Other Than Income Taxes:	-	-	7,144	20,472	1,650	-	29,266
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	3,379	7,603	53	-	11,035
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	35,855	266,816	2,264	1,913	306,847
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(3)		(3)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	-	(25)	(56)	(0)	-	(81)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-					-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	-	(25)	(56)	(5)	-	(86)
44								
45	Actual Return (Net Operating Income)	-	-	(24,153)	(54,344)	(380)	-	(78,878)
46								
47	Return Income Deficiency	-	-	36,872	82,961	580	-	120,414
48								
49	Additional Income Taxes on Deficiency:	-	-	3,252	7,317	51	-	10,620
50								
51	REVENUE REQUIREMENTS:	-	-	51,801	302,694	2,511	1,913	358,918
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			336,394	685,146	5,187		1,026,726
57	Accumulated Depreciation - S/L			(114,213)	(213,805)	(1,571)		(329,589)
58	Accumulated Depreciation - Deferred Taxes			(52,989)	(107,987)	(803)		(161,779)
59	Construction Work in Progress			11,072	17,365	21		28,458
60	Net Plant in Service	-	-	180,263	380,719	2,834	-	563,817
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance				24,494	1		24,494
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				372	1		372
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	-	180,263	405,585	2,835	-	588,683
69	% of Rate Base	0.0000%	0.0000%	30.6214%	68.8970%	0.4816%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.	DESCRIPTION	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	NNG Flex Transport (Cust "B") (Transport)							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			-				-
7	Total - Production	-	-	-				-
8								
9	Transmission			-				-
10	Distribution:			-				-
11	Customer Accounts and Services:							
12	Allocable					-		-
13	Transport Allocable						-	-
14	Customer Sales:					-		-
15	Administrative & General:					-		-
16	Total Operation & Maintenance Expense:	-	-	-		-		-
17								
18	Depreciation & Amort Expense:			-				-
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE					-		-
22	Retirement Benefits - FED					-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-		-		-
24	IBS Payroll Tax					-		-
25	Real Estate & Property	-	-	-		-		-
26	Total Taxes Other Than Income Taxes:	-	-	-		-		-
27								
28	Other Income Before Income Taxes:	-	-	-				-
29								
30	Income Taxes	-	-	-				-
31								
32	Other Income After Income Taxes:	-	-	-				-
33								
34	TOTAL EXPENSES:	-	-	-		-		-
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					-		-
38	Acct 488 - Miscellaneous Revenue					-		-
39	Acct 493 - Rent from Gas Property	-	-	-		-		-
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-	-		-		-
42	Acct 495 - Miscellaneous					-		-
43	Total Other Operating Income:	-	-	-		-		-
44								
45	Actual Return (Net Operating Income)	-	-	-				-
46								
47	Return Income Deficiency	-	-	-				-
48								
49	Additional Income Taxes on Deficiency:	-	-	-				-
50								
51	REVENUE REQUIREMENTS:	-	-	-		-		-
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			-		-		-
57	Accumulated Depreciation - S/L			-		-		-
58	Accumulated Depreciation - Deferred Taxes			-		-		-
59	Construction Work in Progress			-		-		-
60	Net Plant in Service	-	-	-		-		-
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance					-		-
64	Prepayments					-		-
65	Regulatory Assets & Liabilities					-		-
66	Materials & Supplies:					-		-
67	Customer Deposits					-		-
68	TOTAL RATE BASE	-	-	-		-		-
69	% of Rate Base	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.	DESCRIPTION	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	NNG Flex Transport (Cust "C") (Transport)							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			-				-
7	Total - Production	-	-	-				-
8								
9	Transmission			-				-
10	Distribution:			-				-
11	Customer Accounts and Services:							
12	Allocable					-		-
13	Transport Allocable						-	-
14	Customer Sales:					-		-
15	Administrative & General:					-		-
16	Total Operation & Maintenance Expense:	-	-	-		-		-
17								
18	Depreciation & Amort Expense:			-				-
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE					-		-
22	Retirement Benefits - FED					-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-				-
24	IBS Payroll Tax					-		-
25	Real Estate & Property	-	-	-				-
26	Total Taxes Other Than Income Taxes:	-	-	-		-		-
27								
28	Other Income Before Income Taxes:	-	-	-				-
29								
30	Income Taxes	-	-	-				-
31								
32	Other Income After Income Taxes:	-	-	-				-
33								
34	TOTAL EXPENSES:	-	-	-		-		-
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					-		-
38	Acct 488 - Miscellaneous Revenue					-		-
39	Acct 493 - Rent from Gas Property	-	-	-				-
40	Acct 494 - Interdepartmentall Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					-		-
43	Total Other Operating Income:	-	-	-		-		-
44								
45	Actual Return (Net Operating Income)	-	-	-		-		-
46								
47	Return Income Deficiency	-	-	-		-		-
48								
49	Additional Income Taxes on Deficiency:	-	-	-		-		-
50								
51	REVENUE REQUIREMENTS:	-	-	-		-		-
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			-		-		-
57	Accumulated Depreciation - S/L			-		-		-
58	Accumulated Depreciation - Deferred Taxes			-		-		-
59	Construction Work in Progress			-		-		-
60	Net Plant in Service	-	-	-		-		-
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance					-		-
64	Prepayments					-		-
65	Regulatory Assets & Liabilities					-		-
66	Materials & Supplies:					-		-
67	Customer Deposits					-		-
68	TOTAL RATE BASE	-	-	-		-		-
69	% of Rate Base	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.	DESCRIPTION	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	NNG Flex Transport (Cust "D") (Transport)							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			-				-
7	Total - Production	-	-	-				-
8								
9	Transmission			-				-
10	Distribution:			-				-
11	Customer Accounts and Services:							
12	Allocable					-		-
13	Transport Allocable						-	-
14	Customer Sales:					-		-
15	Administrative & General:					-		-
16	Total Operation & Maintenance Expense:	-	-	-		-		-
17								
18	Depreciation & Amort Expense:			-				-
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE					-		-
22	Retirement Benefits - FED					-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-		-		-
24	IBS Payroll Tax					-		-
25	Real Estate & Property	-	-	-		-		-
26	Total Taxes Other Than Income Taxes:	-	-	-		-		-
27								
28	Other Income Before Income Taxes:	-	-	-				-
29								
30	Income Taxes	-	-	-				-
31								
32	Other Income After Income Taxes:	-	-	-				-
33								
34	TOTAL EXPENSES:	-	-	-		-		-
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					-		-
38	Acct 488 - Miscellaneous Revenue					-		-
39	Acct 493 - Rent from Gas Property	-	-	-		-		-
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-	-		-		-
42	Acct 495 - Miscellaneous					-		-
43	Total Other Operating Income:	-	-	-		-		-
44								
45	Actual Return (Net Operating Income)	-	-	-		-		-
46								
47	Return Income Deficiency	-	-	-		-		-
48								
49	Additional Income Taxes on Deficiency:	-	-	-		-		-
50								
51	REVENUE REQUIREMENTS:	-	-	-		-		-
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			-		-		-
57	Accumulated Depreciation - S/L			-		-		-
58	Accumulated Depreciation - Deferred Taxes			-		-		-
59	Construction Work in Progress			-		-		-
60	Net Plant in Service	-	-	-		-		-
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance					-		-
64	Prepayments					-		-
65	Regulatory Assets & Liabilities					-		-
66	Materials & Supplies:					-		-
67	Customer Deposits					-		-
68	TOTAL RATE BASE	-	-	-		-		-
69	% of Rate Base	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG Flex Transport (Cust "E") (Transport)	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			2,257	7,037			9,294
7	Total - Production	-	-	2,257	7,037	-	-	9,294
8								
9	Transmission			87	301			388
10	Distribution:			4,906	23,923	294	70	29,194
11	Customer Accounts and Services:							
12	Allocable					64		64
13	Transport Allocable						1,205	1,205
14	Customer Sales:					-		-
15	Administrative & General:	-	-	3,828	28,295	56	638	32,817
16	Total Operation & Maintenance Expense:	-	-	11,078	59,556	414	1,913	72,961
17								
18	Depreciation & Amort Expense:			3,750	28,681	146		32,577
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				115	40		155
22	Retirement Benefits - FED				3,652	1,277		4,929
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	14	68	0	-	83
24	IBS Payroll Tax				1,874	655		2,530
25	Real Estate & Property	-	-	4,168	20,496	112	-	24,777
26	Total Taxes Other Than Income Taxes:	-	-	4,182	26,206	2,085	-	32,473
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	1,978	9,727	53	-	11,758
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	20,988	124,170	2,699	1,913	149,770
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(3)		(3)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	-	(15)	(72)	(0)	-	(87)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-					-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	-	(15)	(72)	(5)	-	(91)
44								
45	Actual Return (Net Operating Income)	-	-	(2,082)	(10,240)	(56)	-	(12,379)
46								
47	Return Income Deficiency	-	-	9,528	46,851	256	-	56,635
48								
49	Additional Income Taxes on Deficiency:	-	-	1,904	9,361	51	-	11,315
50								
51	REVENUE REQUIREMENTS:	-	-	30,322	170,070	2,946	1,913	205,251
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			196,913	874,024	5,187		1,076,124
57	Accumulated Depreciation - S/L			(66,857)	(271,939)	(1,571)		(340,367)
58	Accumulated Depreciation - Deferred Taxes			(31,018)	(137,407)	(803)		(169,228)
59	Construction Work in Progress			6,481	22,280	21		28,782
60	Net Plant in Service	-	-	105,520	486,958	2,834	-	595,312
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				31,446	1		31,447
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				477	1		477
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	-	105,520	518,881	2,835	-	627,236
69	% of Rate Base	0.0000%	0.0000%	16.8230%	82.7250%	0.4520%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG Flex Transport (Cust "F") (Transport)	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			4,514	301			4,815
7	Total - Production	-	-	4,514	301	-	-	4,815
8								
9	Transmission			175	184			358
10	Distribution:			9,813	14,757	882	210	25,662
11	Customer Accounts and Services:							
12	Allocable					193		193
13	Transport Allocable						3,614	3,614
14	Customer Sales:					-		-
15	Administrative & General:	-	-	7,655	17,278	168	1,914	27,015
16	Total Operation & Maintenance Expense:	-	-	22,156	32,519	1,243	5,738	61,656
17								
18	Depreciation & Amort Expense:			7,500	152,846	439		160,785
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				70	25		95
22	Retirement Benefits - FED				2,232	781		3,013
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	28	42	1	-	71
24	IBS Payroll Tax				1,145	401		1,546
25	Real Estate & Property	-	-	8,336	12,577	336	-	21,249
26	Total Taxes Other Than Income Taxes:	-	-	8,364	16,066	1,543	-	25,973
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	3,956	5,968	159	-	10,084
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	41,976	207,400	3,384	5,738	258,498
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(9)		(9)
38	Acct 488 - Miscellaneous Revenue					(2)		(2)
39	Acct 493 - Rent from Gas Property	-	-	(29)	(44)	(1)	-	(74)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(2)		(2)
43	Total Other Operating Income:	-	-	(29)	(44)	(14)	-	(87)
44								
45	Actual Return (Net Operating Income)	-	-	(19,252)	(29,045)	(776)	-	(49,073)
46								
47	Return Income Deficiency	-	-	34,143	51,509	1,376	-	87,028
48								
49	Additional Income Taxes on Deficiency:	-	-	3,807	5,744	153	-	9,704
50								
51	REVENUE REQUIREMENTS:	-	-	60,645	235,564	4,124	5,738	306,070
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			393,827	539,313	15,560		948,700
57	Accumulated Depreciation - S/L			(133,713)	(168,766)	(4,714)		(307,193)
58	Accumulated Depreciation - Deferred Taxes			(62,036)	(85,219)	(2,408)		(149,663)
59	Construction Work in Progress			12,962	13,604	63		26,630
60	Net Plant in Service	-	-	211,040	298,933	8,502	-	518,475
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance				19,159	2		19,160
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				291	2		293
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	-	211,040	318,383	8,505	-	537,928
69	% of Rate Base	0.0000%	0.0000%	39.2320%	59.1869%	1.5812%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG Flex Transport (Cust "G") (Transport)	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			2,821				2,821
7	Total - Production	-	-	2,821				2,821
8								
9	Transmission			109	44			153
10	Distribution:			6,133	3,600	294	70	10,097
11	Customer Accounts and Services:							
12	Allocable					64		64
13	Transport Allocable						1,205	1,205
14	Customer Sales:							
15	Administrative & General:	-	-	4,784	4,118	56	638	9,596
16	Total Operation & Maintenance Expense:	-	-	13,848	7,761	414	1,913	23,936
17								
18	Depreciation & Amort Expense:			4,687	36,917	146		41,750
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				17	6		23
22	Retirement Benefits - FED				532	186		718
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	17	10	0		28
24	IBS Payroll Tax				273	96		369
25	Real Estate & Property	-	-	5,210	3,110	112		8,432
26	Total Taxes Other Than Income Taxes:	-	-	5,228	3,942	400		9,570
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	2,473	1,476	53		4,002
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	26,235	50,096	1,014	1,913	79,258
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(3)		(3)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	-	(18)	(11)	(0)		(29)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-					-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	-	(18)	(11)	(5)		(34)
44								
45	Actual Return (Net Operating Income)	-	-	(7,741)	(4,621)	(166)		(12,528)
46								
47	Return Income Deficiency	-	-	17,048	10,176	366		27,590
48								
49	Additional Income Taxes on Deficiency:	-	-	2,379	1,420	51		3,851
50								
51	REVENUE REQUIREMENTS:	-	-	37,903	57,061	1,260	1,913	98,137
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			246,142	134,275	5,187		385,604
57	Accumulated Depreciation - S/L			(83,571)	(42,323)	(1,571)		(127,465)
58	Accumulated Depreciation - Deferred Taxes			(38,773)	(21,211)	(803)		(60,787)
59	Construction Work in Progress			8,102	3,242	21		11,365
60	Net Plant in Service	-	-	131,900	73,983	2,834		208,717
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				4,681	1		4,682
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				69	1		70
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	-	131,900	78,734	2,835		213,469
69	% of Rate Base	0.0000%	0.0000%	61.7889%	36.8830%	1.3281%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG Transport for Resale (Transport)	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost				469			469
7	Total - Production	-	-	-	469	-	-	469
8								
9	Transmission				9			9
10	Distribution:				737	175	70	982
11	Customer Accounts and Services:							
12	Allocable					64		64
13	Transport Allocable						1,205	1,205
14	Customer Sales:					-		-
15	Administrative & General:	-	-	-	826	56	638	1,520
16	Total Operation & Maintenance Expense:	-	-	-	2,041	296	1,913	4,249
17								
18	Depreciation & Amort Expense:				7,027	96		7,123
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				4	1		6
22	Retirement Benefits - FED				131	46		176
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	2	0	-	2
24	IBS Payroll Tax				67	23		91
25	Real Estate & Property	-	-	-	639	72	-	711
26	Total Taxes Other Than Income Taxes:	-	-	-	843	143	-	986
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	303	34	-	338
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	10,214	569	1,913	12,695
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(3)		(3)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	-	-	(2)	(0)	-	(2)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	-	-	(2)	(5)	-	(7)
44								
45	Actual Return (Net Operating Income)	-	-	-	5,627	636	-	6,263
46								
47	Return Income Deficiency	-	-	-	(4,486)	(507)	-	(4,993)
48								
49	Additional Income Taxes on Deficiency:	-	-	-	292	33	-	325
50								
51	REVENUE REQUIREMENTS:	-	-	-	11,645	727	1,913	14,284
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				26,662	3,458		30,120
57	Accumulated Depreciation - S/L				(8,122)	(1,117)		(9,239)
58	Accumulated Depreciation - Deferred Taxes				(4,161)	(534)		(4,694)
59	Construction Work in Progress				650	21		671
60	Net Plant in Service	-	-	-	15,030	1,828	-	16,858
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				1,131	1		1,132
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				17	1		18
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	-	-	16,178	1,829	-	18,007
69	% of Rate Base	0.0000%	0.0000%	0.0000%	89.8409%	10.1591%	0.0000%	100.0000%

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG Agriculture Grain Dryer - Class 1	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	3,606						3,606
5	Gas Supply Acquisition Cost		19					19
6	Daily Firm Capacity Cost				20			20
7	Total - Production	3,606	19	-	20	-	-	3,644
8								
9	Transmission				1			1
10	Distribution:				66	637	210	914
11	Customer Accounts and Services:							
12	Allocable					193		193
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	10		59	168	-	237
16	Total Operation & Maintenance Expense:	3,606	28	-	145	998	210	4,988
17								
18	Depreciation & Amort Expense:				294	332		626
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				0	0		0
22	Retirement Benefits - FED				9	3		12
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	0	-	0	1	-	1
24	IBS Payroll Tax				5	2		6
25	Real Estate & Property	-	7	-	48	251	-	306
26	Total Taxes Other Than Income Taxes:	-	7	-	62	257	-	326
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	3	-	23	119	-	145
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	3,606	39	-	524	1,706	210	6,086
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(9)		(9)
38	Acct 488 - Miscellaneous Revenue					(2)		(2)
39	Acct 493 - Rent from Gas Property	-	(0)	-	(0)	(1)	-	(1)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(2)		(2)
43	Total Other Operating Income:	-	(0)	-	(0)	(14)	-	(14)
44								
45	Actual Return (Net Operating Income)	-	3	-	22	116	-	141
46								
47	Return Income Deficiency	-	9	-	63	333	-	405
48								
49	Additional Income Taxes on Deficiency:	-	3	-	22	115	-	140
50								
51	REVENUE REQUIREMENTS:	3,606	54	-	631	2,256	210	6,757
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				2,011	11,995		14,006
57	Accumulated Depreciation - S/L				(589)	(3,853)		(4,442)
58	Accumulated Depreciation - Deferred Taxes				(315)	(1,853)		(2,168)
59	Construction Work in Progress				46	63		110
60	Net Plant in Service	-	-	-	1,153	6,352	-	7,505
61								
62	Gas Stored Underground:		175					175
63	Working Capital Allowance				53	2		55
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				1	2		3
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	175	-	1,208	6,355	-	7,737
69	% of Rate Base	0.0000%	2.2591%	0.0000%	15.6072%	82.1338%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG Agriculture Grain Dryer - Class 1 Int	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	77,393						77,393
5	Gas Supply Acquisition Cost		499					499
6	Daily Firm Capacity Cost				491			491
7	Total - Production	77,393	499	-	491	-	-	78,383
8								
9	Transmission				17			17
10	Distribution:				1,781	5,453	1,796	9,030
11	Customer Accounts and Services:							
12	Allocable					1,649		1,649
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	262		1,577	1,441	-	3,280
16	Total Operation & Maintenance Expense:	77,393	761	-	3,866	8,543	1,796	92,359
17								
18	Depreciation & Amort Expense:				7,893	2,840		10,734
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				6	2		9
22	Retirement Benefits - FED				203	71		274
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	1	-	4	7	-	12
24	IBS Payroll Tax				104	36		140
25	Real Estate & Property	-	185	-	1,279	2,148	-	3,612
26	Total Taxes Other Than Income Taxes:	-	186	-	1,596	2,264	-	4,046
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	88	-	607	1,019	-	1,714
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	77,393	1,035	-	13,962	14,666	1,796	108,852
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(74)		(74)
38	Acct 488 - Miscellaneous Revenue					(15)		(15)
39	Acct 493 - Rent from Gas Property	-	(1)	-	(4)	(8)	-	(13)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(20)		(20)
43	Total Other Operating Income:	-	(1)	-	(4)	(117)	-	(122)
44								
45	Actual Return (Net Operating Income)	-	1,769	-	12,205	20,503	-	34,477
46								
47	Return Income Deficiency	-	(1,438)	-	(9,922)	(16,667)	-	(28,026)
48								
49	Additional Income Taxes on Deficiency:	-	85	-	584	981	-	1,649
50								
51	REVENUE REQUIREMENTS:	77,393	1,450	-	16,825	19,367	1,796	116,830
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				53,913	102,620		156,533
57	Accumulated Depreciation - S/L				(15,782)	(32,967)		(48,749)
58	Accumulated Depreciation - Deferred Taxes				(8,456)	(15,854)		(24,311)
59	Construction Work in Progress				1,242	543		1,784
60	Net Plant in Service	-	-	-	30,916	54,341	-	85,257
61								
62	Gas Stored Underground:		4,690					4,690
63	Working Capital Allowance				1,429	15		1,444
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				22	18		40
67	Customer Deposits					(4)		(4)
68	TOTAL RATE BASE	-	4,690	-	32,367	54,371	-	91,428
69	% of Rate Base	0.0000%	5.1298%	0.0000%	35.4015%	59.4687%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG Agriculture Grain Dryer - Class 2	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	727,826						727,826
5	Gas Supply Acquisition Cost		4,692					4,692
6	Daily Firm Capacity Cost				3,908			3,908
7	Total - Production	727,826	4,692	-	3,908	-	-	736,426
8								
9	Transmission				135			135
10	Distribution:				14,560	7,739	2,659	24,958
11	Customer Accounts and Services:							
12	Allocable					2,441		2,441
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	2,466		12,698	2,134	-	17,298
16	Total Operation & Maintenance Expense:	727,826	7,158	-	31,301	12,314	2,659	781,257
17								
18	Depreciation & Amort Expense:				72,061	4,064		76,125
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				49	17		66
22	Retirement Benefits - FED				1,564	547		2,111
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	6	-	35	10	-	51
24	IBS Payroll Tax				802	281		1,083
25	Real Estate & Property	-	1,742	-	10,412	3,068	-	15,222
26	Total Taxes Other Than Income Taxes:	-	1,748	-	12,862	3,923	-	18,533
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	827	-	4,941	1,456	-	7,224
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	727,826	9,733	-	121,165	21,757	2,659	883,139
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(110)		(110)
38	Acct 488 - Miscellaneous Revenue					(23)		(23)
39	Acct 493 - Rent from Gas Property	-	(6)	-	(36)	(11)	-	(53)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(29)		(29)
43	Total Other Operating Income:	-	(6)	-	(36)	(173)	-	(215)
44								
45	Actual Return (Net Operating Income)	-	7,187	-	42,953	12,657	-	62,797
46								
47	Return Income Deficiency	-	(4,075)	-	(24,355)	(7,177)	-	(35,607)
48								
49	Additional Income Taxes on Deficiency:	-	796	-	4,755	1,401	-	6,952
50								
51	REVENUE REQUIREMENTS:	727,826	13,634	-	144,481	28,465	2,659	917,066
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				437,942	147,073		585,015
57	Accumulated Depreciation - S/L				(127,715)	(47,532)		(175,247)
58	Accumulated Depreciation - Deferred Taxes				(68,693)	(22,717)		(91,409)
59	Construction Work in Progress				9,998	803		10,802
60	Net Plant in Service	-	-	-	251,533	77,628	-	329,160
61								
62	Gas Stored Underground:		44,106					44,106
63	Working Capital Allowance				11,870	22		11,892
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				180	27		207
67	Customer Deposits					(6)		(6)
68	TOTAL RATE BASE	-	44,106	-	263,582	77,671	-	385,360
69	% of Rate Base	0.0000%	11.4455%	0.0000%	68.3990%	20.1555%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG Agriculture Grain Dryer - Class 2 (Trans	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			171	-			171
7	Total - Production	-	-	171	-	-	-	171
8								
9	Transmission			7	4			11
10	Distribution:			372	442	204	70	1,088
11	Customer Accounts and Services:							
12	Allocable					64		64
13	Transport Allocable						1,205	1,205
14	Customer Sales:					-		-
15	Administrative & General:	-	-	290	379	56	638	1,363
16	Total Operation & Maintenance Expense:	-	-	840	825	324	1,913	3,902
17								
18	Depreciation & Amort Expense:			284	2,187	107		2,578
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				1	0		2
22	Retirement Benefits - FED				42	15		56
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	1	1	0	-	2
24	IBS Payroll Tax				21	8		29
25	Real Estate & Property	-	-	316	317	81	-	714
26	Total Taxes Other Than Income Taxes:	-	-	317	383	104	-	804
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	150	151	38	-	339
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	1,592	3,546	573	1,913	7,623
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(3)		(3)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	-	(1)	(1)	(0)	-	(2)
40	Acct 494 - Interdepartmentall Rents					-		-
41	Acct 495 - Gas True-up	-	-					-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	-	(1)	(1)	(5)	-	(7)
44								
45	Actual Return (Net Operating Income)	-	-	1,343	1,349	343	-	3,035
46								
47	Return Income Deficiency	-	-	(779)	(782)	(199)	-	(1,759)
48								
49	Additional Income Taxes on Deficiency:	-	-	144	145	37	-	326
50								
51	REVENUE REQUIREMENTS:	-	-	2,299	4,257	749	1,913	9,218
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			14,933	13,493	3,870		32,296
57	Accumulated Depreciation - S/L			(5,070)	(3,986)	(1,251)		(10,306)
58	Accumulated Depreciation - Deferred Taxes			(2,352)	(2,129)	(598)		(5,079)
59	Construction Work in Progress			491	298	21		811
60	Net Plant in Service	-	-	8,002	7,677	2,043	-	17,722
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				352	1		352
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				5	1		6
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	-	8,002	8,034	2,044	-	18,080
69	% of Rate Base	0.0000%	0.0000%	44.2580%	44.4369%	11.3051%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG Agriculture Grain Dryer - Class 3 (Trans	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost				2,600			2,600
7	Total - Production	-	-	-	2,600	-	-	2,600
8								
9	Transmission				88			88
10	Distribution:				6,601	308	70	6,979
11	Customer Accounts and Services:							
12	Allocable					64		64
13	Transport Allocable						1,205	1,205
14	Customer Sales:					-		-
15	Administrative & General:	-	-	-	8,271	56	638	8,965
16	Total Operation & Maintenance Expense:	-	-	-	17,559	429	1,913	19,900
17								
18	Depreciation & Amort Expense:				54,897	152		55,049
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				27	10		37
22	Retirement Benefits - FED				868	304		1,172
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	19	0	-	19
24	IBS Payroll Tax				445	156		601
25	Real Estate & Property	-	-	-	5,684	117	-	5,781
26	Total Taxes Other Than Income Taxes:	-	-	-	7,024	586	-	7,610
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	2,688	55	-	2,743
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	82,167	1,223	1,913	85,303
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(3)		(3)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	-	-	(20)	(0)	-	(20)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	-	-	(20)	(5)	-	(24)
44								
45	Actual Return (Net Operating Income)	-	-	-	3,726	77	-	3,803
46								
47	Return Income Deficiency	-	-	-	6,391	132	-	6,523
48								
49	Additional Income Taxes on Deficiency:	-	-	-	2,587	53	-	2,640
50								
51	REVENUE REQUIREMENTS:	-	-	-	94,852	1,480	1,913	98,245
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				244,913	5,398		250,311
57	Accumulated Depreciation - S/L				(77,182)	(1,627)		(78,809)
58	Accumulated Depreciation - Deferred Taxes				(38,459)	(836)		(39,294)
59	Construction Work in Progress				6,512	21		6,533
60	Net Plant in Service	-	-	-	135,784	2,957	-	138,741
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				7,499	1		7,500
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				113	1		114
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	-	-	143,397	2,958	-	146,355
69	% of Rate Base	0.0000%	0.0000%	0.0000%	97.9791%	2.0209%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSUMERS	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	4,792						4,792
5	Gas Supply Acquisition Cost		30					30
6	Daily Firm Capacity Cost				33			33
7	Total - Production	4,792	30	-	33	-	-	4,855
8								
9	Transmission				1			1
10	Distribution:				106	624	350	1,080
11	Customer Accounts and Services:							
12	Allocable					321		321
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:		16		94	281		390
16	Total Operation & Maintenance Expense:	4,792	45	-	234	1,226	350	6,647
17								
18	Depreciation & Amort Expense:				469	368		837
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				0	0		1
22	Retirement Benefits - FED				15	5		20
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	0	-	0	1	-	1
24	IBS Payroll Tax				8	3		10
25	Real Estate & Property		11	-	76	272	-	359
26	Total Taxes Other Than Income Taxes:	-	11	-	99	281	-	391
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	5	-	36	129	-	170
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	4,792	61	-	838	2,003	350	8,045
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(14)		(14)
38	Acct 488 - Miscellaneous Revenue					(3)		(3)
39	Acct 493 - Rent from Gas Property	-	(0)	-	(0)	(1)	-	(1)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(4)		(4)
43	Total Other Operating Income:	-	(0)	-	(0)	(22)	-	(23)
44								
45	Actual Return (Net Operating Income)	-	28	-	195	696	-	919
46								
47	Return Income Deficiency	-	(9)	-	(59)	(211)	-	(278)
48								
49	Additional Income Taxes on Deficiency:	-	5	-	35	124	-	164
50								
51	REVENUE REQUIREMENTS:	4,792	86	-	1,009	2,590	350	8,827
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				3,208	13,609		16,816
57	Accumulated Depreciation - S/L				(939)	(4,746)		(5,684)
58	Accumulated Depreciation - Deferred Taxes				(503)	(2,095)		(2,598)
59	Construction Work in Progress				74	106		179
60	Net Plant in Service	-	-	-	1,840	6,874	-	8,714
61								
62	Gas Stored Underground:		279					279
63	Working Capital Allowance				85	3		88
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				1	4		5
67	Customer Deposits					(1)		(1)
68	TOTAL RATE BASE	-	279	-	1,927	6,879	-	9,085
69	% of Rate Base	0.0000%	3.0668%	0.0000%	21.2080%	75.7252%	0.0000%	100.0000%

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSUMERS	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	2,522						2,522
5	Gas Supply Acquisition Cost		19					19
6	Daily Firm Capacity Cost				19			19
7	Total - Production	2,522	19	-	19	-	-	2,560
8								
9	Transmission				1			1
10	Distribution:				69	125	70	264
11	Customer Accounts and Services:							
12	Allocable					64		64
13	Transport Allocable							-
14	Customer Sales:							-
15	Administrative & General:		10		61	56		127
16	Total Operation & Maintenance Expense:	2,522	29	-	149	245	70	3,015
17								
18	Depreciation & Amort Expense:				305	74		378
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				0	0		0
22	Retirement Benefits - FED				8	3		11
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	0	-	0	0	-	0
24	IBS Payroll Tax				4	1		5
25	Real Estate & Property		7	-	49	54	-	111
26	Total Taxes Other Than Income Taxes:	-	7	-	62	59	-	128
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	3	-	23	26	-	53
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	2,522	40	-	539	403	70	3,574
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(3)		(3)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	(0)	-	(0)	(0)	-	(0)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	(0)	-	(0)	(4)	-	(5)
44								
45	Actual Return (Net Operating Income)	-	110	-	762	839	-	1,711
46								
47	Return Income Deficiency	-	(98)	-	(673)	(742)	-	(1,513)
48								
49	Additional Income Taxes on Deficiency:	-	3	-	23	25	-	51
50								
51	REVENUE REQUIREMENTS:	2,522	56	-	649	521	70	3,818
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				2,081	2,722		4,803
57	Accumulated Depreciation - S/L				(609)	(949)		(1,558)
58	Accumulated Depreciation - Deferred Taxes				(326)	(419)		(745)
59	Construction Work in Progress				48	21		69
60	Net Plant in Service	-	-	-	1,193	1,375	-	2,568
61								
62	Gas Stored Underground:		181					181
63	Working Capital Allowance				55	1		56
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				1	1		2
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	181	-	1,249	1,376	-	2,806
69	% of Rate Base	0.0000%	6.4521%	0.0000%	44.5156%	49.0324%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSUMERS	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	6,538						6,538
5	Gas Supply Acquisition Cost		50					50
6	Daily Firm Capacity Cost				48			48
7	Total - Production	6,538	50	-	48	-	-	6,636
8								
9	Transmission				1			1
10	Distribution:				155	205	70	430
11	Customer Accounts and Services:							
12	Allocable					64		64
13	Transport Allocable							-
14	Customer Sales:							-
15	Administrative & General:		26		135	56		218
16	Total Operation & Maintenance Expense:	6,538	76	-	340	325	70	7,349
17								
18	Depreciation & Amort Expense:				767	107		875
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				1	0		1
22	Retirement Benefits - FED				17	6		23
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	0	-	0	0	-	1
24	IBS Payroll Tax				9	3		12
25	Real Estate & Property		19	-	111	81	-	211
26	Total Taxes Other Than Income Taxes:	-	19	-	138	91	-	247
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	9	-	53	38	-	100
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	6,538	104	-	1,298	562	70	8,571
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(3)		(3)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	(0)	-	(0)	(0)	-	(1)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	(0)	-	(0)	(5)	-	(5)
44								
45	Actual Return (Net Operating Income)	-	173	-	1,038	758	-	1,969
46								
47	Return Income Deficiency	-	(140)	-	(839)	(613)	-	(1,592)
48								
49	Additional Income Taxes on Deficiency:	-	8	-	51	37	-	96
50								
51	REVENUE REQUIREMENTS:	6,538	145	-	1,547	739	70	9,038
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				4,669	3,886		8,554
57	Accumulated Depreciation - S/L				(1,361)	(1,255)		(2,616)
58	Accumulated Depreciation - Deferred Taxes				(732)	(600)		(1,332)
59	Construction Work in Progress				106	21		128
60	Net Plant in Service	-	-	-	2,683	2,052	-	4,734
61								
62	Gas Stored Underground:		469					469
63	Working Capital Allowance				127	1		128
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				2	1		3
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	469	-	2,811	2,053	-	5,334
69	% of Rate Base	0.0000%	8.8000%	0.0000%	52.7097%	38.4903%	0.0000%	100.0000%

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG Power Generating Unit - Class 1	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	1,121						1,121
5	Gas Supply Acquisition Cost		6					6
6	Daily Firm Capacity Cost				6			6
7	Total - Production	1,121	6	-	6	-	-	1,132
8								
9	Transmission				0			0
10	Distribution:				14	415	140	569
11	Customer Accounts and Services:							
12	Allocable					128		128
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	3		17	112	-	133
16	Total Operation & Maintenance Expense:	1,121	9	-	37	656	140	1,963
17								
18	Depreciation & Amort Expense:				87	219		306
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				0	0		0
22	Retirement Benefits - FED				4	1		5
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	0	-	0	1	-	1
24	IBS Payroll Tax				2	1		2
25	Real Estate & Property	-	2	-	12	166	-	180
26	Total Taxes Other Than Income Taxes:	-	2	-	17	169	-	188
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	1	-	6	79	-	85
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	1,121	12	-	147	1,123	140	2,542
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(6)		(6)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	(0)	-	(0)	(1)	-	(1)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(2)		(2)
43	Total Other Operating Income:	-	(0)	-	(0)	(9)	-	(9)
44								
45	Actual Return (Net Operating Income)	-	1	-	5	66	-	72
46								
47	Return Income Deficiency	-	3	-	16	230	-	250
48								
49	Additional Income Taxes on Deficiency:	-	1	-	5	76	-	82
50								
51	REVENUE REQUIREMENTS:	1,121	17	-	173	1,486	140	2,937
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				512	7,857		8,369
57	Accumulated Depreciation - S/L				(161)	(2,481)		(2,643)
58	Accumulated Depreciation - Deferred Taxes				(80)	(1,214)		(1,294)
59	Construction Work in Progress				14	42		56
60	Net Plant in Service	-	-	-	284	4,204	-	4,488
61								
62	Gas Stored Underground:		54					54
63	Working Capital Allowance				16	1		17
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				0	1		2
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	54	-	300	4,206	-	4,561
69	% of Rate Base	0.0000%	1.1909%	0.0000%	6.5786%	92.2305%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG Power Generating Unit - Class 1 Int	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	61,107						61,107
5	Gas Supply Acquisition Cost		394					394
6	Daily Firm Capacity Cost				251			251
7	Total - Production	61,107	394	-	251	-	-	61,752
8								
9	Transmission				13			13
10	Distribution:				940	1,038	350	2,327
11	Customer Accounts and Services:							
12	Allocable					321		321
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	207		1,177	281	-	1,665
16	Total Operation & Maintenance Expense:	61,107	601	-	2,381	1,640	350	66,078
17								
18	Depreciation & Amort Expense:				5,885	549		6,434
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				4	2		6
22	Retirement Benefits - FED				141	49		190
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	0	-	3	1	-	5
24	IBS Payroll Tax				72	25		97
25	Real Estate & Property	-	146	-	802	415	-	1,363
26	Total Taxes Other Than Income Taxes:	-	147	-	1,022	493	-	1,661
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	69	-	381	197	-	647
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	61,107	817	-	9,668	2,878	350	74,820
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(14)		(14)
38	Acct 488 - Miscellaneous Revenue					(3)		(3)
39	Acct 493 - Rent from Gas Property	-	(1)	-	(3)	(1)	-	(5)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(4)		(4)
43	Total Other Operating Income:	-	(1)	-	(3)	(23)	-	(26)
44								
45	Actual Return (Net Operating Income)	-	656	-	3,598	1,864	-	6,118
46								
47	Return Income Deficiency	-	(395)	-	(2,166)	(1,122)	-	(3,683)
48								
49	Additional Income Taxes on Deficiency:	-	67	-	366	190	-	623
50								
51	REVENUE REQUIREMENTS:	61,107	1,145	-	11,464	3,787	350	77,852
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				34,719	19,642		54,361
57	Accumulated Depreciation - S/L				(10,954)	(6,203)		(17,158)
58	Accumulated Depreciation - Deferred Taxes				(5,465)	(3,034)		(8,500)
59	Construction Work in Progress				927	106		1,033
60	Net Plant in Service	-	-	-	19,227	10,510	-	29,737
61								
62	Gas Stored Underground:		3,703					3,703
63	Working Capital Allowance				1,056	3		1,059
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				16	4		20
67	Customer Deposits					(1)		(1)
68	TOTAL RATE BASE	-	3,703	-	20,299	10,516	-	34,518
69	% of Rate Base	0.0000%	10.7280%	0.0000%	58.8071%	30.4649%	0.0000%	100.0000%

Gas Cost of Service Study - Zero-Intercept Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Zero-Intercept Method to Classify Distribution Mains
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A] NNG Power Generating Unit - Class 2 - CIP E	[B] PURCHASED GAS COST	[C] GAS SUPPLY ACQUISITION COST	[D] DAILY FIRM CAPACITY COST	[E] DEMAND	[F] CUSTOMER	[G] ENHANCED OTHER SERVICES	[H] TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			134,736	-			134,736
7	Total - Production	-	-	134,736	-	-	-	134,736
8								
9	Transmission			5,220	-			5,220
10	Distribution:			292,907	62,497	77	140	355,621
11	Customer Accounts and Services:							
12	Allocable					128		128
13	Transport Allocable						2,409	2,409
14	Customer Sales:					-		-
15	Administrative & General:	-	-	228,504	-	112	1,276	229,892
16	Total Operation & Maintenance Expense:	-	-	661,367	62,497	317	3,825	728,007
17								
18	Depreciation & Amort Expense:			223,863	146,218	76		370,157
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				979	342		1,321
22	Retirement Benefits - FED				31,121	10,884		42,005
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	866	151	0	-	1,018
24	IBS Payroll Tax				15,969	5,585		21,554
25	Real Estate & Property	-	-	259,203	45,324	53	-	304,580
26	Total Taxes Other Than Income Taxes:	-	-	260,069	93,544	16,865	-	370,478
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	123,004	21,508	25	-	144,538
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	1,268,304	323,767	17,283	3,825	1,613,179
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(6)		(6)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	-	(907)	(159)	(0)	-	(1,065)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-					-
42	Acct 495 - Miscellaneous					(2)		(2)
43	Total Other Operating Income:	-	-	(907)	(159)	(9)	-	(1,074)
44								
45	Actual Return (Net Operating Income)	-	-	(982,172)	(171,741)	(201)	-	(1,154,113)
46								
47	Return Income Deficiency	-	-	1,445,165	252,698	295	-	1,698,159
48								
49	Additional Income Taxes on Deficiency:	-	-	118,377	20,699	24	-	139,101
50								
51	REVENUE REQUIREMENTS:	-	-	1,848,767	425,266	17,393	3,825	2,295,251
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			11,755,728	1,852,482	2,930		13,611,141
57	Accumulated Depreciation - S/L			(3,991,335)	(420,657)	(1,187)		(4,413,179)
58	Accumulated Depreciation - Deferred Taxes			(1,851,782)	(288,490)	(447)		(2,140,718)
59	Construction Work in Progress			386,930	-	42		386,972
60	Net Plant in Service	-	-	6,299,541	1,143,335	1,338	-	7,444,215
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance			262,346		1		262,347
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				4,062	1		4,064
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	-	6,561,887	1,147,398	1,341	-	7,710,625
69	% of Rate Base	0.0000%	0.0000%	85.1019%	14.8807%	0.0174%	0.0000%	100.0000%

Minnesota Energy Resources Corporation
Informational Requirements Document No. 12
Gas Cost of Service Study - Zero Interload Method
Forecasted Test Year Ending December 31, 2018
COST OF SERVICE BY BILLING UNIT

LINE NO.	A	B	C	D	E	F	G	H	I	J
NO.	RATE SCHEDULE	PER METER FIXED CHARGE	TELEMETER MAINTENANCE CHARGE	ENHANCED ADMIN. CHARGE	TOTAL PER METER FIXED CHARGE	VOLUMETRIC RATE	GAS SUPPLY ACQUISITION RATE	TOTAL THERM RATE	DAILY FIRM CAPACITY RATE	DAILY FIRM CAPACITY RATE
1	NG Residential - Firm Tap	\$25.94	-	-	\$25.94	\$0.0843	\$0.0070	\$0.0913	-	\$0.0142
2	NG Residential - Firm Tap	\$5.99	-	-	\$5.99	\$0.0333	\$0.0070	\$0.0403	-	\$0.0142
3	NG C&I - Firm Tap	\$19.91	-	-	\$19.91	\$0.0333	\$0.0070	\$0.0403	-	\$0.0142
4	NG C&I - Firm Tap	\$17.80	-	-	\$17.80	\$0.0333	\$0.0070	\$0.0403	-	\$0.0142
5	CONS Residential	\$25.94	-	-	\$25.94	\$0.0843	\$0.0070	\$0.0913	-	\$0.0142
6	NG C&I Class 1 - Firm	\$28.92	-	-	\$28.92	\$0.0894	\$0.0070	\$0.0964	-	\$0.0142
7	NG C&I Class 2 - Firm	\$41.09	-	-	\$41.09	\$0.0835	\$0.0070	\$0.0905	-	\$0.0142
8	NG C&I Class 3 - Firm	\$28.92	-	-	\$28.92	\$0.0894	\$0.0070	\$0.0964	-	\$0.0142
9	CONS C&I Class 1 - Firm	\$41.09	-	-	\$41.09	\$0.0835	\$0.0070	\$0.0905	-	\$0.0142
10	CONS C&I Class 2 - Firm	\$68.00	-	-	\$68.00	\$0.0831	\$0.0070	\$0.0901	-	\$0.0142
11	CONS C&I Class 3 - Firm	\$46.92	-	-	\$46.92	\$0.0852	\$0.0070	\$0.0922	-	\$0.0142
12	NG C&I Class 2 - Int	\$6.83	-	-	\$6.83	\$0.0553	\$0.0070	\$0.0623	-	\$0.0142
13	NG C&I Class 3 - Int	\$41.09	-	-	\$41.09	\$0.0646	\$0.0070	\$0.0716	-	\$0.0142
14	CONS C&I Class 2 - Int	\$6.83	-	-	\$6.83	\$0.0553	\$0.0070	\$0.0623	-	\$0.0142
15	CONS C&I Class 3 - Int	\$68.00	-	-	\$68.00	\$0.0623	\$0.0070	\$0.0693	-	\$0.0142
16	CONS C&I Class 4 - Int	\$121.42	-	-	\$121.42	\$0.0646	\$0.0070	\$0.0716	-	\$0.0142
17	NG C&I Class 2 - Joint	\$41.09	-	-	\$41.09	\$0.0552	\$0.0070	\$0.0622	-	\$0.0142
18	NG C&I Class 3 - Joint	\$41.09	-	-	\$41.09	\$0.0553	\$0.0070	\$0.0623	-	\$0.0142
19	NG C&I Class 4 - Joint	\$68.00	-	-	\$68.00	\$0.0553	\$0.0070	\$0.0623	-	\$0.0142
20	NG C&I Class 5 - Int (Transport)	\$121.42	\$153.95	\$153.95	\$275.37	\$0.0646	-	\$0.0646	-	\$0.0142
21	NG C&I Class 4 - Int (Transport)	\$121.42	\$153.95	\$153.95	\$275.37	\$0.0229	-	\$0.0229	-	\$0.0142
22	NG C&I Class 5 - Int - CIP Exempt (Transport)	\$326.28	\$153.95	\$153.95	\$480.23	\$0.0229	-	\$0.0229	-	\$0.0142
23	CONS C&I Class 2 - Int (Transport)	\$68.00	\$153.95	\$153.95	\$221.95	\$0.0552	-	\$0.0552	-	\$0.0142
24	CONS C&I Class 3 - Int (Transport)	\$121.42	\$153.95	\$153.95	\$275.37	\$0.0646	-	\$0.0646	-	\$0.0142
25	CONS C&I Class 4 - Int (Transport)	\$121.42	\$153.95	\$153.95	\$275.37	\$0.0646	-	\$0.0646	-	\$0.0142
26	CONS C&I Class 5 - Int - CIP Exempt (Transport)	\$326.28	\$153.95	\$153.95	\$480.23	\$0.0229	-	\$0.0229	-	\$0.0142
27	NG C&I Class 2 - Joint (Transport)	\$41.09	\$153.95	\$153.95	\$195.04	\$0.0552	-	\$0.0552	-	\$0.0142
28	NG C&I Class 3 - Joint (Transport)	\$41.09	\$153.95	\$153.95	\$195.04	\$0.0553	-	\$0.0553	-	\$0.0142
29	NG C&I Class 4 - Joint (Transport)	\$68.00	\$153.95	\$153.95	\$221.95	\$0.0646	-	\$0.0646	-	\$0.0142
30	NG C&I Class 5 - Joint (Transport)	\$326.28	\$153.95	\$153.95	\$480.23	\$0.0229	-	\$0.0229	-	\$0.0142
31	CONS C&I Class 2 - Joint (Transport)	\$41.09	\$153.95	\$153.95	\$195.04	\$0.0552	-	\$0.0552	-	\$0.0142
32	CONS C&I Class 3 - Joint (Transport)	\$41.09	\$153.95	\$153.95	\$195.04	\$0.0553	-	\$0.0553	-	\$0.0142
33	NG Flex Transport (Cust 'A') (Transport)	\$150.56	-	-	\$150.56	\$0.0404	-	\$0.0404	-	\$0.0142
34	NG Flex Transport (Cust 'B') (Transport)	\$150.56	-	-	\$150.56	\$0.0404	-	\$0.0404	-	\$0.0142
35	NG Flex Transport (Cust 'C') (Transport)	\$150.56	-	-	\$150.56	\$0.0404	-	\$0.0404	-	\$0.0142
36	NG Flex Transport (Cust 'D') (Transport)	\$150.56	-	-	\$150.56	\$0.0404	-	\$0.0404	-	\$0.0142
37	NG Flex Transport (Cust 'E') (Transport)	\$150.56	-	-	\$150.56	\$0.0404	-	\$0.0404	-	\$0.0142
38	NG Flex Transport (Cust 'F') (Transport)	\$150.56	-	-	\$150.56	\$0.0404	-	\$0.0404	-	\$0.0142
39	NG Transport for Resale (Transport)	\$60.55	-	-	\$60.55	\$0.0563	-	\$0.0563	-	\$0.0142
40	NG Transport for Resale (Transport)	\$60.55	-	-	\$60.55	\$0.0563	-	\$0.0563	-	\$0.0142
41	NG Agriculture Grain Dyer - Class 1	\$59.45	-	-	\$59.45	\$0.0820	\$0.0070	\$0.0890	-	\$0.0142
42	NG Agriculture Grain Dyer - Class 1 Int	\$59.45	-	-	\$59.45	\$0.0813	\$0.0070	\$0.0883	-	\$0.0142
43	NG Agriculture Grain Dyer - Class 2	\$62.40	-	-	\$62.40	\$0.0712	\$0.0070	\$0.0782	-	\$0.0142
44	NG Agriculture Grain Dyer - Class 2 Int	\$62.40	-	-	\$62.40	\$0.0712	\$0.0070	\$0.0782	-	\$0.0142
45	NG Agriculture Grain Dyer - Class 3 (Transport)	\$121.36	-	-	\$121.36	\$0.0591	-	\$0.0591	-	\$0.0142
46	CONS Agriculture Grain Dyer - Class 1	\$59.45	-	-	\$59.45	\$0.0820	\$0.0070	\$0.0890	-	\$0.0142
47	CONS Agriculture Grain Dyer - Class 1 Int	\$59.45	-	-	\$59.45	\$0.0813	\$0.0070	\$0.0883	-	\$0.0142
48	CONS Agriculture Grain Dyer - Class 2	\$62.78	-	-	\$62.78	\$0.0712	\$0.0070	\$0.0782	-	\$0.0142
49	CONS Agriculture Grain Dyer - Class 2 Int	\$62.78	-	-	\$62.78	\$0.0712	\$0.0070	\$0.0782	-	\$0.0142
50	NG Power Generating Unit - Class 1	\$24.72	-	-	\$24.72	\$0.0702	-	\$0.0702	-	\$0.0142
51	NG Power Generating Unit - Class 2 - CIP Exempt (Trans)	\$724.72	-	\$153.95	\$878.67	\$0.0106	-	\$0.0106	-	\$0.0142

Minnesota Energy Resources Corporation
Informational Requirements Document No. 12
Gas Costs of Service Study - Zero Interload Method
Forecasted Test Year Ending December 31, 2018
COST OF SERVICE BY BILLING UNIT

LINE NO.	RATE SCHEDULE	A	B	C	D	E	F	G	H	I	J
		THROUGHPUT	DEMAND COSTS	VOLUMETRIC RATE	DAILY FIRM CAPACITY	DAILY FIRM CAPACITY COST	DAILY FIRM CAPACITY DATE	THERM SALES	GAS SUPPLY ACQUISITION COST	GAS SUPPLY ACQUISITION RATE	
1	Residential -										
2	NKG Residential	156,913,472	\$1,937,741		-	-		156,913,472	\$1,937,741	\$0.01234	
3	CONS Residential	42,977,460	\$2,977,460		-	-		42,977,460	\$2,977,460	\$0.06929	
4											
5	NKG Residential - Farm Tap	181,536,150	\$15,296,101		-	-		181,536,150	\$15,296,101	\$0.0843	
6											
7	NKG Residential - Farm Tap	2,257,686	\$75,206		-	-		2,257,686	\$75,206	\$0.0335	
8	Commercial & Industrial Class 1										
9	NKG C&I Class 1 - Firm	6,635,899	\$588,018		-	-		6,635,899	\$588,018	\$0.0885	
10	CONS C&I Class 1 - Firm	1,579,519	\$1,579,519		-	-		1,579,519	\$1,579,519	\$0.10931	
11	CONS C&I Class 1 - Firm	8,507,698	\$707,636		-	-		8,507,698	\$707,636	\$0.0831	
12											
13	NKG C&I - Farm Tap	275,134	\$0,003		-	-		275,134	\$0,003	\$0.0032	
14	Commercial & Industrial Class 2										
15	NKG C&I Class 2 - Firm	65,919,847	\$6,491,376		-	-		65,919,847	\$6,491,376	\$0.0985	
16	CONS C&I Class 2 - Firm	19,469,799	\$1,642,035		-	-		19,469,799	\$1,642,035	\$0.0843	
17	CONS C&I Class 2 - Firm	855,386,633	\$7,133,411		-	-		855,386,633	\$7,133,411	\$0.0832	
18											
19	NKG C&I Class 2 - Int	10,549,148	\$586,067		-	-		10,549,148	\$586,067	\$0.0554	
20	CONS C&I Class 2 - Int	2,826,183	\$161,637		-	-		2,826,183	\$161,637	\$0.0572	
21	CONS C&I Class 2 - Int	2,791,694	\$197,019		-	-		2,791,694	\$197,019	\$0.0706	
22	CONS C&I Class 2 - Int	4,411,597	\$246,678		-	-		4,411,597	\$246,678	\$0.0557	
23	CONS C&I Class 2 - Joint	12,706,470	\$692,238		-	-		12,706,470	\$692,238	\$0.0543	
24	NKG C&I Class 2 - Int (Transport)	5,512	\$12		-	-		5,512	\$12	\$0.0022	
25	CONS C&I Class 2 - Int (Transport)	771,812	\$41,612		-	-		771,812	\$41,612	\$0.0536	
26	CONS C&I Class 2 - Joint (Transport)	1,269,335	\$68,488		-	-		1,269,335	\$68,488	\$0.0536	
27	CONS C&I Class 2 - Joint (Transport)	16,204,200	\$894,986		-	-		16,204,200	\$894,986	\$0.0552	
28											
29	Commercial & Industrial Class 3										
30	NKG C&I Class 3 - Firm	3,439,729	\$284,741		-	-		3,439,729	\$284,741	\$0.0828	
31	CONS C&I Class 3 - Firm	523,378	\$44,736		-	-		523,378	\$44,736	\$0.0861	
32	CONS C&I Class 3 - Firm	3,863,107	\$329,476		-	-		3,863,107	\$329,476	\$0.0855	
33											
34	NKG C&I Class 3 - Int	14,426,716	\$800,711		-	-		14,426,716	\$800,711	\$0.0552	
35	CONS C&I Class 3 - Int	1,979,019	\$107,019		-	-		1,979,019	\$107,019	\$0.0543	
36	CONS C&I Class 3 - Int (Transport)	2,791,694	\$197,019		-	-		2,791,694	\$197,019	\$0.0706	
37	CONS C&I Class 3 - Int (Transport)	4,411,597	\$246,678		-	-		4,411,597	\$246,678	\$0.0557	
38	CONS C&I Class 3 - Joint (Transport)	12,706,470	\$692,238		-	-		12,706,470	\$692,238	\$0.0543	
39	NKG C&I Class 3 - Joint (Transport)	450,000	\$269,063		-	-		450,000	\$269,063	\$0.0600	
40	CONS C&I Class 3 - Joint (Transport)	72,583,264	\$4,001,479		-	-		72,583,264	\$4,001,479	\$0.0553	
41											
42	NKG L&I - Farm Tap	3,043,620	\$86,234		-	-		3,043,620	\$86,234	\$0.0282	
43											
44	NKG Transport for Retail (Transport)	206,679	\$11,645		-	-		206,679	\$11,645	\$0.0565	
45											
46	Commercial & Industrial Class 4										
47	NKG C&I Class 4 - Int	3,065,603	\$27,398		-	-		3,065,603	\$27,398	\$0.0090	
48	CONS C&I Class 4 - Int	14,001,320	\$800,086		-	-		14,001,320	\$800,086	\$0.0571	
49	CONS C&I Class 4 - Int (Transport)	4,245,824	\$279,510		-	-		4,245,824	\$279,510	\$0.0658	
50	NKG C&I Class 4 - Joint (Transport)	2,854,975	\$197,478		-	-		2,854,975	\$197,478	\$0.0690	
51											
52	Commercial & Industrial Class 5										
53	NKG C&I Class 5 - Int - CIP Exempt (Transport)	223,134,374	\$5,150,565		-	-		223,134,374	\$5,150,565	\$0.0229	
54	CONS C&I Class 5 - Int - CIP Exempt (Transport)	43,166,951	\$955,553		-	-		43,166,951	\$955,553	\$0.0221	
55	CONS C&I Class 5 - Int - CIP Exempt (Transport)	1,087,658	\$57,051		-	-		1,087,658	\$57,051	\$0.0521	
56	NKG C&I Class 5 - Joint (Transport)	28,114,105	\$6,659,644		-	-		28,114,105	\$6,659,644	\$0.2370	
57											
58	Commercial & Industrial Class 5 - FLEX										
59	NKG Flex Transport (Cust A) (Transport)	5,824,816	\$26,694		-	-		5,824,816	\$26,694	\$0.0046	
60	NKG Flex Transport (Cust B) (Transport)	-	-		-	-		-	-	-	
61	NKG Flex Transport (Cust C) (Transport)	-	-		-	-		-	-	-	
62	NKG Flex Transport (Cust D) (Transport)	-	-		-	-		-	-	-	
63	NKG Flex Transport (Cust E) (Transport)	7,473,360	\$70,070		-	-		7,473,360	\$70,070	\$0.0094	
64	NKG Flex Transport (Cust F) (Transport)	144,000	\$63,645		-	-		144,000	\$63,645	\$0.0442	
65	NKG Flex Transport (Cust G) (Transport)	90,000	\$37,800		-	-		90,000	\$37,800	\$0.0420	
66	NKG Flex Transport (Cust H) (Transport)	-	-		-	-		-	-	-	
67	NKG Flex Transport (Cust I) (Transport)	-	-		-	-		-	-	-	
68	Agriculture Grain Dryer										
69	NKG Agriculture Grain Dryer - Class 1	7,711	\$631		-	-		7,711	\$631	\$0.0819	
70	CONS Agriculture Grain Dryer - Class 1	12,291	\$1,009		-	-		12,291	\$1,009	\$0.0819	
71	CONS Agriculture Grain Dryer - Class 1	20,662	\$1,640		-	-		20,662	\$1,640	\$0.0792	
72											
73	NKG Agriculture Grain Dryer - Class 1 Int	206,900	\$16,825		-	-		206,900	\$16,825	\$0.0815	
74	CONS Agriculture Grain Dryer - Class 1 Int	7,897	\$619		-	-		7,897	\$619	\$0.0784	
75	CONS Agriculture Grain Dryer - Class 1 Int	21,687	\$1,744		-	-		21,687	\$1,744	\$0.0801	
76											
77	NKG Agriculture Grain Dryer - Class 2	1,945,747	\$144,481		-	-		1,945,747	\$144,481	\$0.0743	
78	CONS Agriculture Grain Dryer - Class 2	30,040	\$2,403		-	-		30,040	\$2,403	\$0.0797	
79	CONS Agriculture Grain Dryer - Class 2	1,915,707	\$143,078		-	-		1,915,707	\$143,078	\$0.0746	
80											
81	NKG Agriculture Grain Dryer - Class 3 (Transport)	2,024,483	\$150,294		-	-		2,024,483	\$150,294	\$0.0742	
82											
83	NKG Agriculture Grain Dryer - Class 3	1,604,064	\$84,852		-	-		1,604,064	\$84,852	\$0.0529	
84	Power Generation Unit										
85	NKG Power Generating Unit - Class 1	2,396	\$173		-	-		2,396	\$173	\$0.0725	
86	CONS Power Generating Unit - Class 1	163,361	\$11,464		-	-		163,361	\$11,464	\$0.0702	
87	CONS Power Generating Unit - Class 1 Int	40,225,718	\$425,266		-	-		40,225,718	\$425,266	\$0.0105	
88	NKG Power Generating Unit - Class 2 - CIP Exempt (Trans)										
89	CONS Power Generating Unit - Class 2 - CIP Exempt (Trans)										
90	GRAND TOTALS	353,091,025	\$36,351,465		5,146,680	\$3,468,447	\$0.675	32,231,617	\$2,667,871	\$0.083	

Minnesota Energy Resources Corporation
Forecasted Test Year Ending December 31, 2018
Cost of Service by Billing Unit

LINE NO.	RATE SCHEDULE	METER COUNT	CUSTOMER COSTS	[D] -- PER METER -- FIXED CHARGE	[E] TELEMETERING MAINTENANCE COSTS	[F] TELEMETERING MAINTENANCE CHARGE	[G] ENHANCED ADMINISTRATIVE COSTS	[H] ENHANCED ADMIN. CHARGE	[I] TOTAL MONTHLY FIXED CHARGE
1	Residential -								
2	NNG Residential	2,145,655	\$65,654,538						\$65,654,538
3	CONS Residential	546,971	\$6,971,726						\$6,971,726
4	CONS Residential	2,597,197	\$65,056,691						\$65,056,691
5	NNG Residential - Farm Tap	16,774	\$266,883				\$10,503	\$5.99	\$21,930
6	Commercial & Industrial Class 1								
7	NNG C&I Class 1 - Firm	80,812	\$2,343,023						\$2,343,023
8	CONS C&I Class 1 - Firm	107,672	\$3,113,365						\$3,113,365
9	NNG C&I Class 1 - Firm	107,672	\$3,113,365						\$3,113,365
10	CONS C&I Class 1 - Firm	107,672	\$3,113,365						\$3,113,365
11	NNG S&I - Farm Tap	1,439	\$26,004				\$13,536	\$9.41	\$26,78
12	Commercial & Industrial Class 2								
13	NNG C&I Class 2 - Firm	115,193	\$4,760,553						\$4,760,553
14	CONS C&I Class 2 - Firm	38,408	\$1,544,073						\$1,544,073
15	NNG C&I Class 2 - Firm	38,408	\$1,544,073						\$1,544,073
16	CONS C&I Class 2 - Firm	38,408	\$1,544,073						\$1,544,073
17	NNG C&I Class 2 - Joint	624	\$26,371	\$13,735					\$21,636
18	CONS C&I Class 2 - Joint	624	\$26,371	\$13,735					\$21,636
19	NNG C&I Class 2 - Joint	36	\$1,552	\$210					\$1,342
20	CONS C&I Class 2 - Joint	36	\$1,552	\$210					\$1,342
21	NNG C&I Class 2 - Joint	48	\$2,043	\$280					\$1,763
22	CONS C&I Class 2 - Joint	48	\$2,043	\$280					\$1,763
23	NNG C&I Class 2 - Joint (Transport)	59	\$2,484	\$344			\$9,059	\$153.55	\$200,047
24	CONS C&I Class 2 - Joint (Transport)	205	\$8,760	\$1,195			\$31,477	\$153.55	\$200,047
25	NNG C&I Class 2 - Joint (Transport)	205	\$8,760	\$1,195			\$31,477	\$153.55	\$200,047
26	CONS C&I Class 2 - Joint (Transport)	205	\$8,760	\$1,195			\$31,477	\$153.55	\$200,047
27	NNG C&I Class 2 - Joint (Transport)	157,983	\$6,181,345	\$1,149			\$32,249	\$153.55	\$6,181,345
28	Commercial & Industrial Class 3								
29	NNG C&I Class 3 - Firm	200	\$13,000						\$13,000
30	CONS C&I Class 3 - Firm	54	\$3,542						\$3,542
31	NNG C&I Class 3 - Firm	54	\$3,542						\$3,542
32	CONS C&I Class 3 - Firm	54	\$3,542						\$3,542
33	NNG C&I Class 3 - Int	652	\$8,802						\$8,802
34	CONS C&I Class 3 - Int	130	\$1,705	\$718					\$1,705
35	NNG C&I Class 3 - Int	130	\$1,705	\$718					\$1,705
36	CONS C&I Class 3 - Int	130	\$1,705	\$718					\$1,705
37	NNG C&I Class 3 - Int (Transport)	141	\$10,223	\$622			\$8,376	\$153.55	\$227,738
38	CONS C&I Class 3 - Int (Transport)	387	\$26,483	\$2,257			\$26,218	\$153.55	\$227,738
39	NNG C&I Class 3 - Int (Transport)	387	\$26,483	\$2,257			\$26,218	\$153.55	\$227,738
40	CONS C&I Class 3 - Int (Transport)	387	\$26,483	\$2,257			\$26,218	\$153.55	\$227,738
41	NNG C&I Class 3 - Joint (Transport)	2,262	\$153,818	\$68.00					\$68.00
42	CONS C&I Class 3 - Joint (Transport)	2,423	\$46,427	\$7.92			\$126,512	\$51.80	\$68.72
43	NNG C&I Class 3 - Joint (Transport)	12	\$737	\$70			\$1,843	\$153.55	\$21,935
44	CONS C&I Class 3 - Joint (Transport)	12	\$737	\$70			\$1,843	\$153.55	\$21,935
45	NNG C&I Class 3 - Joint (Transport)	39	\$6,495	\$27					\$27
46	CONS C&I Class 3 - Joint (Transport)	130	\$1,705	\$76			\$19,981	\$153.55	\$200,779
47	NNG C&I Class 3 - Joint (Transport)	130	\$1,705	\$76			\$19,981	\$153.55	\$200,779
48	CONS C&I Class 3 - Joint (Transport)	23	\$2,709	\$134			\$3,532	\$153.55	\$200,779
49	NNG C&I Class 3 - Joint (Transport)	205	\$8,760	\$17,142					\$17,142
50	CONS C&I Class 3 - Joint (Transport)	169	\$62,995	\$985			\$26,949	\$153.55	\$446,666
51	NNG C&I Class 3 - Joint (Transport)	72	\$14,973	\$400			\$11,005	\$153.55	\$446,666
52	CONS C&I Class 3 - Joint (Transport)	265	\$86,494	\$140			\$3,685	\$153.55	\$446,666
53	NNG C&I Class 3 - Joint (Transport)	265	\$86,494	\$140			\$3,685	\$153.55	\$446,666
54	Commercial & Industrial Class 4								
55	NNG C&I Class 4 - FLEX	12	\$2,511	\$70					\$70
56	CONS C&I Class 4 - FLEX	12	\$2,511	\$70					\$70
57	NNG C&I Class 4 - FLEX	12	\$2,511	\$70					\$70
58	CONS C&I Class 4 - FLEX	12	\$2,511	\$70					\$70
59	NNG C&I Class 4 - Int (Transport)	12	\$2,946	\$70					\$70
60	CONS C&I Class 4 - Int (Transport)	12	\$2,946	\$70					\$70
61	NNG C&I Class 4 - Int (Transport)	36	\$4,124	\$210					\$210
62	CONS C&I Class 4 - Int (Transport)	36	\$4,124	\$210					\$210
63	NNG C&I Class 4 - Int (Transport)	12	\$10,040	\$70					\$70
64	CONS C&I Class 4 - Int (Transport)	12	\$10,040	\$70					\$70
65	NNG Agriculture Grain Dyer - Class 1	36	\$2,256	\$210					\$210
66	CONS Agriculture Grain Dyer - Class 1	60	\$2,990	\$350					\$350
67	NNG Agriculture Grain Dyer - Class 1	60	\$2,990	\$350					\$350
68	CONS Agriculture Grain Dyer - Class 1	12	\$521	\$70					\$70
69	NNG Agriculture Grain Dyer - Class 1 Int	416	\$24,733	\$69.45					\$69.45
70	CONS Agriculture Grain Dyer - Class 1 Int	416	\$24,733	\$69.45					\$69.45
71	NNG Agriculture Grain Dyer - Class 2	12	\$749	\$70					\$70
72	CONS Agriculture Grain Dyer - Class 2	12	\$749	\$70					\$70
73	NNG Agriculture Grain Dyer - Class 2	460	\$29,583	\$62.92					\$62.92
74	CONS Agriculture Grain Dyer - Class 2	460	\$29,583	\$62.92					\$62.92
75	NNG Agriculture Grain Dyer - Class 2	12	\$1,480	\$70					\$70
76	CONS Agriculture Grain Dyer - Class 2	12	\$1,480	\$70					\$70
77	NNG Power Generating Unit - Class 1	24	\$1,486	\$350					\$350
78	CONS Power Generating Unit - Class 1	64	\$5,273	\$67.78					\$67.78
79	NNG Power Generating Unit - Class 1 Int	24	\$17,393	\$74.72					\$74.72
80	CONS Power Generating Unit - Class 1 Int	24	\$17,393	\$74.72					\$74.72
81	NNG Power Generating Unit - Class 2	24	\$17,393	\$74.72					\$74.72
82	CONS Power Generating Unit - Class 2	24	\$17,393	\$74.72					\$74.72
83	NNG Power Generating Unit - Class 2 - CFP Exempt (Trans)	24	\$17,393	\$74.72					\$74.72
84	CONS Power Generating Unit - Class 2 - CFP Exempt (Trans)	24	\$17,393	\$74.72					\$74.72
85	GRAND TOTALS	2,797,320	\$75,332,898	\$46,241			\$51,109	\$153.55	\$864,009

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1	Commercial & Industrial Class 1	100000	0.00714	0.00735	0.03942	0.00117	0.01487	0.00326	0.00326	0.02568	0.00153	0.01701	0.00863	-	-	-	-	-	Group Demand
2	Class Peak Percentage	100000	0.00714	0.00735	0.03942	0.00117	0.01487	0.00326	0.00326	0.02568	0.00153	0.01701	0.00863	-	-	-	-	-	Line 2
3	Annual Them Throughput	183,783,948																	pg 9-12, line 15
4	Weight for Class Peak Demand	0.32225																	Line 5, Total
5	Weighted Proportion	0.01780																	Line 2
6	Commercial & Industrial Class 2	9,062,632																	pg 9-12, line 15
7	Class Peak Percentage	9,062,632																	Line 12, Total
8	Annual Them Throughput	10,169,465																	Line 2
9	Weight for Class Peak Demand	0.16896																	pg 9-12, line 15
10	Weighted Proportion	0.00729																	Line 19, Total
11	Commercial & Industrial Class 3	76,553,070																	pg 9-12, line 15
12	Class Peak Percentage	76,553,070																	Line 26, Total
13	Annual Them Throughput	84,249,452																	Line 2
14	Weight for Class Peak Demand	0.09420																	pg 9-12, line 15
15	Weighted Proportion	0.00340																	Line 33, Total
16	Commercial & Industrial Class 4	24,708,677																	Line 2
17	Class Peak Percentage	24,708,677																	pg 9-12, line 15
18	Annual Them Throughput	28,424,924																	Line 2
19	Weight for Class Peak Demand	0.03540																	pg 9-12, line 15
20	Weighted Proportion	0.00037																	Line 47, Total
21	Commercial & Industrial Class 5	310,683,202																	Line 2
22	Class Peak Percentage	310,683,202																	pg 9-12, line 15
23	Annual Them Throughput	343,664,861																	Line 40, Total
24	Weight for Class Peak Demand	0.29656																	Line 2
25	Weighted Proportion	0.00037																	pg 9-12, line 15
26	Agriculture Grain Drove Class 1	2,054,493																	Line 54, Total
27	Class Peak Percentage	2,054,493																	Line 2
28	Annual Them Throughput	2,054,493																	pg 9-12, line 15
29	Weight for Class Peak Demand	0.00290																	Line 61, Total
30	Weighted Proportion	0.00070																	Line 2
31	Power Generation Class 1	1,604,084																	pg 9-12, line 15
32	Class Peak Percentage	1,604,084																	Line 68, Total
33	Annual Them Throughput	1,604,084																	Line 2
34	Weight for Class Peak Demand	0.00025																	pg 9-12, line 15
35	Weighted Proportion	0.00025																	Line 75, Total
36	Power Generation Class 2	40,225,719																	Line 2
37	Class Peak Percentage	40,225,719																	pg 9-12, line 15
38	Annual Them Throughput	40,225,719																	Line 5, Total
39	Weight for Class Peak Demand	0.06592																	Line 2
40	Weighted Proportion	1.00000																	pg 9-12, line 15
41	Weighted Peak Demand	0.99056																	Line 2
42	Weighted Peak Demand excl. Farm Taps Percentage	1.00000																	pg 9-12, line 15
43	Weighted Peak Demand excl. Farm Taps Percentage	0.99056																	Line 2
44	Weighted Peak Demand excl. Farm Taps Percentage	1.00000																	pg 9-12, line 15

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		MERC CORPORATE	NNG Residential - Farm Tap	NNG Residential - Farm Tap	NNG Residential - Farm Tap	NNG SCAI - Farm Tap	NNG LCAI - Farm Tap	CONS Residential	NNG C&I - C&I's 1 - Firm	NNG C&I - C&I's 2 - Firm	NNG C&I - Firm	CONS C&I - C&I's 1 - Firm	CONS C&I - C&I's 2 - Firm	SOURCE ALLOCATION FACTOR
1	Account 378 - Farm Taps													
2	Total Wild Dm'd Allocator - Small/Medium	1.00000	0.54118	0.27510	0.09063	0.02515	0.21264	0.04622	0.01279	0.10809	0.00444	0.00674	0.03192	pg. 1-4, Line 84 Acct 378
3	Percentage	1.00000	0.54118	0.27510	0.09063	0.02515	0.21264	0.04622	0.01279	0.10809	0.00444	0.00674	0.03192	
4	Account 378 - Farm Taps													
5	Total Wild Dm'd Allocator - Farm Taps	1.00000	0.09344	0.00326	0.00063	0.00984	0.00984	0.00984	0.00984	0.00984	0.00984	0.00984	0.00984	
6	Percentage	1.00000	0.09344	0.00326	0.00063	0.00984	0.00984	0.00984	0.00984	0.00984	0.00984	0.00984	0.00984	
7	Account 378 - Farm Taps													
8	Total Wild Dm'd Allocator - Firm Taps	1.00000	0.09344	0.00326	0.00063	0.00984	0.00984	0.00984	0.00984	0.00984	0.00984	0.00984	0.00984	
9	Percentage	1.00000	0.09344	0.00326	0.00063	0.00984	0.00984	0.00984	0.00984	0.00984	0.00984	0.00984	0.00984	
10	Coincident Peak Demand													
11	Total	97,982.10	29,366.784	419,151	45,911	495,612	4,920,984	1,375,515	11,528,620	568,957	451,717	3,517,778	3,517,778	
12	Percentage	1.00000	0.30002	0.00047	0.00568	0.05022	0.17404	0.17404	0.17404	0.00581	0.00461	0.03590	0.03590	
13	Coincident Peak Demand - Firm													
14	Total	73,182,317	29,366,784	419,151	45,911	495,612	4,920,984	1,375,515	11,528,620	568,957	451,717	3,517,778	3,517,778	
15	Percentage	1.00000	0.40169	0.00057	0.00063	0.00677	0.06724	0.01880	0.15753	0.00777	0.00617	0.04607	0.04607	
16	Coincident Peak Demand - Int.													
17	Total	34,492,269												
18	Percentage	1.00000												
19	Account 378 - Farm Taps													
20	Total Wild Dm'd Allocator - Firm Taps	1.00000												
21	Percentage	1.00000												
22	Therm Sales													
23	Total	322,291,617	155,413,472	2,257,698	275,134	3,043,620	26,112,678	6,535,899	65,919,847	3,439,729	2,271,799	19,466,788	19,466,788	
24	Percentage	1.00000	0.48230	0.00701	0.00085	0.00945	0.08104	0.02028	0.20457	0.01067	0.00705	0.06041	0.06041	
25	Therm Throughput													
26	Total	753,061,025	155,413,472	2,257,698	275,134	3,043,620	26,112,678	6,535,899	65,919,847	3,439,729	2,271,799	19,466,788	19,466,788	
27	Percentage	1.00000	0.20637	0.00300	0.00037	0.00404	0.03467	0.00868	0.08753	0.00457	0.00302	0.02585	0.02585	
28	Firm Capacity													
29	Total	73,208,433	29,366,784	419,151	70,027	495,612	4,920,984	1,375,515	11,528,620	568,957	451,717	3,517,778	3,517,778	
30	Percentage	1.00000	0.40156	0.00073	0.00096	0.00677	0.06722	0.01879	0.15748	0.00777	0.00617	0.04605	0.04605	
31	Monthly Capacity excl. Farm Taps													
32	Total	72,221,643	29,366,784				4,920,984	1,375,515	11,528,620	568,957	451,717	3,517,778	3,517,778	
33	Percentage excl. Farm Taps	1.00000	0.40704				0.06914	0.01895	0.15963	0.00788	0.00625	0.04971	0.04971	
34	Customers - Total Annual													
35	Total	2,797,320	2,142,026	16,774	1,439	2,423	365,171	80,812	115,193	230	26,860	39,408	39,408	
36	Percentage	1.00000	0.76574	0.00060	0.00051	0.00087	0.13054	0.02889	0.41118	0.00008	0.00860	0.01373	0.01373	
37	Customers - excl. Farm Taps													
38	Total	2,776,684	2,142,026				365,171	80,812	115,193	230	26,860	39,408	39,408	
39	Percentage	1.00000	0.77143				0.13151	0.02910	0.41449	0.00008	0.00867	0.01383	0.01383	
40	Customers - Farm Tap													
41	Total	20,638		16,774	1,439	2,423								
42	Percentage	1.00000		0.81285	0.06973	0.11742								
43	Customers - Small/Medium - excl. Farm Taps													
44	Total	2,773,748	2,142,026				365,171	80,812	115,193	230	26,860	39,408	39,408	
45	Percentage	1.00000	0.77225				0.13185	0.02913	0.41453		0.00860	0.01385	0.01385	
46	Customers - Residential													
47	Total	2,523,971	2,142,026	16,774			365,171							
48	Percentage	1.00000	0.84467	0.00065			0.14468							
49	Customers - Commercial & Industrial													
50	Total	273,349			1,439	2,423		80,812	115,193	230	26,860	39,408	39,408	
51	Percentage	1.00000			0.00526	0.00986		0.29564	0.42141	0.00084	0.09826	0.14051	0.14051	
52	Account 385 - excl. Farm Taps													
53	Industrial Size Customers:	1.00000												
54	Percentage	1.00000												
55	Account 385 - excl. Farm Taps													
56	Industrial Size Customers:	1.00000												
57	Percentage	1.00000												
58	Services													
59	Total	2,797,320	2,142,026	16,774	1,439	2,423	365,171	80,812	115,193	230	26,860	39,408	39,408	
60	Percentage	1.00000	0.76574	0.00060	0.00051	0.00087	0.13054	0.02889	0.41118	0.00008	0.00860	0.01373	0.01373	
61	Weighting Factor - Services													
62	Total	2,899,263	2,142,026	16,774	1,439	2,423	365,171	80,812	115,193	230	26,860	39,408	39,408	
63	Percentage	1.00000	0.74249	0.00057	0.00053	0.00093	0.12899	0.02877	0.41639	0.00009	0.00859	0.01467	0.01467	

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		MERC CORPORATE	NNG Residential	NNG Residential - Farm Tap	NNG Residential - Farm Tap	NNG SCAI - Farm Tap	NNG LCSI - Farm Tap	CONS Residential	NNG C&I (Class 1 - Firm)	NNG C&I (Class 2 - Firm)	NNG C&I - Firm	CONS C&I - Class 1 - Firm	CONS C&I - Class 2 - Firm	SOURCE ALLOCATION FACTOR
1	Total Annual Meter Counts													
2	Total Customers	2,797,320	2,142,026	16,774	1,438	2,423	365,171	80,812	115,193	230	26,860	202,224	38,408	Line 27
3	Weighting Factor - Meters	134.38	134.38	-	-	-	134.28	217.64	828.17	1,601.43	202.24	770.65	29,599.213	Meters
4	Estimated Cost of Meters - Acct 381	460,077,526	287,858,804	-	-	-	49,035,905	17,588,309	95,398,437	368,328	5,432,160	401,697	0.05979	
5	Percentage	1.00000	0.62144	-	-	-	0.09905	0.03853	0.19270	0.00074	0.01197	0.00879	0.08579	
6														
7	Customers - Transport													Line 27
8	Total Transport Meter Counts													Customers - Transport
9	Percentage	1.00000	-	-	-	-	-	-	-	-	-	-	-	
10														
11	Customers - Telemetry													Line 27
12	Total Telemetered Counts													Customers - Telemeter
13	Percentage	1.00000	-	-	-	-	-	-	-	-	-	-	-	
14														
15														
16														
17	Commodity Cost													Commodity Cost
18	Percentage	142,921,855	72,862,218	1,055,858	126,672	1,423,410	10,181,333	3,056,644	30,629,735	1,609,659	895,774	7,590,101	0.03511	
19		100.000	0.50985	0.00739	0.00089	0.00996	0.07124	0.02139	0.21570	0.01126	0.00620	0.05311		
20														
21	Average & Excess Demand													
22	Throughput (therms)	753,091,025	155,413,472	2,257,698	275,134	3,043,620	26,112,678	6,535,899	66,919,847	3,439,729	2,271,799	19,466,788		
23	MERC Monthly Coincident Peak (therms)	97,982,110	29,396,784	419,151	70,027	495,612	4,820,984	1,375,515	11,526,620	568,367	461,717	3,517,778		
24	Class Monthly ACP (therms)	107,795,511	29,396,784	419,151	70,027	495,612	4,820,984	1,375,515	11,526,620	568,367	461,717	3,517,778		
25	Monthly Average Demand (therms)	62,766,752	12,951,123	188,142	22,928	253,635	2,176,957	544,658	5,430,321	296,644	189,317	1,622,232		
26	Monthly Peak Demand (therms)	45,038,759	16,445,661	231,010	47,669	241,977	2,744,938	830,857	6,035,299	282,313	262,401	1,895,545		
27	Monthly Excess Demand (therms)	35,225,359	12,862,351	180,675	36,837	189,253	2,146,949	649,823	4,720,280	220,800	295,227	1,482,529		
28	Average & Excess Demand (therms)	97,982,110	25,813,373	368,817	59,765	442,888	4,329,905	1,194,482	10,313,601	607,444	384,643	3,104,761		
29	Percentage	1.00000	0.26345	0.00376	0.00061	0.00462	0.04412	0.01219	0.10424	0.00618	0.00483	0.03169		
30	Excess Demand %	35.95%												
31														
32	Salaries & Wages													
33	Production	621,945	3,653,642											
34	Transmission	20,446	0.1201%											
35	Distribution	11,970,144	70.3151%											
36	Customer Accounting	3,627,589	21.3114%											
37	Customer Services	783,085	4.6000%											
38	TOTAL SALARIES & WAGES	17,023,179	100.0000%											
39														
40	Salaries & Wages - Rate Schedule													
41	Production	621,945	299,966	4,358	531	5,875	50,401	12,615	127,233	6,639	4,395	37,573		Sales
42	Transmission	20,446	5,625	-	-	-	261	87	2,210	87	53	563		Weighted Peak Demand fact. FT
43	Distribution	11,970,144	3,202,574	21,755	1,866	3,142	473,605	153,296	1,362,938	51,148	34,189	382,513		Weighted Peak Demand fact. FT
44	Customer Accounting	3,627,589	2,778,081	21,755	1,866	3,142	473,605	104,808	148,398	288	34,898	49,813		Customers
45	Customer Services	783,085	599,641	4,696	403	678	102,226	22,623	32,247	64	7,519	10,752		Customers
46	Customer Sales													Customers
47	TOTAL SALARIES & WAGES	17,023,179	6,976,230	30,608	2,600	9,695	1,190,465	293,355	1,694,987	58,226	100,028	480,892		Salaries & Wages
48	Percentage	1.00000	0.40388	0.00181	0.00015	0.00056	0.06931	0.01712	0.09843	0.0034	0.0059	0.0282		

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		MERC CORPORATE	CONS C&I - Class 3 - Firm	NNG C&I - Class 2 - Int	NNG C&I - Class 3 - Int	CONS C&I - Class 2 - Int	CONS C&I - Class 3 - Int	CONS C&I - Class 4 - Int	CONS C&I - Class 5 - Int	NNG C&I - Class 2 - Joint	CONS C&I - Class 2 - Int	NNG C&I - Class 3 - Int	NNG C&I - Class 4 - Int	NNG C&I - Class 5 - Int - CIP Exempt	CONS C&I - Class 3 - Int (Transport)	CONS C&I - Class 4 - Int (Transport)	CONS C&I - Class 5 - Int (Transport)	SOURCE OR ALLOCATION FACTOR
1	Total Annual Meter Counts	2,797,320	54	8,213	652	624	106	39	48	36	48	543	130	169	59	169	59	Line 27
2	Total Customers	2,797,320	54	8,213	652	624	106	39	48	36	48	543	130	169	59	169	59	Meters
3	Weighting Factor - Meters	1,979.43	828.17	1,607.43	770.65	1,979.43	3,611.44	828.17	770.65	828.17	1,607.43	2,399.29	311,907	-	770.65	-	45,468	
4	Estimated Cost of Meters - Acct 381	46,077,526	106,889	2,660,912	1,044,131	490,887	209,819	140,646	36,391	29,814	36,391	899,575	311,907	-	899,575	-	45,468	
5	Percentage	1.00000	0.00022	0.00537	0.00211	0.00087	0.00042	0.00028	0.00006	0.00006	0.00007	0.00176	0.00063	-	0.00176	-	0.00009	
6																		
7	Customers - Transport																	
8	Total Transport Meter Counts	2,244	-	-	-	-	-	-	-	-	-	-	-	543	130	169	59	Line 27
9	Percentage	1.00000	-	-	-	-	-	-	-	-	-	-	-	0.24198	0.05793	0.07531	0.02269	Customers - Transport
10																		
11	Customers - Telemetry																	
12	Total Telemetered Counts	7,930	-	3,213	652	624	106	39	48	36	48	543	130	169	59	169	59	Line 27
13	Percentage	1.00000	-	0.40517	0.08222	0.07869	0.01337	0.00482	0.00454	0.00605	0.00605	0.06847	0.01639	0.02131	0.00744	0.02131	0.00744	Customers - Telemeter
14																		
15	Commodity Cost																	
16	Total Commodity Cost	142,921,855	204,965	3,946,014	5,396,457	923,842	851,477	1,107,162	66,290	80,138	80,138	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	Commodity Cost
17	Percentage	1.00000	0.00143	0.02761	0.03716	0.00646	0.00617	0.00775	0.00039	0.00056	0.00056	0.01400	0.01400	0.01400	0.01400	0.01400	0.01400	
18																		
19	Average & Excess Demand																	
20	Throughput (therms)	753,051,025	523,378	10,549,148	14,426,716	2,926,183	2,791,694	3,936,450	150,483	253,802	253,802	24,220,684	14,001,328	229,134,374	283,437	283,437	283,437	
21	MERC Monthly Coincident Peak (therms)	97,982,110	94,578	1,913,707	2,093,303	479,213	410,494	452,411	23,585	36,906	36,906	2,726,732	2,025,012	22,996,395	34,459	34,459	34,459	
22	Class Monthly ACP (therms)	107,795,511	94,578	1,913,707	2,093,303	479,213	410,494	452,411	23,585	36,906	36,906	2,726,732	2,025,012	22,996,395	34,459	34,459	34,459	
23	Monthly Average Demand (therms)	62,766,729	43,615	876,096	1,202,226	243,849	232,641	292,204	12,540	21,150	21,150	2,018,390	1,166,777	16,594,531	23,620	23,620	23,620	
24	Monthly Peak Demand (therms)	45,038,759	50,963	1,034,612	891,077	235,864	177,853	140,207	11,055	15,756	15,756	708,342	859,235	4,401,864	10,840	10,840	10,840	
25	Monthly Excess Demand (therms)	35,225,359	39,859	809,182	696,922	194,081	139,101	109,657	8,646	12,323	12,323	554,003	671,236	3,442,751	8,478	8,478	8,478	
26	Average & Excess Demand (therms)	97,982,110	83,674	1,699,278	1,899,148	427,030	371,743	461,881	21,186	33,473	33,473	2,572,393	1,839,013	22,037,282	32,098	32,098	32,098	
27	Percentage	1.00000	0.00085	0.01723	0.01938	0.00437	0.00379	0.00410	0.00022	0.00034	0.00034	0.02623	0.01878	0.22491	0.03303	0.03303	0.03303	Average & Excess
28	Average Demand %	64.05%																
29	Excess Demand %	35.95%																
30																		
31	Salaries & Wages																	
32	Production	621,945	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
33	Transmission	20,446	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
34	Distribution	11,970,144	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
35	Customer Accounting	3,627,599	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
36	Customer Services	783,085	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
37	TOTAL SALARIES & WAGES	17,023,179	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
38																		
39	Salaries & Wages - Rate Schedule																	
40	Production	65,194	1,010	20,381	27,845	5,648	5,398	6,788	290	490	490	615	704	4,505	10	10	10	Sales
41	Transmission	20,446	33	354	466	98	11	14	5	5	5	6	7	47	47	47	47	Weighted Peak Demand sect. FT
42	Distribution	11,970,144	7,782	207,362	2,143,828	577,368	41,517	57,284	2,957	4,982	4,982	380,704	229,334	2,578,927	5,567	5,567	5,567	Weighted Demand sect. FT
43	Customer Accounting	3,627,599	70	869	848	809	137	51	47	62	62	152	169	219	77	77	77	Customers
44	Customer Services	783,085	15	889	183	175	30	11	10	13	13	36	36	47	17	17	17	Customers
45	Customer Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Customers
46	TOTAL SALARIES & WAGES	17,023,179	8,891	232,844	243,765	64,166	47,137	64,212	3,306	5,556	5,556	361,617	229,334	2,583,649	5,666	5,666	5,666	Salaries & Wages
47	Percentage	1.00000	0.00051	0.01371	0.01413	0.00378	0.00278	0.00368	0.00022	0.00032	0.00032	0.02121	0.01351	0.15118	0.00033	0.00033	0.00033	

Minnesota Energy Resources Corporation
 Minnesota Gas Retail Service Territory
 Gas Cost of Service Study - Zapro-Intercept Method
 Forecasted First Year Ending December 31, 2016
 External Allocation Methods

LINE NO.	DESCRIPTION OF ALLOCATION DATA	[A]	[B]	[K]	[L]	[M]	[C]	[C]	[C]	[F]	[G]	[G]	[H]	[I]	[J]	[K]	[L]
			MERC CORPORATE	NNG Flex Transport (Cust 'F') (Transport)	NNG Flex Transport (Cust 'G') (Transport)	NNG Transport for Retailer (Transport)	NNG Agriculture Grain Dryer - Class 1	NNG Agriculture Grain Dryer - Class 1 Int	NNG Agriculture Grain Dryer - Class 2	NNG Agriculture Grain Dryer - Class 2 (Transport)	NNG Agriculture Grain Dryer - Class 3 (Transport)	CONS Agriculture Grain Dryer - Class 1 Int	CONS Agriculture Grain Dryer - Class 2	NNG Power Generating Unit - Class 1	NNG Power Generating Unit - Class 1 Int	NNG Power Generating Unit - Exempt (Trains)	SOURCE OR ALLOCATION FACTOR
1	2,797,220	36	2,797,220	36	12	12	36	308	456	12	12	60	12	24	60	60	24
2	2,981.10	2,981.10	2,981.10	1,801.43	1,801.43	1,801.43	1,960.63	1,960.63	1,857.88	1,857.88	3,160.46	934.79	1,970.30	1,970.30	1,970.30	1,970.30	Line 27
3	Estimated Cost of Meters - Acct 381	-	495,077.526	-	-	-	70,583	603,873	847,152	22,295	37,926	56,088	22,444	47,513	118,783	-	Meeters
4	Percentage	0.00622	1.00000	0.00007	0.00004	0.00004	0.00014	0.00122	0.00071	0.00005	0.00008	0.00011	0.00002	0.00010	0.00024	-	
5	Total Customers - Year Annual	36															
6	Customers - Transport	36															
7	Total Transport Meter Counts	36															
8	Percentage	1.00000	0.01604	0.00535	0.00535	0.00535	0.00535	0.00535	0.00535	0.00535	0.00535	0.00535	0.00535	0.00535	0.00535	0.01070	Customers - Transport
9	Total Transport Meter Counts	36															
10	Percentage	1.00000	0.00454	0.00151	0.00151	0.00151	0.00454	0.03884	0.05750	0.00151	0.00151	0.00757	0.00151	0.00303	0.00757	0.00303	Customers - Telemetry
11	Total Telemetry Counts	36															
12	Percentage	1.00000	0.00454	0.00151	0.00151	0.00151	0.00454	0.03884	0.05750	0.00151	0.00151	0.00757	0.00151	0.00303	0.00757	0.00303	Customers - Telemeter
13	Commodity Cost	142,927,185					3,606	77,393	727,826			4,726	2,522	1,121	61,107		Commodity Cost
14	Percentage	100.000					0.00003	0.00054	0.00069			0.00003	0.00002	0.00001	0.00043		
15	Average & Excess Demand	753,081,025					7,711	206,900	1,345,747	56,040	1,604,084	12,231	7,887	2,386	163,361		
16	Throughput (therms)	97,982,110					1,384	34,573	288,530	9,570	182,895	2,342	1,311	429	26,003		
17	MERC Monthly Coincident Peak (therms)	107,795,511					643	17,242	182,146	4,837	133,674	1,024	666	200	13,613		
18	Class Monthly ACP (therms)	62,766,752					742	17,331	126,784	4,724	49,321	1,318	646	229	12,390		
19	Monthly Average Demand (therms)	45,038,759					580	13,556	99,160	3,702	38,575	1,031	505	179	9,690		
20	Monthly Peak Demand (therms)	35,225,358					1,223	30,797	261,305	8,530	172,248	2,065	1,171	370	23,304		
21	Average & Excess Demand (therms)	97,982,110					4,611	126,931	486,436	37,440	603,176	33,062	10,000	3,000	5,886,375		0
22	Percentage	1.00000	0.00471	0.00160	0.00160	0.00160	0.00471	0.04031	0.02667	0.00160	0.00176	0.00076	0.00001	0.00003	0.00024	0.00001	Average & Excess
23	Excess Demand %	35.85%															
24	Salaries & Wages	621,945															
25	Production	20,446															
26	Transmission	11,970,144															
27	Distribution	3,627,588															
28	Customer Accounting	783,085															
29	Customer Services																
30	Customer Sales	17,053,578															
31	TOTAL SALARIES & WAGES	17,053,578															
32	Production	621,945					15	398	3,756			24	15	5	315		Sales
33	Transmission	11,970,144					146	3,917	32,527		36	230	151	43	2,820		Weighted Peak Demand exc. FT
34	Distribution	3,627,588					47	389	1,581	20,534	282	78	16	31	178		Weighted Peak Demand exc. FT
35	Customer Accounting	783,085					10	86	128	16	16	16	3	7	17		Customers
36	Customer Services						3	3	3	3	3	3	3	7	7		Customers
37	Customer Sales	17,053,578					218	4,803	37,658	991	20,568	351	186	65	3,395		Customers
38	TOTAL SALARIES & WAGES	17,053,578					0.00001	0.00003	0.00001	0.00001	0.00001	0.00001	0.00001	0.00001	0.00001	0.00001	
39	Percentage	1.00000	0.00331	0.00007	0.00007	0.00007	0.00001	0.00003	0.00001	0.00001	0.00001	0.00001	0.00001	0.00001	0.00001	0.00001	Salaries & Wages

Table 1
FERC Account 376 - Gas Distribution Mains
Summary Statistics from Zero Intercept Studies

Study No.	Step No.	Dependent Variable (Y)	Independent Variable(s) (X)	Relative Weight Variable	Obs.	Removed Obs.	R ²	F-value	T-values		Zero-Int.	Assumption Violation?			
									Variable	Value		A1	A2	A3	A4
1	1	Current Cost	Material	N/A	5,649	71	2.20%	63.36	Material:	10.30		Y	Y	Y	Y
			Pipe Diameter						Pipe Diameter:	2.52					
2	2				5,551	169	4.21%	121.82	Intercept:	2.21	37.69				
									Material:	15.11		Y	Y	Y	Y
2	1	Current Cost	Material	N/A	5,649	71	2.29%	66.19	Intercept:	9.04	45.00				
			Pipe Diameter^2						Material:	9.98		Y	Y	Y	Y
2	2				5,551	169	4.24%	122.83	Intercept:	5.29	56.39				
									Material:	14.85		Y	Y	Y	Y
3	1	Current Cost	Material	N/A	5,649	71			Intercept:	1.73	46.78				
			Taxing District						Material:	10.31		Y	Y	Y	Y
2	2		Pipe Diameter						Taxing District:	1.44					
									Pipe Diameter:	2.52					
4	1	Current Cost	Material	Quantity Installed	5,649	71	5.39%	160.67	Intercept:	0.83	18.15				
			Pipe Diameter						Material:	15.04		Y	Y	Y	Y
2	2				5,494	226	13.02%	410.99	Taxing District:	0.81					
									Pipe Diameter:	(1.95)					
									Intercept:	8.49	53.57				
									Material:	5.22		Y	Y	Y	Y
									Pipe Diameter:	15.61					
									Intercept:	(0.56)	(0.68)				
									Material:	7.34		Y	Y	Y	Y
									Pipe Diameter:	25.97					
									Intercept:	0.61	0.36				

Table 1
FERC Account 376 - Gas Distribution Mains
Summary Statistics from Zero Intercept Studies

Study No.	Step No.	Dependent Variable (Y)	Independent Variable(s) (X)	Relative Weight Variable	Obs.	Removed Obs.	R ²	F-value	T-values		Zero-Int.	Assumption Violation?			
									Variable	Value		A1	A2	A3	A4
5	1	Current Cost	Material	Quantity Installed	5,649	71	5.26%	156.66	Material:	5.05		Y	Y	Y	Y
			Pipe Diameter^2						Pipe Diameter^2:	15.35					
2					5,494	226	11.82%	367.95	Intercept:	13.47	10.01	Y	Y	Y	Y
									Material:	6.57					
6	1	Current Cost	Material	N/A	5,649	71	2.32%	44.75	Intercept:	25.32	9.05	Y	Y	Y	Y
			Taxing District						Material:	10.00					
2			Pipe Diameter^2					Taxing District:	1.36						
									Pipe Diameter^2:	3.41					
7	1	Current Cost	Material	Quantity Installed	5,649	71	5.27%	104.69	Intercept:	11.06	54.75	Y	Y	Y	Y
			Taxing District						Material:	5.03					
2			Pipe Diameter					Taxing District:	(0.86)						
									Pipe Diameter:	15.37					
8	1	Current Cost	Material	Quantity Installed	5,649	71	5.39%	107.30	Intercept:	9.47	10.75	Y	Y	Y	Y
			Taxing District						Material:	6.56					
2			Pipe Diameter^2		5,494	226	11.82%	245.32	Taxing District:	(0.41)					
									Pipe Diameter:	24.37					
2								Intercept:	17.35	9.21					
									Material:	5.21					
8	1	Current Cost	Material	Quantity Installed	5,649	71	5.39%	107.30	Taxing District:	(0.76)		Y	Y	Y	Y
			Taxing District						Material:	(0.76)					
2			Pipe Diameter^2					Pipe Diameter^2:	15.62	(0.06)					
									Intercept:	(0.04)					
2					5,494	226	13.02%	273.99	Material:	7.35		Y	Y	Y	Y
									Taxing District:	25.90					
2								Pipe Diameter^2:	0.37						
									Intercept:	0.31	0.22				

Table 1
FERC Account 376 - Gas Distribution Mains
Summary Statistics from Zero Intercept Studies

Study No.	Step No.	Dependent Variable (Y)	Independent Variable(s) (X)	Relative Weight Variable	Obs.	Removed Obs.	R ²	F-value	T-values		Zero-Int.	Assumption Violation?			
									Variable	Value		A1	A2	A3	A4
9	1	log(Current Cost)	Material Pipe Diameter	Quantity Installed	5,649	71	20.73%	738.03	Material: Pipe Diameter:	29.37 17.79		Y	Y	Y	Y
	2				5,436	284	26.50%	979.57	Intercept: Material: Pipe Diameter:	66.65 14.92 39.03	0.69	Y	Y	Y	Y
	3				5,148	572	32.87%	1,259.41	Intercept: Material: Pipe Diameter:	87.49 10.11 47.56	0.75	Y	Y	Y	Y
	4				4,915	805	34.60%	1,299.36	Intercept: Material: Pipe Diameter:	107.46 5.00 50.60	0.80	Y	Y	Y	Y
	5				4,704	1,016	39.80%	1,554.04	Intercept: Material: Pipe Diameter:	111.15 0.30 55.75	0.82	Y	Y	Y	Y
	6				4,545	1,175	44.84%	1,846.32	Intercept: Material: Pipe Diameter:	121.22 (2.46) 60.76	0.84	Y	Y	Y	Y
	7				4,419	1,301	49.34%	2,150.37	Intercept: Material: Pipe Diameter:	127.53 (4.40) 65.52	0.84	Y	Y	Y	Y
	8				4,315	1,405	52.42%	2,375.00	Intercept: Material: Pipe Diameter:	130.51 (5.25) 68.73	0.83	Y	Y	Y	Y
	9				4,242	1,478	54.36%	2,524.39	Intercept: Material: Pipe Diameter:	132.89 (5.53) 70.79	0.83	Y	Y	Y	Y
	10				4,180	1,540	56.01%	2,659.13	Intercept: Material: Pipe Diameter:	132.93 (5.55) 72.68	0.82	Y	Y	Y	Y
									Intercept:	135.12	0.82				

Table 1
FERC Account 376 - Gas Distribution Mains
Summary Statistics from Zero Intercept Studies

Study No.	Step No.	Dependent Variable (Y)	Independent Variable(s) (X)	Relative Weight Variable	Obs.	Removed Obs.	R ²	F-value	T-values		Zero-Int.	Assumption Violation?			
									Variable	Value		A1	A2	A3	A4
10	1	log(Current Cost)	Material Pipe Diameter^2	Quantity Installed	5,649	71	17.11%	582.78	Material: Pipe Diameter^2:	18.03 24.06		Y	Y	Y	Y
	2				5,439	281	21.41%	740.52	Intercept: Material: Pipe Diameter^2:	133.79 12.93 33.69	0.88	Y	Y	Y	Y
	3				5,159	561	25.63%	888.32	Intercept: Material: Pipe Diameter^2:	166.93 8.05 39.99	0.95	Y	Y	Y	Y
	4				4,909	811	26.95%	905.19	Intercept: Material: Pipe Diameter^2:	198.42 2.59 42.37	1.00	Y	Y	Y	Y
	5				4,713	1,007	30.43%	1,030.00	Intercept: Material: Pipe Diameter^2:	213.27 (2.19) 45.35	1.03	Y	Y	Y	Y
	6				4,578	1,142	32.51%	1,101.75	Intercept: Material: Pipe Diameter^2:	230.46 (5.41) 46.56	1.05	Y	Y	Y	Y
	7				4,466	1,254	34.77%	1,189.66	Intercept: Material: Pipe Diameter^2:	236.30 (7.96) 47.82	1.06	Y	Y	Y	Y
	8				4,369	1,351	38.16%	1,347.31	Intercept: Material: Pipe Diameter^2:	234.67 (10.48) 50.54	1.06	Y	Y	Y	Y
	9				4,289	1,431	40.24%	1,442.83	Intercept: Material: Pipe Diameter^2:	242.63 (12.53) 52.03	1.06	Y	Y	Y	Y
	10				4,213	1,507	42.90%	1,581.61	Intercept: Material: Pipe Diameter^2:	247.03 (14.06) 54.14	1.07	Y	Y	Y	Y
									Intercept:	251.20	1.07				

Table 1
FERC Account 376 - Gas Distribution Mains
Summary Statistics from Zero Intercept Studies

Study No.	Step No.	Dependent Variable (Y)	Independent Variable(s) (X)	Relative Weight Variable	Obs.	Removed Obs.	R ²	F-value	T-values		Zero-Int.	Assumption Violation?			
									Variable	Value		A1	A2	A3	A4
11	1	log(Current Cost)	Material Taxing District Pipe Diameter	Quantity Installed	5,649	71	20.74%	492.42	Material:	17.78	0.70	Y	Y	Y	Y
									Taxing District:	(1.08)					
									Pipe Diameter:	29.39					
2					5,432	288	26.50%	652.30	Material:	14.98	0.76	Y	Y	Y	Y
									Taxing District:	(0.55)					
									Pipe Diameter:	38.92					
3					5,145	575	32.83%	837.66	Material:	10.33	0.80	Y	Y	Y	Y
									Taxing District:	0.14					
									Pipe Diameter:	47.40					
4					4,912	808	34.75%	871.35	Material:	4.95	0.82	Y	Y	Y	Y
									Taxing District:	(0.06)					
									Pipe Diameter:	50.75					
5					4,700	1,020	39.98%	1,042.65	Material:	0.24	0.80	Y	Y	Y	Y
									Taxing District:	1.33					
									Pipe Diameter:	55.91					
6					4,543	1,177	45.02%	1,239.05	Material:	(2.11)	0.83	Y	Y	Y	Y
									Taxing District:	2.95					
									Pipe Diameter:	60.91					
7					4,426	1,294	49.28%	1,431.98	Material:	(4.64)	0.82	Y	Y	Y	Y
									Taxing District:	3.85					
									Pipe Diameter:	65.40					
8					4,327	1,393	52.15%	1,570.67	Material:	(6.06)	0.81	Y	Y	Y	Y
									Taxing District:	4.90					
									Pipe Diameter:	68.28					
9					4,244	1,476	54.43%	1,687.98	Material:	(5.85)	0.81	Y	Y	Y	Y
									Taxing District:	5.52					
									Pipe Diameter:	70.62					
									Intercept:	109.58	0.80				

Table 1
FERC Account 376 - Gas Distribution Mains
Summary Statistics from Zero Intercept Studies

Study No.	Step No.	Dependent Variable (Y)	Independent Variable(s) (X)	Relative Weight Variable	Obs.	Removed Obs.	R ²	F-value	T-values		Zero-Int.	Assumption Violation?			
									Variable	Value		A1	A2	A3	A4
12	1	log(Current Cost)	Material Taxing District Pipe Diameter^2	Quantity Installed	5,649	71	17.12%	388.82	Material: 18.02 Taxing District: (0.96) Pipe Diameter^2: 24.07 Intercept: 88.34	0.89	Y	Y	Y	Y	
	2				5,439	281	21.35%	491.83	Material: 12.78 Taxing District: (1.21) Pipe Diameter^2: 33.66 Intercept: 112.21		Y	Y	Y	Y	
	3				5,159	561	25.64%	592.61	Material: 7.93 Taxing District: (2.50) Pipe Diameter^2: 40.03 Intercept: 137.01	0.96	Y	Y	Y	Y	
	4				4,910	810	27.08%	607.33	Material: 2.46 Taxing District: (2.02) Pipe Diameter^2: 42.52 Intercept: 149.09	1.01	Y	Y	Y	Y	
	5				4,718	1,002	30.23%	680.93	Material: (2.50) Taxing District: (1.64) Pipe Diameter^2: 45.14 Intercept: 161.22		Y	Y	Y	Y	
	6				4,579	1,141	32.12%	721.66	Material: (5.91) Taxing District: 1.40 Pipe Diameter^2: 46.03 Intercept: 164.04	1.06	Y	Y	Y	Y	
	7				4,468	1,252	33.83%	760.87	Material: (8.23) Taxing District: 0.18 Pipe Diameter^2: 46.72 Intercept: 164.79		Y	Y	Y	Y	
	8				4,367	1,353	37.41%	869.40	Material: (10.59) Taxing District: 2.48 Pipe Diameter^2: 49.58 Intercept: 167.83	1.07	Y	Y	Y	Y	
	9				4,285	1,435	39.49%	931.15	Material: (11.90) Taxing District: 3.49 Pipe Diameter^2: 51.03 Intercept: 171.42		Y	Y	Y	Y	

**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #1**

The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: escalated_unit_cost Escalated Unit Cost

Number of Observations Read	5551
Number of Observations Used	5551

Analysis of Variance					
Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	2	7483021	3741510	121.82	<.0001
Error	5548	170399475	30714		
Corrected Total	5550	177882496			

Root MSE	175.25318	R-Square	0.0421
Dependent Mean	71.09290	Adj R-Sq	0.0417
Coeff Var	246.51290		

Parameter Estimates						
Variable	Label	DF	Parameter Estimate	Standard Error	t Value	Pr > t
Intercept	Intercept	1	44.99695	4.97596	9.04	<.0001
material	Material	1	82.29939	5.44558	15.11	<.0001
size	Size	1	1.65768	1.60891	1.03	0.3029

***FERC Account 376: Gas Distribution Mains
Zero Intercept Study #1***

The REG Procedure

Model: Linear_Regression_Model

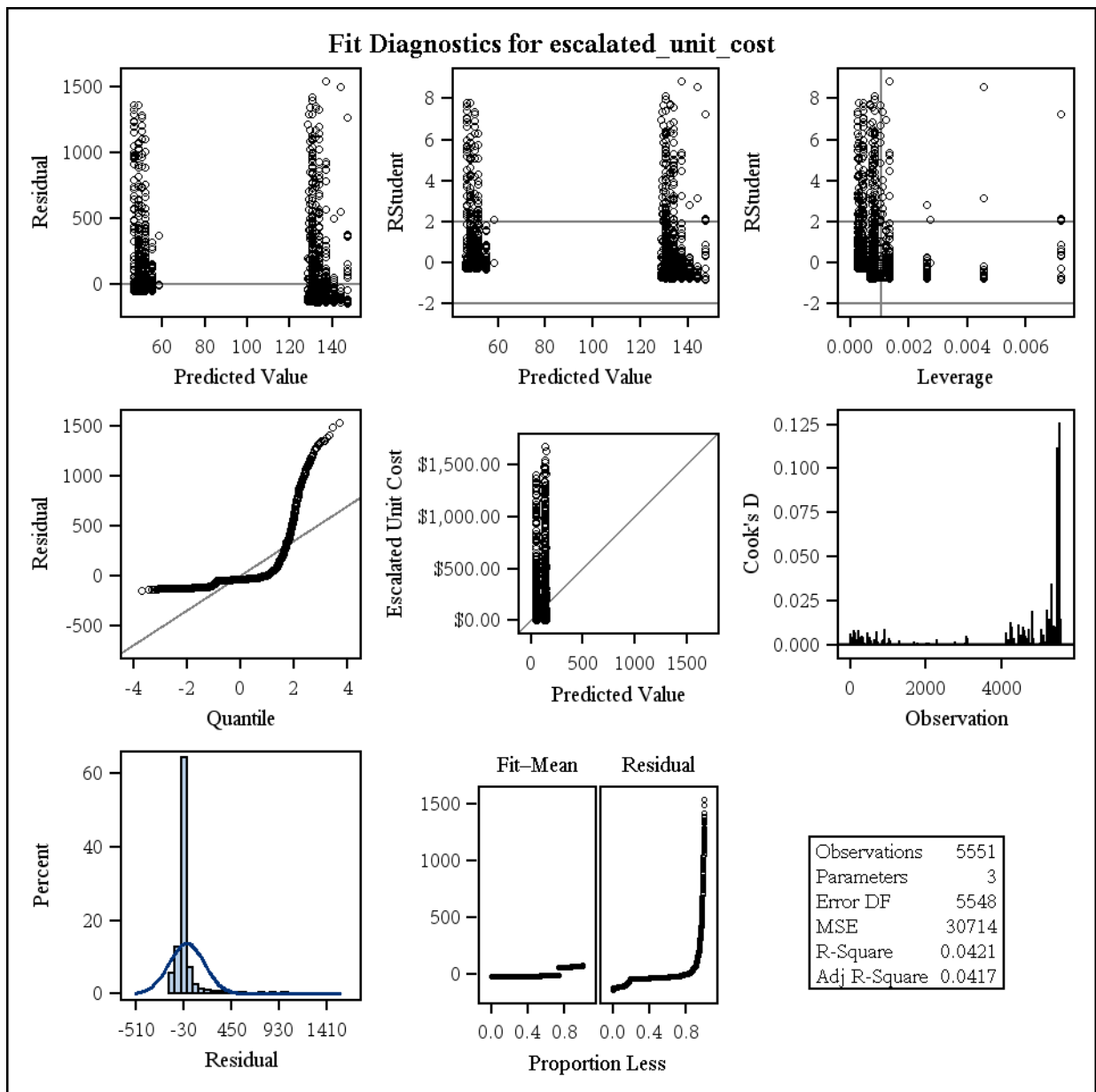
Dependent Variable: escalated_unit_cost Escalated Unit Cost

Test of First and Second Moment Specification		
DF	Chi-Square	Pr > ChiSq
4	77.42	<.0001

Durbin-Watson D	1.724
Number of Observations	5551
1st Order Autocorrelation	0.138

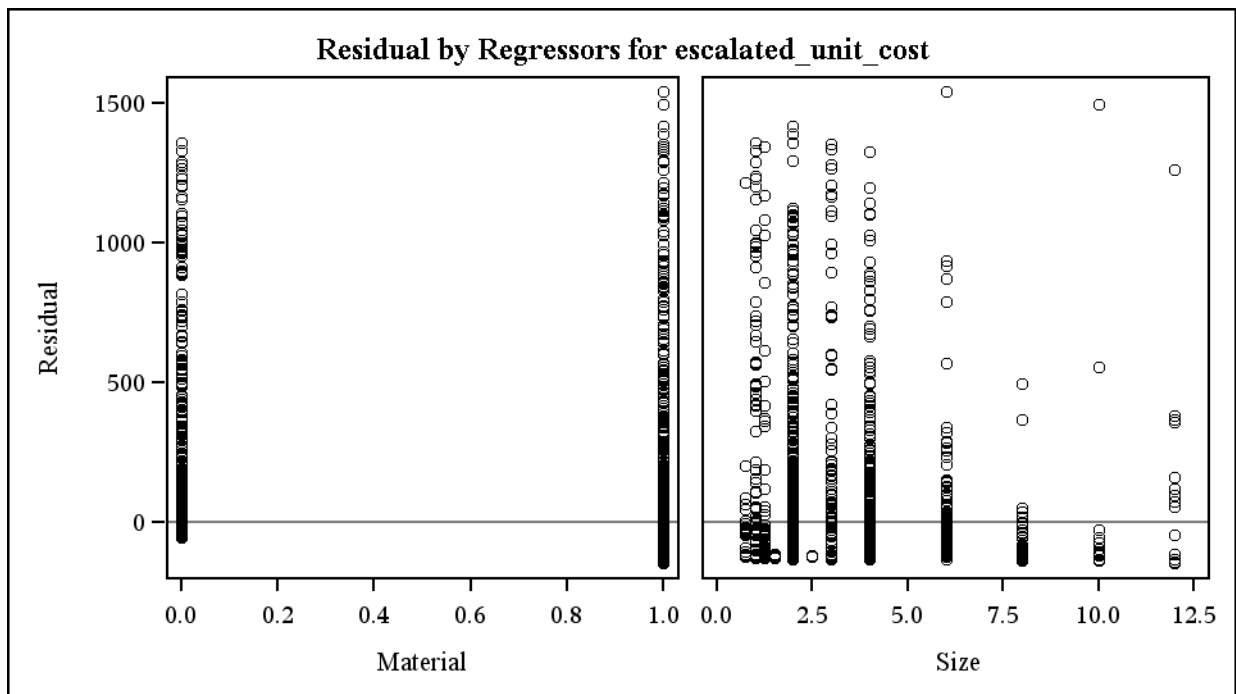
**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #1**

**The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: escalated_unit_cost Escalated Unit Cost**



***FERC Account 376: Gas Distribution Mains
Zero Intercept Study #1***

***The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: escalated_unit_cost Escalated Unit Cost***



**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #2**

The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: escalated_unit_cost Escalated Unit Cost

Number of Observations Read	5551
Number of Observations Used	5551

Analysis of Variance					
Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	2	7542282	3771141	122.83	<.0001
Error	5548	170340214	30703		
Corrected Total	5550	177882496			

Root MSE	175.22270	R-Square	0.0424
Dependent Mean	71.09290	Adj R-Sq	0.0421
Coeff Var	246.47003		

Parameter Estimates						
Variable	Label	DF	Parameter Estimate	Standard Error	t Value	Pr > t
Intercept	Intercept	1	46.77894	3.09510	15.11	<.0001
material	Material	1	81.32636	5.47531	14.85	<.0001
Size2	Size Squared	1	0.31009	0.17927	1.73	0.0837

***FERC Account 376: Gas Distribution Mains
Zero Intercept Study #2***

The REG Procedure

Model: Linear_Regression_Model

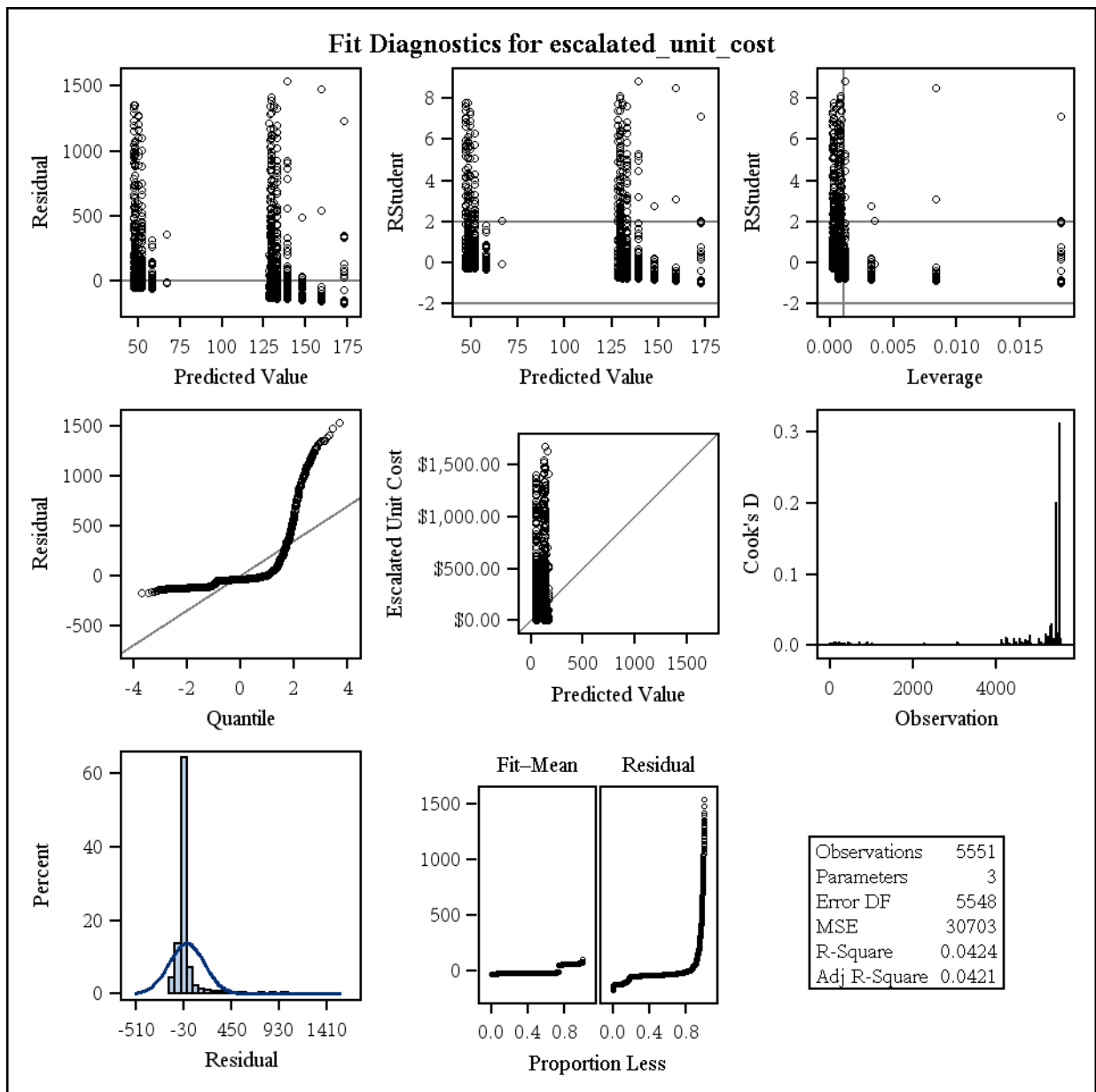
Dependent Variable: escalated_unit_cost Escalated Unit Cost

Test of First and Second Moment Specification		
DF	Chi-Square	Pr > ChiSq
4	79.20	<.0001

Durbin-Watson D	1.725
Number of Observations	5551
1st Order Autocorrelation	0.138

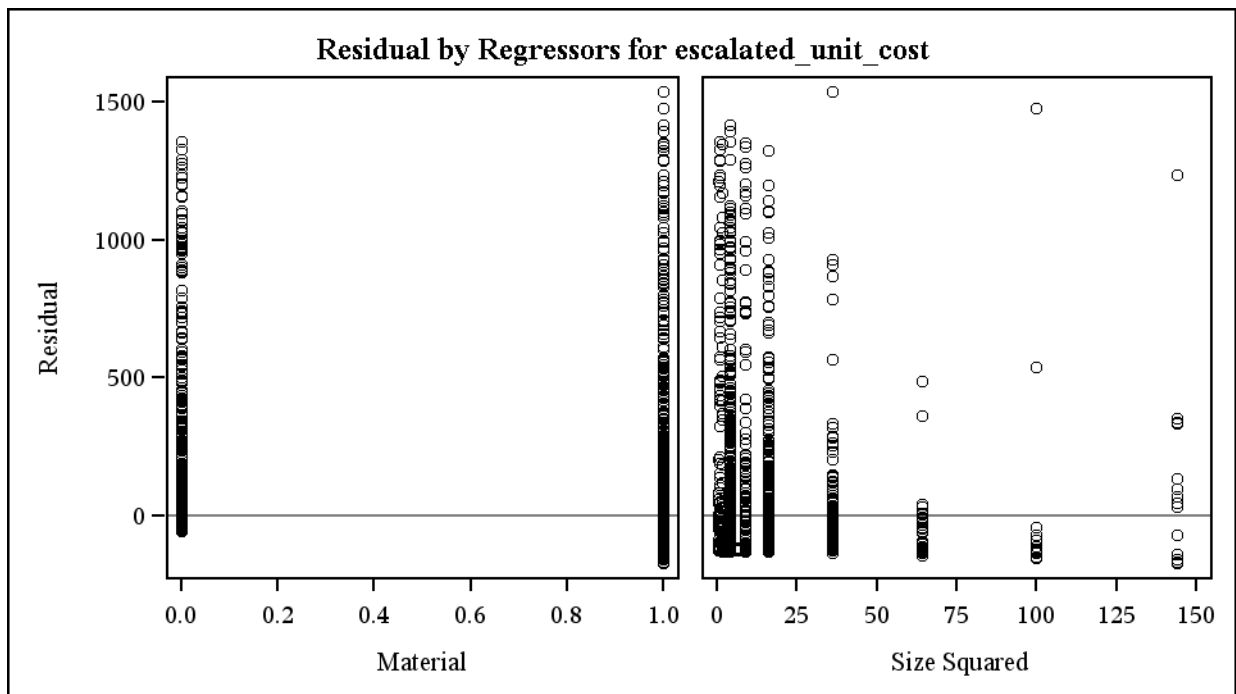
**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #2**

**The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: escalated_unit_cost Escalated Unit Cost**



**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #2**

**The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: escalated_unit_cost Escalated Unit Cost**



**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #3**

The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: escalated_unit_cost Escalated Unit Cost

Number of Observations Read	5550
Number of Observations Used	5550

Analysis of Variance					
Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	3	7392305	2464102	81.39	<.0001
Error	5546	167910724	30276		
Corrected Total	5549	175303029			

Root MSE	174.00001	R-Square	0.0422
Dependent Mean	70.80355	Adj R-Sq	0.0417
Coeff Var	245.75042		

Parameter Estimates						
Variable	Label	DF	Parameter Estimate	Standard Error	t Value	Pr > t
Intercept	Intercept	1	53.56700	6.30941	8.49	<.0001
material	Material	1	81.34096	5.40784	15.04	<.0001
size	Size	1	1.28644	1.59793	0.81	0.4208
tax_district_number	Tax District Number	1	-0.04079	0.02096	-1.95	0.0517

***FERC Account 376: Gas Distribution Mains
Zero Intercept Study #3***

The REG Procedure

Model: Linear_Regression_Model

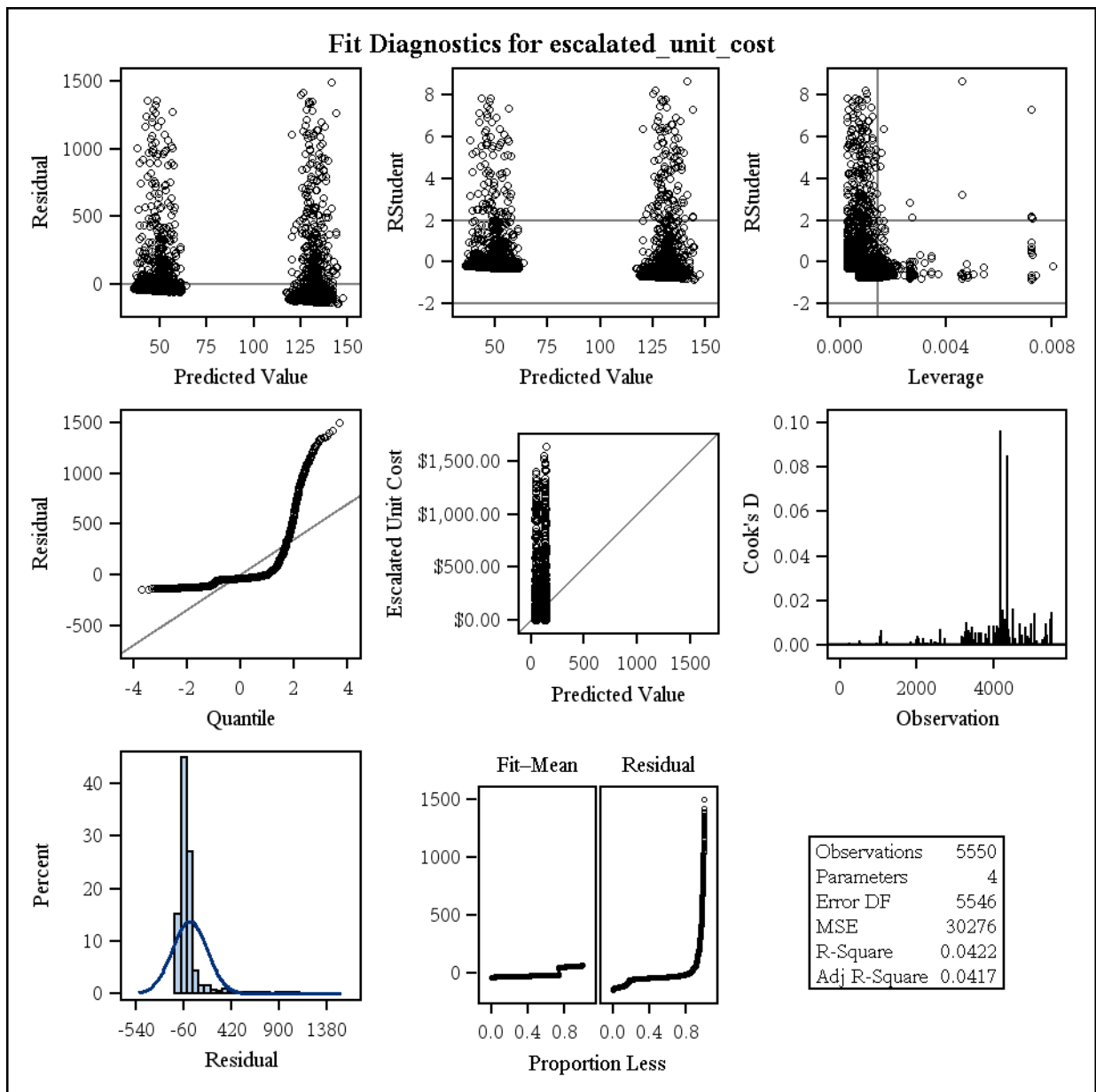
Dependent Variable: escalated_unit_cost Escalated Unit Cost

Test of First and Second Moment Specification		
DF	Chi-Square	Pr > ChiSq
8	80.34	<.0001

Durbin-Watson D	1.663
Number of Observations	5550
1st Order Autocorrelation	0.168

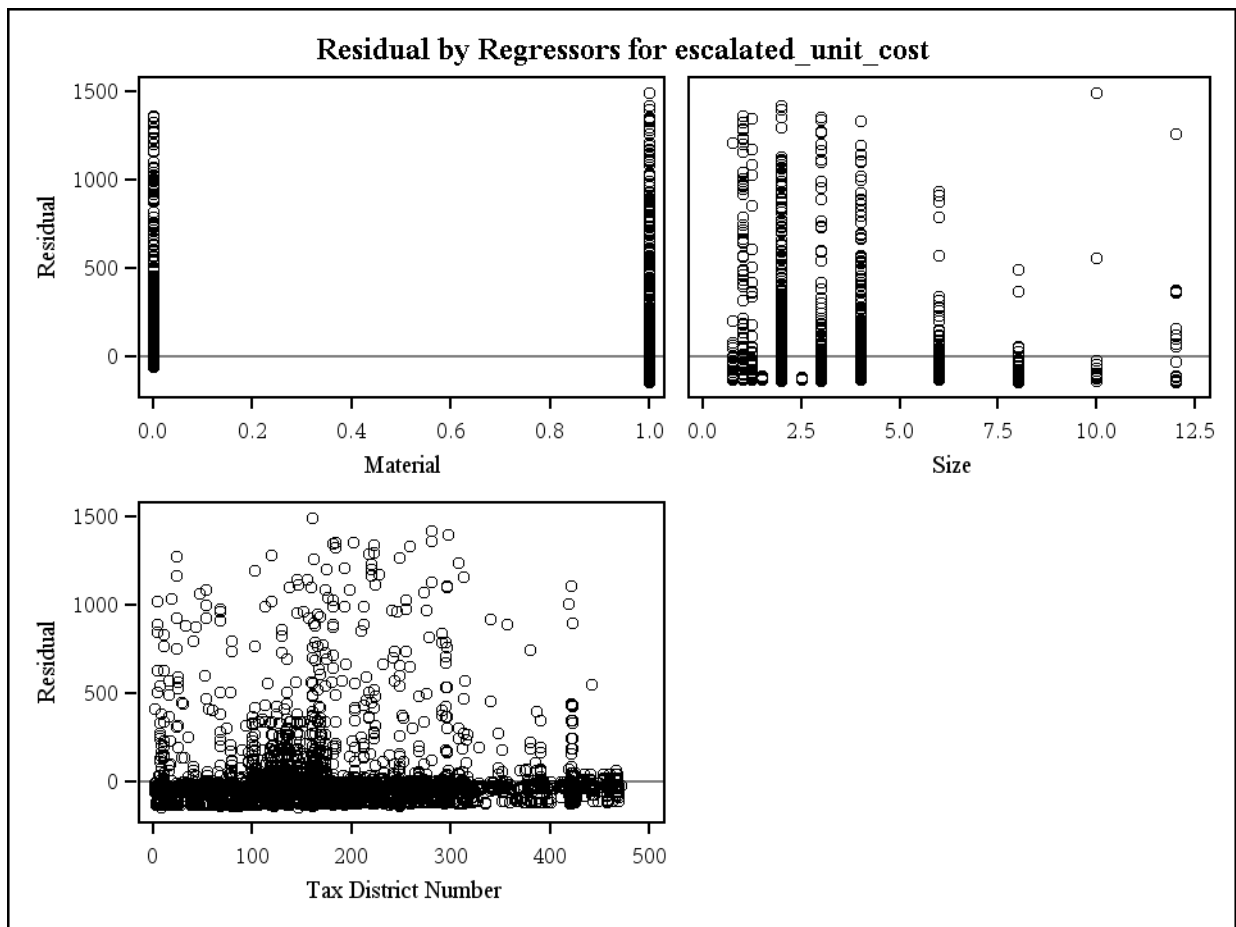
**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #3**

**The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: escalated_unit_cost Escalated Unit Cost**



**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #3**

**The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: escalated_unit_cost Escalated Unit Cost**



**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #4**

The REG Procedure

Model: Linear_Regression_Model

Dependent Variable: escalated_unit_cost Escalated Unit Cost

Number of Observations Read	5494
Number of Observations Used	5494

Weight: powerplant_quantity PowerPlant Quantity

Analysis of Variance					
Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	2	1343845970	671922985	410.99	<.0001
Error	5491	8977196882	1634893		
Corrected Total	5493	10321042852			

Root MSE	1278.62930	R-Square	0.1302
Dependent Mean	15.42078	Adj R-Sq	0.1299
Coeff Var	8291.60014		

Parameter Estimates						
Variable	Label	DF	Parameter Estimate	Standard Error	t Value	Pr > t
Intercept	Intercept	1	0.35733	0.58929	0.61	0.5443
material	Material	1	4.25014	0.57900	7.34	<.0001
size	Size	1	5.18454	0.19960	25.97	<.0001

***FERC Account 376: Gas Distribution Mains
Zero Intercept Study #4***

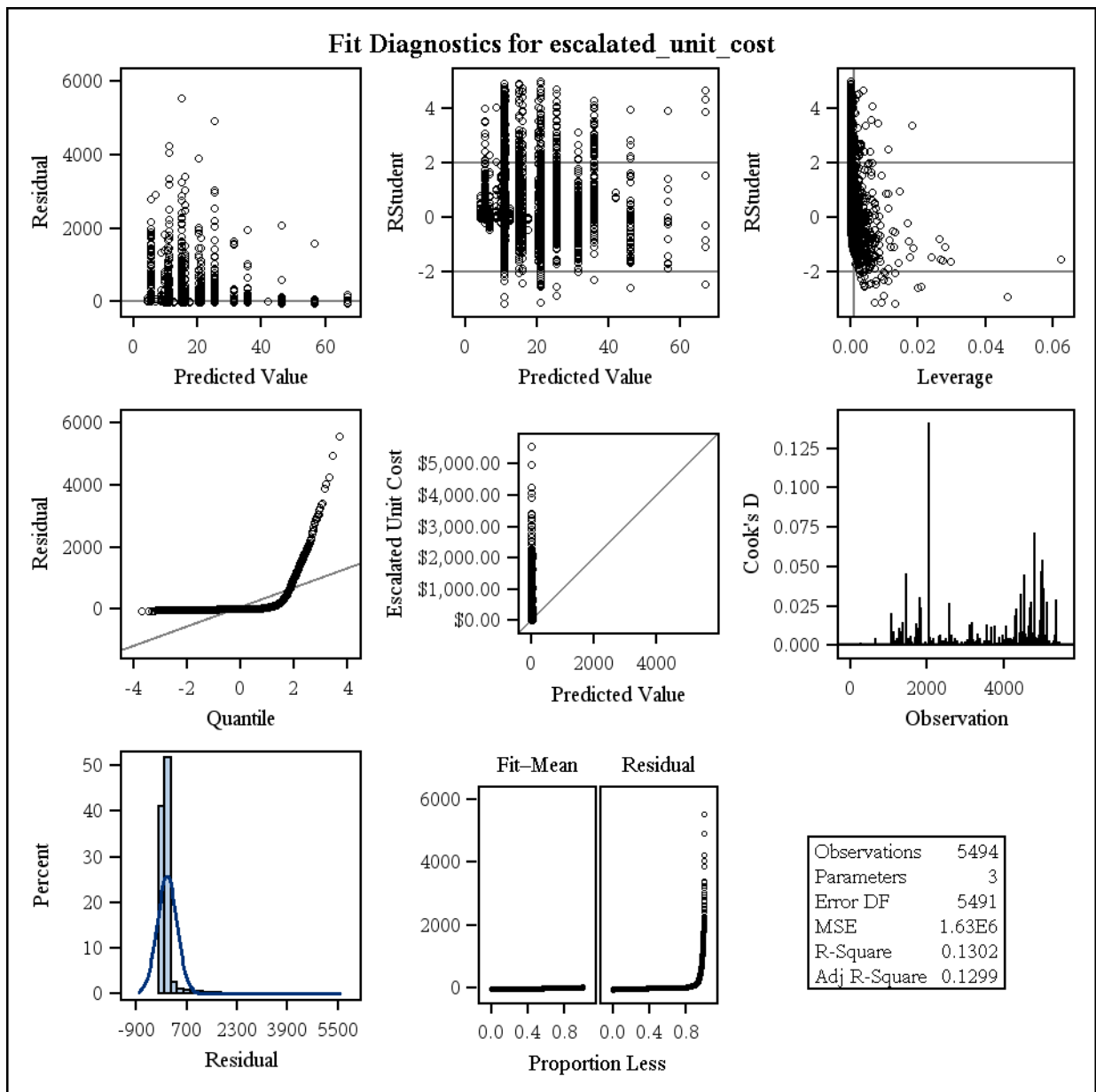
***The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: escalated_unit_cost Escalated Unit Cost***

Test of First and Second Moment Specification		
DF	Chi-Square	Pr > ChiSq
5	40.52	<.0001

Durbin-Watson D	1.574
Number of Observations	5494
1st Order Autocorrelation	0.213

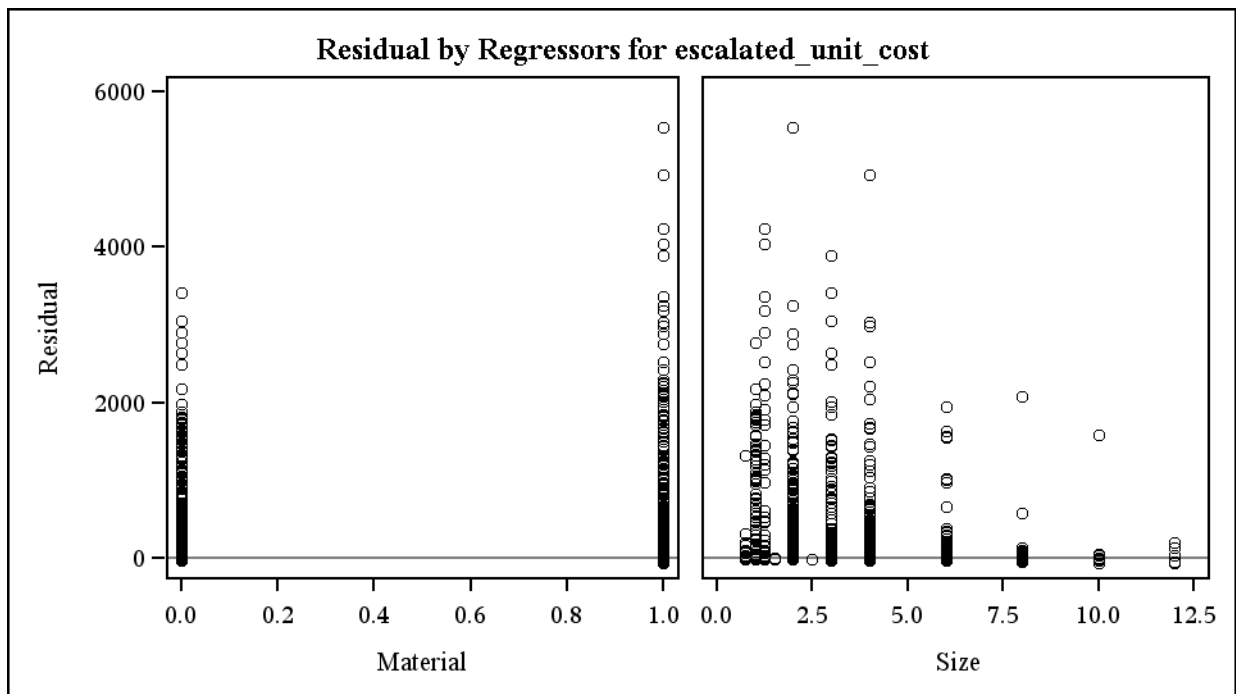
**FERC Account 376: Gas Distribution Mains
 Zero Intercept Study #4**

The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: escalated_unit_cost Escalated Unit Cost



**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #4**

**The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: escalated_unit_cost Escalated Unit Cost**



**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #5**

The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: escalated_unit_cost Escalated Unit Cost

Number of Observations Read	5494
Number of Observations Used	5494

Weight: powerplant_quantity PowerPlant Quantity

Analysis of Variance					
Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	2	1210703866	605351933	367.95	<.0001
Error	5491	9033741074	1645191		
Corrected Total	5493	10244444941			

Root MSE	1282.64980	R-Square	0.1182
Dependent Mean	15.35817	Adj R-Sq	0.1179
Coeff Var	8351.57757		

Parameter Estimates						
Variable	Label	DF	Parameter Estimate	Standard Error	t Value	Pr > t
Intercept	Intercept	1	9.05108	0.35743	25.32	<.0001
material	Material	1	3.81124	0.58031	6.57	<.0001
Size2	Size Squared	1	0.57974	0.02374	24.42	<.0001

***FERC Account 376: Gas Distribution Mains
Zero Intercept Study #5***

The REG Procedure

Model: Linear_Regression_Model

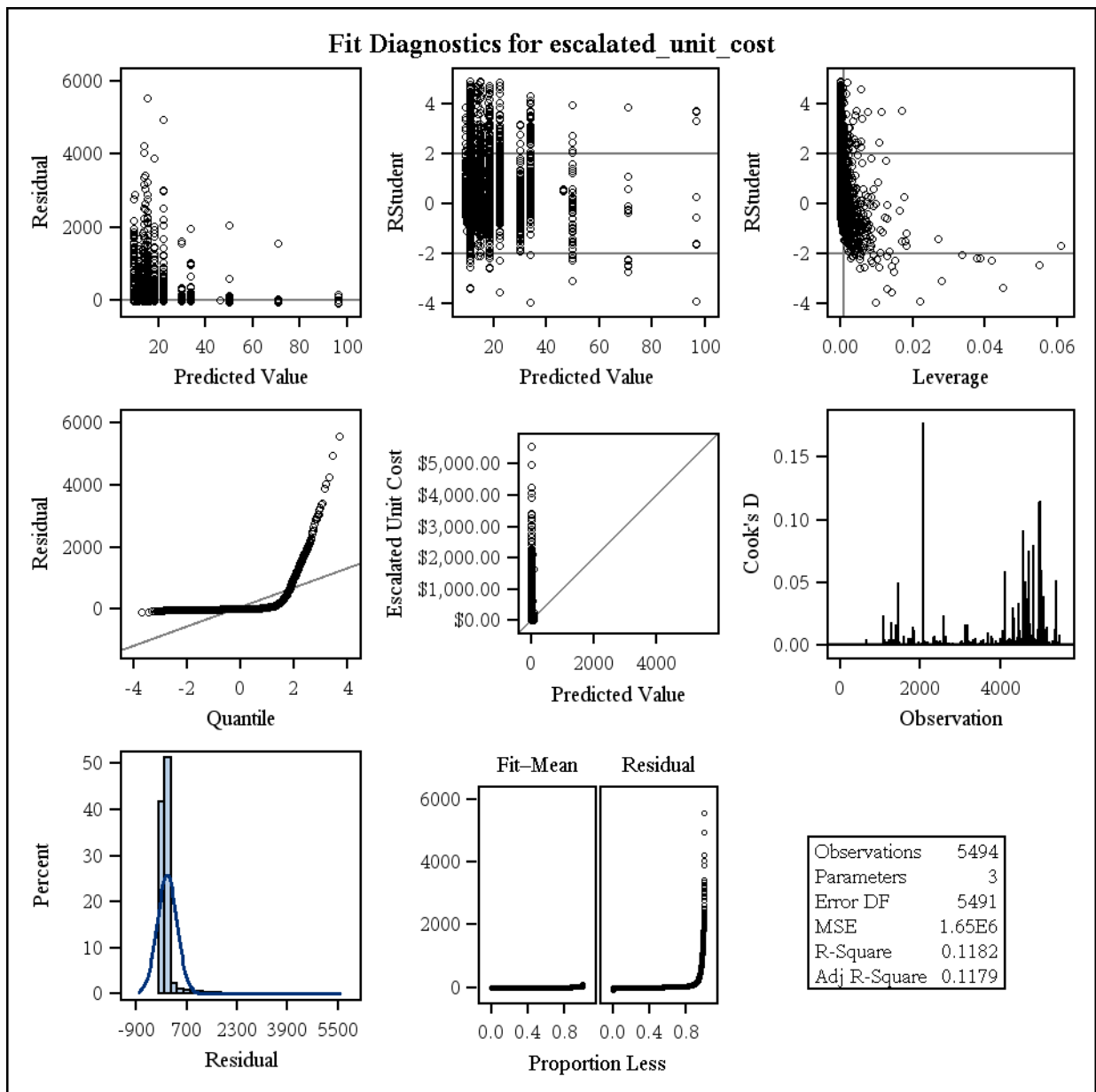
Dependent Variable: escalated_unit_cost Escalated Unit Cost

Test of First and Second Moment Specification		
DF	Chi-Square	Pr > ChiSq
5	39.20	<.0001

Durbin-Watson D	1.569
Number of Observations	5494
1st Order Autocorrelation	0.215

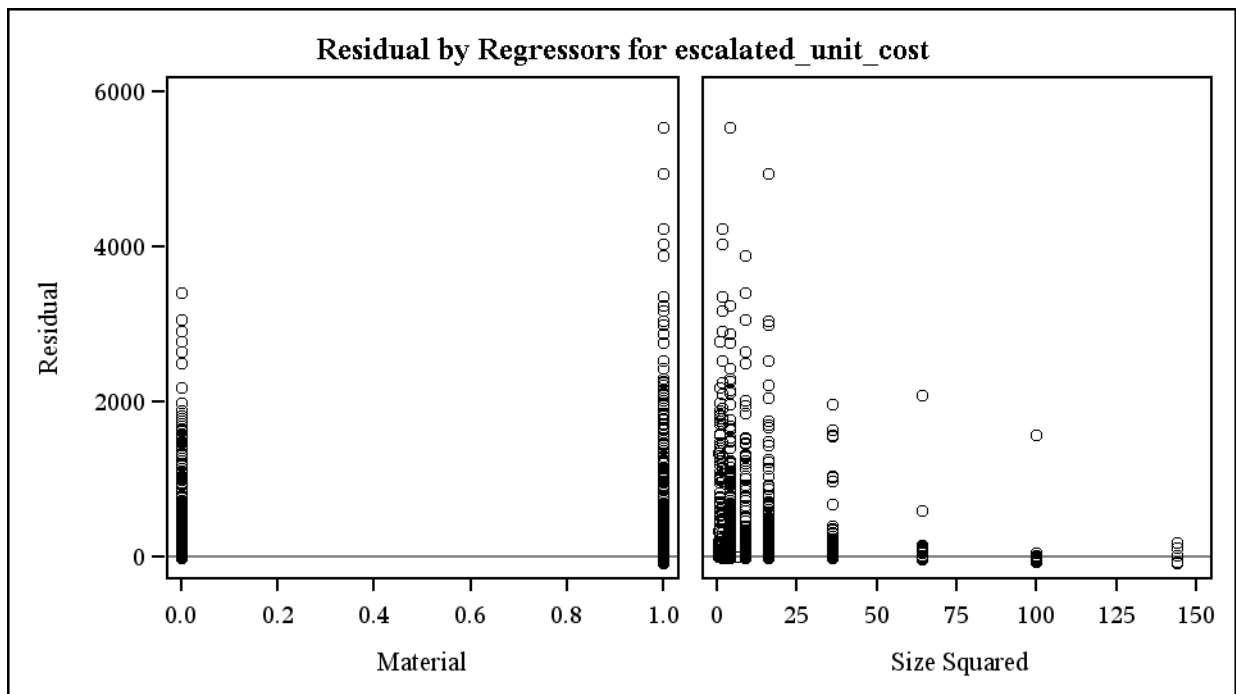
**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #5**

**The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: escalated_unit_cost Escalated Unit Cost**



**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #5**

**The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: escalated_unit_cost Escalated Unit Cost**



**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #6**

The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: escalated_unit_cost Escalated Unit Cost

Number of Observations Read	5550
Number of Observations Used	5550

Analysis of Variance					
Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	3	7449246	2483082	82.04	<.0001
Error	5546	167853784	30266		
Corrected Total	5549	175303029			

Root MSE	173.97051	R-Square	0.0425
Dependent Mean	70.80355	Adj R-Sq	0.0420
Coeff Var	245.70875		

Parameter Estimates						
Variable	Label	DF	Parameter Estimate	Standard Error	t Value	Pr > t
Intercept	Intercept	1	54.75114	4.94988	11.06	<.0001
material	Material	1	80.30849	5.43779	14.77	<.0001
tax_district_number	Tax District Number	1	-0.04156	0.02096	-1.98	0.0474
Size2	Size Squared	1	0.28322	0.17807	1.59	0.1118

***FERC Account 376: Gas Distribution Mains
Zero Intercept Study #6***

The REG Procedure

Model: Linear_Regression_Model

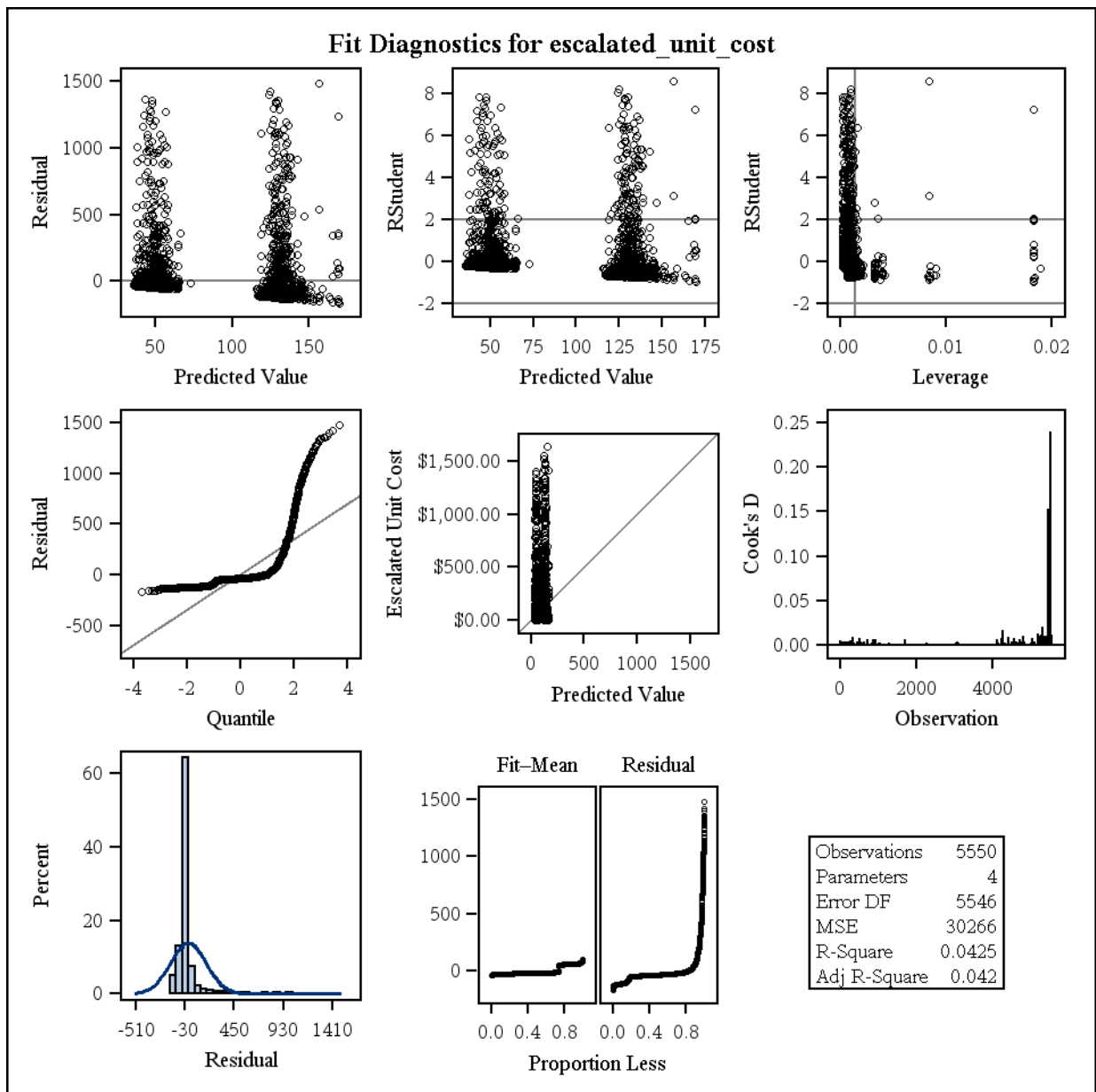
Dependent Variable: escalated_unit_cost Escalated Unit Cost

Test of First and Second Moment Specification		
DF	Chi-Square	Pr > ChiSq
8	81.38	<.0001

Durbin-Watson D	1.725
Number of Observations	5550
1st Order Autocorrelation	0.138

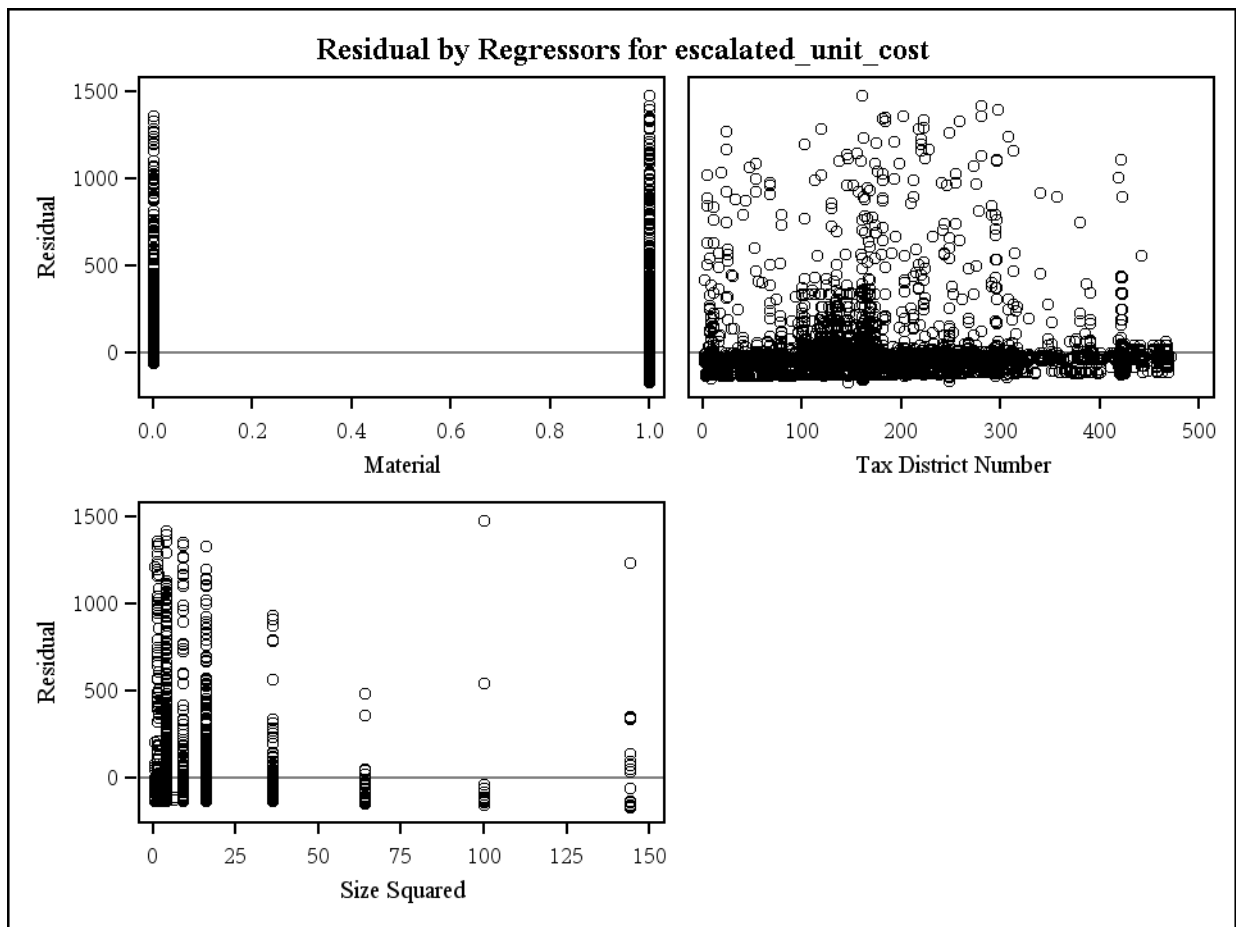
**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #6**

**The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: escalated_unit_cost Escalated Unit Cost**



**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #6**

**The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: escalated_unit_cost Escalated Unit Cost**



**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #7**

The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: escalated_unit_cost Escalated Unit Cost

Number of Observations Read	5494
Number of Observations Used	5494

Weight: powerplant_quantity PowerPlant Quantity

Analysis of Variance					
Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	3	1210983003	403661001	245.32	<.0001
Error	5490	9033461938	1645439		
Corrected Total	5493	10244444941			

Root MSE	1282.74679	R-Square	0.1182
Dependent Mean	15.35817	Adj R-Sq	0.1177
Coeff Var	8352.20911		

Parameter Estimates						
Variable	Label	DF	Parameter Estimate	Standard Error	t Value	Pr > t
Intercept	Intercept	1	9.21284	0.53105	17.35	<.0001
material	Material	1	3.80894	0.58039	6.56	<.0001
tax_district_number	Tax District Number	1	-0.00094250	0.00229	-0.41	0.6804
Size2	Size Squared	1	0.58055	0.02382	24.37	<.0001

***FERC Account 376: Gas Distribution Mains
Zero Intercept Study #7***

The REG Procedure

Model: Linear_Regression_Model

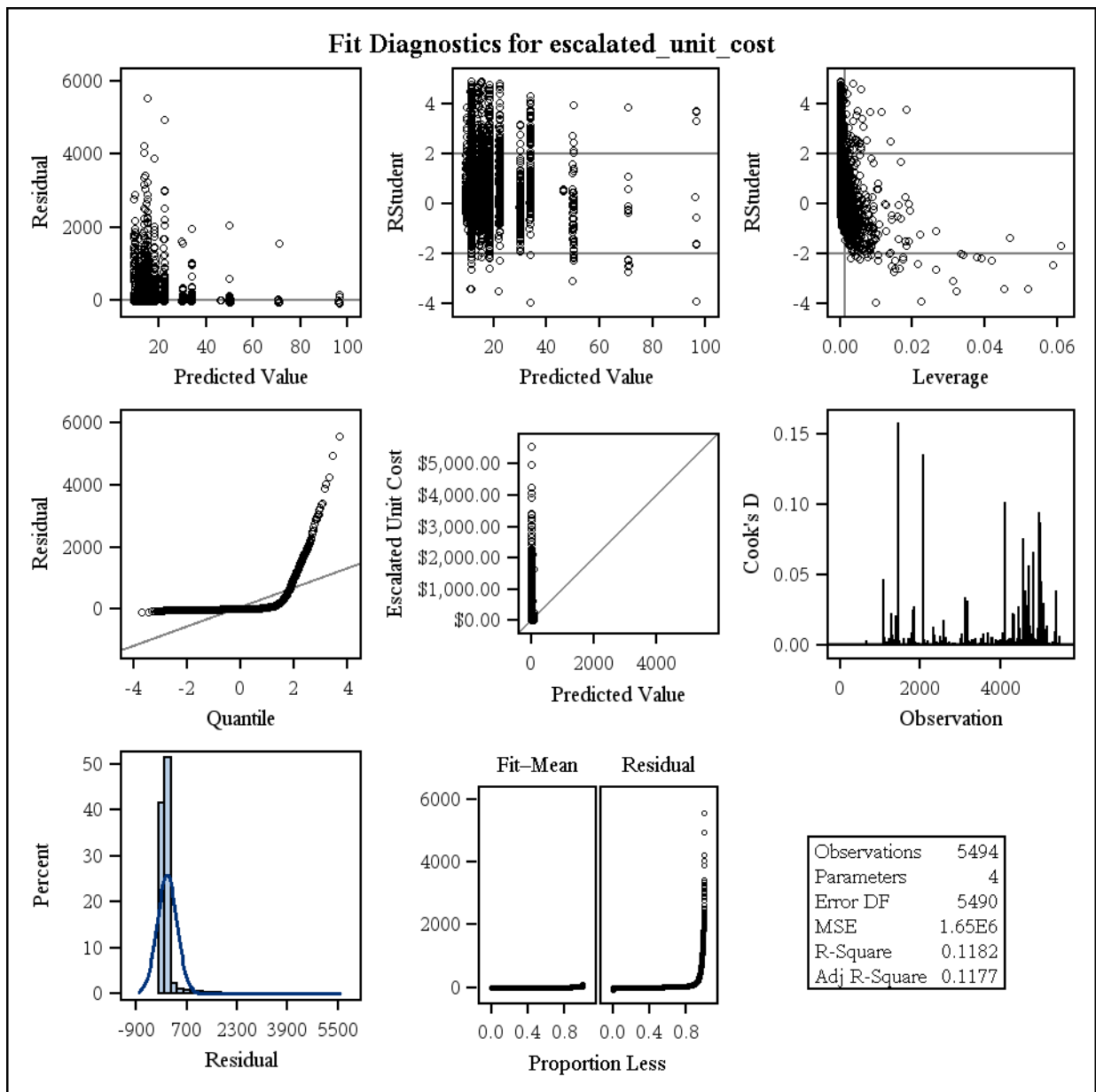
Dependent Variable: escalated_unit_cost Escalated Unit Cost

Test of First and Second Moment Specification		
DF	Chi-Square	Pr > ChiSq
9	42.39	<.0001

Durbin-Watson D	1.569
Number of Observations	5494
1st Order Autocorrelation	0.215

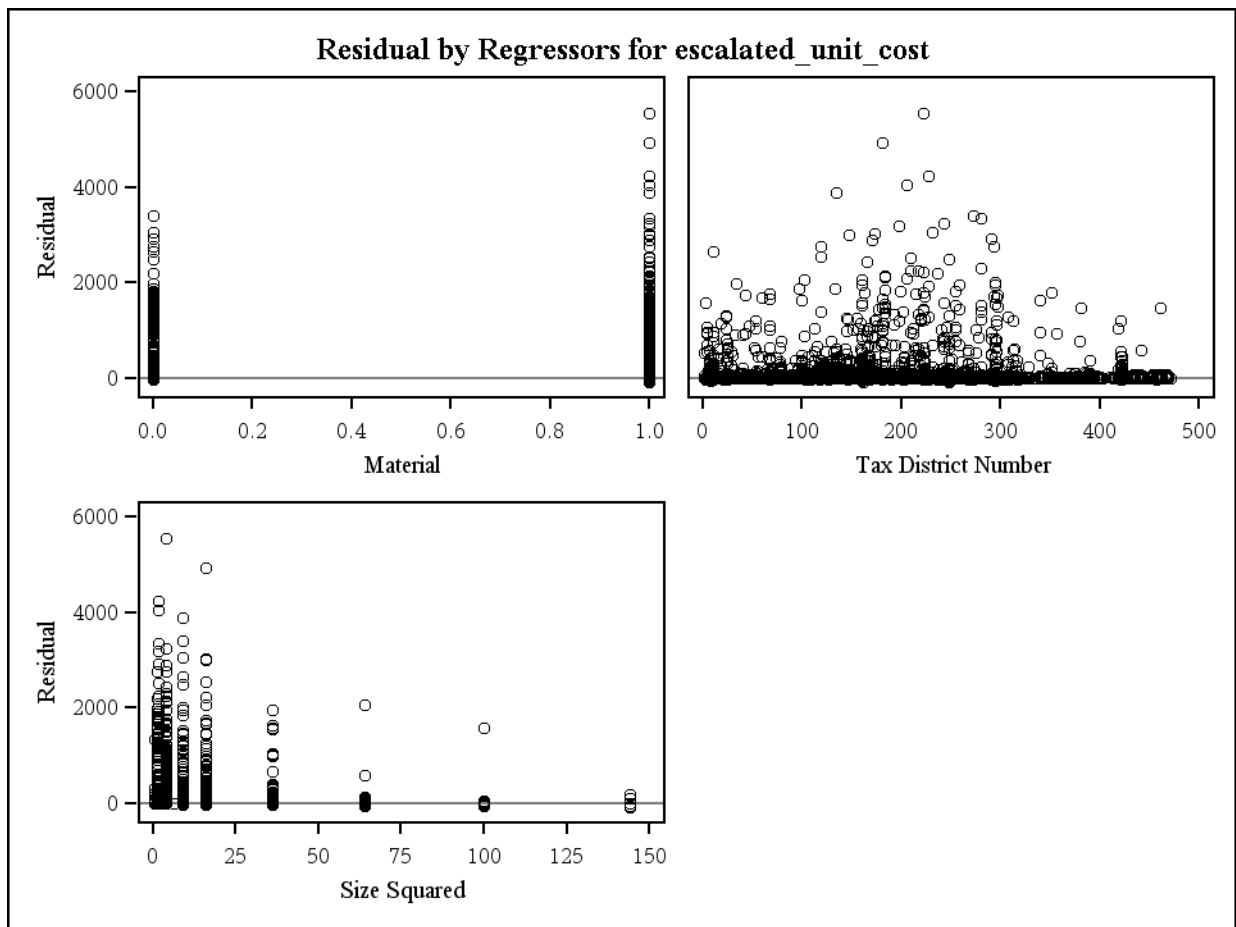
**FERC Account 376: Gas Distribution Mains
 Zero Intercept Study #7**

**The REG Procedure
 Model: Linear_Regression_Model
 Dependent Variable: escalated_unit_cost Escalated Unit Cost**



**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #7**

**The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: escalated_unit_cost Escalated Unit Cost**



**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #8**

The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: escalated_unit_cost Escalated Unit Cost

Number of Observations Read	5494
Number of Observations Used	5494

Weight: powerplant_quantity PowerPlant Quantity

Analysis of Variance					
Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	3	1344065289	448021763	273.99	<.0001
Error	5490	8976977563	1635151		
Corrected Total	5493	10321042852			

Root MSE	1278.73013	R-Square	0.1302
Dependent Mean	15.42078	Adj R-Sq	0.1298
Coeff Var	8292.25396		

Parameter Estimates						
Variable	Label	DF	Parameter Estimate	Standard Error	t Value	Pr > t
Intercept	Intercept	1	0.21915	0.69977	0.31	0.7542
material	Material	1	4.25375	0.57913	7.35	<.0001
size	Size	1	5.17988	0.20003	25.90	<.0001
tax_district_number	Tax District Number	1	0.00084219	0.00230	0.37	0.7142

***FERC Account 376: Gas Distribution Mains
Zero Intercept Study #8***

The REG Procedure

Model: Linear_Regression_Model

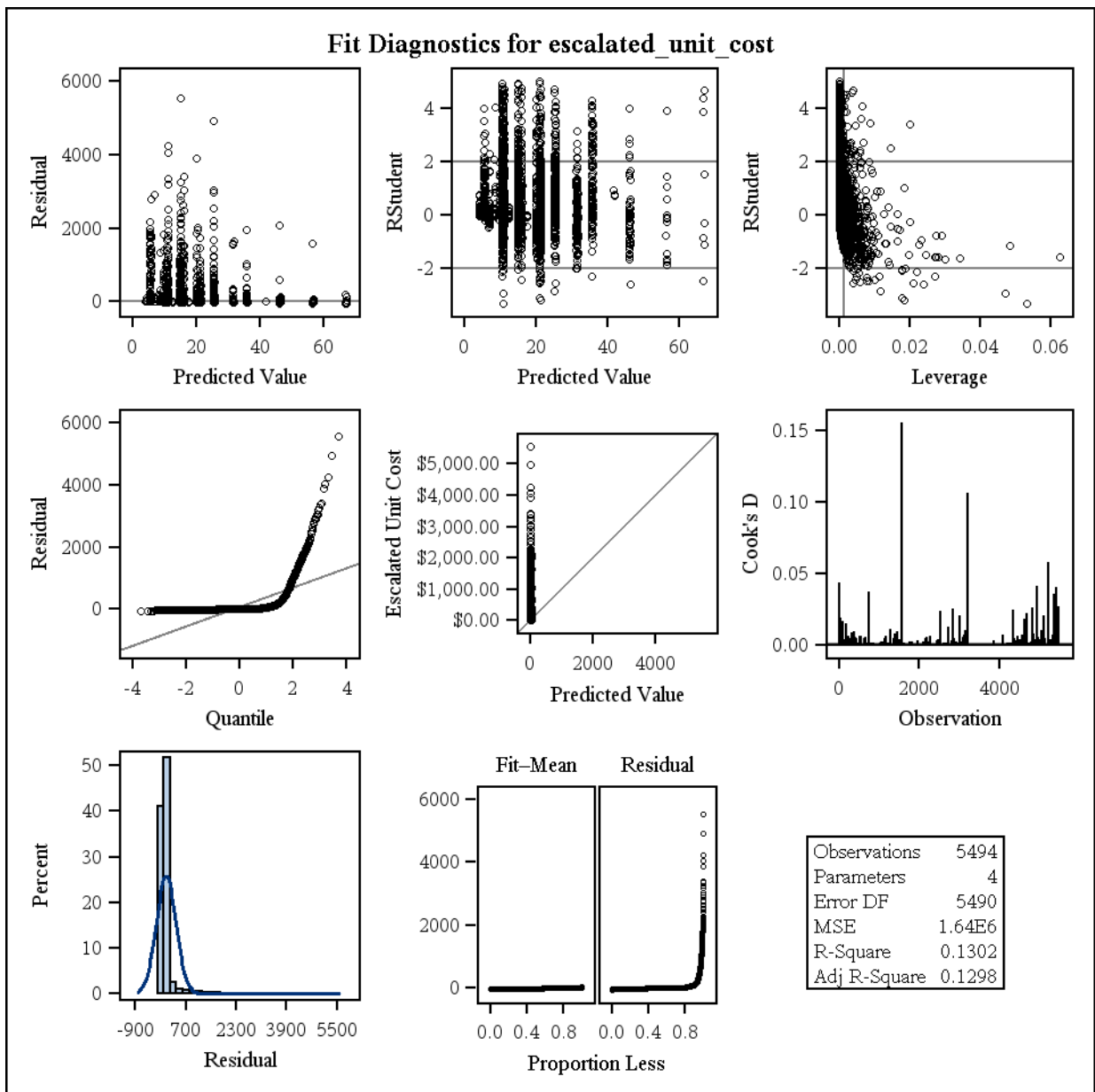
Dependent Variable: escalated_unit_cost Escalated Unit Cost

Test of First and Second Moment Specification		
DF	Chi-Square	Pr > ChiSq
9	41.87	<.0001

Durbin-Watson D	1.572
Number of Observations	5494
1st Order Autocorrelation	0.214

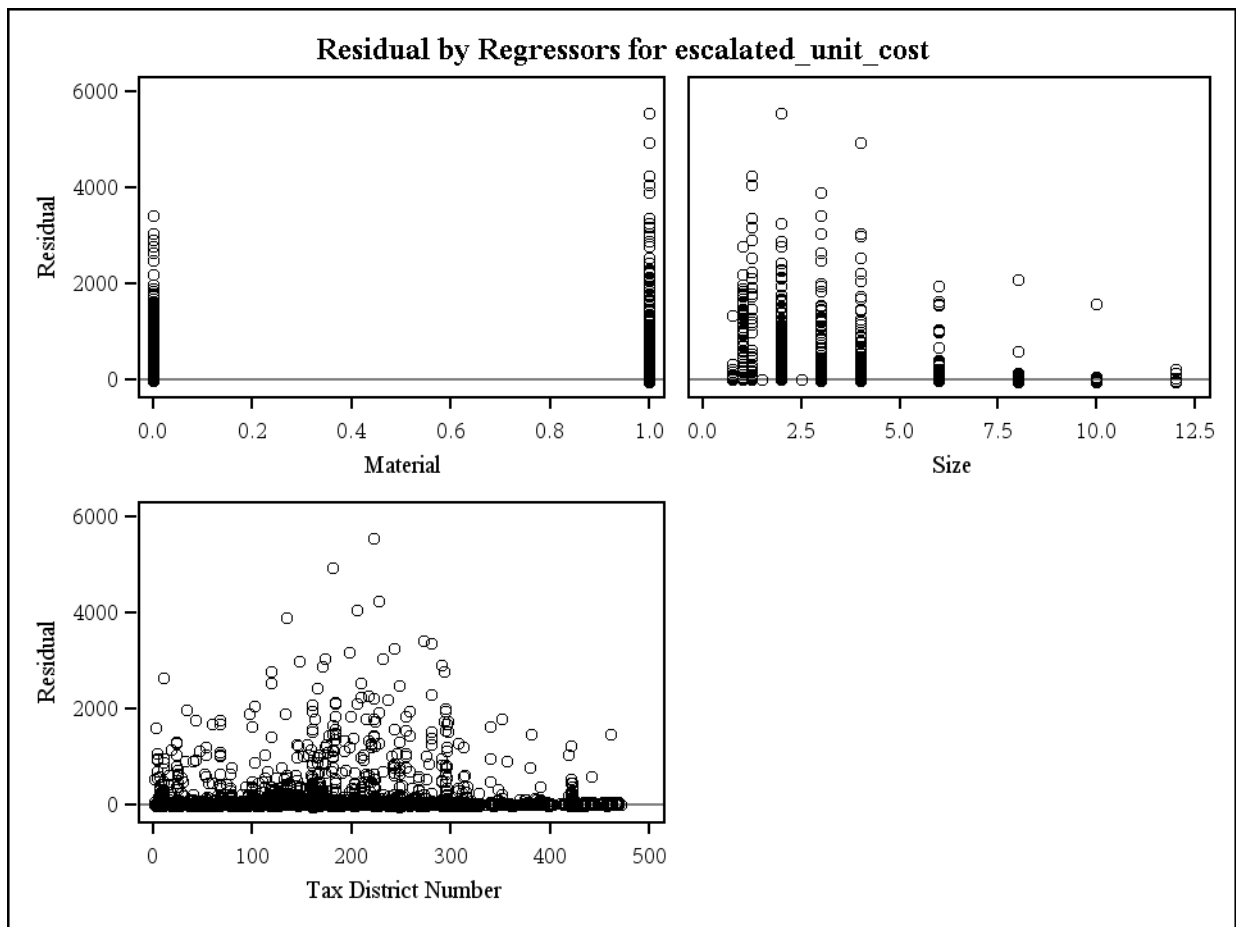
**FERC Account 376: Gas Distribution Mains
 Zero Intercept Study #8**

**The REG Procedure
 Model: Linear_Regression_Model
 Dependent Variable: escalated_unit_cost Escalated Unit Cost**



**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #8**

**The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: escalated_unit_cost Escalated Unit Cost**



**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #9**

The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: log_unitcostescalated Log_UnitCostEscalated

Number of Observations Read	4180
Number of Observations Used	4180

Weight: powerplant_quantity PowerPlant Quantity

Analysis of Variance					
Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	2	267161	133581	2659.13	<.0001
Error	4177	209830	50.23467		
Corrected Total	4179	476992			

Root MSE	7.08764	R-Square	0.5601
Dependent Mean	1.17589	Adj R-Sq	0.5599
Coeff Var	602.74506		

Parameter Estimates						
Variable	Label	DF	Parameter Estimate	Standard Error	t Value	Pr > t
Intercept	Intercept	1	0.82083	0.00607	135.12	<.0001
material	Material	1	-0.02827	0.00509	-5.55	<.0001
size	Size	1	0.13942	0.00192	72.68	<.0001

***FERC Account 376: Gas Distribution Mains
Zero Intercept Study #9***

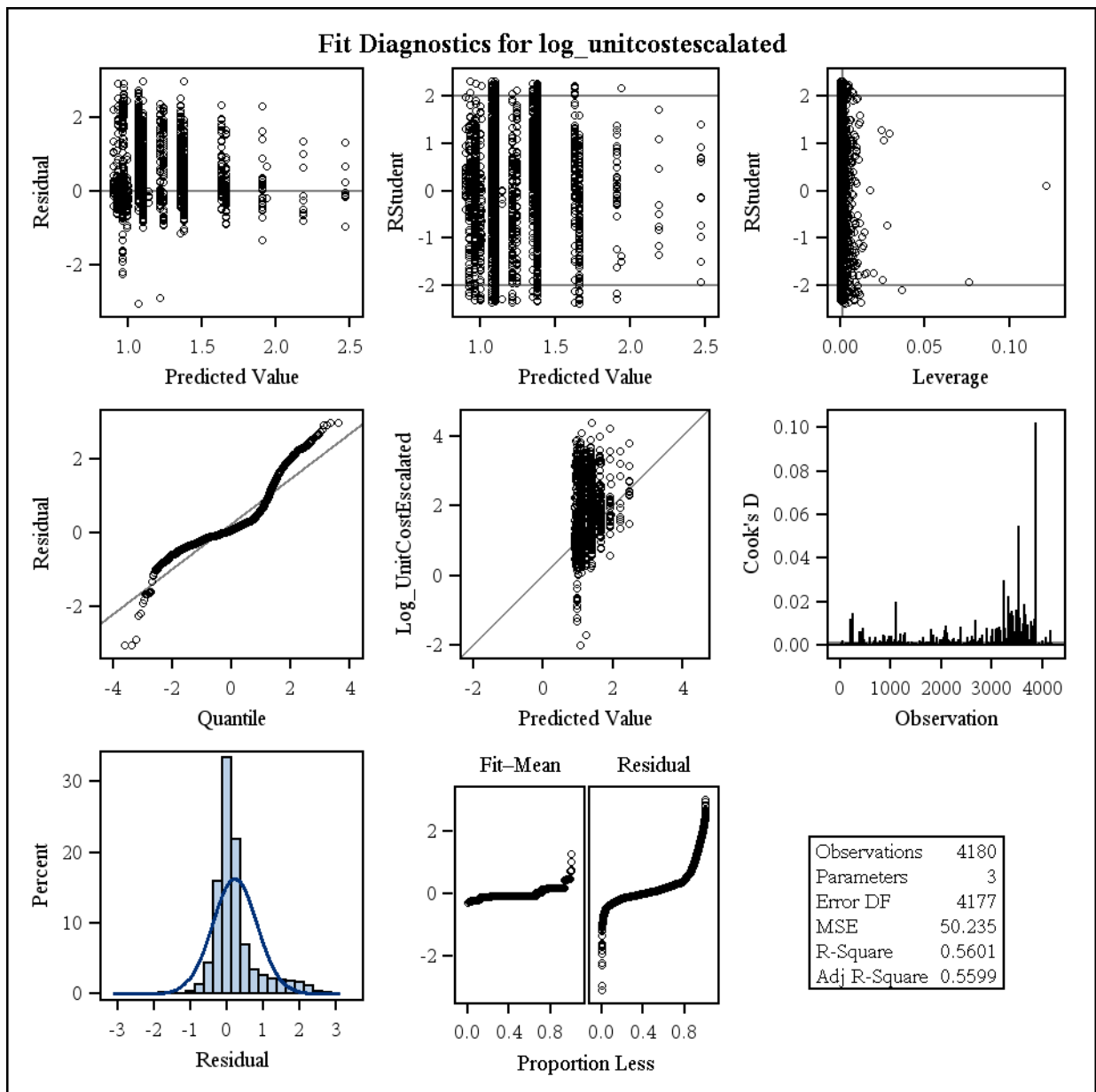
***The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: log_unitcostescalated Log_UnitCostEscalated***

Test of First and Second Moment Specification		
DF	Chi-Square	Pr > ChiSq
5	90.28	<.0001

Durbin-Watson D	1.759
Number of Observations	4180
1st Order Autocorrelation	0.120

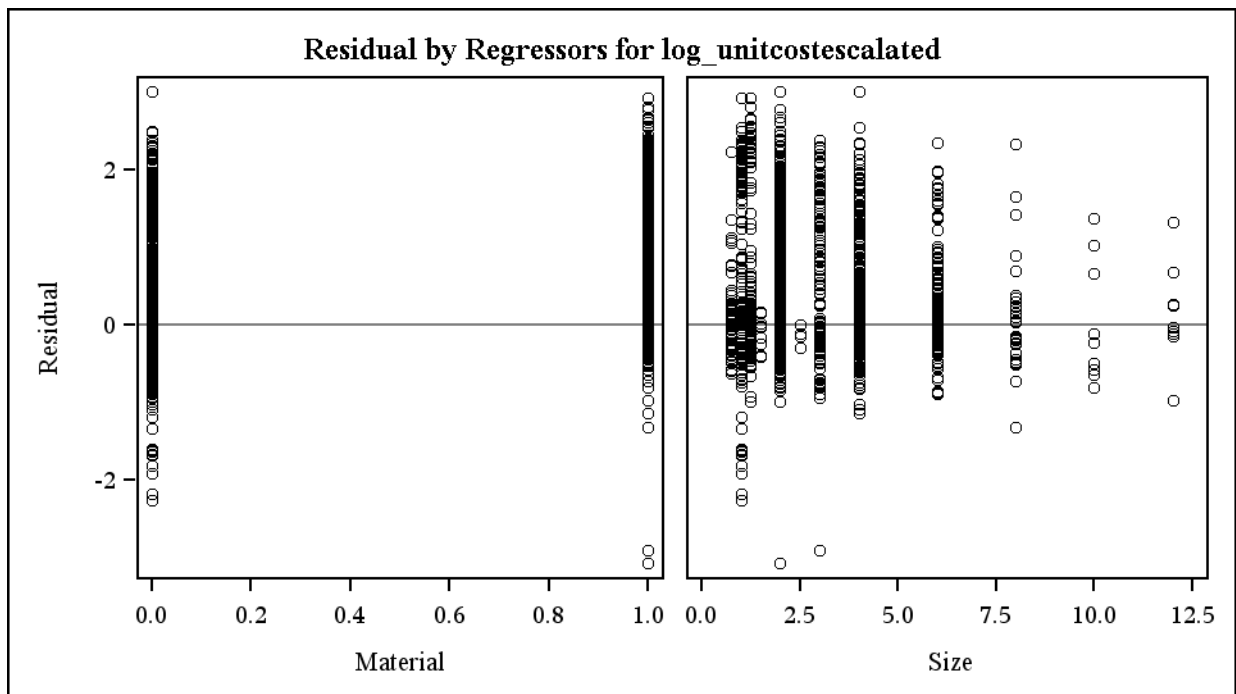
**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #9**

**The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: log_unitcostescalated Log_UnitCostEscalated**



**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #9**

**The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: log_unitcostescalated Log_UnitCostEscalated**



**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #10**

The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: log_unitcostescalated Log_UnitCostEscalated

Number of Observations Read	4213
Number of Observations Used	4213

Weight: powerplant_quantity PowerPlant Quantity

Analysis of Variance					
Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	2	173044	86522	1581.61	<.0001
Error	4210	230308	54.70506		
Corrected Total	4212	403353			

Root MSE	7.39629	R-Square	0.4290
Dependent Mean	1.16222	Adj R-Sq	0.4287
Coeff Var	636.39280		

Parameter Estimates						
Variable	Label	DF	Parameter Estimate	Standard Error	t Value	Pr > t
Intercept	Intercept	1	1.06847	0.00425	251.20	<.0001
material	Material	1	-0.07294	0.00519	-14.06	<.0001
Size2	Size Squared	1	0.01524	0.00028158	54.14	<.0001

***FERC Account 376: Gas Distribution Mains
Zero Intercept Study #10***

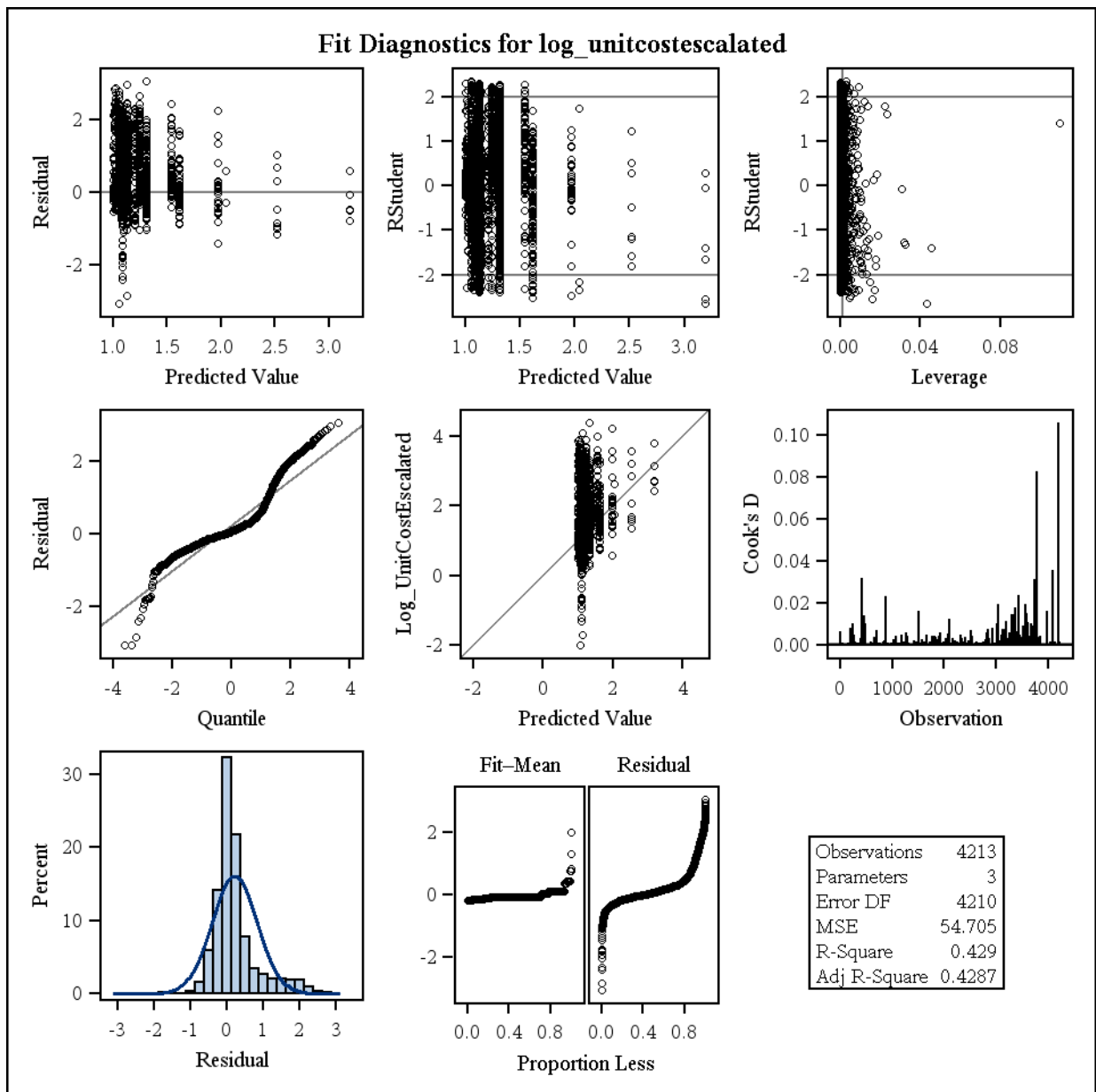
***The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: log_unitcostescalated Log_UnitCostEscalated***

Test of First and Second Moment Specification		
DF	Chi-Square	Pr > ChiSq
6	103.37	<.0001

Durbin-Watson D	1.753
Number of Observations	4213
1st Order Autocorrelation	0.123

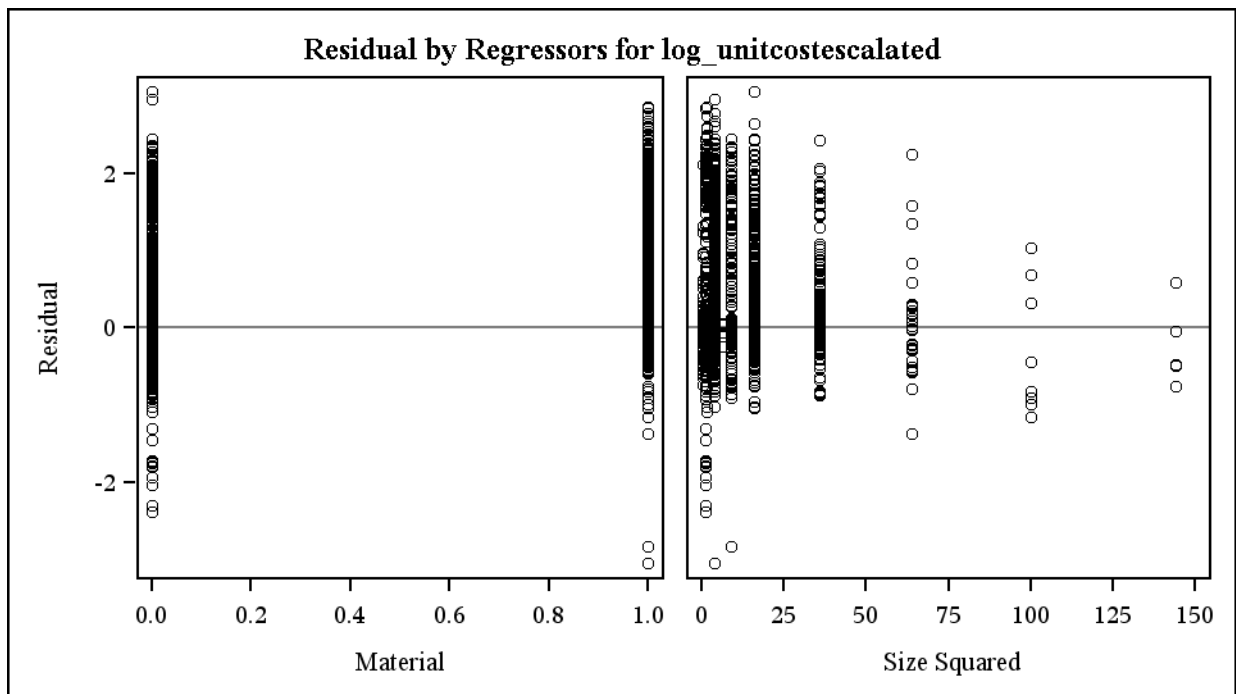
**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #10**

**The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: log_unitcostescalated Log_UnitCostEscalated**



**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #10**

**The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: log_unitcostescalated Log_UnitCostEscalated**



**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #11**

The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: log_unitcostescalated Log_UnitCostEscalated

Number of Observations Read	4244
Number of Observations Used	4244

Weight: powerplant_quantity PowerPlant Quantity

Analysis of Variance					
Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	3	271915	90638	1687.98	<.0001
Error	4240	227672	53.69628		
Corrected Total	4243	499587			

Root MSE	7.32777	R-Square	0.5443
Dependent Mean	1.17227	Adj R-Sq	0.5440
Coeff Var	625.09097		

Parameter Estimates						
Variable	Label	DF	Parameter Estimate	Standard Error	t Value	Pr > t
Intercept	Intercept	1	0.80390	0.00734	109.58	<.0001
material	Material	1	-0.03001	0.00513	-5.85	<.0001
tax_district_number	Tax District Number	1	0.00012848	0.00002329	5.52	<.0001
size	Size	1	0.13696	0.00194	70.62	<.0001

***FERC Account 376: Gas Distribution Mains
Zero Intercept Study #11***

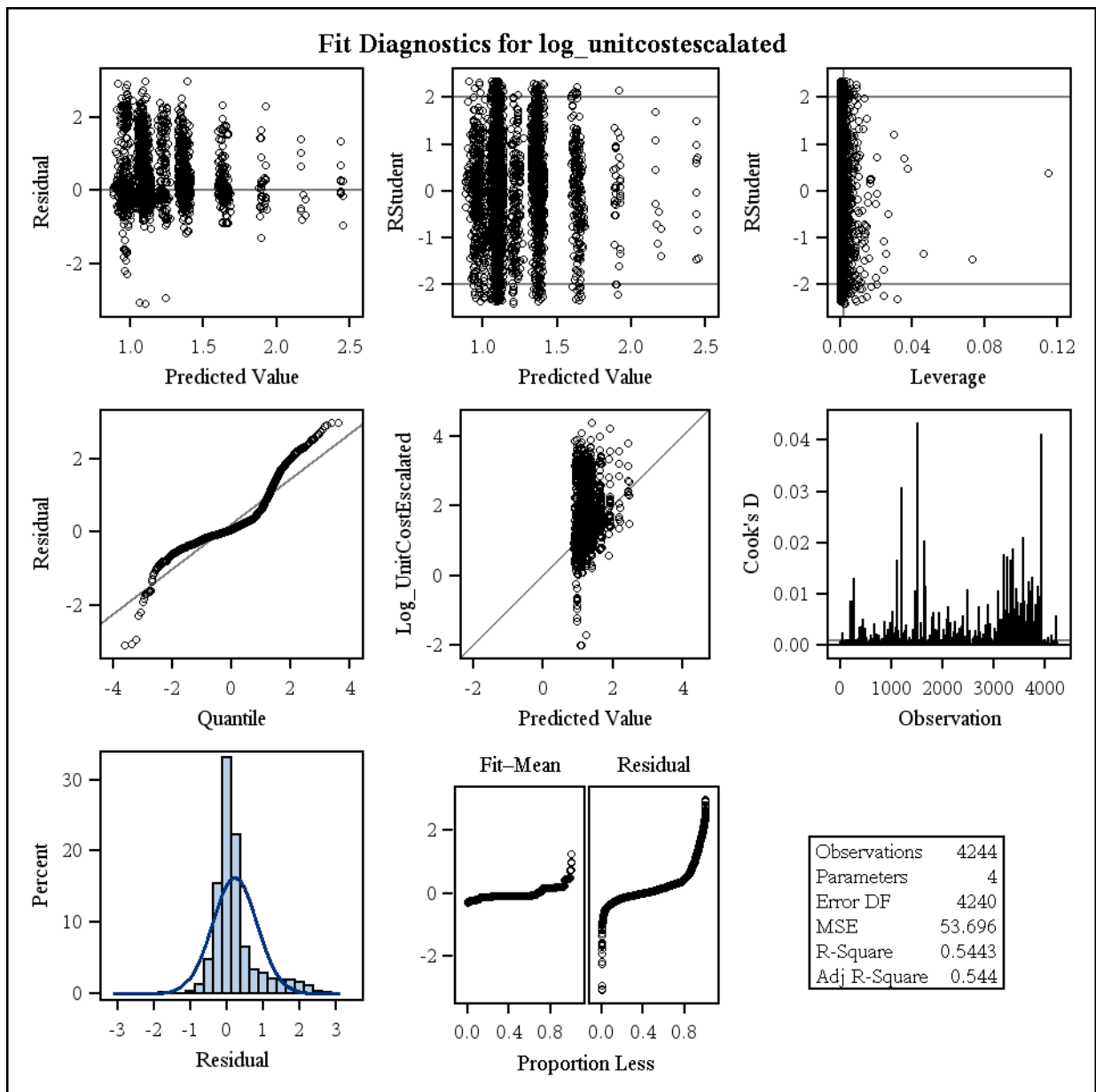
***The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: log_unitcostescalated Log_UnitCostEscalated***

Test of First and Second Moment Specification		
DF	Chi-Square	Pr > ChiSq
9	82.27	<.0001

Durbin-Watson D	1.753
Number of Observations	4244
1st Order Autocorrelation	0.123

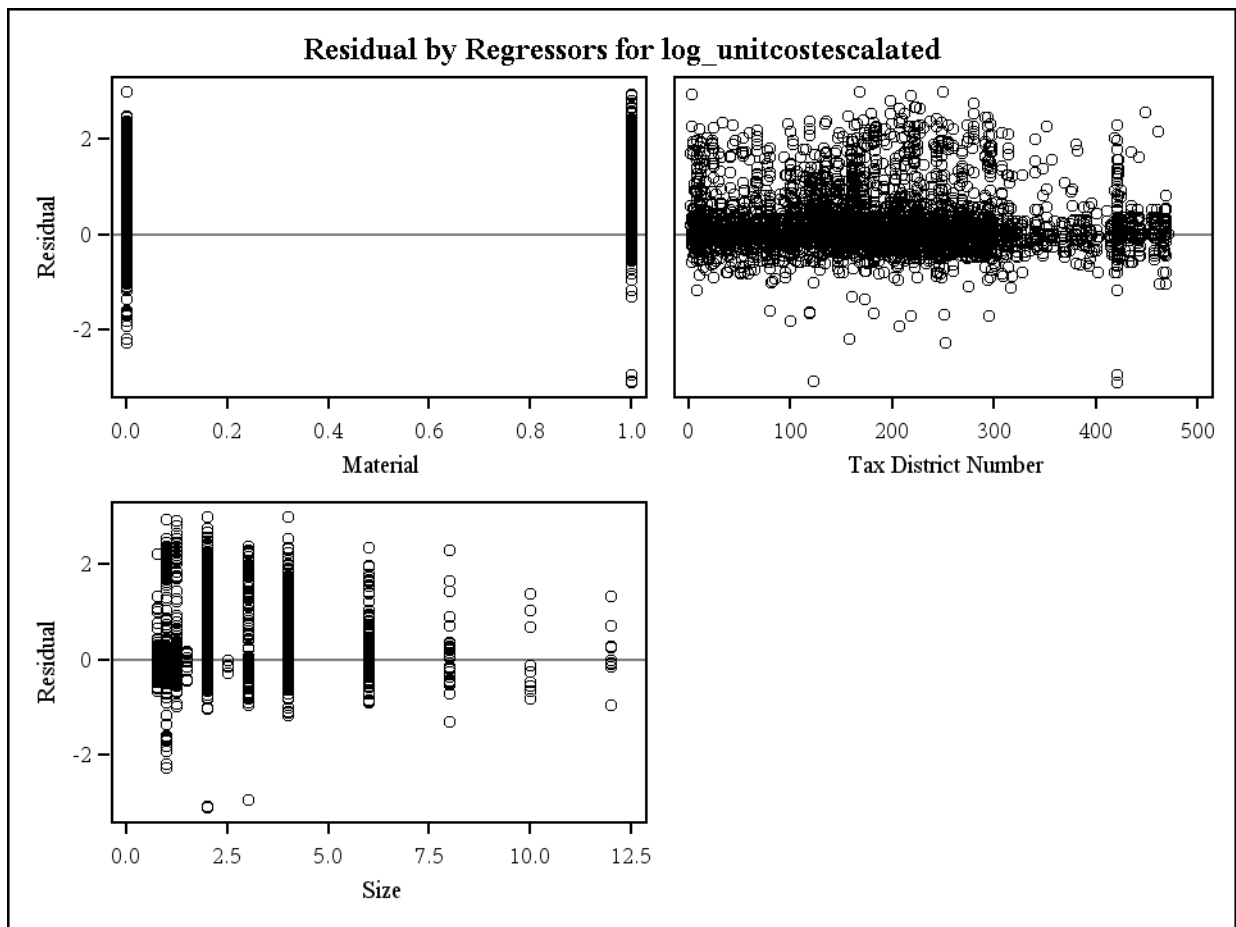
**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #11**

**The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: log_unitcostescalated Log_UnitCostEscalated**



**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #11**

**The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: log_unitcostescalated Log_UnitCostEscalated**



**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #12**

The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: log_unitcostescalated Log_UnitCostEscalated

Number of Observations Read	4285
Number of Observations Used	4285

Weight: powerplant_quantity PowerPlant Quantity

Analysis of Variance					
Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	3	165482	55161	931.15	<.0001
Error	4281	253602	59.23885		
Corrected Total	4284	419083			

Root MSE	7.69668	R-Square	0.3949
Dependent Mean	1.16047	Adj R-Sq	0.3944
Coeff Var	663.23635		

Parameter Estimates						
Variable	Label	DF	Parameter Estimate	Standard Error	t Value	Pr > t
Intercept	Intercept	1	1.05129	0.00613	171.42	<.0001
material	Material	1	-0.06335	0.00533	-11.90	<.0001
tax_district_number	Tax District Number	1	0.00008562	0.00002453	3.49	0.0005
Size2	Size Squared	1	0.01457	0.00028542	51.03	<.0001

***FERC Account 376: Gas Distribution Mains
Zero Intercept Study #12***

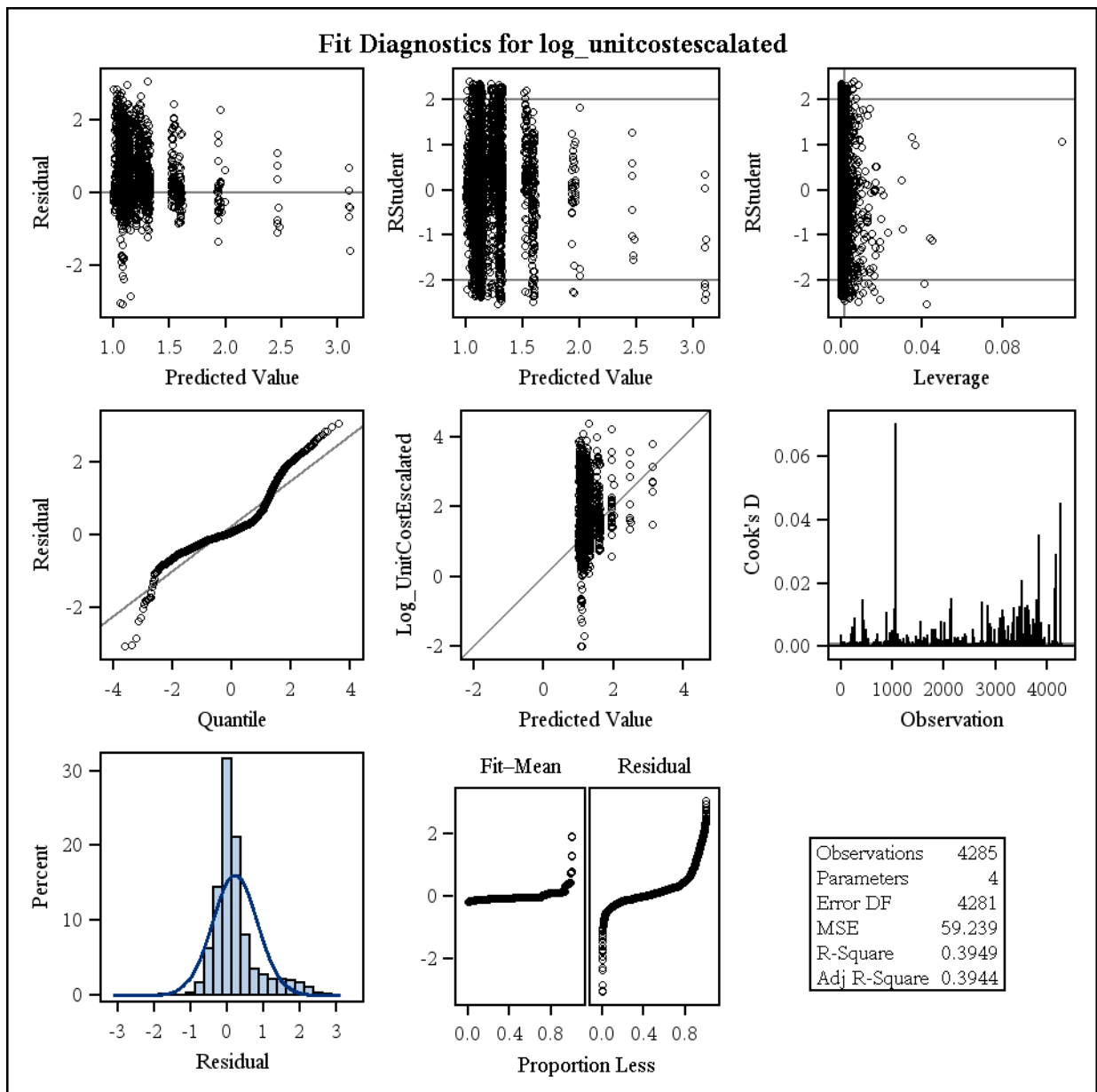
***The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: log_unitcostescalated Log_UnitCostEscalated***

Test of First and Second Moment Specification		
DF	Chi-Square	Pr > ChiSq
9	95.51	<.0001

Durbin-Watson D	1.766
Number of Observations	4285
1st Order Autocorrelation	0.117

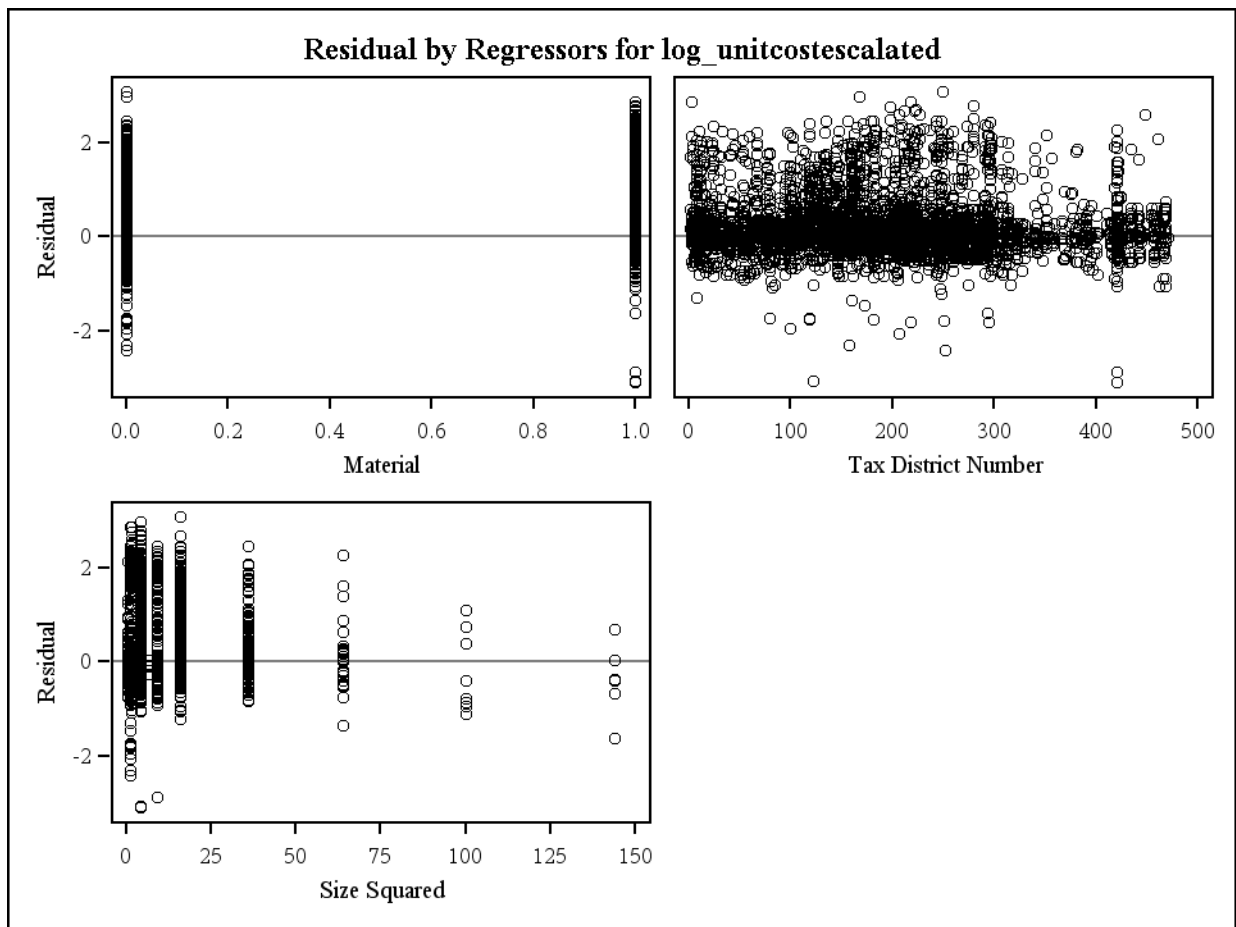
**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #12**

**The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: log_unitcostescalated Log_UnitCostEscalated**



**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #12**

**The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: log_unitcostescalated Log_UnitCostEscalated**



**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #13**

The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: Average_Unit_Cost_Current

Number of Observations Read	18
Number of Observations Used	18

Weight: Quantity_Installed Quantity

Analysis of Variance					
Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	2	1649095293	824547647	12.67	0.0006
Error	15	976319913	65087994		
Corrected Total	17	2625415206			

Root MSE	8067.71307	R-Square	0.6281
Dependent Mean	17.77643	Adj R-Sq	0.5785
Coeff Var	45384		

Parameter Estimates						
Variable	Label	DF	Parameter Estimate	Standard Error	t Value	Pr > t
Intercept	Intercept	1	9.78659	2.27630	4.30	0.0006
Material_Type	Material	1	6.39761	3.56920	1.79	0.0932
Pipe_Diameter_2		1	0.67547	0.15918	4.24	0.0007

***FERC Account 376: Gas Distribution Mains
Zero Intercept Study #13***

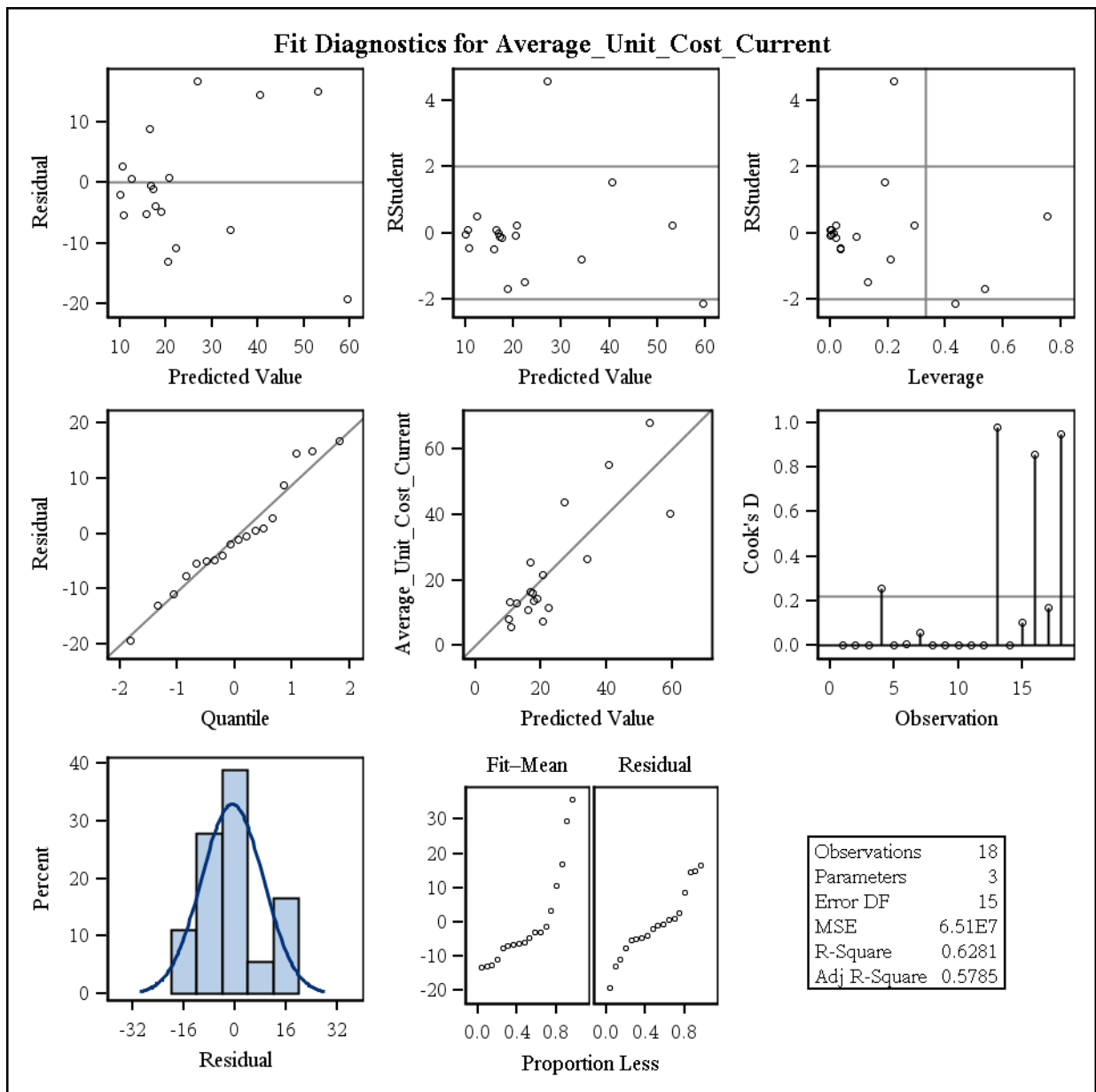
***The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: Average_Unit_Cost_Current***

Test of First and Second Moment Specification		
DF	Chi-Square	Pr > ChiSq
5	9.36	0.0957

Durbin-Watson D	2.154
Number of Observations	18
1st Order Autocorrelation	-0.147

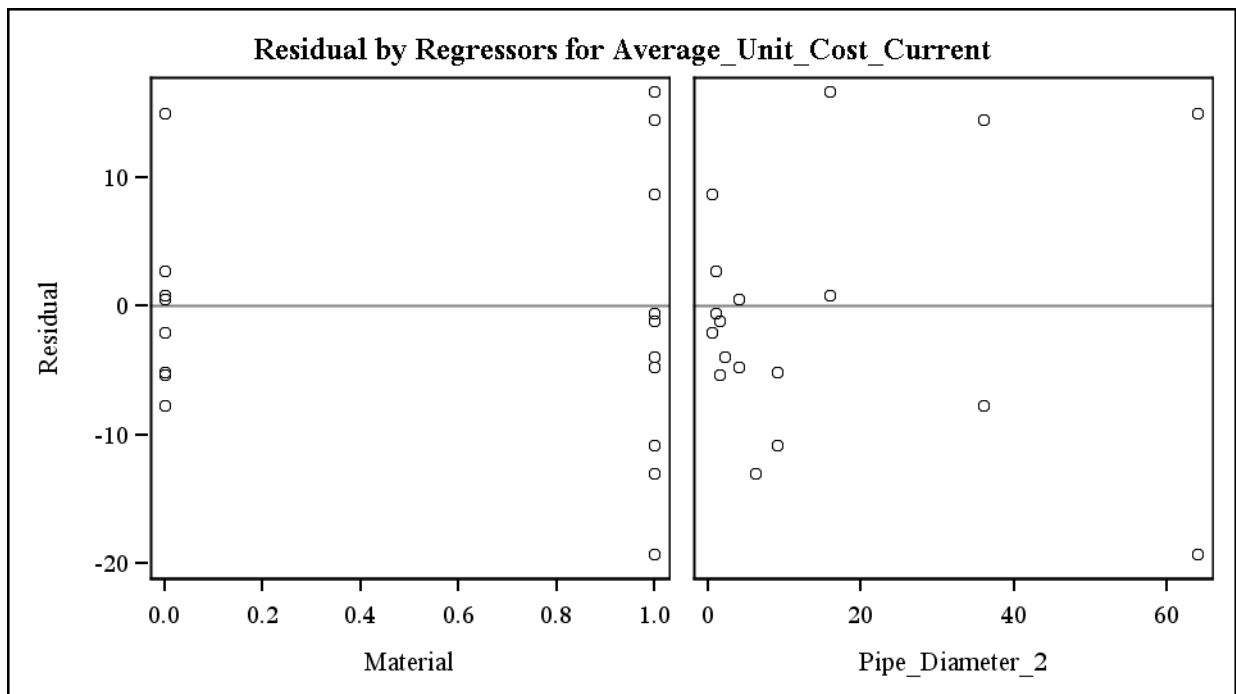
**FERC Account 376: Gas Distribution Mains
 Zero Intercept Study #13**

**The REG Procedure
 Model: Linear_Regression_Model
 Dependent Variable: Average_Unit_Cost_Current**



**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #13**

**The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: Average_Unit_Cost_Current**



Minnesota Energy Resources Corporation
FERC Account 376 - Gas Distribution Mains
Derivation of Minimum System Costs for Distribution Mains
Zero-Intercept Study #13

	[A]	[B]	[C]	[D]	[E]	[F]	[G]
		<i>(Inches)</i>					
Line No.	Material Type	Pipe Diamter	Pipe Diamter^2	Quantity Installed	Total Current Cost	Average Current Cost	
1	Plastic	0.7500	0.5625	71,664	584,485	\$8.156	
2	Plastic	1.0000	1.0000	91,278	1,202,642	\$13.176	
3	Plastic	1.2500	1.5625	500,169	2,736,059	\$5.470	
4	Plastic	2.0000	4.0000	12,096,820	158,009,464	\$13.062	
5	Plastic	3.0000	9.0000	628,202	6,757,561	\$10.757	
6	Plastic	4.0000	16.0000	3,424,767	73,524,735	\$21.469	
7	Plastic	6.0000	36.0000	565,948	14,930,153	\$26.381	
8	Plastic	8.0000	64.0000	15,338	1,042,573	\$67.973	
9	Steel	0.7500	0.5625	10,076	255,018	\$25.309	
10	Steel	1.0000	1.0000	77,930	1,271,199	\$16.312	
11	Steel	1.2500	1.5625	523,179	8,420,311	\$16.095	
12	Steel	1.5000	2.2500	112,277	1,546,100	\$13.770	
13	Steel	2.0000	4.0000	3,437,596	48,619,013	\$14.143	
14	Steel	2.5000	6.2500	3,249	24,092	\$7.415	
15	Steel	3.0000	9.0000	977,785	11,159,419	\$11.413	
16	Steel	4.0000	16.0000	1,631,996	71,293,972	\$43.685	
17	Steel	6.0000	36.0000	537,901	29,583,842	\$54.999	
18	Steel	8.0000	64.0000	367,896	14,766,777	\$40.138	
19		Total		25,074,071	\$445,727,415		
20							
21	Derivation of Customer and Capacity Related Costs for Distribution Mains						
22							
23	Zero-intercept from model						\$9.787
24							
25					<u>Cost</u>	<u>Percentage</u>	
26	Total Book Cost of Mains in Service				\$445,727,415		
27	Minimum System Cost of Mains in Service				<u>\$245,389,654</u>	0.551	= Customer Related
28	Cost in Excess of Minimum System				<u>\$200,337,761</u>	0.449	= Capacity Related

Table 2
FERC Account 376 - Gas Distribution Mains
Summary Statistics from Zero Intercept Studies
Project-Level Detail Data

Study No.	Step No.	Dependent Variable (Y)	Independent Variable(s) (X)	Relative Weight Variable	Obs.	Removed Obs.	R ²	F-value	T-values		Zero-Int.	Assumption Violation?			
									Variable	Value		A1	A2	A3	A4
14	1	Current Cost	Work Order	N/A	3,361	6,766	11.60%	146.01	Work Order	(0.92)		Y	Y	Y	Y
			Material						Material	19.46					
2			Pipe Diameter						Pipe Diameter	(5.85)					
									Intercept	4.23	457.04		Y	Y	Y
15	1	Current Cost	Work Order	N/A	3,361	6,766	11.01%	138.47	Work Order	(0.67)		Y	Y	Y	Y
			Material						Material	19.05					
2			Pipe Diameter ²						Pipe Diameter	(3.46)					
									Intercept	1.38	115.62				
16	1	Current Cost	Work Order	Quantity Installed	3,361	6,766	9.42%	116.44	Work Order	(4.50)		Y	Y	Y	Y
			Material						Material	9.16					
2			Pipe Diameter						Pipe Diameter	7.70					
									Intercept	1.68	9.15		Y	Y	Y
17	1	Current Cost	Work Order	Quantity Installed	3,361	6,766	10.51%	131.38	Work Order	(4.33)		Y	Y	Y	Y
			Material						Material	7.57					
2			Pipe Diameter ²						Pipe Diameter	10.03					
									Intercept	5.31	22.43		Y	Y	Y
									Work Order	(11.56)					
									Material	17.39					
									Pipe Diameter	18.51					
									Intercept	15.32	24.96				

Table 2
FERC Account 376 - Gas Distribution Mains
Summary Statistics from Zero Intercept Studies
Project-Level Detail Data

Study No.	Step No.	Dependent Variable (Y)	Independent Variable(s) (X)	Relative Weight Variable	Obs.	Removed Obs.	R ²	F-value	T-values		Zero-Int.	Assumption Violation?			
									Variable	Value		A1	A2	A3	A4
18	1	log(Current Cost)	Work Order	N/A	3,361	6,766	47.15%	998.16	Work Order	(35.19)		N	Y	Y	Y
			Material						Material	25.76					
2			Pipe Diameter						Pipe Diameter	4.58					
									Intercept	62.13	1.97				
					3,231	6,896	56.10%	1,374.39	Work Order	(38.58)		N	Y	Y	Y
									Material	32.70					
									Pipe Diameter	4.97					
									Intercept	69.60	1.91				
19	1	log(Current Cost)	Work Order	N/A	3,361	6,766	47.10%	996.47	Work Order	(35.33)		N	Y	Y	Y
			Material						Material	25.46					
			Pipe Diameter ²						Pipe Diameter	4.28					
									Intercept	83.29	2.04				
2					3,237	6,890	55.87%	1,364.31	Work Order	(38.79)		N	Y	Y	Y
									Material	32.14					
									Pipe Diameter	4.63					
									Intercept	93.60	1.98				
20	1	log(Current Cost)	Work Order	Quantity Installed	3,361	6,766	57.32%	1,502.97	Work Order	(42.05)		Y	Y	Y	Y
			Material						Material	15.26					
			Pipe Diameter						Pipe Diameter	25.25					
									Intercept	75.54	1.28				
2					3,235	6,892	73.87%	3,044.57	Work Order	(57.57)		Y	Y	Y	Y
									Material	22.59					
									Pipe Diameter	33.49					
									Intercept	112.13	1.31				
21	1	log(Current Cost)	Work Order	Quantity Installed	3,361	6,766	55.26%	1,382.20	Work Order	(42.04)		Y	Y	Y	Y
			Material						Material	15.29					
			Pipe Diameter ²						Pipe Diameter	21.29					
									Intercept	108.46	1.47				
2					3,234	6,893	71.18%	2,658.90	Work Order	(59.27)		Y	Y	Y	Y
									Material	22.66					
									Pipe Diameter	26.95					
									Intercept	163.68	1.49				

Table 2
FERC Account 376 - Gas Distribution Mains
Summary Statistics from Zero Intercept Studies
Project-Level Detail Data

Study No.	Step No.	Dependent Variable (Y) sqrt(Current Cost)	Independent Variable(s) (X) Work Order Material Pipe Diameter	Relative Weight Variable N/A	Obs.	Removed Obs.	R ²	F-value	T-values		Zero-Int.	Assumption Violation?			
									Variable	Value		A1	A2	A3	A4
22	1		Work Order		3,361	6,766	30.53%	491.88	Work Order	(15.42)		Y	Y	Y	Y
			Material						Material	28.10					
2			Pipe Diameter						Pipe Diameter	(3.64)					
	2				3,264	6,863	35.66%	602.27	Intercept	22.57	14.72	Y	Y	Y	Y
									Work Order	(22.07)					
									Material	26.53					
									Pipe Diameter	(2.35)					
23	1		Work Order	N/A	3,361	6,766	30.28%	486.09	Work Order	(15.20)		Y	Y	Y	Y
			Material						Material	27.53					
			Pipe Diameter^2						Pipe Diameter	(1.05)					
2									Intercept	26.35	13.27				
	2				3,264	6,863	35.77%	605.06	Work Order	(22.02)		Y	Y	Y	Y
									Material	26.29					
									Pipe Diameter	(0.84)					
									Intercept	38.88	12.26				
24	1		Work Order	Quantity Installed	3,361	6,766	59.40%	1,637.12	Work Order	(29.84)		Y	Y	Y	Y
			Material						Material	25.49					
			Pipe Diameter						Pipe Diameter	29.66					
2									Intercept	42.34	4.00				
	2				3,231	6,896	61.73%	1,735.19	Work Order	(40.18)		Y	Y	Y	Y
									Material	28.71					
									Pipe Diameter	32.65					
25	1		Work Order	Quantity Installed	3,361	6,766	60.77%	1,733.73	Work Order	(30.63)	4.09	Y	Y	Y	Y
			Material						Material	23.22					
			Pipe Diameter^2						Pipe Diameter	32.07					
2									Intercept	70.03	5.08				
	2				3,237	6,890	65.82%	2,075.42	Work Order	(40.00)		Y	Y	Y	Y
									Material	27.25					
									Pipe Diameter	34.58					
									Intercept	90.76	5.17				

**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #14**

**The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: Unit Cost - Current**

Number of Observations Read	3340
Number of Observations Used	3340

Analysis of Variance					
Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	3	207132375	69044125	234.21	<.0001
Error	3336	983453148	294800		
Corrected Total	3339	1190585524			

Root MSE	542.95497	R-Square	0.1740
Dependent Mean	237.90979	Adj R-Sq	0.1732
Coeff Var	228.21884		

Parameter Estimates					
Variable	DF	Parameter Estimate	Standard Error	t Value	Pr > t
Intercept	1	358.21216	27.70941	12.93	<.0001
Act Work Order Number	1	-0.00000672	5.666792E-7	-11.86	<.0001
Material	1	469.61519	25.95207	18.10	<.0001
Size	1	-7.79821	7.06435	-1.10	0.2697

***FERC Account 376: Gas Distribution Mains
Zero Intercept Study #14***

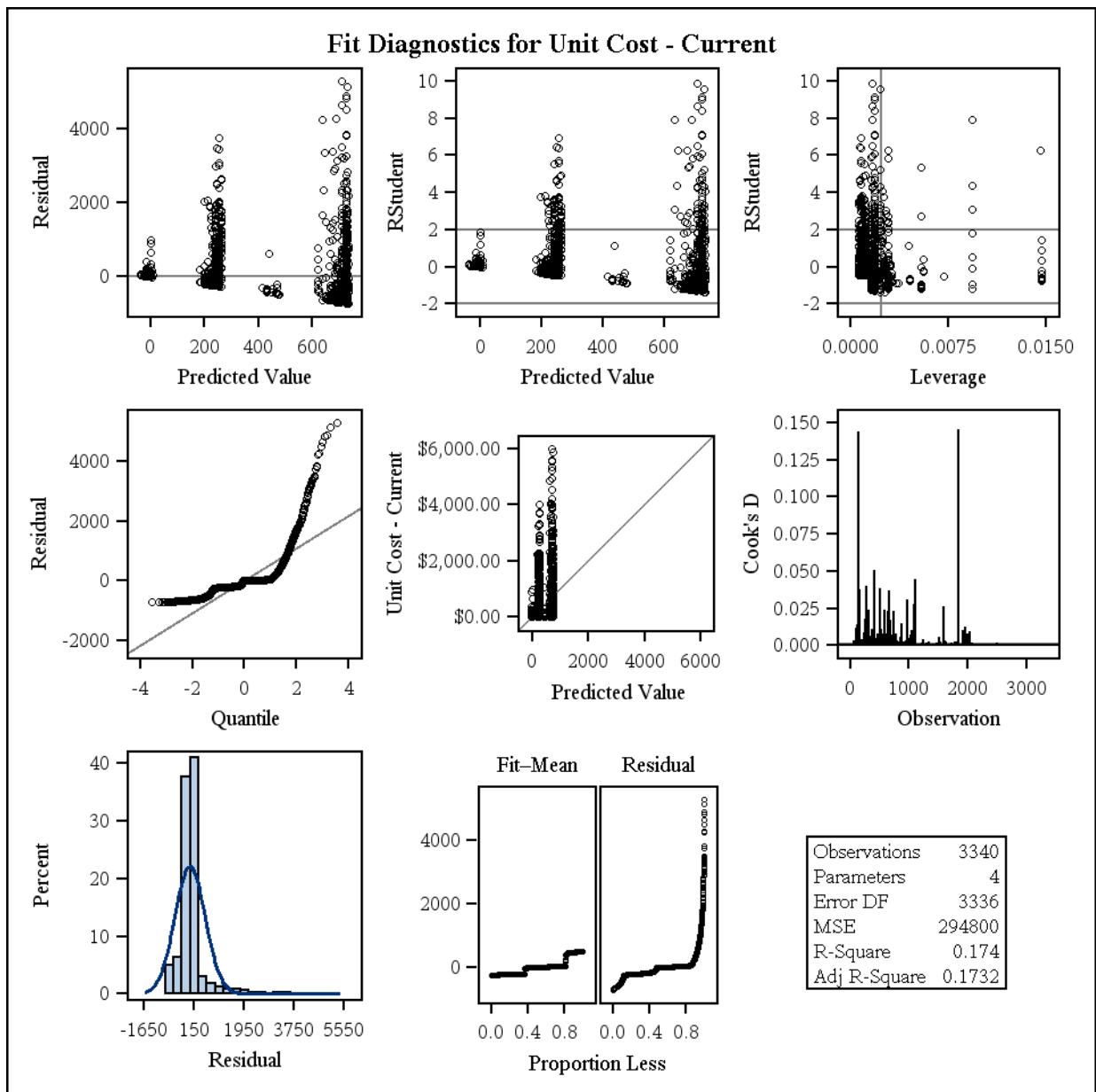
***The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: Unit Cost - Current***

Test of First and Second Moment Specification		
DF	Chi-Square	Pr > ChiSq
8	154.49	<.0001

Durbin-Watson D	1.765
Number of Observations	3340
1st Order Autocorrelation	0.117

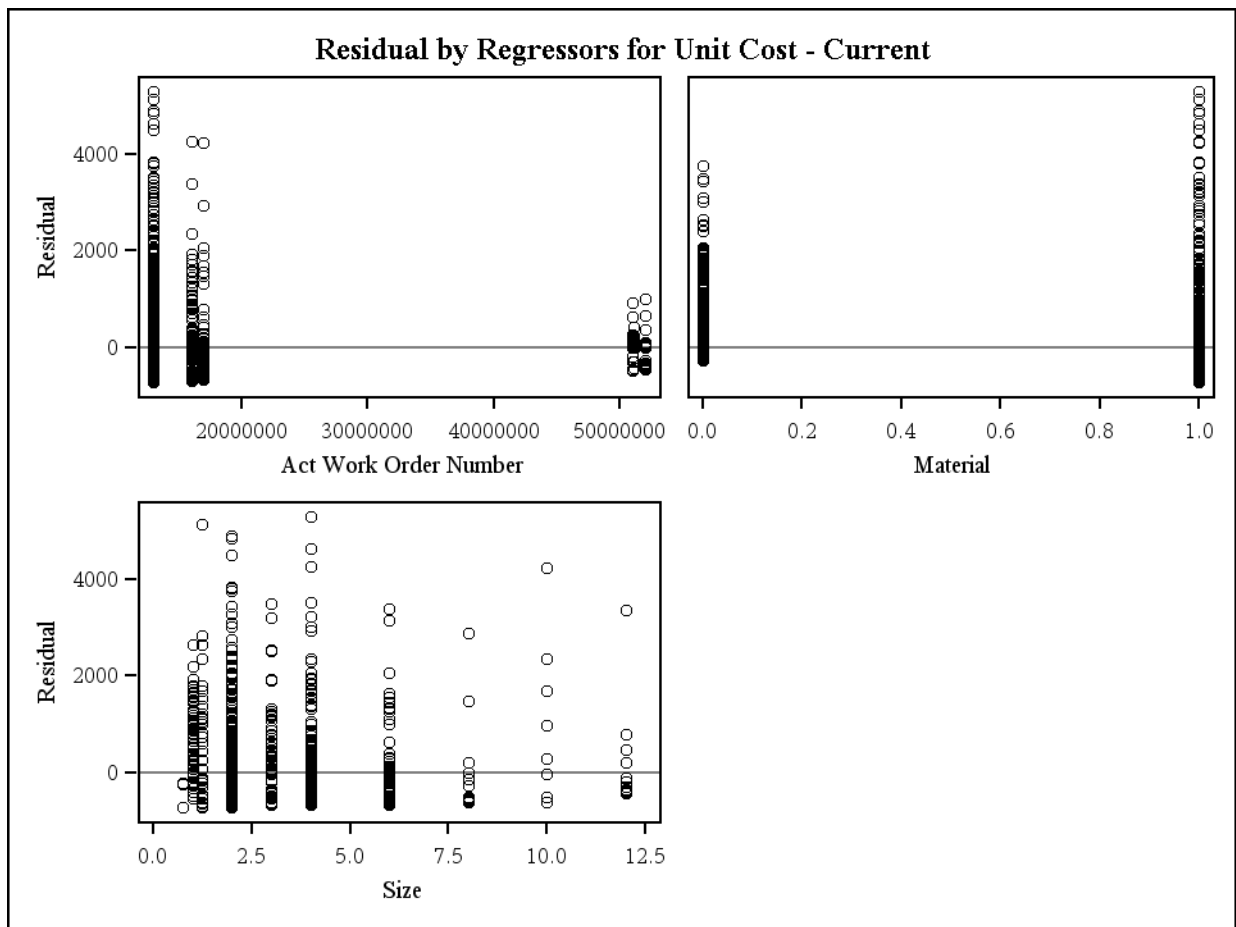
**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #14**

**The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: Unit Cost - Current**



**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #14**

**The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: Unit Cost - Current**



**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #15**

The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: unit_cost__current Unit Cost - Current

Number of Observations Read	3235
Number of Observations Used	3235

Analysis of Variance					
Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	3	1891849392	630616464	133.28	<.0001
Error	3231	15287381807	4731471		
Corrected Total	3234	17179231199			

Root MSE	2175.19440	R-Square	0.1101
Dependent Mean	362.62535	Adj R-Sq	0.1093
Coeff Var	599.84621		

Parameter Estimates						
Variable	Label	DF	Parameter Estimate	Standard Error	t Value	Pr > t
Intercept	Intercept	1	114.95848	86.10650	1.34	0.1819
act_work_order_number	Act Work Order Number	1	-0.00000153	0.00000232	-0.66	0.5085
material	Material	1	1862.15010	99.47442	18.72	<.0001
size2	Size2	1	-10.13890	2.98620	-3.40	0.0007

***FERC Account 376: Gas Distribution Mains
Zero Intercept Study #15***

The REG Procedure

Model: Linear_Regression_Model

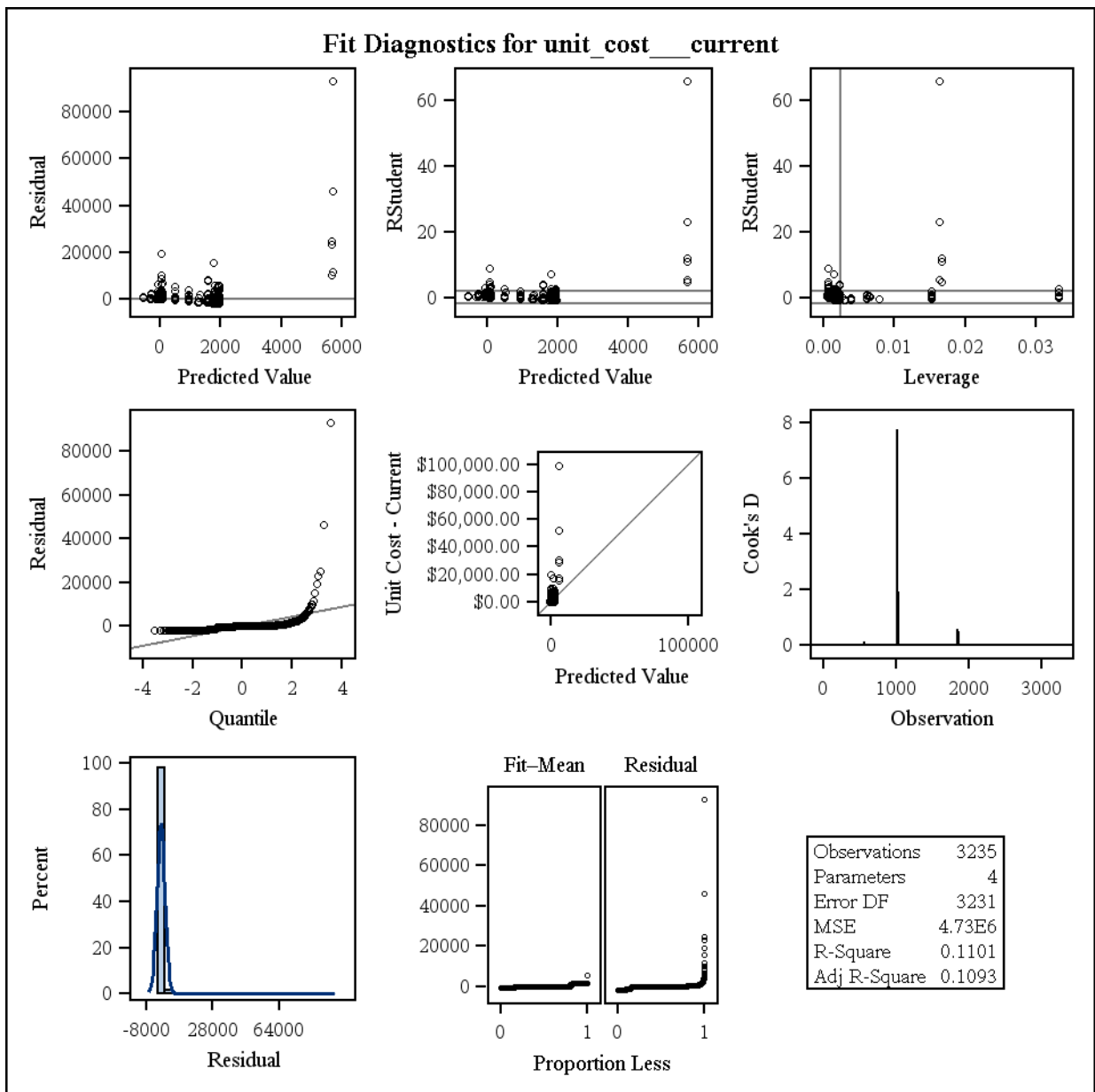
Dependent Variable: unit_cost__current Unit Cost - Current

Test of First and Second Moment Specification		
DF	Chi-Square	Pr > ChiSq
9	108.92	<.0001

Durbin-Watson D	1.906
Number of Observations	3235
1st Order Autocorrelation	0.047

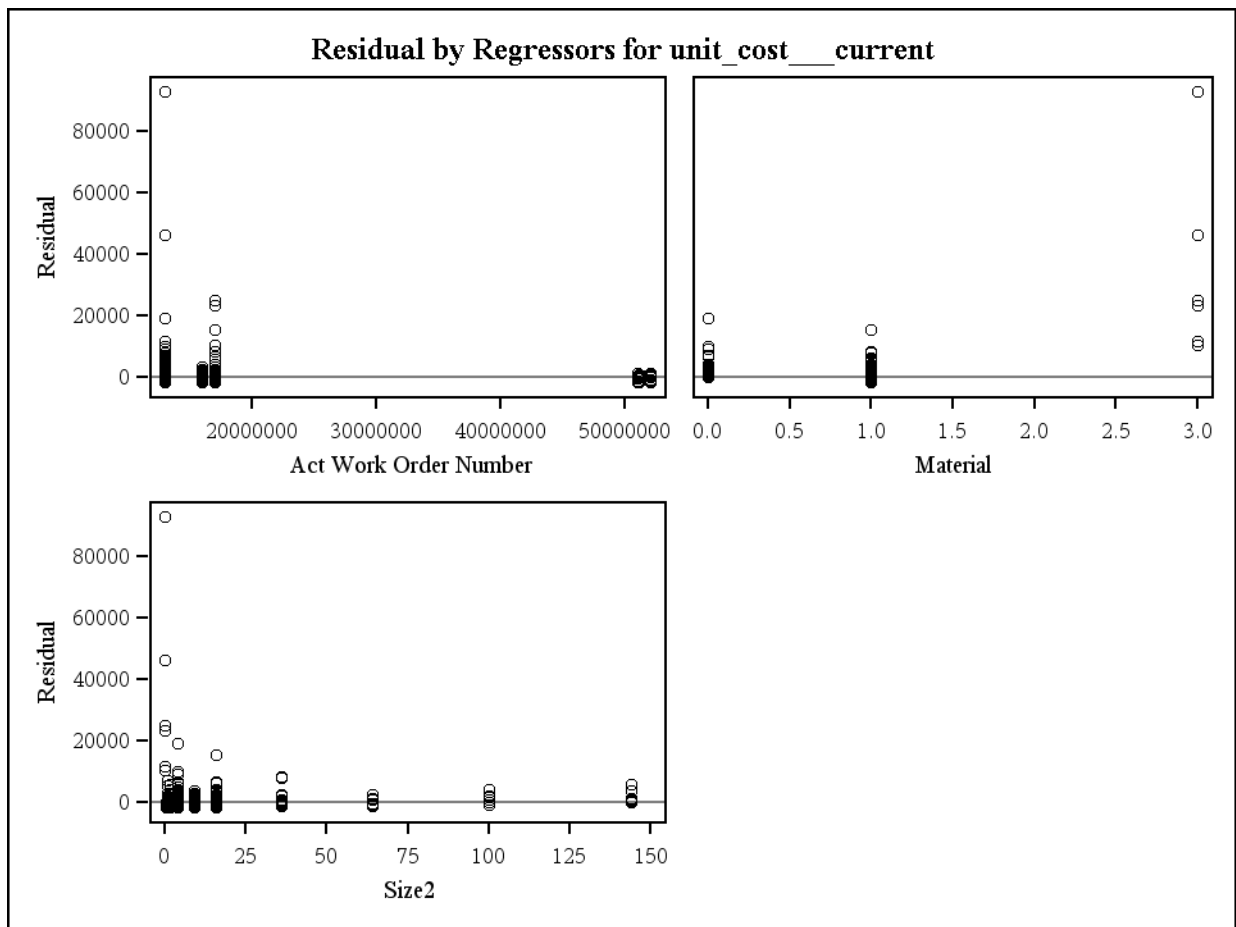
**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #15**

The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: unit_cost__current Unit Cost - Current



**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #15**

**The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: unit_cost__current Unit Cost - Current**



**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #16**

The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: unit_cost__current Unit Cost - Current

Number of Observations Read	3081
Number of Observations Used	3081

Weight: quantity Quantity

Analysis of Variance					
Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	3	2922252638	974084213	107.97	<.0001
Error	3077	27760428177	9021914		
Corrected Total	3080	30682680815			

Root MSE	3003.65005	R-Square	0.0952
Dependent Mean	27.76613	Adj R-Sq	0.0944
Coeff Var	10818		

Parameter Estimates						
Variable	Label	DF	Parameter Estimate	Standard Error	t Value	Pr > t
Intercept	Intercept	1	5.52530	6.57127	0.84	0.4005
act_work_order_number	Act Work Order Number	1	-4.79838E-7	1.298351E-7	-3.70	0.0002
material	Material	1	90.29445	9.82824	9.19	<.0001
size	Size	1	10.67564	1.43148	7.46	<.0001

***FERC Account 376: Gas Distribution Mains
Zero Intercept Study #16***

The REG Procedure

Model: Linear_Regression_Model

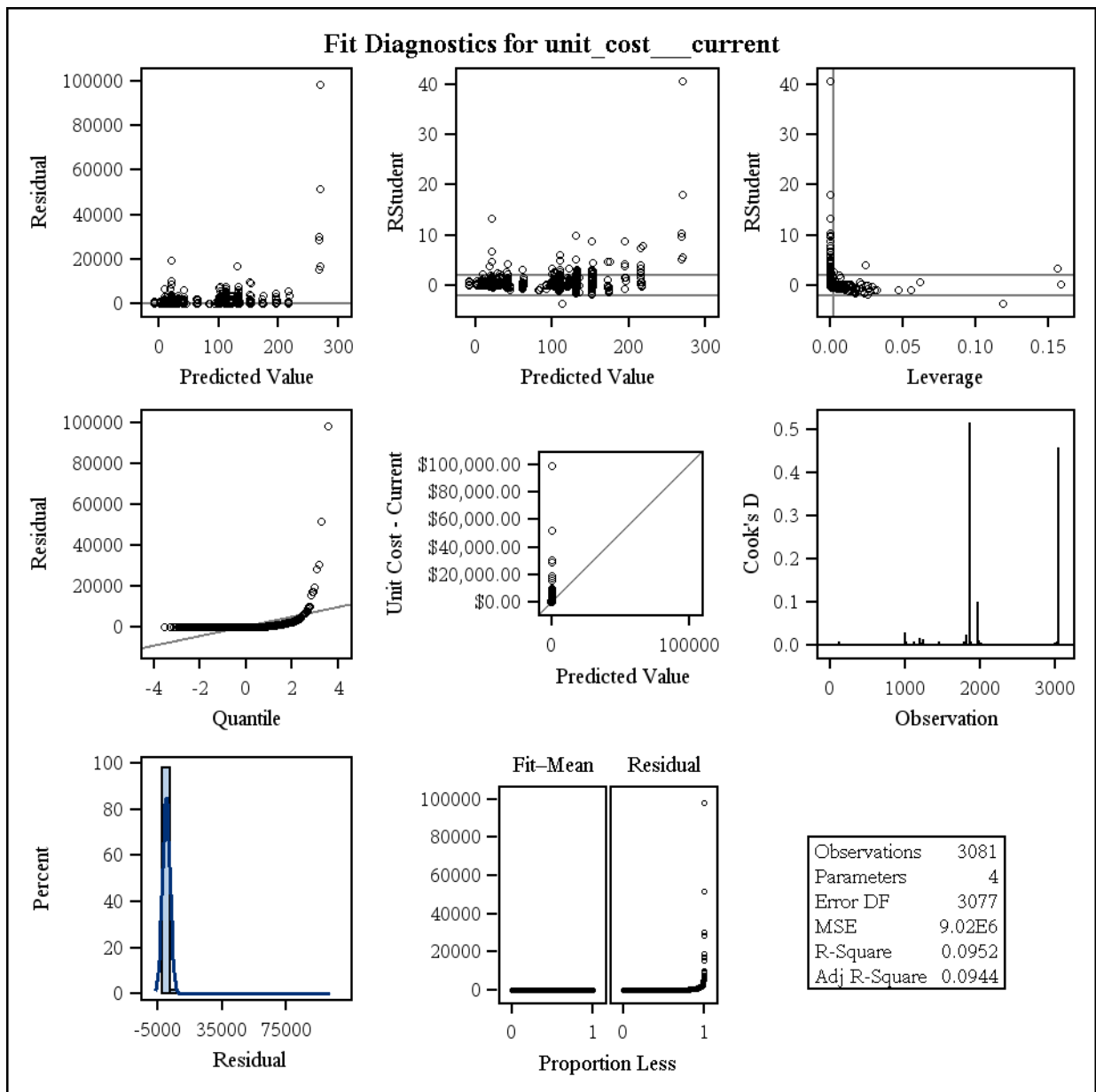
Dependent Variable: unit_cost__current Unit Cost - Current

Test of First and Second Moment Specification		
DF	Chi-Square	Pr > ChiSq
10	67.46	<.0001

Durbin-Watson D	1.776
Number of Observations	3081
1st Order Autocorrelation	0.112

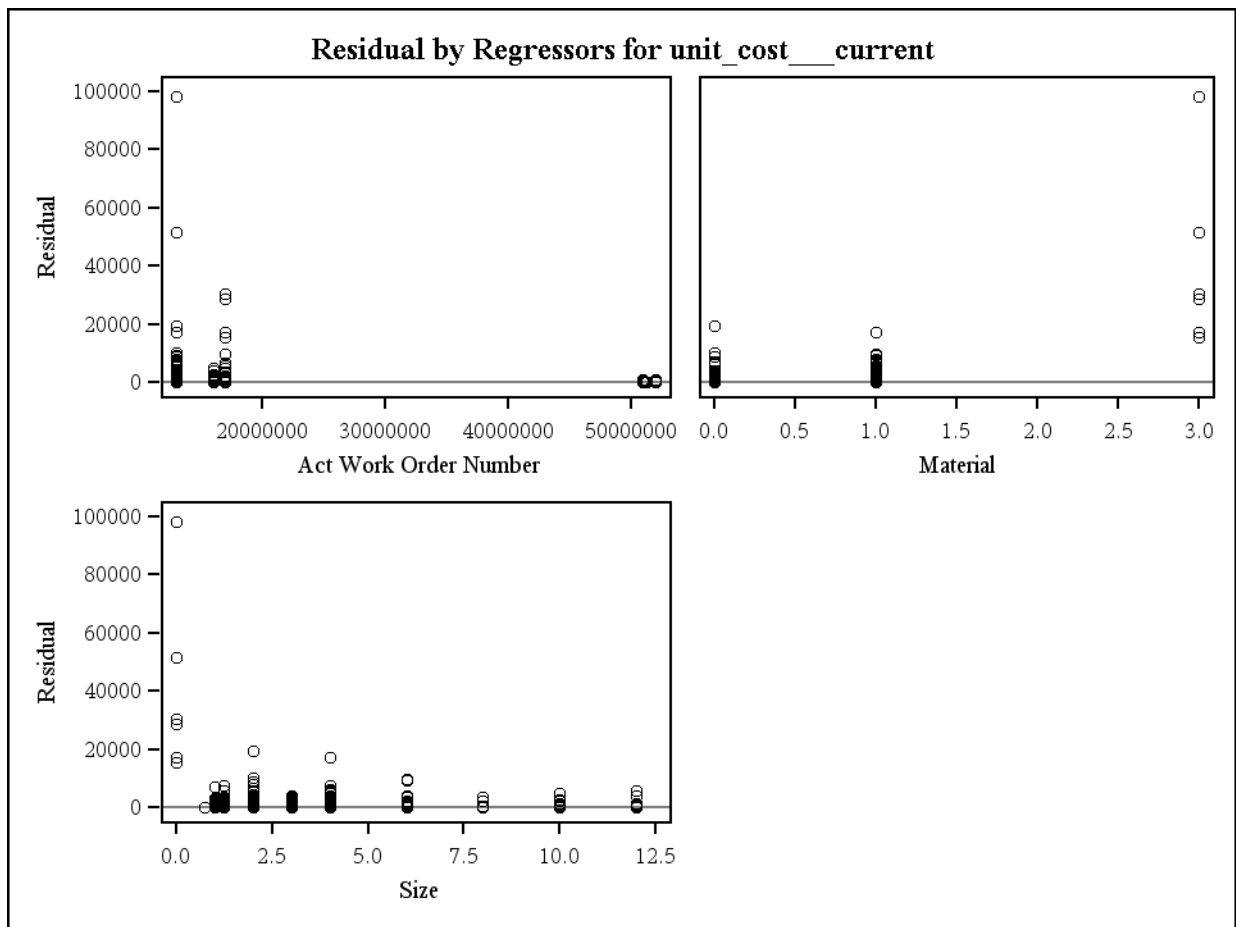
**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #16**

**The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: unit_cost__current Unit Cost - Current**



**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #16**

**The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: unit_cost__current Unit Cost - Current**



**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #17**

**The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: Unit Cost - Current**

Number of Observations Read	3304
Number of Observations Used	3304

Weight: Quantity

Analysis of Variance					
Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	3	1913259182	637753061	522.59	<.0001
Error	3300	4027251531	1220379		
Corrected Total	3303	5940510713			

Root MSE	1104.70777	R-Square	0.3221
Dependent Mean	23.42765	Adj R-Sq	0.3215
Coeff Var	4715.40178		

Parameter Estimates					
Variable	DF	Parameter Estimate	Standard Error	t Value	Pr > t
Intercept	1	24.96283	1.62909	15.32	<.0001
Act Work Order Number	1	-4.51869E-7	3.909574E-8	-11.56	<.0001
Material	1	51.96103	2.98857	17.39	<.0001
Size2	1	0.85195	0.04604	18.51	<.0001

***FERC Account 376: Gas Distribution Mains
Zero Intercept Study #17***

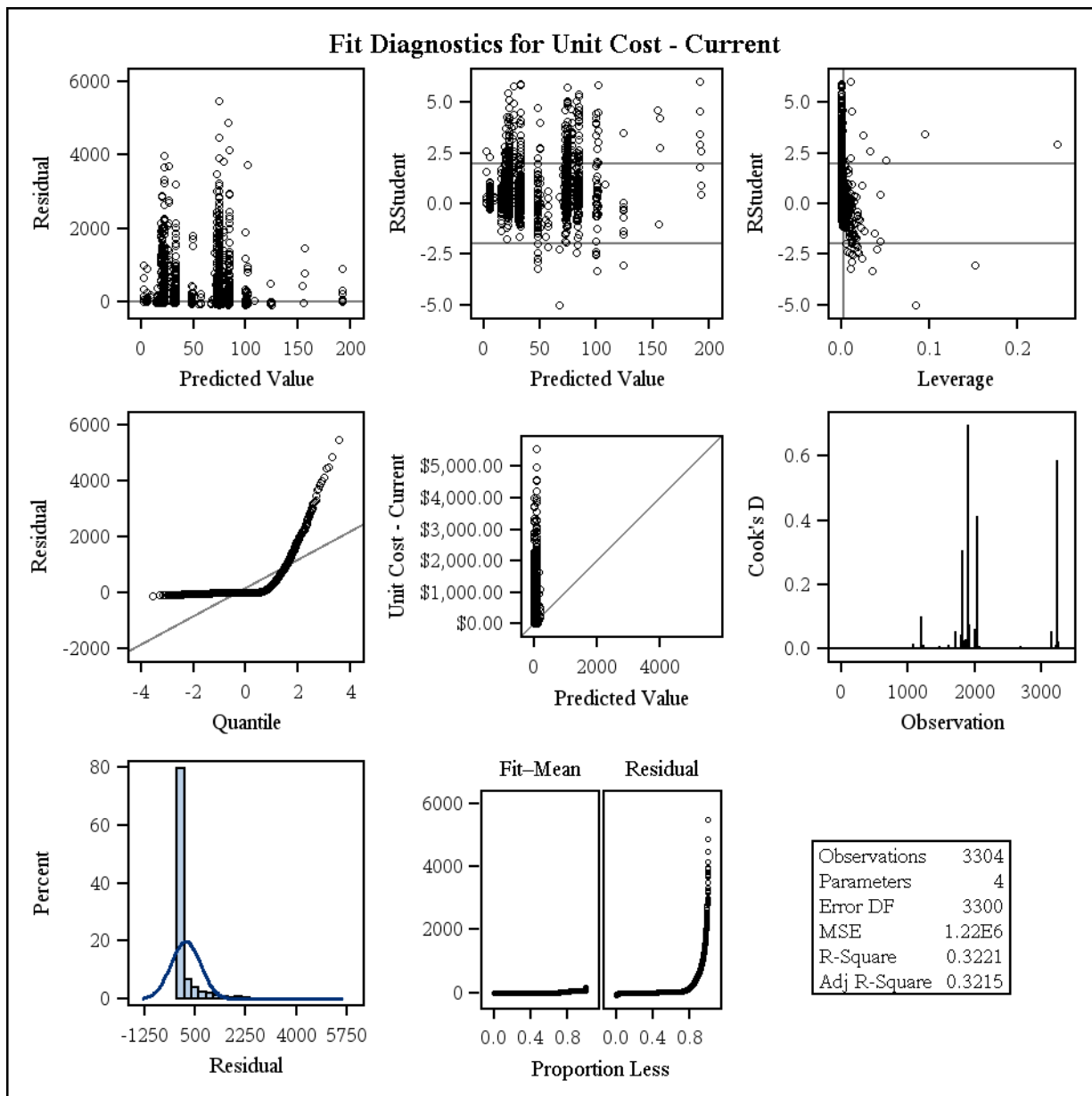
***The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: Unit Cost - Current***

Test of First and Second Moment Specification		
DF	Chi-Square	Pr > ChiSq
10	185.37	<.0001

Durbin-Watson D	1.335
Number of Observations	3304
1st Order Autocorrelation	0.333

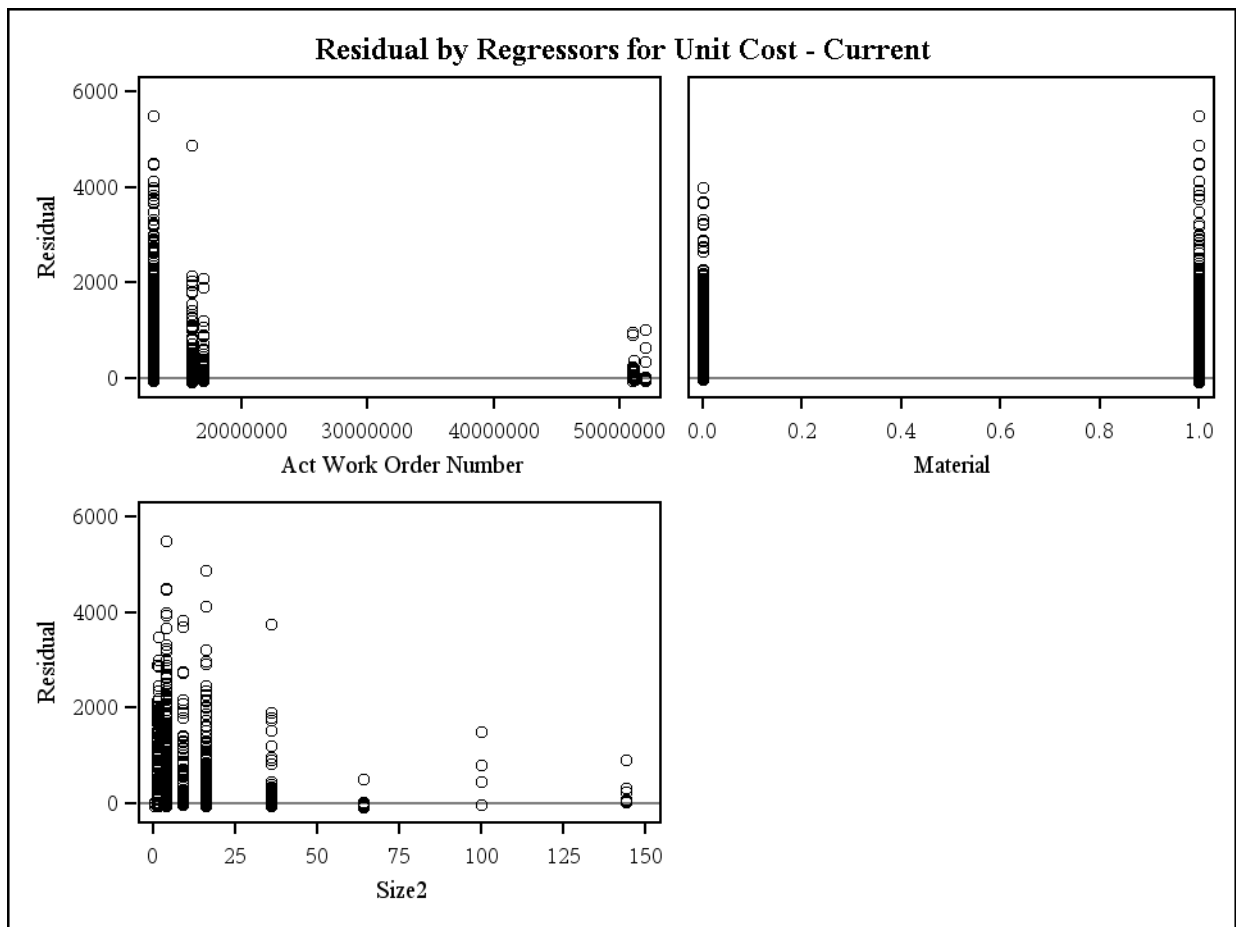
**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #17**

**The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: Unit Cost - Current**



**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #17**

**The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: Unit Cost - Current**



**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #18**

The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: log_unitcostcurrent log_unitcostcurrent

Number of Observations Read	3231
Number of Observations Used	3231

Analysis of Variance					
Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	3	1124.53996	374.84665	1374.39	<.0001
Error	3227	880.12460	0.27274		
Corrected Total	3230	2004.66456			

Root MSE	0.52224	R-Square	0.5610
Dependent Mean	1.55402	Adj R-Sq	0.5606
Coeff Var	33.60584		

Parameter Estimates						
Variable	Label	DF	Parameter Estimate	Standard Error	t Value	Pr > t
Intercept	Intercept	1	1.91401	0.02750	69.60	<.0001
act_work_order_number	Act Work Order Number	1	-2.14059E-8	5.5484E-10	-38.58	<.0001
material	Material	1	0.78389	0.02397	32.70	<.0001
size	Size	1	0.03391	0.00682	4.97	<.0001

***FERC Account 376: Gas Distribution Mains
Zero Intercept Study #18***

The REG Procedure

Model: Linear_Regression_Model

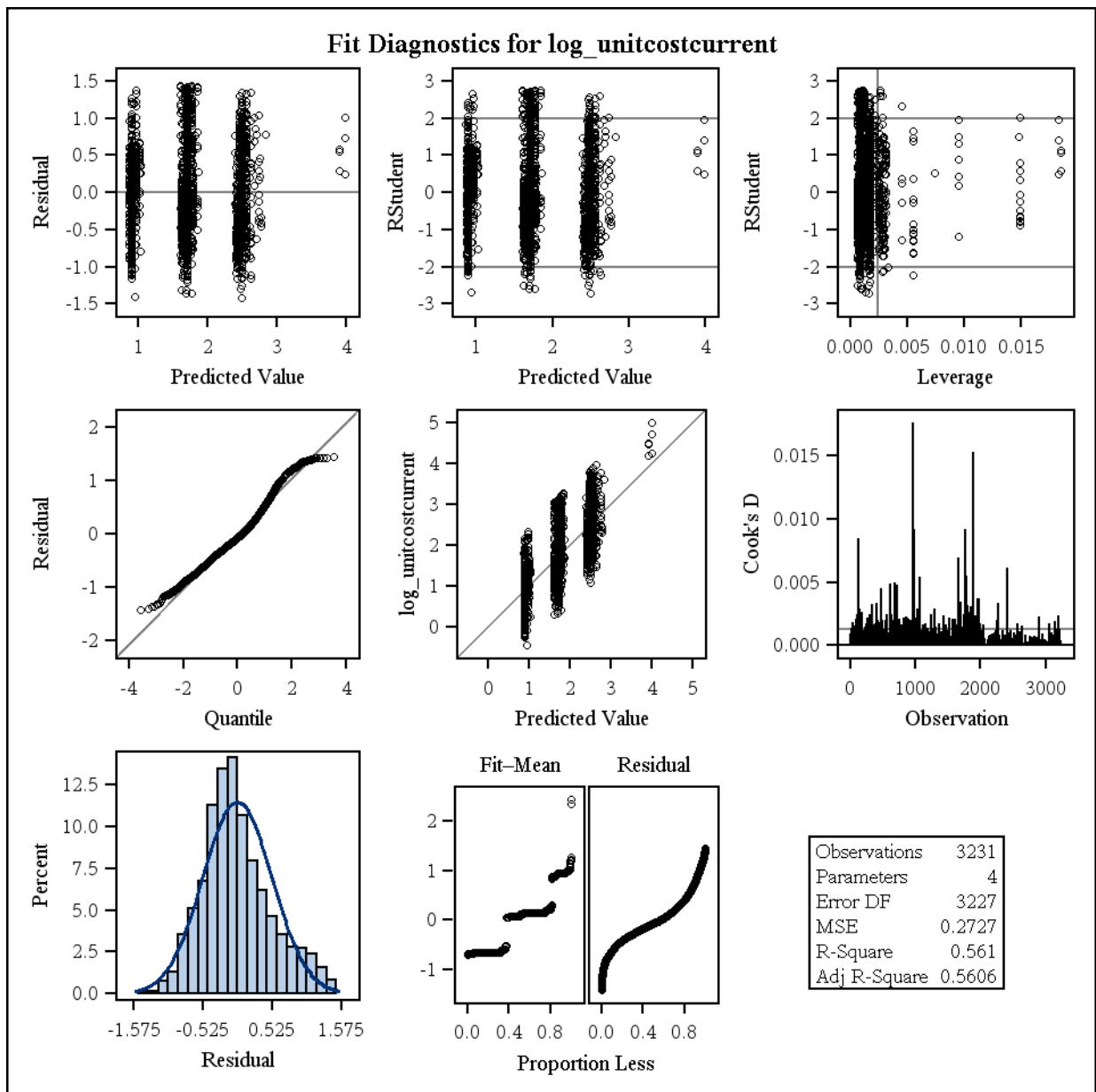
Dependent Variable: log_unitcostcurrent log_unitcostcurrent

Test of First and Second Moment Specification		
DF	Chi-Square	Pr > ChiSq
9	383.38	<.0001

Durbin-Watson D	1.534
Number of Observations	3231
1st Order Autocorrelation	0.233

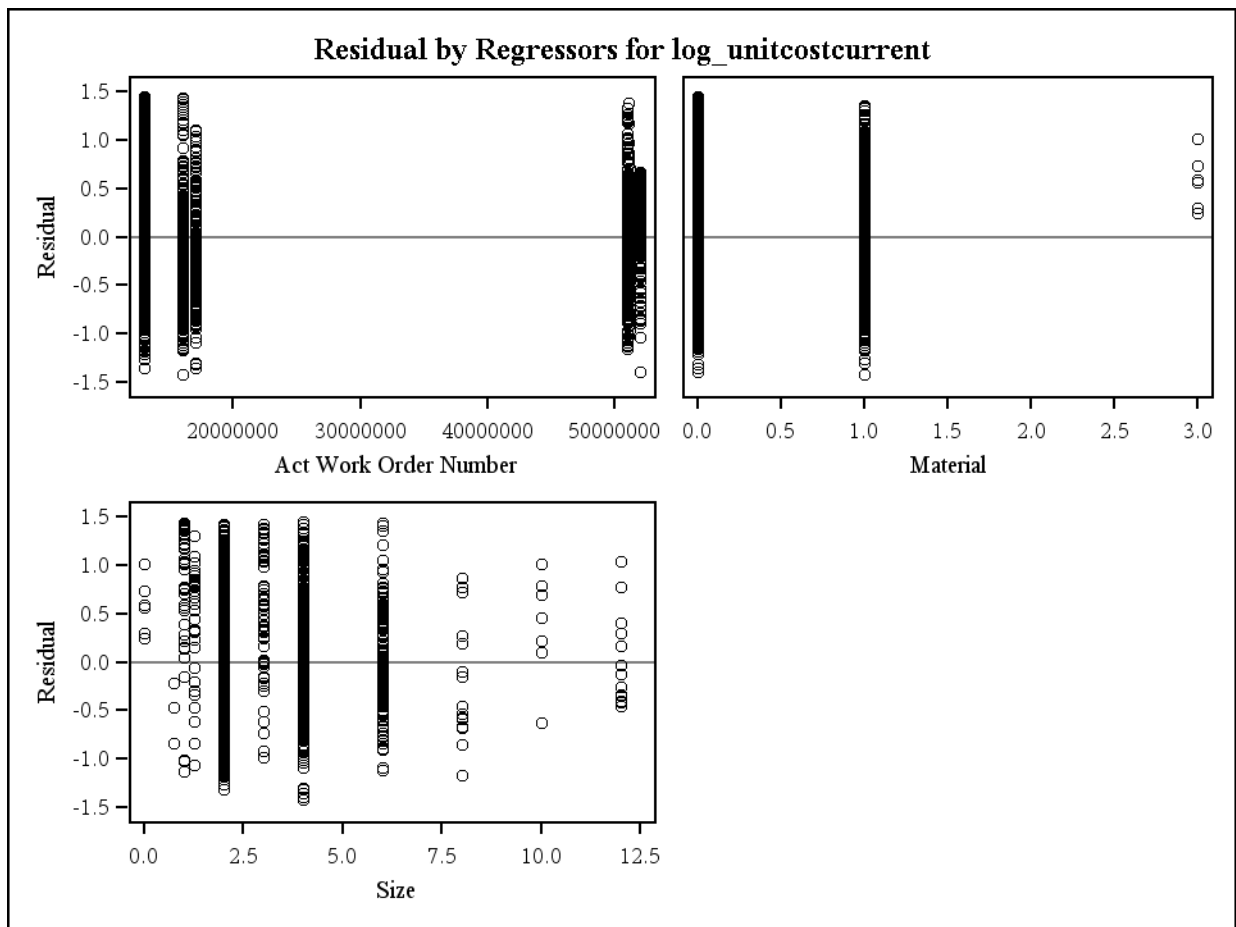
**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #18**

**The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: log_unitcostcurrent log_unitcostcurrent**



**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #18**

**The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: log_unitcostcurrent log_unitcostcurrent**



**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #19**

The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: log_unitcostcurrent log_unitcostcurrent

Number of Observations Read	3237
Number of Observations Used	3237

Analysis of Variance					
Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	3	1128.97193	376.32398	1364.31	<.0001
Error	3233	891.77084	0.27583		
Corrected Total	3236	2020.74276			

Root MSE	0.52520	R-Square	0.5587
Dependent Mean	1.55625	Adj R-Sq	0.5583
Coeff Var	33.74771		

Parameter Estimates						
Variable	Label	DF	Parameter Estimate	Standard Error	t Value	Pr > t
Intercept	Intercept	1	1.98211	0.02118	93.60	<.0001
act_work_order_number	Act Work Order Number	1	-2.15846E-8	5.56425E-10	-38.79	<.0001
material	Material	1	0.77935	0.02425	32.14	<.0001
size2	Size2	1	0.00330	0.00071452	4.63	<.0001

***FERC Account 376: Gas Distribution Mains
Zero Intercept Study #19***

The REG Procedure

Model: Linear_Regression_Model

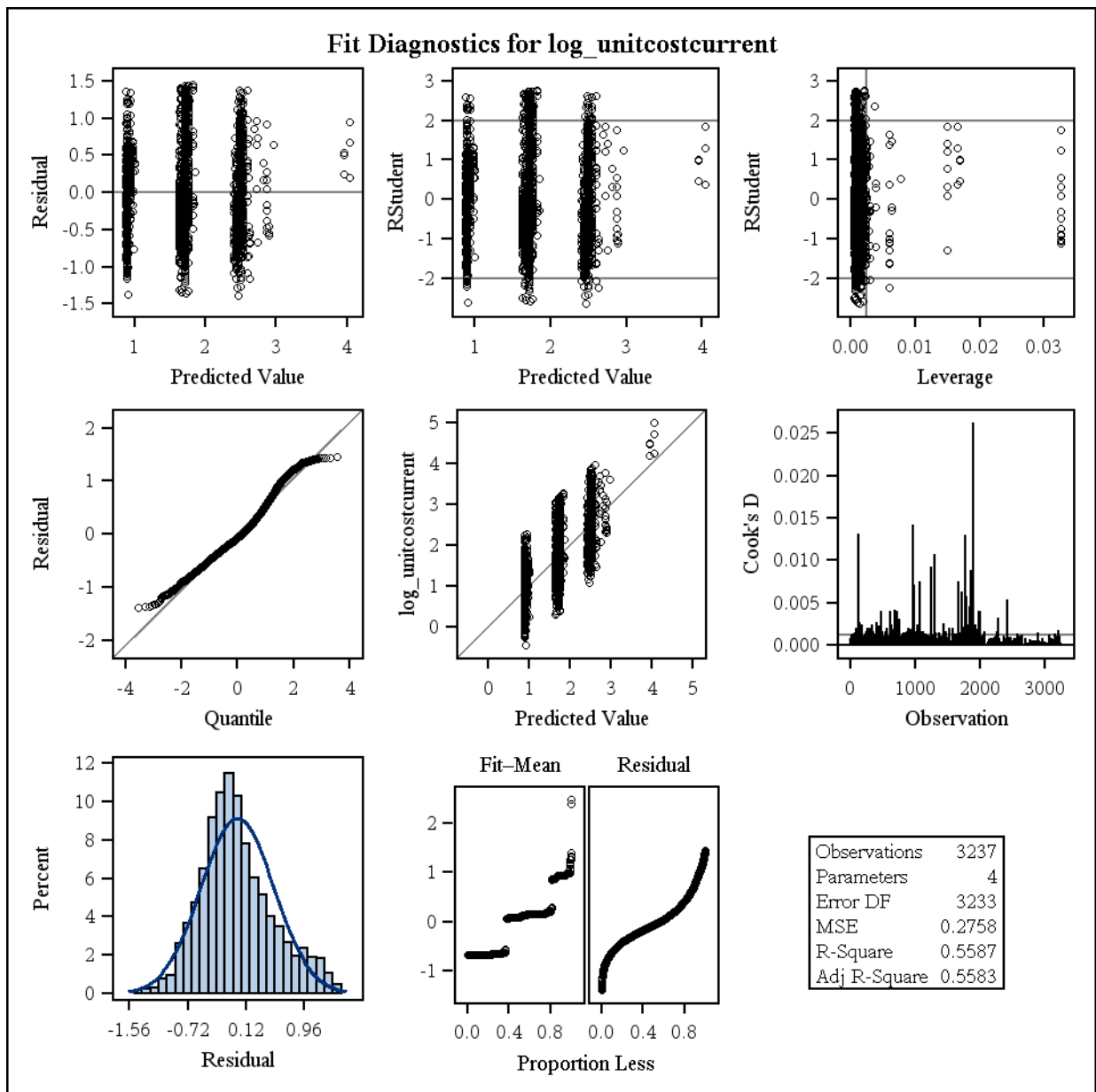
Dependent Variable: log_unitcostcurrent log_unitcostcurrent

Test of First and Second Moment Specification		
DF	Chi-Square	Pr > ChiSq
9	373.19	<.0001

Durbin-Watson D	1.543
Number of Observations	3237
1st Order Autocorrelation	0.228

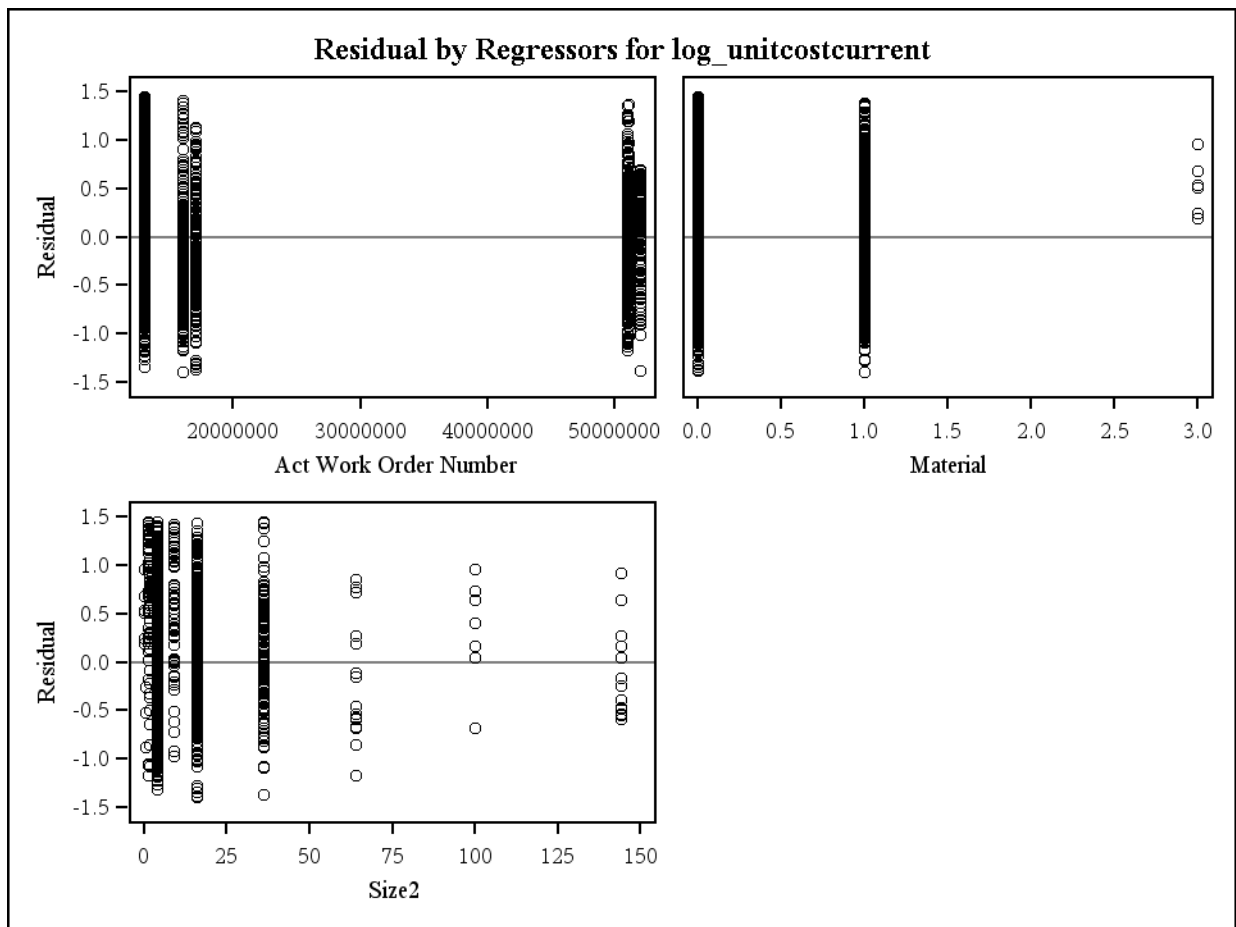
**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #19**

**The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: log_unitcostcurrent log_unitcostcurrent**



**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #19**

**The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: log_unitcostcurrent log_unitcostcurrent**



**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #20**

The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: log_unitcostcurrent log_unitcostcurrent

Number of Observations Read	3235
Number of Observations Used	3235

Weight: quantity Quantity

Analysis of Variance					
Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	3	297702	99234	3044.57	<.0001
Error	3231	105311	32.59379		
Corrected Total	3234	403012			

Root MSE	5.70910	R-Square	0.7387
Dependent Mean	1.18614	Adj R-Sq	0.7384
Coeff Var	481.31776		

Parameter Estimates						
Variable	Label	DF	Parameter Estimate	Standard Error	t Value	Pr > t
Intercept	Intercept	1	1.31354	0.01171	112.13	<.0001
act_work_order_number	Act Work Order Number	1	-1.30939E-8	2.27444E-10	-57.57	<.0001
material	Material	1	0.35051	0.01552	22.59	<.0001
size	Size	1	0.08440	0.00252	33.49	<.0001

***FERC Account 376: Gas Distribution Mains
Zero Intercept Study #20***

The REG Procedure

Model: Linear_Regression_Model

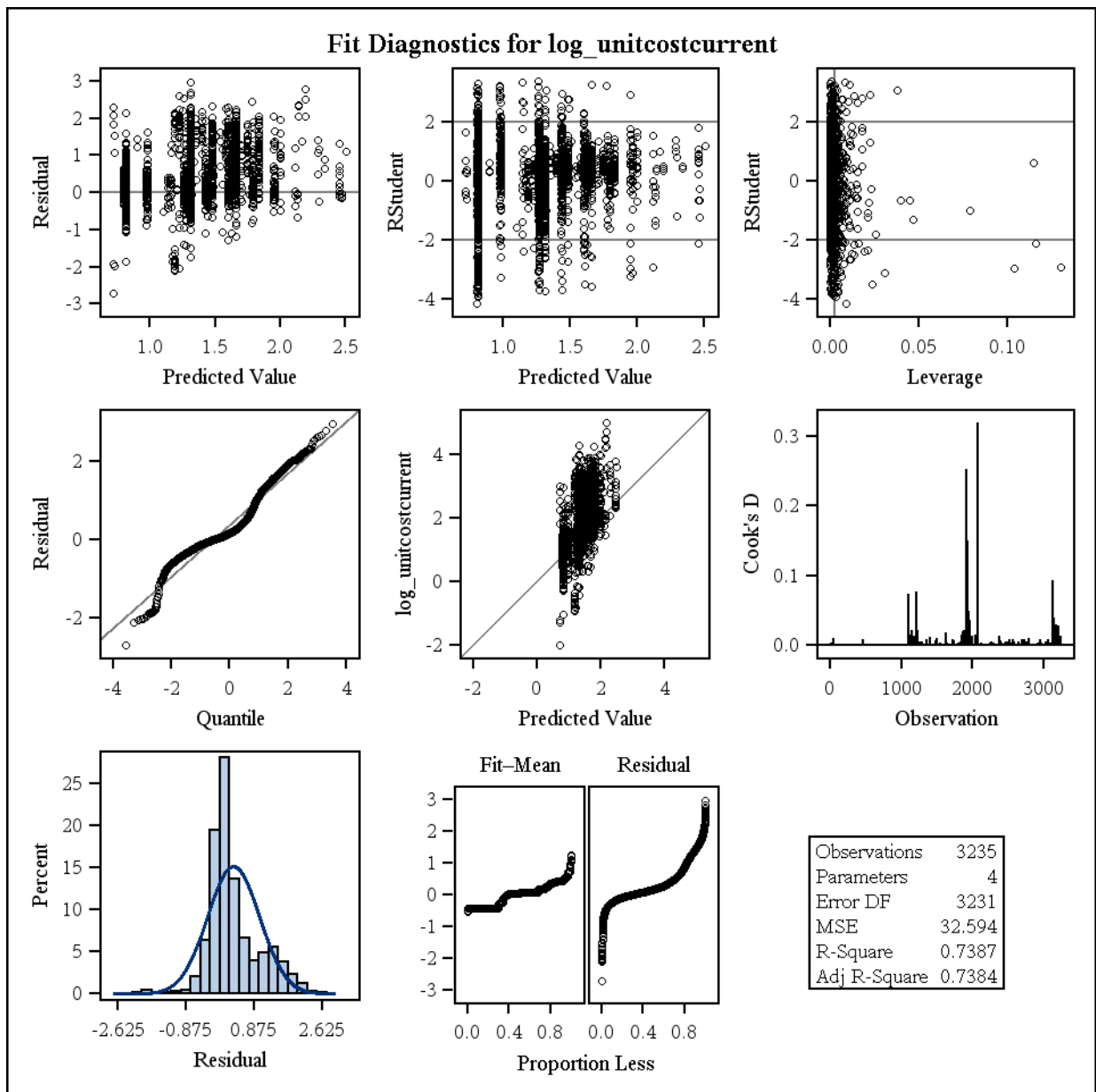
Dependent Variable: log_unitcostcurrent log_unitcostcurrent

Test of First and Second Moment Specification		
DF	Chi-Square	Pr > ChiSq
10	96.29	<.0001

Durbin-Watson D	1.661
Number of Observations	3235
1st Order Autocorrelation	0.169

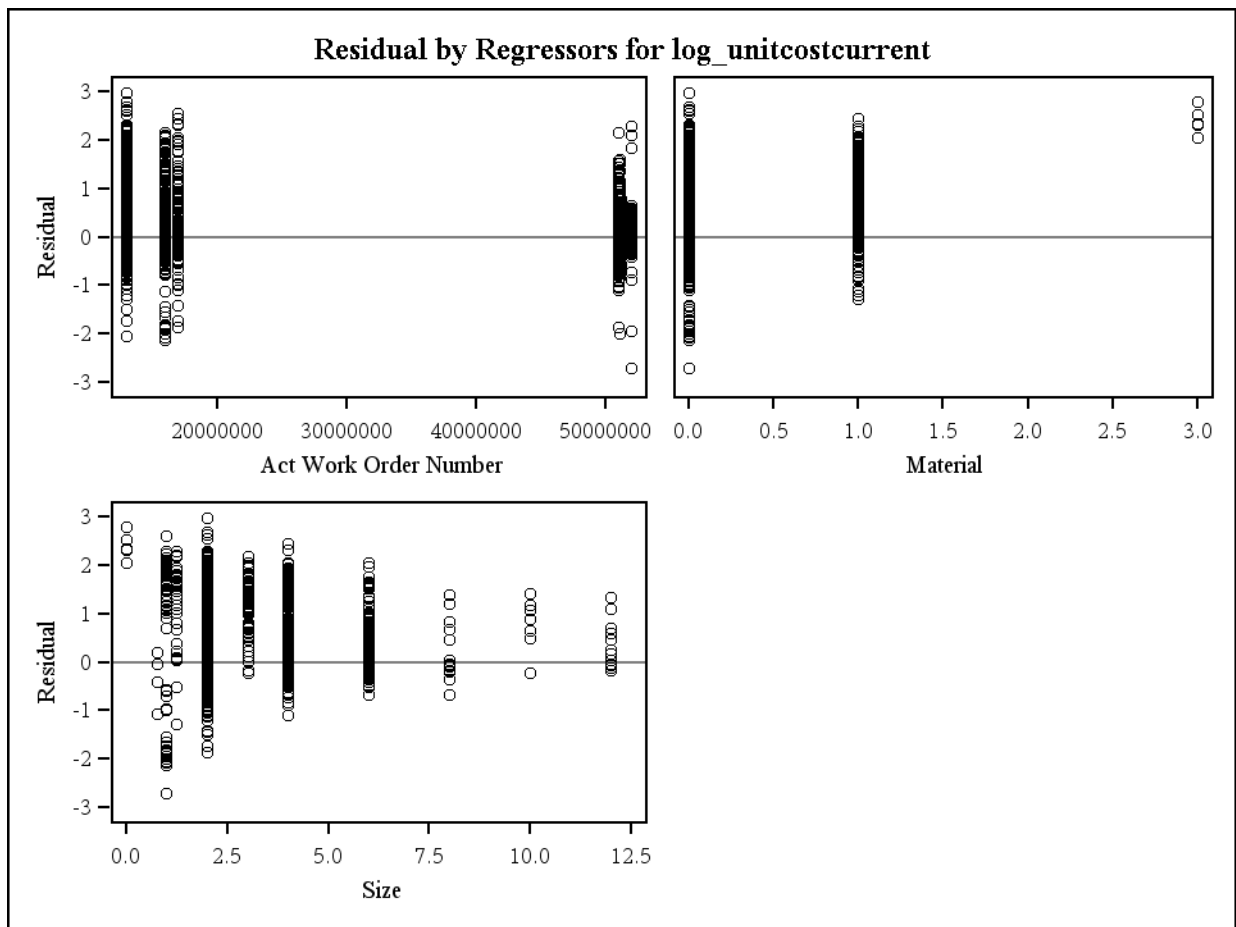
**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #20**

**The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: log_unitcostcurrent log_unitcostcurrent**



**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #20**

**The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: log_unitcostcurrent log_unitcostcurrent**



**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #21**

The REG Procedure

Model: Linear_Regression_Model

Dependent Variable: log_unitcostcurrent log_unitcostcurrent

Number of Observations Read	3234
Number of Observations Used	3234

Weight: quantity Quantity

Analysis of Variance					
Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	3	271299	90433	2658.90	<.0001
Error	3230	109857	34.01137		
Corrected Total	3233	381156			

Root MSE	5.83193	R-Square	0.7118
Dependent Mean	1.18101	Adj R-Sq	0.7115
Coeff Var	493.80942		

Parameter Estimates						
Variable	Label	DF	Parameter Estimate	Standard Error	t Value	Pr > t
Intercept	Intercept	1	1.49464	0.00913	163.68	<.0001
act_work_order_number	Act Work Order Number	1	-1.362E-8	2.29811E-10	-59.27	<.0001
material	Material	1	0.36934	0.01630	22.66	<.0001
size2	Size2	1	0.00685	0.00025418	26.95	<.0001

***FERC Account 376: Gas Distribution Mains
Zero Intercept Study #21***

The REG Procedure

Model: Linear_Regression_Model

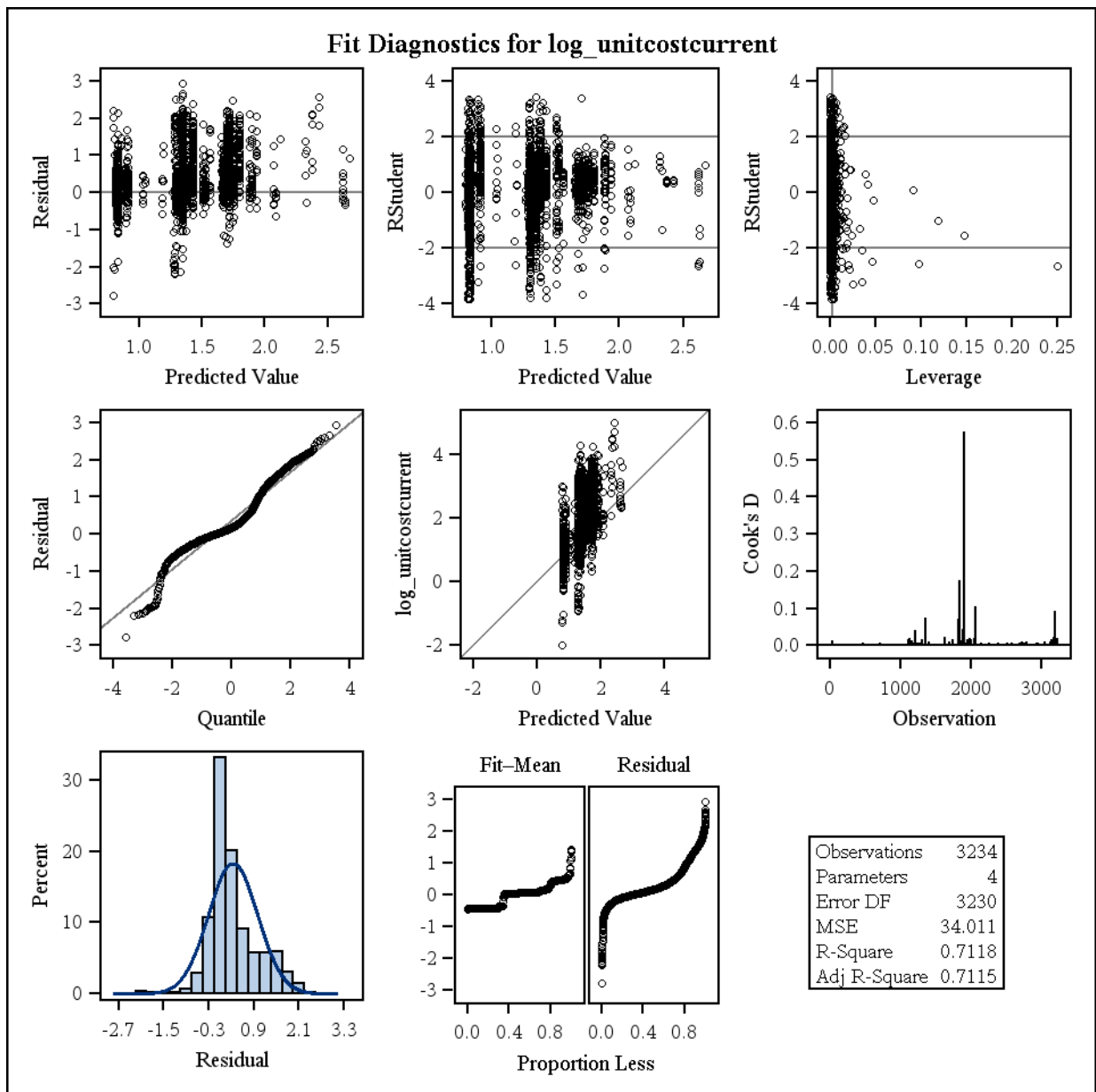
Dependent Variable: log_unitcostcurrent log_unitcostcurrent

Test of First and Second Moment Specification		
DF	Chi-Square	Pr > ChiSq
10	110.54	<.0001

Durbin-Watson D	1.701
Number of Observations	3234
1st Order Autocorrelation	0.149

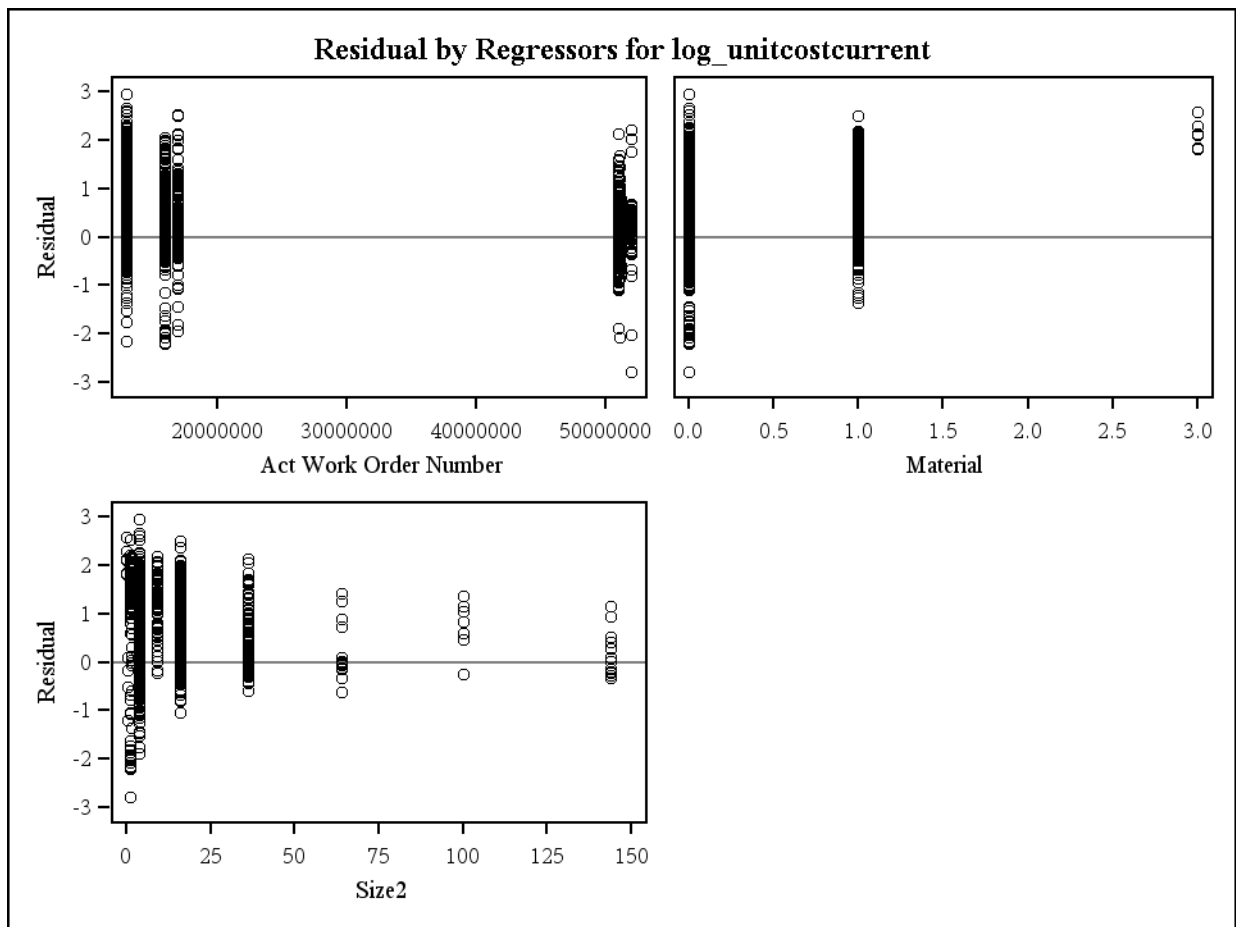
**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #21**

**The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: log_unitcostcurrent log_unitcostcurrent**



**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #21**

**The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: log_unitcostcurrent log_unitcostcurrent**



**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #22**

The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: sqrt_unit_cost_current sqrt_unit_cost_current

Number of Observations Read	3264
Number of Observations Used	3264

Analysis of Variance					
Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	3	111356	37119	602.27	<.0001
Error	3260	200917	61.63112		
Corrected Total	3263	312273			

Root MSE	7.85055	R-Square	0.3566
Dependent Mean	8.87147	Adj R-Sq	0.3560
Coeff Var	88.49210		

Parameter Estimates						
Variable	Label	DF	Parameter Estimate	Standard Error	t Value	Pr > t
Intercept	Intercept	1	12.81929	0.40977	31.28	<.0001
act_work_order_number	Act Work Order Number	1	-1.82347E-7	8.262849E-9	-22.07	<.0001
material	Material	1	10.13684	0.38214	26.53	<.0001
size	Size	1	-0.24774	0.10526	-2.35	0.0186

***FERC Account 376: Gas Distribution Mains
Zero Intercept Study #22***

The REG Procedure

Model: Linear_Regression_Model

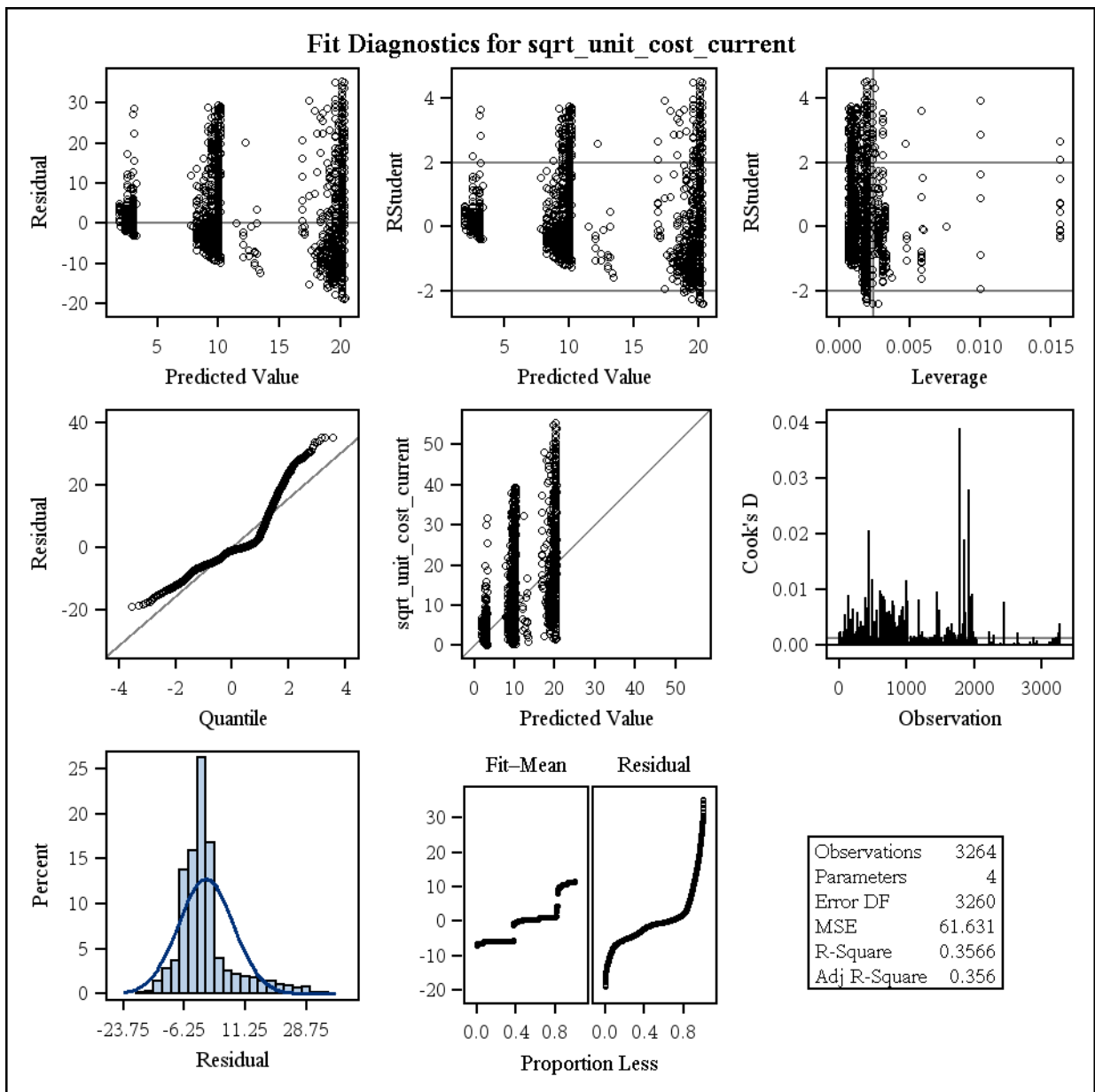
Dependent Variable: sqrt_unit_cost_current sqrt_unit_cost_current

Test of First and Second Moment Specification		
DF	Chi-Square	Pr > ChiSq
8	484.39	<.0001

Durbin-Watson D	1.588
Number of Observations	3264
1st Order Autocorrelation	0.206

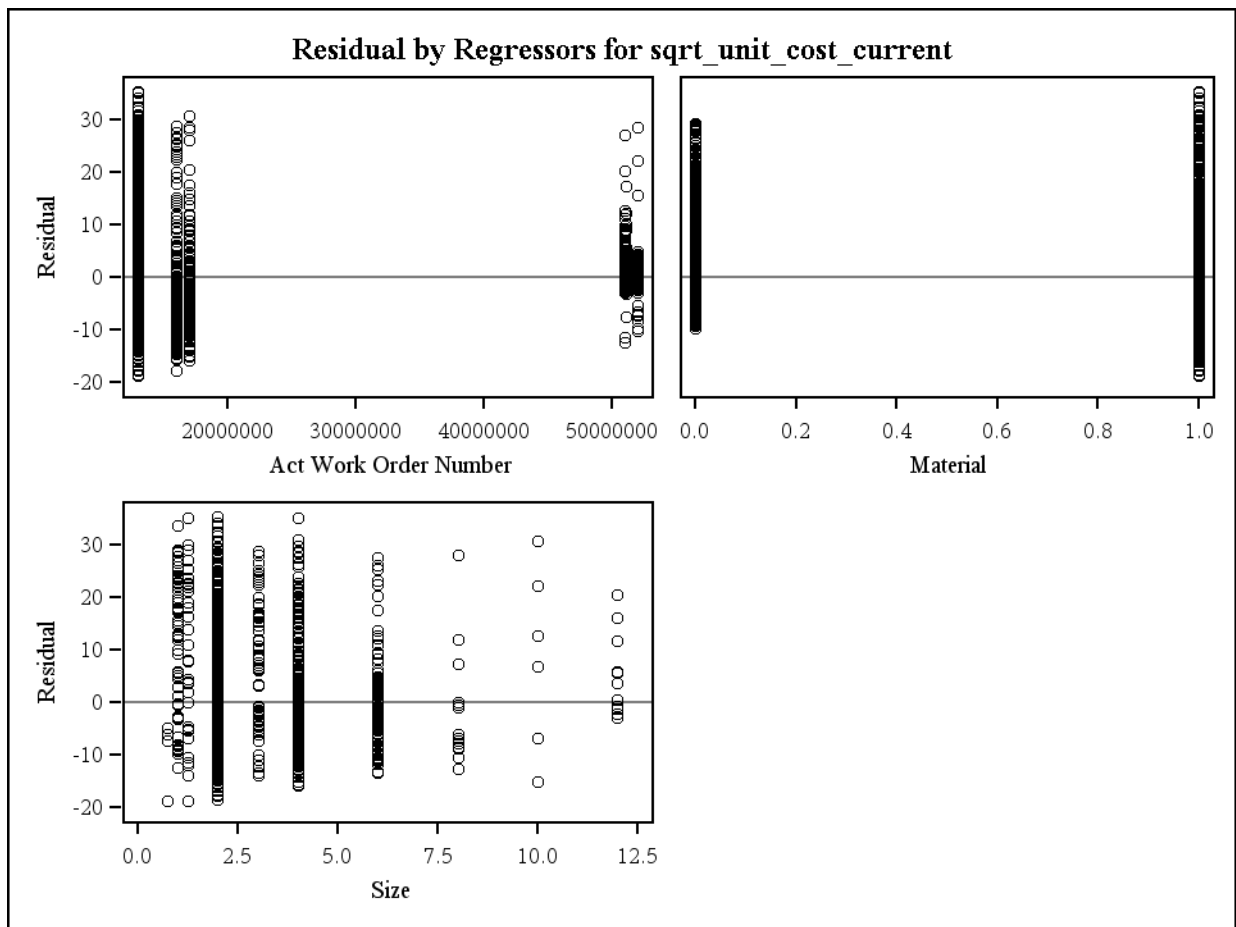
**FERC Account 376: Gas Distribution Mains
 Zero Intercept Study #22**

**The REG Procedure
 Model: Linear_Regression_Model
 Dependent Variable: sqrt_unit_cost_current sqrt_unit_cost_current**



**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #22**

**The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: sqrt_unit_cost_current sqrt_unit_cost_current**



**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #23**

The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: sqrt_unit_cost_current sqrt_unit_cost_current

Number of Observations Read	3264
Number of Observations Used	3264

Analysis of Variance					
Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	3	112271	37424	605.06	<.0001
Error	3260	201636	61.85150		
Corrected Total	3263	313907			

Root MSE	7.86457	R-Square	0.3577
Dependent Mean	8.87871	Adj R-Sq	0.3571
Coeff Var	88.57790		

Parameter Estimates						
Variable	Label	DF	Parameter Estimate	Standard Error	t Value	Pr > t
Intercept	Intercept	1	12.25532	0.31520	38.88	<.0001
act_work_order_number	Act Work Order Number	1	-1.82115E-7	8.270681E-9	-22.02	<.0001
material	Material	1	10.10348	0.38432	26.29	<.0001
size2	Size2	1	-0.00948	0.01124	-0.84	0.3992

***FERC Account 376: Gas Distribution Mains
Zero Intercept Study #23***

The REG Procedure

Model: Linear_Regression_Model

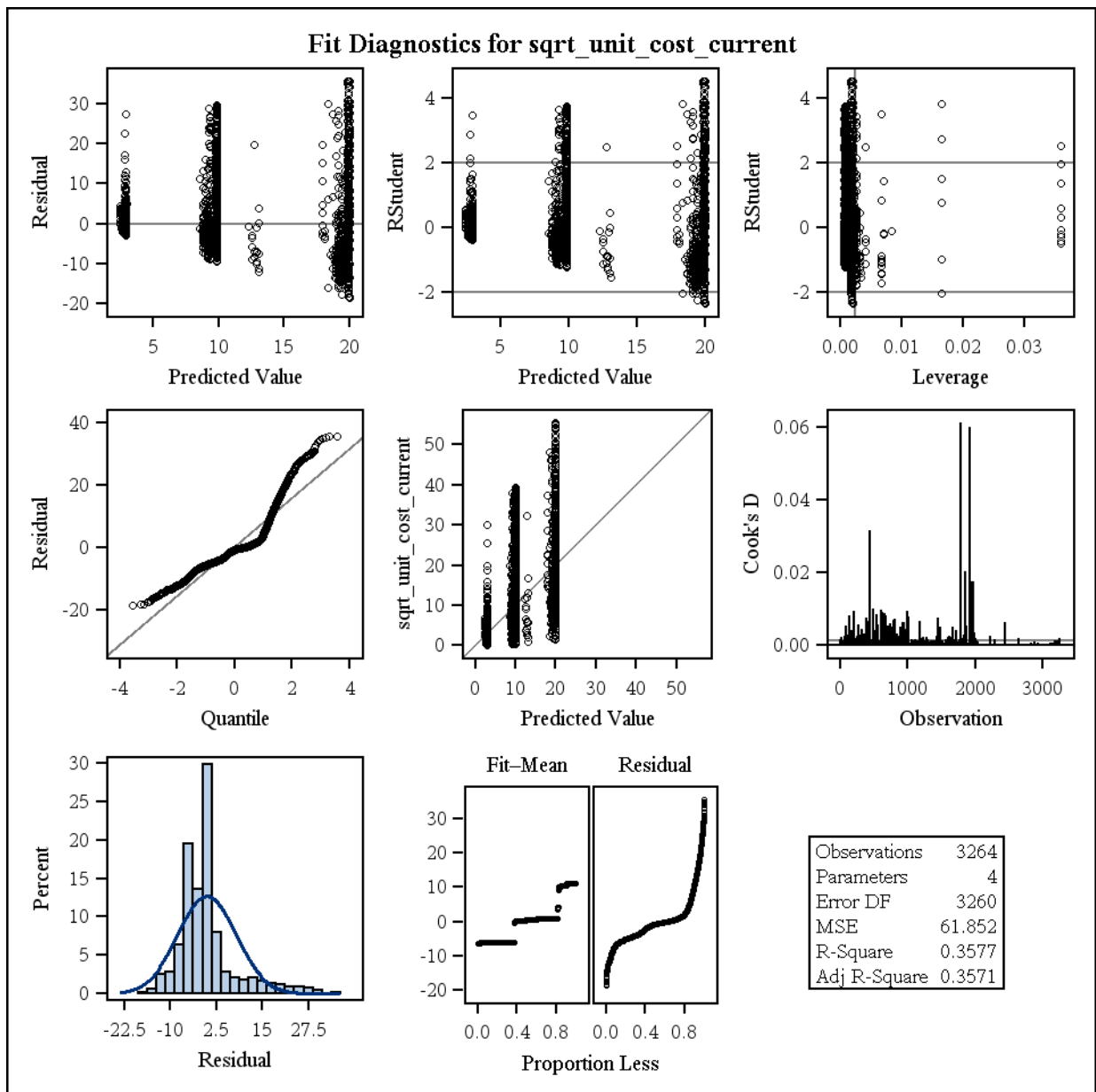
Dependent Variable: sqrt_unit_cost_current sqrt_unit_cost_current

Test of First and Second Moment Specification		
DF	Chi-Square	Pr > ChiSq
9	494.75	<.0001

Durbin-Watson D	1.584
Number of Observations	3264
1st Order Autocorrelation	0.208

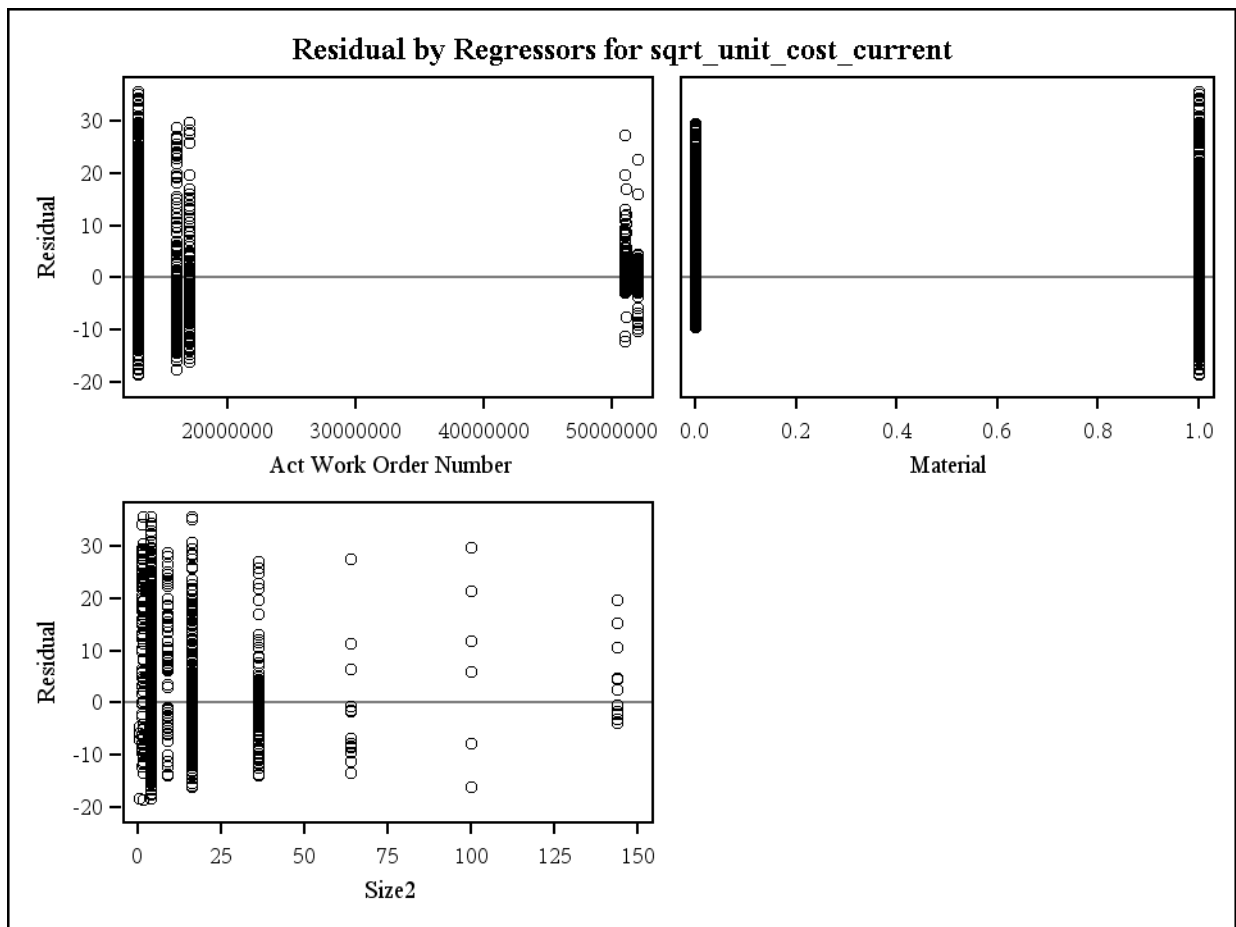
**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #23**

**The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: sqrt_unit_cost_current sqrt_unit_cost_current**



**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #23**

**The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: sqrt_unit_cost_current sqrt_unit_cost_current**



**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #24**

The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: sqrt_unit_cost_current sqrt_unit_cost_current

Number of Observations Read	3231
Number of Observations Used	3231

Weight: quantity Quantity

Analysis of Variance					
Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	3	6716353	2238784	1735.19	<.0001
Error	3227	4163566	1290.22801		
Corrected Total	3230	10879919			

Root MSE	35.91974	R-Square	0.6173
Dependent Mean	3.98458	Adj R-Sq	0.6170
Coeff Var	901.46830		

Parameter Estimates						
Variable	Label	DF	Parameter Estimate	Standard Error	t Value	Pr > t
Intercept	Intercept	1	4.09223	0.07575	54.02	<.0001
act_work_order_number	Act Work Order Number	1	-5.45089E-8	1.356669E-9	-40.18	<.0001
material	Material	1	3.50192	0.12200	28.71	<.0001
size	Size	1	0.59037	0.01808	32.65	<.0001

***FERC Account 376: Gas Distribution Mains
Zero Intercept Study #24***

The REG Procedure

Model: Linear_Regression_Model

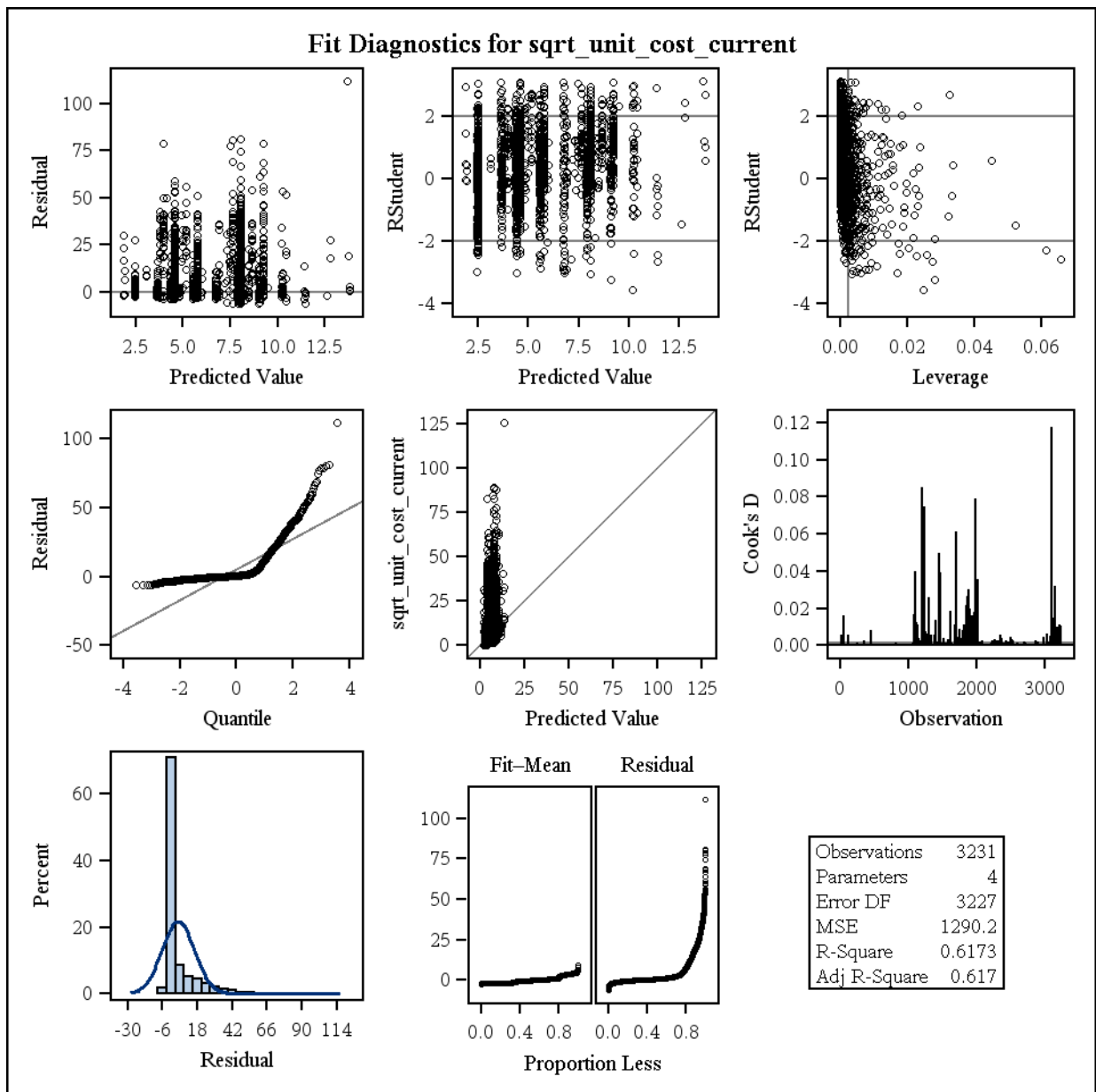
Dependent Variable: sqrt_unit_cost_current sqrt_unit_cost_current

Test of First and Second Moment Specification		
DF	Chi-Square	Pr > ChiSq
10	43.97	<.0001

Durbin-Watson D	1.334
Number of Observations	3231
1st Order Autocorrelation	0.331

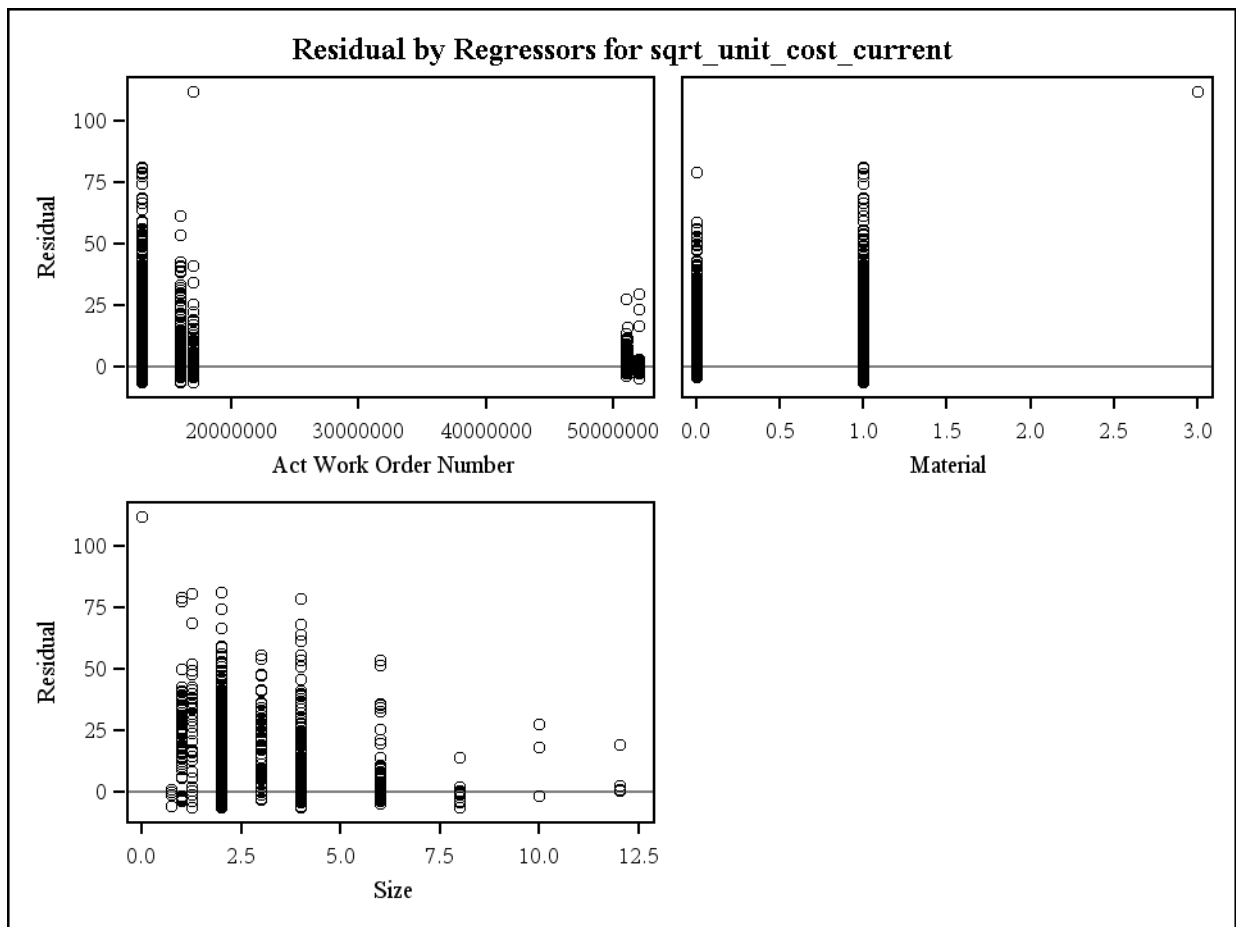
**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #24**

**The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: sqrt_unit_cost_current sqrt_unit_cost_current**



**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #24**

**The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: sqrt_unit_cost_current sqrt_unit_cost_current**



**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #25**

The REG Procedure

Model: Linear_Regression_Model

Dependent Variable: sqrt_unit_cost_current sqrt_unit_cost_current

Number of Observations Read	3237
Number of Observations Used	3237

Weight: quantity Quantity

Analysis of Variance					
Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	3	8381150	2793717	2075.42	<.0001
Error	3233	4351941	1346.09989		
Corrected Total	3236	12733091			

Root MSE	36.68923	R-Square	0.6582
Dependent Mean	4.06662	Adj R-Sq	0.6579
Coeff Var	902.20417		

Parameter Estimates						
Variable	Label	DF	Parameter Estimate	Standard Error	t Value	Pr > t
Intercept	Intercept	1	5.16605	0.05692	90.76	<.0001
act_work_order_number	Act Work Order Number	1	-5.49851E-8	1.374512E-9	-40.00	<.0001
material	Material	1	3.32340	0.12194	27.25	<.0001
size2	Size2	1	0.05760	0.00167	34.58	<.0001

***FERC Account 376: Gas Distribution Mains
Zero Intercept Study #25***

The REG Procedure

Model: Linear_Regression_Model

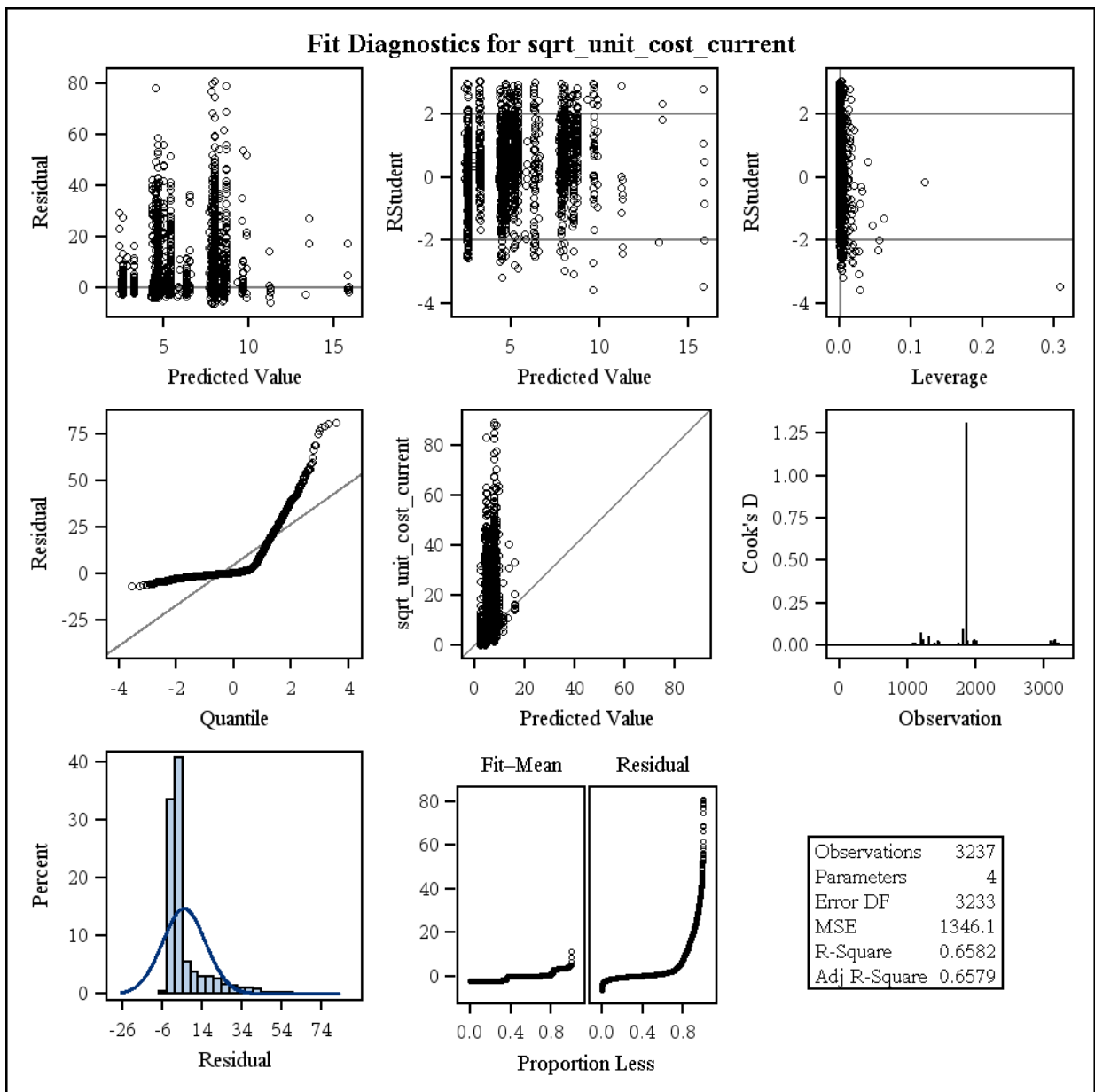
Dependent Variable: sqrt_unit_cost_current sqrt_unit_cost_current

Test of First and Second Moment Specification		
DF	Chi-Square	Pr > ChiSq
9	56.46	<.0001

Durbin-Watson D	1.372
Number of Observations	3237
1st Order Autocorrelation	0.314

**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #25**

**The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: sqrt_unit_cost_current sqrt_unit_cost_current**



**FERC Account 376: Gas Distribution Mains
Zero Intercept Study #25**

**The REG Procedure
Model: Linear_Regression_Model
Dependent Variable: sqrt_unit_cost_current sqrt_unit_cost_current**

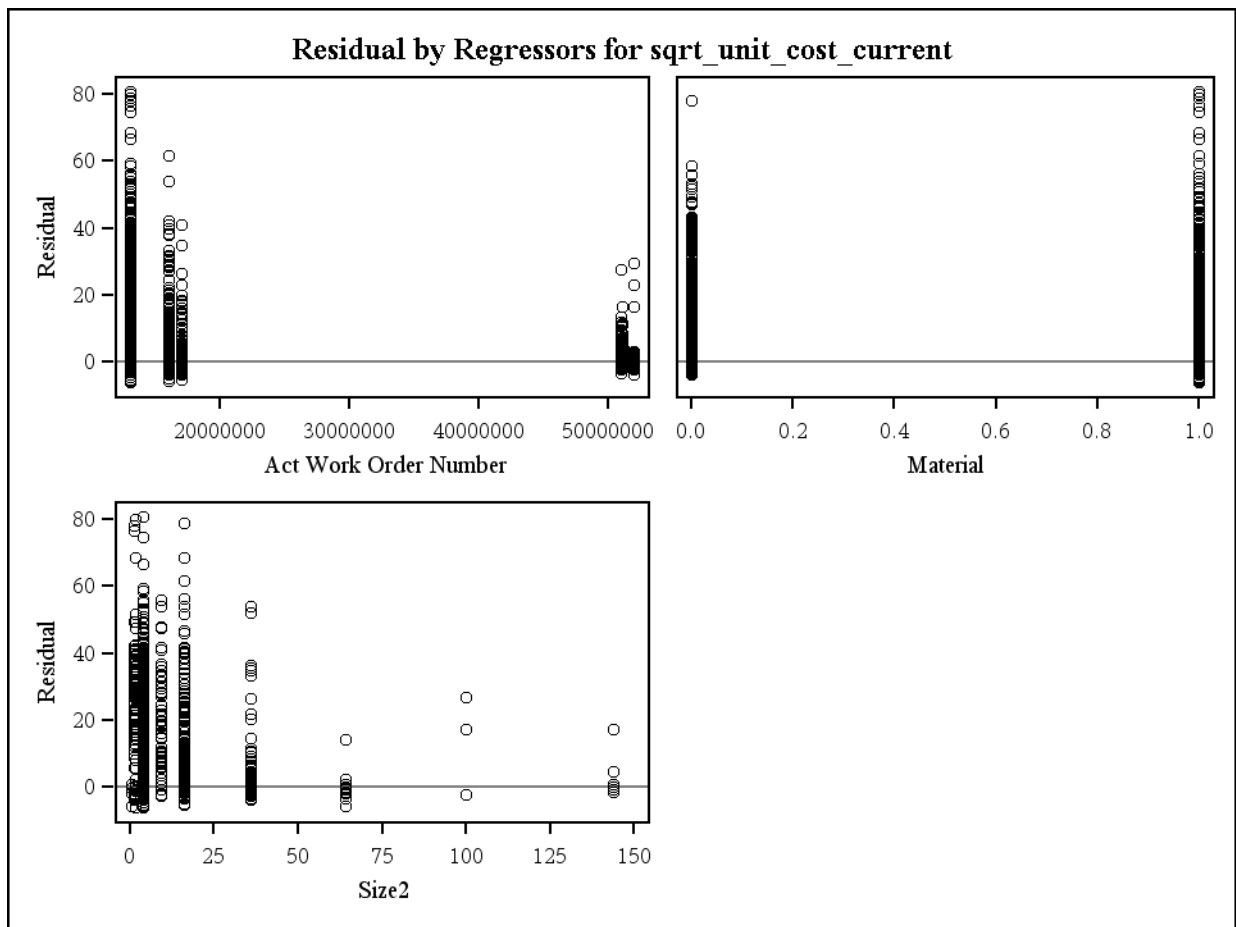


Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1994	0013006131	MAIN DIG-IN - ROSEAU	Addition	0	\$2,807.46
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1979	0013006132	MAIN DIG-IN - ROSEAU	Addition	0	\$666.41
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1979	0013006133	MAIN DIG-IN - CROSSBY STEEL CRA	Addition	0	\$894.44
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1994	0013006134	MAIN DIG-IN - ROSEAU	Addition	0	(\$2,384.11)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013006142	MAIN DIG-IN - STATE HWY 3 ROSE	Addition	0	(\$1,025.05)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013006143	MAIN DIG-IN - 201 2ND STREET C	Addition	0	(\$1,440.41)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013006144	MAIN DIG-IN - LEXINGTON & LONE	Addition	0	(\$267.90)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013006145	MAIN DIG-IN - HOFFMAN AND 2ND	Addition	0	(\$793.83)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1955	0013006146	MAIN DIG-IN 300 NORTH 2ND STR	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013006146	MAIN DIG-IN 300 NORTH 2ND STR	Addition	33	\$2,713.83
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1967	0013006151	MAIN DIG-IN	Addition	0	\$107.44
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1968	0013006151	MAIN DIG-IN	Addition	0	\$107.44
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1989	0013006151	MAIN DIG-IN	Addition	0	\$107.44
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1999	0013006151	MAIN DIG-IN	Addition	0	\$107.44
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2000	0013006151	MAIN DIG-IN	Addition	0	\$214.88
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2001	0013006151	MAIN DIG-IN	Addition	0	\$214.88
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2002	0013006151	MAIN DIG-IN	Addition	0	\$214.88
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2003	0013006151	MAIN DIG-IN	Addition	0	\$214.88
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2004	0013006151	MAIN DIG-IN	Addition	0	\$214.88
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2005	0013006151	MAIN DIG-IN	Addition	0	\$214.88
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0013006151	MAIN DIG-IN	Addition	0	\$214.88
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013006152	MAIN DIG-IN	Addition	0	\$8,709.46
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013006162	MAIN DIG-IN - DOYLE/CONNOR 21	Addition	0	(\$1,875.21)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0013006166	MAIN DIG-IN - 26483 540TH ST	Addition	0	(\$3,470.79)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2000	0013006169	MAIN DIG-IN - ASHLAND DRIVE NW	Addition	0	\$1,256.90
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2000	0013006170	MAIN DIG-IN - 19TH ST & SUPERI	Addition	0	\$784.49
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1980	0013006171	MAIN DIG-IN	Addition	0	(\$2,400.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1991	0013006172	MAIN DIG-IN	Addition	0	(\$2,267.86)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1991	0013006172	MAIN DIG-IN	Addition	0	(\$2,267.86)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1991	0013006172	MAIN DIG-IN	Addition	0	(\$2,267.86)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1991	0013006172	MAIN DIG-IN	Addition	0	(\$2,267.86)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1990	0013006173	MAIN DIG-IN - 4TH AVE - IFAL	Addition	0	\$3,432.25
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1992	0013006176	MAIN DIG-IN - COPPER KETTLE 62	Addition	0	\$1,223.27
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1992	0013006176	MAIN DIG-IN - 5094 MILLER TRUN	Addition	0	(\$407.82)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2000	0013006177	MAIN DIG-IN	Addition	0	(\$262.11)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013006191	MAIN DIG-IN	Addition	0	(\$641.48)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1997	0013006191	MAIN DIG-IN	Addition	0	(\$641.48)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1998	0013006191	MAIN DIG-IN	Addition	0	(\$641.48)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1999	0013006191	MAIN DIG-IN	Addition	0	(\$641.48)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2000	0013006191	MAIN DIG-IN	Addition	0	(\$641.48)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2001	0013006191	MAIN DIG-IN	Addition	0	(\$641.48)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2002	0013006191	MAIN DIG-IN	Addition	0	(\$641.48)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2003	0013006191	MAIN DIG-IN	Addition	0	(\$641.48)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2004	0013006191	MAIN DIG-IN	Addition	0	(\$641.48)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0013006191	MAIN DIG-IN	Addition	0	(\$641.48)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013006191	MAIN DIG-IN	Addition	0	(\$641.48)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013006191	MAIN DIG-IN	Addition	0	(\$641.48)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	0013006201	MAIN DIG-IN	Addition	0	\$179.89
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1975	0013006202	MAIN DIG-IN	Addition	0	\$1,804.48
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013006203	MAIN DIG-IN	Addition	0	(\$2,259.90)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2006	0013006223	MEADOWVIEW RD MAIN INSTALL	Addition	45	\$11,320.83
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1959	0013006224	MEADOWVIEW RD MAIN RETIRE	Retirement	-45	(\$39.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013006225	BARE MAIN INSTALL FRONT ST AND	Addition	969	\$5,346.48
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013006225	BARE MAIN INSTALL FRONT ST AND	Retirement	-994	(\$781.49)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1969	0013006227	1ST AVE NW AND 2ND AVE NW INST	Retirement	-16	(\$82.52)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2006	0013006227	1ST AVE NW AND 2ND AVE NW INST	Addition	26	\$22,775.48
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0013006229	PRAIRIE AVE S FAIRMONT MN INST	Retirement	-62	(\$15.43)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013006229	PRAIRIE AVE S FAIRMONT MN INST	Addition	350	\$11,492.71
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013006230	PRAIRIE AVE S FAIRMONT MN RETI	Addition	0	\$164.23

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013006230	PRAIRIE AVE S FAIRMONT MN RETI	Retirement	0	(\$40.05)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1956	0013006234	TEMP ABANDONMENT OF 4" PE ON D	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013006238	MAIN LOWER IN FLOODWOOD	Addition	0	\$2,447.29
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1969	0013006241	LASKIN POWER PLANT MAIN RELOCA	Retirement	-72	(\$45.44)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0013006241	LASKIN POWER PLANT MAIN RELOCA	Addition	72	\$5,972.28
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2001	0013006242	POND CT MAIN MOVE - IC	Retirement	-122	(\$609.08)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013006242	POND CT MAIN MOVE - IC	Addition	122	\$1,515.58
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013006244	7TH AVE MAIN REPLACEMENT	Addition	811	\$18,182.69
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1972	0013006244	7TH AVE MAIN REPLACEMENT	Retirement	-1046	(\$1,130.66)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1969	0013006247	DETROIT LAKES GAS MAIN REROUTE	Retirement	-8	(\$7.85)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2006	0013006247	DETROIT LAKES GAS MAIN REROUTE	Addition	12	\$6,934.92
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1974	0013006251	BARE MAIN REPLACEMENT	Retirement	-17	(\$11.20)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0013006251	BARE MAIN REPLACEMENT	Addition	1197	\$20,151.61
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1975	0013006251	BARE MAIN REPLACEMENT	Retirement	-1171	(\$682.95)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2006	0013006252	BARE MAIN REPLACEMENT	Addition	585	\$6,989.62
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	0013006252	BARE MAIN REPLACEMENT	Retirement	-598	(\$622.39)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1974	0013006255	1" MAIN REPLACEMENT	Retirement	-986	(\$324.65)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013006255	1" MAIN REPLACEMENT	Addition	876	\$10,907.25
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1969	0013006256	2" PE DAMAGED IN DETROIT LAKES	Retirement	-3	(\$0.95)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013006256	2" PE DAMAGED IN DETROIT LAKES	Addition	3	\$1,528.27
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1979	0013006258	3" ABANDON IN WARROAD	Addition	0	\$16.27
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1979	0013006258	3" ABANDON IN WARROAD	Retirement	-552	(\$559.64)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0013006263	STL MAIN TO INSTALL NEW DRN IN	Addition	74	\$9,311.54
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0013006263	STL MAIN TO INSTALL NEW DRN IN	Retirement	-156	(\$342.70)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2006	0013006263	STL MAIN TO INSTALL NEW DRN IN	Addition	17	\$7,936.89
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013006266	MAIN RELOCATE RESIDENTIAL WADEN	Addition	572	\$8,270.82
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0013006266	MAIN RELOCATE RESIDENTIAL WADEN	Retirement	-70	(\$224.19)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013006267	AITKIN DRN #3. PIPING ONLY	Addition	16	\$43.39
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2006	0013006267	AITKIN DRN #3. PIPING ONLY	Addition	280	\$1,383.62
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013006269	MAIN RELOCATION FOR COURT HOU	Addition	177	\$4,447.72
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1963	0013006269	MAIN RELOCATION FOR COURT HOU	Retirement	-231	(\$176.72)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1990	0013006272	RELOCATE MAIN UNDER GARAGE	Retirement	-57	(\$278.42)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	2006	0013006272	RELOCATE MAIN UNDER GARAGE	Addition	88	\$3,074.38
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1965	0013006273	TOWNE CLUB RELOCATE	Retirement	-13	(\$5.20)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013006273	TOWNE CLUB RELOCATE	Addition	1656	\$7,911.48
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1966	0013006273	TOWNE CLUB RELOCATE	Retirement	-1372	(\$2,329.51)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2006	0013006278	5TH ST MAIN REPLACE BARE	Addition	405	\$5,848.69
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013006278	5TH ST MAIN REPLACE BARE	Retirement	-272	(\$288.52)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1967	0013006278	5TH ST MAIN REPLACE BARE	Retirement	-105	(\$115.60)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1972	0013006280	WALMART 4" TIE OVER	Retirement	-49	(\$16.98)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013006282	LAKES CONCRETE BEMIDJI	Addition	301	\$7,051.97
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013006282	LAKES CONCRETE BEMIDJI	Retirement	-109	(\$34.69)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013006283	WILDRIDGE/FALCON TIE OVER	Addition	187	\$796.99
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0013006283	WILDRIDGE/FALCON TIE OVER	Retirement	-18	(\$130.90)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2006	0013006288	MT LAKE DRN RELOCATE	Addition	79	\$3,349.28
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2006	0013006290	MOVE BLOCK VALVE SELMSER AVE C	Addition	25	\$8,274.60
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2006	0013006290	MOVE BLOCK VALVE SELMSER AVE C	Addition	34	\$1,083.42
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1972	0013006291	MAIN ST 2" AA ABANDONMENT	Addition	30	\$1,974.28
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2006	0013006291	MAIN ST 2" AA ABANDONMENT	Retirement	-209	(\$72.40)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013006293	CROSS LAKE RD MAIN EXT	Addition	2	\$131.96
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013006293	REMOVE/MOVE VALVE 2ND ST NE	Retirement	-10	(\$89.50)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1979	0013006295	REMOVE/MOVE VALVE 2ND ST NE	Addition	28	\$5,279.22
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013006295	BARE MAIN REPLACEMENT	Retirement	-15	(\$8.09)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013006297	BARE MAIN REPLACEMENT	Addition	775	\$10,618.77
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013006297	BARE MAIN REPLACEMENT	Retirement	-748	(\$793.43)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1972	0013006298	STATE HWY 123 - LOWER EXPOSED	Retirement	-8	(\$24.48)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2006	0013006298	STATE HWY 123 - LOWER EXPOSED	Addition	16	\$8,720.25
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1969	0013006301	CNTY 22 AND 24 MAIN LOWER TO T	Retirement	-11	(\$3.47)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1969	0013006301	CNTY 22 AND 24 MAIN LOWER TO T	Retirement	-759	(\$239.44)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1969	0013006301	CNTY 22 AND 24 MAIN LOWER TO T	Retirement	-304	(\$191.80)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1970	0013006301	CNTY 22 AND 24 MAIN LOWER TO T	Retirement	-493	(\$313.77)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0013006301	CNTY 22 AND 24 MAIN LOWER TO T	Addition	1770	\$3,740.12
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1972	0013006303	FIRE MONUMENT RD REPLACEMENT	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2006	0013006303	FIRE MONUMENT RD REPLACEMENT	Addition	30	\$3,498.44
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2006	0013006303	FIRE MONUMENT RD REPLACEMENT	Addition	0	(\$4,007.94)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2006	0013006304	WADENA CITY SALT SHED	Retirement	-70	(\$70.95)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	0013006304	WADENA CITY SALT SHED	Adjustment	132	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2006	0013006308	LINE HIT ON 3RD ST SE	Retirement	-5	(\$4.98)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2006	0013006308	LINE HIT ON 3RD ST SE	Addition	5	\$1,922.14
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1984	0013006309	FARMERS ELEVATOR	Retirement	-308	(\$38,144.83)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013006309	FARMERS ELEVATOR	Addition	2	\$21.38
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0013006309	FARMERS ELEVATOR	Addition	337	\$7,151.45
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0013006311	JIT BUSINESS PARK	Addition	1081	\$8,858.06
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013006312	RELOCATE GAS MAIN THAT IS OUT	Addition	79	\$6,391.38
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013006312	RELOCATE GAS MAIN THAT IS OUT	Addition	0	\$3,032.46
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1963	0013006312	RELOCATE GAS MAIN THAT IS OUT	Retirement	-75	(\$57.38)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0013006315	4" PE ALONG 12" JOB, CLOQUET	Addition	3118	\$27,150.97
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013006318	BEMIDJI STATE UNIVERSITY MAIN	Retirement	-5	(\$1.59)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013006318	BEMIDJI STATE UNIVERSITY MAIN	Addition	90	\$4,050.84
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013006318	BEMIDJI STATE UNIVERSITY MAIN	Addition	0	\$323.70
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1970	0013006320	BEMIDJI STATE UNIVERSITY MAIN	Retirement	-56	(\$287.63)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013006320	REPLACE DRS 30	Retirement	-121	(\$128.35)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2006	0013006320	REPLACE DRS 30	Addition	75	\$2,514.78
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2006	0013006322	HP LINE HIT DOVER	Addition	75	\$10,146.75
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2006	0013006322	HP LINE HIT DOVER	Addition	10	\$287.49
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1986	0013006322	HP LINE HIT DOVER	Addition	230	\$13,112.38
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	0013006325	HP LINE HIT DOVER	Retirement	-240	(\$134,716.47)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2006	0013006325	MAIN OFFSET AROUND MAN HOLE (L	Addition	50	\$2,216.15
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2005	0013006326	SILVER BAY : TRAIL CHANGING GR	Retirement	-280	(\$2,275.08)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0013006326	SILVER BAY : TRAIL CHANGING GR	Addition	320	\$6,309.91
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013006332	RETIRE MAIN UNDER RR TRACKS	Retirement	-213	(\$167.42)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2006	0013006333	REPAIR LINE HIT	Retirement	-5	(\$0.86)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013006333	REPAIR LINE HIT	Addition	5	\$808.84
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013006334	NORTHLAND RECOVERY CENTER IN G	Addition	114	\$877.36
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013006335	2" MAIN TO REPLACE 1" MAIN	Addition	1287	\$5,449.61
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013006337	1ST ST MAIN LOWERING - BETW MA	Addition	0	\$2,812.94
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1972	0013006339	BENJAMIN DR MAIN REPLACEMENT -	Retirement	-434	(\$150.40)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013006339	BENJAMIN DR MAIN REPLACEMENT -	Addition	423	\$1,878.45
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1967	0013006344	RETIRE MAIN ON AIRPORT VIEW DR	Retirement	-211	(\$140.44)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0013006344	RETIRE MAIN ON AIRPORT VIEW DR	Addition	0	\$655.49
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013006347	DIAMOND CT MAIN EXT - STEEPLE	Addition	14	\$614.60
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1993	0013006351	POINK DRIVE AND 2ND STREET MAI	Retirement	-336	(\$1,647.97)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1968	0013006352	LAPRAIRIE, PLEASANT ST, ABN S	Addition	68	\$393.43
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013006352	STEWARTVILLE GAS LEAK SURVEY	Retirement	-5	(\$0.86)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0013006355	STEWARTVILLE GAS LEAK SURVEY	Adjustment	5	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2006	0013006355	STEWARTVILLE GAS LEAK SURVEY	Addition	18	\$311.33
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013006355	GRAND CASINO 6" MDPE MAIN	Addition	2073	\$35,803.01
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1965	0013006360	MAIN DIG-IN - E RIVER RD AND 3	Addition	0	\$140.49
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1978	0013006360	MAIN DIG-IN - E RIVER RD AND 3	Addition	0	\$140.49
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1982	0013006360	MAIN DIG-IN - E RIVER RD AND 3	Addition	0	\$140.49
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1988	0013006360	MAIN DIG-IN - E RIVER RD AND 3	Addition	0	\$140.49
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1989	0013006360	MAIN DIG-IN - E RIVER RD AND 3	Addition	0	\$140.49
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1996	0013006360	MAIN DIG-IN - E RIVER RD AND 3	Addition	0	\$140.49
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1997	0013006360	MAIN DIG-IN - E RIVER RD AND 3	Addition	0	\$140.49
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2001	0013006360	MAIN DIG-IN - E RIVER RD AND 3	Addition	0	\$140.49

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2002	00130006360	MAIN DIG-IN - E RIVER RD AND 3	Addition	0	\$140.49
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2004	00130006360	MAIN DIG-IN - E RIVER RD AND 3	Addition	0	\$140.49
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	00130006360	MAIN DIG-IN - E RIVER RD AND 3	Addition	0	\$140.49
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1996	00130006361	MAIN DIG-IN - E RIVER RD AND 3	Addition	0	\$140.51
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2000	00130006361	MAIN DIG-IN - YMCA ON 1ST AVE.	Addition	0	\$2,414.32
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	00130006362	MAIN DIG-IN - MEMORIAL DR, SPR	Addition	0	\$1,246.24
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1990	00130006364	MAIN DIG-IN - 8TH AVE NW - CITY	Addition	0	\$3,818.19
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	00130006372	RUSHFORD TBS RELOCATION	Addition	303	(\$889.81)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1962	00130006372	RUSHFORD TBS RELOCATION	Retirement	-57	(\$28.42)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2006	00130006372	RUSHFORD TBS RELOCATION	Addition	656	(\$3,814.91)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1997	00130006372	RUSHFORD TBS RELOCATION	Retirement	-44	(\$6,802.23)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	00130006379	377TH ST MAIN EXT	Addition	124	\$715.03
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1974	00130006391	MARSCHALL MAIN REPLACEMENT	Retirement	-444	(\$146.16)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	00130006391	MARSCHALL MAIN REPLACEMENT	Addition	464	\$1,749.34
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2004	00130006393	CUT AND CAP MAIN	Retirement	-69	(\$501.91)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2005	00130006394	BLACK BEAR METER MOVE	Addition	0	(\$15.26)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1954	00130006395	CORRODED PIPE REPL - 207TH ST	Retirement	-13	(\$18.55)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2006	00130006395	CORRODED PIPE REPL - 207TH ST	Addition	13	\$1,823.38
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/2 in	1979	00130006403	WADENA IRVINE AVE MAIN REPLACE	Retirement	-10	(\$32.03)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2006	00130006403	WADENA IRVINE AVE MAIN REPLACE	Addition	10	\$4,348.04
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	00130007140	JUNIPER AVE MANAHGA MAIN DIG-I	Addition	0	\$277.89
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	00130007142	MAIN DIG-IN - HWY 34 & FRONT S	Retirement	-2	(\$2.03)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	00130007142	MAIN DIG-IN - HWY 34 & FRONT S	Addition	2	\$849.96
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	00130007143	5TH ST EAST BAUDETTE TEE LEAK	Retirement	-37	(\$37.50)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	00130007143	5TH ST EAST BAUDETTE TEE LEAK	Addition	5	\$2,294.15
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1979	00130007144	5TH ST EAST BAUDETTE TEE LEAK	Retirement	-103	(\$104.45)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2007	00130007144	5TH ST EAST BAUDETTE TEE LEAK	Addition	7	\$5,644.88
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2007	00130007144	STAPLES 4" MAIN HIT (STEEL) MA	Retirement	-7	(\$379.09)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	00130007158	MAIN DIG-IN - 1517 CARTWAY DR,	Addition	4	(\$821.17)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	00130007158	MAIN DIG-IN - 1517 CARTWAY DR,	Retirement	-4	(\$48.30)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	00130007159	MAIN DIG-IN - 4TH AVE SW, SEBE	Retirement	-6	(\$6.08)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	00130007159	MAIN DIG-IN - 4TH AVE SW, SEBE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	00130007159	MAIN DIG-IN - 4TH AVE SW, SEBE	Addition	6	\$1,129.05
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	00130007160	MAIN DIG-IN - PRIOR LAKE	Retirement	-4	(\$18.59)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	00130007160	MAIN DIG-IN - PRIOR LAKE	Addition	4	\$4,505.39
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	00130007161	MAIN DIG-IN - FLAGSTAFF AVE SO	Addition	0	(\$306.29)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1958	00130007162	MAIN DIG-IN 180TH ST & FAIRLAW	Retirement	-7	(\$4.24)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	00130007162	MAIN DIG-IN 180TH ST & FAIRLAW	Addition	7	\$24.26
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1960	00130007163	MAIN DIG-IN - WESCOTT RD & DOD	Retirement	-552	(\$686.07)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	00130007163	MAIN DIG-IN - WESCOTT RD & DOD	Addition	0	\$2,472.01
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	00130007165	MAIN DIG-IN - ELM ST & 3RD ST	Retirement	-6	(\$97.49)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	00130007165	MAIN DIG-IN - ELM ST & 3RD ST	Addition	6	(\$132.40)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	1953	00130007167	MAIN DIG-IN - HWY 149 & ROLLIN	Retirement	-10	\$2,736.85
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	00130007167	MAIN DIG-IN - HWY 149 & ROLLIN	Retirement	-6	(\$186.80)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	00130007168	MAIN DIG-IN - 13429 S ROBERT T	Addition	7	(\$4.52)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1953	00130007168	MAIN DIG-IN - 13429 S ROBERT T	Retirement	-12	(\$3.88)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	00130007169	MAIN DIG-IN - BISCAYNE AVE & B	Addition	12	\$1,004.24
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1955	00130007169	MAIN DIG-IN - BISCAYNE AVE & B	Addition	12	\$2,963.87
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	00130007170	MAIN DIG-IN	Retirement	-12	(\$10.23)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	00130007171	MAIN DIG-IN - 14535 BISCAYNE W	Addition	0	(\$246.94)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	00130007171	MAIN DIG-IN - 14535 BISCAYNE W	Addition	13	\$1,295.40
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1960	00130007172	MAIN DIG-IN - DODD & CRIMSON L	Retirement	-1	(\$175.12)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	00130007172	MAIN DIG-IN - DODD & CRIMSON L	Retirement	-1	(\$1.24)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	00130007174	MAIN DIG-IN - 14600 BISCAYNE A	Addition	14	\$1,839.73
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	00130007174	MAIN DIG-IN - 14600 BISCAYNE A	Addition	14	\$1,006.53
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	00130007180	MAIN DIG-IN - 14600 BISCAYNE A	Retirement	-14	(\$183.70)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2007	00130007180	MAIN DIG-IN	Addition	4	(\$3.21)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2007	00130007180	MAIN DIG-IN	Addition	4	\$2,013.47

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007200	MAIN DIG-IN - 11TH AVE NW, ROC	Addition	0	(\$5,071.71)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1961	0013007201	SYSTEM LEAK	Retirement	-10	(\$4.98)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0013007201	SYSTEM LEAK	Addition	10	\$2,524.80
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0013007202	MAIN DIG-IN - 6449 GRANITE DR	Retirement	-3	(\$21.82)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007202	MAIN DIG-IN - 6449 GRANITE DR	Addition	3	\$3,628.51
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1993	0013007203	MAIN DIG-IN - 600 S MAIN ST, S	Retirement	-4	(\$175.20)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007203	MAIN DIG-IN - 600 S MAIN ST, S	Addition	4	(\$490.85)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0013007204	MAIN DIG-IN - 112 7TH ST NW, R	Retirement	-3	(\$1.62)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007204	MAIN DIG-IN - 112 7TH ST NW, R	Addition	3	(\$461.74)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1967	0013007206	MAIN DIG-IN - 14 ST NE AND 9TH	Retirement	-5	(\$5.69)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2007	0013007206	MAIN DIG-IN - 14 ST NE AND 9TH	Addition	5	\$5,824.14
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1963	0013007207	MAIN DIG-IN - SPRUCE STREET	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1963	0013007207	MAIN DIG-IN - SPRUCE STREET	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1999	0013007208	MAIN DIG-IN - 2151 GLENVIEW LN	Retirement	-7	(\$78.36)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007208	MAIN DIG-IN - 2151 GLENVIEW LN	Addition	7	\$1,784.89
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0013007209	MAIN DIG-IN - 305 CENTRAL AVE	Retirement	-5	(\$1.24)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007209	MAIN DIG-IN - 305 CENTRAL AVE	Addition	5	\$594.56
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0013007210	MAIN DIG-IN - 6787 CLARKIA DR,	Retirement	-9	(\$65.46)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007210	MAIN DIG-IN - 6787 CLARKIA DR,	Addition	9	(\$133.21)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1969	0013007211	MAIN DIG-IN - E 1ST ST & 5TH A	Retirement	-2	(\$5.57)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2007	0013007211	MAIN DIG-IN - E 1ST ST & 5TH A	Addition	2	(\$345.98)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0013007212	MAIN DIG-IN - 1916 SHANNON OAK	Retirement	-5	(\$36.37)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007212	MAIN DIG-IN - 1916 SHANNON OAK	Addition	5	(\$1,351.31)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2001	0013007213	MAIN DIG-IN - 403 HWY 56, DODG	Retirement	-13	(\$64.90)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007213	MAIN DIG-IN - 403 HWY 56, DODG	Addition	13	(\$173.16)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2001	0013007214	MAIN DIG-IN - 403 HWY 56, DODG	Retirement	-2	(\$9.99)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007214	MAIN DIG-IN - 403 HWY 56, DODG	Addition	2	(\$213.93)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1967	0013007215	MAIN DIG-IN - 660 37TH ST NW,	Retirement	-3	(\$1.08)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2007	0013007215	MAIN DIG-IN - 660 37TH ST NW,	Addition	3	(\$854.88)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013007216	MAIN DIG-IN - 201 CENTRAL AVE,	Retirement	-9	(\$7.31)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2007	0013007216	MAIN DIG-IN - 201 CENTRAL AVE,	Addition	9	(\$153.92)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1967	0013007217	MAIN DIG-IN - 408 7TH ST NE, K	Retirement	-3	(\$1.49)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0013007217	MAIN DIG-IN - 408 7TH ST NE, K	Addition	3	(\$479.63)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1967	0013007218	MAIN DIG-IN - 853 30TH AVE SE,	Retirement	-7	(\$4.67)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0013007218	MAIN DIG-IN - 853 30TH AVE SE,	Addition	7	(\$399.85)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2007	0013007219	MAIN DIG-IN - CENTRAL AVE N &	Addition	0	(\$67.79)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1992	0013007220	MAIN DIG-IN - 9TH AVE & ASH ST	Retirement	-7	(\$10.46)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007220	MAIN DIG-IN - 9TH AVE & ASH ST	Addition	7	\$1,751.34
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1992	0013007221	SYSTEM LEAK - 217 GRANT AVE - E	Retirement	-5	(\$23.62)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2007	0013007221	SYSTEM LEAK - 217 GRANT AVE - E	Addition	5	\$4,863.22
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1988	0013007222	SYSTEM LEAK - 616 7TH ST NW, C	Retirement	-5	(\$16.29)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2007	0013007222	SYSTEM LEAK - 616 7TH ST NW, C	Addition	5	\$5,979.37
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1991	0013007224	MAIN DIG-IN - CHISHOLM SYSTEM	Retirement	-8	(\$44.80)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2007	0013007224	MAIN DIG-IN - CHISHOLM SYSTEM	Addition	8	\$8,428.50
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1991	0013007225	MAIN DIG-IN - 1ST AVE NE & 8TH	Retirement	-14	(\$25.21)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007225	MAIN DIG-IN - 1ST AVE NE & 8TH	Addition	14	\$1,729.49
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1989	0013007226	MAIN DIG-IN - 617 3RD AVE W KE	Retirement	-2	(\$4.87)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	2007	0013007226	MAIN DIG-IN - 617 3RD AVE W KE	Addition	2	\$2,420.33
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007228	MAIN DIG-IN - 103 6TH AVE, BOV	Addition	0	(\$53.74)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007229	MAIN DIG-IN - 5733 SUNSET RD,	Addition	5	\$1,133.44
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007229	MAIN DIG-IN - 5733 SUNSET RD,	Retirement	-5	(\$67.05)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007230	MAIN DIG-IN - TRAILS END DR, H	Addition	75	\$2,719.87
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1984	0013007231	MAIN DIG-IN - TRAILS END DR, H	Retirement	-75	(\$539.66)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2007	0013007231	MAIN DIG-IN	Addition	5	\$1,844.67
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1991	0013007232	MAIN DIG-IN	Retirement	-5	(\$8.86)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007232	MAIN DIG-IN	Addition	5	\$1,607.76
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013007241	MAIN DIG-IN - 1215 LITTLE NORW	Retirement	-40	(\$13.73)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007241	MAIN DIG-IN - 1215 LITTLE NORW	Addition	0	(\$1,192.38)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013007242	MAIN DIG-IN - BECKER COUNTY CO	Addition	0	\$3,814.72
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2007	0013007244	MAIN DIG-IN - 4TH ST SE & GOUL	Addition	0	(\$70.18)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007245	MAIN DIG-IN - DL MAIN & CURRY	Addition	167	(\$3,167.12)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1969	0013007245	MAIN DIG-IN - DL MAIN & CURRY	Retirement	-167	(\$1,677.80)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1969	0013007246	MAIN DIG-IN - DL SOUTH SHORE D	Retirement	-3	(\$0.95)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0013007246	MAIN DIG-IN - DL SOUTH SHORE D	Addition	3	\$2,348.93
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1969	0013007247	MAIN DIG-IN - 617 HOLMES ST. D	Retirement	-207	(\$206.35)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2007	0013007247	MAIN DIG-IN - 617 HOLMES ST. D	Addition	59	\$1,021.29
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2007	0013007247	MAIN DIG-IN - 617 HOLMES ST. D	Addition	32	\$1,536.57
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2007	0013007250	MAIN DIG-IN - ELDERCARE OF BEM	Addition	0	(\$19.82)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013007259	MAIN DIG-IN BRINKMAN & POWER D	Retirement	-3	(\$1.03)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013007259	MAIN DIG-IN BRINKMAN & POWER D	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007259	MAIN DIG-IN BRINKMAN & POWER D	Addition	3	\$1,146.63
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0013007260	MAIN DIG-IN - 300 2ND AVE NE,	Retirement	-7	(\$50.93)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007260	MAIN DIG-IN - 300 2ND AVE NE,	Addition	7	\$130.47
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1972	0013007261	MAIN DIG-IN	Retirement	-2	(\$2.18)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2007	0013007261	MAIN DIG-IN	Addition	2	\$3,387.09
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1972	0013007262	MAIN DIG-IN - 101 DIVISION ST,	Retirement	-3	(\$3.29)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2007	0013007262	MAIN DIG-IN - 101 DIVISION ST,	Addition	3	\$1,718.94
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1972	0013007263	MAIN DIG-IN	Retirement	-4	(\$4.36)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2007	0013007263	MAIN DIG-IN	Addition	4	\$10,800.65
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013007300	18 1/2 AVE SW - LEAK ON MAIN	Retirement	-2	(\$2.12)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2006	0013007300	18 1/2 AVE SW - LEAK ON MAIN	Addition	2	\$2,546.06
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2001	0013007314	POND CT - SW CORNER OF 6 PLEX	Retirement	-88	(\$439.33)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007314	POND CT - SW CORNER OF 6 PLEX	Addition	92	\$3,708.67
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1979	0013007317	LEAK ON 3" AA MAIN IN ALLEY S.	Addition	4	\$5,247.94
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2007	0013007317	LEAK ON 3" AA MAIN IN ALLEY S.	Retirement	-7	(\$7.10)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1961	0013007341	LEAK ON 3" AA MAIN IN ALLEY S.	Addition	7	\$8,458.85
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0013007341	BUFFALO LAKE ENERGY	Retirement	-710	(\$353.33)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0013007341	BUFFALO LAKE ENERGY	Addition	770	\$18,339.16
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007342	MAIN TO TIE 2 MAINS TOGETHER F	Addition	415	\$2,552.81
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007342	MAIN TO TIE 2 MAINS TOGETHER F	Addition	9	\$109.79
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007349	FARMINGTON - NELSON UPGRADE	Addition	16	\$1,656.17
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013007349	FARMINGTON - NELSON UPGRADE	Retirement	-345	(\$236.15)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0013007351	RETIRE GAS MAIN ON 1ST AVE NE	Retirement	-35	(\$18.87)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007357	REPLACE MAIN LEAKING CURB BOX	Addition	98	\$248.19
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1961	0013007357	REPLACE MAIN LEAKING CURB BOX	Retirement	-98	(\$77.10)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1954	0013007359	IDEALIC AVE - MAIN REROUTE	Retirement	-732	(\$661.23)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0013007359	IDEALIC AVE - MAIN REROUTE	Addition	286	\$3,447.20
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0013007360	WELLS PUBLIC UTILITIES MAIN RE	Addition	898	\$30,566.59
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013007360	WELLS PUBLIC UTILITIES MAIN RE	Retirement	-835	(\$667.70)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0013007363	VILLAGE ON THIRD	Retirement	-176	(\$94.88)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007363	VILLAGE ON THIRD	Addition	176	\$1,355.85
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007365	EVEREST CT - WEST OF EVEREST P	Addition	0	\$1,325.62
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007370	MAIN LEAK 2ND ST & 9TH AVE	Addition	0	\$77.23
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2007	0013007375	REPLACE DAMAGED GAS MAIN	Addition	5	\$2,478.16
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013007378	ABANDON MAIN ON LAKE SHORE DR	Addition	0	\$873.83
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1973	0013007378	ABANDON MAIN ON LAKE SHORE DR	Retirement	-357	(\$264.70)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2005	0013007379	DIRECTIONAL BORE NEW MAIN IN B	Retirement	-214	(\$3,158.14)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007381	RETIRE MAIN TO OLD TRAILER CT	Addition	214	\$8,874.47
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1973	0013007381	RETIRE MAIN TO OLD TRAILER CT	Retirement	-449	(\$106.89)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2006	0013007381	RETIRE MAIN TO OLD TRAILER CT	Addition	0	\$424.78
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1973	0013007384	18TH AVE NW AND 17 1/2 ST NW T	Retirement	-115	(\$85.27)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013007384	18TH AVE NW AND 17 1/2 ST NW T	Retirement	-21	(\$22.34)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2007	0013007393	3RD ST SE COPPER LEAK REPAIR	Addition	75	\$115.53
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3/4 in	1979	0013007393	3RD ST SE COPPER LEAK REPAIR	Retirement	-122	(\$391.17)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1973	0013007402	8TH ST AND 4TH AVE/ 344 14TH S	Retirement	-26	(\$19,52)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2007	0013007402	REPLACE DAMAGED 2" MAIN IN HOU	Addition	26	\$4,550.76
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1963	0013007412	REPLACE DAMAGED 2" MAIN IN HOU	Retirement	-12	(\$8,21)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2007	0013007412	STATE HWY 42 GOPHER CHEW LK RE	Addition	12	\$3,697.28
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1996	0013007413	STATE HWY 42 GOPHER CHEW LK RE	Retirement	-3	(\$33.56)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007413	STATE HWY 42 GOPHER CHEW LK RE	Addition	3	\$1,612.89
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1985	0013007414	503 STATE HWY 16 W	Retirement	-177	(\$6,338.48)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007414	503 STATE HWY 16 W	Addition	153	\$2,424.95
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1992	0013007418	PER NICK REPLACE BENT 1 1/4 CW	Retirement	-49	(\$231.44)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2007	0013007418	PER NICK REPLACE BENT 1 1/4 CW	Addition	49	\$2,006.37
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1992	0013007423	4" BARE MAIN IN CHISHOLM	Retirement	-16	(\$75.57)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1992	0013007423	4" BARE MAIN IN CHISHOLM	Retirement	-75	(\$989.80)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2007	0013007423	4" BARE MAIN IN CHISHOLM	Addition	82	\$9,258.63
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1985	0013007427	DEER RIVER HEALTH CARE CT	Retirement	-866	(\$798.21)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2002	0013007427	DEER RIVER HEALTH CARE CT	Addition	0	\$766.20
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1985	0013007439	ABANDON 2" PE MAIN AT BLACK BE	Retirement	-1102	(\$1,016.26)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1997	0013007439	ABANDON 2" PE MAIN AT BLACK BE	Retirement	-2152	(\$14,598.41)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1985	0013007439	ABANDON 2" PE MAIN AT BLACK BE	Retirement	-105	(\$96.75)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1979	0013007440	1ST AND 3RD STREET ABANDONMENT	Retirement	-150	(\$152.06)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0013007440	1ST AND 3RD STREET ABANDONMENT	Retirement	-40	(\$40.54)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007440	1ST AND 3RD STREET ABANDONMENT	Addition	0	\$658.44
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0013007441	ABAN. 2" PE MAIN IN ALLEY N. O	Retirement	-138	(\$34.33)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007441	ABAN. 2" PE MAIN IN ALLEY N. O	Addition	0	\$1,537.65
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2007	0013007442	NITE OWL RESTAURANT AND LOUNGE	Addition	187	\$297.98
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0013007442	NITE OWL RESTAURANT AND LOUNGE	Retirement	-180	(\$182.44)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1969	0013007443	KRIS ST AND RANDOLPH 10FT STUB	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1961	0013007444	CSAH 39/UNION PACIFIC RAILROAD	Retirement	-265	(\$131.88)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2004	0013007447	WOODLAKE DR SE RETIRE 60' OF M	Addition	265	\$20,598.52
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007447	WOODLAKE DR SE RETIRE 60' OF M	Retirement	-87	(\$632.85)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007447	WOODLAKE DR SE RETIRE 60' OF M	Addition	0	\$213.82
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013007448	UPGRADE SERVICE LINE	Addition	0	\$16.18
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007450	REPL BARE MAIN	Addition	896	\$12,576.67
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013007450	REPL BARE MAIN	Retirement	-1891	(\$1,492.39)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0013007451	MAYO CLINIC TUNNEL MAIN REROUT	Retirement	-42	(\$22.64)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007451	MAYO CLINIC TUNNEL MAIN REROUT	Addition	79	\$353.57
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1969	0013007452	DETROIT LAKES - REPLACE DENIED	Addition	193	\$1,466.19
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1988	0013007455	DETROIT LAKES - REPLACE DENIED	Retirement	-296	(\$191.39)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2007	0013007455	DETROIT LAKES - REPLACE DENIED	Retirement	-296	(\$964.48)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2007	0013007455	GRAND RAPIDS SVC ORD	Addition	396	\$5,272.79
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1991	0013007457	REPLACE 2" SERV @ MN VETERANS	Retirement	-125	(\$699.93)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2007	0013007460	700' OF 6" CWS ABANDONMENT	Addition	0	(\$84.63)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1970	0013007460	700' OF 6" CWS ABANDONMENT	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1964	0013007461	REPLACE 3" VALVE SETTING - TPD	Retirement	-45	(\$61.32)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2007	0013007461	REPLACE 3" VALVE SETTING - TPD	Addition	1	\$3,048.52
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1969	0013007462	ABANDON 3" CWS @ 950 RANDOLPH	Retirement	-159	(\$50.16)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1969	0013007462	ABANDON 3" CWS @ 950 RANDOLPH	Retirement	-16	(\$15.69)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2006	0013007462	ABANDON 3" CWS @ 950 RANDOLPH	Addition	0	\$1,611.63
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007467	REPLACEMENT MAINS FOR SE MN FL	Addition	0	\$1,229.04
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007467	REPLACEMENT MAINS FOR SE MN FL	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2006	0013007470	TH 63 MAIN LOWERING	Addition	0	\$3,439.09
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1988	0013007473	GRAND RAPIDS ABANDON CASING	Retirement	-132	(\$430.11)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2007	0013007473	GRAND RAPIDS ABANDON CASING	Addition	133	\$4,219.43
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2007	0013007474	DIG UP AUDIT	Addition	0	\$119.25
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1961	0013007478	MAIN DIG IN - 408 7TH ST NE, K	Retirement	-3	(\$1.49)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0013007478	MAIN DIG IN - 408 7TH ST NE, K	Addition	3	\$867.91
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0013007480	MAIN DIG IN - 1232 4TH ST NE,	Retirement	-8	(\$4.31)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007480	MAIN DIG IN - 1232 4TH ST NE,	Addition	8	\$392.84
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2000	0013007482	MAIN DIG IN - GARDEN ST. & PET	Retirement	-2	(\$19.89)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007482	MAIN DIG IN - GARDEN ST. & PET	Addition	0	(\$659.26)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0013007489	RIVER EDGE APTS LEAK REPAIR	Retirement	-8	(\$4.31)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007489	RIVER EDGE APTS LEAK REPAIR	Addition	8	\$504.92
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1969	0013007493	REPAIR 4" DAMAGED WASHED OUT M	Retirement	-785	(\$495.30)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0013007493	REPAIR 4" DAMAGED WASHED OUT M	Addition	785	\$23,894.57
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1969	0013007499	MERC	Retirement	-4	(\$1.26)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007499	MERC	Addition	4	\$696.31
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1990	0013007502	I FALLS STORM SEWER	Addition	0	\$3,192.74
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007504	REPLACE SERVICES MAINS IN RUSH	Addition	519	\$18,063.75
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1969	0013007508	ABANDON 300' OF 2" CWS MAIN	Retirement	-238	(\$237.25)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007510	3RD ST SW RELOCATE CHISHOLM	Addition	174	\$2,683.54
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007510	3RD ST SW RELOCATE CHISHOLM	Addition	-174	(\$2,393.16)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1965	0013007511	REPLACE 4" OF MAIN TO REPAIR L	Retirement	-3	(\$3.79)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2007	0013007511	REPLACE 4" OF MAIN TO REPAIR L	Addition	3	\$7,041.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1969	0013007512	PELICAN RIVER BRIDGE CROSSING	Retirement	-135	(\$42.59)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007512	PELICAN RIVER BRIDGE CROSSING	Addition	131	\$2,797.59
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007516	BLANDIN MAIN ABANDONMENT	Addition	0	\$978.98
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007517	GREEN ACRES NURSING HM	Addition	0	\$112.83
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007520	SPRING ST MAIN EXT	Addition	362	\$2,067.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0013007523	134TH ST 6" MAIN EXT & ABA	Retirement	-193	(\$3,813.89)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2007	0013007523	134TH ST 6" MAIN EXT & ABA	Addition	130	\$6,281.58
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0013007524	RETIRE 2" PE MAIN AFTER NEW SE	Retirement	-375	(\$93.28)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0013007524	RETIRE 2" PE MAIN AFTER NEW SE	Addition	0	\$229.09
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007528	MINNESOTA ST MAIN EXT	Addition	218	\$1,869.26
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007530	MAIN REP GLEN AVE CROSSBY	Addition	355	\$2,426.42
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3/4 in	1979	0013007531	MAIN REP GLEN AVE CROSSBY	Retirement	-375	(\$1,201.71)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 12 in	1953	0013007531	PINEWOOD AND 11TH AVE 4" VALVE	Retirement	-26	(\$38.37)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 12 in	2007	0013007531	PINEWOOD AND 11TH AVE 4" VALVE	Addition	38	\$118,973.27
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1968	0013007531	PINEWOOD AND 11TH AVE 4" VALVE	Retirement	-4	(\$6.07)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2007	0013007531	PINEWOOD AND 11TH AVE 4" VALVE	Addition	4	\$501.91
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1988	0013007531	PINEWOOD AND 11TH AVE 4" VALVE	Retirement	-14	(\$39.63)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2007	0013007531	PINEWOOD AND 11TH AVE 4" VALVE	Addition	11	\$2,559.08
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007533	REPLACE 1" CWS MAIN WITH 2" PP	Addition	122	\$5,892.09
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013007533	REPLACE 1" CWS MAIN WITH 2" PP	Retirement	-127	(\$100.23)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1962	0013007539	RUSHFORD TRAILER CT 2" CWS RET	Retirement	-948	(\$236.41)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007539	RUSHFORD TRAILER CT 2" CWS RET	Addition	1042	\$12,275.30
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1962	0013007539	RUSHFORD TRAILER CT 2" CWS RET	Retirement	-681	(\$536.64)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2006	0013007540	ABANDON RUSHFORD 4" CWS MAIN A	Addition	0	\$1,856.47
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1997	0013007540	ABANDON RUSHFORD 4" CWS MAIN A	Retirement	-77	(\$11,903.91)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007543	RELOCATE 2" MAIN FOR 3 SERVICE	Addition	108	\$1,493.45
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1967	0013007547	REPLACE DAMAGED 4" VALVE - TPD	Retirement	-8	(\$5.34)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0013007547	REPLACE DAMAGED 4" VALVE - TPD	Addition	12	(\$398.88)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1967	0013007549	REPLACE 3" INSULATOR ON CASCAD	Retirement	-5	(\$5.69)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2007	0013007549	REPLACE 3" INSULATOR ON CASCAD	Addition	0	\$125.54
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1991	0013007550	REPLACE BENT CWS MAIN	Retirement	-63	(\$111.65)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007550	REPLACE BENT CWS MAIN	Addition	58	\$1,441.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0013007556	REROUTE 2" MAIN IN STREET	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007556	REROUTE 2" MAIN IN STREET	Addition	192	\$1,209.65
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1976	0013007564	4" VALVE INSTALL - ISOLATION V	Addition	0	\$18,542.15
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1976	0013007564	4" VALVE INSTALL - ISOLATION V	Addition	0	\$349.33
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1976	0013007564	4" VALVE INSTALL - ISOLATION V	Addition	0	\$1,112.13
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013007566	2" STEEL MAIN REPLACEMENT	Retirement	-6	(\$6.38)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2007	0013007566	2" STEEL MAIN REPLACEMENT	Addition	6	\$1,081.88
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1969	0013007567	BECKER COUNTY COURT HOUSE RELO	Retirement	-82	(\$25.87)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013007567	BECKER COUNTY COURT HOUSE RELO	Addition	231	\$5,390.02
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013007571	RETIRE 2" SERV LEG & REPLA	Retirement	-3	(\$3.19)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2007	0013007571	RETIRE 2" SERV LEG & REPLA	Addition	3	\$2,987.27
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013007572	WILLIAMS STREET MAIN EXT	Addition	243	\$5,697.19
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1955	0013007573	HWY 20 AND DAKOTA ST	Retirement	-89	(\$203.67)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2007	0013007573	HWY 20 AND DAKOTA ST	Addition	97	\$13,736.87
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1979	0013007578	4" MAIN ABANDONMENT	Retirement	-163	(\$330.40)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013007579	OLD HOTEL 2" MAIN AND SERVICE	Retirement	-155	(\$164.90)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2007	0013007579	OLD HOTEL 2" MAIN AND SERVICE	Addition	0	\$2,179.23
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2008	0013008026	TIE MAINS TOGETHER FOR PRESS.	Addition	2	\$10,793.06
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2008	0013008100	15 TH STREET AND CALIHAN MAIN	Addition	8	\$33,104.11
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1959	0013008103	LINE HIT - DAKOTA ELECTRIC	Retirement	-2	(\$0.55)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008103	LINE HIT - DAKOTA ELECTRIC	Addition	2	\$2,019.92
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1961	0013008106	DAKOTA ELECTRIC	Retirement	-8	(\$4.11)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2008	0013008106	DAKOTA ELECTRIC	Addition	8	(\$2,523.08)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1956	0013008112	LINE HIT, ELKO NEW MARKET, 03/	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013008112	LINE HIT, ELKO NEW MARKET, 03/	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0013008115	LEAK REPAIR ON 4" MAIN	Retirement	-3	(\$1.62)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008115	LEAK REPAIR ON 4" MAIN	Addition	1	\$655.20
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1967	0013008115	LEAK REPAIR ON 4" MAIN	Retirement	-12	(\$8.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2008	0013008115	LEAK REPAIR ON 4" MAIN	Addition	14	\$21,483.65
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2008	0013008117	LINE HIT, FARMINGTON, 03/20/20	Addition	0	\$3,376.34
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	2008	0013008132	LEAK BROADWAY ST	Addition	0	\$3,820.19
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1992	0013008133	LEAK REPAIR - ORCHARD ST & MID	Retirement	-11	(\$51.96)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2008	0013008133	LEAK REPAIR - ORCHARD ST & MID	Addition	11	\$48,796.37
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0013008143	LEAK REPAIR 2" STEEL 17N. BROA	Addition	0	(\$248.94)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1965	0013008141	LEAK REPAIR - G95 - EYOTA - 31	Retirement	-24	(\$9.59)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008141	LEAK REPAIR - G95 - EYOTA - 31	Addition	24	\$6,344.74
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1980	0013008143	LEAK REPAIR - G95 - ST CHARLES	Retirement	-5	(\$69.19)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008143	LEAK REPAIR - G95 - ST CHARLES	Addition	5	\$1,882.60
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1983	0013008144	LEAK REPAIR - G95 - ST CHARLES	Retirement	-9	(\$361.55)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008144	LEAK REPAIR - G95 - ST CHARLES	Addition	9	\$3,323.09
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013008145	LINE HIT	Retirement	-4	(\$1.30)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008145	LINE HIT	Addition	4	\$2,185.65
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1959	0013008148	VACATION OF STREET - ABANDONME	Retirement	-1034	(\$283.60)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1954	0013008148	VACATION OF STREET - ABANDONME	Retirement	-545	(\$574.33)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2008	0013008148	VACATION OF STREET - ABANDONME	Addition	0	\$312.79
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0013008149	WELLS TRAILER CT MAIN RETIREME	Retirement	-476	(\$123.35)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0013008149	WELLS TRAILER CT MAIN RETIREME	Addition	0	(\$1,394.19)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013008149	WELLS TRAILER CT MAIN RETIREME	Retirement	-494	(\$395.02)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2003	0013008163	ABANDON 2" PE MAIN	Retirement	-991	(\$34,210.05)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0013008163	ABANDON 2" PE MAIN	Retirement	-1198	(\$7,072.19)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008163	ABANDON 2" PE MAIN	Retirement	-640	(\$2,610.35)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1969	0013008167	ABANDON 2" PE MAIN	Addition	0	\$561.88
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2008	0013008167	LEAK REPAIR - G95 - ST CHARLES	Retirement	-24	(\$7.54)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2008	0013008167	LEAK REPAIR - G95 - ST CHARLES	Addition	24	\$12,879.53
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1969	0013008169	REPLACE INSULATOR FOR LEWISTON	Addition	5	\$5,082.13
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0013008170	LEAK REPAIR - G95 - ROCHESTER	Retirement	-3	(\$22.08)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008170	LEAK REPAIR - G95 - ROCHESTER	Addition	3	\$2,099.29
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013008175	MERC	Retirement	-5	(\$35.98)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008175	MERC	Addition	5	\$2,243.21
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2008	0013008178	MELBY LANDSCAPE 952-432-610	Addition	38	\$829.67
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1955	0013008180	LEAK REPAIR, CANNON FALLS, 05/	Retirement	-20	(\$5.39)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008180	LEAK REPAIR, CANNON FALLS, 05/	Addition	20	\$14,622.76
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013008181	CALIHAN AVE 2" STEEL REPLACEMENT	Retirement	-16	(\$4.99)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008181	CALIHAN AVE 2" STEEL REPLACEMENT	Addition	1019	\$22,855.48
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1970	0013008181	CALIHAN AVE 2" STEEL REPLACEMENT	Retirement	-412	(\$414.30)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	0013008181	CALIHAN AVE 2" STEEL REPLACEMENT	Retirement	-795	(\$801.35)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2008	0013008181	CALIHAN AVE 2" STEEL REPLACEMENT	Retirement	-8	(\$33,104.11)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1981	0013008182	AVE C MAIN REPAIR	Retirement	-7	(\$30.32)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2008	0013008182	AVE C MAIN REPAIR	Addition	7	\$3,673.83
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1992	0013008187	DRESSER AND MAIN REPLACEMENT	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008187	DRESSER AND MAIN REPLACEMENT	Addition	0	\$1,814.14

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008189	6" COVER SLEEVE HOUMES STREET	Addition	0	(\$429.32)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1959	0013008191	LEAK REPAIR EAGAN 05/22/2008	Retirement	-4	(\$3.47)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2008	0013008191	LEAK REPAIR EAGAN 05/22/2008	Addition	4	\$6,220.83
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	2008	0013008193	REPLACE DRESSER TEE	Addition	2	\$2,891.29
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1969	0013008194	REPLACE DAMAGED AA MAIN	Retirement	-75	(\$23.66)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008194	REPLACE DAMAGED AA MAIN	Addition	75	\$560.99
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0013008195	LEAK IN ALLEY OFF CARLTON	Retirement	-20	(\$20.27)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008195	LEAK IN ALLEY OFF CARLTON	Addition	20	\$4,647.47
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1984	0013008196	LIGHTNING STRIKE 23RD ST.	Retirement	-261	(\$321.78)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2001	0013008196	LIGHTNING STRIKE 23RD ST.	Retirement	-201	(\$4,331.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008196	LIGHTNING STRIKE 23RD ST.	Addition	438	\$8,395.29
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008199	WELLS 7TH ST MAIN EXT	Addition	74	\$1,371.33
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008205	STUBS ON MAIN AVE	Retirement	-16	(\$32.43)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1979	0013008205	STUBS ON MAIN AVE	Addition	16	\$6,980.80
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2008	0013008205	STUBS ON MAIN AVE	Addition	16	\$6,980.80
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1961	0013008209	LINE HIT LEAK REPAIR - G95 - D	Retirement	-25	(\$6.22)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2008	0013008209	LINE HIT LEAK REPAIR - G95 - D	Addition	25	\$1,745.24
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1991	0013008210	AURORA LINE HIT	Retirement	-7	(\$12.40)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008210	AURORA LINE HIT	Addition	7	\$23.18
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013008218	LINE HIT LEAK REPAIR - G95 - C	Retirement	-6	(\$50.99)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008218	LINE HIT LEAK REPAIR - G95 - C	Addition	6	(\$294.87)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008219	CEDAR ST MAIN EXTENSION TO FIX	Addition	175	\$1,903.03
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1981	0013008222	REMOVE LEAKING DRESSER IN 18TH	Retirement	-2	(\$8.66)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	2008	0013008222	REMOVE LEAKING DRESSER IN 18TH	Addition	2	\$2,331.55
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1992	0013008224	17TH AVE LINE HIT	Retirement	-10	(\$14.95)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008224	17TH AVE LINE HIT	Addition	10	\$2,685.36
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1975	0013008228	MERC - UNDERGROUND LEAK	Retirement	-2	(\$0.37)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008228	MERC - UNDERGROUND LEAK	Addition	2	\$3,630.31
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1984	0013008230	REMOVE CLAMP ON TEE SCANLON	Retirement	-3	(\$11.69)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2008	0013008230	REMOVE CLAMP ON TEE SCANLON	Addition	3	\$3,520.13
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2008	0013008231	4" CLAMP ON TEE REMOVAL	Addition	1	\$6,103.56
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1979	0013008233	WENSMAN SEED - 3" PE MAIN	Retirement	-865	(\$876.62)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1979	0013008233	WENSMAN SEED - 3" PE MAIN	Retirement	-3	(\$6.08)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2008	0013008233	WENSMAN SEED - 3" PE MAIN	Addition	3	\$842.20
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013008234	2" MAIN LINE HIT	Retirement	-5	(\$1.59)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008234	2" MAIN LINE HIT	Addition	5	(\$282.52)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008236	LINE HIT LEAK REPAIR - G95 - K	Addition	0	(\$89.07)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013008236	LINE HIT LEAK REPAIR - G95 - K	Retirement	-50	(\$39.24)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1969	0013008240	LEAKING AA SERVICE TEE REPLACE	Retirement	-3	(\$0.95)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008240	LEAKING AA SERVICE TEE REPLACE	Addition	3	\$1,140.78
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1970	0013008241	MAPLE AVE LINE HIT	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0013008241	MAPLE AVE LINE HIT	Addition	0	(\$1,593.73)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008242	BETHLEHEM ABANDONMENT	Addition	0	\$352.93
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1993	0013008242	BETHLEHEM ABANDONMENT	Retirement	-440	(\$2,158.40)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1997	0013008245	MAIN LINE HIT PARKRAPIDS	Retirement	-2	(\$13.57)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008245	MAIN LINE HIT PARKRAPIDS	Addition	2	\$1,176.47
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1972	0013008247	LINE HIT 8TH ST. SW AND 2ND AV	Retirement	-7	(\$7.57)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2008	0013008247	LINE HIT 8TH ST. SW AND 2ND AV	Addition	7	(\$85.81)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008249	2ND ST AND CARLTON	Addition	119	\$783.88
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1960	0013008250	BAD SECTION OF 3" 3408	Retirement	-4	(\$2.49)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2008	0013008250	BAD SECTION OF 3" 3408	Addition	4	\$2,413.73
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008252	4" AND 2" CWS MAIN LOWERING	Addition	0	\$117.93
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013008255	BIRCHMONT DRIVE LINE HIT	Retirement	-4	(\$1.27)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008255	BIRCHMONT DRIVE LINE HIT	Addition	4	(\$1,450.96)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008256	LINE HIT REPLACEMENT	Addition	103	\$2,310.42
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013008256	LINE HIT REPLACEMENT	Retirement	-5	(\$3.42)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0013008257	REPLACE 2' OF 2" AA SEGMENT W	Retirement	-2	(\$1.08)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008257	REPLACE 2' OF 2" AA SEGMENT W	Addition	2	\$1,156.26
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2008	0013008261	CUT AND CAP 2" CWS MAIN TO GET	Addition	0	\$735.18
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1972	0013008262	LINE HIT 8TH ST. AND 2ND AVE.	Retirement	-34	(\$36.75)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2008	0013008262	LINE HIT 8 TH ST. AND 2ND AVE.	Addition	34	\$2,957.55
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	0013008264	REROUTE MAIN OFF PRIVATE LOT W	Retirement	-414	(\$419.61)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008264	REROUTE MAIN OFF PRIVATE LOT W	Addition	113	\$1,516.60
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1979	0013008266	PLEASANT AVE MAIN RELOCATE	Retirement	-132	(\$133.80)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1979	0013008266	PLEASANT AVE MAIN RELOCATE	Retirement	-319	(\$646.91)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2008	0013008266	PLEASANT AVE MAIN RELOCATE	Addition	492	\$5,647.02
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1953	0013008269	REPLACEMENT OF 2" PE MAIN	Retirement	-312	(\$100.75)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013008269	REPLACEMENT OF 2" PE MAIN	Addition	0	\$631.31
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1992	0013008271	LINE HIT HERMANTOWN RD	Retirement	-1	(\$1.49)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2008	0013008271	LINE HIT HERMANTOWN RD	Addition	1	\$2,420.97
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008274	REROUTE 95' OF 2" PE MAIN	Addition	98	\$2,960.93
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008281	AITKIN AIRPORT LOWER MAIN	Addition	0	(\$7.80)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013008288	SHADY LANE MAIN REPLACEMENT	Retirement	-230	(\$73.19)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008288	SHADY LANE MAIN REPLACEMENT	Addition	122	\$1,646.21
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1992	0013008289	CWS MAIN REPLACEMENT CITY PROJ	Retirement	-280	(\$1,322.54)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2008	0013008289	CWS MAIN REPLACEMENT CITY PROJ	Addition	286	\$11,005.42
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008290	PAUL MILLER	Addition	229	\$4,208.29
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0013008292	LINE HIT, WELLS, 7-16-08	Retirement	-18	(\$4.68)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008292	LINE HIT, WELLS, 7-16-08	Addition	18	(\$285.54)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008293	MERC	Addition	0	(\$123.60)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1969	0013008295	MERC-TROY ANDERSON	Retirement	-492	(\$155.21)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008295	MERC-TROY ANDERSON	Addition	1	\$625.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008299	MERC / CALLED IN 29TH ST. &	Addition	0	(\$719.70)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1956	0013008299	DEB DURRAH	Addition	403	\$3,062.09
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0013008303	DEB DURRAH	Retirement	-209	(\$358.88)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008303	REPLACE 70' OF DAMAGED 2" PE M	Retirement	-39	(\$9.70)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1990	0013008308	1014 9TH ST	Addition	39	\$1,574.51
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008308	1014 9TH ST	Retirement	-7	(\$11.49)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1969	0013008326	LEAKING SERVICE TEE ON 3" MAIN	Addition	1	\$549.28
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1969	0013008326	LEAKING SERVICE TEE ON 3" MAIN	Retirement	-1	(\$0.98)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1993	0013008327	MAIN LINE HIT	Retirement	-11	(\$17.07)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008327	MAIN LINE HIT	Addition	11	\$1,232.48
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1969	0013008330	RELOCATE 3" MAIN FOR STORM SEW	Retirement	-150	(\$147.11)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2008	0013008330	RELOCATE 3" MAIN FOR STORM SEW	Addition	159	\$5,821.18
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008331	REPLACE ISOLATED MAIN IN ALLEY	Addition	88	\$7,036.57
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1992	0013008331	REPLACE ISOLATED MAIN IN ALLEY	Retirement	-85	(\$402.19)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008332	ABANDON SERVICE TEE CUT OUT 4"	Addition	0	\$2,613.83
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008333	INTEGRITY MAIN EXT.	Addition	196	\$1,012.04
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008335	6" CWS MAIN LOWERING (N OF 179	Addition	0	\$106.31
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2008	0013008337	4" PE MAIN EXT TO LOOP SYSTEM	Addition	335	\$1,886.47
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008338	INSTALL 85' OF 2" PE TO ELIMI	Addition	82	\$559.89
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2004	0013008339	LINE HIT LEAK REPAIR -G95 - RO	Retirement	-3	(\$21.82)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008340	LINE HIT LEAK REPAIR -G95 - RO	Addition	3	\$769.01
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008340	INSTALL 250' OF 2" PE TO ELIMI	Addition	224	\$2,897.51
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 10 in	1967	0013008341	CUT OUT 10" MAIN AND REPLACE	Retirement	-15	(\$39.34)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 10 in	2008	0013008341	CUT OUT 10" MAIN AND REPLACE	Addition	15	\$11,263.38
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008343	LIFE CYCLE PLAN COPPER REPLACE	Addition	1030	\$11,635.86
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1969	0013008345	WASHINGTON AVE MAIN EXT	Retirement	-183	(\$57.73)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008345	WASHINGTON AVE MAIN EXT	Addition	117	\$2,211.49
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008346	6TH ST E AND 1AVE E MAIN REPLA	Addition	338	\$5,091.08
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008347	MAIN REP 2 ND AVE NE	Addition	403	\$5,903.62
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1984	0013008349	MERC	Retirement	-7	(\$27.27)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2007	0013008350	LINE HIT LEAK REPAIR -G94 - SH	Addition	0	\$120.66
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013008350	LINE HIT LEAK REPAIR -G94 - SH	Retirement	-30	(\$23.91)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2008	0013008353	SILTANEN	Addition	5	\$1,040.65
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	1984	0013008353	SILTANEN	Retirement	-5	(\$19.48)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008357	ABANDON 2" PE AND CWS MAIN THA	Addition	0	\$300.82
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1972	0013008357	ABANDON 2" PE AND CWS MAIN THA	Retirement	-35	(\$12.13)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	00130008358	NORTH CENTRAL DOOR,LLC	Addition	0	\$372.21
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1970	00130008358	RETIREMENT	Retirement	-310	(\$311.71)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	00130008360	ROSEMOUNT - ABANDON 50' OF 2"	Addition	0	\$4.07
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	00130008360	ROSEMOUNT - ABANDON 50' OF 2"	Retirement	-52	(\$216.32)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	00130008361	LINE HIT LEAK REPAIR - G94 - F	Retirement	-15	(\$3.74)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	00130008361	LINE HIT LEAK REPAIR - G94 - F	Addition	15	\$5.01
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	00130008363	MERC	Addition	0	(\$1,446.39)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2008	00130008367	DRESSER REMOVAL CHISOLHM	Addition	0	\$2,705.75
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1973	00130008369	LINE HIT LEAK REPAIR - G99 - W	Retirement	-3	(\$0.71)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	00130008369	LINE HIT LEAK REPAIR - G99 - W	Addition	3	(\$613.06)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	00130008370	BRAD MILLER CROP DRYER	Retirement	-172	(\$42.80)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	00130008370	BRAD MILLER CROP DRYER	Addition	433	\$2,477.71
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1990	00130008372	CONFLICT WITH CITY STORM SEWER	Retirement	-10	(\$48.82)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2008	00130008372	CONFLICT WITH CITY STORM SEWER	Addition	12	\$3,689.72
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1979	00130008375	MERC	Retirement	-2	(\$2.03)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	00130008375	MERC	Addition	2	\$1,619.08
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	00130008376	WORTHINGTON - 2ND AVE BARE STE	Addition	0	\$964.03
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	00130008380	LINE HIT LEAK REPAIR - G94 - F	Retirement	-20	(\$4.99)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	00130008380	LINE HIT LEAK REPAIR - G94 - F	Addition	20	\$178.16
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	00130008382	LINE HIT LEAK REPAIR - G95 - K	Retirement	-4	(\$1.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	00130008382	LINE HIT LEAK REPAIR - G95 - K	Addition	4	\$1,074.66
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2008	00130008387	CUT OUT 4" MAIN LEAKING 1" SFR	Addition	0	\$73.65
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1987	00130008389	CASPER CONSTRUCTION HIT GAS MA	Retirement	-39	(\$220.55)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2008	00130008389	CASPER CONSTRUCTION HIT GAS MA	Addition	0	(\$215.26)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	00130008392	LINE HIT LEAK REPAIR - G94 - F	Retirement	-25	(\$6.23)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	00130008392	LINE HIT LEAK REPAIR - G94 - F	Addition	25	\$880.66
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2008	00130008401	CAMP RIPLEY - RECTIFIER INSTAL	Addition	0	\$728.84
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	00130008406	LINE HIT LEAK REPAIR -G95 - RO	Retirement	-1	(\$0.54)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	00130008406	LINE HIT LEAK REPAIR -G95 - RO	Addition	1	\$797.56
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	00130008407	INSTALL 2" PE MAIN TO FIX DUAL	Addition	111	\$3,927.73
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	00130008408	MAIN EXT TO FIX TRIPPLE SERV!	Addition	88	\$5,497.15
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1989	00130008411	6" CWS MAIN LINE HIT	Retirement	-3	(\$118.88)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	00130008412	LEAK REPAIR, ROSEMOUNT, 09/15/	Retirement	-4	(\$1.29)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	00130008412	LEAK REPAIR, ROSEMOUNT, 09/15/	Addition	4	\$893.99
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	00130008413	LINE HIT, THIEF RIVER FALLS, 9	Addition	2	\$3,398.09
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1953	00130008414	LINE HIT, THIEF RIVER FALLS, 9	Retirement	-2	(\$22.78)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2008	00130008414	LEAK REPAIR, ROSEMOUNT, 08/16/	Retirement	-4	(\$1.29)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2008	00130008414	LEAK REPAIR, ROSEMOUNT, 08/16/	Addition	4	\$975.51
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1972	00130008416	RELOCATE 2" PE MAIN DUE TO WAT	Retirement	-289	(\$100.15)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	00130008416	RELOCATE 2" PE MAIN DUE TO WAT	Addition	428	\$9,767.83
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1972	00130008416	RELOCATE 2" PE MAIN DUE TO WAT	Retirement	-5	(\$5.40)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	00130008418	PRESSURE UP GRADE DETROIT LAKE	Addition	24	\$781.89
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1969	00130008418	PRESSURE UP GRADE DETROIT LAKE	Retirement	-12	(\$12.08)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1969	00130008418	PRESSURE UP GRADE DETROIT LAKE	Retirement	-14	(\$13.73)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2008	00130008418	PRESSURE UP GRADE DETROIT LAKE	Addition	11	\$28,305.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2008	00130008418	PRESSURE UP GRADE DETROIT LAKE	Addition	4	\$620.32
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	00130008419	AVE B AND VINE MAIN EXT.	Addition	332	\$3,204.50
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	00130008421	ABANDON MAIN IN BOAT LANDING	Retirement	-16	(\$5.09)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	00130008421	ABANDON MAIN IN BOAT LANDING	Addition	0	\$289.72
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	00130008423	ROCHESTER - REPLACE DAMAGED SE	Retirement	-2	(\$1.08)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	00130008423	ROCHESTER - REPLACE DAMAGED SE	Addition	2	\$1,186.42
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	00130008424	ABANDON RAIL YARD CROSSING	Addition	0	(\$584.89)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1992	00130008424	ABANDON RAIL YARD CROSSING	Retirement	-5540	(\$26,167.48)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	00130008427	LINE HIT LEAK REPAIR - G93 - E	Addition	0	\$415.05
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2003	00130008427	LINE HIT LEAK REPAIR - G93 - E	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	00130008429	ROCHESTER - REPLACE SEGMENT OF	Retirement	-20	(\$21.30)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2008	00130008429	ROCHESTER - REPLACE SEGMENT OF	Addition	27	\$9,596.55
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	00130008431	REPLACE BAD SECTIONS OF STEEL	Addition	0	\$90.16

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2008	0013008432	4" VALVE LEAKING NEEDS 6" STOP	Addition	42	\$16,749.96
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1992	0013008432	4" VALVE LEAKING NEEDS 6" STOP	Retirement	-96	(\$1,266.94)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1991	0013008433	4" MAIN REP. CHISHOLM	Retirement	-193	(\$342.04)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1991	0013008433	4" MAIN REP. CHISHOLM	Retirement	-189	(\$1,058.33)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2008	0013008433	4" MAIN REP. CHISHOLM	Addition	26	\$2,681.24
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1992	0013008433	4" MAIN REP. CHISHOLM	Retirement	-71	(\$937.01)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2008	0013008433	4" MAIN REP. CHISHOLM	Addition	227	\$17,086.04
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008434	WORTHINGTON - LEAK/MAIN REPLAC	Addition	99	\$2,633.94
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1974	0013008434	WORTHINGTON - LEAK/MAIN REPLAC	Retirement	-63	(\$41.50)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2008	0013008434	WORTHINGTON - LEAK/MAIN REPLAC	Addition	401	\$24,987.38
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	0013008434	WORTHINGTON - LEAK/MAIN REPLAC	Retirement	-65	(\$74.88)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1975	0013008434	WORTHINGTON - LEAK/MAIN REPLAC	Retirement	-403	(\$673.84)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1953	0013008435	CITY OF LAKEVILLE	Retirement	-244	(\$78.70)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008435	CITY OF LAKEVILLE	Addition	0	\$629.15
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008436	2" CWS MAIN IS UNDER CURB REPL	Addition	195	\$6,827.37
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1960	0013008436	2" CWS MAIN IS UNDER CURB REPL	Retirement	-201	(\$394.72)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008442	ROCHESTER - ABANDON 50' OF 3"	Addition	0	(\$679.58)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1967	0013008442	ROCHESTER - ABANDON 50' OF 3"	Retirement	-65	(\$73.92)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013008444	REPLACE 2 FT OF LEAKING 2" BS	Retirement	-2	(\$1.58)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2008	0013008444	REPLACE 2 FT OF LEAKING 2" BS	Addition	2	\$1,578.39
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1991	0013008446	REPLACE LEAKING MAIN AND CASIN	Retirement	-309	(\$1,095.13)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2008	0013008446	REPLACE LEAKING MAIN AND CASIN	Addition	333	\$19,951.44
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1954	0013008447	CUT OUT MAIN W/ SERVICE TEE FO	Retirement	-4	(\$1.81)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008447	CUT OUT MAIN W/ SERVICE TEE FO	Addition	4	\$860.98
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1954	0013008448	CUT OUT MAIN W/ SERVICE TEE FO	Retirement	-4	(\$1.81)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008448	CUT OUT MAIN W/ SERVICE TEE FO	Addition	4	\$890.60
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2008	0013008449	LAKEVILLE TBS #1A - 8IN PIPING	Transfer	0	(\$31,567.41)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	2008	0013008449	LAKEVILLE TBS #1A - 8IN PIPING	Transfer	1	\$31,567.41
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008452	ABANDON 2" CWS DUE TO SVC RET	Addition	0	\$1,921.06
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	0013008452	ABANDON 2" CWS DUE TO SVC RET	Retirement	-183	(\$210.82)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008457	LINE HIT LEAK REPAIR -G95 - RO	Addition	2	\$2,148.75
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013008457	LINE HIT LEAK REPAIR -G95 - RO	Retirement	-2	(\$2.13)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	0013008462	WEST SIDE TRAILER PARK LEAK	Retirement	-50	(\$50.68)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013008462	WEST SIDE TRAILER PARK LEAK	Addition	0	\$289.24
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008464	FIX 2IN BOTTLENECK AT BUSH &am	Addition	144	\$5,544.34
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1991	0013008466	DRAINAGE DITCH CROSSING	Retirement	-102	(\$571.16)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1955	0013008467	LINE HIT, CANNON FALLS, 10/10/	Retirement	-6	(\$5.11)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2008	0013008467	LINE HIT, CANNON FALLS, 10/10/	Addition	6	\$2,283.86
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008468	REPLACE CROSS CONNECTS	Addition	227	\$1,818.21
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1979	0013008469	11 ST MAIN CROSSING	Retirement	-156	(\$158.11)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2008	0013008469	11 ST MAIN CROSSING	Addition	103	\$932.18
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3/4 in	1979	0013008470	11 ST MAIN CROSSING	Retirement	-547	(\$1,749.67)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2008	0013008470	FLANGES LEAKING ON BRIDGE CROS	Addition	2	\$6,667.84
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008472	"LINE HIT, CHISHOLM, 10/08/08	Addition	9	\$2,521.61
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1.1/4 in	1991	0013008472	"LINE HIT, CHISHOLM, 10/08/08	Retirement	-9	(\$50.40)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1986	0013008473	DRIVEWAY OFFSET L&M	Retirement	-175	(\$593.20)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013008473	DRIVEWAY OFFSET L&M	Addition	160	\$3,080.99
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013008474	" LINE HIT, STAPELS, 10/14/08	Retirement	-2	(\$16.99)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008474	" LINE HIT, STAPELS, 10/14/08	Addition	2	\$317.39
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008475	"LINE HIT, STAPELS, 10/14/08"	Addition	0	(\$312.17)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008480	REPLACE 116' FT OF LEAKING 1"	Addition	122	\$8,914.10
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1961	0013008480	LINE HIT LEAK REPAIR -G95 - RO	Retirement	-120	(\$94.34)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2001	0013008481	LINE HIT LEAK REPAIR -G95 - RO	Retirement	-5	(\$24.96)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008481	LINE HIT LEAK REPAIR -G95 - RO	Addition	5	\$616.20
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008483	LINE HIT, ROSEAU, 10/20/2008	Addition	0	(\$1,064.14)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1971	0013008486	LINE HIT, RUSH CITY, 10/13/08	Retirement	-1	(\$0.42)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008486	LINE HIT, RUSH CITY, 10/13/08	Addition	1	\$74.93

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008488	1-3/4" STL MAIN IN PRIVATE PRO	Addition	0	\$280.51
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013008489	REPLACE 4" SEGMENT OF 2" STL M	Retirement	-4	(\$4.26)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2008	0013008489	REPLACE 4" SEGMENT OF 2" STL M	Addition	4	\$2,301.46
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2001	0013008493	RELOCATE 2" PE MAIN THAT IS IN	Retirement	-24	(\$119.81)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008493	RELOCATE 2" PE MAIN THAT IS IN	Addition	31	\$2,291.31
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1963	0013008494	LOWER/OFFSET 40" OF 2" STL MAI	Retirement	-27	(\$20.66)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2008	0013008494	LOWER/OFFSET 40" OF 2" STL MAI	Addition	33	\$4,881.63
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0013008498	INSTALL MAIN AND FIRE VALVES F	Retirement	-32	(\$7.98)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2008	0013008498	INSTALL MAIN AND FIRE VALVES F	Addition	35	\$2,019.70
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013008498	INSTALL MAIN AND FIRE VALVES F	Retirement	-185	(\$146.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2008	0013008498	INSTALL MAIN AND FIRE VALVES F	Addition	123	\$19,627.43
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008500	INSTALL MAIN AND FIRE VALVES F	Addition	2	\$234.57
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008500	INSTALL MAIN AND FIRE VALVES F	Addition	0	\$2,251.50
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008504	NEW MAIN 3" AND 4" CWS AND FI	Addition	7	\$3,544.32
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013008504	CITY STORM SEWER 30TH STREET	Retirement	-7	(\$7.06)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1982	0013008505	CITY STORM SEWER 30TH STREET	Retirement	-2	(\$64.60)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008505	LINE HIT LEAK REPAIR - G95 - D	Addition	2	(\$389.07)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008506	PIKE LAKE MAIN	Addition	75	\$864.05
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008508	REPLACE INSULATOR OR SEGMENT O	Addition	0	\$196.34
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008516	RETIRE 2" CWS MAIN IN PRIVATE	Addition	0	\$224.42
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2004	0013008518	RETIRE 15' OF 2" PE MAIN THAT	Retirement	-25	(\$182.70)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 10 in	2008	0013008518	RETIRE 15' OF 2" PE MAIN THAT	Addition	0	(\$310.25)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1988	0013008524	4" CWS LEAK REPAIR - BUDGET HO	Retirement	-2	(\$18.21)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008524	4" CWS LEAK REPAIR - BUDGET HO	Addition	2	\$9,490.38
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1965	0013008526	LINE HIT, ROCHESTER, 11/14/200	Retirement	-4	(\$1.60)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008526	LINE HIT, ROCHESTER, 11/14/200	Addition	4	\$653.18
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008530	HERITAGE LIVING CENTER REP. 1"	Addition	367	\$3,751.86
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0013008537	2" PE MAIN IND PRIVATE PROPERTY	Retirement	-30	(\$218.97)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013008537	2" PE MAIN IND PRIVATE PROPERTY	Addition	0	(\$500.14)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1972	0013008538	MILLE LACS BAND OF OJIBWE	Retirement	-2,773	(\$960.89)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1972	0013008538	MILLE LACS BAND OF OJIBWE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013008538	MILLE LACS BAND OF OJIBWE	Addition	0	(\$7,389.94)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013008538	MILLE LACS BAND OF OJIBWE	Addition	0	(\$1,536.86)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1971	0013008538	MILLE LACS BAND OF OJIBWE	Retirement	-55	(\$45.81)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1971	0013008538	MILLE LACS BAND OF OJIBWE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1972	0013008538	MILLE LACS BAND OF OJIBWE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0013008538	MILLE LACS BAND OF OJIBWE	Retirement	-18	(\$311.33)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2008	0013008538	MILLE LACS BAND OF OJIBWE	Addition	1	(\$2.30)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2006	0013008538	MILLE LACS BAND OF OJIBWE	Retirement	-2073	(\$35,803.01)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008538	MILLE LACS BAND OF OJIBWE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2008	0013008538	MILLE LACS BAND OF OJIBWE	Addition	0	(\$3,427.38)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013008540	LEAK ON CWS MAIN, 1200 SUMMIT A	Addition	0	(\$12,883.35)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0013008544	RETIRE 12' OF 2" 3408 TO RUN S	Retirement	-12	(\$6.47)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	2009	0013008547	LINE HIT BOVEY MN DONOVAN CONS	Addition	0	\$105.38
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009020	LEAK 316 SW 8TH ST.	Addition	0	\$9,257.62
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1992	0013009022	LEAK CITY HALL BUHL	Retirement	-2	\$243.79
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009022	LEAK CITY HALL BUHL	Addition	2	\$7,408.77
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	2009	0013009023	LEAK GILBERT SCHOOL	Addition	0	(\$194.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013009091	LIGHTNING STRIKE AITKIN	Retirement	-3	(\$5.63)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013009091	LIGHTNING STRIKE AITKIN	Adjustment	3	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009103	JAY CLINKSCALES	Addition	4	\$3,247.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1959	0013009103	CUT OUT CLAMP ON TEE AND REPLA	Retirement	-3	(\$0.82)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009103	CUT OUT CLAMP ON TEE AND REPLA	Addition	3	\$4,017.07
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0013009105	LK REPAIR ON CLAMP ON TEE ON 2	Retirement	-3	(\$1.62)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009105	LK REPAIR ON CLAMP ON TEE ON 2	Addition	3	\$6,300.47
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009105	LK REPAIR ON CLAMP ON TEE ON 2	Addition	0	\$584.94

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1965	0013009114	5601 N HWY 63 LOT 9, LINE HIT,	Retirement	-2	(\$2,53)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0013009114	5601 N HWY 63 LOT 9, LINE HIT,	Addition	2	\$2,114.49
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1972	0013009123	CAMP RIPLEY MAIN REMOVAL FROM	Retirement	-552	(\$191.56)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1972	0013009123	CAMP RIPLEY MAIN REMOVAL FROM	Retirement	-900	(\$311.39)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1972	0013009123	CAMP RIPLEY MAIN REMOVAL FROM	Retirement	-22907	(\$7,938.40)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0013009123	CAMP RIPLEY MAIN REMOVAL FROM	Retirement	-995	(\$21,195.84)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1972	0013009123	CAMP RIPLEY MAIN REMOVAL FROM	Retirement	-11278	(\$7,816.64)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1972	0013009123	CAMP RIPLEY MAIN REMOVAL FROM	Retirement	-23	(\$25.42)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1972	0013009123	CAMP RIPLEY MAIN REMOVAL FROM	Retirement	-33	(\$100.96)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	1972	0013009123	CAMP RIPLEY MAIN REMOVAL FROM	Retirement	-7375	(\$20,444.91)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009126	LEAK BIWABIK UNDERGROUND IN AL	Addition	18	\$17,164.42
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1991	0013009126	LEAK BIWABIK UNDERGROUND IN AL	Retirement	-69	(\$386.37)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1954	0013009136	19111 EMBRY LN - SERVICE TEE T	Retirement	-8	(\$3.61)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009136	19111 EMBRY LN - SERVICE TEE T	Addition	8	\$1,177.82
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009140	KWIK TRIP - INSTALL 2" PE IN 2	Addition	0	\$65.45
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1954	0013009144	5139 LOWER 183RD ST - SERVICE	Retirement	-5	(\$2.26)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009144	5139 LOWER 183RD ST - SERVICE	Addition	5	\$1,221.95
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1954	0013009145	5221 183RD ST W. - SERVICE TEE	Retirement	-4	(\$1.81)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009145	5221 183RD ST W. - SERVICE TEE	Addition	4	\$900.82
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1991	0013009146	MAIN LEAKING AURORA	Retirement	-9	(\$49.34)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	2009	0013009146	MAIN LEAKING AURORA	Addition	9	\$13,592.46
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1991	0013009146	MAIN LEAKING AURORA	Retirement	-2	(\$10.66)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0013009146	MAIN LEAKING AURORA	Addition	2	\$3,856.51
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1954	0013009148	18388 ECHO DR - SERVICE TEE TE	Retirement	-4	(\$1.81)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009148	18388 ECHO DR - SERVICE TEE TE	Addition	4	\$830.85
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1954	0013009149	5145 UPPER 183RD ST - SERVICE	Retirement	-6	(\$2.71)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009149	5145 UPPER 183RD ST - SERVICE	Addition	6	\$1,243.05
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1954	0013009150	5245 UPPER 183RD ST - SERVICE	Retirement	-7	(\$3.16)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009150	5245 UPPER 183RD ST - SERVICE	Addition	7	\$1,509.41
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1954	0013009151	5493 187TH ST - SERVICE TEE TE	Retirement	-4	(\$1.81)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009151	5493 187TH ST - SERVICE TEE TE	Addition	4	\$1,463.15
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1954	0013009152	18780 ENGLISH AVE - SERVICE TE	Retirement	-4	(\$1,196.18)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009152	18780 ENGLISH AVE - SERVICE TE	Addition	4	\$1,196.18
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1954	0013009153	18810 ENGLISH AVE - SERVICE TE	Retirement	-5	(\$2.26)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009153	18810 ENGLISH AVE - SERVICE TE	Addition	5	\$1,430.57
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1954	0013009154	5149 LOWER 183RD ST W. - SERVI	Retirement	-12	(\$5.42)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009154	5149 LOWER 183RD ST W. - SERVI	Addition	12	\$912.90
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1954	0013009155	5148 LOWER 183RD ST - SERVICE	Retirement	-6	(\$2.71)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009155	5148 LOWER 183RD ST - SERVICE	Addition	6	\$498.49
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1967	0013009158	OFFSET MAIN TO FIX SERVICE TEE	Retirement	-20	(\$22.75)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2009	0013009158	OFFSET MAIN TO FIX SERVICE TEE	Addition	20	\$5,767.02
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013009160	LINE HIT, KASSON, 4/21/2009	Retirement	-5	(\$3.92)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2009	0013009160	LINE HIT, KASSON, 4/21/2009	Addition	5	\$8,814.63
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1991	0013009162	ABANDON 2" PE MAIN	Retirement	-185	(\$327.85)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009162	ABANDON 2" PE MAIN	Addition	3	\$195.44
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1968	0013009163	REPLACE 6' SEGMENT OF 4" CWS D	Retirement	-3	(\$4.59)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2009	0013009163	REPLACE 6' SEGMENT OF 4" CWS D	Addition	3	\$3,529.33
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0013009164	LEAK REPAIR ON TEE ON 2" PE MA	Retirement	-2	(\$1.08)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1965	0013009169	LEAK REPAIR ON TEE ON 2" PE MA	Addition	2	\$843.61
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2009	0013009169	LEAK REPAIR ON TEE ON 2" PE MA	Retirement	-4	(\$1.60)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013009174	LINE HIT, EYOTA, 5/2/2009	Addition	4	(\$4,307.79)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009174	LINE HIT, EYOTA, 5/2/2009	Retirement	-41	(\$533.94)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009174	HAMPTON INN	Addition	0	\$982.27
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0013009176	LEAK REPAIR ON CLAMP ON TEE ON	Retirement	-5	(\$2.70)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009176	LEAK REPAIR ON CLAMP ON TEE ON	Addition	5	\$1,686.22
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009178	LINE HIT, 05/08/2009, NEW MARK	Addition	0	\$465.35
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1958	0013009178	LINE HIT, 05/08/2009, NEW MARK	Retirement	-15	(\$18.15)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1962	0013009179	RETIRE 2" MAIN TO OLD CROP DRY	Retirement	-269	(\$67.05)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009179	RETIRE 2" MAIN TO OLD CROP DRY	Addition	3	\$368.60

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009180	RUN 160' 2" PE MAIN TO REPLACE	Addition	150	\$2,598.65
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1963	0013009181	REROUTE MAIN UNDER HOMEOWNERS	Retirement	-13	(\$9.95)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0013009181	REROUTE MAIN UNDER HOMEOWNERS	Addition	13	\$4,477.41
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	2009	0013009181	OFF SET MAIN FOR CATCH BASIN	Retirement	-46	(\$46.26)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	0013009184	OFF SET MAIN FOR CATCH BASIN	Addition	63	\$2,532.12
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009198	LINE HIT 950 SE 16 AVE	Addition	45	(\$392.04)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1968	0013009199	LINE HIT FOREST HILLS DR SW	Retirement	-3	(\$1.64)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0013009199	LINE HIT FOREST HILLS DR SW	Addition	3	\$1,392.03
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1996	0013009201	LINE HIT 201 1ST AVE SW	Retirement	-12	(\$424.17)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0013009201	LINE HIT 201 1ST AVE SW	Addition	12	(\$1,170.65)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009204	LIFE CYCLE MAIN EXT	Addition	350	\$8,178.55
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3/4 in	1984	0013009204	LIFE CYCLE MAIN EXT	Retirement	-262	(\$1,020.62)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013009207	REPAIR CORRODED PIPE ON 2ND AV	Retirement	-6	(\$6.39)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0013009207	REPAIR CORRODED PIPE ON 2ND AV	Addition	6	\$2,228.79
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	0013009208	LINE HIT 1244 OXFORD ST	Retirement	-10	(\$11.52)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0013009208	LINE HIT 1244 OXFORD ST	Addition	10	(\$1,472.84)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1992	0013009209	LINE HIT AGATE AND MILL 05-21-	Retirement	-1	(\$1.50)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009220	LINE HIT AGATE AND MILL 05-21-	Addition	1	\$88.82
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2009	0013009220	MAIN LEAK HWY 71 S	Addition	258	\$22,651.60
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1973	0013009220	MAIN LEAK HWY 71 S	Retirement	-239	(\$496.65)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009221	ABANDON MAIN	Addition	0	\$387.26
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1967	0013009221	ABANDON MAIN	Retirement	-237	(\$158.07)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1959	0013009222	ABANDON MAIN 2" PE MAIN ON THO	Retirement	-179	(\$49.10)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009222	ABANDON MAIN 2" PE MAIN ON THO	Addition	0	\$566.05
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1960	0013009222	ABANDON MAIN 2" PE MAIN ON THO	Retirement	-5	(\$6.21)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009223	GAS LEAK, FARMINGTON, 05/29/20	Addition	443	\$12,101.93
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013009223	GAS LEAK, FARMINGTON, 05/29/20	Retirement	-273	(\$186.87)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009224	RELOCATE HAYFIELD DRS #2	Addition	447	\$24,822.73
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0013009224	RELOCATE HAYFIELD DRS #2	Retirement	-111	(\$87.27)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1961	0013009224	RELOCATE HAYFIELD DRS #2	Retirement	-62	(\$125.93)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0013009224	RELOCATE HAYFIELD DRS #2	Addition	90	\$2,027.76
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009227	MAIN EXT. TO REPLACE EXTRUBE L	Retirement	-90	(\$288.29)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/2 in	1979	0013009227	MAIN EXT. TO REPLACE EXTRUBE L	Addition	119	\$2,745.60
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009228	MERC MAIN EXT	Retirement	-12	(\$109.13)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2003	0013009229	LINE HIT, NEW MARKET, 6/01/200	Addition	0	(\$963.15)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009229	LINE HIT, NEW MARKET, 6/01/200	Retirement	-9	(\$26.28)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1985	0013009230	LINE HIT BOVEY MN 1.25 CWS	Addition	9	\$16.50
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	2009	0013009230	LINE HIT BOVEY MN 1.25 CWS	Retirement	-6	(\$247.61)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2008	0013009232	REPLACE 10' OF 4" PE MAIN THA	Addition	6	\$1,944.14
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009237	REPLACE INSULATOR OR SEGMENT O	Retirement	0	(\$1,379.97)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1967	0013009237	REPLACE INSULATOR OR SEGMENT O	Addition	4	(\$4.55)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009239	LINE HIT, LAKEVILLE, 6/04/2009	Retirement	-4	(\$135.46)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2004	0013009244	MAIN IN STORM SEWER	Retirement	-15	(\$88.56)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009244	MAIN IN STORM SEWER	Addition	15	\$28.48
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009245	BLANDON PAPER MAIN ABANDONMENT	Addition	0	\$577.11
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	1984	0013009246	SYSTEM SERVICE TEE LEAK	Retirement	-6	(\$23.38)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	2009	0013009246	SYSTEM SERVICE TEE LEAK	Addition	6	\$1,619.89
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1966	0013009247	REPLACE SEGMENT OF 2" ALDLAY M	Retirement	-5	(\$2.70)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009247	REPLACE SEGMENT OF 2" ALDLAY M	Addition	5	\$1,000.14
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	0013009248	LINE HIT 203 N BROWN ST	Retirement	-27	(\$27.37)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009248	LINE HIT 203 N BROWN ST	Addition	27	\$2,721.96
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1969	0013009249	LINE HIT DETROIT LAKES MOBIL H	Retirement	-36	(\$11.36)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009249	LINE HIT DETROIT LAKES MOBIL H	Addition	36	\$1,425.55
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009250	MAIN EXT. FOR COPPER REPLACEMENT	Addition	162	\$2,733.30
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009253	LINE HIT, FARMINGTON, 06/12/20	Addition	20	(\$2,617.61)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1954	0013009253	LINE HIT, FARMINGTON, 06/12/20	Retirement	-20	(\$18.07)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1954	0013009253	LINE HIT, FARMINGTON, 06/12/20	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1953	0013009255	GAS MAIN HIT, ROSEMOUNT, 06/15	Retirement	-7	(\$2.26)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009295	GAS MAIN HIT, ROSEMOUNT, 06/15	Addition	7	\$827.08
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	1991	0013009256	OFFSET EXPOSED MAIN	Retirement	-19	(\$106.39)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0013009256	OFFSET EXPOSED MAIN	Addition	19	\$1,086.17
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1986	0013009257	ABANDON MAIN DUE TO NO TAP IN	Retirement	-75	(\$254.23)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009257	ABANDON MAIN DUE TO NO TAP IN	Addition	0	\$567.17
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1963	0013009264	RUN 2" PE IN EASMENT TO RET 2"	Retirement	-302	(\$75.09)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009264	RUN 2" PE IN EASMENT TO RET 2"	Addition	798	\$10,161.33
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1963	0013009264	RUN 2" PE IN EASMENT TO RET 2"	Retirement	-403	(\$305.16)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2009	0013009267	CUT OUT CYLINDER OF PERMIATED	Addition	6	\$19,557.16
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1970	0013009268	105 SKYLINE VILLAGE	Retirement	-378	(\$120.29)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009268	105 SKYLINE VILLAGE	Addition	77	\$1,655.89
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1970	0013009268	105 SKYLINE VILLAGE	Retirement	-121	(\$121.67)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013009279	LINE HIT / ROAD CONSTRUCTORS	Retirement	-6	(\$98.15)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009279	LINE HIT / ROAD CONSTRUCTORS	Addition	6	(\$1,228.37)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013009280	LINE HIT, MADISON, 6/30/2009	Retirement	-3	(\$29.49)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009280	LINE HIT, MADISON, 6/30/2009	Addition	3	\$379.49
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1973	0013009281	LINE HIT, MADISON, 7/02/2009	Retirement	-32	(\$7.62)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009281	LINE HIT, MADISON, 7/02/2009	Addition	32	\$185.04
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009283	ABANDON BARE MAIN THAT IS LEAK	Addition	0	\$2,953.04
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1986	0013009284	RIDGEWOOD ROAD 2" MAIN EXT	Retirement	-70	(\$237.28)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009284	RIDGEWOOD ROAD 2" MAIN EXT	Addition	175	\$2,134.27
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	2009	0013009294	CRUSHED MAIN IN GRAND RAPIDS	Addition	6	\$1,272.74
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1988	0013009294	CRUSHED MAIN IN GRAND RAPIDS	Retirement	-172	(\$560.44)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2009	0013009295	EXPLORATORY DIG TO KILLSTLST	Addition	0	(\$278.60)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009296	LINE HIT CASPER CONSTRUCTION	Addition	28	\$2,405.29
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1985	0013009296	LINE HIT CASPER CONSTRUCTION	Retirement	-28	(\$81.75)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009300	CANNON FALLS - VALVE REPLACEMENT	Addition	0	(\$25.71)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1971	0013009305	LINE HIT, PINE CITY, 07/15/20	Retirement	-2	(\$0.83)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009305	LINE HIT, PINE CITY, 07/15/20	Addition	2	(\$226.65)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1971	0013009307	REPL 7" OF 2" AA WITH 2" PE DU	Retirement	-7	(\$2.92)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009307	REPL 7" OF 2" AA WITH 2" PE DU	Addition	7	\$933.92
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0013009309	LINE HIT, LAKEFIELD, 07/20/20	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009309	LINE HIT, LAKEFIELD, 07/20/20	Addition	0	(\$602.02)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009311	REPLACE APPRX 220FT OF LEAKING	Addition	537	\$17,839.89
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1970	0013009311	REPLACE APPRX 220FT OF LEAKING	Retirement	-1173	(\$1,179.47)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013009314	LINE HIT, APPLETON, 07/21/200	Retirement	-8	(\$120.27)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009314	LINE HIT, APPLETON, 07/21/200	Addition	8	(\$1,807.12)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0013009316	REPLACE 2" TEE FOR TESTING	Retirement	-9	(\$4.85)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009316	REPLACE 2" TEE FOR TESTING	Addition	9	\$3,207.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1992	0013009320	MERC GILBERT MAIN LEAK	Retirement	-6	(\$28.34)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0013009320	MERC GILBERT MAIN LEAK	Addition	6	\$6,812.82
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1992	0013009320	MERC GILBERT MAIN LEAK	Retirement	-22	(\$103.91)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0013009320	MERC GILBERT MAIN LEAK	Addition	8	\$320.99
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2008	0013009323	REPL 2" CWS MAIN DUE TO LEAKIN	Retirement	-264	\$7,387.77
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2009	0013009323	REPL 2" CWS MAIN DUE TO LEAKIN	Addition	264	(\$11,538.21)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013009324	CONDON, KEVIN - ABANDON 15' OF	Retirement	-15	\$892.98
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1959	0013009325	CONDON, KEVIN - ABANDON 15' OF	Retirement	-4	(\$15.98)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2009	0013009325	CONDON, KEVIN - ABANDON 15' OF	Addition	4	(\$3.47)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1961	0013009326	LINE HIT, EUREKA, 07/29/2009	Retirement	-16	(\$8.21)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2009	0013009326	LINE HIT, EUREKA, 07/29/2009	Addition	16	\$2,896.77
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0013009328	LINE HIT, SHERBURN, 07/30/200	Retirement	-24	(\$52.72)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2009	0013009328	LINE HIT, SHERBURN, 07/30/200	Addition	32	(\$715.81)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2009	0013009329	REMOVE STEWARTVILLE SHORTED AN	Addition	160	\$22,481.45
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1969	0013009329	REMOVE STEWARTVILLE SHORTED AN	Retirement	-155	(\$154.51)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2002	0013009330	GAS LEAK, 7/28/09, WILLOW RIVE	Retirement	-4	(\$51.33)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	0013009330	GAS LEAK, 7/28/09, WILLOW RIVE	Addition	4	\$2,623.73
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2009	0013009334	OFF SET 3" CWS AROUND STORM SE	Retirement	-12	(\$12.07)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2009	0013009334	OFF SET 3" CWS AROUND STORM SE	Addition	12	\$2,344.19

Table 3
FERC Account 376 - Gas Distribution Mains
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Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1968	0013009335	LINE HIT, ROCHESTER, 08/14/200	Retirement	-10	(\$28.47)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2009	0013009335	LINE HIT, ROCHESTER, 08/14/200	Addition	10	\$462.79
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1956	0013009337	WEBSTER ELEVATOR	Retirement	-116	(\$63.04)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009337	WEBSTER ELEVATOR	Addition	175	\$4,589.63
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	1956	0013009337	WEBSTER ELEVATOR	Retirement	-119	(\$205.17)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1956	0013009337	WEBSTER ELEVATOR	Retirement	-380	(\$652.45)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009338	ABANDON MAIN ALONG HWY 69	Addition	0	\$1,500.20
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013009338	ABANDON MAIN ALONG HWY 69	Retirement	-422	(\$343.91)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1959	0013009340	ABD UNLOCATABLE STUB	Retirement	-2	(\$0.55)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009340	ABD UNLOCATABLE STUB	Addition	2	\$6,055.01
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009341	REMOVE SPRING GROVE SHORTED AN	Addition	218	\$8,715.49
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1996	0013009341	REMOVE SPRING GROVE SHORTED AN	Retirement	-137	(\$4,842.62)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009342	FIX LEAK ON OLD CONTROL LINE O	Addition	0	(\$422.73)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2008	0013009343	LOWER 90' IF MAIN	Addition	0	(\$120.47)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1992	0013009345	LINE HIT BULH STORM SEWER PRO	Retirement	-4	(\$5.98)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009345	LINE HIT BULH STORM SEWER PRO	Addition	4	(\$2,482.85)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1992	0013009346	OFF SET PE MAIN FOR STORM SEWE	Retirement	-2	(\$2.99)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009346	OFF SET PE MAIN FOR STORM SEWE	Addition	2	\$1,274.50
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2002	0013009350	LINE HIT, 08/10/2009, ROSEMOUN	Retirement	-4	(\$94.39)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2009	0013009350	LINE HIT, 08/10/2009, ROSEMOUN	Addition	4	\$1,096.89
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0013009352	FAIRMONT UPGRADE	Retirement	-2,376	(\$592.40)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009352	FAIRMONT UPGRADE	Addition	48	\$5,896.07
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1961	0013009352	FAIRMONT UPGRADE	Retirement	-300	(\$149.29)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0013009354	LINE HIT, MADISON, 6/30/2009	Retirement	-5	(\$36.37)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009354	LINE HIT, MADISON, 6/30/2009	Addition	5	(\$1,937.51)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1972	0013009355	GAS MAIN LEAK, 08/04/2009, PIN	Retirement	-5	(\$1.73)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009355	GAS MAIN LEAK, 08/04/2009, PIN	Addition	5	\$1,640.95
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0013009356	REPLACE BENT UP CWS MAIN	Retirement	-55	(\$176.15)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0013009356	REPLACE BENT UP CWS MAIN	Addition	57	\$3,125.03
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013009359	LINE HIT T- RAY CONSTRUCTION	Retirement	-2	(\$0.62)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009359	LINE HIT T- RAY CONSTRUCTION	Addition	2	(\$41.59)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2007	0013009363	LINE HIT, 2009, FARMINGTON	Retirement	-64	(\$2,753.36)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2009	0013009363	LINE HIT, 2009, FARMINGTON	Addition	68	\$1,881.44
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1976	0013009364	SNORTUM'S NURSERY - 150 OF 2" P	Retirement	-150	(\$53.09)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013009364	SNORTUM'S NURSERY - 150 OF 2" P	Addition	0	\$488.93
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1963	0013009367	1-1/4" STL MAIN IN PRIVATE PRO	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009367	1-1/4" STL MAIN IN PRIVATE PRO	Addition	260	\$7,214.09
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2008	0013009372	LINE HIT, LA CRESCENT 8/19/200	Addition	0	(\$228.07)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009375	RUN 150' 2 MAIN TO ABANDON DUA	Addition	129	\$2,531.35
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009376	IVANHOE HIGH SCHOOL	Addition	100	\$795.19
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1968	0013009378	418 36TH AVE NW LEAK IN STREET	Retirement	-6	(\$9.18)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2009	0013009378	418 36TH AVE NW LEAK IN STREET	Addition	6	\$5,921.84
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0013009379	COPPER REPLACEMENT MAIN EXT.	Addition	106	\$688.63
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013009380	REPLACE LEAKING MAIN DUE TO AN	Retirement	-5	(\$5.33)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0013009380	REPLACE LEAKING MAIN DUE TO AN	Addition	5	\$3,625.32
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0013009381	OFFSET MAIN IN NEW DITCH CUT	Retirement	-27	(\$86.47)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0013009381	OFFSET MAIN IN NEW DITCH CUT	Addition	37	\$11,328.24
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013009383	REPLACE LEAKING 2" INSULATOR	Retirement	-9	(\$9.59)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0013009383	REPLACE LEAKING 2" INSULATOR	Addition	9	\$4,639.43
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	0013009385	LINE HIT RUDE CONSTRUCTION T	Retirement	-5	(\$5.07)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	2009	0013009385	LINE HIT RUDE CONSTRUCTION T	Addition	5	\$781.31
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0013009389	INSTALL MAIN ON HWY 210 TO GET	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009389	INSTALL MAIN ON HWY 210 TO GET	Addition	554	\$4,474.32
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013009390	REPLACE MAIN FOR EMBRIDGE	Retirement	-183	(\$57.05)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013009390	REPLACE MAIN FOR EMBRIDGE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013009390	REPLACE MAIN FOR EMBRIDGE	Retirement	-275	(\$85.74)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0013009390	REPLACE MAIN FOR EMBRIDGE	Addition	0	(\$1,585.73)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0013009397	OFF SET 2" CWS MAIN HWY 71	Retirement	-73	(\$233.81)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0013009397	OFF SET 2" CWS MAIN HWY 71	Addition	83	\$5,814.18

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/2 in	1970	0013009398	PRIOR DAMAGE TO 2" MAIN	Retirement	-7	(\$7,004)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0013009398	PRIOR DAMAGE TO 2" MAIN	Addition	7	\$1,431.58
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1992	0013009402	LLB UTILITIES	Retirement	-5	(\$7.47)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009402	LLB UTILITIES	Addition	5	(\$2,034.24)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1991	0013009403	LINE HIT, ROCHESTER, 09/03/200	Retirement	-2	(\$8.85)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009403	LINE HIT, ROCHESTER, 09/03/200	Addition	2	(\$770.71)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1964	0013009404	REPLACE 4 SEGMENTS OF BAD/LEAK	Retirement	-10	(\$13.63)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0013009404	REPLACE 4 SEGMENTS OF BAD/LEAK	Addition	10	\$8,023.18
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1968	0013009405	REPLACE SEGMENT OF MAIN DUE TO	Retirement	-3	(\$1.65)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0013009405	REPLACE SEGMENT OF MAIN DUE TO	Addition	3	\$8,445.33
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1959	0013009410	GAS LEAK, 09/09/09, FARMINGTON	Retirement	-4	(\$3.21)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0013009410	GAS LEAK, 09/09/09, FARMINGTON	Addition	4	\$2,609.26
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2004	0013009415	LINE HIT, ROCHESTER, 09/14/200	Retirement	-2	(\$14.56)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009415	LINE HIT, ROCHESTER, 09/14/200	Addition	2	(\$478.62)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1985	0013009416	LOWER MAIN AND CUT OUT SERVICE	Retirement	-49	(\$143.07)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0013009416	LOWER MAIN AND CUT OUT SERVICE	Addition	54	\$3,237.30
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009419	EYOTA PRSSURE PROBLEM FIX	Addition	926	\$57,750.71
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013009420	LINE HIT, HAYFIELD, 09/16/2009	Retirement	-3	(\$2.36)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0013009420	LINE HIT, HAYFIELD, 09/16/2009	Addition	3	\$2,372.29
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013009421	REPAIR ON DAMAGED MAIN FOUND D	Retirement	-9	(\$7.08)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0013009421	REPAIR ON DAMAGED MAIN FOUND D	Addition	9	\$2,732.44
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009422	ROCHESTER POOL, & GOLF BUIL	Addition	295	\$8,530.32
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009423	CEDARVALE DR ABANDONMENT	Addition	0	(\$95.78)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1959	0013009423	CEDARVALE DR ABANDONMENT	Retirement	-444	(\$390.58)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1959	0013009423	CEDARVALE DR ABANDONMENT	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0013009424	LINE HIT, FAIRMONT, 09/16/2009	Retirement	-2	(\$0.50)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009424	LINE HIT, FAIRMONT, 09/16/2009	Addition	2	(\$1,259.41)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2006	0013009428	LINE HIT, ROCHESTER, 09/17/200	Retirement	-8	(\$1,290.44)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2009	0013009428	LINE HIT, ROCHESTER, 09/17/200	Addition	8	\$3,473.99
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009434	AUDUBON LAKE RD MAIN EXT	Addition	379	\$2,262.86
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009435	TWIN LAKE TRAILER PARK REPLACE	Addition	989	\$11,116.98
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013009435	TWIN LAKE TRAILER PARK REPLACE	Retirement	-1266	(\$1,096.96)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1984	0013009436	LINE HIT, MOOSE LAKE, 09-22-20	Retirement	-1	(\$3.90)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0013009436	LINE HIT, MOOSE LAKE, 09-22-20	Addition	1	(\$2,594.52)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1959	0013009437	DENMARK AVE MAIN ABANDONMENT	Retirement	-401	(\$110.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1959	0013009437	DENMARK AVE MAIN ABANDONMENT	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1959	0013009444	GAS LEAK, 09/23/2009, EAGAN	Retirement	-4	(\$1.10)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009444	GAS LEAK, 09/23/2009, EAGAN	Addition	4	\$2,215.54
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009445	REMOVE DRS #21 & amp; TIE HIGH	Addition	5	\$4,322.80
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1975	0013009445	REMOVE DRS #21 & amp; TIE HIGH	Retirement	-5	(\$8.36)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009446	RADKE, HARVEY J	Addition	40	\$5,514.23
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0013009447	REPLACE VALVE INLET LEG TO VAL	Retirement	-2	(\$4.57)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2009	0013009447	REPLACE VALVE INLET LEG TO VAL	Addition	2	\$2,910.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0013009448	CENTRAL LAKES COLLEGE 2" PE AB	Retirement	-228	(\$231.10)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009448	CENTRAL LAKES COLLEGE 2" PE AB	Addition	2	\$437.94
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0013009451	BUILD OFFSET TO MOVE 2' CWS OU	Addition	0	\$255.12
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1990	0013009452	LINE HIT, KASSON, 09/30/2009	Retirement	-94	(\$16,464.97)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2009	0013009452	LINE HIT, KASSON, 09/30/2009	Addition	94	\$2,550.12
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1993	0013009455	LINE HIT MOUNTAIN IRON	Retirement	-3	(\$4.66)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009455	LINE HIT MOUNTAIN IRON	Addition	3	(\$486.36)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1973	0013009457	RON VISKER - ADD 2" PE MAIN TO	Retirement	-54	(\$12.86)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009457	RON VISKER - ADD 2" PE MAIN TO	Addition	208	\$1,561.52
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013009461	GLACIER DR EASEMENT MAIN REPLA	Retirement	-140	(\$45.44)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009461	GLACIER DR EASEMENT MAIN REPLA	Addition	102	\$2,992.68
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009462	LINE HIT, GRAND RAPIDS, 10-8-2	Addition	0	\$1,281.36
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1987	0013009462	LINE HIT, GRAND RAPIDS, 10-8-2	Retirement	-6	(\$33.93)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1987	0013009462	LINE HIT, GRAND RAPIDS, 10-8-2	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009464	CEDARVALE DR 2" CWS MAIN ABAND	Addition	0	(\$155.32)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1959	0013009464	CEDARVALE DR 2" CWS MAIN ABAND	Retirement	-505	(\$444.24)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1959	0013009464	CEDARVALE DR 2" CWS MAIN ABAND	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1955	0013009465	CANNON FALLS BRIDGE CROSSING R	Retirement	-34	(\$77.81)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2009	0013009465	CANNON FALLS BRIDGE CROSSING R	Addition	34	\$48,938.47
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009467	LINE, HIT, ROCHESTER, 10/09/20	Addition	0	(\$271.30)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1954	0013009468	VALVE REPLACEMENT	Retirement	-6	(\$5.42)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1961	0013009468	VALVE REPLACEMENT	Retirement	-4	(\$2.05)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2005	0013009468	VALVE REPLACEMENT	Retirement	-6	(\$87.30)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2009	0013009468	VALVE REPLACEMENT	Addition	16	\$3,634.81
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013009469	3004 CEDAR LANE SERVICE TEE FO	Retirement	-2	(\$0.64)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009469	3004 CEDAR LANE SERVICE TEE FO	Addition	2	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009470	3107 CEDAR LANE SERVICE TEE FO	Retirement	-2	(\$0.64)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009470	3107 CEDAR LANE SERVICE TEE FO	Addition	2	\$26.36
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013009471	3105 CEDAR LANE SERVICE TEE FO	Retirement	-2	(\$0.64)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009471	3105 CEDAR LANE SERVICE TEE FO	Addition	2	\$49.61
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0013009474	600 N HAMPTON SERVICE TEE FOR	Retirement	-5	(\$1.25)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009474	600 N HAMPTON SERVICE TEE FOR	Addition	5	\$1,045.73
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0013009475	515 E. 6TH ST SERVICE TEE FOR	Retirement	-4	(\$1.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009475	515 E. 6TH ST SERVICE TEE FOR	Addition	4	\$972.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1974	0013009477	1300 6TH AVE SERVICE TEE FOR T	Retirement	-2	(\$0.66)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009477	1300 6TH AVE SERVICE TEE FOR T	Addition	2	\$1,235.15
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1965	0013009479	601 MARGARET SERVICE TEE FOR T	Retirement	-3	(\$1.20)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009479	601 MARGARET SERVICE TEE FOR T	Addition	3	\$1,302.15
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2003	0013009480	LINE HIT AUDUBON 10-19-09	Retirement	-14	(\$359.11)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2009	0013009480	LINE HIT AUDUBON 10-19-09	Addition	14	\$2,460.93
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1991	0013009483	MAIN REPL SILVERBAY	Retirement	-70	(\$391.96)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0013009483	MAIN REPL SILVERBAY	Addition	73	\$2,599.40
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013009484	REPLACE SEGMENT OF CORRODED LE	Retirement	-1	(\$1.07)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0013009484	REPLACE SEGMENT OF CORRODED LE	Addition	1	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1965	0013009486	2032 VALLEY VIEW DR SERVICE TE	Retirement	-3	(\$1.20)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009486	2032 VALLEY VIEW DR SERVICE TE	Addition	3	\$1,300.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1996	0013009489	568 BLUFF DR SERVICE TEE FOR T	Retirement	-2	(\$22.37)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009489	568 BLUFF DR SERVICE TEE FOR T	Addition	2	\$1,583.40
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013009490	LINE HIT, ROCHESTER, 10/19/200	Retirement	-3	(\$81.44)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009490	LINE HIT, ROCHESTER, 10/19/200	Addition	3	(\$1,259.76)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013009491	LINE HIT, ROCHESTER, 10/21/200	Retirement	-5	(\$5.33)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0013009491	LINE HIT, ROCHESTER, 10/21/200	Addition	5	(\$419.16)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0013009491	LINE HIT, ROCHESTER, 10/21/200	Addition	0	\$1,124.41
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1959	0013009493	GAS LEAK, EAGAN, 10/21/2009	Retirement	-2	(\$0.55)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009493	GAS LEAK, EAGAN, 10/21/2009	Addition	2	\$2,760.11
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1992	0013009494	175 EAGLE BLUFF RD SERVICE TEE	Retirement	-2	(\$33.93)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009494	175 EAGLE BLUFF RD SERVICE TEE	Addition	2	\$73.17
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1992	0013009495	207 EAGLE BLUFF RD SERVICE TEE	Retirement	-2	(\$33.93)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009495	207 EAGLE BLUFF RD SERVICE TEE	Addition	2	\$1,506.44
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0013009497	2949 STONEGATE CT SW SERVICE T	Retirement	-2	(\$1.08)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009497	2949 STONEGATE CT SW SERVICE T	Addition	2	\$1,417.04
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0013009498	2917 STONEGATE CT SW SERVICE T	Retirement	-4	(\$2.16)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009498	2917 STONEGATE CT SW SERVICE T	Addition	4	\$1,869.32
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0013009499	2921 MAYWOOD COMMON CIR SW SE	Retirement	-2	(\$1.08)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009499	2921 MAYWOOD COMMON CIR SW SE	Addition	2	\$1,026.60
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1961	0013009501	1570 S. PRAIRIE SERVICE TEE FO	Retirement	-4	(\$1,508.76)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2009	0013009501	1570 S. PRAIRIE SERVICE TEE FO	Addition	4	\$1,508.76
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1971	0013009502	510 W. 7TH ST SERVICE TEE FOR	Retirement	-3	(\$1.25)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009502	510 W. 7TH ST SERVICE TEE FOR	Addition	3	\$12.41
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009503	307 2ND ST SW SERVICE TEE FOR	Addition	0	\$339.92
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1972	0013009504	307 3RD ST SW SERVICE TEE FOR	Retirement	-2	(\$0.71)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009504	307 3RD ST SW SERVICE TEE FOR	Addition	2	\$1,378.94
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1989	0013009505	1541 OLD HICKORY DR SERVICE TE	Retirement	-2	(\$71.84)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009505	1541 OLD HICKORY DR SERVICE TE	Addition	2	\$1,521.14

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009508	GAS LEAK, ROCHESTER, 10/22/200	Addition	58	\$7,959.44
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013009508	GAS LEAK, ROCHESTER, 10/22/200	Retirement	-58	(\$61.78)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009509	GAS LEAK, ROCHESTER, 10/21/200	Addition	4	\$3,872.98
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013009509	GAS LEAK, ROCHESTER, 10/21/200	Retirement	-4	(\$4.26)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009512	MOOSE LAKE MAIN REPLACEMENT	Addition	271	\$7,453.37
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1984	0013009512	MOOSE LAKE MAIN REPLACEMENT	Retirement	-377	(\$1,468.68)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1984	0013009512	MOOSE LAKE MAIN REPLACEMENT	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0013009512	MOOSE LAKE MAIN REPLACEMENT	Retirement	-1	\$15.59
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0013009512	MOOSE LAKE MAIN REPLACEMENT	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1992	0013009517	LINE HIT - HERMANTOWN 11-03-0	Retirement	-2	(\$2.99)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2009	0013009517	LINE HIT - HERMANTOWN 11-03-0	Addition	2	(\$458.40)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1990	0013009518	LEAK REPAIR NASHWAUK 10/ 29 /	Retirement	-6	(\$29.31)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	2009	0013009518	LEAK REPAIR NASHWAUK 10/ 29 /	Addition	3	\$6,453.48
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0013009518	LEAK REPAIR NASHWAUK 10/ 29 /	Addition	3	\$228.05
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1974	0013009521	1221 3RD AVE SERVICE TEE FOR T	Retirement	-4	(\$1.32)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009521	1221 3RD AVE SERVICE TEE FOR T	Addition	4	\$1,831.04
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2009	0013009522	GREGORY ENNIS	Addition	10	\$2,513.08
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1971	0013009522	GREGORY ENNIS	Retirement	-10	(\$13.16)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2009	0013009523	MAIN INSTALL - DRS #11 UNDERGR	Addition	20	\$30,503.68
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1969	0013009526	MAIN REPLAUDUBON 4"	Retirement	-55	(\$34.50)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1969	0013009526	MAIN REPLAUDUBON 4"	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2003	0013009526	MAIN REPLAUDUBON 4"	Retirement	-177	(\$4,540.23)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2009	0013009526	MAIN REPLAUDUBON 4"	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	0013009531	LEAK REPAIR ROSEAU 10-10-09	Addition	267	\$8,621.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013009531	LEAK REPAIR ROSEAU 10-10-09	Retirement	-8	(\$8.11)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009534	LINE HIT, BUHL, 11/223/09	Addition	0	\$758.13
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013009539	ABANDON 2" MAIN 1ST AVE NE	Addition	0	(\$363.79)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1969	0013009539	ABANDON 2" MAIN 1ST AVE NE	Retirement	0	\$2,245.47
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1969	0013009539	ABANDON 2" MAIN 1ST AVE NE	Retirement	-293	(\$292.07)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1954	0013009543	LINE HIT, FARMINGTON, 12/03/20	Retirement	-3	(\$1.35)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009543	LINE HIT, FARMINGTON, 12/03/20	Addition	3	\$243.21
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013009548	REPAIR LEAKING 2" CWS MAIN 12/	Retirement	-7	(\$7.46)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0013009548	REPAIR LEAKING 2" CWS MAIN 12/	Addition	7	\$3,424.81
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1985	0013009549	REPAIR LEAKING TEE ON 2" PE AM	Retirement	-5	(\$178.86)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013009549	REPAIR LEAKING TEE ON 2" PE AM	Addition	5	\$1,290.84
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0013009553	GALLO, ROSELLA E	Retirement	-50	(\$26.96)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013009553	GALLO, ROSELLA E	Addition	1	\$1,320.90
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1988	0013009555	GAS LEAK, 12/22/2009, ROCHESTE	Retirement	-6	(\$3.28)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0013009555	GAS LEAK, 12/22/2009, ROCHESTE	Addition	10	\$8,634.25
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013010079	LINE HIT BUHL 1-18-2010	Addition	0	\$46.34
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010084	LEAK REPAIR, GILBERT 1-21-2010	Addition	0	\$2,848.84
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1959	0013010107	GAS LEAK, FAGAN, 03/07/2010 -	Retirement	-4	(\$1.10)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1959	0013010107	GAS LEAK, FAGAN, 03/07/2010 -	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010107	GAS LEAK, FAGAN, 03/07/2010 -	Addition	4	\$2,736.58
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1985	0013010113	1ST AVE AND 2ND ST, LEAK BOVEY	Retirement	-2	(\$5.84)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	2010	0013010113	1ST AVE AND 2ND ST, LEAK BOVEY	Addition	2	\$10,470.07
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1953	0013010115	GAS LEAK, LAKEVILLE, 03/14/201	Retirement	-3	(\$0.97)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010115	GAS LEAK, LAKEVILLE, 03/14/201	Addition	3	\$229.68
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013010116	LEAK REPAIR, FAIRMONT, 3/16/10	Retirement	-1	(\$0.79)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0013010116	LEAK REPAIR, FAIRMONT, 3/16/10	Addition	1	\$7,074.24
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013010118	LEAK REPAIR, NORTH BRANCH, 3/1	Retirement	-2	(\$0.65)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013010118	LEAK REPAIR, NORTH BRANCH, 3/1	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1966	0013010125	LINE HIT, ROCHESTER, 04-05-201	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2010	0013010125	LINE HIT, ROCHESTER, 04-05-201	Addition	0	(\$7,345.24)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010135	TRAVIS HARTWIG	Addition	0	\$2,380.28
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2004	0013010135	TRAVIS HARTWIG	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	1981	0013010138	CLOQUET, 417 18TH ST, LCP COPP	Retirement	-1	(\$4.33)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	2010	0013010138	CLOQUET, 417 18TH ST, LCP COPP	Addition	1	\$1,314.66
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	1981	0013010139	CLOQUET, 1317 20TH ST, LCP COP	Retirement	-1	(\$4.33)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	2010	0013010139	CLOQUET, 1317 20TH ST, LCP COP	Addition	1	\$1,419.42
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0013010170	GMAP 2nd st WS Rochester	Retirement	-52	(\$28.06)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010170	GMAP 2nd st WS Rochester	Addition	494	\$78,036.58
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1967	0013010170	GMAP 2nd st WS Rochester	Retirement	-518	(\$345.52)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2010	0013010170	GMAP 2nd st WS Rochester	Addition	28	\$7,475.12
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013010170	GMAP 2nd st WS Rochester	Retirement	-82	(\$87.39)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1968	0013010170	GMAP 2nd st WS Rochester	Retirement	-160	(\$244.72)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2010	0013010171	3rd Party Damage	Addition	0	(\$6,482.43)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1981	0013010190	CLOQUET, 2006 WASHINGTON AVE,	Retirement	-1	(\$4.33)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0013010190	CLOQUET, 2006 WASHINGTON AVE,	Addition	1	\$1,394.79
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0013010201	CLOQUET, 310 AVE E, LCP COPPER REPL	Addition	0	\$159.93
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1969	0013010202	MAIN ABDN, "WASHINGTON AVE", " DETR	Retirement	-105	(\$33.12)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1969	0013010202	MAIN ABDN, "WASHINGTON AVE", " DETR	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010202	MAIN ABDN, "WASHINGTON AVE", " DETR	Addition	0	\$804.96
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010203	MAIN EXT, "3RDST SE", " WADENA	Addition	140	\$3,226.40
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	0013010204	MAIN ABDN, "1ST ST NW", "STAPLES"	Retirement	-60	(\$60.83)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	0013010204	MAIN ABDN, "1ST ST NW", "STAPLES"	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0013010204	MAIN ABDN, "1ST ST NW", "STAPLES"	Retirement	-102	(\$103.39)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010204	MAIN ABDN, "1ST ST NW", "STAPLES"	Addition	0	\$591.41
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1969	0013010205	DETROITS LAKES, CLINIC MAIN REROUTE	Retirement	-127	(\$40.06)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1969	0013010205	DETROITS LAKES, CLINIC MAIN REROUTE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1969	0013010205	DETROITS LAKES, CLINIC MAIN REROUTE	Retirement	-69	(\$69.48)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0013010205	DETROITS LAKES, CLINIC MAIN REROUTE	Addition	353	(\$3,856.53)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1969	0013010205	DETROITS LAKES, CLINIC MAIN REROUTE	Retirement	-337	(\$330.51)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2008	0013010205	DETROITS LAKES, CLINIC MAIN REROUTE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1968	0013010205	DETROITS LAKES, CLINIC MAIN REROUTE	Retirement	-159	(\$6,283.43)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2008	0013010205	DETROITS LAKES, CLINIC MAIN REROUTE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1981	0013010207	CLOQUET, 2109 PROSPECT AVE, LCP COP	Retirement	-4	(\$17.33)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	2010	0013010207	CLOQUET, 2109 PROSPECT AVE, LCP COP	Addition	4	\$1,415.24
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1971	0013010209	LINE HIT, NORTH BRANCH, 05-05-2010	Retirement	-3	(\$2.50)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2010	0013010209	LINE HIT, NORTH BRANCH, 05-05-2010	Addition	3	\$2,229.86
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0013010210	CLOQUET, 302 WOODSIDE AVE, LCP COPP	Addition	0	\$157.18
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1981	0013010214	GP MAIN REPL CLOQUET, 317 GRANITE S	Retirement	-2	(\$8.66)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	2010	0013010214	GP MAIN REPL CLOQUET, 317 GRANITE S	Addition	2	\$1,444.42
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0013010215	GP MAIN REPL CLOQUET, 704 ADAMS LC	Addition	0	\$153.92
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0013010217	MAIN RELOC, 6TH ST NW, ROCHESTER	Retirement	-8	(\$4.32)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010217	MAIN RELOC, 6TH ST NW, ROCHESTER	Addition	8	\$2,573.48
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0013010219	GP MAIN REPL CLOQUET, 615 ALLEN ST,	Addition	0	\$157.61
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0013010220	GP MAIN REPL CLOQUET, 421 22ND ST	Addition	0	\$282.29
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	2010	0013010222	GP MAIN REPL SILVER BAY, 23 IVES R	Addition	0	\$159.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1986	0013010225	MAIN ABAND, "8TH AVE NE", GRAND RA	Retirement	-720	(\$2,445.98)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1986	0013010225	MAIN ABAND, "8TH AVE NE", GRAND RA	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010225	MAIN ABAND, "8TH AVE NE", GRAND RA	Addition	2	\$376.13
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0013010228	LEAK REPAIR, "BAUDETTE", "05-12-10"	Retirement	-5	(\$5.07)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010228	LEAK REPAIR, "BAUDETTE", "05-12-10"	Addition	5	\$3,522.97
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1991	0013010230	LEAK REPAIR, "BAUDETTE", "05-12-10"	Addition	0	(\$0.83)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010230	US DEPT OF AGRICULTURE	Retirement	-226	(\$400.46)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1991	0013010230	US DEPT OF AGRICULTURE	Addition	498	\$3,054.45
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0013010231	US DEPT OF AGRICULTURE	Retirement	-451	(\$794.78)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0013010231	US DEPT OF AGRICULTURE	Addition	0	\$151.06
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	2010	0013010232	GP MAIN REPL SILVER BAY, 19 LAW DRI	Addition	0	\$158.81
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2010	0013010233	GP MAIN REPL SILVER BAY, 23 LAW DR	Addition	0	\$138.60
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1981	0013010234	GP MAIN REPL SILVER BAY, 27 LAW DRI	Retirement	-2	(\$8.66)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0013010234	LEAK REPAIR, CLOQUET, 05-21-10, 410	Addition	2	\$4,424.46
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010235	LEAK REPAIR, CLOQUET, 05-20-10, 635	Addition	0	\$752.18

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2010	0013010238	GP MAIN REPL SILVER BAY, 17 LAW DRI	Addition	0	\$154.45
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010241	GP MAIN REPL GRAND RAPIDS, 1019 2ND	Addition	0	\$247.12
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1991	0013010243	MAIN RELOC. " 1ST AVE NW", "CHISHLO	Retirement	-137	(\$246.74)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010243	MAIN RELOC. " 1ST AVE NW", "CHISHLO	Addition	226	\$7,864.11
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1974	0013010245	2" PE MAIN RET - STERLING DRUG - WO	Retirement	-386	(\$127.16)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010245	2" PE MAIN RET - STERLING DRUG - WO	Addition	0	\$2,545.06
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1967	0013010255	MAIN RELOC, ALLEY BETWEEN 1ST AVE &	Retirement	-18	(\$12.01)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2010	0013010255	MAIN RELOC, ALLEY BETWEEN 1ST AVE &	Addition	4	\$901.62
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1967	0013010255	MAIN RELOC, ALLEY BETWEEN 1ST AVE &	Retirement	-165	(\$187.65)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010258	MAIN REPL, 12TH & HWY 2, FLOODWOOD	Addition	144	\$1,103.19
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0013010259	MAIN ABAN,"ALDRICH AVE","WADENA"	Retirement	-14	(\$14.19)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013010259	MAIN ABAN,"ALDRICH AVE","WADENA"	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0013010259	MAIN ABAN,"ALDRICH AVE","WADENA"	Retirement	0	\$976.97
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010261	MAIN REPL,"FRAZEE ST","DETROIT LAKE	Addition	623	\$17,089.26
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1969	0013010261	MAIN REPL,"FRAZEE ST","DETROIT LAKE	Retirement	-476	(\$466.83)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1981	0013010266	LEAK REPAIR, CLOQUET, 025-25-10, 31	Retirement	-1	(\$4.33)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	2010	0013010266	LEAK REPAIR, CLOQUET, 025-25-10, 31	Addition	1	\$1,658.99
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	1991	0013010268	GP MAIN REPL, SILVER BAY, 36 NELSON	Retirement	-3	(\$16.80)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	2010	0013010268	GP MAIN REPL, SILVER BAY, 36 NELSON	Addition	3	\$1,264.99
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010272	LINE HIT, "DETROIT LAKES", "06-14-2"	Addition	0	(\$628.79)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2010	0013010273	LINE HIT, "INTERNATIONAL FALLS","6-1"	Addition	0	(\$4,322.41)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2010	0013010276	GP MAIN REPL, SILVER BAY, 15 LEE CI	Addition	1	\$1,303.19
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	1991	0013010276	GP MAIN REPL, SILVER BAY, 15 LEE CI	Retirement	-1	(\$5.60)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0013010278	GP MAIN AND SERVICE REPLACE, TORNAD	Addition	363	\$33,782.51
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010278	GP MAIN AND SERVICE REPLACE, TORNAD	Retirement	-16	(\$51.24)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/2 in	1979	0013010278	GP MAIN AND SERVICE REPLACE, TORNAD	Addition	363	\$33,782.51
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1979	0013010278	GP MAIN AND SERVICE REPLACE, TORNAD	Retirement	-3	(\$3.04)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0013010278	GP MAIN AND SERVICE REPLACE, TORNAD	Addition	363	\$33,782.51
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1979	0013010278	GP MAIN AND SERVICE REPLACE, TORNAD	Retirement	-16	(\$51.24)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0013010278	GP MAIN AND SERVICE REPLACE, TORNAD	Addition	363	\$33,782.51
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0013010278	GP MAIN AND SERVICE REPLACE, TORNAD	Retirement	-16	(\$51.24)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010279	LINE HIT, "EVELETH","06-02-2010",""	Addition	35	\$1,739.82
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1992	0013010279	LINE HIT, "EVELETH","06-02-2010",""	Retirement	-10	(\$6.67)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1967	0013010283	LEAK REPAIR, ROCHESTER, 06/17/2010	Addition	10	\$9,036.90
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2010	0013010283	LEAK REPAIR, ROCHESTER, 06/17/2010	Retirement	-8	(\$5.34)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1967	0013010288	MAIN REPL, ALLEY BETWEEN N BRDWAY A	Addition	8	\$11,798.61
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2010	0013010288	MAIN REPL, ALLEY BETWEEN N BRDWAY A	Retirement	8	\$11,798.61
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010289	LEAK REPAIR, CLOQUET, 05/19/2010, 4	Addition	0	\$133.40
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1981	0013010290	LEAK REPAIR, CLOQUET, 06/17/2010, C	Retirement	-6	(\$25.99)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1982	0013010290	LEAK REPAIR, CLOQUET, 06/17/2010, C	Addition	12	\$10,192.52
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2010	0013010290	LEAK REPAIR, CLOQUET, 06/17/2010, C	Retirement	-15	(\$132.61)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1966	0013010297	LEAK REPAIR, CLOQUET, 06/17/2010, C	Addition	6	\$5,418.78
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010297	LINE HIT, 06/24/2010, ORONOCO	Retirement	-9	(\$4.84)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010297	LINE HIT, 06/24/2010, ORONOCO	Addition	2	\$1,097.29
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1981	0013010298	GP MAIN REPL, CLOQUET, 814 ANN CIR,	Retirement	-5	(\$21.66)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0013010298	GP MAIN REPL, CLOQUET, 814 ANN CIR,	Addition	5	\$1,835.71
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0013010299	MAIN REPL,"6THST","PARK RAPIDS"	Retirement	-386	(\$391.21)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010299	MAIN REPL,"6THST","PARK RAPIDS"	Addition	406	\$7,775.34
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010301	MAIN ABANDON, 2633 23RD AVE SE, ROC	Addition	0	\$8,849.27
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0013010301	MAIN ABANDON, 2633 23RD AVE SE, ROC	Retirement	-356	(\$605.48)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1981	0013010305	CLOQUET, LEAK REPAIR, 6/2/10, 1606	Addition	3	\$1,908.39
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1984	0013010305	CLOQUET, LEAK REPAIR, 6/2/10, 1606	Retirement	-3	(\$12.99)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0013010305	CLOQUET, LEAK REPAIR, 6/2/10, 1606	Addition	3	\$1,908.39
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1984	0013010306	LEAK REPAIR, SCANLON, 6/7/10, 2707	Retirement	-9	(\$35.06)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0013010306	LEAK REPAIR, SCANLON, 6/7/10, 2707	Addition	9	\$1,018.44
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1984	0013010306	LEAK REPAIR, SCANLON, 6/7/10, 2707	Retirement	-6	(\$23.38)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2010	0013010306	LEAK REPAIR, SCANLON, 6/7/10, 2707	Addition	6	\$10,028.50
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010307	LINE HIT,"EVELETH", "6-29-2010", "11	Addition	0	\$769.21
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0013010309	MAIN REPL,"FIRST ST AND CROCKER",""	Retirement	-13	(\$41.63)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0013010309	MAIN REPL,"FIRST ST AND CROCKER",""	Addition	13	\$3,496.61
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0013010309	MAIN REPL,"FIRST ST AND CROCKER",""	Addition	0	(\$0.81)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010311	EXTEND 2" PE MAIN FROM UNDER DRIVEW	Addition	23	\$7,170.17
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	2007	0013010317	LINE HIT, "KEEWATIN", 07/13/2010, "H	Addition	0	\$3,904.83
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	0013010319	MAIN REP, "1ST ST NW", "STAPLES"	Retirement	-1	(\$1.01)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0013010319	MAIN REP, "1ST ST NW", "STAPLES"	Addition	2	\$2,764.22
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1979	0013010319	MAIN REP, "1ST ST NW", "STAPLES"	Retirement	-2	(\$6.41)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0013010325	LINE HIT, "CHISHOLM", "7/7/2010", "2ND	Addition	0	\$125.80
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0013010326	LINE HIT, ROCHESTER, 07-23-2010, GR	Retirement	-11	(\$5.93)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010326	LINE HIT, ROCHESTER, 07-23-2010, GR	Addition	11	(\$656.49)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010326	LINE HIT, ROCHESTER, 07-23-2010, GR	Addition	0	(\$0.05)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0013010327	LINE HIT, RUSHFORD 7-22-10, N ELM S	Addition	0	\$139.41
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2004	0013010329	LINE HIT, NEW SCANDIA TWP, 07/28/20	Addition	0	(\$443.59)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1953	0013010331	LEAK REPAIR, ROSEMOUNT, 07/27/2010	Retirement	-4	(\$1.29)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010331	LEAK REPAIR, ROSEMOUNT, 07/27/2010	Addition	4	\$1,105.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010331	LEAK REPAIR, ROSEMOUNT, 07/27/2010	Addition	0	(\$0.48)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1953	0013010331	LEAK REPAIR, ROSEMOUNT, 07/27/2010	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1953	0013010332	LEAK REPAIR, ROSEMOUNT, 07/27/2010	Retirement	-3	(\$0.97)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2010	0013010332	LEAK REPAIR, ROSEMOUNT, 07/27/2010	Addition	3	\$1,606.39
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2010	0013010332	LEAK REPAIR, ROSEMOUNT, 07/27/2010	Addition	0	(\$0.95)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1953	0013010332	LEAK REPAIR, ROSEMOUNT, 07/27/2010	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010333	LINE HIT, PINE ISLAND, 07-28-2010, 2	Addition	0	\$134.21
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1988	0013010333	LINE HIT, PINE ISLAND, 07-28-2010, 2	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1988	0013010334	LINE HIT, MANTORVILLE, 07-28-2010, B	Addition	0	\$262.71
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1988	0013010334	LINE HIT, MANTORVILLE, 07-28-2010, B	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1969	0013010338	MAIN REPL, SHERMAN AND LINCOLN, DET	Retirement	-638	(\$642.47)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0013010338	MAIN REPL, SHERMAN AND LINCOLN, DET	Addition	139	\$10,429.09
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010342	LINE HIT, HINCKLEY, 08-04-2010, POW	Addition	0	(\$207.97)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010351	MAIN REPL, PROSPECT AVE, CLOQUET	Addition	105	\$1,134.75
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010353	MAIN REPL, 4TH STREET AND PROSPECT,	Addition	75	\$744.45
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2007	0013010354	LINE HIT, SPRING VALLEY, MN 8/10/20	Addition	0	\$306.98
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1953	0013010355	GAS LEAK, 08/16/2010, ROSEMOUNT	Retirement	-4	(\$1.29)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010355	GAS LEAK, 08/16/2010, ROSEMOUNT	Addition	4	\$1,398.76
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010355	GAS LEAK, 08/16/2010, ROSEMOUNT	Addition	0	(\$1.12)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010357	LINE HIT, RUSHFORD 8-19-2010, E RUS	Addition	0	\$205.26
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1986	0013010357	TWIN PINES VILLAS MIKE KELLIN	Retirement	-203	(\$689.63)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1986	0013010357	TWIN PINES VILLAS MIKE KELLIN	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010357	TWIN PINES VILLAS MIKE KELLIN	Addition	204	\$13,141.87
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0013010362	MAIN REPL, CARLTON,	Retirement	-42	(\$134.80)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0013010362	MAIN REPL, CARLTON,	Addition	42	\$4,944.96
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	0013010363	MAIN RELOC, 2600 PAUL BUNYAN DR NW,	Retirement	-242	(\$243.93)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0013010363	MAIN RELOC, 2600 PAUL BUNYAN DR NW,	Addition	293	\$771.89
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 10 in	1967	0013010365	10" INSULATOR, 3RD ST & 3RD AVE NW,	Retirement	-10	(\$26.23)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 10 in	2010	0013010365	10" INSULATOR, 3RD ST & 3RD AVE NW,	Addition	10	\$14,632.31
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010368	BEMIDJI REGIONAL AIRPORT	Addition	630	\$9,032.48
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013010370	LINE HIT, NEW RICHLAND 8-30-2010, W	Retirement	-14	(\$12.23)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0013010370	LINE HIT, NEW RICHLAND 8-30-2010, W	Addition	14	(\$725.57)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1965	0013010371	MAIN ABDN, SALLY RIDGE LN NW, ROCHE	Retirement	-781	(\$312.22)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0013010371	MAIN ABDN, SALLY RIDGE LN NW, ROCHE	Addition	0	\$550.73
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0013010373	MAIN ABDN, 11TH ST & AVE B, CLOQUET	Addition	0	(\$130.33)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1995	0013010376	MAIN ABDN, 11TH ST & AVE B, CLOQUET	Retirement	-295	(\$1,771.66)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010376	MAIN ABDN, 11TH ST & AVE B, CLOQUET	Addition	0	\$278.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1991	0013010378	LEAK REPAIR, FOUNTAIN, 09/15/2010	Retirement	-4	(\$18.59)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2010	0013010378	LEAK REPAIR, FOUNTAIN, 09/15/2010	Addition	4	\$3,732.66
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0013010380	LEAK REPAIR, CLOQUET, 09-15-2010, 1	Addition	0	\$301.11
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0013010381	CLOQUET DRS 5 UNDERGROUND ONLY	Retirement	-68	(\$68.91)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1982	0013010381	CLOQUET DRS 5 UNDERGROUND ONLY	Retirement	-56	(\$97.23)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2010	0013010381	CLOQUET DRS 5 UNDERGROUND ONLY	Addition	113	\$34,436.22
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010385	MAIN EXT, COPPER SERVICE REP, STAP	Addition	162	\$1,823.17
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0013010388	MAIN REPL, 5TH ST & 20TH AVE SW, RO	Retirement	-49	(\$26.44)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013010388	MAIN REPL, 5TH ST & 20TH AVE SW, RO	Retirement	-16	(\$164.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010388	MAIN REPL, 5TH ST & 20TH AVE SW, RO	Addition	420	\$14,358.07
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013010388	MAIN REPL, 5TH ST & 20TH AVE SW, RO	Retirement	-924	(\$984.26)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010391	LINE HIT, GRAND RAPIDS, 09-22-2010,	Addition	0	(\$3,415.89)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010392	LINE HIT, GILBERT, 09-21-2010, HWY	Addition	0	\$82.70
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010406	SERVICE ABND, 202 NE 12TH ST, STAPL	Addition	0	\$1,139.65
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0013010406	SERVICE ABND, 202 NE 12TH ST, STAPL	Retirement	-276	(\$883.65)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0013010407	MAIN REPL, ARCH ST, CLOQUET	Retirement	-10	(\$10.13)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010407	MAIN REPL, ARCH ST, CLOQUET	Addition	164	\$5,407.60
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1981	0013010407	MAIN REPL, ARCH ST, CLOQUET	Retirement	-145	(\$628.06)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010408	DYNAMIC DR MAIN ABANDONMENT	Addition	0	\$57.68
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010409	2" STEEL GAS MAIN ABANDONMENT	Addition	0	\$961.05
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1954	0013010409	2" STEEL GAS MAIN ABANDONMENT	Retirement	-75	(\$107.04)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1959	0013010410	GAS LEAK, 09/24/2010, EAGAN	Retirement	-9	(\$23.73)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2010	0013010410	GAS LEAK, 09/24/2010, EAGAN	Addition	9	\$5,374.20
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013010412	MAIN RELOC, WASHINGTON AVE S, BEMID	Retirement	-1	(\$0.34)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010412	MAIN RELOC, WASHINGTON AVE S, BEMID	Addition	1	\$2,058.18
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010413	SUHL, THOMAS	Addition	135	\$1,478.31
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013010414	GAS LEAK, NORTH BRANCH, 09/27/2010	Retirement	-5	(\$1.62)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010414	GAS LEAK, NORTH BRANCH, 09/27/2010	Addition	5	\$2,734.91
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013010415	LINE HIT, PINE CITY, 0928/2010 - FA	Addition	0	(\$62.78)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010416	REPLACE 58" OF 2" CW STEEL W/ 2" 24	Addition	36	\$4,273.58
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010416	REPLACE 58" OF 2" CW STEEL W/ 2" 24	Addition	0	\$150.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1955	0013010416	REPLACE 58" OF 2" CW STEEL W/ 2" 24	Retirement	-30	(\$25.56)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0013010421	GAS LEAK, 10/01/2010, FARMINGTON	Addition	0	\$60.86
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010425	MAIN REPL, MAIN ST, MOTLEY	Addition	201	\$3,733.91
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1979	0013010425	MAIN REPL, MAIN ST, MOTLEY	Retirement	-348	(\$352.47)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1979	0013010425	MAIN REPL, MAIN ST, MOTLEY	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010428	MAIN REPL, LONG GREEN LANE, TRACY	Addition	310	\$5,303.01
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	0013010441	MAIN REPL, HARMONY LN SW, WADENA	Retirement	-1	(\$1.01)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	2010	0013010441	MAIN REPL, HARMONY LN SW, WADENA	Addition	1	\$2,605.15
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	0013010442	LEAK REPAIR, STAPELS, 10-10-2010,	Retirement	-19	(\$19.26)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010442	LEAK REPAIR, STAPELS, 10-10-2010,	Addition	19	\$1,821.77
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/2 in	1979	0013010443	MAIN REPL, 7TH ST SW, WADENA	Retirement	-5	(\$16.01)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/2 in	1979	0013010443	MAIN REPL, 7TH ST SW, WADENA	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0013010443	MAIN REPL, 7TH ST SW, WADENA	Addition	5	\$3,294.48
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1959	0013010445	LEAK REPAIR, EAGAN, 10-09-10, 809 E	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1959	0013010445	LEAK REPAIR, EAGAN, 10-09-10, 809 E	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010445	LEAK REPAIR, EAGAN, 10-09-10, 809 E	Addition	16	\$3,483.11
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013010450	LINE HIT, SHERBURN, 10-12-10109 1ST	Retirement	-6	(\$4.78)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1990	0013010451	LEAK REPAIR, NASHWAUK, 10-7-2010, 3	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	2010	0013010451	LEAK REPAIR, NASHWAUK, 10-7-2010, 3	Addition	4	(\$19.54)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1990	0013010451	LEAK REPAIR, NASHWAUK, 10-7-2010, 3	Retirement	-4	(\$19.53)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0013010451	LEAK REPAIR, NASHWAUK, 10-7-2010, 3	Addition	4	\$210.64
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1989	0013010452	GP, CANTON DRS #1 FIRE VALVE, CANTO	Retirement	-4	(\$454.21)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0013010452	GP, CANTON DRS #1 FIRE VALVE, CANTO	Addition	12	\$5,528.87
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1955	0013010453	DRS 4, CANNON FALLS, DAKOTA ST WEST	Retirement	-5	(\$4.26)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0013010453	DRS 4, CANNON FALLS, DAKOTA ST WEST	Addition	5	\$4,350.21
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010454	31 AVE NW AND 51 ST NW ISO VALVE IN	Addition	6	\$2,210.65
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2010	0013010454	31 AVE NW AND 51 ST NW ISO VALVE IN	Addition	4	\$2,495.39
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2010	0013010456	FOX VALLEY DR SW ISO VALVE INSTALL	Addition	4	\$2,404.47
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1998	0013010459	MCGOVERN, KEITH	Retirement	-95	(\$403.28)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010459	MCGOVERN, KEITH	Addition	96	\$2,020.14
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2004	0013010460	FOUND BAD TEE AND HAD TO CUT OUT 2'	Addition	0	\$25.98
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1953	0013010462	ROSEMOUNT - ISO VALVES NW 1	Retirement	-4	(\$1.29)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010462	ROSEMOUNT - ISO VALVES NW 1	Addition	4	\$1,612.84
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1953	0013010462	ROSEMOUNT - ISO VALVES NW 1	Retirement	-6	(\$3.87)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0013010462	ROSEMOUNT - ISO VALVES NW 1	Retirement	-4	(\$79.04)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2010	0013010462	ROSEMOUNT - ISO VALVES NW 1	Addition	10	\$6,827.16
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2002	0013010462	ROSEMOUNT - ISO VALVES NW 1	Retirement	-4	(\$94.39)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2010	0013010462	ROSEMOUNT - ISO VALVES NW 1	Addition	4	\$5,658.88
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2010	0013010463	LINE HIT, THIEF RIVER, 10/20/2010,	Addition	0	\$86.26
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	1953	0013010464	ROSEMOUNT - ISO VALVE NW 2	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2010	0013010464	ROSEMOUNT - ISO VALVE NW 2	Addition	12	\$4,841.76
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010465	MAIN EXT, SE 1ST AVE, BERTHA, G89 C	Addition	170	\$3,450.05
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2010	0013010470	FARMINGTON - ISO VALVES 2010	Addition	18	\$3,858.33
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0013010470	FARMINGTON - ISO VALVES 2010	Addition	11	\$8,574.87
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0013010470	FARMINGTON - ISO VALVES 2010	Addition	0	\$2,379.57
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1969	0013010473	MAIN RELOCATE, 2ND ST S, LEWISTON	Retirement	-17	(\$16.95)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0013010473	MAIN RELOCATE, 2ND ST S, LEWISTON	Addition	14	\$11,089.95
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1968	0013010475	GP, STEWARTVILLE DRS #1 - UNDERGROU	Retirement	-46	(\$25.26)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1969	0013010475	GP, STEWARTVILLE DRS #1 - UNDERGROU	Retirement	-123	(\$122.61)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2010	0013010475	GP, STEWARTVILLE DRS #1 - UNDERGROU	Addition	88	\$18,094.02
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1959	0013010476	MAIN EXT - HERRITAGE WAY HOMES, FAR	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0013010476	MAIN EXT - HERRITAGE WAY HOMES, FAR	Addition	7	\$4,071.40
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010478	MAIN REPL, 9TH AVE NW, WADENA COPP	Addition	141	\$2,296.82
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010479	MAIN EXTENSION - WILLIAM HERMAN - W	Addition	144	\$1,505.30
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2002	0013010480	MAIN ABDN, CORTLAND LN, LACRESCENT	Retirement	-102	(\$1,308.37)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013010480	MAIN ABDN, CORTLAND LN, LACRESCENT	Addition	0	\$704.98
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0013010481	MAIN ABDN, DAY ST, FAIRMONT	Addition	0	\$312.63
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	1990	0013010485	NING STA REMOVAL GRAND RAPIDS 8" INS	Retirement	-65	(\$803.42)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	2010	0013010485	NING STA REMOVAL GRAND RAPIDS 8" INS	Addition	17	\$53,976.31
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010487	LINE HIT, BYRON, 11-4-2010, 309 FRO	Addition	3	(\$5,456.32)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1986	0013010487	LINE HIT, BYRON, 11-4-2010, 309 FRO	Retirement	-3	(\$190.89)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	0013010489	LEAK REPAIR, STAPELS, 11-02-2010, 8	Retirement	-12	(\$12.13)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010489	LEAK REPAIR, STAPELS, 11-02-2010, 8	Addition	12	\$3,474.18
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1991	0013010490	ABANDON HOUSTON SHORTED & NONE VENT	Retirement	-11	(\$48.93)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010490	ABANDON HOUSTON SHORTED & NONE VENT	Addition	218	\$9,270.87
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1963	0013010490	ABANDON HOUSTON SHORTED & NONE VENT	Retirement	-218	(\$149.19)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1954	0013010493	LINE HIT, 11/11/2010, FARMINGTON	Retirement	-92	(\$41.55)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2010	0013010493	LINE HIT, 11/11/2010, FARMINGTON	Retirement	-6	(\$5.42)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2010	0013010493	LINE HIT, 11/11/2010, FARMINGTON	Addition	6	\$1,085.01
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1971	0013010495	REPLACE 3" OF 2" AA TO CUT OUT A SI	Retirement	-2	(\$0.83)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1971	0013010495	REPLACE 3" OF 2" AA TO CUT OUT A SI	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010496	REPLACE 3" OF 2" AA TO CUT OUT A SI	Addition	2	\$522.15
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010496	LINE HIT, BEMIDJI, 11/12/2010, 125	Addition	0	\$599.35
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010498	REPL SERVICES 689 MAIN REPL	Addition	0	\$137.38
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013010499	LOWER MAIN , GRAND RAPIDS, 09-22-20	Retirement	-20	(\$227.33)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010499	LOWER MAIN , GRAND RAPIDS, 09-22-20	Addition	12	\$4,660.81
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010502	RETIRE 4" HP CWS MAIN	Addition	0	(\$8,134.38)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0013010502	RETIRE 4" HP CWS MAIN	Retirement	-105	(\$230.50)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010505	MAIN REP, STAPELS, 130 10TH ST NE	Addition	104	\$2,856.63
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013010507	LINE HIT, FRAZEE, 11-23-2010, 303 J	Addition	0	\$350.82
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013010508	MAIN ABDN, CR 11, AUDUBON, DRS 1 AB	Addition	0	\$110.10
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013010517	GAS LEAK, 12/15/2010, FARMINGTON	Retirement	-6	(\$4.11)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0013010517	GAS LEAK, 12/15/2010, FARMINGTON	Addition	6	\$12,160.44
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0013011109	WELLS - MAIN EXT - 1ST ST NE - WATO	Addition	319	\$9,463.24
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011123	LINE HIT, ROCHESTER, 04-13-2011, 16	Addition	2	\$18,761.11
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013011123	LINE HIT, ROCHESTER, 04-13-2011, 16	Retirement	-2	(\$2.13)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011126	MAIN RELOCATE, 109 3RD ST (KENT KEP	Addition	162	\$3,344.35
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1973	0013011128	LEAK REPAIR, JACKSON, 4-20-2011, E	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011128	LEAK REPAIR, JACKSON, 4-20-2011, E	Addition	56	\$32,949.57
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011129	MAIN RELOCATE, 3RDT ST(PRAIRIE MANO	Addition	128	\$5,498.21
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011130	GAS LEAK - REPORTED BY CUSTOMER AT	Addition	0	\$537.40
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1959	0013011130	GAS LEAK - REPORTED BY CUSTOMER AT	Retirement	-717	(\$622.42)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1959	0013011130	GAS LEAK - REPORTED BY CUSTOMER AT	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1974	0013011138	MAIN REPL, SHELL ST & 9TH AVE - WOR	Retirement	-48	(\$15.81)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011138	MAIN REPL, SHELL ST & 9TH AVE - WOR	Addition	153	\$8,663.81
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	0013011138	MAIN REPL, SHELL ST & 9TH AVE - WOR	Retirement	-82	(\$94.87)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1991	0013011142	MAIN REPL, CR 92, RAINIER	Retirement	-323	(\$572.35)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011142	MAIN REPL, CR 92, RAINIER	Addition	266	\$5,115.71
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1991	0013011142	MAIN REPL, CR 92, RAINIER	Retirement	-168	(\$297.72)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	0013011143	MAIN REPL, MAIN AVE, ROSEAU	Retirement	-548	(\$555.40)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0013011143	MAIN REPL, MAIN AVE, ROSEAU	Retirement	-353	(\$357.84)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011143	MAIN REPL, MAIN AVE, ROSEAU	Addition	167	\$6,493.96
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011143	MAIN REPL, MAIN AVE, ROSEAU	Addition	0	\$195.70
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0013011148	LINE HIT ON 202ND ST W (CSAH 50) BY	Retirement	-192	(\$2,171.75)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0013011148	LINE HIT ON 202ND ST W (CSAH 50) BY	Addition	192	\$1,998.50
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1972	0013011149	GAS LEAK ON 2" STEEL MAIN	Retirement	-2	(\$0.69)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011149	GAS LEAK ON 2" STEEL MAIN	Addition	2	\$6,217.11
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	0013011151	MAIN ABDN, HAGGE ST - WORTHINGTON	Retirement	-2	(\$2.31)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2011	0013011151	MAIN ABDN, HAGGE ST - WORTHINGTON	Addition	2	\$5,011.54
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/2 in	1979	0013011155	MAIN REPL, 210 6TH ST NE, STAPLES,	Retirement	-1	(\$3.20)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	2011	0013011155	MAIN REPL, 210 6TH ST NE, STAPLES,	Addition	1	\$2,988.17
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	2011	0013011155	MAIN REPL, 210 6TH ST NE, STAPLES,	Addition	0	\$283.51
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	0013011156	MAIN REPL & EXT, 9TH AVE & TURNER S	Addition	164	\$4,240.20
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	0013011156	MAIN REPL & EXT, 9TH AVE & TURNER S	Retirement	-141	(\$163.13)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1953	0013011159	MAIN REPL & EXT, 9TH AVE & TURNER S	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011159	SURVEY LEAK	Retirement	-5	(\$1.61)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1954	0013011159	SURVEY LEAK	Addition	5	\$2,169.14
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2011	0013011161	LCP, MAIN EXT STAPLES	Retirement	-5	(\$7.14)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011174	LCP, WADENA COPPER REPL MAIN EXT, B	Addition	115	\$4,204.12
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	0013011175	LEAK REPAIR, ROSEAU, ROSEAU, 1-10-2	Retirement	-3	(\$3.04)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011175	LEAK REPAIR, ROSEAU, ROSEAU, 1-10-2	Addition	3	\$38.40
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1970	0013011176	MAIN REPL, 5TH ST NW, BEMIDJI	Retirement	-5	(\$5.03)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2005	0013011177	MAIN REPL, 5TH ST NW, BEMIDJI	Addition	5	\$3,561.42
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011179	LINE HIT, GRAND RAPIDS, 5-23-2011,	Addition	0	\$113.88
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013011181	MAIN REPL, 3 RD AVE S, VERNDALE	Addition	90	\$1,774.04
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2011	0013011186	LEAK REPAIR, WORTHINGTON, 5/26/2011	Addition	0	\$263.65
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011187	MAIN EXT - COLVILLE ST W, CANNON FA	Addition	251	\$5,745.33
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011188	WOODCREST LN MAIN EXTENSION	Addition	12	\$657.01
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1953	0013011189	SURVEY LEAK AT MAIN, LAKEVILLE, 05/	Retirement	-10	(\$3.23)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1953	0013011254	SURVEY LEAK AT MAIN, LAKEVILLE, 05/	Addition	10	\$1,724.92
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013011254	ROSEMOUNT - ISOLATION VALVES	Retirement	-8	(\$2.59)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011254	ROSEMOUNT - ISOLATION VALVES	Addition	4	(\$18.71)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1953	0013011254	ROSEMOUNT - ISOLATION VALVES	Retirement	-12	\$4,554.48
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0013011254	ROSEMOUNT - ISOLATION VALVES	Addition	10	\$16,888.21
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1975	0013011255	REPLACE UNDERGROUND PIPE & REMOVE 4	Retirement	-11	(\$18.39)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011256	REPLACE UNDERGROUND PIPE & REMOVE 4	Addition	17	\$22,483.25
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013011257	MAIN REPL, 4TH ST NW, PARK RAPIDS	Addition	100	\$1,736.66
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1991	0013011261	LINE HIT, RAINIER, 5/25/2011, 2208	Addition	0	\$215.73
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2011	0013011261	LEAK REPAIR, CHISHOLM, 4-25-2011, 7	Retirement	-3	(\$16.80)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1954	0013011272	FARMINGTON ISOLATION VALVES - 6 VAL	Addition	3	\$5,473.13
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011272	FARMINGTON ISOLATION VALVES - 6 VAL	Retirement	-12	(\$5.42)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011272	FARMINGTON ISOLATION VALVES - 6 VAL	Addition	12	\$1,304.31
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1955	0013011272	FARMINGTON ISOLATION VALVES - 6 VAL	Addition	0	\$319.25
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2011	0013011272	FARMINGTON ISOLATION VALVES - 6 VAL	Retirement	-4	(\$1.08)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2011	0013011272	FARMINGTON ISOLATION VALVES - 6 VAL	Addition	4	\$10,194.32
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2011	0013011272	FARMINGTON ISOLATION VALVES - 6 VAL	Addition	0	\$125.58
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1954	0013011272	FARMINGTON ISOLATION VALVES - 6 VAL	Retirement	-8	(\$7.23)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0013011272	FARMINGTON ISOLATION VALVES - 6 VAL	Addition	8	\$1,469.53
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0013011272	FARMINGTON ISOLATION VALVES - 6 VAL	Addition	0	\$325.87

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1954	0013011273	FARMINGTON ISOLATION VALVES - SE 5	Retirement	-8	(\$7,23)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2002	0013011273	FARMINGTON ISOLATION VALVES - SE 5	Retirement	-4	(\$64,66)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0013011273	FARMINGTON ISOLATION VALVES - SE 5	Addition	12	\$604,45
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1955	0013011273	FARMINGTON ISOLATION VALVES - SE 5	Retirement	-6	(\$5,82)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2011	0013011273	FARMINGTON ISOLATION VALVES - SE 5	Addition	6	\$356,87
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2011	0013011273	FARMINGTON ISOLATION VALVES - SE 5	Addition	18	\$15,813.47
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1991	0013011275	BLUMER, GLEN G	Retirement	-71	(\$125,82)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011275	BLUMER, GLEN G	Addition	136	\$1,577.88
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011276	WITTE, CAROL	Addition	70	\$1,092.70
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011276	WITTE, CAROL	Addition	0	\$285.17
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1954	0013011278	FARMINGTON ISOLATION VALVES - 3 VAL	Retirement	-4	(\$1,81)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011278	FARMINGTON ISOLATION VALVES - 3 VAL	Addition	4	\$1,771.41
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011278	FARMINGTON ISOLATION VALVES - 3 VAL	Addition	0	\$232.91
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1954	0013011278	FARMINGTON ISOLATION VALVES - 3 VAL	Retirement	-8	(\$7,23)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0013011278	FARMINGTON ISOLATION VALVES - 3 VAL	Addition	8	\$5,987.36
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0013011278	FARMINGTON ISOLATION VALVES - 3 VAL	Addition	0	\$1,004.59
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013011279	LEAK REPAIR, ROCHESTER, 6-16-2011,	Retirement	-19	(\$20,25)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2011	0013011279	LEAK REPAIR, ROCHESTER, 6-16-2011,	Addition	27	\$4,094.93
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2011	0013011279	LEAK REPAIR, ROCHESTER, 6-16-2011,	Addition	0	\$2,157.74
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1954	0013011280	FARMINGTON ISOLATION VALVES - 2 VAL	Retirement	-4	(\$3,61)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2001	0013011280	FARMINGTON ISOLATION VALVES - 2 VAL	Retirement	-4	(\$39,94)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0013011280	FARMINGTON ISOLATION VALVES - 2 VAL	Addition	8	\$5,809.09
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1954	0013011281	FARMINGTON ISOLATION VALVES - 2 VAL	Retirement	-2	\$726.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011281	FARMINGTON ISOLATION VALVES - 2 VAL	Addition	0	\$1,421.92
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1954	0013011281	FARMINGTON ISOLATION VALVES - 5 VAL	Retirement	-16	(\$14,45)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011282	FARMINGTON ISOLATION VALVES - 5 VAL	Addition	16	\$12,534.73
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011282	LINE HIT, STEWARTVILLE, 6/15/11, 51	Addition	0	\$106.52
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011284	MAIN 420 2ND ST, FARMINGTON - PART	Addition	340	\$5,794.75
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011284	LEAK REPAIR, ROCHESTER, 6-16-2011,4	Addition	0	\$82.30
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011287	LEAK REPAIR, ROCHESTER, 6-16-2011,4	Addition	0	\$9,75
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013011288	LINE HIT, PINE CITY, 06/17/2011	Addition	0	\$10.70
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1969	0013011289	ST MARY'S HOSPITAL	Retirement	-254	(\$255,78)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1969	0013011289	ST MARY'S HOSPITAL	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1990	0013011290	MAIN REPL, PLATT AVE, NASHWAUK	Retirement	-71	(\$346,80)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2011	0013011290	MAIN REPL, PLATT AVE, NASHWAUK	Addition	71	\$5,133.72
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1992	0013011291	MAIN REPL, MICHIGAN AVE, GILBERT	Retirement	-3	(\$13,44)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	2011	0013011291	MAIN REPL, MICHIGAN AVE, GILBERT	Addition	3	\$5,040.87
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1992	0013011291	MAIN REPL, MICHIGAN AVE, GILBERT	Retirement	-4	(\$18,89)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2011	0013011291	MAIN REPL, MICHIGAN AVE, GILBERT	Addition	4	\$404.39
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011292	MAIN REPL, DAKOTA AVE SE, STAPLES,	Addition	50	\$827.66
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1972	0013011293	MAIN RELOC, EDGEWATER RD CREEK CROS	Retirement	-95	(\$32,92)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011293	MAIN RELOC, EDGEWATER RD CREEK CROS	Addition	95	\$3,670.45
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011294	4TH AVE SE MAIN EXT	Addition	251	\$2,893.56
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013011300	LINE HIT, RAINIER, 6-21-2011, CR 92	Addition	0	\$164.70
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011301	REPAIR CORRODED MAIN 2"	Addition	99	\$2,840.91
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011301	REPAIR CORRODED MAIN 2"	Addition	0	\$1,224.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013011301	REPAIR CORRODED MAIN 2"	Retirement	-226	(\$240,85)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013011304	LINE HIT, MANTORVILLE, 6/27/2011, 7	Retirement	-10	(\$59,68)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011304	LINE HIT, MANTORVILLE, 6/27/2011, 7	Addition	10	(\$3,177.47)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1972	0013011306	LAWRENCE GRUNDTNER - M# NGM220263	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2004	0013011306	MAIN ABANDON - RETIRE 4" HAIRPIN ON	Addition	0	\$53.84
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1969	0013011309	MAIN ABANDON - RETIRE 4" HAIRPIN ON	Retirement	-59	(\$37,23)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0013011309	MAIN ABANDON - RETIRE 4" HAIRPIN ON	Addition	2	\$2,903.74
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1962	0013011309	MAIN ABANDON - RETIRE 4" HAIRPIN ON	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1962	0013011310	REPLACE BRIDGE CROSSING	Retirement	-324	(\$80,79)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011310	REPLACE BRIDGE CROSSING	Addition	8	\$807.57
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0013011310	REPLACE BRIDGE CROSSING	Addition	619	\$74,471.69

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1962	0013011310	REPLACE BRIDGE CROSSING	Retirement	-451	(\$355.41)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011316	DRS#3, THIEF RIVER, MAIN INSTALL	Addition	831	\$17,695.70
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011317	WOLFF, LOWELL D	Addition	244	\$4,864.30
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2011	0013011318	LINE HIT, ROCHESTER, 07/06/2011, 37	Addition	0	\$328.52
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	2011	0013011321	LINE HIT, TRIMONT, 07/06/2011, 181	Addition	5	(\$6,221.07)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1961	0013011321	LINE HIT, TRIMONT, 07/06/2011, 181	Retirement	-5	(\$3.93)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1997	0013011329	LINE HIT, HERMANTOWN, 7/12/11, MAPL	Retirement	-9	(\$61.07)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011329	LINE HIT, HERMANTOWN, 7/12/11, MAPL	Addition	9	\$982.98
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1959	0013011332	ABANDON 2" MAIN FOR DUCKWOOD ROAD P	Retirement	-319	(\$87.49)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2009	0013011332	ABANDON 2" MAIN FOR DUCKWOOD ROAD P	Addition	0	\$423.65
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2009	0013011332	ABANDON 2" MAIN FOR DUCKWOOD ROAD P	Addition	0	\$10.50
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2011	0013011334	MAI REPL, 2ND ST, THIEF RIVER	Addition	60	\$1,917.55
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0013011334	MAI REPL, 2ND ST, THIEF RIVER	Retirement	-35	(\$112.09)
Minnesota Energy Resources Corp	376000 GDist Mains	Rectifiers	2011	0013011337	RECTIFIER REPL, 3RD ST AND 4TH ST,	Addition	1	\$16,796.21
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013011339	LEAK REPAIR, KASSON, 7-21-2011, 5TH	Retirement	-15	(\$11.77)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2011	0013011339	LEAK REPAIR, KASSON, 7-21-2011, 5TH	Addition	15	\$1,567.89
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1969	0013011340	LEAK REPAIR, ST CHARLES, 7-20-2011,	Retirement	-2	(\$5.57)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2011	0013011340	LEAK REPAIR, ST CHARLES, 7-20-2011,	Addition	2	\$5,933.53
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1985	0013011341	LINE HIT, BOVEY, 07-21-2011, 4TH ST	Retirement	-115	(\$106.06)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011341	LINE HIT, BOVEY, 07-21-2011, 4TH ST	Addition	115	\$3,028.46
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013011342	LEAK REPAIR, BUHL, 07/21/2011, ROB	Retirement	-4	(\$44.85)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1964	0013011342	LEAK REPAIR, BUHL, 07/21/2011, ROB	Addition	4	\$1,929.24
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1964	0013011345	BYRON #1 TBS, 4" ABOVE GROUND VALVE	Retirement	-6	(\$8.18)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1964	0013011345	BYRON #1 TBS, 4" ABOVE GROUND VALVE	Retirement	-4	(\$30.46)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2011	0013011345	BYRON #1 TBS, 4" ABOVE GROUND VALVE	Addition	25	\$30,999.06
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1985	0013011354	LINE HIT, MANTORVILLE, 8/4/11	Retirement	-9	(\$322.55)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011354	LINE HIT, MANTORVILLE, 8/4/11	Addition	9	\$289.54
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013011355	LINE HIT, LAKEFIELD, 8/3/11	Retirement	-5	(\$69.42)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011355	LINE HIT, LAKEFIELD, 8/3/11	Addition	5	(\$972.07)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013011359	REPLACE CORRODED 2" CWS AT FUNERAL	Retirement	-12	(\$9.57)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2011	0013011359	REPLACE CORRODED 2" CWS AT FUNERAL	Addition	12	\$5,140.78
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1969	0013011360	ABANDON VALVE, WILLOW ST, DETROIT L	Retirement	-1	(\$1.01)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2011	0013011360	ABANDON VALVE, WILLOW ST, DETROIT L	Addition	1	\$3,165.91
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011361	ABANDON SERVICE AND METER SET, AINS	Addition	0	(\$4,432.94)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1989	0013011361	ABANDON SERVICE AND METER SET, AINS	Retirement	-57	(\$718.52)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1989	0013011361	ABANDON SERVICE AND METER SET, AINS	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	0013011363	DRS# 2 REMOVAL MAIN INSTALL HWY 59	Retirement	-661	(\$669.93)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0013011363	DRS# 2 REMOVAL MAIN INSTALL HWY 59	Retirement	-156	(\$158.17)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011363	DRS# 2 REMOVAL MAIN INSTALL HWY 59	Addition	1661	\$18,351.20
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013011364	MAIN REPL, ALLEY N OF WALNUT AND E	Retirement	-9	(\$13.29)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011364	MAIN REPL, ALLEY N OF WALNUT AND E	Addition	1258	\$26,935.80
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1955	0013011364	MAIN REPL, ALLEY N OF WALNUT AND E	Retirement	-1182	(\$1,146.68)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2011	0013011364	MAIN REPL, ALLEY N OF WALNUT AND E	Retirement	-6	(\$356.87)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1991	0013011366	MAIN REPL, 1ST ST NW, CHISHOLM	Retirement	-31	(\$173.59)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2011	0013011366	MAIN REPL, 1ST ST NW, CHISHOLM	Addition	30	\$5,592.21
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2011	0013011366	MAIN REPL, 1ST ST NW, CHISHOLM	Addition	0	\$1,951.85
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1981	0013011367	LEAK REPAIR, CLOQUET, 08/09/20011,	Retirement	-2	(\$8.66)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2011	0013011367	LEAK REPAIR, CLOQUET, 08/09/20011,	Addition	2	\$2,492.29
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	2011	0013011369	REMOVE 4" VALVE, 4TH ST, BOVEY	Addition	0	(\$355.18)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1985	0013011369	REMOVE 4" VALVE, 4TH ST, BOVEY	Retirement	-9	(\$73.27)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1985	0013011369	REMOVE 4" VALVE, 4TH ST, BOVEY	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1989	0013011371	LEAK REPAIR, ST CHARLES, 08/12/2011	Retirement	-2	(\$1.99)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2011	0013011371	LEAK REPAIR, ST CHARLES, 08/12/2011	Addition	2	\$2,368.15
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0013011375	LINE HIT, ROCHESTER, 08/16/2011, ME	Retirement	-2	(\$1.08)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011375	LINE HIT, ROCHESTER, 08/16/2011, ME	Addition	2	\$2,362.15
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011380	MAIN INSTALL, E MAPLE ST FROM 5TH S	Addition	805	\$15,923.70
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1985	0013011383	LEAK REPAIR, BOVEY, 8/19/11, 611 2ND	Retirement	-1	(\$2.92)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	2011	0013011383	LEAK REPAIR, BOVEY, 8/19/11, 611 2ND	Addition	1	\$3,455.97
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011387	MA/OKS, JOSEPH	Addition	173	\$2,138.56

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0013011391	LINE HIT, FAIRMONT, 08/25/2011, 425	Retirement	-7	(\$1,775)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011391	LINE HIT, FAIRMONT, 08/25/2011, 425	Addition	7	\$99,34
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011392	LINE HIT, JACKSON, 08/25/2011, OAK	Addition	0	(\$2,813.26)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1965	0013011395	REPL VALVE 950097 - STEWARTVILLE #2	Retirement	-12	(\$15,10)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2011	0013011395	REPL VALVE 950097 - STEWARTVILLE #2	Addition	29	\$9,964.48
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1984	0013011396	LINE HIT, SCANLON, 8/23/11, 604 27T	Retirement	-2	(\$7,79)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2011	0013011396	LINE HIT, SCANLON, 8/23/11, 604 27T	Addition	2	\$4,183.05
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1970	0013011406	LINE HIT, BEMIDJI, 09-6-2010, 12TH	Retirement	-3	(\$15,78)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2011	0013011406	LINE HIT, BEMIDJI, 09-6-2010, 12TH	Addition	3	\$11,173.16
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013011411	ROCHESTER 2011 VALVES - ISO #95130	Retirement	-4	(\$4,26)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2011	0013011411	ROCHESTER 2011 VALVES - ISO #95130	Addition	4	\$6,996.97
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1968	0013011411	ROCHESTER 2011 VALVES - ISO #95130	Retirement	-4	(\$6,12)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2011	0013011411	ROCHESTER 2011 VALVES - ISO #95130	Addition	4	\$9,449.45
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011412	MAIN RELOC, PARK ST, DETROIT LAKES	Addition	245	\$8,092.69
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1969	0013011412	MAIN RELOC, PARK ST, DETROIT LAKES	Retirement	-46	(\$46.32)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1970	0013011412	MAIN RELOC, PARK ST, DETROIT LAKES	Retirement	-26	(\$135.28)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1984	0013011413	LINE HIT, MOOSE LAKE, 9/6/11, 308 B	Retirement	-3	(\$11.69)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2011	0013011413	LINE HIT, MOOSE LAKE, 9/6/11, 308 B	Addition	3	\$5,027.30
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011414	BARE MAIN REPLACEMENT ROCHESTER #11	Addition	187	\$6,500.53
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1967	0013011414	BARE MAIN REPLACEMENT ROCHESTER #11	Retirement	-178	(\$202.44)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011417	MAIN RELOC, HWY 29, WADEVA	Addition	0	\$198.96
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1985	0013011419	MAIN RELOC, 4TH ST, BOVEY	Retirement	-61	(\$496.63)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2011	0013011419	MAIN RELOC, 4TH ST, BOVEY	Addition	55	\$6,698.72
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011421	LINE HIT, JACKSON, 09/12/2011, OAK	Retirement	-7	(\$166.02)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011421	LINE HIT, JACKSON, 09/12/2011, OAK	Addition	7	(\$2,155.42)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1954	0013011426	MAIN INSTALL, E BEECH STREET AND 2N	Retirement	-47	(\$21.23)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013011426	MAIN INSTALL, E BEECH STREET AND 2N	Retirement	-14	(\$10.37)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011426	MAIN INSTALL, E BEECH STREET AND 2N	Addition	575	\$11,047.80
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1955	0013011426	MAIN INSTALL, E BEECH STREET AND 2N	Retirement	-458	(\$444.31)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011427	710 & 716 SHERMAN ST, MAIN UNDER GA	Addition	163	\$11,827.78
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1973	0013011427	710 & 716 SHERMAN ST, MAIN UNDER GA	Retirement	-178	(\$133.92)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011428	MCGUIRE MIDDLE SCHOOL 2" MAIN EXTEN	Addition	232	\$5,562.42
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011429	MAIN RELOC, SKYLINE BLVD, CLOQUET	Addition	313	\$6,226.65
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011429	MAIN RELOC, SKYLINE BLVD, CLOQUET	Addition	0	\$602.19
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0013011429	MAIN RELOC, SKYLINE BLVD, CLOQUET	Addition	394	\$11,642.44
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011432	MAIN RELOC, SKYLINE BLVD, CLOQUET	Addition	0	\$163.53
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011432	LINE HIT, JACKSON, 09/15/11	Retirement	-6	(\$2,046.17)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0013011434	LINE HIT, ROCHESTER, 09/20/2011, 11	Retirement	-4	(\$2,116)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011434	LINE HIT, ROCHESTER, 09/20/2011, 11	Addition	0	\$236.97
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011435	MAIN RELOC & REM CASING, MAIN ST, M	Addition	418	\$11,593.36
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1962	0013011437	GAS LEAK - SANDSTONE - 09/20/2011	Retirement	-1	(\$1,10)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011439	MAIN ABDN, 4TH ST SE, STEWARTVILLE	Addition	0	(\$194.02)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1968	0013011439	MAIN ABDN, 4TH ST SE, STEWARTVILLE	Retirement	-144	(\$79.07)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1968	0013011439	MAIN ABDN, 4TH ST SE, STEWARTVILLE	Retirement	-144	\$0,00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013011440	REMOVE SHORTED & NONE VENTED CASING	Addition	0	(\$193.31)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1955	0013011444	LINE HIT - CANNON FALLS - 09/28/201	Retirement	-7	(\$5,96)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2011	0013011444	LINE HIT - CANNON FALLS - 09/28/201	Addition	7	\$2,969.03
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1973	0013011445	129 HILLTOP AVE, SHALLOW MAIN REPLA	Retirement	-37	(\$27.70)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011446	MAIN REPL - 2ND ST SW (HOLIDAY IN	Addition	23	\$5,588.11
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013011446	MAIN REPL - 2ND ST SW (HOLIDAY IN	Retirement	-21	(\$22,378)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011447	STONE BOROUGH 4TH - 2" MAIN ABANDO	Addition	0	\$2,099.45
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1990	0013011448	MAIN RELOC, CR 46, RAINIER	Retirement	-42	(\$64.89)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011448	MAIN RELOC, CR 46, RAINIER	Addition	65	\$1,106.10
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2000	0013011449	ABANDON MAIN UNDER DRIVEWAY	Retirement	-175	(\$1,740.64)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2011	0013011449	ABANDON MAIN UNDER DRIVEWAY	Addition	0	\$253,56
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	1979	0013011450	LINE HIT, PARK RAPIDS, 10-4-2011, 3	Retirement	-4	(\$4,05)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2011	0013011450	LINE HIT, PARK RAPIDS, 10-4-2011, 3	Addition	4	\$1,580.71
Minnesota Energy Resources Corp	376000 GDIST Mains	Steel 1 1/4 in	1961	0013011454	LINE HIT, DODGE CENTER, 10/8/11	Retirement	-12	(\$9,44)
Minnesota Energy Resources Corp	376000 GDIST Mains	Steel 2 in	2012	0013011454	LINE HIT, DODGE CENTER, 10/8/11	Addition	0	(\$80,74)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2011	0013011455	LIBERTY DR EXT - TO LOOP 6P SIG SYST	Addition	318	\$6,775.05
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2011	0013011460	LINE HIT, BUTTERFIELD, 10/8/11	Addition	5	\$1,701.09
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2011	0013011460	LINE HIT, BUTTERFIELD, 10/8/11	Retirement	-5	(\$78,33)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	1969	0013011462	MAIN ABAND, HOLMES ST, DETROIT LAK	Retirement	-6	(\$1,90)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2007	0013011462	MAIN ABAND, HOLMES ST, DETROIT LAK	Retirement	-541	(\$5,733.22)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2011	0013011462	MAIN ABAND, HOLMES ST, DETROIT LAK	Addition	6	\$3,539.62
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2011	0013011463	FAIRMONT 7	Addition	670	\$14,594.65
Minnesota Energy Resources Corp	376000 GDIST Mains	Steel 2 in	1961	0013011463	FAIRMONT 7	Retirement	-603	(\$476.25)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	1971	0013011464	LINE HIT, 10/10/2011, RUSH CITY	Retirement	-5	(\$2,08)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2011	0013011464	LINE HIT, 10/10/2011, RUSH CITY	Addition	5	(\$135,28)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2011	0013011465	SBF 5TH ADDITION CONT	Addition	22	\$427.47
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 3 in	1991	0013011466	LINE HIT, RAINIER, 8-29-2011, 3655	Retirement	-7	(\$12,40)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 3 in	2011	0013011466	LINE HIT, RAINIER, 8-29-2011, 3655	Addition	7	\$4,379.20
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2009	0013011467	LINE HIT, GRAND RAPIDS, 10-12-2011,	Retirement	-3	(\$33,27)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2011	0013011467	LINE HIT, GRAND RAPIDS, 10-12-2011,	Addition	3	\$1,463.42
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	1988	0013011468	LINE HIT, LACRESCENT, 10/12/11	Retirement	-4	(\$207,38)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2011	0013011468	LINE HIT, LACRESCENT, 10/12/11	Addition	4	\$1,955.32
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2011	0013011474	REPLACE 1" MAIN BEHIND KINGERS MALL	Addition	326	\$3,288.61
Minnesota Energy Resources Corp	376000 GDIST Mains	Steel 10 in	2011	0013011475	CONTINENTAL NITROGEN	Addition	0	\$0,00
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 1 1/4 in	1990	0013011476	LINE HIT, INTERNATIONAL FALLS, 10/19	Retirement	-2	(\$3,09)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2011	0013011476	LINE HIT, INTERNATIONAL FALLS, 10/19	Addition	2	\$62.72
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	1982	0013011477	WALTHAM TBS CORRODED PIPE OFF OLD D	Retirement	-12	(\$387,14)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2011	0013011477	WALTHAM TBS CORRODED PIPE OFF OLD D	Addition	12	\$7,216.13
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 4 in	2009	0013011478	LAKEFIELD DRS #1 - UNDERGROUND ONLY	Retirement	-18	(\$561,06)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 4 in	2011	0013011478	LAKEFIELD DRS #1 - UNDERGROUND ONLY	Addition	96	\$5,023.10
Minnesota Energy Resources Corp	376000 GDIST Mains	Steel 4 in	1973	0013011478	LAKEFIELD DRS #1 - UNDERGROUND ONLY	Retirement	-133	(\$279,58)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2011	0013011479	DRS #20 REMOVAL & PRESSURE TEST	Addition	10	\$6,355.88
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2011	0013011482	MAIN EXT - HUBER, RICHARD & CORKY	Addition	235	\$6,628.28
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2011	0013011482	MAIN EXT - HUBER, RICHARD & CORKY	Addition	0	\$192.00
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0013011483	LINE HIT, MT. IRON, 10-20-2011, SLA	Addition	0	(\$156,92)
Minnesota Energy Resources Corp	376000 GDIST Mains	Steel 2 in	1993	0013011483	LINE HIT, MT. IRON, 10-20-2011, SLA	Retirement	-402	(\$1,971,37)
Minnesota Energy Resources Corp	376000 GDIST Mains	Steel 2 in	1993	0013011483	LINE HIT, MT. IRON, 10-20-2011, SLA	Retirement	0	\$0,00
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2011	0013011486	MAIN RELOCATION - 12TH ST (BUDGET IN	Addition	464	\$13,646.29
Minnesota Energy Resources Corp	376000 GDIST Mains	Steel 4 in	1961	0013011486	MAIN RELOCATION - 12TH ST (BUDGET IN	Retirement	-209	(\$458,81)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	1970	0013011487	ZURN, ANTHONY	Retirement	0	\$0,00
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 4 in	2011	0013011490	REPLACE EXPOSED 2" CWS AT COUNTY DI	Addition	407	\$15,663.44
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	1961	0013011491	FAIRMONT 9	Retirement	-1	(\$0,25)
Minnesota Energy Resources Corp	376000 GDIST Mains	Steel 2 in	2011	0013011491	FAIRMONT 9	Addition	587	\$12,500.03
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	1961	0013011491	FAIRMONT 9	Retirement	-641	(\$506,26)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	1979	0013011494	LINE HIT, ROSEAU, 11-3-2011, 109 2N	Retirement	-2	(\$2,03)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2011	0013011494	LINE HIT, ROSEAU, 11-3-2011, 109 2N	Addition	2	\$6,859.77
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	1986	0013011496	LINE HIT, GRAND RAPIDS, 10-13-2011	Retirement	-4	(\$13,66)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2011	0013011496	LINE HIT, GRAND RAPIDS, 10-13-2011	Addition	4	\$1,344.73
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	1969	0013011497	LINE HIT, PLAINVIEW, 11/01/2011, 25	Retirement	-6	(\$1,89)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	1969	0013011497	LINE HIT, PLAINVIEW, 11/01/2011, 25	Retirement	0	\$0,00
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 6 in	2005	0013011498	LINE HIT, PLAINVIEW, 11/01/2011, 25	Addition	0	\$87,30
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 6 in	2011	0013011498	LINE HIT, LAKEVILLE, 11/07/2011 - O	Retirement	-9	(\$131,17)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 6 in	1966	0013011501	LINE HIT, LAKEVILLE, 11/07/2011 - O	Addition	9	(\$1,040,08)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2011	0013011501	LINE HIT, ROCHESTER, 11/09/2011, 16	Retirement	-13	(\$7,01)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2011	0013011501	LINE HIT, ROCHESTER, 11/09/2011, 16	Addition	13	\$206,00
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	1953	0013011502	APPRO DEVELOPMENT - CONAGRA FOODS	Retirement	-1027	(\$331,23)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2011	0013011502	APPRO DEVELOPMENT - CONAGRA FOODS	Addition	732	\$16,477.16
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2011	0013011502	APPRO DEVELOPMENT - CONAGRA FOODS	Addition	0	\$1,588.15
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2011	0013011503	MAIN ABND, ASH AVE, WADENA	Addition	0	(\$3,914,13)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0013011503	MAIN ABND, ASH AVE, WADENA	Retirement	-389	(\$1,245.91)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0013011503	MAIN ABND, ASH AVE, WADENA	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011505	LINE HIT, RUSHFORD, 09/00/0000, NOR	Addition	0	\$144.86
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011506	LINE HIT, RUSHFORD, 09/22/2011, 603	Addition	4	\$1,077.20
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1969	0013011506	LINE HIT, RUSHFORD, 09/22/2011, 603	Retirement	-4	(\$3.99)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1997	0013011507	LINE HIT, LAKEVILLE, 11/14/2011 - 2	Retirement	-10	(\$175.07)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011507	LINE HIT, LAKEVILLE, 11/14/2011 - 2	Addition	10	(\$1,393.82)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2010	0013011510	LINE HIT, HARMONY, 00/00/0000, 110	Addition	0	\$159.72
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1961	0013011510	LINE HIT, HARMONY, 00/00/0000, 110	Retirement	-13	(\$10.22)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1961	0013011510	LINE HIT, HARMONY, 00/00/0000, 110	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1993	0013011511	MAIN ABND, WEST GATE BULV, PROCTOR	Retirement	-396	(\$614.64)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1993	0013011511	MAIN ABND, WEST GATE BULV, PROCTOR	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013011511	MAIN ABND, WEST GATE BULV, PROCTOR	Addition	0	(\$273.55)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011525	LINE HIT, JACKSON, 11/17/2011, EAST	Addition	7	(\$110.65)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011525	LINE HIT, JACKSON, 11/17/2011, EAST	Retirement	-7	(\$166.02)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2011	0013011530	ROCHESTER 2011 VALVES - ISO #95122	Addition	0	(\$150.94)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0013011539	LINE HIT, 12/07/2012, LAKEVILLE	Retirement	-11	(\$80.02)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013011539	LINE HIT, 12/07/2012, LAKEVILLE	Addition	11	\$118.65
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1955	0013011541	MAIN RELO - 4TH ST - CANNON FALLS -	Retirement	-16	(\$13.63)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2011	0013011541	MAIN RELO - 4TH ST - CANNON FALLS -	Addition	95	\$18,298.07
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	0013012038	LEAK REPAIR, HEWITT, 11/4/11, 509 W	Retirement	-2	(\$2.03)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013012038	LEAK REPAIR, HEWITT, 11/4/11, 509 W	Addition	2	\$1,678.52
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013012078	GAS LEAK, NORTH BRANCH, 01/12/2012	Retirement	-6	(\$1.95)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012078	GAS LEAK, NORTH BRANCH, 01/12/2012	Addition	6	\$3,302.08
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0013012136	MAIN RELOC, 7TH ST, ROCHESTER	Addition	0	\$188.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012136	MAIN RELOC, 7TH ST, ROCHESTER	Retirement	-51	(\$27.51)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1990	0013012145	LEAK REPAIR, NASHWAUK, 3/20/12	Addition	50	\$7,664.45
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	2012	0013012145	LEAK REPAIR, NASHWAUK, 3/20/12	Retirement	-3	(\$14.65)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012146	LINE HIT, DETROIT LAKES, 3-22-2012,	Addition	3	\$3,411.78
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2007	0013012146	LINE HIT, DETROIT LAKES, 3-22-2012,	Retirement	-3	(\$143.19)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2012	0013012146	LINE HIT, DETROIT LAKES, 3-22-2012,	Addition	3	\$5,192.93
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1980	0013012150	LINE HIT, KASSON, 03-29-2012, 308 2	Retirement	-6	(\$82.99)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0013012150	LINE HIT, KASSON, 03-29-2012, 308 2	Addition	6	\$74.48
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013012151	LEAK REPAIR, KASSON, 03-29-2012, 20	Retirement	-3	(\$2.35)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0013012151	LEAK REPAIR, KASSON, 03-29-2012, 20	Addition	3	\$6,255.36
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1969	0013012155	LEAK REPAIR, BLOOMING PRAIRIE, 04-0	Retirement	-2	(\$1.99)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0013012155	LEAK REPAIR, BLOOMING PRAIRIE, 04-0	Addition	2	\$5,266.85
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013012156	LEAK REPAIR, DODGE CENTER, 04-05-12	Retirement	-2	(\$1.62)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0013012156	LEAK REPAIR, DODGE CENTER, 04-05-12	Addition	2	\$6,652.50
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013012157	LEAK REPAIR, DODGE CENTER, 04-05-12	Retirement	-5	(\$4.06)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0013012157	LEAK REPAIR, DODGE CENTER, 04-05-12	Addition	5	\$4,460.97
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1972	0013012158	MAIN EXT AND ABANDONMENTS TO MOVE B	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012158	MAIN EXT AND ABANDONMENTS TO MOVE B	Addition	350	\$10,939.34
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0013012159	MAIN REPL, 6TH ST SE, STAPLES, CUT	Retirement	-2	(\$2.03)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012159	MAIN REPL, 6TH ST SE, STAPLES, CUT	Addition	2	\$1,030.13
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1992	0013012160	LINE HIT, ELGIN, 04-10-12, 415 3RD	Addition	1	\$4,897.99
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1955	0013012161	LINE HIT, ELGIN, 04-10-12, 415 3RD	Retirement	-3	(\$50.91)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0013012161	LINE HIT CANNON FALLS 4/11/12	Addition	3	\$1,545.38
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0013012162	LINE HIT CANNON FALLS 4/11/12	Retirement	-12	(\$10.16)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013012166	LEAK REPAIR, KASSON, 04-11-12, 507	Retirement	-2	\$3,966.86
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0013012166	LEAK REPAIR, KASSON, 04-11-12, 507	Addition	2	(\$1.57)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2012	0013012170	LEAK REPAIR, ROCHESTER, 04-18-12, 1	Addition	6	\$4,368.71
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1968	0013012170	LEAK REPAIR, ROCHESTER, 04-18-12, 1	Retirement	-6	\$12,041.59
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013012174	LEAK REPAIR, DODGE CENTER, 04-05-12	Retirement	-3	(\$9.18)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0013012174	LEAK REPAIR, DODGE CENTER, 04-05-12	Addition	3	(\$2.44)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012176	MAIN EXT - CENTENIAL CT, FARMINGTO	Addition	96	\$3,557.78
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013012176	MAIN EXT - CENTENIAL CT, FARMINGTO	Retirement	-51	\$2,884.72
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013012176	MAIN EXT - CENTENIAL CT, FARMINGTO	Retirement	-51	(\$40.10)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013012190	MAIN REPL, GRANT ST & WINNEBAGO, FA	Retirement	-2	(\$1,58)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0013012190	MAIN REPL, GRANT ST & WINNEBAGO, FA	Addition	2	\$2,374.79
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1967	0013012191	LEAK REPAIR, ROCHESTER, 04-26-12, 1	Retirement	-13	(\$14.78)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2012	0013012191	LEAK REPAIR, ROCHESTER, 04-26-12, 1	Addition	13	\$4,793.64
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1992	0013012194	LINE HIT, HERMANTOWN, 04/30/2012, 5	Retirement	-80	(\$119.58)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012194	LINE HIT, HERMANTOWN, 04/30/2012, 5	Addition	80	(\$8,149.46)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013012196	LEAK REPAIR, ROCHESTER, 05-04-12, 7	Retirement	-7	(\$5.51)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0013012196	LEAK REPAIR, ROCHESTER, 05-04-12, 7	Addition	7	\$3,086.74
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013012199	LEAK REPAIR, ROCHESTER, 05-07-12, 1	Retirement	-2	(\$1.57)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0013012199	LEAK REPAIR, ROCHESTER, 05-07-12, 1	Addition	2	\$3,530.36
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013012200	LEAK REPAIR, ROCHESTER, 05-07-12, 3	Retirement	-4	(\$3.15)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0013012200	LEAK REPAIR, ROCHESTER, 05-07-12, 3	Addition	4	\$2,668.59
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1991	0013012203	LEAK REPAIR, CHISHOLM, 05/04/2012,	Retirement	-1	(\$5.60)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0013012203	LEAK REPAIR, CHISHOLM, 05/04/2012,	Addition	1	\$6,000.75
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013012205	LEAK REPAIR, ROCHESTER, 05-09-12, 2	Retirement	-7	(\$5.51)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0013012205	LEAK REPAIR, ROCHESTER, 05-09-12, 2	Addition	7	\$3,321.29
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012208	MAIN ABDN, 2 AVE SW, BERTHA	Addition	0	(\$82.04)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1979	0013012208	MAIN ABDN, 2 AVE SW, BERTHA	Retirement	-49	(\$157.05)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	2012	0013012208	MAIN ABDN, 2 AVE SW, BERTHA	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1967	0013012213	MAIN REPL, 1813 16TH ST NW, ROCHEST	Retirement	-3	(\$3.41)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2012	0013012213	MAIN REPL, 1813 16TH ST NW, ROCHEST	Addition	3	\$2,566.02
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0013012227	LEAK REPAIR, CHATFIELD, 05-17-12, 2	Addition	7	\$1,000.36
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013012230	LEAK REPAIR, ROCHESTER, 05-23-12, 9	Retirement	-23	(\$21.67)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0013012230	LEAK REPAIR, ROCHESTER, 05-23-12, 9	Addition	23	\$5,707.89
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1967	0013012230	LEAK REPAIR, ROCHESTER, 05-23-12, 9	Retirement	-13	(\$14.78)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2012	0013012230	LEAK REPAIR, ROCHESTER, 05-23-12, 9	Addition	13	\$10,669.26
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2012	0013012232	LEAK REPAIR, ROCHESTER, 05-24-12, 3	Addition	4	\$3,548.65
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1989	0013012234	LINE HIT, DOVER, 05-25-2012, 418 E	Retirement	-2	(\$71.87)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012234	LINE HIT, DOVER, 05-25-2012, 418 E	Addition	2	\$1,024.99
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012240	MAIN EXTENSION - 3RDT ST 9EDWARD JO	Addition	70	\$5,285.79
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013012245	TBS, MORA 1A RELOCATE, NNG TBS, UND	Retirement	-6	(\$1.91)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012245	TBS, MORA 1A RELOCATE, NNG TBS, UND	Addition	45	\$2,379.13
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0013012245	TBS, MORA 1A RELOCATE, NNG TBS, UND	Addition	10	\$5,997.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013012246	LEAK REPAIR, EVELETH, 5-21-2012, 13	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012246	LEAK REPAIR, EVELETH, 5-21-2012, 13	Transfer	0	(\$8.48)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1992	0013012246	LEAK REPAIR, EVELETH, 5-21-2012, 13	Retirement	-2	(\$2.51)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2010	0013012246	LEAK REPAIR, EVELETH, 5-21-2012, 13	Adjustment	-1	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2010	0013012246	LEAK REPAIR, EVELETH, 5-21-2012, 13	Transfer	1	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2012	0013012246	LEAK REPAIR, EVELETH, 5-21-2012, 13	Adjustment	1	\$8.48
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1968	0013012248	LEAK REPAIR, ROCHESTER, 06-11-2012,	Retirement	-21	(\$32.12)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2012	0013012248	LEAK REPAIR, ROCHESTER, 06-11-2012,	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1971	0013012250	GAS LEAK/ RUSH CITY/ 06/13/2012	Addition	32	\$6,995.32
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0013012250	GAS LEAK/ RUSH CITY/ 06/13/2012	Retirement	-131	(\$172.39)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1980	0013012251	MAIN ABANDON - CENTER AVE (MAIN RET	Addition	1	\$3,184.71
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2012	0013012251	MAIN ABANDON - CENTER AVE (MAIN RET	Retirement	-158	(\$2,186.01)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1969	0013012251	MAIN ABANDON - CENTER AVE (MAIN RET	Addition	1	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1987	0013012252	VALVE INSTALLATION, GRAND RAPIDS, 6	Retirement	-55	(\$54.83)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0013012252	VALVE INSTALLATION, GRAND RAPIDS, 6	Retirement	-4	(\$14.32)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1973	0013012259	LEAK REPAIR, JACKSON 06-15-2012, 20	Retirement	-2	(\$4.16)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2012	0013012259	LEAK REPAIR, JACKSON 06-15-2012, 20	Addition	2	\$2,298.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1953	0013012260	ROSEMOUNT DRS #2 REMOVAL	Retirement	-169	(\$54.71)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1953	0013012260	ROSEMOUNT DRS #2 REMOVAL	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1953	0013012260	ROSEMOUNT DRS #2 REMOVAL	Retirement	-28	(\$9.03)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1953	0013012260	ROSEMOUNT DRS #2 REMOVAL	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1953	0013012260	ROSEMOUNT DRS #2 REMOVAL	Retirement	-192	(\$190.46)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1953	0013012260	ROSEMOUNT DRS #2 REMOVAL	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1953	0013012260	ROSEMOUNT DRS #2 REMOVAL	Retirement	-72	(\$68.59)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1953	0013012260	ROSEMOUNT DRS #2 REMOVAL	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1965	0013012261	LINE HIT, ROCHESTER, 06-16-2012, 68	Retirement	-3	(\$1.20)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012261	LINE HIT, ROCHESTER, 06-16-2012, 68	Addition	3	(\$323.63)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1971	0013012263	HAGMAN NGM623852	Retirement	-1	(\$1.32)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0013012266	HAGMAN NGM623852	Addition	1	\$2,129.48
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012266	MAIN REPL, CURTIS AVE, IRONTON	Addition	313	\$7,294.25
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1979	0013012266	MAIN REPL, CURTIS AVE, IRONTON	Retirement	-5	(\$12.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1979	0013012266	MAIN REPL, CURTIS AVE, IRONTON	Retirement	-238	(\$575.64)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1979	0013012266	MAIN REPL, CURTIS AVE, IRONTON	Retirement	-228	(\$570.84)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2004	0013012269	LEAK REPAIR, ROCHESTER, 06-19-2012,	Retirement	-2	(\$14.57)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012269	LEAK REPAIR, ROCHESTER, 06-19-2012,	Addition	2	\$774.96
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1971	0013012271	ABANDON 2" CW MAIN IN ALLEY BEHIND	Retirement	-92	(\$121.07)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012272	MAIN EXT ON DANA AVE	Addition	243	\$739.01
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013012273	100' - 2" 2406 GAS MAIN EXT	Addition	0	\$6,973.21
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1967	0013012278	LEAK REPAIR, ROCHESTER, 06-26-2012,	Retirement	-3	(\$3.41)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2012	0013012278	LEAK REPAIR, ROCHESTER, 06-26-2012,	Addition	3	\$4,365.59
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0013012282	LEAK REPAIR, BERTHA, 7-2-2012, 309	Retirement	-2	(\$6.41)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0013012282	LEAK REPAIR, BERTHA, 7-2-2012, 309	Addition	2	\$3,253.83
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013012283	LINE HIT, WELCOME, 07-3-2012, WEAVE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013012283	LINE HIT, WELCOME, 07-3-2012, WEAVE	Retirement	-36	(\$28.85)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0013012284	LEAK REPAIR, CHATFIELD, 07-3-2012,	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012284	LEAK REPAIR, CHATFIELD, 07-3-2012,	Addition	10	\$1,865.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1973	0013012287	LINE HIT, JACKSON, 07-3-2012, 111 B	Retirement	-2	(\$1.50)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0013012287	LINE HIT, JACKSON, 07-3-2012, 111 B	Addition	2	\$8,636.76
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1992	0013012288	LEAK REPAIR, ORONOCO - REMOVE 4" LE	Retirement	-4	(\$138.49)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0013012288	LEAK REPAIR, ORONOCO - REMOVE 4" LE	Addition	4	\$4,992.76
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1956	0013012345	REPL 2" STL VALVE WITH NEW 2" STL V	Retirement	-23	(\$39.49)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0013012345	REPL 2" STL VALVE WITH NEW 2" STL V	Addition	11	\$6,940.69
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2001	0013012347	REMOVE ISO VALVE #930025, ELKO NEW	Retirement	-15	(\$74.88)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012347	REMOVE ISO VALVE #930025, ELKO NEW	Addition	30	\$2,276.30
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0013012353	MAIN REL - 41ST ST NW (ESSEX PLACE	Retirement	-290	(\$156.44)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012353	MAIN REL - 41ST ST NW (ESSEX PLACE	Addition	263	(\$578.63)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012353	MAIN REL - 41ST ST NW (ESSEX PLACE	Addition	0	\$837.53
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1989	0013012354	LEAK REPAIR, KEEWATIN, 7-17-2012, 2	Retirement	-3	(\$7.31)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/2 in	1979	0013012354	LEAK REPAIR, KEEWATIN, 7-17-2012, 2	Addition	3	\$6,771.03
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013012358	LEAK REPAIR, BERTHA, 7-20-2012, 2ND	Addition	0	\$38.92
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0013012358	LEAK REPAIR, BERTHA, 7-20-2012, 2ND	Retirement	-13	(\$10.22)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0013012368	LINE HIT, WEST CONCORD, 07-25-2012,	Addition	13	\$1,186.22
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012368	LINE HIT, WEST CONCORD, 07-25-2012,	Retirement	-16	(\$16.22)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0013012368	LINE HIT, PARK RAPIDS, 7-23-2012, 4	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012368	LINE HIT, PARK RAPIDS, 7-23-2012, 4	Addition	0	(\$463.68)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1998	0013012369	ISOLATION VALVES - SPRING LAKE - IS	Retirement	-16	(\$342.65)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012369	ISOLATION VALVES - SPRING LAKE - IS	Addition	8	\$8,108.81
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2004	0013012375	MAIN RELOC, 1618 MARION RD SE, ROCH	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2004	0013012379	MAIN REPL, HWY 11, RAINIER	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012379	MAIN REPL, HWY 11, RAINIER	Addition	258	\$9,755.78
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012380	LINE HIT, HAYFIELD, 08-09-2012, CEN	Addition	4	(\$1,316.72)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013012380	LINE HIT, HAYFIELD, 08-09-2012, CEN	Retirement	-98	(\$222.13)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0013012381	MAIN REPL, 15TH ST AND NORTON, BEMI	Addition	4	\$6,638.71
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	0013012381	MAIN REPL, 15TH ST AND NORTON, BEMI	Retirement	-86	(\$86.86)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1963	0013012383	LINE HIT, ROCHESTER, 08-08-2012, 14	Retirement	-2	(\$1.54)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012383	LINE HIT, ROCHESTER, 08-08-2012, 14	Addition	2	\$4,813.27
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1972	0013012385	MAIN REPAIR/REPLACEMENT	Retirement	-6	(\$2.08)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012385	MAIN REPAIR/REPLACEMENT	Addition	6	\$2,275.46
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012390	LINT HIT, DOVER, 08/15/12	Addition	10	(\$389.61)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013012390	LINT HIT, DOVER, 08/15/12	Retirement	-10	(\$272.26)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2001	0013012393	LINE HIT, GRAND RAPIDS, 8/21/12, GO	Retirement	-3	(\$63.27)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012393	LINE HIT, GRAND RAPIDS, 8/21/12, GO	Addition	3	\$1,736.21
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0013012396	DOUBLE STOP & BYPASS 2" STEEL MAIN	Addition	2	\$3,584.88
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1982	0013012396	DOUBLE STOP & BYPASS 2" STEEL MAIN	Retirement	-2	(\$3.47)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1959	0013012397	MAIN ABDN, CEDAR VIEW DR & NICOLS R	Retirement	-1,090	(\$299.30)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1959	0013012397	MAIN ABDN, CEDAR VIEW DR & NICOLS R	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013012397	MAIN ABDN, CEDAR VIEW DR & NICOLS R	Retirement	-3	(\$607.15)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013012397	MAIN ABDN, CEDAR VIEW DR & NICOLS R	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012397	MAIN ABDN, CEDAR VIEW DR & NICOLS R	Addition	0	(\$233.17)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012398	MAIN ABANDON (2" SVC) - DANVILLE AV	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012400	MAIN EXT - OSCAR AVE (FIRST BAPTIST	Addition	146	\$3,166.52
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	1979	0013012402	MAIN REPLACE, OAK ST, BARNUM	Retirement	-4	(\$12.81)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	2012	0013012402	MAIN REPLACE, OAK ST, BARNUM	Addition	4	\$2,996.61
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012403	LEAK REPAIR, GRAND RAPIDS, 8/28/12	Addition	0	\$123.29
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1987	0013012403	LEAK REPAIR, GRAND RAPIDS, 8/28/12	Retirement	-82	(\$463.73)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1987	0013012403	LEAK REPAIR, GRAND RAPIDS, 8/28/12	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1988	0013012403	LEAK REPAIR, GRAND RAPIDS, 8/28/12	Retirement	-2	(\$6.52)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1988	0013012403	LEAK REPAIR, GRAND RAPIDS, 8/28/12	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1988	0013012403	LEAK REPAIR, GRAND RAPIDS, 8/28/12	Retirement	-552	(\$5,026.03)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1988	0013012403	LEAK REPAIR, GRAND RAPIDS, 8/28/12	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012404	LINE HIT, DOVER, 08-28-2012, CTY RD	Addition	4	(\$18.94)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012404	LINE HIT, DOVER, 08-28-2012, CTY RD	Retirement	-4	(\$108.91)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013012404	LINE HIT, DOVER, 08-28-2012, CTY RD	Addition	4	(\$129.80)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0013012404	LINE HIT, DOVER, 08-28-2012, CTY RD	Retirement	-4	(\$129.80)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0013012406	LINE HIT, BERTHA, 8-29-2012, 1ST ST	Addition	6	\$2,935.40
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1991	0013012408	MAIN REPL, DOUBLE STOP & BYPASS, AU	Retirement	-3	(\$16.45)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	2012	0013012408	MAIN REPL, DOUBLE STOP & BYPASS, AU	Addition	3	\$1,623.90
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1987	0013012409	ABAND. VALVE, GRAND RAPIDS, 13TH ST	Retirement	-5	(\$8.95)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2012	0013012409	ABAND. VALVE, GRAND RAPIDS, 13TH ST	Addition	5	\$2,912.71
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0013012410	ABAND. VALVE, GRAND RAPIDS, 13TH ST	Addition	2	\$61.26
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1993	0013012412	LINE HIT, PROCTOR, 09-04-2012, KIRK	Retirement	-45	(\$69.84)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012412	LINE HIT, PROCTOR, 09-04-2012, KIRK	Addition	12	\$2,644.62
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0013012414	LEAK REPAIR, ROCHESTER, 09/06/2012,	Retirement	-143	(\$77.14)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0013012414	LEAK REPAIR, ROCHESTER, 09/06/2012,	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012414	LEAK REPAIR, ROCHESTER, 09/06/2012,	Addition	0	(\$291.63)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0013012415	LINE HIT, ROCHESTER, 09-06-2012, 10	Retirement	-5	(\$2.70)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012415	LINE HIT, ROCHESTER, 09-06-2012, 10	Addition	0	\$52.99
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1969	0013012417	MAIN REPL, CR 29, FRAZEE DRSH1	Retirement	-10	(\$9.97)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0013012417	MAIN REPL, CR 29, FRAZEE DRSH1	Addition	18	\$16,211.77
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1965	0013012418	MAIN RELOC, TIMBER RIDGE CT SE, ROC	Retirement	-20	(\$8.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012418	MAIN RELOC, TIMBER RIDGE CT SE, ROC	Addition	20	\$1,718.20
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0013012419	LINE HIT, DOVER, 09/08/2012, COUNTY	Addition	0	\$78.72
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0013012419	LINE HIT, DOVER, 09/08/2012, COUNTY	Retirement	-7	(\$21.27)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1973	0013012423	LINE HIT, LAKEFIELD, 09/06/2012, FO	Retirement	-72	(\$17.14)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013012423	LINE HIT, LAKEFIELD, 09/06/2012, FO	Retirement	-5	\$972.07
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012423	LINE HIT, LAKEFIELD, 09/06/2012, FO	Addition	77	\$600.09
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1974	0013012424	LINE HIT, IVANHOE, 09/10/2012, WEST	Retirement	-3	(\$0.99)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012424	LINE HIT, IVANHOE, 09/10/2012, WEST	Addition	3	\$5,472.09
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0013012428	MAIN REPL, EAST CENTER ST, ROCHESTE	Retirement	-8	(\$4.32)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012428	MAIN REPL, EAST CENTER ST, ROCHESTE	Addition	8	\$879.95
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1969	0013012429	MAIN REPL, COUNTRY CLUB DR, LEWISTO	Retirement	-2	(\$1.99)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0013012429	MAIN REPL, COUNTRY CLUB DR, LEWISTO	Addition	2	\$6,254.63
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1995	0013012431	LINE HIT, MANTORVILLE, 09-11-2012,	Addition	0	\$147.75
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012433	MAIN REPL, BERTHA, 8-29-2012, 1ST S	Addition	205	\$1,507.20
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/2 in	1979	0013012433	MAIN REPL, BERTHA, 8-29-2012, 1ST S	Retirement	-251	(\$823.93)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012434	LINE HIT, JACKSON, 09/11/2012, EMIL	Addition	0	(\$17.89)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0013012436	LINE HIT, ROCHESTER, 09-14-2012, 2N	Retirement	-7	(\$3.78)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2002	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2003	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2004	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1961	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1970	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1971	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1979	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1985	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1991	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1992	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1994	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2005	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2008	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2010	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1971	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1979	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1986	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1991	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1992	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1995	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1996	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1999	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1999	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	2000	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	2001	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	2002	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	2002	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2001	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2005	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2007	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2008	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2010	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1959	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1961	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1962	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1963	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1964	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1971	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1972	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1973	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1974	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1979	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1985	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1989	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2006	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2007	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2008	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	1979	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	1998	0013012437	MERC Main Reconciliation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	2008	0013012437	MERC Main Reconciliation Transfers	Transfer	-10.137	(\$331,972.40)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1963	0013012438	LINE HIT, LA CRESCENT, 09-14-2012,	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012438	LINE HIT, LA CRESCENT, 09-14-2012,	Addition	3	(\$311.48)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012443	LINE HIT, ROCHESTER, 09-18-2012, 31	Addition	7	(\$866.43)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1963	0013012443	LINE HIT, ROCHESTER, 09-18-2012, 31	Retirement	-7	(\$5.40)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012444	MAIN REPL, 15TH ST NE, BEMIDJI	Addition	799	\$26,642.46
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1970	0013012444	MAIN REPL, 15TH ST NE, BEMIDJI	Retirement	-789	(\$4,150.32)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1953	0013012446	LOOP 60PSIG SYSTEM AT CONNEMARA & T	Retirement	-192	(\$385.88)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013012446	LOOP 60PSIG SYSTEM AT CONNEMARA & T	Retirement	-112	(\$523.94)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012446	LOOP 60PSIG SYSTEM AT CONNEMARA & T	Addition	1165	\$9,406.21
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012446	LOOP 60PSIG SYSTEM AT CONNEMARA & T	Addition	2232	\$21,466.74
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2002	0013012446	LOOP 60PSIG SYSTEM AT CONNEMARA & T	Retirement	-318	(\$7,503.88)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2012	0013012446	LOOP 60PSIG SYSTEM AT CONNEMARA & T	Addition	3	\$95.64
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1953	0013012446	LOOP 60PSIG SYSTEM AT CONNEMARA & T	Retirement	-392	(\$388.85)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0013012448	LINE HIT, ROCHESTER, 09-21-2012, 3R	Retirement	-4	(\$2.16)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012448	LINE HIT, ROCHESTER, 09-21-2012, 3R	Addition	4	(\$118.19)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1971	0013012451	REPL GAS MAIN - CUT OUT GAS MAIN T	Retirement	-2	(\$0.83)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012451	REPL GAS MAIN - CUT OUT GAS MAIN T	Addition	2	\$1,773.09
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1953	0013012454	ABANDON 2" STL MAIN BECAUSE OF LEAK	Retirement	0	\$200.40
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013012454	LINE HIT, BEMIDJI, 9-28-12, 3810 MO	Retirement	-57	(\$56.54)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012459	LINE HIT, BEMIDJI, 9-28-12, 3810 MO	Addition	-2	(\$1.22)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013012461	MAIN REPL, 19TH ST NW, ROCHESTER	Retirement	-2	(\$3.51)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0013012461	MAIN REPL, 19TH ST NW, ROCHESTER	Addition	2	\$2,164.20
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0013012467	MAIN REPL, 3RD ST SW, WADENA	Addition	0	\$29.52
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0013012467	MAIN REPL, 3RD ST SW, WADENA	Retirement	-104	(\$333.08)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2012	0013012468	REMOVE PIT VALVE AND DRESSER	Addition	114	\$5,605.87
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0013012468	REMOVE PIT VALVE AND DRESSER	Addition	0	(\$373.72)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1988	0013012468	REMOVE PIT VALVE AND DRESSER	Retirement	-30	(\$97.75)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1988	0013012468	REMOVE PIT VALVE AND DRESSER	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1971	0013012472	GAS LEAK - MORA - 10/9/12	Retirement	-18	(\$67.97)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2012	0013012472	GAS LEAK - MORA - 10/9/12	Addition	18	\$12,265.49
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0013012480	LINE HIT, ROCHESTER, 10-19-2012, 20	Retirement	-2	(\$1.08)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012480	LINE HIT, ROCHESTER, 10-19-2012, 20	Addition	2	\$1,035.90
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1962	0013012481	LINE HIT, RUSHFORD, 00/00/0000, NOR	Retirement	-2	(\$1.58)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0013012481	LINE HIT, RUSHFORD, 00/00/0000, NOR	Addition	2	\$5,994.61

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012487	KENNY STANDARD DRS 4 REMOVAL	Addition	0	(\$10.94)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2004	0013012488	ISOLATION VALVES - ELKO - ISO SECTI	Retirement	-4	(\$58.19)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0013012488	ISOLATION VALVES - ELKO - ISO SECTI	Addition	4	\$2,159.39
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2006	0013012488	ISOLATION VALVES - ELKO - ISO SECTI	Retirement	-6	(\$106.35)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2012	0013012488	ISOLATION VALVES - ELKO - ISO SECTI	Addition	6	\$10,805.07
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1991	0013012491	LINE HIT, PIKE LAKE, 10/24/12	Retirement	-5	(\$8.86)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012491	LINE HIT, PIKE LAKE, 10/24/12	Addition	5	\$2,069.29
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1955	0013012494	MAIN ABDN - WASHINGTON ST W (2" PE	Retirement	-767	(\$206.85)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1955	0013012494	MAIN ABDN - WASHINGTON ST W (2" PE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012494	MAIN ABDN - WASHINGTON ST W (2" PE	Addition	0	\$4,380.01
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012494	MAIN ABDN - WASHINGTON ST W (2" PE	Addition	0	(\$4,380.01)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1971	0013012496	GAS LEAK ON MAIN FOUND ON LEAK SURV	Retirement	-2	(\$0.83)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012496	GAS LEAK ON MAIN FOUND ON LEAK SURV	Addition	2	\$698.90
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2000	0013012498	LINE HIT, ROCHESTER, 10-30-2012, 19	Retirement	-4	\$698.56
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012498	LINE HIT, ROCHESTER, 10-30-2012, 19	Addition	4	\$698.56
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1968	0013012501	MAIN RELO - STRTHMORE LN SE - ROCHE	Retirement	-18	(\$9.84)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2012	0013012501	MAIN RELO - STRTHMORE LN SE - ROCHE	Addition	28	\$5,752.93
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2012	0013012502	CANNON FALLS UPGRADE - 2" UG PE VAL	Addition	0	\$137.76
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1955	0013012502	CANNON FALLS UPGRADE - 2" UG PE VAL	Retirement	-167	(\$142.33)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1955	0013012502	CANNON FALLS UPGRADE - 2" UG PE VAL	Retirement	-37	(\$158.34)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012504	MAIN EXT - CTY RD 35 - WORTHINGTON	Addition	0	(\$45.22)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012510	MAIN REPLACE - WEST 1ST ST - SHERBU	Addition	188	\$3,261.54
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012510	MAIN REPLACE - WEST 1ST ST - SHERBU	Addition	0	\$72.24
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1961	0013012510	MAIN REPLACE - WEST 1ST ST - SHERBU	Retirement	-79	(\$62.16)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013012510	MAIN REPLACE - WEST 1ST ST - SHERBU	Retirement	-164	(\$130.73)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1992	0013012515	DRS, HERMANTOWN DRS#5, UNDERGROUND	Retirement	-91	(\$136.02)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1992	0013012515	DRS, HERMANTOWN DRS#5, UNDERGROUND	Retirement	-136	(\$406.57)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2012	0013012515	DRS, HERMANTOWN DRS#5, UNDERGROUND	Addition	678	\$20,756.20
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1992	0013012515	DRS, HERMANTOWN DRS#5, UNDERGROUND	Retirement	-229	(\$1,079.77)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2012	0013012515	DRS, HERMANTOWN DRS#5, UNDERGROUND	Addition	76	\$12,753.65
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1969	0013012519	MAIN REPL - E 7TH ST - ST CHARLES	Retirement	-7	(\$6.98)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0013012519	MAIN REPL - E 7TH ST - ST CHARLES	Addition	14	\$3,533.67
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0013012519	MAIN REPL - E 7TH ST - ST CHARLES	Addition	0	\$68.06
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0013012520	MAIN ABDN - 10TH ST SW - ROCHESTER	Retirement	-113	(\$60.99)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0013012520	MAIN ABDN - 10TH ST SW - ROCHESTER	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2012	0013012520	MAIN ABDN - 10TH ST SW - ROCHESTER	Addition	0	\$133.25
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2012	0013012520	MAIN ABDN - 10TH ST SW - ROCHESTER	Addition	0	(\$493.28)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1954	0013012526	LEAK ON SOCKET FUSION ON GAS MAIN	Retirement	-10	(\$9.03)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012526	LEAK ON SOCKET FUSION ON GAS MAIN	Addition	10	\$3,127.65
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1973	0013012530	LINE HIT, BREWSTER, 11/15/2012, 13	Retirement	-3	(\$0.71)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012530	LINE HIT, BREWSTER, 11/15/2012, 13	Addition	3	\$2,117.94
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2003	0013012533	LINE HIT - 11/21/2012 - ELKO NEW MA	Retirement	-5	(\$48.41)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012533	LINE HIT - 11/21/2012 - ELKO NEW MA	Addition	5	(\$137.75)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2002	0013012535	LINE HIT, EVELETH, 11/20/12, PROGR	Retirement	-9	(\$244.64)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1955	0013012537	CORROSION LEAK FOUND ON 2" LP MAIN	Addition	9	\$3,591.09
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0013012537	CORROSION LEAK FOUND ON 2" LP MAIN	Retirement	-13	(\$11.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0013012538	REPLACE 2" AA MAIN IN ORDER TO CUT	Addition	13	\$3,551.92
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	0013012538	REPLACE 2" AA MAIN IN ORDER TO CUT	Retirement	-3	(\$0.97)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013012540	ALLEY WEST OF 1ST AVE SW MAIN REPLA	Addition	3	\$2,235.98
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0013012540	ALLEY WEST OF 1ST AVE SW MAIN REPLA	Retirement	-1	(\$0.79)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1967	0013012541	ALLEY WEST OF 1ST AVE SW MAIN REPLA	Addition	129	\$9,992.76
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0013012541	ALLEY WEST OF 1ST AVE SW MAIN REPLA	Retirement	-81	(\$54.15)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013012543	REPLACE 2" AA MAIN IN ORDER TO CUT	Retirement	-2	(\$0.65)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013012543	REPLACE 2" AA MAIN IN ORDER TO CUT	Addition	2	\$1,183.47
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1957	0013012545	LINE HIT, LAKEVILLE, 12/04/2012 - O	Retirement	-15	(\$21.40)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0013012545	LINE HIT, LAKEVILLE, 12/04/2012 - O	Addition	15	(\$121.36)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1992	0013012556	2011 MERC Annexation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1993	0013012556	2011 MERC Annexation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1999	0013012556	2011 MERC Annexation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0013012556	2011 MERC Annexation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1964	0013012556	2011 MERC Annexation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1968	0013012556	2011 MERC Annexation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1958	0013012556	2011 MERC Annexation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1966	0013012556	2011 MERC Annexation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1968	0013012556	2011 MERC Annexation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1991	0013012556	2011 MERC Annexation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2011	0013012556	2011 MERC Annexation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1968	0013012556	2011 MERC Annexation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1972	0013012556	2011 MERC Annexation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2006	0013012556	2011 MERC Annexation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	2008	0013012556	2011 MERC Annexation Transfers	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1973	0013012560	LINE HIT, WINDOM, 12/20/12	Retirement	-4	(\$3.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0013012560	LINE HIT, WINDOM, 12/20/12	Addition	4	\$90.91
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0013012560	LINE HIT, WINDOM, 12/20/12	Addition	4	\$68.80
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0013013078	LEAK REPAIR, ROSEAU, 1-14-2013, 301	Retirement	-4	(\$4.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013078	LEAK REPAIR, ROSEAU, 1-14-2013, 301	Addition	4	\$75,553.94
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013086	WILCOX, PEARL	Retirement	-4	(\$1.30)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013013086	WILCOX, PEARL	Addition	4	\$2,991.28
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0013013088	LEAK REPAIR, THIEF RIVER, 1-28-2013	Retirement	-4	(\$4.07)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013088	LEAK REPAIR, THIEF RIVER, 1-28-2013	Addition	4	\$43,676.98
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1991	0013013104	GP - PRESSURE ISSUE - INDUSTRY DR,	Retirement	-2	(\$8.85)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013104	GP - PRESSURE ISSUE - INDUSTRY DR,	Addition	2	\$71.38
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0013013104	GP - PRESSURE ISSUE - INDUSTRY DR,	Addition	655	\$13,911.13
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1963	0013013104	GP - PRESSURE ISSUE - INDUSTRY DR,	Retirement	-103	(\$78.80)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013013139	MAIN ABDN, MILES ST (ALLEY VACATION	Addition	0	\$333.32
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0013013144	LINE HIT, ROCHESTER, 3-27-13, CASSI	Retirement	-4	(\$29.15)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013144	LINE HIT, ROCHESTER, 3-27-13, CASSI	Addition	4	\$83.33
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0013013152	ISOLATION VALVES - EAGAN - ISO SECT	Addition	4	\$24,960.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1960	0013013152	ISOLATION VALVES - EAGAN - ISO SECT	Retirement	-5	(\$9.82)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0013013152	ISOLATION VALVES - EAGAN - ISO SECT	Retirement	-2	(\$4.57)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013161	GP - 28TH AVE SW LOOP SYSTEM - ROCH	Addition	445	\$4,428.17
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013013161	ABANDONMENTS TO MOVE BASEMENT METE	Addition	0	(\$22.01)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1972	0013013161	ABANDONMENTS TO MOVE BASEMENT METE	Retirement	-173	(\$188.35)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1972	0013013161	ABANDONMENTS TO MOVE BASEMENT METE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1972	0013013161	ABANDONMENTS TO MOVE BASEMENT METE	Retirement	-692	(\$2,117.15)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1972	0013013161	ABANDONMENTS TO MOVE BASEMENT METE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1962	0013013165	MAIN ABANDON - 4TH ST - KENYON	Addition	0	\$204.91
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1962	0013013165	MAIN ABANDON - 4TH ST - KENYON	Retirement	-213	(\$167.84)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1962	0013013165	GP - STEWARTVILLE PRESSURE SUPPORT	Retirement	-2	(\$45.20)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013167	GP - STEWARTVILLE PRESSURE SUPPORT	Addition	5	\$86.93
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0013013167	GP - STEWARTVILLE PRESSURE SUPPORT	Retirement	-128	(\$43.75)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2013	0013013167	GP - STEWARTVILLE PRESSURE SUPPORT	Addition	545	\$27,962.73
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1972	0013013167	GP - STEWARTVILLE PRESSURE SUPPORT	Addition	3	\$799.06
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1963	0013013168	LEAK REPAIR, ROCHESTER, 04/18/13, 4	Retirement	-2	(\$1.54)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2013	0013013168	LEAK REPAIR, ROCHESTER, 04/18/13, 4	Addition	2	\$9,715.55
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013172	INSULATOR REPAIR OR REPLACE, BEMIDI	Addition	16	\$8,039.42
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1970	0013013172	INSULATOR REPAIR OR REPLACE, BEMIDI	Retirement	-16	(\$44.95)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0013013173	MAIN REPL, RETIRE SHORTED NON VENTE	Addition	0	\$135.25
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013178	HIRE LLC	Addition	0	\$38.53
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1990	0013013180	LEAK REPAIR, I FALLS, 4-26-2013, 6	Retirement	-4	(\$6.39)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013180	LEAK REPAIR, I FALLS, 4-26-2013, 6	Addition	4	\$1,666.20
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013013182	GP-LEAK, LEAK INVESTIGATE AND REPAI	Retirement	-4	(\$4.26)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2013	0013013182	GP-LEAK, LEAK INVESTIGATE AND REPAI	Addition	4	\$9,062.98
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1991	0013013189	LEAK REPAIR, BIWABIK, 4-28-2013, 12	Retirement	-181	(\$1,013.51)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	2013	0013013189	LEAK REPAIR, BIWABIK, 4-28-2013, 12	Addition	1	\$8,261.94
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2013	0013013192	LEAK REPAIR, CLAREMONT, 05/13/2013,	Addition	2	\$4,017.79
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0013013192	LEAK REPAIR, CLAREMONT, 05/13/2013,	Retirement	-7	(\$1.74)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013196	LEAK REPAIR, CLAREMONT, 05/13/2013,	Addition	7	\$170.72
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1973	0013013196	LINE HIT, WINDOM, 05/10/13, 41347 U	Retirement	-8	(\$1.91)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013196	LINE HIT, WINDOM, 05/10/13, 41347 U	Addition	0	(\$611.69)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013196	LINE HIT, WINDOM, 05/10/13, 41347 U	Addition	8	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013197	GAS SERVICE RETIREMENT-TRF	Addition	0	\$26.91
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0013013197	GAS SERVICE RETIREMENT-TRF	Retirement	-473	(\$1,518.25)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0013013197	GAS SERVICE RETIREMENT-TRF	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2013	0013013198	ABANDON SERVICE-TRF	Addition	0	\$35.91
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0013013198	ABANDON SERVICE-TRF	Retirement	-280	(\$898.75)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0013013198	ABANDON SERVICE-TRF	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2006	0013013200	LINE HIT, BYRON, 05/14/13, TURNBRID	Retirement	-2	(\$11.94)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013200	LINE HIT, BYRON, 05/14/13, TURNBRID	Addition	0	\$1,440.57
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013200	LINE HIT, BYRON, 05/14/13, TURNBRID	Addition	2	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0013013201	MAIN ABDN - HIGHLAND AVE - FAIRMONT	Adjustment	0	(\$1,456.21)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013013201	MAIN ABDN - HIGHLAND AVE - FAIRMONT	Retirement	-135	(\$106.62)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2013	0013013201	MAIN ABDN - HIGHLAND AVE - FAIRMONT	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013202	GP - MAIN EXT - E OAK ST - FARMINGT	Addition	170	\$4,505.56
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013202	LINE HIT, STEWARTVILLE, 05/15/13, 6	Addition	0	\$68.97
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2013	0013013204	MAIN REPL - 14TH ST SE (PITTED MAIN	Addition	2	\$0.30
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013013204	MAIN REPL - 14TH ST SE (PITTED MAIN	Retirement	-199	(\$212.08)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0013013204	MAIN REPL - 14TH ST SE (PITTED MAIN	Retirement	-8	(\$340.01)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2013	0013013204	MAIN REPL - 14TH ST SE (PITTED MAIN	Addition	202	\$24,947.78
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013209	NORTH KOOCHICHING SEWER	Addition	8	(\$359.94)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1990	0013013209	NORTH KOOCHICHING SEWER	Retirement	-8	(\$12.36)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0013013212	LEAK REPAIR, ROCHESTER, 05/21/2013,	Retirement	-9	(\$4.86)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013212	LEAK REPAIR, ROCHESTER, 05/21/2013,	Addition	9	\$3,497.82
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013013213	MAIN ABDN, DAKOTA ST (AGRI CENTER)	Addition	0	(\$1,550.86)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1955	0013013213	MAIN ABDN, DAKOTA ST (AGRI CENTER)	Retirement	-87	(\$73.66)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1955	0013013213	MAIN ABDN, DAKOTA ST (AGRI CENTER)	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013215	MAIN REPL, HWY 71 N, JACKSON	Addition	1073	\$10,970.10
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013215	MAIN REPL, HWY 71 N, JACKSON	Addition	0	\$973.08
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013215	MAIN REPL, HWY 71 N, JACKSON	Addition	0	\$70.32
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1973	0013013215	MAIN REPL, HWY 71 N, JACKSON	Retirement	-976	(\$730.73)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013217	GP - MAIN EXTENSION 202 E MAIN ST,	Addition	138	\$2,525.49
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1970	0013013218	BEMIDJI CP ISSUES INSTALL INSULATOR	Retirement	-2	(\$10.52)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2013	0013013218	BEMIDJI CP ISSUES INSTALL INSULATOR	Addition	2	\$20,085.12
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1970	0013013219	LEAK REPAIR, BEMIDJI, 5/31/2013, 20	Retirement	-2	(\$2.01)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1970	0013013219	LEAK REPAIR, BEMIDJI, 5/31/2013, 20	Retirement	-50	(\$140.48)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2013	0013013219	LEAK REPAIR, BEMIDJI, 5/31/2013, 20	Addition	4	\$9,984.66
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0013013220	LEAK REPAIR, ROCHESTER, 05/31/2013,	Retirement	-82	(\$44.26)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013220	LEAK REPAIR, ROCHESTER, 05/31/2013,	Addition	80	\$12,996.47
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013013223	MAIN REPL - MORNINGSIDE DR - WORTH	Retirement	-3	(\$63.27)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013223	MAIN REPL - MORNINGSIDE DR - WORTH	Addition	671	\$18,991.91
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	0013013223	MAIN REPL - MORNINGSIDE DR - WORTH	Retirement	-965	(\$1,116.44)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0013013225	LEAK REPAIR, ROCHESTER, 06/05/2013,	Retirement	-25	(\$13.49)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013225	LEAK REPAIR, ROCHESTER, 06/05/2013,	Addition	30	\$10,618.54
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013013226	MAIN REPL - 5TH ST & N PARK ST - FA	Addition	608	\$37,516.63
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2013	0013013227	GP - MAIN EXT, DUAL SERVICE REPLACE	Retirement	-64	(\$50.64)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013013233	MAIN ABAND, 4TH AVE N, BIWABIK	Addition	245	\$4,972.62
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1991	0013013233	MAIN ABAND, 4TH AVE N, BIWABIK	Retirement	-293	(\$1,640.66)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1991	0013013233	MAIN ABAND, 4TH AVE N, BIWABIK	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0013013235	MAIN REPL, LAUREL ST, CLOQUET	Retirement	-110	(\$111.48)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013235	MAIN REPL, LAUREL ST, CLOQUET	Addition	627	\$10,485.58
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1981	0013013235	MAIN REPL, LAUREL ST, CLOQUET	Retirement	-375	(\$1,624.31)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013237	MAIN REPL - REID ST - LAKEFIELD	Addition	241	\$7,946.25
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1973	0013013237	MAIN REPL - REID ST - LAKEFIELD	Retirement	-243	(\$183.10)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1991	0013013245	LEAK REPAIR, RANIER, 4-29-2013, 220	Retirement	-6	(\$10.63)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013245	LEAK REPAIR, RANIER, 4-29-2013, 220	Addition	6	\$5,991.31
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013246	LEAK REPAIR, I FALLS, 4-26-2013, 6	Addition	0	\$2,232.38
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1991	0013013247	LEAK REPAIR, CHISHOLM, 6-19-2013, 5	Retirement	-9	(\$50.40)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2013	0013013247	LEAK REPAIR, CHISHOLM, 6-19-2013, 5	Addition	9	\$8,997.64
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1959	0013013248	MAIN ABDN - PILOT KNOB RD (CSM CORP	Retirement	-886	(\$767.93)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1959	0013013248	MAIN ABDN - PILOT KNOB RD (CSM CORP	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2001	0013013248	MAIN ABDN - PILOT KNOB RD (CSM CORP	Retirement	-651	(\$10,269.47)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2001	0013013248	MAIN ABDN - PILOT KNOB RD (CSM CORP	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2013	0013013249	GP - PRESSURE ISSUE - DODGE CENTER	Addition	1	\$0.15
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0013013249	GP - PRESSURE ISSUE - DODGE CENTER	Addition	754	\$26,937.96
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2013	0013013249	GP - PRESSURE ISSUE - DODGE CENTER	Addition	5	\$589.89
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1989	0013013250	LINE HIT, GRAND RAPIDS, 6-19-2013,	Retirement	-6	(\$4.63)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013250	LINE HIT, GRAND RAPIDS, 6-19-2013,	Addition	6	\$909.15
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1979	0013013251	LEAK REPAIR, ROSEAU, 6-20-2013, 110	Retirement	-3	(\$3.04)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2013	0013013251	LEAK REPAIR, ROSEAU, 6-20-2013, 110	Addition	3	\$10,944.73
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013252	LINE HIT, CLAREMONT, 6-24-2013, 321	Addition	0	(\$401.23)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/2 in	1979	0013013254	MAIN ABDN, MAIN ST, BERTHA	Retirement	-81	(\$265.89)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/2 in	1979	0013013254	MAIN ABDN, MAIN ST, BERTHA	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0013013254	MAIN ABDN, MAIN ST, BERTHA	Addition	0	\$0.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1997	0013013255	ZURN, ANTHONY	Retirement	-83	(\$1,453.55)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1997	0013013255	ZURN, ANTHONY	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013261	GP - MAIN EXT - E ELMWOOD ST (ALLEY	Addition	59	\$10,343.11
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013262	GP - MAIN EXT - 3RD AVE SE (ALLEY)	Addition	118	\$8,302.49
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013013265	GP - RETIRE 2" PE MAIN AT TEE ON 41	Retirement	-1311	(\$425.47)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013265	GP - RETIRE 2" PE MAIN AT TEE ON 41	Addition	0	\$57.10
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013267	MAIN REPL, UGSTAD RD, PROCTOR	Addition	2	\$30.97
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1993	0013013267	MAIN REPL, UGSTAD RD, PROCTOR	Retirement	-215	(\$1,054.51)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2013	0013013267	MAIN REPL, UGSTAD RD, PROCTOR	Addition	221	\$20,520.60
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013013269	MAIN ABDN, SPRUCE AVE, FRAZEE	Retirement	-1210	(\$385.04)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013013269	MAIN ABDN, SPRUCE AVE, FRAZEE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013013269	MAIN ABDN, SPRUCE AVE, FRAZEE	Addition	0	\$96.86
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	0013013269	MAIN ABDN, SPRUCE AVE, FRAZEE	Retirement	-34	(\$34.19)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	0013013269	MAIN ABDN, SPRUCE AVE, FRAZEE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2006	0013013273	LEAK REPAIR, DETROIT LAKES, 7-1-201	Addition	0	\$4,089.85
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2013	0013013273	LINE HIT - 07/08/2013 - CANNON FALL	Retirement	-4	(\$238.82)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2013	0013013273	LINE HIT - 07/08/2013 - CANNON FALL	Addition	4	(\$1,413.65)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013013276	MAIN ABDN - 13TH AVE SW (MARRIOTT) -	Retirement	-346	(\$189.13)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1968	0013013276	MAIN ABDN - 13TH AVE SW (MARRIOTT) -	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1988	0013013276	MAIN ABDN - 13TH AVE SW (MARRIOTT) -	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013013281	LEAK REPAIR, HERMANTOWN, 7-9-2013,	Retirement	-2	\$8.34
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013281	LEAK REPAIR, HERMANTOWN, 7-9-2013,	Addition	2	\$1,699.12
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1981	0013013282	ABAND CLAMP ON SERVICE TEE, 2ND ST,	Retirement	-1	(\$4.33)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2013	0013013282	ABAND CLAMP ON SERVICE TEE, 2ND ST,	Addition	1	\$1,196.40
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013285	DIG UP 2" VALVE AND REPLACE	Addition	2	\$5,221.42
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1955	0013013286	MAIN RELOC - ALLEY BETWEEN HOFFMAN	Retirement	-91	(\$49.08)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2004	0013013286	MAIN RELOC - ALLEY BETWEEN HOFFMAN	Retirement	-18	(\$259.58)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0013013286	MAIN RELOC - ALLEY BETWEEN HOFFMAN	Addition	419	\$16,834.06
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1955	0013013286	MAIN RELOC - ALLEY BETWEEN HOFFMAN	Retirement	-91	(\$208.16)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1955	0013013286	MAIN RELOC - ALLEY BETWEEN HOFFMAN	Retirement	-15	(\$64.19)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013287	LINE HIT - 7/15/2012 - CANNON FALLS	Addition	0	\$42.69
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0013013288	LINE HIT, CALEDONIA, 07-11-2013, OL	Addition	0	\$2,155.67
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0013013296	MAIN ABDN - 1ST AVE SW & 22ND ST SW	Addition	0	(\$491.26)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013013296	MAIN ABDN - 1ST AVE SW & 22ND ST SW	Retirement	-3	(\$3.20)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013013296	MAIN ABDN - 1ST AVE SW & 22ND ST SW	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013304	LINE HIT, STEWARTVILLE, 07-25-2013,	Addition	0	(\$266.46)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1972	0013013306	FOUND RUSTY MECH FITTING ON AA MAIN	Retirement	8	(\$2,777)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013306	ADDN RUSTY MECH FITTING ON AA MAIN	Addition	8	\$772.44
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1972	0013013307	REPL 2' STL MAIN TO GET RID OF 2 CO	Retirement	-2	(\$2.18)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2013	0013013307	REPL 2' STL MAIN TO GET RID OF 2 CO	Addition	2	\$2,497.90
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013315	GP - MAIN EXT - HWY 63 (THEIN WELL	Addition	91	\$2,418.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0013013316	GP - MAIN ABDN - MAYWOOD RD (MAYO	Addition	0	(\$480.18)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/2 in	1979	0013013317	LEAK REPAIR STAPLES, 8-1-2013, 402	Retirement	-1	(\$3.20)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2013	0013013317	LEAK REPAIR STAPLES, 8-1-2013, 402	Addition	1	\$2,452.76
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	2013	0013013324	GP NEED TO BYPASS AND CUT OUT 4INCH	Addition	2	\$15,294.47
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1985	0013013326	MAIN REPL,CR 3, CARLTON,	Retirement	-171	(\$157.69)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013326	MAIN REPL,CR 3, CARLTON,	Addition	172	\$4,871.76
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013327	LINE HIT, BYRON, 08/08/13, 513 FRON	Addition	0	(\$270.56)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2013	0013013328	MAIN REPL - 2ND ST SE (CORROSION RE	Addition	2	\$2,126.01
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1969	0013013328	MAIN REPL - 2ND ST SE (CORROSION RE	Retirement	-4	(\$4.01)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2013	0013013328	MAIN REPL - 2ND ST SE (CORROSION RE	Addition	4	\$585.57
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2004	0013013331	GP - NEED TO REPAIR LEAK AT 2" SERV	Retirement	-4	(\$29.09)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013331	GP - NEED TO REPAIR LEAK AT 2" SERV	Addition	3	\$2,580.63
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1972	0013013332	GP - REPAIR LEAK ON 2" AA MAIN FOU	Retirement	-11	(\$3.81)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013332	GP - REPAIR LEAK ON 2" AA MAIN FOU	Addition	11	\$170.34
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013013332	GTPD - LAKEVILLE, 08/15/2013	Retirement	-7	(\$40.88)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013337	GTPD - LAKEVILLE, 08/15/2013	Addition	7	\$4.55
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013339	GTPD; DENTED MAIN; RED WING AVE	Addition	0	\$2,772.07
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013341	GP - MAIN INSTALL TO SERVE BARCLAY	Addition	1120	\$22,227.27
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013342	GRA - CSAH 30 MAIN EXTENSION	Addition	415	\$2,633.21
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1991	0013013350	LINE HIT, AURORA, 8-20-2013, E 1ST	Retirement	-43	(\$229.20)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2013	0013013350	LINE HIT, AURORA, 8-20-2013, E 1ST	Addition	44	(\$2,821.55)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1972	0013013351	CUT OUT 4' OF AA MAIN TO ABANDON SE	Retirement	-4	(\$1.39)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013351	CUT OUT 4' OF AA MAIN TO ABANDON SE	Addition	4	\$966.47
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1972	0013013352	CUT OUT 3" STL MAIN AT TEE - T	Retirement	-2	(\$2.19)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2013	0013013352	CUT OUT 3" STL MAIN AT TEE - T	Addition	2	\$2,782.18
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1970	0013013355	LINE HIT, MT LAKE, 08-19-2013, 1712	Addition	0	\$3,729.66
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2013	0013013355	MAIN REPL, MC KINLEY AVE, DETROIT	Retirement	-17	(\$89.94)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2013	0013013359	MAIN REPL, MC KINLEY AVE, DETROIT	Addition	17	\$16,522.14
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013362	ROSEMOUNT 2013 BARE PIPE REPLACEMENT	Addition	1420	\$23,207.41
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013367	MAIN REPL, 2ND AVE E, GRAND RAPIDS	Addition	262	\$12,905.36
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1988	0013013367	MAIN REPL, 2ND AVE E, GRAND RAPIDS	Retirement	-4	(\$13.03)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1991	0013013370	MAIN REPL, 4TH ST SW, CHISHOLM	Retirement	-5	(\$28.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	2013	0013013370	MAIN REPL, 4TH ST SW, CHISHOLM	Addition	5	\$2,225.35
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013013371	LINE HIT, MT LAKE, 08-29-2013, 4TH	Retirement	-5	(\$106.11)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013371	LINE HIT, MT LAKE, 08-29-2013, 4TH	Addition	5	(\$1,027.28)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013013372	MAIN REPL - SKYLINE DR SW (CORROSI	Retirement	-5	(\$5.33)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2013	0013013372	MAIN REPL - SKYLINE DR SW (CORROSI	Addition	5	\$2,034.63
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1992	0013013374	MAIN REPL, 1ST ST SE AND CENTRAL, C	Retirement	-2	(\$9.45)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2013	0013013374	MAIN REPL, 1ST ST SE AND CENTRAL, C	Addition	3	\$7,143.11
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2013	0013013375	MAIN REPL, RETIRE SHORTED NON VENTE	Addition	2	\$3,961.93
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2013	0013013375	MAIN REPL, RETIRE SHORTED NON VENTE	Addition	0	\$59.60
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013375	MAIN REPL, RETIRE SHORTED NON VENTE	Addition	155	\$3,727.80
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1963	0013013375	MAIN REPL, RETIRE SHORTED NON VENTE	Retirement	0	\$57.16
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013013377	MAIN REPL, RETIRE SHORTED NON VENTE	Retirement	-131	(\$100.22)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2013	0013013377	MAIN REPL, RETIRE SHORTED NON VENTE	Addition	3	\$3,753.99
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013379	GP - MAIN EXT - W MINNESOTA AVE - M	Addition	134	\$5,808.12
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	2013	0013013379	GP - MAIN EXT - W MINNESOTA AVE - M	Addition	0	\$158.34
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1962	0013013379	GP - LEAK REPAIR - WELLS - 08-29-20	Retirement	-308	(\$3.15)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0013013380	GP - LEAK REPAIR - WELLS - 08-29-20	Retirement	-11	(\$200.26)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013013380	GP - LEAK REPAIR - WELLS - 08-29-20	Retirement	63	\$4,256.87
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013383	LINE HIT - EAGAN - 09/09/2013	Addition	61	\$4,256.87
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013013383	LINE HIT - EAGAN - 09/09/2013	Retirement	-2	(\$11.90)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013383	LINE HIT - EAGAN - 09/09/2013	Addition	2	(\$629.68)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1969	0013013384	LEAK REPAIR, AUDUBON, 9-6-2013, 515	Retirement	-5	(\$1.58)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013384	LEAK REPAIR, AUDUBON, 9-6-2013, 515	Addition	5	\$4,761.55
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013384	LEAK REPAIR, AUDUBON, 9-6-2013, 515	Addition	0	\$676.25
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2013	0013013385	LEAK REPAIR, SCANLON, 9-4-2013, BRY	Addition	2	\$3,346.56
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1984	0013013385	LEAK REPAIR, SCANLON, 9-4-2013, BRY	Retirement	-2	(\$2.47)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013385	LEAK REPAIR, SCANLON, 9-4-2013, BRY	Addition	2	\$30.32
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2013	0013013388	BRIDGE CROSSING, ADA, HWY 9, 2013	Addition	2	\$1,480.52
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2013	0013013388	BRIDGE CROSSING, ADA, HWY 9, 2013	Addition	135	\$12,837.60
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1970	0013013388	BRIDGE CROSSING, ADA, HWY 9, 2013	Retirement	-137	(\$137.50)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013389	MAIN REPL, HWY 210, CLOQUET, MIN DOT	Addition	284	\$2,478.54
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013390	ABAND MAIN, 6TH ST, PROCTOR	Addition	0	(\$93.32)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1993	0013013390	ABAND MAIN, 6TH ST, PROCTOR	Retirement	-2	(\$9.81)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1993	0013013390	ABAND MAIN, 6TH ST, PROCTOR	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0013013397	MAIN ABDN, 2ND AVE NW, BERTHA	Addition	0	(\$359.99)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1979	0013013397	MAIN ABDN, 2ND AVE NW, BERTHA	Retirement	-334	(\$1,093.73)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1979	0013013397	MAIN ABDN, 2ND AVE NW, BERTHA	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1991	0013013398	LINE HIT, CHISHOLM, 9-13-2013 '1ST A	Retirement	-49	(\$268.75)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1991	0013013398	LINE HIT, CHISHOLM, 9-13-2013 '1ST A	Retirement	-6	\$5,477.48
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3/4 in	1992	0013013398	LINE HIT, CHISHOLM, 9-13-2013 '1ST A	Retirement	-6	(\$28.33)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3/4 in	2013	0013013398	LINE HIT, CHISHOLM, 9-13-2013 '1ST A	Addition	6	\$19.97
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1990	0013013401	LEAK REPAIR, INTERNATIONAL FALLS, 3	Retirement	-4	(\$6.18)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2013	0013013401	LEAK REPAIR, INTERNATIONAL FALLS, 3	Addition	2	\$3,469.70
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013401	LEAK REPAIR, INTERNATIONAL FALLS, 3	Addition	3	\$47.15
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1974	0013013402	GTPD; LINE HIT; E RAILROAD ST; IVAN	Retirement	-6	(\$1.98)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2013	0013013402	GTPD; LINE HIT; E RAILROAD ST; IVAN	Addition	6	(\$8,597.37)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013402	LARRY SETTERLUND - MH#20063042	Retirement	-67	(\$23.22)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1972	0013013404	LARRY SETTERLUND - MH#20063042	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013404	LARRY SETTERLUND - MH#20063042	Addition	0	(\$437.85)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1991	0013013405	ABAND TEE WITH CYLINDER OF PIPE, CH	Retirement	-3	(\$16.80)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2013	0013013405	ABAND TEE WITH CYLINDER OF PIPE, CH	Addition	3	\$1,121.67
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1991	0013013406	ABAND TEE WITH CYLINDER OF PIPE, CH	Retirement	-3	(\$16.80)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2013	0013013406	ABAND TEE WITH CYLINDER OF PIPE, CH	Addition	3	\$909.98
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1991	0013013407	ABAND TEE WITH CYLINDER OF PIPE, CH	Retirement	-2	(\$11.20)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2013	0013013410	CUT OUT DRESSER, 2ND AVE WS, GRAND	Addition	2	\$790.27
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 0 - 2 in	2013	0013013410	CUT OUT DRESSER, 2ND AVE WS, GRAND	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 0 - 2 in	2013	0013013410	CUT OUT DRESSER, 2ND AVE WS, GRAND	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013411	LINE HIT, WEST CONCORD, 09-19-2013,	Addition	3	\$658.02
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013411	LINE HIT, WEST CONCORD, 09-19-2013,	Retirement	-3	(\$71.12)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1991	0013013420	LEAK REPAIR, CHISHOLM, 9-2702013, 1	Retirement	-4	(\$22.40)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	2013	0013013420	LEAK REPAIR, CHISHOLM, 9-2702013, 1	Addition	4	\$2,623.63
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1991	0013013422	MAIN REPL, AIRPORT, I FALLS	Retirement	-112	(\$198.48)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2000	0013013422	MAIN REPL, AIRPORT, I FALLS	Retirement	-97	(\$561.03)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013422	MAIN REPL, AIRPORT, I FALLS	Addition	159	(\$2,110.49)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013423	MAIN RELOC, N 8TH ST, CLOQUET	Addition	317	\$4,418.48
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1981	0013013423	MAIN RELOC, N 8TH ST, CLOQUET	Retirement	-273	(\$1,182.49)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2013	0013013428	MAIN ABDN - ALLEY BETWEEN 1ST ST SW	Addition	0	(\$1,380.16)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1968	0013013428	MAIN ABDN - ALLEY BETWEEN 1ST ST SW	Retirement	-69	(\$37.72)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1973	0013013430	MAIN ABDN - 13TH ST - WINDOW	Retirement	-211	(\$158.38)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1973	0013013430	MAIN ABDN - 13TH ST - WINDOW	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013431	MAIN REPL - 40TH ST NW (SUMMIT SQUA	Addition	272	\$6,945.66
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013431	MAIN REPL - 40TH ST NW (SUMMIT SQUA	Addition	0	\$1,149.96
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1959	0013013432	BARE PIPE REPLACEMENT AT FAIR GROUN	Retirement	-451	(\$123.47)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0013013432	BARE PIPE REPLACEMENT AT FAIR GROUN	Retirement	-12	(\$87.30)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013432	BARE PIPE REPLACEMENT AT FAIR GROUN	Addition	1155	\$13,691.11
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013432	BARE PIPE REPLACEMENT AT FAIR GROUN	Addition	0	\$316.80
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013432	BARE PIPE REPLACEMENT AT FAIR GROUN	Addition	0	\$1,878.92

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2005	0013013432	BARE PIPE REPLACEMENT AT FAIR GROUN	Retirement	-12	(\$174,58)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1959	0013013432	BARE PIPE REPLACEMENT AT FAIR GROUN	Retirement	-289	(\$232,13)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1959	0013013432	BARE PIPE REPLACEMENT AT FAIR GROUN	Retirement	-698	(\$285,51)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013013434	LINE HIT, ROCHESTER, 10-11-2013, 48	Retirement	-5	(\$29,47)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013434	LINE HIT, ROCHESTER, 10-11-2013, 48	Addition	5	(\$874,60)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1988	0013013436	1ST SE GRAND RAPIDS, DRS 5; UNDERGR	Retirement	-138	(\$1,256,51)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2013	0013013436	1ST SE GRAND RAPIDS, DRS 5; UNDERGR	Addition	15	\$11,007,98
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1989	0013013436	1ST SE GRAND RAPIDS, DRS 5; UNDERGR	Retirement	-33	(\$415,97)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2013	0013013436	1ST SE GRAND RAPIDS, DRS 5; UNDERGR	Addition	105	\$91,176,24
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1963	0013013439	MAIN ABDN - EAST JEFFERSON DR - ZUM	Retirement	0	\$0,00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1963	0013013439	MAIN ABDN - EAST JEFFERSON DR - ZUM	Retirement	0	\$0,00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1970	0013013440	HWY 71, BEMIDJI DRS 11 REBUILD, UN	Retirement	-4	(\$1,27)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2013	0013013440	HWY 71, BEMIDJI DRS 11 REBUILD, UN	Addition	5	\$10,685,50
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0013013440	HWY 71, BEMIDJI DRS 11 REBUILD, UN	Addition	18	\$1,193,50
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2013	0013013440	HWY 71, BEMIDJI DRS 11 REBUILD, UN	Addition	7	\$1,532,71
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013441	ABAND, 4TH ST, BOVEY	Addition	21	\$7,942,42
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1985	0013013441	ABAND, 4TH ST, BOVEY	Retirement	0	(\$610,23)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1985	0013013441	ABAND, 4TH ST, BOVEY	Retirement	-7	\$0,00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1955	0013013442	GP - MAIN REPL - 55TH AVE - CANNON	Retirement	-492	(\$132,68)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013442	GP - MAIN REPL - 55TH AVE - CANNON	Addition	539	\$7,785,09
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0013013443	GP - MAIN ABDN - STATE HWY 13 - EAG	Addition	0	(\$462,02)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1959	0013013443	GP - MAIN ABDN - STATE HWY 13 - EAG	Retirement	-616	(\$534,74)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013445	EAGAN COMMUNITY CENTER - MAIN EXT F	Retirement	0	\$0,00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013446	LINE HIT, BEMIDJI, 10-15-2013, WHIS	Addition	611	\$44,186,53
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013446	LINE HIT, BEMIDJI, 10-15-2013, WHIS	Addition	1	\$2,032,27
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1990	0013013460	MAIN REPL, 1925 VALLEY PINE CIRCLE,	Retirement	-1	(\$8,46)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2013	0013013460	MAIN REPL, 1925 VALLEY PINE CIRCLE,	Retirement	-22	(\$103,57)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013013463	LEAK REPAIR, ROCHESTER, 10/25/2013,	Addition	43	\$4,894,02
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013013463	LEAK REPAIR, ROCHESTER, 10/25/2013,	Retirement	-100	(\$106,57)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013013463	LEAK REPAIR, ROCHESTER, 10/25/2013,	Retirement	0	\$0,00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2013	0013013463	LEAK REPAIR, ROCHESTER, 10/25/2013,	Retirement	0	\$0,00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1968	0013013463	LEAK REPAIR, ROCHESTER, 10/25/2013,	Retirement	-345	(\$188,58)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1968	0013013463	LEAK REPAIR, ROCHESTER, 10/25/2013,	Retirement	0	\$0,00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1969	0013013463	LEAK REPAIR, ROCHESTER, 10/25/2013,	Retirement	0	\$0,00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2013	0013013465	LINE HIT, DETROIT LAKES, 11-4-201	Addition	3	\$5,362,26
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0013013466	LINE HIT, ROCHESTER, 11-18-2013, 4T	Retirement	-3	(\$3,02)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013466	LINE HIT, ROCHESTER, 11-18-2013, 4T	Addition	5	(\$2,70)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2013	0013013469	LINE HIT/ PINE CITY/ 11-18-2013 - E	Retirement	-1	(\$1,133,69)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1972	0013013469	LINE HIT/ PINE CITY/ 11-18-2013 - E	Retirement	-172	(\$59,60)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013469	LINE HIT/ PINE CITY/ 11-18-2013 - E	Addition	191	\$11,365,24
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2004	0013013470	MAIN RELO - ASSISI DR NW (PREMIER	Retirement	-386	(\$2,811,91)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013470	MAIN RELO - ASSISI DR NW (PREMIER	Addition	886	(\$525,22)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2013	0013013472	FAIRMONT 2013 BARE PIPE REPLACEMENT	Addition	18	\$9,423,00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2013	0013013472	FAIRMONT 2013 BARE PIPE REPLACEMENT	Addition	0	\$331,50
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2013	0013013472	FAIRMONT 2013 BARE PIPE REPLACEMENT	Addition	0	(\$159,75)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013472	FAIRMONT 2013 BARE PIPE REPLACEMENT	Addition	285	\$1,689,65
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013472	FAIRMONT 2013 BARE PIPE REPLACEMENT	Addition	0	\$1,726,38
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013472	FAIRMONT 2013 BARE PIPE REPLACEMENT	Addition	0	\$159,75
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1961	0013013472	FAIRMONT 2013 BARE PIPE REPLACEMENT	Retirement	-984	(\$773,70)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013013481	Gas Leak North Branch	Retirement	-1	(\$0,32)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013013481	Gas Leak North Branch	Retirement	0	\$0,00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013013481	Gas Leak North Branch	Addition	1	\$2,005,44
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013481	Gas Leak North Branch	Addition	0	\$0,00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2013	0013013484	MAIN REPL. TO CUT BROKEN SERVICE TE	Addition	2	\$973,70
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2013	0013013484	MAIN REPL. TO CUT BROKEN SERVICE TE	Addition	0	\$0,00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2013	0013013484	MAIN REPL. TO CUT BROKEN SERVICE TE	Addition	0	\$0,00

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1990	0013013484	MAIN REPL. TO CUT BROKEN SERVICE TE	Retirement	-3	(\$4,779)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1990	0013013484	MAIN REPL. TO CUT BROKEN SERVICE TE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1990	0013013484	MAIN REPL. TO CUT BROKEN SERVICE TE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013484	MAIN REPL. TO CUT BROKEN SERVICE TE	Addition	3	\$16.52
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013484	MAIN REPL. TO CUT BROKEN SERVICE TE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1972	0013013487	MAIN REPL. TO CUT BROKEN SERVICE TE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013013487	10935 Lakeshore View Dr	Retirement	-1	(\$0.35)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014105	GP - MAIN EXT - BLUFF AVE (NURSING	Addition	155	\$5,072.73
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014105	GP - MAIN EXT - BLUFF AVE (NURSING	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014105	GP - MAIN EXT - BLUFF AVE (NURSING	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0013014113	REPIPE WELLS DRS #4 FOR INLET VALVE	Addition	2	\$3,766.50
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0013014113	REPIPE WELLS DRS #4 FOR INLET VALVE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0013014113	REPIPE WELLS DRS #4 FOR INLET VALVE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013014113	REPIPE WELLS DRS #4 FOR INLET VALVE	Retirement	-8	(\$33.35)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013014113	REPIPE WELLS DRS #4 FOR INLET VALVE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013014113	REPIPE WELLS DRS #4 FOR INLET VALVE	Retirement	-5	(\$316.21)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013014113	REPIPE WELLS DRS #4 FOR INLET VALVE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014113	REPIPE WELLS DRS #4 FOR INLET VALVE	Addition	13	\$307.76
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014113	REPIPE WELLS DRS #4 FOR INLET VALVE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014113	REPIPE WELLS DRS #4 FOR INLET VALVE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0013014113	REPIPE WELLS DRS #4 FOR INLET VALVE	Addition	6	\$260.91
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0013014113	REPIPE WELLS DRS #4 FOR INLET VALVE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0013014113	REPIPE WELLS DRS #4 FOR INLET VALVE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2001	0013014119	CUT OUT PORTION OF 4' MAIN IN ORDER	Retirement	-5	(\$50.03)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2001	0013014119	CUT OUT PORTION OF 4' MAIN IN ORDER	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0013014120	GP - MABEL TBS RELOCATE, HWY 43, M	Addition	807	(\$504.60)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2014	0013014120	GP - MABEL TBS RELOCATE, HWY 43, M	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2014	0013014120	GP - MABEL TBS RELOCATE, HWY 43, M	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2014	0013014120	GP - MABEL TBS RELOCATE, HWY 43, M	Addition	4	(\$11.35)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2014	0013014120	GP - MABEL TBS RELOCATE, HWY 43, M	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2014	0013014120	GP - MABEL TBS RELOCATE, HWY 43, M	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1971	0013014123	Mora Civic Center	Retirement	-1	(\$0.42)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1971	0013014123	Mora Civic Center	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014123	Mora Civic Center	Addition	1	\$456.10
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014123	Mora Civic Center	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014124	MAIN ABDN - SHERMAN ST - HOUSTON	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014124	MAIN ABDN - SHERMAN ST - HOUSTON	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1963	0013014124	MAIN ABDN - SHERMAN ST - HOUSTON	Retirement	-154	(\$106.59)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1963	0013014124	MAIN ABDN - SHERMAN ST - HOUSTON	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1963	0013014124	MAIN ABDN - SHERMAN ST - HOUSTON	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1991	0013014125	LEAKING DRESSER TO REMOVE, CHISHOLM	Retirement	-3	(\$16.80)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1991	0013014125	LEAKING DRESSER TO REMOVE, CHISHOLM	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	2014	0013014125	LEAKING DRESSER TO REMOVE, CHISHOLM	Addition	3	\$7,809.53
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	2014	0013014125	LEAKING DRESSER TO REMOVE, CHISHOLM	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1953	0013014126	U OF MN	Retirement	-10	(\$3.24)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1953	0013014126	U OF MN	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014126	U OF MN	Addition	10	\$2,099.02
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	2014	0013014128	MAIN RELOC - 4TH AVE - ROCHESTER	Addition	3	\$3,523.71
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	2014	0013014128	MAIN RELOC - 4TH AVE - ROCHESTER	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	2014	0013014128	MAIN RELOC - 4TH AVE - ROCHESTER	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013014128	MAIN RELOC - 4TH AVE - ROCHESTER	Retirement	-21	(\$22.38)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013014128	MAIN RELOC - 4TH AVE - ROCHESTER	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0013014128	MAIN RELOC - 4TH AVE - ROCHESTER	Addition	35	\$4,843.87
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0013014128	MAIN RELOC - 4TH AVE - ROCHESTER	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0013014128	MAIN RELOC - 4TH AVE - ROCHESTER	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1991	0013014138	LINE HIT, CHISHOLM, 4-29-14	Retirement	-2	(\$11.20)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1991	0013014138	LINE HIT, CHISHOLM, 4-29-14	Retirement	0	\$0.00

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0013014138	LINE HIT, CHISHOLM, 4-29-14	Addition	2	\$5,476.48
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013014140	MAIN REPL AND RELOC, 1ST E,THIEF RI	Retirement	-8	(\$219.22)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013014140	MAIN REPL AND RELOC, 1ST E,THIEF RI	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013014140	MAIN REPL AND RELOC, 1ST E,THIEF RI	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014140	MAIN REPL AND RELOC, 1ST E,THIEF RI	Addition	546	\$11,328.58
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014140	MAIN REPL AND RELOC, 1ST E,THIEF RI	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014140	MAIN REPL AND RELOC, 1ST E,THIEF RI	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1979	0013014140	MAIN REPL AND RELOC, 1ST E,THIEF RI	Retirement	-463	(\$1,482.90)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1979	0013014140	MAIN REPL AND RELOC, 1ST E,THIEF RI	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1979	0013014140	MAIN REPL AND RELOC, 1ST E,THIEF RI	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0013014140	MAIN REPL AND RELOC, 1ST E,THIEF RI	Retirement	-71	(\$227.90)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0013014140	MAIN REPL AND RELOC, 1ST E,THIEF RI	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0013014140	MAIN REPL AND RELOC, 1ST E,THIEF RI	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2001	0013014142	LEAK REPAIR, OUTLET TRANSITION FITT	Retirement	-4	(\$39.94)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2001	0013014142	LEAK REPAIR, OUTLET TRANSITION FITT	Addition	4	\$7,538.67
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0013014142	LEAK REPAIR, OUTLET TRANSITION FITT	Retirement	-961	(\$1,498.72)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1993	0013014144	MAIN REPL, MINERAL AVE, MT IRON	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0013014144	MAIN REPL, MINERAL AVE, MT IRON	Retirement	-100	(\$2,164.51)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0013014144	MAIN REPL, MINERAL AVE, MT IRON	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014144	MAIN REPL, MINERAL AVE, MT IRON	Addition	924	\$14,052.62
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014144	MAIN REPL, MINERAL AVE, MT IRON	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	2014	0013014147	GP - MAIN REPL - CASCADE ST NW - RO	Addition	2	\$859.67
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	2014	0013014147	GP - MAIN REPL - CASCADE ST NW - RO	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	2014	0013014147	GP - MAIN REPL - CASCADE ST NW - RO	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1967	0013014147	GP - MAIN REPL - CASCADE ST NW - RO	Retirement	-18	(\$20.47)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1967	0013014147	GP - MAIN REPL - CASCADE ST NW - RO	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2014	0013014147	GP - MAIN REPL - CASCADE ST NW - RO	Addition	36	\$9,145.98
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2014	0013014147	GP - MAIN REPL - CASCADE ST NW - RO	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0013014155	LEAK REPAIR, CLOQUET, 5/14/14	Addition	2	\$2,241.11
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0013014155	LEAK REPAIR, CLOQUET, 5/14/14	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0013014155	LEAK REPAIR, CLOQUET, 5/14/14	Retirement	-2	(\$2.03)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0013014155	LEAK REPAIR, CLOQUET, 5/14/14	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0013014155	LEAK REPAIR, CLOQUET, 5/14/14	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014155	LEAK REPAIR, CLOQUET, 5/14/14	Addition	2	\$33.54
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014155	LEAK REPAIR, CLOQUET, 5/14/14	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013014162	ABAN, DRS 12 UNDERGROUND	Retirement	-87	(\$29.96)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013014162	ABAN, DRS 12 UNDERGROUND	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0013014162	ABAN, DRS 12 UNDERGROUND	Addition	0	(\$100.50)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1991	0013014163	LEAK REPAIR, CHISHOLM, 5 -19 - 2014	Retirement	-87	(\$487.17)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1991	0013014163	LEAK REPAIR, CHISHOLM, 5 -19 - 2014	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	2014	0013014163	LEAK REPAIR, CHISHOLM, 5 -19 - 2014	Addition	3	\$3,777.07
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0013014165	GP - MAIN ABDN - OLAF AVE (TRAILER	Addition	10	\$1,704.40
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1975	0013014165	GP - MAIN ABDN - OLAF AVE (TRAILER	Retirement	-580	(\$105.23)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1975	0013014165	GP - MAIN ABDN - OLAF AVE (TRAILER	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1975	0013014165	GP - MAIN ABDN - OLAF AVE (TRAILER	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013014166	LINE HIT - KASSON -05/28/2014 - AB	Retirement	-5	(\$22.44)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013014166	LINE HIT - KASSON -05/28/2014 - AB	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014166	LINE HIT - KASSON -05/28/2014 - AB	Addition	5	(\$435.01)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0013014167	CARGILL INC	Addition	2	\$1,004.43
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0013014167	CARGILL INC	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0013014167	CARGILL INC	Retirement	-443	(\$3,222.56)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0013014167	CARGILL INC	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0013014167	CARGILL INC	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014167	CARGILL INC	Addition	420	\$3,407.55

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014167	CARGILL INC	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2004	0013014168	CUT OUT AA TEE ON 2" AA MAIN IN O	Retirement	-2	(\$14.55)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2004	0013014168	CUT OUT AA TEE ON 2" AA MAIN IN O	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014168	CUT OUT AA TEE ON 2" AA MAIN IN O	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013014169	CUT OUT TEE FROM MAIN - 2" AA	Retirement	-7	(\$2.27)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013014169	CUT OUT TEE FROM MAIN - 2" AA	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014169	CUT OUT TEE FROM MAIN - 2" AA	Addition	7	\$3,359.86
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013014170	LINE HIT/ 5-31-14/EAGAN	Retirement	-2	(\$10.33)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013014170	LINE HIT/ 5-31-14/EAGAN	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014170	LINE HIT/ 5-31-14/EAGAN	Addition	2	(\$299.35)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014171	LEAK REPAIR, PARK RAPIDS, 6-2-2014	Addition	11	\$2,755.10
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014171	LEAK REPAIR, PARK RAPIDS, 6-2-2014	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014171	LEAK REPAIR, PARK RAPIDS, 6-2-2014	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0013014171	LEAK REPAIR, PARK RAPIDS, 6-2-2014	Addition	10	\$4,600.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0013014171	LEAK REPAIR, PARK RAPIDS, 6-2-2014	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2005	0013014171	LEAK REPAIR, PARK RAPIDS, 6-2-2014	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1992	0013014173	MAIN ABND, HAINS RD, HERMANTOWN	Retirement	-2	(\$16.25)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1992	0013014173	MAIN ABND, HAINS RD, HERMANTOWN	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1992	0013014173	MAIN ABND, HAINS RD, HERMANTOWN	Retirement	-40	(\$59.78)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1992	0013014173	MAIN ABND, HAINS RD, HERMANTOWN	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014173	MAIN ABND, HAINS RD, HERMANTOWN	Retirement	-453	(\$677.39)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014173	MAIN ABND, HAINS RD, HERMANTOWN	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014174	MAIN RELOCATE, HWY 45, SCANLON, 201	Addition	0	\$141.18
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0013014174	MAIN RELOCATE, HWY 45, SCANLON, 201	Addition	2	\$2,946.86
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0013014174	MAIN RELOCATE, HWY 45, SCANLON, 201	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1984	0013014174	MAIN RELOCATE, HWY 45, SCANLON, 201	Retirement	-605	(\$745.88)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1984	0013014174	MAIN RELOCATE, HWY 45, SCANLON, 201	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014174	MAIN RELOCATE, HWY 45, SCANLON, 201	Addition	372	\$8,497.78
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014186	MAIN RELOCATE, HWY 45, SCANLON, 201	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014186	KATHY GILBERTSON	Addition	132	\$2,168.70
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014186	KATHY GILBERTSON	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014186	KATHY GILBERTSON	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	2014	0013014188	GP - MAIN RELOCATE - EAST 12TH ST-	Addition	7	\$4,095.84
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	2014	0013014188	GP - MAIN RELOCATE - EAST 12TH ST-	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	2014	0013014188	GP - MAIN RELOCATE - EAST 12TH ST-	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1963	0013014188	GP - MAIN RELOCATE - EAST 12TH ST-	Retirement	-63	(\$47.70)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1963	0013014188	GP - MAIN RELOCATE - EAST 12TH ST-	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0013014188	GP - MAIN RELOCATE - EAST 12TH ST-	Addition	58	\$3,998.67
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0013014188	GP - MAIN RELOCATE - EAST 12TH ST-	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0013014188	GP - MAIN RELOCATE - EAST 12TH ST-	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1963	0013014188	GP - MAIN RELOCATE - EAST 12TH ST-	Retirement	-9	(\$6.85)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1963	0013014188	GP - MAIN RELOCATE - EAST 12TH ST-	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2014	0013014188	GP - MAIN RELOCATE - EAST 12TH ST-	Addition	12	\$4,150.06
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2014	0013014188	GP - MAIN RELOCATE - EAST 12TH ST-	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013014189	GP - REPLACE 2" PE MAIN & 2" LEAKIN	Retirement	-14	(\$348.36)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013014189	GP - REPLACE 2" PE MAIN & 2" LEAKIN	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0013014189	GP - REPLACE 2" PE MAIN & 2" LEAKIN	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014189	GP - REPLACE 2" PE MAIN & 2" LEAKIN	Addition	10	\$2,340.48
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0013014190	GP - LEAK REPAIR - FAIRMONT - 6/10/	Retirement	-3	(\$6.59)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0013014190	GP - LEAK REPAIR - FAIRMONT - 6/10/	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0013014191	REMOVE VALVE IN VAULT & REPLACE - 1	Retirement	-10	(\$21.95)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0013014191	REMOVE VALVE IN VAULT & REPLACE - 1	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2014	0013014192	REMOVE VALVE IN VAULT & REPLACE - 1	Addition	10	\$10,908.75
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014192	GP - DRSH# 1 REMOVAL (UNDERGROUND PI	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014192	GP - DRSH# 1 REMOVAL (UNDERGROUND PI	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1964	0013014192	GP - DRSH# 1 REMOVAL (UNDERGROUND PI	Retirement	-222	(\$302.50)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1964	0013014192	GP - DRSH# 1 REMOVAL (UNDERGROUND PI	Retirement	0	\$0.00

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1964	0013014192	GP - DRSH # 1 REMOVAL (UNDERGROUND PI	Retirement	-147	(\$200.30)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1964	0013014192	GP - DRSH # 1 REMOVAL (UNDERGROUND PI	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014197	GP - MAIN EXT - OAK RIDGE RD (DAVID	Addition	204	\$9,884.35
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0013014197	GP - MAIN EXT - OAK RIDGE RD (DAVID	Retirement	-267	(\$209.94)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1961	0013014197	GP - MAIN EXT - OAK RIDGE RD (DAVID	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1961	0013014197	GP - MAIN EXT - OAK RIDGE RD (DAVID	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1975	0013014204	GP - MAIN ABDN - W REUSS ST (WEST C	Retirement	-441	(\$81.38)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1975	0013014204	GP - MAIN ABDN - W REUSS ST (WEST C	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1975	0013014204	GP - MAIN ABDN - W REUSS ST (WEST C	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014204	GP - MAIN ABDN - W REUSS ST (WEST C	Addition	0	(\$47.34)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014204	GP - MAIN ABDN - W REUSS ST (WEST C	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0013014206	GP - MAIN ABDN - W REUSS ST (WEST C	Addition	2	\$1,793.12
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0013014206	GP - MAIN ABDN - W REUSS ST (WEST C	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014206	LEAK REPAIR, WADENA,, 6-20-2014, 60	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0013014206	LEAK REPAIR, WADENA,, 6-20-2014, 60	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0013014206	LEAK REPAIR, WADENA,, 6-20-2014, 60	Retirement	-3	(\$3.12)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0013014206	LEAK REPAIR, WADENA,, 6-20-2014, 60	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014206	LEAK REPAIR, WADENA,, 6-20-2014, 60	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014206	LEAK REPAIR, WADENA,, 6-20-2014, 60	Addition	3	\$41.70
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014206	LEAK REPAIR, WADENA,, 6-20-2014, 60	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014206	LEAK REPAIR, WADENA,, 6-20-2014, 60	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1998	0013014207	LINE HIT - LA CRESCENT - 06/23/2014	Retirement	-4	(\$42.83)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1998	0013014207	LINE HIT - LA CRESCENT - 06/23/2014	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014207	LINE HIT - LA CRESCENT - 06/23/2014	Addition	4	\$26.66
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1987	0013014208	LINE HIT - LA CRESCENT - 06/24/2014	Retirement	-3	(\$302.58)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1987	0013014208	LINE HIT - LA CRESCENT - 06/24/2014	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014212	LINE HIT - LA CRESCENT - 06/24/2014	Addition	3	(\$110.03)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1990	0013014212	LINE HIT, I FALLS, 6/26/2013, 1800	Retirement	-7	(\$11.18)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1990	0013014212	LINE HIT, I FALLS, 6/26/2013, 1800	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014212	LINE HIT, I FALLS, 6/26/2013, 1800	Addition	7	\$1,506.18
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1999	0013014213	LINE HIT, ROCHESTER, 06-26-2014, OA	Retirement	-4	(\$87.62)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1999	0013014213	LINE HIT, ROCHESTER, 06-26-2014, OA	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0013014213	LINE HIT, ROCHESTER, 06-26-2014, OA	Addition	4	\$12,773.61
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	0013014216	MAIN ABDN, STAPLES, 106 ROOSEVELT	Retirement	-2	(\$2.03)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	0013014216	MAIN ABDN, STAPLES, 106 ROOSEVELT	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0013014216	MAIN ABDN, STAPLES, 106 ROOSEVELT	Addition	1	\$1,504.68
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1979	0013014216	MAIN ABDN, STAPLES, 106 ROOSEVELT	Retirement	-90	(\$91.24)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1979	0013014216	MAIN ABDN, STAPLES, 106 ROOSEVELT	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0013014216	MAIN ABDN, STAPLES, 106 ROOSEVELT	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0013014217	MAIN REPL, DEERWOOD, 22518 BEACH RO	Addition	2	\$1,531.33
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1983	0013014217	MAIN REPL, DEERWOOD, 22518 BEACH RO	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0013014217	MAIN REPL, DEERWOOD, 22518 BEACH RO	Retirement	-2	(\$2.03)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0013014217	MAIN REPL, DEERWOOD, 22518 BEACH RO	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014217	MAIN REPL, DEERWOOD, 22518 BEACH RO	Addition	2	\$23.74
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014217	MAIN REPL, DEERWOOD, 22518 BEACH RO	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1983	0013014219	GP - LEAK REPAIR - ROCHESTER - 07/0	Retirement	-4	(\$160.69)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1983	0013014219	GP - LEAK REPAIR - ROCHESTER - 07/0	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014220	REPLACE LOW PRESSURE BRIDGE CROSSIN	Addition	4	\$2,899.10
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2004	0013014220	REPLACE LOW PRESSURE BRIDGE CROSSIN	Retirement	-11	(\$80.04)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2004	0013014220	REPLACE LOW PRESSURE BRIDGE CROSSIN	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0013014220	REPLACE LOW PRESSURE BRIDGE CROSSIN	Addition	470	\$21,760.04
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0013014220	REPLACE LOW PRESSURE BRIDGE CROSSIN	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1973	0013014220	REPLACE LOW PRESSURE BRIDGE CROSSIN	Retirement	-114	(\$226.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1973	0013014220	REPLACE LOW PRESSURE BRIDGE CROSSIN	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014221	E LAIR RD BARE STEEL	Addition	246	\$10,424.35
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013014221	E LAIR RD BARE STEEL	Retirement	-257	(\$203.36)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013014221	E LAIR RD BARE STEEL	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013014221	E LAIR RD BARE STEEL	Retirement	0	\$0.00

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1995	0013014222	LINE HIT - LA CRESCENT - 07/07/2014	Retirement	-4	(\$95.14)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1995	0013014222	LINE HIT - LA CRESCENT - 07/07/2014	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014222	LINE HIT - LA CRESCENT - 07/07/2014	Addition	4	\$66.03
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014225	MAIN REPL, 2ND AVE NE, STAPLES	Addition	207	\$3,765.76
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014225	MAIN REPL, 2ND AVE NE, STAPLES	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014225	MAIN REPL, 2ND AVE NE, STAPLES	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1979	0013014225	MAIN REPL, 2ND AVE NE, STAPLES	Retirement	-37	(\$37.51)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1979	0013014225	MAIN REPL, 2ND AVE NE, STAPLES	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014227	LINE HIT, CLOQUET, 7/8/14	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014227	LINE HIT, CLOQUET, 7/8/14	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1981	0013014227	LINE HIT, CLOQUET, 7/8/14	Retirement	-7	(\$31.34)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1981	0013014227	LINE HIT, CLOQUET, 7/8/14	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014229	MAIN ABND, KNIGHT AVE, THIEF RIVER	Addition	0	\$80.93
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014229	MAIN ABND, KNIGHT AVE, THIEF RIVER	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014229	MAIN ABND, KNIGHT AVE, THIEF RIVER	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1979	0013014230	MAIN ABND, 1ST E AND MAIN, THIEF RI	Retirement	-77	(\$246.62)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1979	0013014230	MAIN ABND, 1ST E AND MAIN, THIEF RI	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014230	MAIN ABND, 1ST E AND MAIN, THIEF RI	Addition	0	\$18.26
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014230	MAIN ABND, 1ST E AND MAIN, THIEF RI	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0013014231	MAIN ABND, 1ST E AND MAIN, THIEF RI	Retirement	-5	(\$15.98)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0013014231	MAIN ABND, 1ST E AND MAIN, THIEF RI	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014231	PRESSURE TEST AND REMOVAL OF DRS #1	Addition	4	\$95.71
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1970	0013014231	PRESSURE TEST AND REMOVAL OF DRS #1	Retirement	-7	(\$2.23)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1970	0013014231	PRESSURE TEST AND REMOVAL OF DRS #1	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1970	0013014231	PRESSURE TEST AND REMOVAL OF DRS #1	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2014	0013014231	PRESSURE TEST AND REMOVAL OF DRS #1	Addition	9	\$12,673.38
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	0013014231	PRESSURE TEST AND REMOVAL OF DRS #1	Retirement	-13	(\$13.12)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	0013014231	PRESSURE TEST AND REMOVAL OF DRS #1	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	0013014231	PRESSURE TEST AND REMOVAL OF DRS #1	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1970	0013014231	PRESSURE TEST AND REMOVAL OF DRS #1	Retirement	-61	(\$61.36)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1970	0013014231	PRESSURE TEST AND REMOVAL OF DRS #1	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1970	0013014231	PRESSURE TEST AND REMOVAL OF DRS #1	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1970	0013014231	PRESSURE TEST AND REMOVAL OF DRS #1	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0013014232	THIRD PARTY DAMAGE	Addition	2	(\$0.19)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0013014232	THIRD PARTY DAMAGE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0013014232	THIRD PARTY DAMAGE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2003	0013014232	THIRD PARTY DAMAGE	Retirement	-2	(\$8.02)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2003	0013014232	THIRD PARTY DAMAGE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014232	THIRD PARTY DAMAGE	Addition	2	(\$24.77)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014232	THIRD PARTY DAMAGE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014232	THIRD PARTY DAMAGE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013014235	LINE HIT, ORONOCO, 07-16-2014	Retirement	-3	(\$8.68)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013014235	LINE HIT, ORONOCO, 07-16-2014	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014235	LINE HIT, ORONOCO, 07-16-2014	Addition	3	(\$604.40)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1963	0013014236	LINE HIT - LA CRESCENT - 07/07/2014	Retirement	-12	(\$9.44)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1963	0013014236	LINE HIT - LA CRESCENT - 07/07/2014	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0013014236	LINE HIT - LA CRESCENT - 07/07/2014	Addition	10	\$6,189.14
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014237	LINE HIT, FRAZEE, 7/18/2014, 108 4T	Addition	10	(\$699.64)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014237	LINE HIT, FRAZEE, 7/18/2014, 108 4T	Retirement	-10	(\$222.02)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014237	LINE HIT, FRAZEE, 7/18/2014, 108 4T	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0013014238	GP - MAIN ABNDN - 17TH AVE NW - ROCH	Retirement	-268	(\$144.66)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0013014238	GP - MAIN ABNDN - 17TH AVE NW - ROCH	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0013014238	GP - MAIN ABNDN - 17TH AVE NW - ROCH	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014238	GP - MAIN ABNDN - 17TH AVE NW - ROCH	Addition	0	(\$1.53)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014238	GP - MAIN ABNDN - 17TH AVE NW - ROCH	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014238	GP - MAIN ABNDN - 17TH AVE NW - ROCH	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2004	0013014241	LINE HIT, PINE CITY, 7/22/14, 1328	Retirement	-5	(\$36.37)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2004	0013014241	LINE HIT, PINE CITY, 7/22/14, 1328	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014241	LINE HIT, PINE CITY, 7/22/14, 1328	Addition	5	(\$376.26)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1992	0013014244	LINE HIT, GILBERT, 7/24/2014, 4.19 M	Retirement	-1	(\$4.72)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1992	0013014244	LINE HIT, GILBERT, 7/24/2014, 419 M	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	2014	0013014244	LINE HIT, GILBERT, 7/24/2014, 419 M	Addition	1	(\$1,238.58)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013014247	ABANDON 1581' -2' AA MAIN	Retirement	-1272	(\$412.81)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013014247	ABANDON 1581' -2' AA MAIN	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014247	ABANDON 1581' -2' AA MAIN	Addition	0	\$6.46
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014247	ABANDON 1581' -2' AA MAIN	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014247	ABANDON 1581' -2' AA MAIN	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1991	0013014249	ABAN, HOME MADE SERVICE TEES, 433 7	Retirement	-2	(\$11.20)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1991	0013014249	ABAN, HOME MADE SERVICE TEES, 433 7	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0013014249	ABAN, HOME MADE SERVICE TEES, 433 7	Addition	2	\$3,517.73
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0013014249	ABAN, HOME MADE SERVICE TEES, 433 7	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013014250	GP - MAIN ABDN - SILVER LAKE PL NW	Retirement	-10	(\$55.63)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013014250	GP - MAIN ABDN - SILVER LAKE PL NW	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013014250	GP - MAIN ABDN - SILVER LAKE PL NW	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014250	GP - MAIN ABDN - SILVER LAKE PL NW	Addition	0	(\$2.98)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014250	GP - MAIN ABDN - SILVER LAKE PL NW	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014250	GP - MAIN ABDN - SILVER LAKE PL NW	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1983	0013014252	GP - MAIN REPL - MANOR VIEW DR NW -	Retirement	-3	(\$120.52)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1983	0013014252	GP - MAIN REPL - MANOR VIEW DR NW -	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014252	GP - MAIN REPL - MANOR VIEW DR NW -	Addition	3	\$771.41
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1986	0013014254	MAIN ABAND, HYW 169, GRAND RAPIDS	Retirement	-105	(\$364.31)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014254	MAIN ABAND, HYW 169, GRAND RAPIDS	Addition	0	\$443.43
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014256	MAIN REPL, 7TH ST SW, GRAND RAPIDS	Addition	128	\$1,741.52
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014256	MAIN REPL, 1300 RIVERSIDE DR, I FAL	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1990	0013014258	MAIN REPL, 7TH ST SW, GRAND RAPIDS	Retirement	-3	(\$4.63)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1990	0013014258	MAIN REPL, 1300 RIVERSIDE DR, I FAL	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0013014258	MAIN REPL, 1300 RIVERSIDE DR, I FAL	Addition	2	\$2,078.79
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0013014258	MAIN REPL, 1300 RIVERSIDE DR, I FAL	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014258	MAIN REPL, 1300 RIVERSIDE DR, I FAL	Addition	2	\$32.23
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014258	MAIN REPL, 1300 RIVERSIDE DR, I FAL	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0013014259	LINE HIT, AITKIN, 7/31/2014, 6TH AV	Addition	2	\$2,342.62
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013014259	LINE HIT, AITKIN, 7/31/2014, 6TH AV	Retirement	-22	(\$46.28)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013014259	LINE HIT, AITKIN, 7/31/2014, 6TH AV	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014259	LINE HIT, AITKIN, 7/31/2014, 6TH AV	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014259	LINE HIT, AITKIN, 7/31/2014, 6TH AV	Addition	18	\$265.04
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014260	DIG UP AND REPRESSURIZE ABANDON MAI	Addition	75	\$2,384.30
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014260	DIG UP AND REPRESSURIZE ABANDON MAI	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0013014261	GP - MAIN REL - 22ND AVE & SCOTT RD	Addition	61	\$2,801.32
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0013014261	GP - MAIN REL - 22ND AVE & SCOTT RD	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0013014261	GP - MAIN REL - 22ND AVE & SCOTT RD	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013014264	GP - MAIN ABDN - 1ST ST & 1ST AVE S	Retirement	-55	(\$45.22)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013014264	GP - MAIN ABDN - 1ST ST & 1ST AVE S	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013014264	GP - MAIN ABDN - 1ST ST & 1ST AVE S	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0013014264	GP - MAIN ABDN - 1ST ST & 1ST AVE S	Addition	5	\$1,952.26
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0013014276	REMOVE DRESSER TIE IN, THIEF RIVER	Retirement	-2	(\$2.06)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0013014276	REMOVE DRESSER TIE IN, THIEF RIVER	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0013014276	REMOVE DRESSER TIE IN, THIEF RIVER	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014276	REMOVE DRESSER TIE IN, THIEF RIVER	Addition	4	\$2,859.62
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0013014276	REMOVE DRESSER TIE IN, THIEF RIVER	Retirement	-3	(\$9.59)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0013014276	REMOVE DRESSER TIE IN, THIEF RIVER	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0013014277	LINE HIT - PRESTON - 08-20-14 - HOU	Addition	20	\$422.80
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0013014277	LINE HIT - PRESTON - 08-20-14 - HOU	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1962	0013014277	LINE HIT - PRESTON - 08-20-14 - HOU	Retirement	-32	(\$24.68)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1962	0013014277	LINE HIT - PRESTON - 08-20-14 - HOU	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2014	0013014277	LINE HIT - PRESTON - 08-20-14 - HOU	Addition	12	\$4,202.21
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2014	0013014277	LINE HIT - PRESTON - 08-20-14 - HOU	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0013014279	GP - MAIN REPL - 5TH ST SW (BENCH S	Addition	5	\$1,924.19

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1965	0013014279	GP - MAIN REPL - 5TH ST SW (BENCH S	Retirement	-5	(\$6,32)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1965	0013014279	GP - MAIN REPL - 5TH ST SW (BENCH S	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014281	ELLINGSON COMPANY	Addition	380	\$5,628.23
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014281	ELLINGSON COMPANY	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014281	ELLINGSON COMPANY	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0013014284	PRIOR LINE HIT, ARCHIBALD RD, DEERW	Retirement	-3	(\$5.85)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0013014284	PRIOR LINE HIT, ARCHIBALD RD, DEERW	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0013014284	PRIOR LINE HIT, ARCHIBALD RD, DEERW	Addition	3	\$3,621.56
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	0013014286	REPLACE FIRE VALVE, DRS 2, FRAZEE	Retirement	-26	(\$26.14)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	0013014286	REPLACE FIRE VALVE, DRS 2, FRAZEE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	0013014286	REPLACE FIRE VALVE, DRS 2, FRAZEE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0013014286	REPLACE FIRE VALVE, DRS 2, FRAZEE	Addition	8	\$9,099.02
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0013014286	REPLACE FIRE VALVE, DRS 2, FRAZEE	Addition	0	\$242.94
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0013014286	REPLACE FIRE VALVE, DRS 2, FRAZEE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0013014287	REPLACE FIRE VALVE, DRS 2, FRAZEE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0013014287	MAIN ABAND, 4TH AVE SE, CHISHOLM	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0013014287	MAIN ABAND, 4TH AVE SE, CHISHOLM	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0013014287	MAIN ABAND, 4TH AVE SE, CHISHOLM	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1992	0013014287	MAIN ABAND, 4TH AVE SE, CHISHOLM	Retirement	-225	(\$5,532.41)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1992	0013014287	MAIN ABAND, 4TH AVE SE, CHISHOLM	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1991	0013014292	MAIN REPL, 2ND AVE S, CHISHOLM	Retirement	-9	(\$50.40)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1991	0013014292	MAIN REPL, 2ND AVE S, CHISHOLM	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1991	0013014292	MAIN REPL, 2ND AVE S, CHISHOLM	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0013014292	MAIN REPL, 2ND AVE S, CHISHOLM	Addition	14	\$5,419.65
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0013014292	MAIN REPL, 2ND AVE S, CHISHOLM	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0013014293	DRS 3 UNDERGROUND PIPING	Addition	32	\$3,914.73
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014293	DRS 3 UNDERGROUND PIPING	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1970	0013014293	DRS 3 UNDERGROUND PIPING	Retirement	-7	(\$4.65)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1970	0013014293	DRS 3 UNDERGROUND PIPING	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1970	0013014293	DRS 3 UNDERGROUND PIPING	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0013014293	DRS 3 UNDERGROUND PIPING	Addition	18	\$3,998.68
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0013014293	DRS 3 UNDERGROUND PIPING	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	0013014293	DRS 3 UNDERGROUND PIPING	Retirement	-116	(\$117.03)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	0013014293	DRS 3 UNDERGROUND PIPING	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	0013014293	DRS 3 UNDERGROUND PIPING	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014298	MAIN REPL, 1ST ST WEST, THIEF RIVER	Addition	250	\$8,429.38
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014298	MAIN REPL, 1ST ST WEST, THIEF RIVER	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014301	CUT OFF MAIN 1215 E LAKE BLVD	Addition	0	(\$378.94)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014301	CUT OFF MAIN 1215 E LAKE BLVD	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014301	CUT OFF MAIN 1215 E LAKE BLVD	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1974	0013014301	CUT OFF MAIN 1215 E LAKE BLVD	Retirement	-60	(\$62.43)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1974	0013014301	CUT OFF MAIN 1215 E LAKE BLVD	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1974	0013014301	CUT OFF MAIN 1215 E LAKE BLVD	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0013014302	RAISE VALVE MNOPS ISSUE	Addition	6	\$5,818.07
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0013014302	RAISE VALVE MNOPS ISSUE	Addition	0	\$1,290.38
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0013014302	RAISE VALVE MNOPS ISSUE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0013014302	RAISE VALVE MNOPS ISSUE	Addition	0	(\$6,757.27)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1972	0013014303	REMOVE VALVE# 980072	Retirement	-2	(\$2.18)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1972	0013014303	REMOVE VALVE# 980072	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0013014303	REMOVE VALVE# 980072	Addition	2	\$2,280.99
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2004	0013014311	LINE HIT/ EAGAN/ 09-11-2014	Retirement	-82	(\$449.30)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2004	0013014311	LINE HIT/ EAGAN/ 09-11-2014	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0013014311	LINE HIT/ EAGAN/ 09-11-2014	Addition	82	\$3,292.04
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0013014313	TWP INSTALLING CULVERTS ON CANADA A	Addition	4	\$7,425.34
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0013014313	TWP INSTALLING CULVERTS ON CANADA A	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0013014313	TWP INSTALLING CULVERTS ON CANADA A	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0013014313	TWP INSTALLING CULVERTS ON CANADA A	Retirement	-172	(\$1,251.26)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0013014313	TWP INSTALLING CULVERTS ON CANADA A	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014313	TWP INSTALLING CULVERTS ON CANADA A	Addition	202	\$6,057.67
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014313	TWP INSTALLING CULVERTS ON CANADA A	Addition	0	\$0.00

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014313	TWP INSTALLING CULVERTS ON CANADA A	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0013014314	GP - MAIN ABDN - N RIVER CT NE - RO	Retirement	-78	(\$568.36)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0013014314	GP - MAIN ABDN - N RIVER CT NE - RO	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0013014314	GP - MAIN ABDN - N RIVER CT NE - RO	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014314	GP - MAIN ABDN - N RIVER CT NE - RO	Addition	0	(\$2.64)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014314	GP - MAIN ABDN - N RIVER CT NE - RO	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014314	GP - MAIN ABDN - N RIVER CT NE - RO	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0013014320	GP - MAIN ABDN - ALBION AVE - FAIRM	Retirement	-142	(\$35.58)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0013014320	GP - MAIN ABDN - ALBION AVE - FAIRM	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0013014320	GP - MAIN ABDN - ALBION AVE - FAIRM	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014320	GP - MAIN ABDN - ALBION AVE - FAIRM	Addition	0	(\$7.29)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014320	GP - MAIN ABDN - ALBION AVE - FAIRM	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014320	GP - MAIN ABDN - ALBION AVE - FAIRM	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0013014325	GP - MAIN ABDN - 1ST AVE W (NORTHER	Retirement	-71	(\$17.66)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0013014325	GP - MAIN ABDN - 1ST AVE W (NORTHER	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0013014325	GP - MAIN ABDN - 1ST AVE W (NORTHER	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014325	GP - MAIN ABDN - 1ST AVE W (NORTHER	Addition	0	(\$0.60)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014325	GP - MAIN ABDN - 1ST AVE W (NORTHER	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014325	GP - MAIN ABDN - 1ST AVE W (NORTHER	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/2 in	1979	0013014326	LINE HIT, WADENA, 9/15/2014, 724 KI	Retirement	-4	(\$12.81)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/2 in	1979	0013014326	LINE HIT, WADENA, 9/15/2014, 724 KI	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2013	0013014327	LINE HIT, WADENA, 9/15/2014, 724 KI	Addition	4	\$4,155.88
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013014327	LINE HIT - STEWARTVILLE - 09/18/201	Retirement	-5	(\$86.93)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014327	LINE HIT - STEWARTVILLE - 09/18/201	Addition	5	\$710.05
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014327	LINE HIT - STEWARTVILLE - 09/18/201	Addition	2	\$3,419.23
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0013014330	GAS LEAK/ RUSH CITY/ 9-22-2014	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013014330	GAS LEAK/ RUSH CITY/ 9-22-2014	Retirement	-4	(\$1.27)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013014330	GAS LEAK/ RUSH CITY/ 9-22-2014	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014330	GAS LEAK/ RUSH CITY/ 9-22-2014	Addition	4	\$106.02
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014330	GAS LEAK/ RUSH CITY/ 9-22-2014	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014333	FIX CROSS CONNECTED SERVICE INSTALL	Addition	15	\$1,908.16
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014333	FIX CROSS CONNECTED SERVICE INSTALL	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1992	0013014339	FIX CROSS CONNECTED SERVICE INSTALL	Retirement	-8	(\$11.96)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1992	0013014339	FIX CROSS CONNECTED SERVICE INSTALL	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0013014339	GP LEAK, BUHL, MERCER, 9-22-2014, S	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0013014339	GP LEAK, BUHL, MERCER, 9-22-2014, S	Addition	2	\$2,733.85
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0013014339	GP LEAK, BUHL, MERCER, 9-22-2014, S	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014339	GP LEAK, BUHL, MERCER, 9-22-2014, S	Addition	10	\$220.83
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014339	GP LEAK, BUHL, MERCER, 9-22-2014, S	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1992	0013014339	GP LEAK, BUHL, MERCER, 9-22-2014, S	Retirement	-5	(\$7.47)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2014	0013014339	GP LEAK, BUHL, MERCER, 9-22-2014, S	Addition	5	\$6,497.54
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2014	0013014339	GP LEAK, BUHL, MERCER, 9-22-2014, S	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2014	0013014339	GP LEAK, BUHL, MERCER, 9-22-2014, S	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014341	MAIN EXT - WILDWOOD CT - LACRESCENT	Addition	370	\$2,313.33
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014341	MAIN EXT - WILDWOOD CT - LACRESCENT	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1962	0013014343	GP - MAIN ABDN - 892ND AVE (LEKING	Retirement	-164	(\$129.25)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1962	0013014343	GP - MAIN ABDN - 892ND AVE (LEKING	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0013014343	GP - MAIN ABDN - 892ND AVE (LEKING	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0013014343	GP - MAIN ABDN - 892ND AVE (LEKING	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013014350	LINE HIT ON 2" PE MAIN/ EAGAN/ 10-0	Retirement	-5	(\$25.83)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013014350	LINE HIT ON 2" PE MAIN/ EAGAN/ 10-0	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014350	LINE HIT ON 2" PE MAIN/ EAGAN/ 10-0	Addition	5	(\$177.72)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013014358	LINE HIT ON MAIN/ 10-8-2014/ LAKEVI	Retirement	-11	(\$114.41)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013014338	LINE HIT ON MAIN/ 10-8-2014/ LAKEVI	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014358	LINE HIT ON MAIN/ 10-8-2014/ LAKEVI	Addition	11	(\$27.11)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014365	195TH ST W MAIN CONFLICT AND EXTENS	Addition	132	\$3,671.45
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1954	0013014365	195TH ST W MAIN CONFLICT AND EXTENS	Retirement	-1227	(\$1,108.37)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1954	0013014365	195TH ST W MAIN CONFLICT AND EXTENS	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1954	0013014365	195TH ST W MAIN CONFLICT AND EXTENS	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014366	MAIN REPL - 100 STREET (SWMHP ST TO	Addition	207	\$5,829.96
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014366	MAIN REPL - 100 STREET (SWMHP ST TO	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014366	MAIN REPL - 100 STREET (SWMHP ST TO	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1973	0013014366	MAIN REPL - 100 STREET (SWMHP ST TO	Retirement	-103	(\$77.12)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0013014367	MAIN REPL - 100 STREET (SWMHP ST TO	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0013014367	MAIN LOWERING, PINEWOOD DR., CLOUQUE	Retirement	-10	(\$10.13)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014367	MAIN LOWERING, PINEWOOD DR., CLOUQUE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014367	MAIN LOWERING, PINEWOOD DR., CLOUQUE	Addition	10	\$2,298.92
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014368	LINE HIT, AURORA, 10/17/2014, 304 E	Addition	2	\$2,251.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0013014368	LINE HIT, AURORA, 10/17/2014, 304 E	Addition	0	\$613.31
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0013014368	LINE HIT, AURORA, 10/17/2014, 304 E	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0013014368	LINE HIT, AURORA, 10/17/2014, 304 E	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014368	LINE HIT, AURORA, 10/17/2014, 304 E	Addition	2	\$36.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014368	LINE HIT, AURORA, 10/17/2014, 304 E	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014368	LINE HIT, AURORA, 10/17/2014, 304 E	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014368	LINE HIT, AURORA, 10/17/2014, 304 E	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014368	LINE HIT, AURORA, 10/17/2014, 304 E	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013014369	GP - MAIN REPL - 13TH AVE NE - ROCH	Retirement	-33	(\$35.17)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013014369	GP - MAIN REPL - 13TH AVE NE - ROCH	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013014369	GP - MAIN REPL - 13TH AVE NE - ROCH	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0013014370	GP - MAIN REPL - 13TH AVE NE - ROCH	Addition	32	\$17,226.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014370	GP - MAIN EXT - 5TH ST SE (CORVIN R	Addition	250	\$2,691.36
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014370	GP - MAIN EXT - 5TH ST SE (CORVIN R	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014370	GP - MAIN EXT - 5TH ST SE (CORVIN R	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0013014372	LINE HIT, THIEF RIVER FALLS, 10/21/	Retirement	-4	(\$12.78)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0013014372	LINE HIT, THIEF RIVER FALLS, 10/21/	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0013014372	LINE HIT, THIEF RIVER FALLS, 10/21/	Addition	4	\$2,615.66
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014380	MAIN REPL - MELBY DR (CROSS CONNECT	Addition	99	\$2,452.35
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1962	0013014380	MAIN REPL - MELBY DR (CROSS CONNECT	Retirement	-232	(\$182.81)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1962	0013014380	MAIN REPL - MELBY DR (CROSS CONNECT	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/2 in	1979	0013014381	VALVE REPL, STAPLES, 4TH AND SUMMIT	Retirement	-25	(\$80.07)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/2 in	1979	0013014381	VALVE REPL, STAPLES, 4TH AND SUMMIT	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/2 in	1979	0013014381	VALVE REPL, STAPLES, 4TH AND SUMMIT	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0013014381	VALVE REPL, STAPLES, 4TH AND SUMMIT	Addition	25	\$6,462.27
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0013014381	VALVE REPL, STAPLES, 4TH AND SUMMIT	Addition	0	\$224.71
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0013014381	VALVE REPL, STAPLES, 4TH AND SUMMIT	Addition	0	\$224.71
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0013014381	VALVE REPL, STAPLES, 4TH AND SUMMIT	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1991	0013014383	LINE HIT, I FALLS, 11-3-2014, CR20	Retirement	-10	(\$17.72)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1991	0013014383	LINE HIT, I FALLS, 11-3-2014, CR20	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014383	LINE HIT, I FALLS, 11-3-2014, CR20	Addition	10	(\$1,049.09)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013014386	LINE HIT, FRAZEE, 11/4/2014, N LAK	Retirement	-6	(\$1.91)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013014386	LINE HIT, FRAZEE, 11/4/2014, N LAK	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013014386	LINE HIT, FRAZEE, 11/4/2014, N LAK	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014386	LINE HIT, FRAZEE, 11/4/2014, N LAK	Addition	5	\$3,001.91
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	0013014388	LINE HIT, CLOQUET, 11/4/14	Retirement	-4	(\$4.05)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	0013014388	LINE HIT, CLOQUET, 11/4/14	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014388	LINE HIT, CLOQUET, 11/4/14	Addition	4	\$828.70
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0013014391	LINE HIT, ROCHESTER, 11-05-2014, 50	Retirement	-12	(\$6.48)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0013014391	LINE HIT, ROCHESTER, 11-05-2014, 50	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014391	LINE HIT, ROCHESTER, 11-05-2014, 50	Addition	0	(\$634.49)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014391	LINE HIT, ROCHESTER, 11-05-2014, 50	Addition	0	\$0.00

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014391	LINE HIT - ROCHESTER - 11-05-2014; 50	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014394	MAIN EXT - SUNDANCE CT - BYRON	Addition	10	\$712.46
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014394	MAIN EXT - SUNDANCE CT - BYRON	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014394	MAIN EXT - SUNDANCE CT - BYRON	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1969	0013014395	GP - MAIN REPL - EAST 6TH ST - ST C	Retirement	-6	(\$5.98)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1969	0013014395	GP - MAIN REPL - EAST 6TH ST - ST C	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1969	0013014395	GP - MAIN REPL - EAST 6TH ST - ST C	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0013014395	GP - MAIN REPL - EAST 6TH ST - ST C	Addition	5	\$4,620.94
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014397	GP MAIN REPLACEMENT; 5TH ST NW; ORO	Addition	805	\$18,338.31
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014397	GP MAIN REPLACEMENT; 5TH ST NW; ORO	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013014397	GP MAIN REPLACEMENT; 5TH ST NW; ORO	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2003	0013015022	GP - MAIN REPL - HAWK RIDGE CT (TO	Retirement	-5	(\$63.74)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015022	GP - MAIN REPL - HAWK RIDGE CT (TO	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015022	GP - MAIN REPL - HAWK RIDGE CT (TO	Addition	5	\$2,534.06
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2002	0013015033	LINE HIT - ROCHESTER - 01/26/15 - 4	Retirement	-2	(\$25.30)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2002	0013015033	LINE HIT - ROCHESTER - 01/26/15 - 4	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015033	LINE HIT - ROCHESTER - 01/26/15 - 4	Addition	2	(\$2.17)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1.1/4 in	1967	0013015033	LINE HIT - ROCHESTER - 01/26/15 - 4	Retirement	-2	(\$2.89)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1.1/4 in	1967	0013015033	LINE HIT - ROCHESTER - 01/26/15 - 4	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1.1/4 in	2015	0013015033	LINE HIT - ROCHESTER - 01/26/15 - 4	Addition	2	(\$258.32)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0013015041	LINE HIT - PINE ISLAND - 125TH ST	Retirement	-10	(\$152.95)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0013015041	LINE HIT - PINE ISLAND - 125TH ST	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0013015041	LINE HIT - PINE ISLAND - 125TH ST	Addition	10	\$310.23
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2003	0013015055	GP - MAIN RETIRE - BANDEL RD NW - R	Retirement	-131	(\$1,670.11)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2003	0013015055	GP - MAIN RETIRE - BANDEL RD NW - R	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0013015071	GP; RETIRE 4" MAIN DAIRY LAND POWER	Retirement	-1512	(\$3,320.93)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1971	0013015082	ABANDON 60' OF CORRODED 2" STEEL &	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1971	0013015082	ABANDON 60' OF CORRODED 2" STEEL &	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0013015082	ABANDON 60' OF CORRODED 2" STEEL &	Addition	110	\$2,533.91
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0013015082	ABANDON 60' OF CORRODED 2" STEEL &	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1984	0013015089	ISULATOR REMOVAL, MOOSE LAKE	Retirement	-2	(\$7.79)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1984	0013015089	ISULATOR REMOVAL, MOOSE LAKE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0013015089	ISULATOR REMOVAL, MOOSE LAKE	Addition	2	\$4,422.70
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0013015093	GP - MAIN REPL - SHOREACRES DR - FA	Retirement	-5	(\$10.97)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0013015093	GP - MAIN REPL - SHOREACRES DR - FA	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2015	0013015093	GP - MAIN REPL - SHOREACRES DR - FA	Addition	5	\$4,147.19
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013015104	LINE HIT - FARMINGTON - 04/14/2015	Retirement	-61	(\$1,036.96)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013015106	LINE HIT - ROCHESTER - 04-15-15- 26	Retirement	-5	(\$42.75)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013015106	LINE HIT - ROCHESTER - 04-15-15- 26	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015106	LINE HIT - ROCHESTER - 04-15-15- 26	Addition	5	\$1,629.92
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2015	0013015107	4" TIE INTO OUTLET DRS 9	Addition	55	\$9,589.98
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2015	0013015107	4" TIE INTO OUTLET DRS 9	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0013015110	MAIN ABANDONMENT , PARK RAPIDS, 1ST	Retirement	-344	(\$348.64)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1.1/4 in	1979	0013015112	ABANDON MAIN , 13TH ST , THIEF RIVE	Retirement	-53	(\$169.75)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1.1/4 in	1979	0013015112	ABANDON MAIN , 13TH ST , THIEF RIVE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2015	0013015112	ABANDON MAIN , 13TH ST , THIEF RIVE	Addition	0	\$217.21
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2015	0013015112	ABANDON MAIN , 13TH ST , THIEF RIVE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1959	0013015114	PITTED 3" STEEL MAIN TO BE REPLACED	Retirement	-6	(\$5.20)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1959	0013015114	PITTED 3" STEEL MAIN TO BE REPLACED	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2015	0013015114	PITTED 3" STEEL MAIN TO BE REPLACED	Addition	6	\$5,038.03
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2015	0013015114	PITTED 3" STEEL MAIN TO BE REPLACED	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1974	0013015115	GTPD , WORTHINGTON, 907 7TH AVE	Retirement	-2	(\$0.66)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1974	0013015115	GTPD , WORTHINGTON, 907 7TH AVE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015115	GTPD , WORTHINGTON, 907 7TH AVE	Addition	2	\$137.75

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0013015122	OFFSET MAIN, HYW 59 N, THIEF RIVER	Retirement	-356	(\$360.76)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0013015122	OFFSET MAIN, HYW 59 N, THIEF RIVER	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015122	OFFSET MAIN, HYW 59 N, THIEF RIVER	Addition	360	\$4,677.03
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015122	OFFSET MAIN, HYW 59 N, THIEF RIVER	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1.1/4 in	1979	0013015124	MAIN ABAND, THIEF RIVER, CR 62	Retirement	-344	(\$1,101.76)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1.1/4 in	1979	0013015124	MAIN ABAND, THIEF RIVER, CR 62	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2015	0013015124	MAIN ABAND, THIEF RIVER, CR 62	Addition	0	\$53.33
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2015	0013015124	MAIN ABAND, THIEF RIVER, CR 62	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0013015129	LINE HIT - CANBY - 04-28-15 - 502 O	Addition	6	\$3,157.89
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0013015129	LINE HIT - CANBY - 04-28-15 - 502 O	Retirement	-6	(\$274.09)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0013015129	LINE HIT - CANBY - 04-28-15 - 502 O	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1973	0013015130	GP - MAIN REPL - RIVERSIDE DR - LK	Retirement	-6	(\$4.49)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1973	0013015130	GP - MAIN REPL - RIVERSIDE DR - LK	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0013015130	GP - MAIN REPL - RIVERSIDE DR - LK	Addition	6	\$8,510.86
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	0013015139	REPLACE PITTED MAIN OSLO ST	Retirement	-9	(\$10.41)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	0013015139	REPLACE PITTED MAIN OSLO ST	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0013015139	REPLACE PITTED MAIN OSLO ST	Addition	9	\$1,712.52
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2015	0013015140	JACKSON, 106 STATE ST	Addition	2	\$1,662.72
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1973	0013015140	JACKSON, 106 STATE ST	Retirement	-2	(\$4.16)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1973	0013015140	JACKSON, 106 STATE ST	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2015	0013015144	2" HDPE MAIN LINE HIT - 5/7/2015 -	Addition	2	(\$11.17)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2015	0013015144	2" HDPE MAIN LINE HIT - 5/7/2015 -	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2015	0013015144	2" HDPE MAIN LINE HIT - 5/7/2015 -	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2001	0013015144	2" HDPE MAIN LINE HIT - 5/7/2015 -	Retirement	-6	(\$31.37)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2001	0013015144	2" HDPE MAIN LINE HIT - 5/7/2015 -	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015144	2" HDPE MAIN LINE HIT - 5/7/2015 -	Addition	6	(\$474.21)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015144	2" HDPE MAIN LINE HIT - 5/7/2015 -	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1986	0013015150	LINE HIT GRAND RAPIDS	Retirement	-105	(\$365.39)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1986	0013015150	LINE HIT GRAND RAPIDS	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1986	0013015150	LINE HIT GRAND RAPIDS	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015150	LINE HIT GRAND RAPIDS	Addition	41	\$5,373.41
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015150	LINE HIT GRAND RAPIDS	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1977	0013015157	GP - MAIN REPL - HAYWARD ODORZER U	Retirement	-8	(\$794.07)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1977	0013015157	GP - MAIN REPL - HAYWARD ODORZER U	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1977	0013015157	GP - MAIN REPL - HAYWARD ODORZER U	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0013015157	GP - MAIN REPL - HAYWARD ODORZER U	Addition	27	\$15,764.16
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1962	0013015157	GP - MAIN REPL - HAYWARD ODORZER U	Retirement	-50	(\$39.39)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1962	0013015157	GP - MAIN REPL - HAYWARD ODORZER U	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2015	0013015157	GP - MAIN REPL - HAYWARD ODORZER U	Addition	22	\$3,295.53
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2015	0013015157	GP - MAIN REPL - HAYWARD ODORZER U	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1.1/4 in	1991	0013015160	LINE HIT AURORA	Retirement	-10	(\$54.82)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1.1/4 in	1991	0013015160	LINE HIT AURORA	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1.1/4 in	1991	0013015160	LINE HIT AURORA	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1.1/4 in	2015	0013015160	LINE HIT AURORA	Addition	3	(\$237.25)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1.1/4 in	1991	0013015160	LINE HIT AURORA	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1991	0013015160	LINE HIT AURORA	Retirement	-69	(\$367.79)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1991	0013015160	LINE HIT AURORA	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0013015160	LINE HIT AURORA	Addition	70	(\$279.25)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0013015160	LINE HIT AURORA	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013015161	LEAK REPAIR - ROCHESTER - 05/17/201	Retirement	-56	(\$59.68)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013015161	LEAK REPAIR - ROCHESTER - 05/17/201	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0013015161	LEAK REPAIR - ROCHESTER - 05/17/201	Addition	65	\$10,746.56
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0013015161	LEAK REPAIR - ROCHESTER - 05/17/201	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0013015161	LEAK REPAIR - ROCHESTER - 05/17/201	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015169	RELOCATE MAIN, CALAHAN AVE, BEMIDJI	Addition	145	\$4,838.90

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015169	RELOCATE MAIN, CALAHAN AVE, BEMIDJI	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015169	RELOCATE MAIN, CALAHAN AVE, BEMIDJI	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	0013015169	RELOCATE MAIN, CALAHAN AVE, BEMIDJI	Retirement	-49	(\$49.40)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	0013015169	RELOCATE MAIN, CALAHAN AVE, BEMIDJI	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2015	0013015172	LINE HIT ON MAIN/EAGAN/ 5-22-2015	Addition	4	(\$3.74)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2015	0013015172	LINE HIT ON MAIN/EAGAN/ 5-22-2015	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2015	0013015172	LINE HIT ON MAIN/EAGAN/ 5-22-2015	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013015172	LINE HIT ON MAIN/EAGAN/ 5-22-2015	Retirement	-6	(\$30.99)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013015172	LINE HIT ON MAIN/EAGAN/ 5-22-2015	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015172	LINE HIT ON MAIN/EAGAN/ 5-22-2015	Addition	6	(\$752.60)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015172	LINE HIT ON MAIN/EAGAN/ 5-22-2015	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015172	LINE HIT ON MAIN/EAGAN/ 5-22-2015	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1976	0013015178	MAIN RELO - GREENVIEW DR SW (HAYWAR	Retirement	-20	(\$24.79)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1976	0013015178	MAIN RELO - GREENVIEW DR SW (HAYWAR	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0013015178	MAIN RELO - GREENVIEW DR SW (HAYWAR	Addition	24	\$5,437.49
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0013015178	MAIN RELO - GREENVIEW DR SW (HAYWAR	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0013015178	MAIN RELO - GREENVIEW DR SW (HAYWAR	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015187	GP - MAIN REPL - NORTH STAR DR (DAI	Addition	501	\$11,471.99
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2015	0013015187	GP - MAIN REPL - NORTH STAR DR (DAI	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2015	0013015187	GP - MAIN REPL - NORTH STAR DR (DAI	Addition	255	\$11,039.44
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1963	0013015187	GP - MAIN REPL - NORTH STAR DR (DAI	Retirement	-290	(\$219.59)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1963	0013015187	GP - MAIN REPL - NORTH STAR DR (DAI	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3/4 in	1963	0013015187	GP - MAIN REPL - NORTH STAR DR (DAI	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3/4 in	1963	0013015187	GP - MAIN REPL - NORTH STAR DR (DAI	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1963	0013015187	GP - MAIN REPL - NORTH STAR DR (DAI	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1963	0013015187	GP - MAIN REPL - NORTH STAR DR (DAI	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013015192	MAIN ABDN - FRONT ST (OLD TRAILER P	Addition	0	\$2.52
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0013015192	MAIN ABDN - FRONT ST (OLD TRAILER P	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1961	0013015192	MAIN ABDN - FRONT ST (OLD TRAILER P	Retirement	-189	(\$148.71)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1961	0013015192	MAIN ABDN - FRONT ST (OLD TRAILER P	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1961	0013015192	MAIN ABDN - FRONT ST (OLD TRAILER P	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2015	0013015200	LEAK REPAIR, BUHL, 6/4/2015, 519 JO	Addition	2	\$2,594.99
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2015	0013015200	LEAK REPAIR, BUHL, 6/4/2015, 519 JO	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1992	0013015200	LEAK REPAIR, BUHL, 6/4/2015, 519 JO	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1992	0013015200	LEAK REPAIR, BUHL, 6/4/2015, 519 JO	Retirement	-5	(\$7.47)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015200	LEAK REPAIR, BUHL, 6/4/2015, 519 JO	Addition	5	\$97.94
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015200	LEAK REPAIR, BUHL, 6/4/2015, 519 JO	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015200	LEAK REPAIR, BUHL, 6/4/2015, 519 JO	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1964	0013015201	LEAK REPAIR - BYRON - 06-04-15 - 72	Retirement	-8	(\$10.90)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1964	0013015201	LEAK REPAIR - BYRON - 06-04-15 - 72	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2015	0013015201	LEAK REPAIR - BYRON - 06-04-15 - 72	Addition	8	\$2,718.70
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1999	0013015209	LINE HIT - ROCHESTER - 06-10-15 - 3	Retirement	-6	(\$67.16)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1999	0013015209	LINE HIT - ROCHESTER - 06-10-15 - 3	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015209	LINE HIT - ROCHESTER - 06-10-15 - 3	Addition	6	(\$706.46)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2015	0013015214	JACKSON, ACCENT INSURANCE, 146 INDU	Addition	2	\$9.07
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1973	0013015214	JACKSON, ACCENT INSURANCE, 146 INDU	Retirement	-12	(\$5.71)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1973	0013015214	JACKSON, ACCENT INSURANCE, 146 INDU	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1973	0013015214	JACKSON, ACCENT INSURANCE, 146 INDU	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0013015214	JACKSON, ACCENT INSURANCE, 146 INDU	Addition	4	\$4,414.86
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015215	LINE HIT EVELETH, 6/15/2015	Addition	4	\$2,396.78
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015215	LINE HIT EVELETH, 6/15/2015	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015215	LINE HIT EVELETH, 6/15/2015	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1953	0013015217	ENDRESS PLANT REPLACE 4' OF MAIN	Retirement	-5	(\$3.23)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1953	0013015217	ENDRESS PLANT REPLACE 4" OF MAIN	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1953	0013015217	ENDRESS PLANT REPLACE 4" OF MAIN	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0013015217	ENDRESS PLANT REPLACE 4" OF MAIN	Addition	4	\$796.98
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015217	ENDRESS PLANT REPLACE 4" OF MAIN	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013015219	RE TEST LILY LANE, ADA	Retirement	-5	(\$1.59)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013015219	RE TEST LILY LANE, ADA	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015219	RE TEST LILY LANE, ADA	Addition	5	\$3,111.62
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015219	RE TEST LILY LANE, ADA	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1969	0013015231	REPLACE LEAKING 2WS MAIN 12# SYSTEM	Retirement	-8	(\$2.52)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1969	0013015231	REPLACE LEAKING 2WS MAIN 12# SYSTEM	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0013015231	REPLACE LEAKING 2WS MAIN 12# SYSTEM	Addition	8	\$3,991.42
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013015236	REPLACE 5" 2WS CORRODED MAIN	Retirement	-2	(\$2.13)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013015236	REPLACE 5" 2WS CORRODED MAIN	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0013015236	REPLACE 5" 2WS CORRODED MAIN	Addition	2	\$2,113.08
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013015241	MAIN ABDN - 5TH AVE & MAIN ST (WAST	Addition	0	(\$1.18)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013015241	MAIN ABDN - 5TH AVE & MAIN ST (WAST	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0013015241	MAIN ABDN - 5TH AVE & MAIN ST (WAST	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1961	0013015241	MAIN ABDN - 5TH AVE & MAIN ST (WAST	Retirement	-1394	(\$1,096.51)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1961	0013015241	MAIN ABDN - 5TH AVE & MAIN ST (WAST	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1975	0013015246	MAIN ABDN - 5TH AVE & MAIN ST (WAST	Retirement	-3	(\$5.13)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1975	0013015246	LEAK REPAIR - FOUND LEAK ON PARK LN	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1975	0013015246	LEAK REPAIR - FOUND LEAK ON PARK LN	Retirement	3	\$16,709.45
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2015	0013015246	LEAK REPAIR - FOUND LEAK ON PARK LN	Addition	3	(\$16.45)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1991	0013015250	OLD GTDP, AURORA, 2015, CENTRAL AND	Retirement	-3	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1991	0013015250	OLD GTDP, AURORA, 2015, CENTRAL AND	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	2015	0013015250	OLD GTDP, AURORA, 2015, CENTRAL AND	Addition	3	\$2,486.34
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1991	0013015250	OLD GTDP, AURORA, 2015, CENTRAL AND	Retirement	-4	(\$20.05)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1991	0013015250	OLD GTDP, AURORA, 2015, CENTRAL AND	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2015	0013015250	OLD GTDP, AURORA, 2015, CENTRAL AND	Addition	4	\$838.82
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2015	0013015250	OLD GTDP, AURORA, 2015, CENTRAL AND	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0013015254	DEAN SPADING; LEAK REPAIR	Retirement	-2	(\$14.57)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015254	DEAN SPADING; LEAK REPAIR	Addition	2	\$2,362.63
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1966	0013015255	MERC LEAK REPAIR	Retirement	-3	(\$5.10)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1966	0013015255	MERC LEAK REPAIR	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0013015255	MERC LEAK REPAIR	Addition	3	\$3,307.99
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015255	MERC LEAK REPAIR	Addition	506	\$14,123.12
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015256	MAIN REPL. N SHORE DR, DETRIOT LAKE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015256	MAIN REPL. N SHORE DR, DETRIOT LAKE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1969	0013015256	MAIN REPL. N SHORE DR, DETRIOT LAKE	Retirement	-227	(\$222.63)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1969	0013015256	MAIN REPL. N SHORE DR, DETRIOT LAKE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1991	0013015259	LEAK REPAIR, AURORA, 7/2/2015	Retirement	-9	(\$49.34)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1991	0013015259	LEAK REPAIR, AURORA, 7/2/2015	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	2015	0013015259	LEAK REPAIR, AURORA, 7/2/2015	Addition	8	\$4,937.80
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1991	0013015259	LEAK REPAIR, AURORA, 7/2/2015	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0013015259	LEAK REPAIR, AURORA, 7/2/2015	Retirement	-2	(\$10.66)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0013015259	LEAK REPAIR, AURORA, 7/2/2015	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0013015259	LEAK REPAIR, AURORA, 7/2/2015	Addition	10	\$313.28
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2015	0013015259	LEAK REPAIR, AURORA, 7/2/2015	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2015	0013015260	JEFF RABB	Retirement	-4	(\$838.82)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2015	0013015260	JEFF RABB	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2015	0013015260	JEFF RABB	Addition	4	(\$3,306.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1984	0013015267	LINE HIT, SCANLON, 7/8/15	Retirement	-6	(\$7.40)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1984	0013015267	LINE HIT, SCANLON, 7/8/15	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015267	LINE HIT, SCANLON, 7/8/15	Addition	6	\$1,238.32
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015267	LINE HIT, SCANLON, 7/8/15	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1976	0013015272	LINE HIT - ORTONVILLE - 07/10/2015	Retirement	-6	(\$2.10)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1976	0013015272	LINE HIT - ORTONVILLE - 07/10/2015	Retirement	0	\$0.00

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015272	LINE HIT - ORTONVILLE - 07/10/2015	Addition	6	\$2,498.27
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1975	0013015276	LINE HIT - CANBY - 07/09/2015 - 509	Retirement	-8	(\$1.45)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1975	0013015276	LINE HIT - CANBY - 07/09/2015 - 509	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015276	LINE HIT - CANBY - 07/09/2015 - 509	Addition	8	\$4,337.28
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1985	0013015278	LINE HIT - ALBERT LEA - 07-11-15	Retirement	-4	(\$6.51)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1985	0013015278	LINE HIT - ALBERT LEA - 07-11-15	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0013015278	LINE HIT - ALBERT LEA - 07-11-15	Addition	4	\$3,274.48
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0013015280	GP - MAIN REPL - LANSING ODOROZER U	Retirement	-72	(\$831.86)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0013015280	GP - MAIN REPL - LANSING ODOROZER U	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0013015280	GP - MAIN REPL - LANSING ODOROZER U	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0013015280	GP - MAIN REPL - LANSING ODOROZER U	Addition	30	\$2,122.81
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1964	0013015280	GP - MAIN REPL - LANSING ODOROZER U	Retirement	-35	(\$2,571.96)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1964	0013015280	GP - MAIN REPL - LANSING ODOROZER U	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1964	0013015280	GP - MAIN REPL - LANSING ODOROZER U	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0013015292	MAIN REPL, CHISHOLM, 419 7TH ST	Addition	1	\$2,456.18
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0013015292	MAIN REPL, CHISHOLM, 419 7TH ST	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1970	0013015296	GTPD - ROSE CREEK - ASH ST SW & CEM	Retirement	-3	(\$2.01)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1970	0013015296	GTPD - ROSE CREEK - ASH ST SW & CEM	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015296	GTPD - ROSE CREEK - ASH ST SW & CEM	Addition	4	(\$2,053.48)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015296	GTPD - ROSE CREEK - ASH ST SW & CEM	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1992	0013015297	GTPD - ROSE CREEK - ASH ST SW & CEM	Retirement	-4	(\$11.96)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1992	0013015297	GTPD - ROSE CREEK - ASH ST SW & CEM	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0013015297	LINE HIT, HERMANTOWN, 7/20/15	Addition	4	\$8,730.40
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015307	LINE HIT, HERMANTOWN, 7/20/15	Addition	2	\$1,943.98
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013015307	LINE HIT	Retirement	-2	(\$1.63)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2015	0013015309	LEAK REPAIR FOR AA MAIN	Addition	30	\$103.53
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2015	0013015309	LEAK REPAIR FOR AA MAIN	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1998	0013015309	LEAK REPAIR FOR AA MAIN	Retirement	-5	(\$53.51)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1998	0013015309	LEAK REPAIR FOR AA MAIN	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015309	LEAK REPAIR FOR AA MAIN	Addition	5	\$2,334.03
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015309	LEAK REPAIR FOR AA MAIN	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0013015319	LINE HIT, THIEF RIVER, 2ND ST AND	Retirement	-10	(\$31.99)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0013015319	LINE HIT, THIEF RIVER, 2ND ST AND	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0013015319	LINE HIT, THIEF RIVER, 2ND ST AND	Addition	10	\$3,417.77
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1968	0013015321	MAIN REPL - INSTITUTE RD SW (3" CWS	Retirement	-27	(\$14.76)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2015	0013015321	MAIN REPL - INSTITUTE RD SW (3" CWS	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2015	0013015321	MAIN REPL - INSTITUTE RD SW (3" CWS	Addition	34	\$10,686.80
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2015	0013015321	MAIN REPL - INSTITUTE RD SW (3" CWS	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2015	0013015321	MAIN REPL - INSTITUTE RD SW (3" CWS	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1992	0013015326	LINE HIT 5TH AVE NW CHISHOLM 8/7/20	Retirement	-3	(\$14.36)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1992	0013015326	LINE HIT 5TH AVE NW CHISHOLM 8/7/20	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2015	0013015326	LINE HIT 5TH AVE NW CHISHOLM 8/7/20	Addition	3	\$4,587.70
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1992	0013015326	LINE HIT 5TH AVE NW CHISHOLM 8/7/20	Retirement	-2	(\$26.39)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1992	0013015326	LINE HIT 5TH AVE NW CHISHOLM 8/7/20	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2015	0013015326	LINE HIT 5TH AVE NW CHISHOLM 8/7/20	Addition	2	\$137.63
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2015	0013015327	LINE HIT, 8/10/2015, AITKIN, 25 DEE	Addition	2	\$3,010.60
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2015	0013015327	LINE HIT, 8/10/2015, AITKIN, 25 DEE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2015	0013015327	LINE HIT, 8/10/2015, AITKIN, 25 DEE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015327	LINE HIT, 8/10/2015, AITKIN, 25 DEE	Addition	17	\$386.31
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015327	LINE HIT, 8/10/2015, AITKIN, 25 DEE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0013015328	LINE HIT - ROCHESTER - 08-12-15 - 3	Retirement	-2	(\$14.57)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0013015328	LINE HIT - ROCHESTER - 08-12-15 - 3	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015328	LINE HIT - ROCHESTER - 08-12-15 - 3	Addition	2	(\$427.59)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2015	0013015329	LEAK REPAIR, MT IRON, 8/13/15	Addition	1	\$6,836.23
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2015	0013015329	LEAK REPAIR, MT IRON, 8/13/15	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2015	0013015329	LEAK REPAIR, MT IRON, 8/13/15	Addition	0	\$0.00

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1993	0013015329	LEAK REPAIR, MT IRON, 8/13/15	Retirement	-4	(\$6,24)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1993	0013015329	LEAK REPAIR, MT IRON, 8/13/15	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015329	LEAK REPAIR, MT IRON, 8/13/15	Addition	4	\$412.80
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015329	LEAK REPAIR, MT IRON, 8/13/15	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015329	LEAK REPAIR, MT IRON, 8/13/15	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015332	MAIN RELO - ANTHONY ST (RUSH PROPER	Addition	75	\$4,147.72
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015332	MAIN RELO - ANTHONY ST (RUSH PROPER	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015332	MAIN RELO - ANTHONY ST (RUSH PROPER	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1991	0013015338	MAIN OFFSET, AURORA, ARROWHEAD ST	Retirement	-44	(\$241.21)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1991	0013015338	MAIN OFFSET, AURORA, ARROWHEAD ST	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0013015338	MAIN OFFSET, AURORA, ARROWHEAD ST	Addition	45	\$3,881.82
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015342	LEAK REPAIR, INTRENATIONAL FALLS, 8	Addition	2	\$4,552.04
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015342	LEAK REPAIR, INTRENATIONAL FALLS, 8	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013015343	MERC UNDERGROUND LEAK	Retirement	-3	(\$47.60)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1962	0013015345	LEAK REPAIR - RUSHFORD - 08/26/2015	Retirement	-2	(\$4.40)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1962	0013015345	LEAK REPAIR - RUSHFORD - 08/26/2015	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2015	0013015345	LEAK REPAIR - RUSHFORD - 08/26/2015	Addition	2	\$5,315.29
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015346	ROCHESTER PHASE 1 - CUT & TEST 4"	Addition	4	\$1,640.35
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1967	0013015346	ROCHESTER PHASE 1 - CUT & TEST 4"	Retirement	-8	(\$5.37)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1967	0013015346	ROCHESTER PHASE 1 - CUT & TEST 4"	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0013015346	ROCHESTER PHASE 1 - CUT & TEST 4"	Addition	4	\$3,133.90
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015347	LINE HIT - LA CRESCENT - 07-19-2015	Addition	13	\$3,535.62
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015347	LINE HIT - LA CRESCENT - 07-19-2015	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015347	LINE HIT - LA CRESCENT - 07-19-2015	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1975	0013015350	LINE HIT - CANBY - 08/25/2015 - 809	Retirement	-5	(\$0.91)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1975	0013015350	LINE HIT - CANBY - 08/25/2015 - 809	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015350	LINE HIT - CANBY - 08/25/2015 - 809	Addition	5	\$1,978.07
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1985	0013015351	LINE HIT - ALBERT LEA - 08/26/2015	Retirement	-10	(\$16.27)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1985	0013015351	LINE HIT - ALBERT LEA - 08/26/2015	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013015353	MAIN REPL - PEARL CT - 2" CWS UNDER	Retirement	-2	(\$2.13)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013015353	MAIN REPL - PEARL CT - 2" CWS UNDER	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0013015353	MAIN REPL - PEARL CT - 2" CWS UNDER	Addition	2	\$3,573.42
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015355	LINE HIT EBERT CONSTRUCTION	Addition	0	\$4.52
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015355	LINE HIT EBERT CONSTRUCTION	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1998	0013015358	LINE HIT - EAGAN - 08/29/2015 - 473	Retirement	-4	(\$25.71)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1998	0013015358	LINE HIT - EAGAN - 08/29/2015 - 473	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Rectifiers	2015	0013015359	Proctor, MN Rectifier Replacement	Addition	1	\$102,773.71
Minnesota Energy Resources Corp	376000 GDist Mains	Rectifiers	2015	0013015359	Proctor, MN Rectifier Replacement	Addition	0	\$9,660.84
Minnesota Energy Resources Corp	376000 GDist Mains	Rectifiers	2015	0013015359	Proctor, MN Rectifier Replacement	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2015	0013015360	6PE DAMAGED ALONG CSAH4 & SUPERIOR	Addition	25	\$6,899.64
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2015	0013015360	6PE DAMAGED ALONG CSAH4 & SUPERIOR	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2001	0013015364	LINE HIT	Retirement	-6	(\$60.04)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2001	0013015364	LINE HIT	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0013015364	LINE HIT	Addition	6	\$3,641.23
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0013015364	LINE HIT	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1998	0013015371	GTDP - LINE HIT - CR64/195TH ST WES	Retirement	-685	(\$14,665.10)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1998	0013015371	GTDP - LINE HIT - CR64/195TH ST WES	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0013015371	GTDP - LINE HIT - CR64/195TH ST WES	Addition	0	(\$1,249.22)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0013015371	GTDP - LINE HIT - CR64/195TH ST WES	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0013015371	GTDP - LINE HIT - CR64/195TH ST WES	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1970	0013015374	ABAND LEAKING B/G VALVE, ADA, W 5TH	Retirement	-3	(\$3.01)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1970	0013015374	ABAND LEAKING B/G VALVE, ADA, W 5TH	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2015	0013015374	ABAND LEAKING B/G VALVE, ADA, W 5TH	Addition	3	\$4,561.14
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1993	0013015375	LINE HIT, MT IRON, 8/26/2015, MARBL	Retirement	-6	(\$29.44)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1993	0013015375	LINE HIT, MT IRON, 8/26/2015, MARBL	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2015	0013015375	LINE HIT, MT IRON, 8/26/2015, MARBL	Addition	6	(\$540.54)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013015376	LINE HIT - ROCHESTER - 09-08-15 - 1	Retirement	-4	(\$23.57)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013015376	LINE HIT - ROCHESTER - 09-08-15 - 1	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015376	LINE HIT - ROCHESTER - 09-08-15 - 1	Addition	4	(\$420.07)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1974	0013015377	REPLACE WORT76 & WORT75 (PARTIAL)	Retirement	-114	(\$37.55)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1974	0013015377	REPLACE WORT76 & WORT75 (PARTIAL)	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1974	0013015377	REPLACE WORT76 & WORT75 (PARTIAL)	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013015377	REPLACE WORT76 & WORT75 (PARTIAL)	Retirement	-11	(\$186.60)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013015377	REPLACE WORT76 & WORT75 (PARTIAL)	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013015377	REPLACE WORT76 & WORT75 (PARTIAL)	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013015377	REPLACE WORT76 & WORT75 (PARTIAL)	Retirement	-31	(\$712.31)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013015377	REPLACE WORT76 & WORT75 (PARTIAL)	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013015377	REPLACE WORT76 & WORT75 (PARTIAL)	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015377	REPLACE WORT76 & WORT75 (PARTIAL)	Addition	1208	\$38,380.26
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	0013015377	REPLACE WORT76 & WORT75 (PARTIAL)	Retirement	-1052	(\$1,217.09)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	0013015377	REPLACE WORT76 & WORT75 (PARTIAL)	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0013015377	REPLACE WORT76 & WORT75 (PARTIAL)	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0013015377	REPLACE WORT76 & WORT75 (PARTIAL)	Retirement	-9	(\$1,742.27)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0013015377	REPLACE WORT76 & WORT75 (PARTIAL)	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0013015378	REPLACE WORT76 & WORT75 (PARTIAL)	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0013015378	OFFSET 4WS INSIDE CATCH BASIN	Retirement	-44	(\$96.53)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0013015378	OFFSET 4WS INSIDE CATCH BASIN	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2015	0013015378	OFFSET 4WS INSIDE CATCH BASIN	Addition	41	\$14,096.07
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1986	0013015380	ABAND. MAIN, DEER RIVER, HWY 2 AND	Retirement	-144	(\$488.13)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1986	0013015380	ABAND. MAIN, DEER RIVER, HWY 2 AND	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1986	0013015380	ABAND. MAIN, DEER RIVER, HWY 2 AND	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1986	0013015380	ABAND. MAIN, DEER RIVER, HWY 2 AND	Retirement	-116	(\$393.15)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1986	0013015380	ABAND. MAIN, DEER RIVER, HWY 2 AND	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1986	0013015380	ABAND. MAIN, DEER RIVER, HWY 2 AND	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2006	0013015382	DELMAR COMPANY	Retirement	-13	(\$1,823.38)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2006	0013015382	DELMAR COMPANY	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2011	0013015382	DELMAR COMPANY	Retirement	-2	(\$670.56)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2011	0013015382	DELMAR COMPANY	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0013015382	DELMAR COMPANY	Addition	15	\$4,412.72
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0013015382	DELMAR COMPANY	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1992	0013015387	LINE HIT, HERMANTOWN, 9/16/2015, M	Retirement	-3	(\$4.48)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1992	0013015387	LINE HIT, HERMANTOWN, 9/16/2015, M	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0013015387	LINE HIT, HERMANTOWN, 9/16/2015, M	Addition	3	(\$3,492.68)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1973	0013015389	LEAK LAKFIELD ON BUSH & BROADWAY	Retirement	-214	(\$50.96)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1973	0013015389	LEAK LAKFIELD ON BUSH & BROADWAY	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013015389	LEAK LAKFIELD ON BUSH & BROADWAY	Retirement	-9	(\$200.44)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013015389	LEAK LAKFIELD ON BUSH & BROADWAY	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015389	LEAK LAKFIELD ON BUSH & BROADWAY	Addition	492	\$30,420.27
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015389	LEAK LAKFIELD ON BUSH & BROADWAY	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015389	LEAK LAKFIELD ON BUSH & BROADWAY	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0013015389	LEAK LAKFIELD ON BUSH & BROADWAY	Addition	12	\$1,418.05
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2015	0013015389	LEAK LAKFIELD ON BUSH & BROADWAY	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1973	0013015389	LEAK LAKFIELD ON BUSH & BROADWAY	Retirement	-224	(\$168.78)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1973	0013015389	LEAK LAKFIELD ON BUSH & BROADWAY	Retirement	-12	(\$25.23)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015393	MAYO CLINIC, 2" PE MAIN TO FIX CROS	Addition	170	\$6,328.15
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015393	MAYO CLINIC, 2" PE MAIN TO FIX CROS	Retirement	-149	(\$1,806.55)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015393	MAYO CLINIC, 2" PE MAIN TO FIX CROS	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015393	MAYO CLINIC, 2" PE MAIN TO FIX CROS	Addition	0	\$0.00

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015393	MAYO CLINIC, 2" PE MAIN TO FX CROS	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0013015404	LINE HIT - FREEBORN - 09-23-15 - 11	Retirement	-2	(\$0.50)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0013015404	LINE HIT - FREEBORN - 09-23-15 - 11	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015404	LINE HIT - FREEBORN - 09-23-15 - 11	Addition	2	\$2,328.58
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1967	0013015406	ROCH PH 1 - NEW DRS 73 TO OLD DRS 7	Retirement	-125	(\$83.92)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1967	0013015406	ROCH PH 1 - NEW DRS 73 TO OLD DRS 7	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0013015406	ROCH PH 1 - NEW DRS 73 TO OLD DRS 7	Addition	6	\$309.99
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0013015406	ROCH PH 1 - NEW DRS 73 TO OLD DRS 7	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0013015406	ROCH PH 1 - NEW DRS 73 TO OLD DRS 7	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2002	0013015406	ROCH PH 1 - NEW DRS 73 TO OLD DRS 7	Retirement	-65	(\$1,668.34)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2015	0013015406	ROCH PH 1 - NEW DRS 73 TO OLD DRS 7	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2015	0013015406	ROCH PH 1 - NEW DRS 73 TO OLD DRS 7	Addition	577	\$29,489.60
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2015	0013015406	ROCH PH 1 - NEW DRS 73 TO OLD DRS 7	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	1968	0013015406	ROCH PH 1 - NEW DRS 73 TO OLD DRS 7	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	1968	0013015406	ROCH PH 1 - NEW DRS 73 TO OLD DRS 7	Addition	-21	(\$26.84)
Minnesota Energy Resources Corp	376000 GDist Mains	Rectifiers	2015	0013015408	ROCH PH 1 - NEW DRS 73 TO OLD DRS 7	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Rectifiers	2015	0013015408	Moose Lake, MN Rectifier Replacement	Addition	1	\$54,103.72
Minnesota Energy Resources Corp	376000 GDist Mains	Rectifiers	2015	0013015408	Moose Lake, MN Rectifier Replacement	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1998	0013015409	LINE HIT - EAGAN - 09-28-15 - 1215	Retirement	-2	(\$12.85)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1998	0013015409	LINE HIT - EAGAN - 09-28-15 - 1215	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015409	LINE HIT - EAGAN - 09-28-15 - 1215	Addition	2	(\$292.11)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015409	LINE HIT - EAGAN - 09-28-15 - 1215	Addition	0	\$256.85
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015409	LINE HIT - EAGAN - 09-28-15 - 1215	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1991	0013015415	MAIN ABAND, CHISHOLM, 120 NE 4TH AV	Retirement	-15	(\$26.58)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1991	0013015415	MAIN ABAND, CHISHOLM, 120 NE 4TH AV	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1991	0013015415	MAIN ABAND, CHISHOLM, 120 NE 4TH AV	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1991	0013015415	MAIN ABAND, CHISHOLM, 120 NE 4TH AV	Retirement	-105	(\$453.75)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1991	0013015415	MAIN ABAND, CHISHOLM, 120 NE 4TH AV	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1991	0013015415	MAIN ABAND, CHISHOLM, 120 NE 4TH AV	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015415	MAIN ABAND, CHISHOLM, 120 NE 4TH AV	Addition	0	\$52.51
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015415	MAIN ABAND, CHISHOLM, 120 NE 4TH AV	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015416	RETIRE 2" VALVE 950391 & ABANDON 4"	Addition	2	\$3,077.09
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2015	0013015416	RETIRE 2" VALVE 950391 & ABANDON 4"	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013015416	RETIRE 2" VALVE 950391 & ABANDON 4"	Retirement	-229	(\$141.26)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013015416	RETIRE 2" VALVE 950391 & ABANDON 4"	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013015416	RETIRE 2" VALVE 950391 & ABANDON 4"	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015416	RETIRE 2" VALVE 950391 & ABANDON 4"	Addition	218	\$5,063.27
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	0013015416	RETIRE 2" VALVE 950391 & ABANDON 4"	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	0013015416	RETIRE 2" VALVE 950391 & ABANDON 4"	Retirement	-4	(\$4.78)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	0013015416	RETIRE 2" VALVE 950391 & ABANDON 4"	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	0013015416	RETIRE 2" VALVE 950391 & ABANDON 4"	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0013015416	MERC	Addition	152	\$4,895.33
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015419	MERC	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015419	MERC	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 0 - 2 in	2015	0013015421	2" MAIN ZUMBROTA TELEPHONE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 0 - 2 in	2015	0013015421	2" MAIN ZUMBROTA TELEPHONE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2015	0013015425	MAIN REPL, BLUEBELL AVE, MT IRON	Addition	2	\$876
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2015	0013015425	MAIN REPL, BLUEBELL AVE, MT IRON	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015425	MAIN REPL, BLUEBELL AVE, MT IRON	Addition	3	\$1,778.43
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1975	0013015428	MAIN ABDN - HWY 119 - APPLETON	Retirement	-365	(\$67.34)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1975	0013015428	MAIN ABDN - HWY 119 - APPLETON	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1975	0013015428	MAIN ABDN - HWY 119 - APPLETON	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015428	MAIN ABDN - HWY 119 - APPLETON	Addition	0	\$4.42
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015428	MAIN ABDN - HWY 119 - APPLETON	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015428	MAIN ABDN - HWY 119 - APPLETON	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015430	GP - MAIN EXT - SPRING DR - ORTONVI	Addition	209	\$1,729.70

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015430	GP - MAIN EXT - SPRING DR - ORTONVI	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015430	GP - MAIN EXT - SPRING DR - ORTONVI	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2015	0013015434	ROCHESTER CIVIC CENTER 4PE MAIN EXT	Addition	0	\$3.02
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2015	0013015434	ROCHESTER CIVIC CENTER 4PE MAIN EXT	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1999	0013015437	LINE HIT - ROCHESTER - 10/15/15 - 5	Retirement	-3	(\$33.58)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1999	0013015437	LINE HIT - ROCHESTER - 10/15/15 - 5	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015437	LINE HIT - ROCHESTER - 10/15/15 - 5	Addition	3	\$151.74
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015437	LINE HIT - ROCHESTER - 10/15/15 - 5	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2015	0013015438	KINGMA, BRADLEY	Addition	2	\$1,999.82
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2015	0013015438	KINGMA, BRADLEY	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2015	0013015438	KINGMA, BRADLEY	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2000	0013015438	KINGMA, BRADLEY	Retirement	-4	(\$39.55)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2000	0013015438	KINGMA, BRADLEY	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015438	KINGMA, BRADLEY	Addition	4	\$60.38
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015438	KINGMA, BRADLEY	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015438	KINGMA, BRADLEY	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0013015441	3947 QUINCY DR SW, BEMIDJI, THIRD P	Retirement	-5	(\$36.39)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0013015441	3947 QUINCY DR SW, BEMIDJI, THIRD P	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015441	3947 QUINCY DR SW, BEMIDJI, THIRD P	Addition	5	\$1,244.23
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1974	0013015446	GP - MAIN ABDN - OXFORD ST - 2" MAI	Retirement	-1693	(\$557.68)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1974	0013015446	GP - MAIN ABDN - OXFORD ST - 2" MAI	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1974	0013015446	GP - MAIN ABDN - OXFORD ST - 2" MAI	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013015446	GP - MAIN ABDN - OXFORD ST - 2" MAI	Retirement	-10	(\$229.78)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0013015446	GP - MAIN ABDN - OXFORD ST - 2" MAI	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015446	GP - MAIN ABDN - OXFORD ST - 2" MAI	Addition	0	\$3.17
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015446	GP - MAIN ABDN - OXFORD ST - 2" MAI	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015446	GP - MAIN ABDN - OXFORD ST - 2" MAI	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1975	0013015446	GP - MAIN ABDN - OXFORD ST - 2" MAI	Retirement	-27	(\$15.72)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1975	0013015446	GP - MAIN ABDN - OXFORD ST - 2" MAI	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1975	0013015446	GP - MAIN ABDN - OXFORD ST - 2" MAI	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1975	0013015446	GP - MAIN ABDN - OXFORD ST - 2" MAI	Retirement	-2	(\$6.05)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1975	0013015446	GP - MAIN ABDN - OXFORD ST - 2" MAI	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1975	0013015446	GP - MAIN ABDN - OXFORD ST - 2" MAI	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1975	0013015446	GP - MAIN ABDN - OXFORD ST - 2" MAI	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1986	0013015447	ABAND MAIN, 2ND ST NW, GRAND RAPIDS	Retirement	-106	(\$361.99)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1986	0013015447	ABAND MAIN, 2ND ST NW, GRAND RAPIDS	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1986	0013015447	ABAND MAIN, 2ND ST NW, GRAND RAPIDS	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015447	ABAND MAIN, 2ND ST NW, GRAND RAPIDS	Addition	0	\$305.68
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015447	ABAND MAIN, 2ND ST NW, GRAND RAPIDS	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015447	ABAND MAIN, 2ND ST NW, GRAND RAPIDS	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/2 in	1979	0013015448	OFFSET MAIN, WADENA, HOLMCREST AVE	Retirement	-121	(\$387.52)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/2 in	1979	0013015448	OFFSET MAIN, WADENA, HOLMCREST AVE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/2 in	1979	0013015448	OFFSET MAIN, WADENA, HOLMCREST AVE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0013015448	OFFSET MAIN, WADENA, HOLMCREST AVE	Addition	88	\$6,920.87
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015449	MAIN ABDN - 4TH ST - 2" MAIN RETIRE	Addition	0	(\$58.46)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015449	MAIN ABDN - 4TH ST - 2" MAIN RETIRE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015449	MAIN ABDN - 4TH ST - 2" MAIN RETIRE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1963	0013015449	MAIN ABDN - 4TH ST - 2" MAIN RETIRE	Retirement	-43	(\$33.81)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1963	0013015449	MAIN ABDN - 4TH ST - 2" MAIN RETIRE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0013015451	MAIN ABDN - HOKAH ST (CALEDONIA HAU	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015451	MAIN ABDN - HOKAH ST (CALEDONIA HAU	Addition	0	(\$44.32)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015451	MAIN ABDN - HOKAH ST (CALEDONIA HAU	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1963	0013015451	MAIN ABDN - HOKAH ST (CALEDONIA HAU	Retirement	-60	(\$45.90)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1963	0013015451	MAIN ABDN - HOKAH ST (CALEDONIA HAU	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1963	0013015451	MAIN ABDN - HOKAH ST (CALEDONIA HAU	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1969	0013015456	ST. CHARLES 14TH ST MAIN REPLACEMENT	Retirement	-302	(\$103.34)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1969	0013015456	ST. CHARLES 14TH ST MAIN REPLACEMENT	Retirement	0	\$0.00

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0013015456	ST. CHARLES 14TH ST MAIN REPLACEMENT	Retirement	-83	(\$1,875.13)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0013015456	ST. CHARLES 14TH ST MAIN REPLACEMENT	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0013015456	ST. CHARLES 14TH ST MAIN REPLACEMENT	Addition	918	\$27,419.85
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1969	0013015456	ST. CHARLES 14TH ST MAIN REPLACEMENT	Retirement	-574	(\$572.18)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1999	0013015456	ST. CHARLES 14TH ST MAIN REPLACEMENT	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1999	0013015456	ST. CHARLES 14TH ST MAIN REPLACEMENT	Retirement	-7	(\$241.79)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2008	0013015464	ST. CHARLES 14TH ST MAIN REPLACEMENT	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0013015464	LINE HIT - MANTORVILLE - 10/27/15 -	Retirement	-3	(\$97.79)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015464	LINE HIT - MANTORVILLE - 10/27/15 -	Addition	3	(\$335.39)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	0013015476	LEAK REPAIR, ADA, 10/27/2015, 203 4	Retirement	-2	(\$1.96)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	0013015476	LEAK REPAIR, ADA, 10/27/2015, 203 4	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0013015476	LEAK REPAIR, ADA, 10/27/2015, 203 4	Addition	2	\$4,106.92
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015483	REMOVE DRS 1	Addition	10	\$5,875.73
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015483	REMOVE DRS 1	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015483	REMOVE DRS 1	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1971	0013015483	REMOVE DRS 1	Retirement	-5	(\$6.58)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1971	0013015483	REMOVE DRS 1	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0013015484	REMOVE DRS 2	Addition	5	\$5,132.96
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0013015484	REMOVE DRS 2	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0013015484	REMOVE DRS 2	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2015	0013015485	FARMINGTON UPGRADE 14# TO 50# UNDER	Addition	2	\$5,788.07
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2015	0013015485	FARMINGTON UPGRADE 14# TO 50# UNDER	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2015	0013015485	FARMINGTON UPGRADE 14# TO 50# UNDER	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013015485	FARMINGTON UPGRADE 14# TO 50# UNDER	Retirement	-2	(\$36.58)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0013015485	FARMINGTON UPGRADE 14# TO 50# UNDER	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015485	FARMINGTON UPGRADE 14# TO 50# UNDER	Addition	221	\$9,655.20
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015485	FARMINGTON UPGRADE 14# TO 50# UNDER	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015485	FARMINGTON UPGRADE 14# TO 50# UNDER	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015485	FARMINGTON UPGRADE 14# TO 50# UNDER	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015485	FARMINGTON UPGRADE 14# TO 50# UNDER	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015486	MAIN REPL DEERWOOD,SERPENT AND SHA	Addition	498	\$12,060.25
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015486	MAIN REPL DEERWOOD,SERPENT AND SHA	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015486	MAIN REPL DEERWOOD,SERPENT AND SHA	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1979	0013015491	LINE HIT - ROCHESTER - 11/3/2015 -	Retirement	-25	(\$494.71)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1979	0013015491	LINE HIT - ROCHESTER - 11/3/2015 -	Retirement	-12	(\$307.94)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2003	0013015491	LINE HIT - ROCHESTER - 11/3/2015 -	Adjustment	12	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1980	0013015492	MAIN REPL - SLATER RD (LEAKING SVC	Retirement	-4	(\$488.52)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1980	0013015492	MAIN REPL - SLATER RD (LEAKING SVC	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2015	0013015492	MAIN REPL - SLATER RD (LEAKING SVC	Addition	4	\$5,148.89
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2015	0013015492	MAIN REPL - SLATER RD (LEAKING SVC	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2007	0013015502	ROCHESTER DRS 8 - REMOVAL - UNDERGR	Retirement	-43	(\$2,804.22)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2007	0013015502	ROCHESTER DRS 8 - REMOVAL - UNDERGR	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2015	0013015502	ROCHESTER DRS 8 - REMOVAL - UNDERGR	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2015	0013015502	ROCHESTER DRS 8 - REMOVAL - UNDERGR	Addition	8	\$1,478.48
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2015	0013015502	ROCHESTER DRS 8 - REMOVAL - UNDERGR	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015503	OWATONNA - 2PE MAIN EXTENSION	Addition	456	\$10,588.91
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015503	OWATONNA - 2PE MAIN EXTENSION	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015503	OWATONNA - 2PE MAIN EXTENSION	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1986	0013015504	COHASSET SYSTEM DISCONNECTION	Retirement	-929	(\$5,232.83)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1986	0013015504	COHASSET SYSTEM DISCONNECTION	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1988	0013015504	COHASSET SYSTEM DISCONNECTION	Retirement	-25	(\$82.16)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1988	0013015504	COHASSET SYSTEM DISCONNECTION	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013015523	MAIN REPL - 22ND ST NW (REPL CORROD	Retirement	-6	(\$6.39)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013015523	MAIN REPL - 22ND ST NW (REPL CORROD	Retirement	0	\$0.00

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0013015523	MAIN REPL - 22ND ST NW (REPL CORROD	Addition	6	\$8,233.41
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0013015523	MAIN REPL - 22ND ST NW (REPL CORROD	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013015526	MAIN REPL - 22ND ST NW (REPL CORROD	Retirement	-2	(\$2.13)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0013015526	MAIN REPL - 22ND ST NW (REPL CORROD	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0013015526	MAIN REPL - 22ND ST NW (REPL CORROD	Addition	2	\$2,045.54
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0013015526	MAIN REPL - 22ND ST NW (REPL CORROD	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013015527	CUT OUT MAIN TO INSPECT ALDLAY TEE	Retirement	-5	(\$3.08)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0013015527	CUT OUT MAIN TO INSPECT ALDLAY TEE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015527	CUT OUT MAIN TO INSPECT ALDLAY TEE	Addition	5	\$3,092.65
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013015527	CUT OUT MAIN TO INSPECT ALDLAY TEE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0013016026	MERC GAS LEAK	Addition	138	\$7,233.48
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0013016026	MERC GAS LEAK	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013016056	LINE HIT - ROCHESTER - 02/29/2016 -	Retirement	-4	(\$23.57)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0013016056	LINE HIT - ROCHESTER - 02/29/2016 -	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0013016056	LINE HIT - ROCHESTER - 02/29/2016 -	Addition	4	\$4,670.41
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0013016056	LINE HIT - ROCHESTER - 02/29/2016 -	Addition	0	\$360.36
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0013016056	LINE HIT - ROCHESTER - 02/29/2016 -	Addition	0	(\$1,917.97)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0013016056	LINE HIT - ROCHESTER - 02/29/2016 -	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0013016056	LINE HIT - ROCHESTER - 02/29/2016 -	Addition	0	(\$360.36)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0013016056	LINE HIT - ROCHESTER - 02/29/2016 -	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1992	0013016064	MERC REPLACE SEC. OF MAIN DUE TO LE	Retirement	-1	(\$4.72)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1992	0013016064	MERC REPLACE SEC. OF MAIN DUE TO LE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	2016	0013016064	MERC REPLACE SEC. OF MAIN DUE TO LE	Addition	1	\$1,927.82
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	2016	0013016064	MERC REPLACE SEC. OF MAIN DUE TO LE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1992	0013016064	MERC REPLACE SEC. OF MAIN DUE TO LE	Retirement	-4	(\$18.89)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1992	0013016064	MERC REPLACE SEC. OF MAIN DUE TO LE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2016	0013016064	MERC REPLACE SEC. OF MAIN DUE TO LE	Addition	4	\$571.28
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2016	0013016064	MERC REPLACE SEC. OF MAIN DUE TO LE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0013016089	INSTALL NEW 2PE VALVE TO SEPARATE E	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	1979	0013016101	LEAK REPAIR, BARNUM, 4/5/16	Retirement	-6	(\$19.22)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	2016	0013016101	LEAK REPAIR, BARNUM, 4/5/16	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	2016	0013016101	LEAK REPAIR, BARNUM, 4/5/16	Addition	6	\$17,530.72
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	2016	0013016102	LEAK REPAIR, BARNUM, 4/5/16	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0013016102	STEWARTVILLE 10TH ST NW MAIN ABANDO	Addition	0	\$289.04
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0013016102	STEWARTVILLE 10TH ST NW MAIN ABANDO	Retirement	-135	(\$2,165.84)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0013016103	CALVARY LUTHERAN CHURCH (MAIN ABAND	Retirement	-150	(\$152.02)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0013016103	CALVARY LUTHERAN CHURCH (MAIN ABAND	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0013016103	CALVARY LUTHERAN CHURCH (MAIN ABAND	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1991	0013016111	LEAK REPAIR, CHISHOLM, 4/11/2016, 1	Addition	0	\$293.14
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1991	0013016111	LEAK REPAIR, CHISHOLM, 4/11/2016, 1	Retirement	-147	(\$264.75)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1991	0013016111	LEAK REPAIR, CHISHOLM, 4/11/2016, 1	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1991	0013016111	LEAK REPAIR, CHISHOLM, 4/11/2016, 1	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1991	0013016111	LEAK REPAIR, CHISHOLM, 4/11/2016, 1	Retirement	-25	(\$140.09)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1991	0013016111	LEAK REPAIR, CHISHOLM, 4/11/2016, 1	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2016	0013016111	LEAK REPAIR, CHISHOLM, 4/11/2016, 1	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2016	0013016111	LEAK REPAIR, CHISHOLM, 4/11/2016, 1	Addition	6	\$8,533.45
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2016	0013016111	LEAK REPAIR, CHISHOLM, 4/11/2016, 1	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	0013016116	ABAND MAIN, LABREE AVE, THIEF RIVER	Retirement	-108	(\$109.46)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0013016116	ABAND MAIN, LABREE AVE, THIEF RIVER	Retirement	-109	(\$111.87)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0013016116	ABAND MAIN, LABREE AVE, THIEF RIVER	Retirement	-164	(\$525.03)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013016128	LINE HIT, GRAND RAPIDS, 4/19/2016,	Retirement	-11	(\$141.59)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0013016128	LINE HIT, GRAND RAPIDS, 4/19/2016,	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0013016128	LINE HIT, GRAND RAPIDS, 4/19/2016,	Addition	11	\$4,229.03
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2016	0013016130	MERC	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1956	0013016130	MERC	Retirement	-44	(\$211.11)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1956	0013016130	MERC	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2016	0013016130	MERC	Addition	52	\$12,355.10
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2016	0013016130	MERC	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	0013016151	MERC MAIN ABANDONMENT	Retirement	-4	(\$4.05)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	0013016151	MERC MAIN ABANDONMENT	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013016153	LINE HIT, THIEF RIVER, 4/29/2016, 1	Addition	0	\$36.12
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013016153	LINE HIT, THIEF RIVER, 4/29/2016, 1	Addition	0	(\$1,845.02)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0013016153	LINE HIT, THIEF RIVER, 4/29/2016, 1	Retirement	-6	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0013016153	LINE HIT, THIEF RIVER, 4/29/2016, 1	Retirement	0	(\$19.22)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0013016172	LINE HIT, THIEF RIVER, 4/29/2016, 1	Addition	5	\$3,210.76
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0013016172	LINE HIT, DEERWOOD, 5/11/2016, SHAD	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1979	0013016172	LINE HIT, DEERWOOD, 5/11/2016, SHAD	Retirement	-5	(\$9.70)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1979	0013016172	LINE HIT, DEERWOOD, 5/11/2016, SHAD	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1975	0013016174	MERC	Retirement	-99	(\$161.31)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1975	0013016174	MERC	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1991	0013016182	LINE HIT, AURORA, 5/18/2016	Retirement	-39	(\$69.11)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1991	0013016182	LINE HIT, AURORA, 5/18/2016	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1991	0013016182	LINE HIT, AURORA, 5/18/2016	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0013016182	LINE HIT, AURORA, 5/18/2016	Addition	38	\$2,049.04
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0013016182	LINE HIT, AURORA, 5/18/2016	Addition	0	\$3,788.90
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0013016182	LINE HIT, AURORA, 5/18/2016	Addition	0	(\$6,997.16)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0013016182	LINE HIT, AURORA, 5/18/2016	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0013016211	ABAND MAIN , AITKIN, 1STAVE NE AND	Retirement	-194	(\$676.84)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0013016211	ABAND MAIN , AITKIN, 1STAVE NE AND	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1991	0013016231	LINE HIT, AURORA, 6/22/2016, 709 MA	Retirement	-8	(\$14.18)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0013016231	LINE HIT, AURORA, 6/22/2016, 709 MA	Addition	8	(\$291.05)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2002	0013016232	MAIN REPLACE PART OF MOUNTAIN LAKE	Retirement	-30	(\$384.89)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0013016232	MAIN REPLACE PART OF MOUNTAIN LAKE	Addition	488	\$2,172.54
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2004	0013016258	LEAK REPAIR, HERMANTOWN, 7/5/16	Retirement	-4	(\$23.61)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0013016258	LEAK REPAIR, HERMANTOWN, 7/5/16	Addition	4	\$3,407.91
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0013016263	OFF SET MAIN, 622 GREENWOOD ST. THI	Retirement	-30	(\$96.04)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2016	0013016263	OFF SET MAIN, 622 GREENWOOD ST. THI	Addition	38	\$7,131.02
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0013016267	FIX LEAK FOUND ON SVC/MAIN	Addition	633	\$11,237.69
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1975	0013016267	FIX LEAK FOUND ON SVC/MAIN	Retirement	-608	(\$334.16)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1975	0013016267	FIX LEAK FOUND ON SVC/MAIN	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013016272	LINE HIT	Retirement	-9	(\$11.91)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013016272	LINE HIT	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0013016272	LINE HIT	Addition	9	\$2,587.14
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013016276	LINE HIT-MAIN REPAIR	Retirement	-4	(\$25.35)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0013016276	LINE HIT-MAIN REPAIR	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0013016276	LINE HIT-MAIN REPAIR	Addition	4	\$891.28
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0013016276	LINE HIT-MAIN REPAIR	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1997	0013016281	LINE HIT, BEMIDJI, 7/15/2016, 108 2	Retirement	-63	(\$1,055.16)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1997	0013016281	LINE HIT, BEMIDJI, 7/15/2016, 108 2	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0013016281	LINE HIT, BEMIDJI, 7/15/2016, 108 2	Addition	0	(\$5.56)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1991	0013016282	MAI REPL, 1ST AVE NW, CHISHOLM	Retirement	-178	(\$769.22)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0013016282	MAI REPL, 1ST AVE NW, CHISHOLM	Retirement	-58	(\$797.72)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0013016282	MAI REPL, 1ST AVE NW, CHISHOLM	Addition	742	\$19,673.83
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1991	0013016282	MAI REPL, 1ST AVE NW, CHISHOLM	Retirement	-632	(\$3,466.37)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0013016283	MAIN RELP , BUHL, PRESIDENT AVE	Addition	84	\$2,502.39
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0013016283	MAIN RELP , BUHL, PRESIDENT AVE	Addition	-138	(\$37.84)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1959	0013016289	MERC	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1959	0013016289	MERC	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1959	0013016289	MERC	Retirement	-3346	(\$1,836.54)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1959	0013016289	MERC	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1959	0013016289	MERC	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2016	0013016289	MERC	Addition	0	\$69.24
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2016	0013016289	MERC	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0013016307	MAIN RELOCATE, GRAND RAPIDS 13TH ST	Addition	625	\$14,345.28
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0013016311	ROACH CONST. MAIN REPL, STAPLES	Addition	147	\$2,269.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/2 in	1979	0013016311	ROACH CONST. MAIN REPL, STAPLES	Retirement	-431	(\$1,383.35)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0013016326	MERC	Retirement	-8	(\$93.48)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0013016326	MERC	Addition	8	\$1,478.91
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0013016330	LINE HIT , DETROIT LAKES, 8/11/2016	Addition	0	\$417.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1969	0013016330	LINE HIT , DETROIT LAKES, 8/11/2016	Retirement	-49	(\$48.08)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1969	0013016330	LINE HIT , DETROIT LAKES, 8/11/2016	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1997	0013016336	MAIN REPL. BEMIDJI, SWAN LN , STORM	Retirement	-29	(\$507.77)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1997	0013016336	MAIN REPL. BEMIDJI, SWAN LN , STORM	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0013016336	MAIN REPL. BEMIDJI, SWAN LN , STORM	Addition	29	\$1,508.78
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2003	0013016353	ISOLATION VALVES ON MIDWAY RD AND P	Retirement	-4	(\$51.41)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0013016353	ISOLATION VALVES ON MIDWAY RD AND P	Retirement	-4	(\$91.53)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0013016353	ISOLATION VALVES ON MIDWAY RD AND P	Addition	8	\$3,650.91
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1959	0013016361	LEAK REPAIR	Retirement	-2	(\$1.76)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2016	0013016361	LEAK REPAIR	Addition	2	\$5,398.77
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1985	0013016362	Cohasset System Disconnection	Retirement	-5467	(\$5,042.33)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1985	0013016362	Cohasset System Disconnection	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1985	0013016362	Cohasset System Disconnection	Retirement	-7	(\$21.38)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1985	0013016362	Cohasset System Disconnection	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1992	0013016363	LEAK REPAIR, BUHL, 8/24/2016	Retirement	-4	(\$5.98)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0013016363	LEAK REPAIR, BUHL, 8/24/2016	Addition	4	\$2,970.13
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/2 in	1979	0013016390	MAIN REPL. STAPLES, 616 5TH ST NE	Retirement	-2	(\$6.42)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2016	0013016390	MAIN REPL. STAPLES, 616 5TH ST NE	Addition	2	\$2,510.33
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0013016391	MOUNTAIN LAKE UPRATE 4TH AVE (15TH	Addition	842	\$20,304.83
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1973	0013016391	MOUNTAIN LAKE UPRATE 4TH AVE (15TH	Retirement	-829	(\$618.41)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1973	0013016392	MOUNTAIN LAKE FISH MOUTH TEE FIX	Retirement	-3	(\$2.24)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2016	0013016392	MOUNTAIN LAKE FISH MOUTH TEE FIX	Addition	3	\$3,621.88
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1975	0013016400	2016 METER DEFICIENCIES	Retirement	-107	(\$62.37)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1959	0013016417	REMEDIATION CORROSION LEAK	Retirement	-176	(\$48.89)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1959	0013016417	REMEDIATION CORROSION LEAK	Retirement	-266	(\$230.95)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2016	0013016417	REMEDIATION CORROSION LEAK	Addition	3	\$1,667.76
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2016	0013016428	MERC CORROSION	Addition	8	\$3,837.11
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1959	0013016428	MERC CORROSION	Retirement	-8	(\$19.37)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	0013016430	LINE HIT	Retirement	-6	(\$1.98)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0013016430	LINE HIT	Addition	6	\$2,768.80
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1973	0013016432	MISC CYLINDER AND MAIN REPLACEMENT	Retirement	-35	(\$26.11)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2016	0013016432	MISC CYLINDER AND MAIN REPLACEMENT	Addition	27	\$11,219.76
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1973	0013016435	MAIN REPLACEMENT FOR UNDERGROUND LE	Retirement	-14	(\$10.44)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2016	0013016435	MAIN REPLACEMENT FOR UNDERGROUND LE	Addition	14	\$11,371.51
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	0016006068	10ST ROAD WORK/VALVE REMOVAL	Retirement	-24	(\$24.13)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2006	0016006068	10ST ROAD WORK/VALVE REMOVAL	Addition	4	\$2,578.84
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1970	0016006068	10ST ROAD WORK/VALVE REMOVAL	Retirement	-4	(\$20.55)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2006	0016006068	10ST ROAD WORK/VALVE REMOVAL	Addition	4	\$13,263.43
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0016006069	WOODLAKE DR MAIN REPLACEMENT F	Retirement	-847	(\$6,161.05)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0016006069	WOODLAKE DR MAIN REPLACEMENT F	Addition	924	\$8,536.24
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2002	0016006070	CR 38 (132ND ST) 6" PE ABANDON	Retirement	-790	(\$18,641.71)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2006	0016006070	CR 38 (132ND ST) 6" PE ABANDON	Addition	0	\$2,798.56
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2006	0016006071	CR 38 REINSTALL OF 6" MDPE	Addition	894	\$20,116.38
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0016006075	NORTH BRANCH ST/UTILITY PROJEC	Retirement	-453	(\$144.15)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0016006075	NORTH BRANCH ST/UTILITY PROJEC	Addition	299	\$1,601.02
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0016006077	LONE OAK AT PILOT KNOB ROAD PR	Addition	504	\$6,080.06
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0016006078	ABANDON MAIN 10TH ST	Addition	211	\$2,480.42
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1974	0016006078	ABANDON MAIN 10TH ST	Adjustment	10	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1974	0016006078	ABANDON MAIN 10TH ST	Retirement	-228	(\$150.19)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0016006079	2006 CANNON FALLS STREET PROJIE	Addition	1107	\$20,252.98
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1955	0016006079	2006 CANNON FALLS STREET PROJIE	Retirement	-149	(\$127.04)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1955	0016006079	2006 CANNON FALLS STREET PROJIE	Retirement	-927	(\$789.92)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	0016006080	CLOQUET MIAN LOWER 7TH AND 10T	Retirement	-83	(\$84.12)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0016006080	CLOQUET MIAN LOWER 7TH AND 10T	Addition	83	\$7,488.12
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2001	0016006083	COLERAINE ROAD PROJECT	Retirement	-768	(\$15,421.38)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0016006083	COLERAINE ROAD PROJECT	Addition	659	\$8,086.99

Table 3
FERC Account 376 - Gas Distribution Mains
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Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016006085	CR 80 - MAIN REPLACEMENT	Addition	0	\$1,542.99
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0016006089	AKIN RD 4" STL MAIN OFFSET	Retirement	-12	(\$26.21)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2006	0016006089	AKIN RD 4" STL MAIN OFFSET	Addition	23	\$8,151.75
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2004	0016006091	40TH ST ROAD PROJECT REROUTE O	Retirement	-65	(\$945.67)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2006	0016006091	40TH ST ROAD PROJECT REROUTE O	Addition	897	\$24,304.54
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2006	0016006091	40TH ST ROAD PROJECT REROUTE O	Retirement	-614	(\$10,754.87)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1956	0016006092	2006 ELKO STREET PROJECT	Retirement	-1844	(\$1,002.15)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0016006092	2006 ELKO STREET PROJECT	Addition	1865	\$19,193.05
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1997	0016006093	DETROIT LAKES- ABANDON 110" MA	Retirement	-110	(\$1,926.51)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0016006094	PARK RAPIDS 6" UPGRADE FROM/CNT	Retirement	-63	(\$63.85)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1998	0016006094	PARK RAPIDS 6" UPGRADE FROM/CNT	Retirement	-1713	(\$7,274.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2001	0016006094	PARK RAPIDS 6" UPGRADE FROM/CNT	Retirement	-319	(\$7,242.21)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0016006094	PARK RAPIDS 6" UPGRADE FROM/CNT	Addition	39	\$398.35
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0016006094	PARK RAPIDS 6" UPGRADE FROM/CNT	Addition	1	\$20.25
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0016006094	PARK RAPIDS 6" UPGRADE FROM/CNT	Addition	0	\$19,602.69
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2005	0016006094	PARK RAPIDS 6" UPGRADE FROM/CNT	Retirement	-7	(\$56.89)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2006	0016006094	PARK RAPIDS 6" UPGRADE FROM/CNT	Addition	8768	\$177,346.32
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0016006095	MAIN OFFSET FOR STORM SEWER	Addition	35	\$6,150.51
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1976	0016006095	MAIN OFFSET FOR STORM SEWER	Retirement	-20	(\$62.52)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2006	0016006097	WEBER AVE ST. PROJECT	Addition	0	\$1,389.08
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1964	0016006098	RELOCATE GAS MAIN FOR CO RD 10	Retirement	-473	(\$203.97)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0016006098	RELOCATE GAS MAIN FOR CO RD 10	Addition	473	\$3,208.12
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1953	0016006099	GLENDALOUGH 7 - 6" REROUTE FRO	Retirement	-90	(\$29.03)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0016006100	REROUTE 6" ON DODD RD	Addition	184	\$2,554.52
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	1953	0016006101	REROUTE 6" ON DODD RD	Retirement	-2856	(\$1,842.13)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1972	0016006101	MINNESOTA ST. STREET PROJECT	Retirement	-193	(\$66.88)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0016006101	MINNESOTA ST. STREET PROJECT	Addition	809	\$6,116.32
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1972	0016006101	MINNESOTA ST. STREET PROJECT	Retirement	-647	(\$449.36)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0016006102	170TH ST W MAIN REPL. FOR ROAD	Addition	46	\$700.48
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1954	0016006102	170TH ST W MAIN REPL. FOR ROAD	Retirement	-2555	(\$2,307.98)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2005	0016006102	170TH ST W MAIN REPL. FOR ROAD	Retirement	-120	(\$1,746.02)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0016006102	170TH ST W MAIN REPL. FOR ROAD	Addition	70	\$1,356.06
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2006	0016006102	170TH ST W MAIN REPL. FOR ROAD	Addition	2645	\$51,166.72
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0016006105	C.F. STREET PROJECT - SPRUCE &	Addition	1676	\$12,693.76
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0016006108	TH 10 ROAD CONST DET LAKES	Addition	230	\$5,062.93
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2006	0016006108	TH 10 ROAD CONST DET LAKES	Addition	0	\$5,947.20
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2006	0016006108	TH 10 ROAD CONST DET LAKES	Addition	4942	\$108,632.01
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2006	0016006108	TH 10 ROAD CONST DET LAKES	Addition	425	\$44,215.23
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1953	0016006112	CF STREET PROJ 3RD - WEST SIDE	Retirement	-223	(\$71.72)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1955	0016006112	CF STREET PROJ 3RD - WEST SIDE	Retirement	-1418	(\$382.41)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0016006112	CF STREET PROJ 3RD - WEST SIDE	Addition	1782	\$27,164.10
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2006	0016006113	C.F. ST PROJ 5 - 2ND ST/ PARK	Addition	267	\$11,640.81
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1955	0016006113	C.F. ST PROJ 5 - 2ND ST/ PARK	Retirement	-423	(\$360.45)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0016006115	TEMP 4" OFF DODD TO GLENDALOUGH	Addition	179	\$4,112.85
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 10 in	1967	0016006117	10" MAIN OFFSET FOR SEWER ON T	Retirement	-16	(\$41.51)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 10 in	2006	0016006117	10" MAIN OFFSET FOR SEWER ON T	Addition	16	\$39,269.71
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0016006118	400TH ST RD PROJECT - FOREST B	Retirement	-208	(\$66.19)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0016006118	400TH ST RD PROJECT - FOREST B	Addition	731	\$1,855.43
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0016006118	400TH ST RD PROJECT - FOREST B	Addition	890	\$4,479.79
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2006	0016006119	BEMIDJI ROAD WORK 4TH ST AFTER	Addition	99	\$3,060.09
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1970	0016006119	BEMIDJI ROAD WORK 4TH ST AFTER	Retirement	-34	(\$34.19)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1959	0016006121	STATE HWY 149 ROAD WIDENING	Retirement	-140	(\$182.62)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0016006121	STATE HWY 149 ROAD WIDENING	Retirement	-170	(\$38.40)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0016006121	STATE HWY 149 ROAD WIDENING	Addition	170	\$2,970.13
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0016006121	STATE HWY 149 ROAD WIDENING	Addition	0	\$1,901.56
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2006	0016006121	STATE HWY 149 ROAD WIDENING	Addition	444	\$25,415.87
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1959	0016006121	STATE HWY 149 ROAD WIDENING	Retirement	-260	(\$225.35)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0016006123	2ND ST - ALLEY CROSSING BETW M	Addition	239	\$7,830.45
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1955	0016006123	2ND ST - ALLEY CROSSING BETW M	Retirement	-254	(\$216.56)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2006	0016006123	2ND ST - ALLEY CROSSING BETW M	Addition	52	\$3,104.62
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0016006127	GMR WELLS STORM SEWR PRO 9TH S	Addition	0	\$151.40
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2001	0016006127	GMR WELLS STORM SEWR PRO 9TH S	Addition	0	\$151.40
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2002	0016006127	GMR WELLS STORM SEWR PRO 9TH S	Addition	0	\$151.40
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2004	0016006127	GMR WELLS STORM SEWR PRO 9TH S	Addition	0	\$151.40
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1961	0016006127	GMR WELLS STORM SEWR PRO 9TH S	Addition	0	\$151.40
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1961	0016006127	GMR WELLS STORM SEWR PRO 9TH S	Addition	0	\$151.40
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2004	0016006127	GMR WELLS STORM SEWR PRO 9TH S	Addition	0	\$151.40
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2005	0016006127	GMR WELLS STORM SEWR PRO 9TH S	Addition	0	\$151.40
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1961	0016006127	GMR WELLS STORM SEWR PRO 9TH S	Addition	0	\$151.40
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0016006127	GMR WELLS STORM SEWR PRO 9TH S	Addition	0	\$151.40
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1961	0016006127	GMR WELLS STORM SEWR PRO 9TH S	Addition	0	\$151.40
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0016006127	GMR WELLS STORM SEWR PRO 9TH S	Addition	0	\$151.37
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1967	0016006128	GMR 40TH ST RELOCATE PH3	Addition	0	\$5,728.04
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1992	0016006129	GMR HWY 52 REROUTE ORONOCO HWY	Addition	0	\$11,751.76
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1976	0016006130	GMR MT LAKE ST PROJECT MOUNTAI	Addition	0	\$27,226.52
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0016006131	GMR 2006 ROSEMOUNT STREET PROJ	Addition	0	\$1,122.98
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0016006132	GMR WEST CONCORD ST CONST STAT	Addition	0	\$1,212.93
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	2005	0016006133	GMR LANSING - CSAH 2 ROAD CONS	Addition	0	\$4,795.98
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0016006133	GMR LANSING - CSAH 2 ROAD CONS	Addition	0	\$4,795.98
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2005	0016006133	GMR LANSING - CSAH 2 ROAD CONS	Addition	0	\$4,795.97
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0016006134	GMR CROSBY SEWER PROJECT	Addition	0	\$11,159.43
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0016006135	HP MAIN INSTALL IN BROWNSDALE	Addition	11	\$102.01
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1964	0016006135	HP MAIN INSTALL IN BROWNSDALE	Addition	2541	\$46,731.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2006	0016006135	HP MAIN INSTALL IN BROWNSDALE	Retirement	-1214	(\$1,653.21)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1964	0016006135	HP MAIN INSTALL IN BROWNSDALE	Retirement	-1610	(\$2,192.92)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2006	0016006135	HP MAIN INSTALL IN BROWNSDALE	Addition	4	\$97.43
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1955	0016007039	CANNON FALLS ST./UTILITY PROJ	Retirement	-46	(\$12.41)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0016007039	CANNON FALLS ST./UTILITY PROJ	Retirement	-24	(\$276.63)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2007	0016007039	CANNON FALLS ST./UTILITY PROJ	Addition	4676	\$75,828.36
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1956	0016007045	CANNON FALLS ST./UTILITY PROJ	Retirement	-2617	(\$4,493.76)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	0016007045	TH 10 - SP 7702-42	Retirement	-647	(\$655.91)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0016007045	TH 10 - SP 7702-42	Retirement	-1667	(\$1,690.58)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1995	0016007045	TH 10 - SP 7702-42	Retirement	-5390	(\$32,368.81)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1998	0016007045	TH 10 - SP 7702-42	Retirement	-660	(\$2,801.86)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016007045	TH 10 - SP 7702-42	Addition	7191	\$74,214.02
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1979	0016007045	TH 10 - SP 7702-42	Retirement	-305	(\$309.18)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2007	0016007045	TH 10 - SP 7702-42	Addition	3301	\$70,280.11
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/2 in	1979	0016007045	TH 10 - SP 7702-42	Retirement	-3132	(\$10,029.31)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0016007045	TH 10 - SP 7702-42	Retirement	-2662	(\$8,525.54)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2007	0016007045	TH 10 - SP 7702-42	Addition	458	\$8,941.37
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1979	0016007045	TH 10 - SP 7702-42	Retirement	-351	(\$1,124.25)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3/4 in	1979	0016007045	TH 10 - SP 7702-42	Retirement	-97	(\$312.88)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1979	0016007045	TH 10 - SP 7702-42	Retirement	-2527	(\$22,611.92)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2007	0016007045	TH 10 - SP 7702-42	Addition	3179	\$172,160.87
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	0016007046	MAIN OFFSET AROUND CATCH BASIN	Retirement	-21	(\$21.90)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2007	0016007046	MAIN OFFSET AROUND CATCH BASIN	Addition	31	\$4,746.38
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1969	0016007049	TH 10 - DET LAKES ROAD PROJ 20	Retirement	-596	(\$1,888.02)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2001	0016007049	TH 10 - DET LAKES ROAD PROJ 20	Retirement	-246	(\$1,228.61)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016007049	TH 10 - DET LAKES ROAD PROJ 20	Addition	2268	\$32,108.73
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1969	0016007049	TH 10 - DET LAKES ROAD PROJ 20	Retirement	-3380	(\$1,066.28)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1969	0016007049	TH 10 - DET LAKES ROAD PROJ 20	Retirement	-655	(\$413.24)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0016007049	TH 10 - DET LAKES ROAD PROJ 20	Addition	136	\$3,972.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1969	0016007049	TH 10 - DET LAKES ROAD PROJ 20	Retirement	-35	(\$34.89)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1969	0016007049	TH 10 - DET LAKES ROAD PROJ 20	Retirement	-674	(\$661.01)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1969	0016007049	TH 10 - DET LAKES ROAD PROJ 20	Retirement	-1341	(\$950.52)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1970	0016007049	TH 10 - DET LAKES ROAD PROJ 20	Retirement	-320	(\$836.83)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2007	0016007049	TH 10 - DET LAKES ROAD PROJ 20	Addition	89	\$6,611.76
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1970	0016007049	TH 10 - DET LAKES ROAD PROJ 20	Retirement	-558	(\$2,903.25)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2006	0016007049	TH 10 - DET LAKES ROAD PROJ 20	Retirement	-8	(\$1,126.86)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2007	0016007049	TH 10 - DET LAKES ROAD PROJ 20	Addition	814	\$1,112,118.87
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016007054	400TH ST ROAD PROJECT	Addition	27	\$276.39
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1971	0016007054	400TH ST ROAD PROJECT	Retirement	-25	(\$20.82)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2005	0016007054	400TH ST ROAD PROJECT	Retirement	-540	(\$7,856.26)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0016007054	400TH ST ROAD PROJECT	Addition	801	\$16,260.27
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1961	0016007063	COUNTY HWY 41 2" RELO	Retirement	-731	(\$181.57)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0016007063	COUNTY HWY 41 2" RELO	Retirement	-16	(\$3.98)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016007063	COUNTY HWY 41 2" RELO	Addition	3345	\$40,136.69
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0016007063	COUNTY HWY 41 2" RELO	Addition	3345	\$40,136.69
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016007063	COUNTY HWY 41 2" RELO	Addition	3345	\$40,136.69
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0016007064	TH 34 (SP 2901-18) ROAD PROJEC	Retirement	-3101	(\$2,847.51)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1994	0016007064	TH 34 (SP 2901-18) ROAD PROJEC	Retirement	-4081	(\$4,136.04)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2002	0016007064	TH 34 (SP 2901-18) ROAD PROJEC	Retirement	-246	(\$3,133.70)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016007064	TH 34 (SP 2901-18) ROAD PROJEC	Retirement	-9	(\$122.24)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1979	0016007064	TH 34 (SP 2901-18) ROAD PROJEC	Addition	314	\$3,453.21
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1998	0016007064	TH 34 (SP 2901-18) ROAD PROJEC	Retirement	-1382	(\$2,802.58)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0016007064	TH 34 (SP 2901-18) ROAD PROJEC	Retirement	-3436	(\$29,167.24)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0016007064	TH 34 (SP 2901-18) ROAD PROJEC	Addition	2834	\$61,762.30
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2007	0016007064	TH 34 (SP 2901-18) ROAD PROJEC	Addition	5022	\$109,368.20
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1968	0016007066	HWY 30 MAIN REPLACEMENT FOR MN	Retirement	-251	(\$135.58)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2007	0016007066	HWY 30 MAIN REPLACEMENT FOR MN	Addition	253	\$9,352.94
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1969	0016007066	HWY 30 MAIN REPLACEMENT FOR MN	Addition	-54	(\$150.40)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0016007066	HWY 30 MAIN REPLACEMENT FOR MN	Addition	38	\$5,668.09
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0016007066	HWY 149 RECONSTRUCTION - PHASE	Retirement	-2298	(\$2,856.14)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1960	0016007067	HWY 149 RECONSTRUCTION - PHASE	Addition	59	\$2,586.02
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2006	0016007067	HWY 149 RECONSTRUCTION - PHASE	Retirement	-355	(\$12,282.17)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2007	0016007067	HWY 149 RECONSTRUCTION - PHASE	Addition	4313	\$188,907.47
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1960	0016007067	HWY 149 RECONSTRUCTION - PHASE	Retirement	-965	(\$1,895.03)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0016007067	HWY 149 RECONSTRUCTION - PHASE	Retirement	-3259	(\$7,158.77)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1961	0016007067	HWY 149 RECONSTRUCTION - PHASE	Retirement	-70	(\$284.75)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	0016007069	TH 34 (SP 2902-41) ROAD PROJEC	Retirement	-452	(\$532.66)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0016007069	TH 34 (SP 2902-41) ROAD PROJEC	Retirement	-6194	(\$6,276.83)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1995	0016007069	TH 34 (SP 2902-41) ROAD PROJEC	Retirement	-1080	(\$6,484.14)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1996	0016007069	TH 34 (SP 2902-41) ROAD PROJEC	Retirement	-212	(\$1,682.56)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016007069	TH 34 (SP 2902-41) ROAD PROJEC	Addition	7631	\$101,101.56
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1979	0016007069	TH 34 (SP 2902-41) ROAD PROJEC	Retirement	-86	(\$87.17)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1979	0016007069	TH 34 (SP 2902-41) ROAD PROJEC	Retirement	-1091	(\$2,212.46)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1961	0016007070	FOREST ST RECONSTRUCTION	Retirement	-114	\$7,224.69
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016007070	FOREST ST RECONSTRUCTION	Addition	1161	\$28.42
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1961	0016007070	FOREST ST RECONSTRUCTION	Retirement	-32	(\$15.92)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0016007070	FOREST ST RECONSTRUCTION	Addition	410	\$5,263.34
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0016007070	FOREST ST RECONSTRUCTION	Retirement	-885	(\$698.45)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0016007070	FOREST ST RECONSTRUCTION	Retirement	-902	(\$1,973.21)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1961	0016007070	FOREST ST RECONSTRUCTION	Retirement	-110	(\$447.46)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2007	0016007070	FOREST ST RECONSTRUCTION	Addition	527	\$31,905.96
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0016007071	2007 UTILITY/STREET IMPROVEMEN	Retirement	-583	(\$590.86)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016007071	2007 UTILITY/STREET IMPROVEMEN	Addition	567	\$3,859.99
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1979	0016007071	2007 UTILITY/STREET IMPROVEMEN	Retirement	-400	(\$405.45)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0016007072	CSAH 53 (PLEASANT AVE) REROUTE	Retirement	-570	(\$577.69)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2004	0016007072	CSAH 53 (PLEASANT AVE) REROUTE	Retirement	-600	(\$3,541.90)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016007072	CSAH 53 (PLEASANT AVE) REROUTE	Addition	1154	\$15,749.81
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1979	0016007072	CSAH 53 (PLEASANT AVE) REROUTE	Retirement	-106	(\$107.44)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0016007074	UTILITY REPLACEMENT - NORTHWES	Retirement	-2701	(\$2,737.43)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016007074	UTILITY REPLACEMENT - NORTHWES	Addition	5887	\$76,139.04
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1979	0016007074	UTILITY REPLACEMENT - NORTHWES	Retirement	-104	(\$105.42)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1979	0016007074	UTILITY REPLACEMENT - NORTHWES	Retirement	-11	\$320.18
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0016007074	UTILITY REPLACEMENT - NORTHWES	Addition	12	\$320.18
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016007076	MNDOT TH 16/61 ROAD CONST	Addition	80	\$756.71

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0016007076	MINDOT TH 16/61 ROAD CONST	Addition	7149	\$139,098.15
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1963	0016007076	MINDOT TH 16/61 ROAD CONST	Retirement	-5629	(\$4,306.59)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1964	0016007076	MINDOT TH 16/61 ROAD CONST	Retirement	-279	(\$380.17)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0016007077	WOODPECKER RIDGE STREET RECONS	Retirement	-47	(\$341.97)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016007077	WOODPECKER RIDGE STREET RECONS	Addition	3959	\$30,253.78
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1972	0016007077	WOODPECKER RIDGE STREET RECONS	Retirement	-3976	(\$4,297.82)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0016007078	CENTRAL AVE ROAD PROJECT - DOD	Retirement	-1070	(\$266.26)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1981	0016007078	CENTRAL AVE ROAD PROJECT - DOD	Retirement	-301	(\$7,614.04)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016007078	CENTRAL AVE ROAD PROJECT - DOD	Addition	1581	\$16,155.34
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1988	0016007078	CENTRAL AVE ROAD PROJECT - DOD	Retirement	-130	(\$13,500.88)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1996	0016007078	CENTRAL AVE ROAD PROJECT - DOD	Retirement	-10	(\$223.75)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2007	0016007078	CENTRAL AVE ROAD PROJECT - DOD	Addition	2001	\$42,181.47
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0016007078	CENTRAL AVE ROAD PROJECT - DOD	Addition	2129	\$42,936.75
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1987	0016007078	CENTRAL AVE ROAD PROJECT - DOD	Retirement	-1612	(\$1,309.16)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1961	0016007078	CENTRAL AVE ROAD PROJECT - DOD	Retirement	-73	(\$30,078.21)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0016007078	CENTRAL AVE ROAD PROJECT - DOD	Retirement	-1841	(\$1,447.35)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0016007078	CENTRAL AVE ROAD PROJECT - DOD	Retirement	-1024	(\$2,249.21)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1985	0016007079	CSAH 34 ROAD PROJECT - DODGE C	Retirement	-177	(\$6,334.72)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016007079	CSAH 34 ROAD PROJECT - DODGE C	Addition	180	\$1,481.12
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1961	0016007079	CSAH 34 ROAD PROJECT - DODGE C	Retirement	-292	(\$72.62)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0016007079	CSAH 34 ROAD PROJECT - DODGE C	Addition	302	\$4,924.40
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0016007079	CSAH 34 ROAD PROJECT - DODGE C	Retirement	-40	(\$31.45)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2007	0016007079	CSAH 34 ROAD PROJECT - DODGE C	Retirement	-220	(\$172.96)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016007080	NEW RICHLAND - ROAD PROJECT SA	Addition	230	\$2,515.92
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0016007080	NEW RICHLAND - ROAD PROJECT SA	Addition	2086	\$45,218.09
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0016007080	NEW RICHLAND - ROAD PROJECT SA	Retirement	-499	(\$403.27)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0016007080	NEW RICHLAND - ROAD PROJECT SA	Retirement	-1703	(\$3,740.86)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1963	0016007081	PINE ISLAND - ROAD CONST 2007	Retirement	-332	(\$709.69)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1992	0016007082	HERMANTOWN - SANITARY SEWER IM	Retirement	-4668	(\$6,977.68)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1996	0016007082	HERMANTOWN - SANITARY SEWER IM	Retirement	-552	(\$4,388.29)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2002	0016007082	HERMANTOWN - SANITARY SEWER IM	Retirement	-100	(\$1,359.33)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016007082	HERMANTOWN - SANITARY SEWER IM	Addition	5475	\$61,773.02
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1974	0016007083	WORTHINGTON - SEWER/WATER CONS	Retirement	-317	(\$104.43)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2001	0016007083	WORTHINGTON - SEWER/WATER CONS	Retirement	-64	(\$319.24)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	0016007083	WORTHINGTON - SEWER/WATER CONS	Addition	3497	\$86,278.43
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1953	0016007084	ROSEMOUNT STREET PROJECT 2007	Retirement	-129	(\$41.60)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016007084	ROSEMOUNT STREET PROJECT 2007	Addition	6636	\$89,389.90
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1953	0016007084	ROSEMOUNT STREET PROJECT 2007	Retirement	-2955	(\$2,929.19)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1997	0016007086	AIRLAKE AIRPORT - STREET WIDEN	Retirement	-1296	(\$22,688.66)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016007086	AIRLAKE AIRPORT - STREET WIDEN	Addition	1311	\$8,219.15
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1986	0016007088	GRAND RAPIDS - CITY WIDE OVERL	Retirement	-1110	(\$3,762.60)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016007088	GRAND RAPIDS - CITY WIDE OVERL	Addition	1109	\$12,586.91
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1987	0016007088	GRAND RAPIDS - CITY WIDE OVERL	Retirement	-15	(\$26.84)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0016007088	GRAND RAPIDS - CITY WIDE OVERL	Addition	19	\$427.65
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	2007	0016007088	GRAND RAPIDS - CITY WIDE OVERL	Retirement	-109	(\$616.42)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2001	0016007089	FRANCE AVE STREET PROJECT ABAN	Addition	116	\$2,399.16
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2004	0016007089	FRANCE AVE STREET PROJECT ABAN	Retirement	-30	(\$149.77)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0016007089	FRANCE AVE STREET PROJECT ABAN	Addition	0	\$589.92
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0016007091	FRANCE AVE STREET PROJECT ABAN	Retirement	-1778	(\$25,861.32)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016007091	FRANCE AVE STREET PROJECT ABAN	Addition	4	(\$71.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1974	0016007097	CITY RD 39 RECONSTRUCT COUNTY H	Retirement	-2252	(\$561.48)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016007097	WORTHINGTON - ROAD CONST 2007	Addition	1325	\$14,108.86
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016007097	WORTHINGTON - ROAD CONST 2007	Retirement	-169	(\$55.67)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1974	0016007097	WORTHINGTON - ROAD CONST 2007	Addition	12	\$165.21
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0016007097	WORTHINGTON - ROAD CONST 2007	Retirement	0	\$627.56
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1974	0016007097	WORTHINGTON - ROAD CONST 2007	Retirement	-64	(\$42.16)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0016007097	WORTHINGTON - ROAD CONST 2007	Addition	1793	\$48,950.66
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	0016007097	WORTHINGTON - ROAD CONST 2007	Retirement	-1231	(\$1,283.55)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1975	0016007097	WORTHINGTON - ROAD CONST 2007	Retirement	-410	(\$239.12)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2007	0016007098	STEWARTVILLE STREET PROJECT 20	Addition	260	\$4,433.54
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1968	0016007098	STEWARTVILLE STREET PROJECT 20	Retirement	-611	(\$330.04)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2007	0016007098	STEWARTVILLE STREET PROJECT 20	Addition	555	\$17,245.93
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1962	0016007099	SPRING VALLEY - CITY UTILITY I	Retirement	-66	(\$16.45)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016007099	SPRING VALLEY - CITY UTILITY I	Addition	66	\$2,040.66
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0016007100	BEMIDJI STREET IMPRV PROJECT	Retirement	-571	(\$177.41)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0016007100	BEMIDJI STREET IMPRV PROJECT	Retirement	-14	(\$117.49)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016007100	BEMIDJI STREET IMPRV PROJECT	Addition	2051	\$21,759.97
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1970	0016007100	BEMIDJI STREET IMPRV PROJECT	Retirement	-532	(\$534.96)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	0016007100	BEMIDJI STREET IMPRV PROJECT	Retirement	-1145	(\$1,151.38)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2007	0016007100	BEMIDJI STREET IMPRV PROJECT	Addition	22	\$425.33
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0016007101	FARMINGTON - UTILITY/ROAD WORK	Retirement	-85	(\$21.15)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2004	0016007101	FARMINGTON - UTILITY/ROAD WORK	Retirement	-146	(\$1,061.98)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0016007101	FARMINGTON - UTILITY/ROAD WORK	Retirement	-601	(\$4,371.82)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016007101	FARMINGTON - UTILITY/ROAD WORK	Addition	1941	\$50,827.36
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1961	0016007101	FARMINGTON - UTILITY/ROAD WORK	Retirement	-155	(\$77.13)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2004	0016007101	FARMINGTON - UTILITY/ROAD WORK	Retirement	-173	(\$2,516.86)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0016007101	FARMINGTON - UTILITY/ROAD WORK	Addition	607	\$31,498.57
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0016007101	FARMINGTON - UTILITY/ROAD WORK	Retirement	-470	(\$321.71)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1961	0016007101	FARMINGTON - UTILITY/ROAD WORK	Retirement	-407	(\$320.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1961	0016007101	FARMINGTON - UTILITY/ROAD WORK	Retirement	-37	(\$52.83)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0016007103	THIEF RIVER FALLS - ROAD CONST	Retirement	-74	(\$75.03)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016007103	THIEF RIVER FALLS - ROAD CONST	Addition	236	\$24,383.17
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0016007103	THIEF RIVER FALLS - ROAD CONST	Addition	233	\$5,845.48
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0016007103	THIEF RIVER FALLS - ROAD CONST	Retirement	-1664	(\$5,329.25)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1992	0016007104	THIEF RIVER FALLS - ROAD CONST	Retirement	-233	(\$2,084.95)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016007104	HERMANTOWN - ARROWHEAD RD PROJ	Retirement	-260	(\$388.65)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1992	0016007104	HERMANTOWN - ARROWHEAD RD PROJ	Addition	234	\$6,193.53
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0016007104	HERMANTOWN - ARROWHEAD RD PROJ	Retirement	-28	(\$83.71)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1992	0016007104	HERMANTOWN - ARROWHEAD RD PROJ	Addition	224	\$11,749.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1992	0016007104	HERMANTOWN - ARROWHEAD RD PROJ	Retirement	-1409	(\$6,653.74)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2007	0016007104	HERMANTOWN - ARROWHEAD RD PROJ	Retirement	-150	(\$708.45)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2007	0016007104	HERMANTOWN - ARROWHEAD RD PROJ	Addition	2	\$389.22
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1972	0016007105	HINGKLEY - UTILITY & STREET CO	Addition	413	\$3,648.76
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2006	0016007112	GAS HWY 52 4" - RELOCATE	Retirement	-417	(\$454.68)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0016007112	GAS HWY 52 4" - RELOCATE	Retirement	-165	(\$3,292.33)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016007113	ROAD CONSTRUCTION	Addition	236	\$6,308.62
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016007113	ROAD CONSTRUCTION	Retirement	-2692	(\$836.43)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1970	0016007113	ROAD CONSTRUCTION	Addition	281	\$1,468.26
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0016007113	ROAD CONSTRUCTION	Retirement	-831	(\$264.47)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0016007114	CLOQUET - UTILITY/ROAD CONSTRU	Addition	3512	\$36,364.93
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016007114	CLOQUET - UTILITY/ROAD CONSTRU	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0016007115	DET LAKES - UTILITY IMPROVEMEN	Addition	208	\$3,110.78
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1969	0016007115	DET LAKES - UTILITY IMPROVEMEN	Retirement	-1577	(\$1,572.01)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1989	0016007116	GRAND RAPIDS - ROAD CONST	Retirement	-356	(\$4,487.62)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2007	0016007116	GRAND RAPIDS - ROAD CONST	Addition	750	\$53,109.45
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1956	0016007117	ELKO NEW MARKET STREET CONST 2	Retirement	-343	(\$186.41)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2001	0016007117	ELKO NEW MARKET STREET CONST 2	Retirement	-430	(\$2,146.76)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0016007117	ELKO NEW MARKET STREET CONST 2	Retirement	-39	(\$692.24)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2007	0016007117	ELKO NEW MARKET STREET CONST 2	Addition	2725	\$24,509.18
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2007	0016007122	SPRING VALLEY - CITY UTILITY I	Addition	63	\$3,522.69
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1962	0016007122	SPRING VALLEY - CITY UTILITY I	Retirement	-179	(\$141.05)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1962	0016007122	SPRING VALLEY - CITY UTILITY I	Retirement	-94	(\$206.96)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2007	0016007122	SPRING VALLEY - CITY UTILITY I	Addition	50	\$11,280.55
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016007124	PRESTON - STREET/UTILITY PROIE	Addition	189	\$5,082.29

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1962	0016007125	PRESTON - STREET/UTILITY PROJ	Retirement	-117	(\$92.19)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016007125	DET LAKES - MNDOT ROAD IMPROVE	Addition	2026	\$18,540.87
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0016007125	DET LAKES - MNDOT ROAD IMPROVE	Addition	1256	\$23,712.14
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1969	0016007125	DET LAKES - MNDOT ROAD IMPROVE	Retirement	-1767	(\$1,761.41)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1969	0016007125	DET LAKES - MNDOT ROAD IMPROVE	Retirement	-1447	(\$1,419.11)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1991	0016007128	INTL FALLS - ROAD/SEWER PROJEC	Retirement	-62	(\$109.87)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016007128	INTL FALLS - ROAD/SEWER PROJEC	Addition	62	\$1,622.67
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016007131	WOODPECKER RIDGE STREET RECONS	Addition	243	\$4,242.92
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1972	0016007131	WOODPECKER RIDGE STREET RECONS	Retirement	-217	(\$234.56)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1962	0016007132	SPRING VALLEY ROAD PROJECT 2	Retirement	-49	(\$38.61)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2007	0016007132	SPRING VALLEY ROAD PROJECT 2	Addition	69	\$2,835.89
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0016007133	CSAH 34 ROAD PROJECT(FIRST AVE	Retirement	-610	(\$151.79)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016007133	CSAH 34 ROAD PROJECT(FIRST AVE	Addition	632	\$5,270.24
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2001	0016007133	CSAH 34 ROAD PROJECT(FIRST AVE	Retirement	-120	(\$1,197.98)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1954	0016007134	FLAGSTAFF UTILITY/STREET IMPRO	Retirement	-6	(\$4.87)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016007134	FLAGSTAFF UTILITY/STREET IMPRO	Retirement	-555	(\$250.66)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016007134	FLAGSTAFF UTILITY/STREET IMPRO	Addition	1612	\$7,182.24
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0016007134	FLAGSTAFF UTILITY/STREET IMPRO	Retirement	-1464	(\$22,534.27)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2004	0016007134	FLAGSTAFF UTILITY/STREET IMPRO	Addition	27	\$248.17
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2005	0016007134	FLAGSTAFF UTILITY/STREET IMPRO	Retirement	-1428	(\$20,778.90)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2006	0016007134	FLAGSTAFF UTILITY/STREET IMPRO	Retirement	-117	(\$1,730.10)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2006	0016007134	FLAGSTAFF UTILITY/STREET IMPRO	Retirement	-227	(\$14,754.88)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2007	0016007134	FLAGSTAFF UTILITY/STREET IMPRO	Addition	3321	\$29,203.38
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1955	0016007134	FLAGSTAFF UTILITY/STREET IMPRO	Retirement	-87	(\$74.14)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2006	0016007134	FLAGSTAFF UTILITY/STREET IMPRO	Retirement	-379	(\$11,432.23)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2007	0016007134	FLAGSTAFF UTILITY/STREET IMPRO	Addition	296	\$6,920.45
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2006	0016007134	FLAGSTAFF UTILITY/STREET IMPRO	Retirement	-6025	(\$758,959.95)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2007	0016007134	FLAGSTAFF UTILITY/STREET IMPRO	Addition	6549	\$283,886.22
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0016007137	ABANDON 2" CWS ON POWERS AVE &	Retirement	-192	(\$155.60)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2007	0016007137	ABANDON 2" CWS ON POWERS AVE &	Addition	78	\$4,873.24
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1974	0016007139	TRACY, STORM SEWER IMPROVEMENT	Retirement	-52	(\$54.12)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1974	0016007139	TRACY, STORM SEWER IMPROVEMENT	Retirement	-20	(\$20.81)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2007	0016007139	TRACY, STORM SEWER IMPROVEMENT	Addition	44	\$6,850.54
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1988	0016007142	GRAND RAPIDS - CITY WIDE OVERL	Retirement	-12	(\$39.10)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2007	0016007142	GRAND RAPIDS - CITY WIDE OVERL	Addition	15	\$1,685.86
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016007143	CITY OF ADA	Addition	544	\$9,004.35
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1953	0016007144	ROSEMOUNT - UTILITY IMPROVEMEN	Retirement	-564	(\$363.81)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0016007144	ROSEMOUNT - UTILITY IMPROVEMEN	Addition	20	\$998.41
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2007	0016007144	ROSEMOUNT - UTILITY IMPROVEMEN	Addition	633	\$31,577.25
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0016007146	SEBEKA - CITYWIDE STREET/UTILI	Retirement	-1959	(\$1,985.72)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0016007147	SEBEKA - CITYWIDE STREET/UTILI	Addition	1794	\$21,216.35
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016007147	REPLACE 81' OF 2" PE	Retirement	-79	(\$969.46)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016008019	AKRON AVE (CR73) - ROAD PROJEC	Addition	81	\$1,631.05
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0016008019	AKRON AVE (CR73) - ROAD PROJEC	Addition	2	\$3,561.89
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2006	0016008019	AKRON AVE (CR73) - ROAD PROJEC	Retirement	-2753	(\$21,129.20)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2008	0016008019	AKRON AVE (CR73) - ROAD PROJEC	Addition	29	\$7,806.22
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 8 in	2008	0016008019	AKRON AVE (CR73) - ROAD PROJEC	Addition	8007	\$345,503.54
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 8 in	2008	0016008019	AKRON AVE (CR73) - ROAD PROJEC	Addition	0	\$1,315.23
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1953	0016008019	AKRON AVE (CR73) - ROAD PROJEC	Retirement	-135	(\$348.89)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1953	0016008019	AKRON AVE (CR73) - ROAD PROJEC	Retirement	-7754	(\$41,101.96)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1959	0016008044	LONE OAK RD UTILITY AND ROAD C	Retirement	-2974	(\$815.70)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1954	0016008044	LONE OAK RD UTILITY AND ROAD C	Retirement	-108	(\$113.81)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2008	0016008044	LONE OAK RD UTILITY AND ROAD C	Addition	0	\$468.39
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0016008045	CROSBY - STREET/UTILITY IMPRVAM	Retirement	-519	(\$1,546.62)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0016008045	CROSBY - STREET/UTILITY IMPRVAM	Retirement	-367	(\$603.62)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2008	0016008045	CROSBY - STREET/UTILITY IMPRVAM	Addition	862	\$6,442.65
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1972	0016008046	CR 62 (LAWLER AVENUE)- HINCKLE	Retirement	-1048	(\$1,142.70)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2008	0016008046	CR 62 (LAWLER AVENUE)- HINCKLE	Addition	547	\$24,487.76

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1972	0016008046	CR 62 (LAWLER AVENUE)- HINCKLE	Retirement	-2,204	(\$6,743.26)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2008	0016008046	CR 62 (LAWLER AVENUE)- HINCKLE	Addition	2,745	\$89,692.52
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0016008049	WATER/SEWER EXT - BEMIDJI	Retirement	-8886	(\$2,827.72)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2008	0016008049	WATER/SEWER EXT - BEMIDJI	Addition	10,586	\$168,681.85
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0016008056	2008 STREET & amp; UTILITY IMPR	Retirement	-411	(\$130.79)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0016008056	2008 STREET & amp; UTILITY IMPR	Addition	2,093	\$24,673.67
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	1970	0016008056	2008 STREET & amp; UTILITY IMPR	Retirement	-368	(\$369.84)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	0016008056	2008 STREET & amp; UTILITY IMPR	Retirement	-1,684	(\$1,693.36)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1970	0016008056	2008 STREET & amp; UTILITY IMPR	Retirement	-67	(\$67.38)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0016008057	NORTHWOOD PARKWAY OVERPASS	Addition	0	\$4,156.48
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1954	0016008057	NORTHWOOD PARKWAY OVERPASS	Retirement	-349	(\$367.79)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1959	0016008057	NORTHWOOD PARKWAY OVERPASS	Retirement	-164	(\$90.02)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1960	0016008057	NORTHWOOD PARKWAY OVERPASS	Retirement	-259	(\$321.91)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0016008059	2008 STREET / UTILITY IMPROVEM	Addition	176	\$947.90
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1961	0016008059	2008 STREET / UTILITY IMPROVEM	Retirement	-220	(\$172.95)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2008	0016008059	2008 STREET / UTILITY IMPROVEM	Addition	271	\$6,947.78
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1961	0016008059	2008 STREET / UTILITY IMPROVEM	Retirement	-1516	(\$6,166.84)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2008	0016008059	2008 STREET / UTILITY IMPROVEM	Addition	1,340	\$115,386.68
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1970	0016008064	ROAD CONST - TH 197 (SP 0416-	Retirement	-99	(\$520.76)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0016008065	ROAD CONST - TH 197 (SP 0416-	Addition	103	\$32,099.71
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1987	0016008065	GR RPDS - ROAD CONST	Addition	212	\$922.43
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1988	0016008065	GR RPDS - ROAD CONST	Retirement	-120	(\$678.63)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2008	0016008065	GR RPDS - ROAD CONST	Retirement	-1,688	(\$5,500.17)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2008	0016008065	GR RPDS - ROAD CONST	Addition	1,717	\$48,724.25
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1995	0016008066	ROAD PROJ - CSAH 31/DEWEY AVE	Retirement	-98	(\$590.25)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1996	0016008066	ROAD PROJ - CSAH 31/DEWEY AVE	Retirement	-35	(\$1,072.99)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0016008066	ROAD PROJ - CSAH 31/DEWEY AVE	Addition	4,644	\$52,928.73
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1979	0016008066	ROAD PROJ - CSAH 31/DEWEY AVE	Retirement	-1,132	(\$3,624.27)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0016008066	ROAD PROJ - CSAH 31/DEWEY AVE	Retirement	-3,317	(\$10,623.24)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0016008067	2008 KASSON STREET PROJECT	Addition	3,533	\$45,745.01
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1961	0016008067	2008 KASSON STREET PROJECT	Retirement	-34	(\$16.92)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2008	0016008067	2008 KASSON STREET PROJECT	Addition	1,053	\$31,932.63
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0016008067	2008 KASSON STREET PROJECT	Retirement	-6,681	(\$5,243.05)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1954	0016008071	CSAH 70 / I-35 (S.P. 19-670-08	Retirement	-169	(\$152.66)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2008	0016008071	CSAH 70 / I-35 (S.P. 19-670-08	Addition	199	\$3,849.91
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2008	0016008072	2008 STREET AND UTILITY IMPROV	Addition	47	\$17,013.34
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1972	0016008072	2008 STREET AND UTILITY IMPROV	Retirement	-145	(\$443.64)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2008	0016008072	2008 STREET AND UTILITY IMPROV	Addition	12	\$3,170.49
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1998	0016008073	ROSEAU CITY STREET PROJECT	Retirement	-325	(\$1,379.44)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0016008073	ROSEAU CITY STREET PROJECT	Addition	192	\$1,217.38
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1987	0016008075	LOWER 2" STEEL ON 1ST AVE NW	Retirement	-63	(\$356.28)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1988	0016008075	LOWER 2" STEEL ON 1ST AVE NW	Retirement	-66	(\$215.05)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2008	0016008075	LOWER 2" STEEL ON 1ST AVE NW	Addition	132	\$5,344.81
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0016008076	SPRING VALLEY 2008 C.I.P. PROJ	Addition	3,741	\$61,194.84
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1962	0016008076	SPRING VALLEY 2008 C.I.P. PROJ	Retirement	-3,467	(\$2,733.41)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1962	0016008076	SPRING VALLEY 2008 C.I.P. PROJ	Retirement	-432	(\$340.41)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1992	0016008077	2008 STREET IMPRV. - EVELETH	Retirement	-353	(\$527.58)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0016008077	2008 STREET IMPRV. - EVELETH	Addition	190	\$3,108.11
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2007	0016008078	6" LOWER JOB DETROIT LAKES	Retirement	-23	(\$3,167.98)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2008	0016008078	6" LOWER JOB DETROIT LAKES	Addition	23	\$35,199.78
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1979	0016008080	CARLTON AVE S.A.P 112-101-10 C	Retirement	-311	(\$315.18)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2008	0016008080	CARLTON AVE S.A.P 112-101-10 C	Retirement	-81	(\$350.85)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2008	0016008081	WORTHINGTON 2008 STREET RECONS	Addition	105	\$4,199.41
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1974	0016008081	WORTHINGTON 2008 STREET RECONS	Retirement	-24	(\$7.91)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2001	0016008081	WORTHINGTON 2008 STREET RECONS	Retirement	-113	(\$563.65)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016008081	WORTHINGTON 2008 STREET RECONS	Retirement	-2	(\$33.93)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0016008081	WORTHINGTON 2008 STREET RECONS	Addition	1,373	\$38,132.20
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1974	0016008081	WORTHINGTON 2008 STREET RECONS	Retirement	-423	(\$278.64)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2008	0016008081	WORTHINGTON 2008 STREET RECONS	Addition	445	\$28,945.94
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	0016008081	WORTHINGTON 2008 STREET RECONS	Retirement	-1423	(\$1,639.35)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2008	0016008081	WORTHINGTON 2008 STREET RECONS	Addition	6	\$1,086.79
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1975	0016008081	WORTHINGTON 2008 STREET RECONS	Retirement	-6	(\$10.03)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1965	0016008082	OLMSTED CO RD 2 / CENTURY PROJ	Retirement	-492	(\$196.69)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0016008082	OLMSTED CO RD 2 / CENTURY PROJ	Retirement	-128	(\$69.01)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2004	0016008082	OLMSTED CO RD 2 / CENTURY PROJ	Retirement	-99	(\$720.15)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0016008082	OLMSTED CO RD 2 / CENTURY PROJ	Addition	740	\$5,736.30
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1965	0016008082	OLMSTED CO RD 2 / CENTURY PROJ	Retirement	-2235	(\$1,787.39)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2008	0016008082	OLMSTED CO RD 2 / CENTURY PROJ	Addition	2403	\$43,627.59
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1967	0016008084	ROCHESTER - STREET CONST - CEN	Retirement	-457	(\$304.80)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2008	0016008084	ROCHESTER - STREET CONST - CEN	Addition	962	\$31,682.56
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0016008085	LA CRESCENT 2008 PUBLIC IMPROV	Addition	351	\$9,240.32
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1963	0016008085	LA CRESCENT 2008 PUBLIC IMPROV	Retirement	-397	(\$303.73)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1988	0016008087	9TH AVEUNE NE IMPROVEMENTS, GR	Retirement	-48	(\$437.05)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2008	0016008087	9TH AVEUNE NE IMPROVEMENTS, GR	Addition	40	\$1,552.04
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1989	0016008087	9TH AVEUNE NE IMPROVEMENTS, GR	Retirement	-198	(\$2,495.93)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2008	0016008087	9TH AVEUNE NE IMPROVEMENTS, GR	Addition	214	\$27,889.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1973	0016008088	2008 STREET IMPROVEMENTS	Retirement	-185	(\$44.05)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0016008088	2008 STREET IMPROVEMENTS	Addition	1261	\$27,802.09
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2008	0016008088	2008 STREET IMPROVEMENTS	Addition	947	\$48,799.96
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1973	0016008088	2008 STREET IMPROVEMENTS	Retirement	-789	(\$591.68)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1973	0016008088	2008 STREET IMPROVEMENTS	Retirement	-40	(\$30.06)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1973	0016008088	2008 STREET IMPROVEMENTS	Retirement	-1029	(\$2,163.06)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0016008089	2008 STEWARTVILLE C.I.P. PROJE	Addition	431	\$7,265.76
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1968	0016008089	2008 STEWARTVILLE C.I.P. PROJE	Retirement	-473	(\$259.72)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0016008091	SP 0301-47 (TH 10)	Retirement	-36	(\$381.51)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0016008091	SP 0301-47 (TH 10)	Addition	3448	\$33,431.56
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1969	0016008091	SP 0301-47 (TH 10)	Retirement	-265	(\$83.60)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1969	0016008091	SP 0301-47 (TH 10)	Retirement	-2607	(\$2,556.76)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1993	0016008095	RECONSTRUCTION OF PROCTOR'S 3R	Retirement	-20	(\$31.04)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0016008095	RECONSTRUCTION OF PROCTOR'S 3R	Addition	67	\$532.61
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1993	0016008095	RECONSTRUCTION OF PROCTOR'S 3R	Retirement	-38	(\$185.30)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1993	0016008095	RECONSTRUCTION OF PROCTOR'S 3R	Retirement	-26	(\$127.52)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2008	0016008095	RECONSTRUCTION OF PROCTOR'S 3R	Addition	26	\$1,347.98
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1993	0016008095	RECONSTRUCTION OF PROCTOR'S 3R	Retirement	-2826	(\$38,729.50)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2008	0016008095	RECONSTRUCTION OF PROCTOR'S 3R	Addition	2755	\$104,252.10
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0016008096	ABANDON 2" BS DUE TO BLDG DEM	Addition	0	\$906.47
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0016008097	2008 ELLENDALE WATER SYSTEM IM	Retirement	-48	(\$11.94)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0016008097	2008 ELLENDALE WATER SYSTEM IM	Addition	828	\$15,975.87
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0016008104	LA CRESCENT 2008 PUBLIC IMPROV	Addition	0	\$210.67
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1974	0016008107	SECOND AVENUE IMPROVEMENTS - 2	Retirement	-312	(\$102.76)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1974	0016008107	SECOND AVENUE IMPROVEMENTS - 2	Retirement	-55	(\$36.22)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2008	0016008107	SECOND AVENUE IMPROVEMENTS - 2	Addition	351	\$9,234.58
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1956	0016008108	ELKO - SAP 70-602-014	Retirement	-351	(\$190.73)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2000	0016008108	ELKO - SAP 70-602-014	Retirement	-32	(\$316.46)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0016008108	ELKO - SAP 70-602-014	Retirement	-1	(\$8.95)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0016008108	ELKO - SAP 70-602-014	Addition	1578	\$27,014.60
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1957	0016008108	ELKO - SAP 70-602-014	Retirement	-117	(\$166.91)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1958	0016008108	ELKO - SAP 70-602-014	Retirement	-24	(\$29.04)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2006	0016008108	ELKO - SAP 70-602-014	Addition	311	\$14,171.68
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2008	0016008108	ELKO - SAP 70-602-014	Retirement	-7	(\$124.07)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1956	0016008108	ELKO - SAP 70-602-014	Addition	2378	\$123,618.63
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1956	0016008108	ELKO - SAP 70-602-014	Retirement	-2824	(\$4,941.04)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1956	0016008108	ELKO - SAP 70-602-014	Retirement	-408	(\$700.71)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1956	0016008108	ELKO - SAP 70-602-014	Retirement	-28	(\$134.36)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1958	0016008108	ELKO - SAP 70-602-014	Retirement	-23	(\$122.87)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1973	0016008112	2008 STREET IMPRV - HENDRICKS	Addition	0	\$20.42
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2008	0016008113	LANESBORO 2008 PUBLIC IMPROVEM	Addition	194	\$12,933.21

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FERC Account 376 - Gas Distribution Mains
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Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	00160008113	LANESBORO 2008 PUBLIC IMPROVEM	Retirement	-53	(\$41,677)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1962	00160008113	LANESBORO 2008 PUBLIC IMPROVEM	Retirement	-52	(\$119,776)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	00160008115	NEW RICHLAND - CREEK PROBLEM M	Retirement	-21	(\$5,222)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2008	00160008115	NEW RICHLAND - CREEK PROBLEM M	Addition	655	\$28,959.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	00160008115	NEW RICHLAND - CREEK PROBLEM M	Retirement	-502	(\$1,102,533)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1971	00160008118	KANABEC COUNTY HWY DEPT	Retirement	-1026	(\$427,288)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	00160008118	KANABEC COUNTY HWY DEPT	Addition	3154	\$30,392.74
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1971	00160008118	KANABEC COUNTY HWY DEPT	Retirement	-2080	(\$2,559,200)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1979	00160008119	STREET IMPROVEMENTS SOUTH OF T	Retirement	-1248	(\$11,167,255)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2007	00160008119	STREET IMPROVEMENTS SOUTH OF T	Retirement	-67	\$55,786.82
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2008	00160008119	STREET IMPROVEMENTS SOUTH OF T	Addition	1247	(\$3,628.43)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1992	00160008125	REPLACE 4" AND 6" CWS MAIN IN	Retirement	-238	(\$3,140,995)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2008	00160008125	REPLACE 4" AND 6" CWS MAIN IN	Addition	252	\$28,387.45
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1975	00160008128	YELLOW MEDICINE COUNTY - 6' BO	Retirement	-100	(\$18,465)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	00160008128	YELLOW MEDICINE COUNTY - 6' BO	Addition	253	\$3,826.06
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1976	00160008128	YELLOW MEDICINE COUNTY - 6' BO	Retirement	-106	(\$118,933)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1969	00160008129	2008 LEWISTON CIP PROJECT	Retirement	-87	(\$86,733)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2008	00160008129	2008 LEWISTON CIP PROJECT	Addition	100	\$12,609.91
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	00160008130	2008 FAIRMONT SEWER/WATER IMPR	Retirement	-86	(\$67,871)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2008	00160008130	2008 FAIRMONT SEWER/WATER IMPR	Addition	85	\$7,526.22
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1965	00160008132	CITY OF DOVER - 2008 CONSTRUCT	Retirement	-4	(\$1,777)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1982	00160008132	CITY OF DOVER - 2008 CONSTRUCT	Retirement	-12	(\$387,571)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1989	00160008132	CITY OF DOVER - 2008 CONSTRUCT	Retirement	-12	(\$431,233)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	00160008132	CITY OF DOVER - 2008 CONSTRUCT	Addition	28	\$9,350.60
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1985	00160008133	GRAND RAPIDS - CSAH 61	Retirement	-3	(\$2,777)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	00160008133	GRAND RAPIDS - CSAH 61	Addition	3	\$3,331.30
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1963	00160008134	OFFSET EXISTING MAIN 1' FOR ST	Retirement	-10	(\$7,655)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2008	00160008134	OFFSET EXISTING MAIN 1' FOR ST	Addition	10	\$3,397.74
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	2006	00160008135	4TH STREET/ 3RD AVE. ALLEY IMP	Retirement	-7	(\$6,466)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	00160008137	4TH STREET/ 3RD AVE. ALLEY IMP	Addition	21	\$150.26
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1985	00160008137	4TH STREET/ 3RD AVE. ALLEY IMP	Retirement	-358	(\$1,043,388)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	00160008137	4TH STREET/ 3RD AVE. ALLEY IMP	Addition	378	\$17,639.60
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1992	00160009038	TH 53/ MAPLE GROVE ROAD (S.P. 6	Retirement	-2674	(\$3,997,071)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	00160009038	TH 53/ MAPLE GROVE ROAD (S.P. 6	Addition	2670	\$36,267.40
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1953	00160009057	ROSEMOUNT 2009 STREET IMPROVEM	Retirement	-961	(\$310,333)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	00160009057	ROSEMOUNT 2009 STREET IMPROVEM	Addition	6310	\$84,346.90
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1953	00160009057	ROSEMOUNT 2009 STREET IMPROVEM	Retirement	-2901	(\$2,877,701)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	00160009060	2009 WINDOM STREET IMPROVEMENT	Retirement	-851	(\$202,622)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1973	00160009060	2009 WINDOM STREET IMPROVEMENT	Addition	3987	\$59,009.73
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2004	00160009060	2009 WINDOM STREET IMPROVEMENT	Retirement	-43	(\$312,888)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	00160009060	2009 WINDOM STREET IMPROVEMENT	Addition	3987	\$59,009.73
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1973	00160009060	2009 WINDOM STREET IMPROVEMENT	Retirement	-218	(\$164,111)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1973	00160009060	2009 WINDOM STREET IMPROVEMENT	Retirement	-2914	(\$2,187,266)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3/4 in	1973	00160009060	2009 WINDOM STREET IMPROVEMENT	Retirement	-138	(\$103,611)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2003	00160009061	ELKO - SAP 70-602-014	Retirement	-120	(\$1,091,266)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	00160009061	ELKO - SAP 70-602-014	Retirement	-85	(\$1,455,166)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	00160009061	ELKO - SAP 70-602-014	Addition	2378	\$18,167.33
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1958	00160009061	ELKO - SAP 70-602-014	Retirement	-2516	(\$3,044,441)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	00160009061	ELKO - SAP 70-602-014	Addition	6	\$84.37
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1956	00160009061	ELKO - SAP 70-602-014	Retirement	-185	(\$323,699)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	00160009061	ELKO - SAP 70-602-014	Addition	292	\$9,830.87
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1956	00160009061	ELKO - SAP 70-602-014	Retirement	-17	(\$29,200)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	00160009064	2009 LEWISTON CIP PROJECT	Addition	1180	\$23,102.02
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1969	00160009064	2009 LEWISTON CIP PROJECT	Retirement	-1112	(\$1,108,550)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	00160009064	2009 LEWISTON CIP PROJECT	Addition	28	\$2,415.78
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1969	00160009064	2009 LEWISTON CIP PROJECT	Retirement	-72	(\$71,788)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2004	00160009065	KANABEC COUNTY HOWE AVENUE REC	Retirement	-786	(\$11,433,933)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2009	00160009065	KANABEC COUNTY HOWE AVENUE REC	Addition	812	\$18,182.17
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1971	00160009065	KANABEC COUNTY HOWE AVENUE REC	Retirement	-173	(\$636,099)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2009	0016009065	KANABEC COUNTY HOWE AVENUE REC	Addition	221	\$10,156.66
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1971	0016009065	KANABEC COUNTY HOWE AVENUE REC	Retirement	-373	(\$2,539.75)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2009	0016009065	KANABEC COUNTY HOWE AVENUE REC	Addition	356	\$54,352.48
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0016009068	SP 1806-69 (TH 210) - CULVERT	Retirement	-7	(\$7.09)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2009	0016009069	S.P. 4203-40, 4203-42	Addition	7	\$3,593.33
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2009	0016009069	S.P. 4203-40, 4203-42	Addition	2134	\$72,065.91
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	1974	0016009069	S.P. 4203-40, 4203-42	Addition	5560	\$206,178.89
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0016009069	S.P. 4203-40, 4203-42	Addition	229	\$18,516.85
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2009	0016009069	S.P. 4203-40, 4203-42	Addition	47	\$5,329.94
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1974	0016009069	S.P. 4203-40, 4203-42	Addition	-5676	(\$30,564.88)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0016009070	ROCHESTER - CITY WORK SP 159-1	Retirement	-62	(\$33.43)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0016009070	ROCHESTER - CITY WORK SP 159-1	Addition	110	\$69.64
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 10 in	1967	0016009070	ROCHESTER - CITY WORK SP 159-1	Retirement	-757	(\$1,985.38)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 12 in	1967	0016009070	ROCHESTER - CITY WORK SP 159-1	Addition	994	\$188,157.55
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0016009070	ROCHESTER - CITY WORK SP 159-1	Retirement	-147	(\$156.59)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0016009070	ROCHESTER - CITY WORK SP 159-1	Addition	122	\$340.33
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1973	0016009072	LAKEFIELD WATERMAIN IMPROVEMEN	Retirement	-289	(\$68.81)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0016009072	LAKEFIELD WATERMAIN IMPROVEMEN	Addition	1537	\$20,515.14
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2009	0016009072	LAKEFIELD WATERMAIN IMPROVEMEN	Addition	125	\$3,896.27
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1973	0016009072	LAKEFIELD WATERMAIN IMPROVEMEN	Retirement	-652	(\$488.94)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1973	0016009072	LAKEFIELD WATERMAIN IMPROVEMEN	Retirement	-1133	(\$2,381.68)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2009	0016009072	LAKEFIELD WATERMAIN IMPROVEMEN	Addition	367	\$23,478.72
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	0016009074	CROSBY - STREET/UTILITY IMPR	Retirement	-114	(\$342.82)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0016009074	CROSBY - STREET/UTILITY IMPR	Addition	358	\$3,551.47
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1979	0016009074	CROSBY - STREET/UTILITY IMPR	Retirement	-161	(\$479.67)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0016009074	CROSBY - STREET/UTILITY IMPR	Retirement	-242	(\$721.17)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0016009075	FARMINGTON 2009 TRUNK UTILITY	Retirement	-109	(\$27.45)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0016009075	FARMINGTON 2009 TRUNK UTILITY	Addition	121	\$762.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1954	0016009075	FARMINGTON 2009 TRUNK UTILITY	Retirement	-14	(\$12.65)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2005	0016009075	FARMINGTON 2009 TRUNK UTILITY	Retirement	-26	(\$362.60)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2009	0016009075	FARMINGTON 2009 TRUNK UTILITY	Addition	58	\$672.26
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1961	0016009075	FARMINGTON 2009 TRUNK UTILITY	Retirement	-203	(\$159.61)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2009	0016009075	FARMINGTON 2009 TRUNK UTILITY	Addition	226	\$13,234.62
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1960	0016009076	C.S.A.H. 30 (DIFFLEY RD) -	Retirement	-199	(\$247.33)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0016009076	C.S.A.H. 30 (DIFFLEY RD) -	Addition	309	\$13,344.73
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0016009077	HINCKLEY 2009 UTILITY AND ROAD	Addition	609	\$15,623.10
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1972	0016009077	HINCKLEY 2009 UTILITY AND ROAD	Retirement	-559	(\$609.51)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0016009078	HINCKLEY 2009 UTILITY AND ROAD	Addition	488	\$10,071.53
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1972	0016009078	HINCKLEY 2009 UTILITY AND ROAD	Retirement	-372	(\$405.61)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2008	0016009078	HINCKLEY 2009 UTILITY AND ROAD	Retirement	-14	(\$626.74)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1988	0016009080	1ST AVENUE SE	Retirement	-32	(\$104.27)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1989	0016009080	1ST AVENUE SE	Retirement	-665	(\$8,382.78)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2009	0016009080	1ST AVENUE SE	Addition	702	\$48,079.39
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1986	0016009081	RIDGEWOOD ROAD TO 11TH AVENUE	Retirement	-1238	(\$4,196.49)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0016009081	RIDGEWOOD ROAD TO 11TH AVENUE	Addition	1298	\$12,151.04
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1987	0016009081	RIDGEWOOD ROAD TO 11TH AVENUE	Retirement	-278	(\$995.23)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2009	0016009081	RIDGEWOOD ROAD TO 11TH AVENUE	Addition	960	\$21,048.27
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1973	0016009082	2009 INFRASTRUCTURE REPLACEMENT	Retirement	-326	(\$77.62)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0016009082	2009 INFRASTRUCTURE REPLACEMENT	Retirement	-1259	(\$12,286.73)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0016009082	2009 INFRASTRUCTURE REPLACEMENT	Addition	2542	\$36,945.06
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0016009082	2009 INFRASTRUCTURE REPLACEMENT	Retirement	-807	(\$16,049.03)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0016009085	STEWARTVILLE ROAD WIDENING	Addition	232	\$8,238.12
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1968	0016009085	STEWARTVILLE ROAD WIDENING	Retirement	-252	(\$138.37)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1963	0016009086	SAP 236-124-004 (SYCAMORE ST)	Retirement	-231	(\$56.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1997	0016009086	SAP 236-124-004 (SYCAMORE ST)	Retirement	-141	(\$2,469.06)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0016009086	SAP 236-124-004 (SYCAMORE ST)	Addition	1349	\$20,958.24
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1963	0016009086	SAP 236-124-004 (SYCAMORE ST)	Retirement	-68	(\$52.01)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1963	0016009086	SAP 236-124-004 (SYCAMORE ST)	Retirement	-1097	(\$839.28)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1991	0016009090	CR136 FROM TH52 TO BURR OAK AV	Retirement	-1894	(\$8,373.17)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1965	0016009090	CR136 FROM TH52 TO BURR OAK AV	Retirement	-256	(\$102.28)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0016009090	CR136 FROM TH52 TO BURR OAK AV	Retirement	-697	(\$15,739.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0016009090	CR136 FROM TH52 TO BURR OAK AV	Addition	1055	\$37,601.56
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1965	0016009090	CR136 FROM TH52 TO BURR OAK AV	Retirement	-83	(\$106.22)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0016009092	DITCH #15 CULVERT REPLACEMENT	Addition	210	\$8,396.68
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/2 in	1979	0016009092	DITCH #15 CULVERT REPLACEMENT	Retirement	-93	(\$618.23)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	0016009093	IRVINE AVE FROM 3RD ST TO TH19	Retirement	-83	(\$83.66)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0016009093	IRVINE AVE FROM 3RD ST TO TH19	Addition	88	\$4,730.12
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1970	0016009093	IRVINE AVE FROM 3RD ST TO TH19	Retirement	-106	(\$297.81)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2009	0016009093	IRVINE AVE FROM 3RD ST TO TH19	Addition	111	\$8,367.70
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1970	0016009093	IRVINE AVE FROM 3RD ST TO TH19	Retirement	-1685	(\$8,863.48)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2009	0016009093	IRVINE AVE FROM 3RD ST TO TH19	Addition	1679	\$95,920.88
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	0016009099	SEWER AND WATER IMPROVEMENTS,	Retirement	-1016	(\$1,029.74)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	2009	0016009099	SEWER AND WATER IMPROVEMENTS,	Addition	3	\$52.35
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1979	0016009099	SEWER AND WATER IMPROVEMENTS,	Retirement	-268	(\$271.68)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0016009099	SEWER AND WATER IMPROVEMENTS,	Addition	1300	\$22,687.51
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1991	0016009106	LEGION ALLEY UTILITY RECONSTRU	Retirement	-10	(\$54.82)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	2009	0016009106	LEGION ALLEY UTILITY RECONSTRU	Addition	18	\$927.99
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1991	0016009106	LEGION ALLEY UTILITY RECONSTRU	Retirement	-229	(\$1,147.62)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2009	0016009106	LEGION ALLEY UTILITY RECONSTRU	Addition	252	\$12,225.94
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1985	0016009107	BOVEY WATER MAIN - ALLEY 2008	Retirement	-7	(\$6.46)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1985	0016009107	BOVEY WATER MAIN - ALLEY 2008	Retirement	-358	(\$1,045.25)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0016009107	BOVEY WATER MAIN - ALLEY 2008	Addition	370	\$10,647.78
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	0016009109	2009 RECONSTRUCTION OF CSAH 21	Retirement	-56	(\$56.86)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0016009109	2009 RECONSTRUCTION OF CSAH 21	Retirement	-4215	(\$4,272.49)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1962	0016009117	OFFSET MAIN FOR CITY OF MABEL	Addition	3468	\$52,075.58
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0016009117	OFFSET MAIN FOR CITY OF MABEL	Retirement	-8	(\$6.30)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0016009118	FAIRMONT WATER AND STORM SEWER	Addition	17	\$10,019.73
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0016009118	FAIRMONT WATER AND STORM SEWER	Addition	109	\$2,833.22
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0016009118	FAIRMONT WATER AND STORM SEWER	Retirement	-92	(\$72.61)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0016009118	FAIRMONT WATER AND STORM SEWER	Retirement	-24	(\$52.50)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2008	0016009118	FAIRMONT WATER AND STORM SEWER	Retirement	-184	(\$4,840.85)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2009	0016009118	FAIRMONT WATER AND STORM SEWER	Addition	156	\$13,441.20
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2009	0016009123	EAST RIVER ROAD	Addition	2233	\$42,615.12
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1965	0016009123	EAST RIVER ROAD	Retirement	-1377	(\$1,739.69)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1968	0016009123	EAST RIVER ROAD	Retirement	-48	(\$169.42)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0016009124	4TH STREET	Retirement	-480	(\$734.17)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0016009124	4TH STREET	Addition	426	\$11,904.56
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	0016009125	TRACY - 8TH ST AND 2ND ST	Retirement	-85	(\$88.47)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0016009125	TRACY - 8TH ST AND 2ND ST	Addition	95	\$5,353.94
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1991	0016009126	BIWABIK THIRD STREET	Retirement	-5	(\$28.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0016009126	BIWABIK THIRD STREET	Retirement	-78	(\$436.75)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0016009127	BIWABIK THIRD STREET	Addition	89	\$6,301.50
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0016009127	BENTON CO ROAD PROJECT (CSAH 1	Retirement	-643	(\$204.67)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0016009127	BENTON CO ROAD PROJECT (CSAH 1	Addition	679	\$11,101.11
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1973	0016009128	JACKSON CO - CULVERT NO 32J45	Retirement	-255	(\$60.71)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0016009128	JACKSON CO - CULVERT NO 32J45	Addition	264	\$8,617.35
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0016009134	2009 FOURTH STREET WATERMAIN	Retirement	-373	(\$1,194.63)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0016009134	2009 FOURTH STREET WATERMAIN	Addition	432	\$19,975.82
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1973	0016009135	2009 INFRASTRUCTURE REPLACEMENT	Retirement	-32	(\$7.62)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0016009135	2009 INFRASTRUCTURE REPLACEMENT	Addition	32	\$23,906.53
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1984	0016009138	WASTEWATER SYSTEM IMPRVMENTS	Retirement	-7	(\$27.27)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0016009138	WASTEWATER SYSTEM IMPRVMENTS	Addition	15	\$2,345.01
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1955	0016009139	RIVER ROAD IMPROVEMENTS	Retirement	-603	(\$162.62)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0016009139	RIVER ROAD IMPROVEMENTS	Addition	1055	\$16,616.62
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1985	0016009140	2009 GAYLEY AVENUE STREET IMPR	Retirement	-74	(\$215.70)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0016009140	2009 GAYLEY AVENUE STREET IMPR	Addition	86	\$4,016.03

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2005	00160009142	GWAP, S.P. 2510-37 - TH 58 BRI	Retirement	-272	(\$2,882.05)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2010	00160009142	GWAP, S.P. 2510-37 - TH 58 BRI	Addition	632	\$1,117,705.67
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1963	00160009142	GWAP, S.P. 2510-37 - TH 58 BRI	Retirement	-213	(\$162.18)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1955	00160009145	CANNON FALLS FIRE STATION	Retirement	-49	(\$26.43)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2005	00160009145	CANNON FALLS FIRE STATION	Retirement	-57	(\$828.89)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2009	00160009145	CANNON FALLS FIRE STATION	Addition	275	\$18,816.27
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1955	00160009145	CANNON FALLS FIRE STATION	Retirement	-167	(\$382.17)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	00160009148	MAJESTIC PINE LANES NW ROAD IM	Retirement	-13	(\$4.14)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2001	00160009148	MAJESTIC PINE LANES NW ROAD IM	Retirement	-1657	(\$8,272.32)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	00160009148	MAJESTIC PINE LANES NW ROAD IM	Addition	1520	\$21,359.24
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	00160009149	MAIN OFFSET NEEDED TO LOWERING	Addition	0	\$561.91
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	00160009152	RUSHFORD - S FERRY ST 24" SEWE	Addition	901	\$18,516.33
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1992	00160009153	2009 BUHL SEWER IMPROVEMENTS	Retirement	-835	(\$1,248.23)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	00160009153	2009 BUHL SEWER IMPROVEMENTS	Addition	787	\$9,744.35
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	00160009154	MAIN OFFSET FOR ST PROJECT ON	Retirement	-18	(\$14.42)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	00160009154	MAIN OFFSET FOR ST PROJECT ON	Addition	37	\$4,977.54
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1973	00160009155	CITY OF JACKSON - JACKSON RIVE	Retirement	-250	(\$119.04)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	00160009159	RELOCATE PIPE SOUTH OF HWY 95	Addition	268	\$6,756.60
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0016010024	GWAP, MAIN AVE UTILITY/ST IMPR	Addition	0	\$712.83
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0016010026	GWAP, S.P. 0409-12, BEMIDJ -	Retirement	-695	\$1,396.58
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0016010026	GWAP, S.P. 0409-12, BEMIDJ -	Retirement	0	(\$235.38)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0016010026	GWAP, S.P. 0409-12, BEMIDJ -	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1970	0016010026	GWAP, S.P. 0409-12, BEMIDJ -	Addition	3269	\$1,992.50
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1970	0016010026	GWAP, S.P. 0409-12, BEMIDJ -	Retirement	-704	(\$224.04)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1970	0016010026	GWAP, S.P. 0409-12, BEMIDJ -	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2010	0016010026	GWAP, S.P. 0409-12, BEMIDJ -	Addition	9	\$398.40
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2010	0016010026	GWAP, S.P. 0409-12, BEMIDJ -	Addition	848	\$951.28
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1970	0016010026	GWAP, S.P. 0409-12, BEMIDJ -	Retirement	-15	(\$15.08)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1970	0016010026	GWAP, S.P. 0409-12, BEMIDJ -	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 10 in	1970	0016010026	GWAP, S.P. 0409-12, BEMIDJ -	Retirement	-1825	(\$4,645.91)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 10 in	1970	0016010026	GWAP, S.P. 0409-12, BEMIDJ -	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 12 in	2010	0016010026	GWAP, S.P. 0409-12, BEMIDJ -	Addition	1882	\$343,020.81
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	0016010026	GWAP, S.P. 0409-12, BEMIDJ -	Retirement	-974	(\$981.77)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	0016010026	GWAP, S.P. 0409-12, BEMIDJ -	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1991	0016010035	GWAP, NW AREA SEWER IMPROVEMEN	Retirement	-41	(\$73.84)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1991	0016010035	GWAP, NW AREA SEWER IMPROVEMEN	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1991	0016010035	GWAP, NW AREA SEWER IMPROVEMEN	Retirement	-6	(\$33.60)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1991	0016010035	GWAP, NW AREA SEWER IMPROVEMEN	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1991	0016010035	GWAP, NW AREA SEWER IMPROVEMEN	Retirement	-711	(\$3,981.35)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1991	0016010035	GWAP, NW AREA SEWER IMPROVEMEN	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2007	0016010035	GWAP, NW AREA SEWER IMPROVEMEN	Retirement	-14	(\$8,428.50)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2007	0016010035	GWAP, NW AREA SEWER IMPROVEMEN	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0016010038	GWAP - SW AREA ST/UTILITY IMPR	Addition	893	\$45,147.35
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0016010038	GWAP - SW AREA ST/UTILITY IMPR	Retirement	-1167	(\$1,182.74)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2000	0016010038	GWAP - SW AREA ST/UTILITY IMPR	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2000	0016010038	GWAP - SW AREA ST/UTILITY IMPR	Retirement	-577	(\$3,340.72)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1979	0016010038	GWAP - SW AREA ST/UTILITY IMPR	Addition	1909	\$34,097.83
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1979	0016010038	GWAP - SW AREA ST/UTILITY IMPR	Retirement	-188	(\$190.56)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1974	0016010039	GWAP, RYAN'S RD ST IMPROV, WOR	Retirement	-281	(\$92.57)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0016010039	GWAP, RYAN'S RD ST IMPROV, WOR	Addition	258	\$2,480.63
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	0016010039	GWAP, RYAN'S RD ST IMPROV, WOR	Retirement	-130	(\$149.77)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0016010045	GWAP, SP 1307-19, NORTH BRANCH	Addition	120	\$7,104.65
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1971	0016010045	GWAP, SP 1307-19, NORTH BRANCH	Retirement	-2493	(\$2,076.34)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1971	0016010045	GWAP, SP 1307-19, NORTH BRANCH	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2005	0016010045	GWAP, SP 1307-19, NORTH BRANCH	Retirement	-344	(\$5,004.73)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2010	0016010045	GWAP, SP 1307-19, NORTH BRANCH	Addition	2708	\$36,988.87

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2009	0016010045	GMWAP, SP 1307-19, NORTH BRANCH	Retirement	-250	(\$8,222.15)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2009	0016010045	GMWAP, SP 1307-19, NORTH BRANCH	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2010	0016010045	GMWAP, SP 1307-19, NORTH BRANCH	Addition	337	\$9,534.12
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1953	0016010046	GMWAP, SP 1921-89 (TH 3 AT 143R	Retirement	-93	(\$30.03)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0016010046	GMWAP, SP 1921-89 (TH 3 AT 143R	Addition	236	\$15,829.84
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1953	0016010046	GMWAP, SP 1921-89 (TH 3 AT 143R	Retirement	-9	(\$2.90)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1953	0016010046	GMWAP, SP 1921-89 (TH 3 AT 143R	Retirement	-230	(\$228.15)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0016010047	GMWAP, WALNUT STREET RECON, FAR	Addition	468	\$10,715.26
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1961	0016010047	GMWAP, WALNUT STREET RECON, FAR	Retirement	-81	(\$20.17)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1961	0016010047	GMWAP, WALNUT STREET RECON, FAR	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2010	0016010047	GMWAP, WALNUT STREET RECON, FAR	Addition	1272	\$49,218.97
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0016010047	GMWAP, WALNUT STREET RECON, FAR	Retirement	-301	(\$206.03)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0016010047	GMWAP, WALNUT STREET RECON, FAR	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1961	0016010047	GMWAP, WALNUT STREET RECON, FAR	Retirement	-353	(\$277.54)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1961	0016010047	GMWAP, WALNUT STREET RECON, FAR	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0016010047	GMWAP, WALNUT STREET RECON, FAR	Retirement	-758	(\$1,082.20)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0016010047	GMWAP, WALNUT STREET RECON, FAR	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0016010048	GMWAP, HIMLIE BUSINESS PARK, RUSHFOR	Addition	0	\$1,201.22
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0016010049	GMWAP, 2010 MUNICIPAL IMPROVEME	Addition	663	\$12,026.12
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2010	0016010049	GMWAP, 2010 MUNICIPAL IMPROVEME	Addition	237	\$7,265.22
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1962	0016010049	GMWAP, 2010 MUNICIPAL IMPROVEME	Retirement	-775	(\$610.71)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0016010049	GMWAP, 2010 MUNICIPAL IMPROVEME	Addition	304	\$34,083.26
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1962	0016010056	GMWAP, 2010 MUNICIPAL IMPROVEME	Retirement	-215	(\$473.35)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0016010056	GMWAP, ORONOCO WATER MAIN PROJE	Addition	0	\$228.21
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0016010058	GMWAP, CSAH 11 (UGSTAD RD/STARK	Addition	388	\$2,702.15
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1992	0016010058	GMWAP, CSAH 11 (UGSTAD RD/STARK	Retirement	-368	(\$1,738.20)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1992	0016010058	GMWAP, CSAH 11 (UGSTAD RD/STARK	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1993	0016010058	GMWAP, CSAH 11 (UGSTAD RD/STARK	Retirement	-1322	(\$6,483.99)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1993	0016010058	GMWAP, CSAH 11 (UGSTAD RD/STARK	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0016010058	GMWAP, CSAH 11 (UGSTAD RD/STARK	Addition	1612	\$69,390.25
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0016010065	GMWAP, 2010 STREET ASSESSMENT, PINE	Addition	491	\$10,643.15
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1963	0016010065	GMWAP, 2010 STREET ASSESSMENT, PINE	Retirement	-479	(\$366.46)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0016010065	GMWAP, 2010 STREET ASSESSMENT, PINE	Addition	52	\$6,967.05
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	1989	0016010069	GMWAP, CP 2003-6 (3RD AVE NE, CANAL	Retirement	-1093	(\$6,741.87)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	1989	0016010069	GMWAP, CP 2003-6 (3RD AVE NE, CANAL	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	2010	0016010069	GMWAP, CP 2003-6 (3RD AVE NE, CANAL	Addition	1219	\$136,853.18
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	0016010070	BEMIDJI - PARK AVE (SAP 105-115-004	Retirement	-57	(\$57.46)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	0016010070	BEMIDJI - PARK AVE (SAP 105-115-004	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	0016010070	BEMIDJI - PARK AVE (SAP 105-115-004	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0016010070	BEMIDJI - PARK AVE (SAP 105-115-004	Addition	48	\$3,350.89
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0016010071	GMWAP, 2010 STREET AND UTILITY IMPRO	Addition	296	\$9,701.16
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1962	0016010071	GMWAP, 2010 STREET AND UTILITY IMPRO	Retirement	-306	(\$241.10)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0016010072	GMWAP, COUNTY RD 73 (AKRON AVE), ROS	Addition	2	\$71.97
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2010	0016010072	GMWAP, COUNTY RD 73 (AKRON AVE), ROS	Addition	200	\$25,189.57
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1992	0016010077	LEONADIS - 2ND AVE IMPROVEMENTS	Retirement	-105	(\$156.91)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1992	0016010077	LEONADIS - 2ND AVE IMPROVEMENTS	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1992	0016010077	LEONADIS - 2ND AVE IMPROVEMENTS	Retirement	-253	(\$376.54)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1992	0016010077	LEONADIS - 2ND AVE IMPROVEMENTS	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2002	0016010077	LEONADIS - 2ND AVE IMPROVEMENTS	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1986	0016010078	GMWAP, CSAH 10, DOVER	Retirement	-443	(\$28,234.01)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2010	0016010078	GMWAP, CSAH 10, DOVER	Addition	464	\$11,548.44
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0016010079	GMWAP, CP 2003-6 (3RD AVENUE), GRAND	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0016010082	2ND AVE SEWER & WATER PROJECT, STAP	Addition	581	\$14,135.29
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1979	0016010080	2010 CITY STREET & UTIL IMPROVEMENT	Addition	0	\$893.65
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1985	0016010082	2010 CITY STREET & UTIL IMPROVEMENT	Retirement	-1	(\$2.92)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1985	0016010082	2010 CITY STREET & UTIL IMPROVEMENT	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1985	0016010082	2010 CITY STREET & UTIL IMPROVEMENT	Retirement	-198	(\$577.16)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1985	0016010082	2010 CITY STREET & UTIL IMPROVEMENT	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0016010082	2010 CITY STREET & UTIL IMPROVEMENT	Retirement	-43	(\$1,690.23)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0016010082	2010 CITY STREET & UTIL IMPROVEMENT	Retirement	0	\$0.00

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0016010082	2010 CITY STREET & UTIL IMPROVEMENT	Addition	279	\$13,843.45
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0016010083	GWAP, 2010 STREET AND UTILITY IMPRO	Addition	130	\$3,494.38
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1965	0016010083	GWAP, 2010 STREET AND UTILITY IMPRO	Retirement	-135	(\$170.55)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1953	0016010088	GWAP, 2010 STREET IMPROVEMENT, ROSE	Retirement	-4	(\$1.29)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0016010088	GWAP, 2010 STREET IMPROVEMENT, ROSE	Addition	4	\$113.29
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1953	0016010088	GWAP, 2010 STREET IMPROVEMENT, ROSE	Retirement	-602	(\$388.32)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2010	0016010088	GWAP, 2010 STREET IMPROVEMENT, ROSE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2010	0016010088	GWAP, 2010 STREET IMPROVEMENT, ROSE	Addition	604	\$28,911.71
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0016010089	ACCESS TO RV PARK (SP 0409-12), BEM	Retirement	-370	(\$127.04)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0016010089	ACCESS TO RV PARK (SP 0409-12), BEM	Addition	359	\$2,874.91
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0016010092	ACCESS TO RV PARK (SP 0409-12), BEM	Addition	0	(\$0.05)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1979	0016010095	GWAP, SELMSER AVE, CLOQUET	Retirement	-121	(\$124.72)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2004	0016010095	GWAP, SELMSER AVE, CLOQUET	Retirement	-85	(\$86.14)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0016010095	GWAP, SELMSER AVE, CLOQUET	Retirement	-279	(\$1,647.03)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0016010095	GWAP, SELMSER AVE, CLOQUET	Retirement	-34	(\$814.94)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2010	0016010095	GWAP, SELMSER AVE, CLOQUET	Addition	424	\$8,760.93
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1981	0016010095	GWAP, SELMSER AVE, CLOQUET	Retirement	-588	(\$2,547.14)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1981	0016010095	GWAP, SELMSER AVE, CLOQUET	Retirement	-740	(\$3,205.30)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2006	0016010095	GWAP, SELMSER AVE, CLOQUET	Retirement	-34	(\$1,974.28)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1982	0016010095	GWAP, SELMSER AVE, CLOQUET	Retirement	-2406	(\$21,271.31)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	0016010096	2010 SEWER & WATER PROJECTS, CROSBY	Retirement	-11	(\$33.08)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016010096	2010 SEWER & WATER PROJECTS, CROSBY	Retirement	-7	(\$42.77)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0016010096	2010 SEWER & WATER PROJECTS, CROSBY	Addition	648	\$6,522.89
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1979	0016010096	2010 SEWER & WATER PROJECTS, CROSBY	Retirement	-623	(\$1,856.61)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0016010096	2010 SEWER & WATER PROJECTS, CROSBY	Retirement	-500	(\$1,490.01)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0016010096	2010 SEWER & WATER PROJECTS, CROSBY	Addition	524	\$32,602.60
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0016010097	GWAP, W TRACY RD, SPRING VALLEY	Addition	555	\$23,309.81
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1962	0016010097	GWAP, W TRACY RD, SPRING VALLEY	Retirement	-540	(\$425.62)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0016010098	GWAP, SANITARY SEWER AND WATERMAIN	Addition	100	\$7,125.69
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0016010098	GWAP, SANITARY SEWER AND WATERMAIN	Retirement	-120	(\$95.65)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0016010100	GWAP, WEST DIVISION ST IMPROVEMENT	Addition	485	\$11,308.09
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0016010100	GWAP, WEST DIVISION ST IMPROVEMENT	Retirement	-462	(\$403.54)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0016010101	2010 INFRASTRUCTURE REPLACEMENT (PH	Retirement	-487	(\$3,542.63)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0016010101	2010 INFRASTRUCTURE REPLACEMENT (PH	Addition	466	\$10,521.56
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1972	0016010102	GWAP, MAIN ST E. E. OF LAWLER, HINCK	Addition	431	\$9,369.53
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0016010102	GWAP, MAIN ST E. E. OF LAWLER, HINCK	Retirement	-432	(\$471.04)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0016010108	WASHINGTON AVE (CSAH 22), DETROIT L	Addition	290	\$7,444.19
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1969	0016010108	WASHINGTON AVE (CSAH 22), DETROIT L	Retirement	-437	(\$440.06)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	0016010111	LAKE STREET (MAPLE AVE TO MAIN AVE)	Addition	78	\$6,392.10
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1970	0016010111	LAKE STREET (MAPLE AVE TO MAIN AVE)	Retirement	-66	(\$66.37)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2010	0016010111	LAKE STREET (MAPLE AVE TO MAIN AVE)	Addition	154	\$9,707.38
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0016010112	GWAP, THIRD ST W, HARMONY	Addition	74	\$2,206.23
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2010	0016010112	GWAP, THIRD ST W, HARMONY	Addition	550	\$14,501.95
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0016010112	GWAP, THIRD ST W, HARMONY	Retirement	-646	(\$507.92)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0016010113	SE SANITARY SEWER REHAB, BIWABIK	Addition	0	\$793.25
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1975	0016010114	GWAP, CITY OF CANBY, 2010 INFRASTRU	Retirement	-46	(\$8.49)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0016010114	GWAP, CITY OF CANBY, 2010 INFRASTRU	Addition	46	\$4,232.31
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1975	0016010114	GWAP, CITY OF CANBY, 2010 INFRASTRU	Retirement	-47	(\$17.35)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2010	0016010114	GWAP, CITY OF CANBY, 2010 INFRASTRU	Addition	47	\$7,322.03
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1975	0016010115	GWAP, SP 5305-64 (TH 60), WORTHINGT	Retirement	-1347	(\$248.36)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0016010115	GWAP, SP 5305-64 (TH 60), WORTHINGT	Addition	1945	\$33,823.85
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2006	0016010116	WATER MAIN SYSTEM, CROSBY	Addition	0	\$191.97
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1972	0016010120	2010 STREET RECON, PINE CITY	Retirement	-181	(\$62.72)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016010120	2010 STREET RECON, PINE CITY	Retirement	-73	(\$570.67)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016010120	2010 STREET RECON, PINE CITY	Addition	2313	\$28,715.99

Table 3
FERC Account 376 - Gas Distribution Mains
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Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1972	0016010120	2010 STREET RECON, PINE CITY	Retirement	-1733	(\$1,886.81)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1972	0016010120	2010 STREET RECON, PINE CITY	Retirement	-61	(\$66.79)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0016010123	AURORA ALLEY RECONSTRUCTION	Addition	686	\$7,167.41
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1991	0016010123	AURORA ALLEY RECONSTRUCTION	Retirement	-724	(\$3,968.98)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0016010123	AURORA ALLEY RECONSTRUCTION	Addition	2	\$129.06
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0016010125	BEAULIEU ST - STREET&UTIL IMPROVEME	Addition	0	\$1,047.19
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1974	0016010129	GNAP, SP 5305-58 (TH 60) - NOBLES S	Retirement	-222	(\$73.13)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0016010129	GNAP, SP 5305-58 (TH 60) - NOBLES S	Addition	1250	\$28,481.86
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	0016010129	GNAP, SP 5305-58 (TH 60) - NOBLES S	Retirement	-512	(\$589.84)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2010	0016010130	GNAP - CLIFF RD (CR32) AT LAKEWOOD	Addition	0	\$1,282.64
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016011015	GNAP, SP 6928-69011 (TH 73) BRIDGE	Retirement	-125	(\$163.34)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0016011015	GNAP, SP 6928-69011 (TH 73) BRIDGE	Addition	2	\$169.77
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1964	0016011015	GNAP, SP 6928-69011 (TH 73) BRIDGE	Retirement	-45	(\$61.32)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2011	0016011019	GNAP, 2010 STREET AND UTILITY IMPRO	Addition	177	\$38,233.23
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1969	0016011019	GNAP, 2010 STREET AND UTILITY IMPRO	Retirement	-72	(\$71.77)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1969	0016011019	GNAP, 2010 STREET AND UTILITY IMPRO	Retirement	-43	(\$42.87)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016011031	2011 STREET RECON, PINE CITY	Retirement	-21	(\$164.16)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016011031	2011 STREET RECON, PINE CITY	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016011031	2011 STREET RECON, PINE CITY	Retirement	-20	(\$248.30)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016011031	2011 STREET RECON, PINE CITY	Addition	2082	\$23,066.15
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016011031	2011 STREET RECON, PINE CITY	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1972	0016011031	2011 STREET RECON, PINE CITY	Addition	325	\$5,350.64
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1972	0016011031	2011 STREET RECON, PINE CITY	Retirement	-1814	(\$1,975.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2007	0016011031	2011 STREET RECON, PINE CITY	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2011	0016011031	2011 STREET RECON, PINE CITY	Retirement	-6	(\$14,187.74)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2011	0016011031	2011 STREET RECON, PINE CITY	Addition	7	\$339.79
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1972	0016011031	2011 STREET RECON, PINE CITY	Retirement	-482	(\$527.78)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2011	0016011031	2011 STREET RECON, PINE CITY	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1991	0016011035	GNAP, RAMIER WATERMAIN RECONSTRUCTI	Addition	243	\$23,008.43
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016011035	GNAP, RAMIER WATERMAIN RECONSTRUCTI	Retirement	-522	(\$924.97)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1998	0016011036	GNAP, RAMIER WATERMAIN RECONSTRUCTI	Retirement	-384	(\$680.50)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1998	0016011036	GNAP, RAMIER WATERMAIN RECONSTRUCTI	Addition	527	\$19,302.97
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016011038	GNAP, SP 0409-16 (TH71 AND TH197),	Retirement	-111	(\$196.71)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016011038	GNAP, SP 0409-16 (TH71 AND TH197),	Retirement	-353	(\$37,828.22)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016011038	GNAP, SP 0409-16 (TH71 AND TH197),	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016011038	GNAP, SP 202-103-008 STEBNER AND MA	Addition	3523	\$29,151.42
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016011038	GNAP, SP 202-103-008 STEBNER AND MA	Retirement	-648	(\$4,396.79)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0016011038	GNAP, SP 202-103-008 STEBNER AND MA	Addition	-26	(\$244.66)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1992	0016011038	GNAP, SP 202-103-008 STEBNER AND MA	Retirement	639	\$8,275.82
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	0016011040	GNAP, SP 202-103-008 STEBNER AND MA	Addition	-200	(\$298.95)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016011040	GNAP, 2011 STREET IMPROVEMENTS, ROS	Retirement	-1092	(\$5,012.27)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016011040	GNAP, 2011 STREET IMPROVEMENTS, ROS	Retirement	-71	(\$1,106.75)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1979	0016011041	GNAP, 2011 STREET IMPROVEMENTS, ROS	Addition	1124	\$20,532.91
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0016011041	GNAP, SP 105-113-010, BEMIDJI	Retirement	-47	(\$47.64)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0016011041	GNAP, SP 105-113-010, BEMIDJI	Retirement	-141	(\$43.96)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/2 in	2011	0016011041	GNAP, SP 105-113-010, BEMIDJI	Addition	1042	\$25,197.87
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1970	0016011041	GNAP, SP 105-113-010, BEMIDJI	Retirement	-758	(\$762.18)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	0016011041	GNAP, SP 105-113-010, BEMIDJI	Retirement	-77	(\$77.43)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1974	0016011043	GNAP, SP 5305-58 (TH 60), WORTHINGT	Retirement	-1862	(\$613.39)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016011043	GNAP, SP 5305-58 (TH 60), WORTHINGT	Addition	814	\$22,150.19
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016011043	GNAP, SP 5305-58 (TH 60), WORTHINGT	Addition	0	\$18.15
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0016011043	GNAP, SP 5305-58 (TH 60), WORTHINGT	Addition	2614	\$106,046.38
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	0016011043	GNAP, SP 5305-58 (TH 60), WORTHINGT	Addition	0	\$87.38
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1975	0016011043	GNAP, SP 5305-58 (TH 60), WORTHINGT	Retirement	-1127	(\$1,303.86)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1975	0016011043	GNAP, SP 5305-58 (TH 60), WORTHINGT	Retirement	-2597	(\$4,342.31)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2015	0016011043	GWAP, SP 5305-58 (TH 60), WORTHINGT	Retirement	-147	(\$443,54)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2011	0016011043	GWAP, SP 5305-58 (TH 60), WORTHINGT	Addition	156	\$24,462.83
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2011	0016011043	GWAP, SP 5305-58 (TH 60), WORTHINGT	Addition	0	\$194.86
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0016011046	GWAP, 2011 SEWER AND WATER, IRONTON	Retirement	-181	(\$438.03)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2011	0016011046	GWAP, 2011 SEWER AND WATER, IRONTON	Addition	184	\$8,021.26
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1979	0016011046	GWAP, 2011 SEWER AND WATER, IRONTON	Retirement	-10	(\$24.20)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1979	0016011046	GWAP, 2011 SEWER AND WATER, IRONTON	Retirement	-8	(\$18.90)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2011	0016011046	GWAP, 2011 SEWER AND WATER, IRONTON	Addition	36	\$878.95
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	0016011047	GWAP, SEWER IMPROVEMENTS YEAR 2, VE	Retirement	-1030	(\$1,043.93)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0016011047	GWAP, SEWER IMPROVEMENTS YEAR 2, VE	Retirement	-637	(\$645.70)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1997	0016011047	GWAP, SEWER IMPROVEMENTS YEAR 2, VE	Retirement	-9	(\$61.05)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016011053	GWAP, SEWER IMPROVEMENTS YEAR 2, VE	Addition	2110	\$42,281.43
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016011053	GWAP, 2011 STREET IMPROVEMENTS - BY	Retirement	-32	(\$560.28)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016011053	GWAP, 2011 STREET IMPROVEMENTS - BY	Addition	1622	\$52,722.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1964	0016011053	GWAP, 2011 STREET IMPROVEMENTS - BY	Retirement	-53	(\$45.79)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0016011053	GWAP, 2011 STREET IMPROVEMENTS - BY	Addition	48	\$2,317.51
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1964	0016011053	GWAP, 2011 STREET IMPROVEMENTS - BY	Retirement	-789	(\$1,075.09)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2011	0016011054	GWAP, SP 5502-73 (TH 14), ROCHESTER	Retirement	-234	(\$126.25)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0016011054	GWAP, SP 5502-73 (TH 14), ROCHESTER	Addition	542	\$20,343.93
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1967	0016011054	GWAP, SP 5502-73 (TH 14), ROCHESTER	Retirement	-271	(\$180.77)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0016011054	GWAP, SP 5502-73 (TH 14), ROCHESTER	Addition	3	\$167.27
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1968	0016011054	GWAP, SP 5502-73 (TH 14), ROCHESTER	Retirement	-155	(\$237.08)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1974	0016011058	GWAP, 10TH ST BRIDGE REPLACEMENT, W	Retirement	-65	(\$21.41)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016011058	GWAP, 10TH ST BRIDGE REPLACEMENT, W	Addition	374	\$8,381.49
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	0016011058	GWAP, 10TH ST BRIDGE REPLACEMENT, W	Retirement	-165	(\$190.89)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016011060	GWAP, OSLO ST CATCHBASIN REROUTE, W	Addition	123	\$7,007.87
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2004	0016011061	GWAP, CTY RD 8 - PLAINVIEW	Retirement	-94	(\$114.54)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0016011061	GWAP, CTY RD 8 - PLAINVIEW	Addition	73	\$1,339.71
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1969	0016011061	GWAP, CTY RD 8 - PLAINVIEW	Addition	1366	\$42,333.88
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1974	0016011065	GWAP, SP 5305-53008 (TH 60 BRIDGE O	Retirement	-1424	(\$1,419.48)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016011065	GWAP, SP 5305-53008 (TH 60 BRIDGE O	Retirement	-521	(\$171.63)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0016011074	2011 LAKEVILLE STREET PROJECT	Addition	1952	\$26,356.89
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1954	0016011074	2011 LAKEVILLE STREET PROJECT	Addition	3	\$68.46
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2011	0016011074	2011 LAKEVILLE STREET PROJECT	Retirement	-393	(\$454.67)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0016011074	2011 LAKEVILLE STREET PROJECT	Addition	5483	\$44,437.46
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1953	0016011074	2011 LAKEVILLE STREET PROJECT	Addition	1187	\$42,099.85
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2011	0016011074	2011 LAKEVILLE STREET PROJECT	Retirement	-515	(\$1,330.95)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2011	0016011075	GWAP, CRESCENT VALLEY SANITARY SEWE	Addition	1310	\$90,737.84
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1986	0016011075	GWAP, CRESCENT VALLEY SANITARY SEWE	Retirement	-241	(\$5,439.21)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1987	0016011075	GWAP, CRESCENT VALLEY SANITARY SEWE	Retirement	-835	(\$53,058.97)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1988	0016011075	GWAP, CRESCENT VALLEY SANITARY SEWE	Retirement	-11	(\$1,110.87)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016011075	GWAP, CRESCENT VALLEY SANITARY SEWE	Retirement	-679	(\$35,202.61)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1963	0016011075	GWAP, CRESCENT VALLEY SANITARY SEWE	Addition	1929	\$52,872.14
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1964	0016011075	GWAP, CRESCENT VALLEY SANITARY SEWE	Retirement	-11	(\$8.42)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016011078	GWAP, S.P. 32-623-20, JACKSON	Retirement	-454	(\$618.61)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1973	0016011078	GWAP, S.P. 32-623-20, JACKSON	Addition	2763	\$65,529.19
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0016011078	GWAP, S.P. 32-623-20, JACKSON	Retirement	-203	(\$1,049.01)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1973	0016011078	GWAP, S.P. 32-623-20, JACKSON	Addition	1912	\$67,356.48
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1973	0016011081	GWAP, S.P. 32-623-20, JACKSON	Retirement	-2735	(\$2,047.70)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0016011081	MAPLEWOOD AVE AND 18TH ST, CLOQUET,	Retirement	-799	(\$3,258.85)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016011081	MAPLEWOOD AVE AND 18TH ST, CLOQUET,	Addition	823	\$15,922.46
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016011083	GWAP, SP 5509-75 (TH 63) - CASEY'S	Addition	0	\$350.62
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1987	0016011084	GWAP, WABASHA CTY RD 4 - PLAINVIEW	Retirement	-647	(\$65,322.53)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016011084	GWAP, WABASHA CTY RD 4 - PLAINVIEW	Addition	1095	\$19,799.47
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1969	0016011084	GWAP, WABASHA CTY RD 4 - PLAINVIEW	Retirement	-456	(\$454.55)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1975	0016011089	GWAP, SERVICE DR E, CANBY	Retirement	-493	(\$90.98)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016011089	GWAP, SERVICE DR E, CANBY	Addition	935	\$15,760.02
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016011091	GWAP, SP 5305-67 (TH 60), WORTHINGT	Addition	0	\$9,222
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1975	0016011091	GWAP, SP 5305-67 (TH 60), WORTHINGT	Retirement	-288	(\$481.55)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1975	0016011091	GWAP, SP 5305-67 (TH 60), WORTHINGT	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0016011092	GWAP, 20TH ST CONNECTION - ROCHESTE	Retirement	-96	(\$51.79)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016011092	GWAP, 20TH ST CONNECTION - ROCHESTE	Addition	96	\$4,800.58
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0016011096	AITKIN-2011 SIDEWALK PROJECT	Addition	0	\$101.79
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/2 in	1979	0016011098	GWAP, 2011 SEWER AND WATER IMPROVEM	Retirement	-397	(\$1,303.20)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1979	0016011098	GWAP, 2011 SEWER AND WATER IMPROVEM	Retirement	-9	(\$28.85)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0016011098	GWAP, 2011 SEWER AND WATER IMPROVEM	Addition	405	\$18,886.32
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016011101	GWAP, S.A.P. 123-110-012 ALBION AVE	Addition	436	\$6,817.99
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016011101	GWAP, S.A.P. 123-110-012 ALBION AVE	Addition	0	\$45.92
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0016011101	GWAP, S.A.P. 123-110-012 ALBION AVE	Retirement	-231	(\$182.44)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0016011101	GWAP, S.A.P. 123-110-012 ALBION AVE	Retirement	-83	(\$182.21)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	0016011102	GWAP, EAST WATERMAIN SUPPLY, DEERWO	Retirement	-199	(\$386.67)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0016011102	GWAP, EAST WATERMAIN SUPPLY, DEERWO	Retirement	-96	(\$760.26)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016011102	GWAP, EAST WATERMAIN SUPPLY, DEERWO	Addition	336	\$5,214.95
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016011102	GWAP, EAST WATERMAIN SUPPLY, DEERWO	Addition	0	\$430.46
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2011	0016011102	GWAP, EAST WATERMAIN SUPPLY, DEERWO	Retirement	-80	(\$155.20)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2011	0016011102	GWAP, EAST WATERMAIN SUPPLY, DEERWO	Addition	73	\$7,003.09
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016011105	GWAP, 2011 STORM SEWER IMPROVEMENTS	Addition	0	\$578.07
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016011105	GWAP, 2011 STORM SEWER IMPROVEMENTS	Addition	144	\$5,359.09
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0016011105	GWAP, 2011 STORM SEWER IMPROVEMENTS	Addition	215	\$11,885.15
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0016011105	GWAP, 2011 MUNICIPAL IMPROVEMENTS,	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016011106	GWAP, 2011 MUNICIPAL IMPROVEMENTS,	Addition	242	\$8,607.44
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0016011106	GWAP, 2011 MUNICIPAL IMPROVEMENTS,	Retirement	-54	(\$6,054.26)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0016011107	GWAP, 3RD ST NE LIFT STATION RELOCA	Retirement	-73	(\$1,143.77)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016011107	GWAP, 3RD ST NE LIFT STATION RELOCA	Addition	85	\$5,115.11
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1975	0016011108	GWAP, 2011 INFRASTRUCTURE IMPROVEME	Retirement	-304	(\$56.08)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2003	0016011108	GWAP, 2011 INFRASTRUCTURE IMPROVEME	Retirement	-171	(\$2,217.25)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016011108	GWAP, 2011 INFRASTRUCTURE IMPROVEME	Addition	482	\$9,359.02
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016011113	GWAP, SAP 228-103-001 (1ST AVE)- ST	Addition	1099	\$29,698.16
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1968	0016011113	GWAP, SAP 228-103-001 (1ST AVE)- ST	Retirement	-59	(\$116.63)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1968	0016011113	GWAP, SAP 228-103-001 (1ST AVE)- ST	Retirement	-1130	(\$620.47)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0016011113	GWAP, SAP 228-103-001 (1ST AVE)- ST	Retirement	-3	(\$8,445.33)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2011	0016011113	GWAP, SAP 228-103-001 (1ST AVE)- ST	Addition	20	\$3,337.92
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1986	0016011115	GWAP, SP 31-00125 (TH 2), GRAND RAP	Retirement	-114	(\$389.18)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016011115	GWAP, SP 31-00125 (TH 2), GRAND RAP	Addition	126	\$2,942.89
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	0016011119	18TH ST NORTH OF WASHINGTON, CLOQUE	Retirement	-457	(\$463.16)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016011119	18TH ST NORTH OF WASHINGTON, CLOQUE	Retirement	-63	(\$530.66)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016011119	18TH ST NORTH OF WASHINGTON, CLOQUE	Addition	804	\$17,088.60
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1981	0016011119	18TH ST NORTH OF WASHINGTON, CLOQUE	Retirement	-262	(\$1,134.95)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1969	0016011123	GWAP, 2011 STREET & UTILITY IMPRV -	Retirement	-8	(\$7.97)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2011	0016011123	GWAP, 2011 STREET & UTILITY IMPRV -	Addition	17	\$10,743.85
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1994	0016011125	GWAP, SAP 028-996-009 (CSAH 6), LAC	Retirement	-424	(\$15,388.07)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0016011125	GWAP, SAP 028-996-009 (CSAH 6), LAC	Addition	422	\$21,364.58
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0016011127	GWAP, 2011 STREET & UTILITY IMPROVE	Retirement	-1359	(\$1,377.39)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1998	0016011127	GWAP, 2011 STREET & UTILITY IMPROVE	Retirement	-295	(\$1,252.85)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016011127	GWAP, 2011 STREET & UTILITY IMPROVE	Addition	1871	\$31,228.29
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1979	0016011128	GWAP, 2011 STREET & UTILITY IMPROVE	Retirement	-486	(\$492.25)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016011128	MAIN RELOC, 2011 LAKEVILLE STREET P	Addition	104	\$8,711.18
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1953	0016011128	MAIN RELOC, 2011 LAKEVILLE STREET P	Retirement	-60	(\$155.06)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1975	0016011132	GWAP, MAPLE AVE ROAD REPAIR, BUTTER	Retirement	-636	(\$117.11)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016011132	GWAP, MAPLE AVE ROAD REPAIR, BUTTER	Addition	450	\$7,049.78
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016011133	GWAP, CSAH 1 BOX CULVERTS, BREWSTER	Addition	6	\$185.10
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1991	0016011133	GWAP, CSAH 1 BOX CULVERTS, BREWSTER	Retirement	-228	(\$2,017.39)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0016011133	GWAP, CSAH 1 BOX CULVERTS, BREWSTER	Addition	350	\$15,923.93
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1991	0016011133	GWAP, CSAH 1 BOX CULVERTS, BREWSTER	Retirement	-88	(\$3,448.78)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016011134	GWAP, FOX CHASE LANE - ROCHESTER	Addition	454	\$6,021.73
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0016011134	GWAP, FOX CHASE LANE - ROCHESTER	Retirement	-537	(\$572.29)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1974	0016011137	GWAP, 8TH AVE RECONSTRUCTION, WORTH	Retirement	-276	(\$90.92)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016011137	GWAP, 8TH AVE RECONSTRUCTION, WORTH	Addition	1319	\$34,791.53
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	0016011137	GWAP, 8TH AVE RECONSTRUCTION, WORTH	Retirement	-913	(\$1,056.28)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1971	0016011139	GWAP, T.H. 361 TURNBACK, RUSH CITY	Retirement	-70	(\$92.12)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2011	0016011139	GWAP, T.H. 361 TURNBACK, RUSH CITY	Addition	67	\$2,462.78
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1954	0016011141	MAIN RELOC, 2011 LAKEVILLE STREET P	Retirement	-11	(\$15.70)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2011	0016011141	MAIN RELOC, 2011 LAKEVILLE STREET P	Addition	15	\$5,029.16
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1973	0016011142	GWAP, S.P. 32-623-20 (SECOND PHASE)	Retirement	-503	(\$119.46)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016011142	GWAP, S.P. 32-623-20 (SECOND PHASE)	Addition	672	\$27,242.61
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1973	0016011142	GWAP, S.P. 32-623-20 (SECOND PHASE)	Retirement	-442	(\$330.93)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016011143	GWAP, SP 5305-58 (TH 60) - MORNING	Addition	182	\$12,194.94
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0016011145	GWAP, SECOND ST - STORM SEWER EXTEN	Addition	39	\$3,638.53
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0016011145	GWAP, SECOND ST - STORM SEWER EXTEN	Retirement	-15	(\$11.79)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0016011145	GWAP, SECOND ST - STORM SEWER EXTEN	Addition	27	\$10,365.74
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1961	0016011145	GWAP, SECOND ST - STORM SEWER EXTEN	Retirement	-37	(\$29.09)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0016011145	GWAP, SECOND ST - STORM SEWER EXTEN	Retirement	-33	(\$37.90)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2012	0016011145	GWAP, SECOND ST - STORM SEWER EXTEN	Addition	41	\$20,998.49
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016011149	2011 CANNON FALLS STREET PROJECT	Addition	740	\$26,530.72
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1955	0016011149	2011 CANNON FALLS STREET PROJECT	Retirement	-1035	(\$881.95)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1971	0016012020	GWAP, T.H. 361 TURNBACK, RUSH CITY	Retirement	-212	(\$88.29)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016012020	GWAP, T.H. 361 TURNBACK, RUSH CITY	Addition	748	\$18,641.35
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1971	0016012020	GWAP, T.H. 361 TURNBACK, RUSH CITY	Retirement	-5385	(\$2,242.91)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2002	0016012020	GWAP, T.H. 361 TURNBACK, RUSH CITY	Retirement	-25	(\$330.35)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0016012020	GWAP, T.H. 361 TURNBACK, RUSH CITY	Addition	5198	\$154,392.27
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1971	0016012020	GWAP, T.H. 361 TURNBACK, RUSH CITY	Retirement	-2833	(\$3,728.11)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0016012020	GWAP, T.H. 361 TURNBACK, RUSH CITY	Addition	196	\$23,130.96
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1971	0016012020	GWAP, T.H. 361 TURNBACK, RUSH CITY	Retirement	-1411	(\$1,931.34)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2012	0016012020	GWAP, T.H. 361 TURNBACK, RUSH CITY	Addition	121	\$23,604.11
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2004	0016012024	GWAP, SP 5510-77(TH 63), ROCHESTER	Retirement	-85	(\$618.31)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0016012024	GWAP, SP 5510-77(TH 63), ROCHESTER	Retirement	-130	(\$945.69)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016012024	GWAP, SP 5510-77(TH 63), ROCHESTER	Addition	613	\$33,198.69
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1965	0016012024	GWAP, SP 5510-77(TH 63), ROCHESTER	Retirement	-1070	(\$855.71)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2005	0016012024	GWAP, SP 5510-77(TH 63), ROCHESTER	Retirement	-123	(\$1,789.21)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0016012024	GWAP, SP 5510-77(TH 63), ROCHESTER	Addition	1074	\$69,323.18
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	0016012030	RED LAKE WATERSHED DIST, STORM SEWE	Retirement	-1061	(\$1,075.32)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0016012030	RED LAKE WATERSHED DIST, STORM SEWE	Retirement	-159	(\$646.13)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016012030	RED LAKE WATERSHED DIST, STORM SEWE	Addition	1739	\$56,206.24
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0016012030	RED LAKE WATERSHED DIST, STORM SEWE	Retirement	-25	(\$79.73)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0016012030	RED LAKE WATERSHED DIST, STORM SEWE	Addition	569	(\$1,822.35)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1987	0016012032	GWAP, SP 3115-51 (TH 169), GRAND PA	Retirement	199	\$8,980.88
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1988	0016012032	GWAP, SP 3115-51 (TH 169), GRAND PA	Addition	619	(\$865.25)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1989	0016012032	GWAP, SP 3115-51 (TH 169), GRAND PA	Retirement	-195	(\$635.39)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2012	0016012032	GWAP, SP 3115-51 (TH 169), GRAND PA	Retirement	-1575	(\$19,853.81)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2012	0016012032	GWAP, SP 3115-51 (TH 169), GRAND PA	Addition	1402	\$194,509.08
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	0016012034	S.P. 077-596-002, NORTH SOUTH CORRI	Retirement	-678	(\$686.70)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1996	0016012034	S.P. 077-596-002, NORTH SOUTH CORRI	Retirement	-30	(\$238.30)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0016012034	S.P. 077-596-002, NORTH SOUTH CORRI	Retirement	-269	(\$272.65)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016012034	S.P. 077-596-002, NORTH SOUTH CORRI	Addition	381	\$10,624.14
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1979	0016012034	S.P. 077-596-002, NORTH SOUTH CORRI	Retirement	-92	(\$93.27)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0016012034	S.P. 077-596-002, NORTH SOUTH CORRI	Retirement	-50	(\$1,064.53)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0016012034	S.P. 077-596-002, NORTH SOUTH CORRI	Addition	949	\$31,539.05
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/2 in	1979	0016012034	S.P. 077-596-002, NORTH SOUTH CORRI	Retirement	-670	(\$2,145.81)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1971	0016012038	NORTH BRANCH CSAH 30 RECONSTRUCTION	Retirement	-612	(\$509.72)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0016012038	NORTH BRANCH CSAH 30 RECONSTRUCTION	Addition	310	\$13,060.01
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016012040	GWAP, PINEWOOD RD SE RECONSTRUCTION	Addition	70	\$1,141.46

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0016012040	GWAP, PINEWOOD RD SE RECONSTRUCTION	Addition	1112	\$21,581.63
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0016012040	GWAP, PINEWOOD RD SE RECONSTRUCTION	Retirement	-449	(\$478.51)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1967	0016012040	GWAP, PINEWOOD RD SE RECONSTRUCTION	Retirement	-32	(\$36.39)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1968	0016012040	GWAP, PINEWOOD RD SE RECONSTRUCTION	Retirement	-919	(\$502.34)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2012	0016012040	GWAP, PINEWOOD RD SE RECONSTRUCTION	Addition	39	\$10,850.06
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1966	0016012040	GWAP, PINEWOOD RD SE RECONSTRUCTION	Retirement	-7	(\$31.80)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1968	0016012040	GWAP, PINEWOOD RD SE RECONSTRUCTION	Retirement	-345	(\$527.67)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2012	0016012040	GWAP, PINEWOOD RD SE RECONSTRUCTION	Addition	93	\$11,854.31
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1962	0016012040	GWAP, PINEWOOD RD SE RECONSTRUCTION	Retirement	-115	(\$125.41)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1968	0016012040	GWAP, PINEWOOD RD SE RECONSTRUCTION	Retirement	-150	(\$427.09)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2012	0016012040	GWAP, PINEWOOD RD SE RECONSTRUCTION	Addition	556	\$86,577.32
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016012041	GWAP, SP 1921-87 (TH 3) - 6" ABN, E	Addition	0	(\$147.91)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2005	0016012041	GWAP, SP 1921-87 (TH 3) - 6" ABN, E	Retirement	-112	(\$1,590.50)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2005	0016012041	GWAP, SP 1921-87 (TH 3) - 6" ABN, E	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1965	0016012045	GWAP, 2ND AVE SW EXTENSION, STEWART	Retirement	-5	(\$13.96)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1969	0016012045	GWAP, 2ND AVE SW EXTENSION, STEWART	Retirement	-1,466	(\$4,083.11)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2012	0016012045	GWAP, 2ND AVE SW EXTENSION, STEWART	Addition	36	\$2,509.68
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1965	0016012045	GWAP, 2ND AVE SW EXTENSION, STEWART	Retirement	-59	(\$227.65)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1969	0016012045	GWAP, 2ND AVE SW EXTENSION, STEWART	Retirement	-1,974	(\$10,181.59)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	2012	0016012045	GWAP, 2ND AVE SW EXTENSION, STEWART	Addition	2102	\$200,158.29
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0016012046	GWAP, 2011 STREET IMPROVEMENT PROJE	Addition	2076	\$34,352.93
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1975	0016012046	GWAP, 2011 STREET IMPROVEMENT PROJE	Retirement	-1,254	(\$1,061.48)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1975	0016012048	GWAP, SP 5305-59 (TH 60) PHASE II	Retirement	-143	(\$238.94)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2012	0016012048	GWAP, SP 5305-59 (TH 60) PHASE III	Addition	6	\$428.55
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1975	0016012048	GWAP, SP 5305-59 (TH 60) PHASE III	Retirement	-1,839	(\$5,553.75)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2012	0016012048	GWAP, SP 5305-59 (TH 60) PHASE III	Addition	4	\$349.03
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	2012	0016012051	GWAP, SP 5305-59 (TH 60) PHASE II-	Addition	1974	\$192,589.30
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1974	0016012051	GWAP, SP 5305-58 (TH 60) PHASE II-	Retirement	-136	(\$44.80)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	0016012051	GWAP, SP 5305-58 (TH 60) PHASE II -	Retirement	-444	(\$13,630.05)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0016012051	GWAP, SP 5305-58 (TH 60) PHASE II -	Retirement	-351	(\$406.08)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1975	0016012051	GWAP, SP 5305-58 (TH 60) PHASE II -	Addition	160	\$10,631.99
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016012052	SP 5408-28, TH 9 RECONSTRUCT, ADA	Retirement	-109	(\$182.13)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	0016012052	SP 5408-28, TH 9 RECONSTRUCT, ADA	Addition	281	\$4,631.80
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0016012052	SP 5408-28, TH 9 RECONSTRUCT, ADA	Retirement	-367	(\$359.67)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1970	0016012052	SP 5408-28, TH 9 RECONSTRUCT, ADA	Addition	106	\$8,273.92
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1970	0016012052	SP 5408-28, TH 9 RECONSTRUCT, ADA	Retirement	-79	(\$79.29)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2012	0016012052	SP 5408-28, TH 9 RECONSTRUCT, ADA	Retirement	-222	(\$483.05)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2012	0016012052	SP 5408-28, TH 9 RECONSTRUCT, ADA	Addition	305	\$39,352.28
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016012053	GWAP, 2012 STREET IMPROVEMENT PROJE	Addition	3691	\$77,005.22
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0016012053	GWAP, 2012 STREET IMPROVEMENT PROJE	Addition	2	\$49.73
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1962	0016012053	GWAP, 2012 STREET IMPROVEMENT PROJE	Retirement	-3,716	(\$2,929.68)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1962	0016012053	GWAP, 18TH ST AND PROSPECT AVE RECO	Addition	825	\$16,084.01
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016012056	GWAP, 18TH ST AND PROSPECT AVE RECO	Addition	0	\$323.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2002	0016012057	GWAP, 18TH ST AND PROSPECT AVE RECO	Retirement	-915	(\$3,963.30)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016012057	GWAP, 2012-13 INFRASTRUCTURE IMPROV	Retirement	-82	(\$1,052.03)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0016012057	GWAP, 2012-13 INFRASTRUCTURE IMPROV	Addition	11,106	\$254,501.50
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1973	0016012057	GWAP, 2012-13 INFRASTRUCTURE IMPROV	Addition	4,324	\$118,095.14
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1973	0016012057	GWAP, 2012-13 INFRASTRUCTURE IMPROV	Retirement	-199	(\$149.75)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1976	0016012057	GWAP, 2012-13 INFRASTRUCTURE IMPROV	Retirement	-12,684	(\$9,404.80)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0016012058	OAK AVE, MAIN RELOCATE, THIEF RIVE	Retirement	-13	(\$326.14)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1979	0016012058	OAK AVE, MAIN RELOCATE, THIEF RIVE	Addition	645	\$16,275.59
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2012	0016012058	GWAP, PINEWOOD RD SE RECONSTRUCTION	Retirement	-666	(\$5,959.54)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1971	0016012063	GWAP, PINEWOOD RD SE RECONSTRUCTION	Addition	4	\$2,321.51
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0016012063	GWAP, PINEWOOD RD SE RECONSTRUCTION	Retirement	-147	(\$79.34)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2001	0016012063	GWAP, PINEWOOD RD SE RECONSTRUCTION	Retirement	-59	(\$295.44)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016012063	GWAP, PINEWOOD RD SE RECONSTRUCTION	Addition	820	\$7,122.16
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1967	0016012063	GWAP, PINEWOOD RD SE RECONSTRUCTION	Retirement	-550	(\$197.98)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2012	0016012063	GWAP, PINEWOOD RD SE RECONSTRUCTION	Addition	4	\$2,038.34
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1967	0016012063	GWAP, PINEWOOD RD SE RECONSTRUCTION	Retirement	-33	(\$22.06)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0016012063	GWAP, PINEWOOD RD SE RECONSTRUCTION	Addition	3390	\$86,886.19
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0016012063	GWAP, PINEWOOD RD SE RECONSTRUCTION	Retirement	-16	(\$524.75)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0016012063	GWAP, PINEWOOD RD SE RECONSTRUCTION	Retirement	-143	(\$134.73)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0016012063	GWAP, PINEWOOD RD SE RECONSTRUCTION	Retirement	-1035	(\$1,105.02)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0016012063	GWAP, PINEWOOD RD SE RECONSTRUCTION	Addition	45	\$4,746.12
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1967	0016012063	GWAP, PINEWOOD RD SE RECONSTRUCTION	Retirement	-410	(\$466.29)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1968	0016012063	GWAP, PINEWOOD RD SE RECONSTRUCTION	Retirement	-1584	(\$865.83)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1968	0016012063	GWAP, PINEWOOD RD SE RECONSTRUCTION	Retirement	-59	(\$90.24)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2012	0016012063	GWAP, PINEWOOD RD SE RECONSTRUCTION	Addition	89	\$12,522.29
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1968	0016012063	GWAP, PINEWOOD RD SE RECONSTRUCTION	Retirement	-13	(\$37.02)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2012	0016012063	GWAP, PINEWOOD RD SE RECONSTRUCTION	Addition	23	\$52,954.72
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1963	0016012064	GWAP, 2012 STREET INFRASTRUCTURE IM	Retirement	-32	(\$25.16)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0016012064	GWAP, 2012 STREET INFRASTRUCTURE IM	Addition	42	\$14,531.23
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0016012065	GWAP, SP 2507-23 (TH 56) & CSAH 12,	Addition	653	\$23,104.21
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1962	0016012065	GWAP, SP 2507-23 (TH 56) & CSAH 12,	Retirement	-745	(\$1,640.15)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2012	0016012065	GWAP, SP 2507-23 (TH 56) & CSAH 12,	Addition	65	\$12,625.09
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2002	0016012067	GWAP, 2012-13 INFRASTRUCTURE IMPRVM	Retirement	-46	(\$590.16)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016012067	GWAP, 2012-13 INFRASTRUCTURE IMPRVM	Addition	1610	\$34,166.54
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1973	0016012067	GWAP, 2012-13 INFRASTRUCTURE IMPRVM	Retirement	-1644	(\$1,218.98)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1989	0016012070	GWAP, SAP 055-610-024 (CSAH 10) STR	Retirement	-1636	(\$58,791.51)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0016012070	GWAP, SAP 055-610-024 (CSAH 10) STR	Addition	1847	\$50,286.97
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1989	0016012070	GWAP, SAP 055-610-024 (CSAH 10) STR	Retirement	-167	(\$15,239.13)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1990	0016012073	I FALLS STREET RECONSTRUCTION 6TH AN	Retirement	-22	(\$33.97)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016012073	I FALLS STREET RECONSTRUCTION 6TH AN	Addition	1403	\$36,557.64
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1990	0016012073	I FALLS STREET RECONSTRUCTION 6TH AN	Retirement	-65	(\$325.99)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1990	0016012073	I FALLS STREET RECONSTRUCTION 6TH AN	Retirement	-1212	(\$5,868.83)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1990	0016012073	I FALLS STREET RECONSTRUCTION 6TH AN	Retirement	-171	(\$2,332.55)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2004	0016012075	GWAP, 1ST AVE SW SANITARY SEWER, RO	Retirement	-14	(\$101.99)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016012075	GWAP, 1ST AVE SW SANITARY SEWER, RO	Addition	289	\$11,279.51
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1967	0016012075	GWAP, 1ST AVE SW SANITARY SEWER, RO	Retirement	-260	(\$173.43)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2010	0016012075	GWAP, 1ST AVE SW SANITARY SEWER, RO	Retirement	-4	(\$216.71)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0016012075	GWAP, 1ST AVE SW SANITARY SEWER, RO	Addition	264	\$12,273.80
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0016012075	GWAP, 1ST AVE SW SANITARY SEWER, RO	Retirement	-334	(\$586.95)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1968	0016012075	GWAP, 1ST AVE SW SANITARY SEWER, RO	Retirement	-15	(\$8.20)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/2 in	1979	0016012076	GWAP, 2011 SEWER AND WATER IMPROVEM	Retirement	-466	(\$1,529.69)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0016012076	GWAP, 2011 SEWER AND WATER IMPROVEM	Retirement	-148	(\$474.05)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0016012076	GWAP, 2011 SEWER AND WATER IMPROVEM	Addition	624	\$29,021.44
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1991	0016012077	GWAP, ROAD RECONSTRUCTION, RAINER	Retirement	-244	(\$432.36)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0016012077	GWAP, ROAD RECONSTRUCTION, RAINER	Retirement	-386	(\$2,228.05)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0016012077	GWAP, ROAD RECONSTRUCTION, RAINER	Addition	243	\$6,830.27
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1993	0016012078	PROCTOR HWY 2, MAIN REPLACEMENT, MN	Retirement	-16	(\$78.47)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0016012078	PROCTOR HWY 2, MAIN REPLACEMENT, MN	Addition	18	\$2,444.92
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1974	0016012078	GWAP, ALLEY BLOCK 28 NE RECONSTRUCT	Retirement	-67	(\$22.06)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1974	0016012079	GWAP, ALLEY BLOCK 28 NE RECONSTRUCT	Retirement	-51	(\$16.80)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016012079	GWAP, ALLEY BLOCK 28 NE RECONSTRUCT	Addition	925	\$20,544.32
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	0016012080	GWAP, ALLEY BLOCK 28 NE RECONSTRUCT	Retirement	-626	(\$724.24)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0016012080	2012 STREET PROJECTS, BEMIDJI, MIL	Transfer	205	\$5,484.55
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1970	0016012080	2012 STREET PROJECTS, BEMIDJI, MIL	Retirement	-207	(\$208.15)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0016012083	2012 STREET PROJECTS, BEMIDJI, MIL	Transfer	205	\$5,484.55
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016012083	GWAP, 2ND ST SW RECONSTRUCTION, ROC	Retirement	-85	(\$726.83)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0016012083	GWAP, 2ND ST SW RECONSTRUCTION, ROC	Retirement	-205	(\$5,484.55)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016012083	GWAP, 2ND ST SW RECONSTRUCTION, ROC	Retirement	-85	(\$955.77)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016012083	GWAP, 2ND ST SW RECONSTRUCTION, ROC	Addition	1022	\$29,451.92
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1967	0016012083	GWAP, 2ND ST SW RECONSTRUCTION, ROC	Retirement	-218	(\$145.74)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0016012083	GWAP, 2ND ST SW RECONSTRUCTION, ROC	Addition	2018	\$69,310.23
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1963	0016012083	GWAP, 2ND ST SW RECONSTRUCTION, ROC	Retirement	-400	(\$308.59)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1968	0016012083	GWAP, 2ND ST SW RECONSTRUCTION, ROC	Retirement	-194	(\$296,72)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1968	0016012083	GWAP, 2ND ST SW RECONSTRUCTION, ROC	Retirement	-142	(\$4,675.17)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1991	0016012084	2ND AND 3RD AVE ALLEY, BIWABIK	Retirement	-114	(\$201.97)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0016012084	2ND AND 3RD AVE ALLEY, BIWABIK	Retirement	-18	(\$17,164.42)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016012084	2ND AND 3RD AVE ALLEY, BIWABIK	Addition	715	\$12,329.35
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1991	0016012084	2ND AND 3RD AVE ALLEY, BIWABIK	Retirement	-559	(\$3,130.13)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1987	0016012085	GWAP, SP 129-090-006 (4TH STREET SO	Retirement	-62	(\$350.62)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0016012085	GWAP, SP 129-090-006 (4TH STREET SO	Addition	134	\$7,265.44
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1988	0016012085	GWAP, SP 129-090-006 (4TH STREET SO	Retirement	-438	(\$1,427.18)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2007	0016012085	GWAP, SP 129-090-006 (4TH STREET SO	Retirement	-15	(\$1,685.86)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2012	0016012085	GWAP, SP 129-090-006 (4TH STREET SO	Addition	417	\$37,373.01
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1989	0016012085	GWAP, SP 129-090-006 (4TH STREET SO	Retirement	-45	(\$567.25)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016012088	GWAP, 2012 CIP PROJECT - 4TH AVE SE	Addition	53	\$5,802.75
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1968	0016012088	GWAP, 2012 CIP PROJECT - 4TH AVE SE	Addition	326	\$9,272.42
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2005	0016012089	GWAP, SP 1921-87 (TH 3) - 6" REPLAC	Retirement	-339	(\$185.57)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2012	0016012089	GWAP, SP 1921-87 (TH 3) - 6" REPLAC	Retirement	-125	(\$1,762.33)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2012	0016012089	GWAP, SP 1921-87 (TH 3) - 6" REPLAC	Addition	125	\$12,053.74
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1953	0016012091	GWAP, DIAMOND PATH BIKE PATH, ROSEM	Retirement	-354	(\$228.35)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0016012091	GWAP, DIAMOND PATH BIKE PATH, ROSEM	Addition	118	\$9,967.79
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1996	0016012092	GWAP, HORSESHOE LAKE ROAD RECONSTRU	Retirement	-396	(\$3,147.24)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016012092	GWAP, HORSESHOE LAKE ROAD RECONSTRU	Addition	851	\$19,366.51
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0016012093	GWAP, 2012 STREET & UTILITY IMPROVE	Retirement	-542	(\$549.34)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2002	0016012093	GWAP, 2012 STREET & UTILITY IMPROVE	Retirement	-4	(\$54.61)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016012093	GWAP, 2012 STREET & UTILITY IMPROVE	Addition	2000	\$24,688.08
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1979	0016012093	GWAP, 2012 STREET & UTILITY IMPROVE	Retirement	-124	(\$125.60)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/2 in	1979	0016012095	OFF SET MAIN FOR STORM SEWER	Retirement	-9	(\$28.83)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0016012095	OFF SET MAIN FOR STORM SEWER	Addition	17	\$3,873.63
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0016012097	BEMIDJI REGIONAL AIRPORT, MAIN REP	Retirement	-614	(\$192.12)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0016012097	BEMIDJI REGIONAL AIRPORT, MAIN REP	Retirement	-175	(\$106.67)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016012097	BEMIDJI REGIONAL AIRPORT, MAIN REP	Addition	1127	\$20,227.17
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	0016012097	BEMIDJI REGIONAL AIRPORT, MAIN REP	Retirement	-243	(\$245.16)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1973	0016012099	GWAP, RIVER RD, WINDOW	Retirement	-5	(\$9.91)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2012	0016012099	GWAP, RIVER RD, WINDOW	Addition	9	\$9,072.88
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1965	0016012100	GWAP, SP 5510-82 (TH 63) SINKHOLE R	Retirement	-260	(\$207.93)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0016012100	GWAP, SP 5510-82 (TH 63) SINKHOLE R	Addition	260	\$29,087.75
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0016012100	GWAP, SP 5510-82 (TH 63) SINKHOLE R	Addition	0	\$656.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1998	0016012101	GWAP, 16TH ST NE RECONSTRUCTION, KA	Retirement	-1998	(\$21,388.47)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2000	0016012101	GWAP, 16TH ST NE RECONSTRUCTION, KA	Retirement	-146	(\$1,444.01)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0016012101	GWAP, 16TH ST NE RECONSTRUCTION, KA	Retirement	-27	(\$196.40)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0016012101	GWAP, 16TH ST NE RECONSTRUCTION, KA	Retirement	-6	(\$35.81)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0016012101	GWAP, 16TH ST NE RECONSTRUCTION, KA	Retirement	-15	(\$203.56)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016012101	GWAP, 16TH ST NE RECONSTRUCTION, KA	Addition	2191	\$36,936.94
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0016012101	GWAP, 16TH ST NE RECONSTRUCTION, KA	Retirement	-151	(\$1,321.81)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016012102	GWAP, 6TH ST IMPROVEMENTS, WINDOW	Retirement	-4	\$100.46
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016012102	GWAP, 6TH ST IMPROVEMENTS, WINDOW	Addition	8	(\$54.65)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1973	0016012102	GWAP, 6TH ST IMPROVEMENTS, WINDOW	Addition	59	\$1,189.27
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1973	0016012102	GWAP, 6TH ST IMPROVEMENTS, WINDOW	Retirement	-53	(\$39.78)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1973	0016012102	GWAP, 6TH ST IMPROVEMENTS, WINDOW	Retirement	-7	(\$27.25)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2012	0016012102	GWAP, 6TH ST IMPROVEMENTS, WINDOW	Addition	19	\$34,404.04
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016012104	GWAP, 2012 STREET IMPROVEMENTS, ROS	Addition	0	(\$734.77)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1953	0016012104	GWAP, 2012 STREET IMPROVEMENTS, ROS	Retirement	-62	(\$39.99)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1953	0016012104	GWAP, 2012 STREET IMPROVEMENTS, ROS	Retirement	-47	(\$44.77)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1953	0016012104	GWAP, 2012 STREET IMPROVEMENTS, ROS	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016012105	GWAP, LENWOOD HEIGHTS SANITARY SEWE	Addition	5739	\$135,515.43
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1963	0016012105	GWAP, LENWOOD HEIGHTS SANITARY SEWE	Retirement	-2448	(\$1,888.54)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0016012105	GWAP, LENWOOD HEIGHTS SANITARY SEWE	Retirement	-10	(\$1,039.02)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1968	0016012105	GWAP, LENWOOD HEIGHTS SANITARY SEWE	Retirement	-972	(\$531.31)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1973	0016012109	GWAP, 2012 SEWER REHABILITATION, JACK	Retirement	-10	(\$7,49)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0016012109	GWAP, 2012 SEWER REHABILITATION, JACK	Addition	18	\$4,482.26
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2009	0016012110	GWAP, S.A.P. 53-610-09, WORTHINGTON	Retirement	-215	(\$2,271.60)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0016012110	GWAP, S.A.P. 53-610-09, WORTHINGTON	Addition	215	\$6,640.40
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1974	0016012111	GWAP, SP 5305-59 (TH 60) - SPRING A	Retirement	-79	(\$26.02)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2001	0016012111	GWAP, SP 5305-59 (TH 60) - SPRING A	Retirement	-8	(\$39.90)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016012111	GWAP, SP 5305-59 (TH 60) - SPRING A	Addition	486	\$14,589.09
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016012111	GWAP, SP 5305-59 (TH 60) - SPRING A	Addition	0	\$61.09
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	0016012111	GWAP, SP 5305-59 (TH 60) - SPRING A	Retirement	-1027	(\$1,188.17)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0016012113	WATER AND SEWER PROJECT, CARLTON 4T	Addition	206	\$6,885.37
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0016012113	WATER AND SEWER PROJECT, CARLTON 4T	Retirement	-214	(\$692.10)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0016012116	2ND ST NW, 8TH AVE NW TO 12TH AVE NW	Retirement	-57	(\$30.83)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016012116	2ND ST NW, 8TH AVE NW TO 12TH AVE NW	Addition	1955	\$48,716.81
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016012117	GWAP, SP 5305-58 (TH 60) - BOX CULV	Addition	244	\$6,946.21
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0016012117	GWAP, SP 5305-58 (TH 60) - BOX CULV	Retirement	-176	(\$7,170.72)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0016012117	GWAP, SP 5305-58 (TH 60) - BOX CULV	Addition	200	\$6,785.82
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	0016012117	GWAP, SP 5305-58 (TH 60) - BOX CULV	Retirement	-13	(\$15.04)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2011	0016012117	GWAP, SP 5305-58 (TH 60) - BOX CULV	Retirement	-2	(\$5,275.19)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1975	0016012117	GWAP, SP 5305-58 (TH 60) - BOX CULV	Retirement	-287	(\$866.74)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2012	0016012117	GWAP, SP 5305-58 (TH 60) - BOX CULV	Addition	236	\$64,244.19
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016012118	GWAP, ROSEMOUNT PARK & RIDE FACILIT	Addition	350	\$8,200.96
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2009	0016012118	GWAP, ROSEMOUNT PARK & RIDE FACILIT	Retirement	-3	(\$79.44)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1953	0016012120	MORA - 7TH & CENTRAL PROJECT	Retirement	-400	(\$396.79)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016012120	MORA - 7TH & CENTRAL PROJECT	Addition	0	\$252.84
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1953	0016012121	TRAIL PROJECT - CITY OF ROSEMOUNT	Retirement	-396	(\$128.19)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016012121	TRAIL PROJECT - CITY OF ROSEMOUNT	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1953	0016012121	TRAIL PROJECT - CITY OF ROSEMOUNT	Addition	0	(\$26,972.96)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1953	0016012121	TRAIL PROJECT - CITY OF ROSEMOUNT	Retirement	-256	(\$253.94)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1953	0016012122	GWAP, VALLEY HIGH PEDESTRIAN BRIDGE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0016012122	GWAP, VALLEY HIGH PEDESTRIAN BRIDGE	Retirement	-156	(\$84.19)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016012122	GWAP, VALLEY HIGH PEDESTRIAN BRIDGE	Addition	83	\$2,383.49
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1968	0016012122	GWAP, VALLEY HIGH PEDESTRIAN BRIDGE	Addition	930	\$31,829.72
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1997	0016012123	GWAP, LEVEE WALL RECERTIFICATION, R	Retirement	-829	(\$453.14)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2000	0016012123	GWAP, LEVEE WALL RECERTIFICATION, R	Retirement	-13	(\$227.61)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0016012123	GWAP, LEVEE WALL RECERTIFICATION, R	Retirement	-149	(\$1,473.42)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016012123	GWAP, LEVEE WALL RECERTIFICATION, R	Retirement	-17	(\$87.11)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0016012123	GWAP, LEVEE WALL RECERTIFICATION, R	Addition	712	\$15,256.39
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1962	0016012123	GWAP, LEVEE WALL RECERTIFICATION, R	Addition	827	\$21,119.86
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 0 - 2 in	2012	0016012126	GWAP, SAP 05-610-024 (CSAH 10) STR	Retirement	-691	(\$544.48)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0016012127	GWAP, 2012 INFRASTRUCTURE IMPROVEME	Retirement	-1	(\$0.24)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1973	0016012127	GWAP, 2012 INFRASTRUCTURE IMPROVEME	Addition	1570	\$26,536.09
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1973	0016012127	GWAP, 2012 INFRASTRUCTURE IMPROVEME	Retirement	-557	(\$417.70)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1973	0016012127	GWAP, 2012 INFRASTRUCTURE IMPROVEME	Retirement	-502	(\$1,055.25)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1961	0016012128	GWAP, LAIR RD BRIDGE IMPROVEMENTS,	Retirement	-388	(\$193.09)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0016012128	GWAP, LAIR RD BRIDGE IMPROVEMENTS,	Addition	831	\$34,130.79
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0016012128	GWAP, LAIR RD BRIDGE IMPROVEMENTS,	Retirement	-470	(\$1,031.76)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0016012134	GWAP, CEDAR GROVE BLVD - PHASE II,	Addition	272	\$6,596.35
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1959	0016012134	GWAP, CEDAR GROVE BLVD - PHASE II,	Retirement	-287	(\$2,448.76)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2005	0016013007	HWY 58 ZUMBROTA SP 2510-47	Retirement	-202	(\$2,938.77)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2013	0016013007	HWY 58 ZUMBROTA SP 2510-47	Addition	220	\$30,924.87
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0016013008	CSAH 24 SP 020-624-018 WEST CONCORD	Addition	679	\$16,097.78
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0016013008	CSAH 24 SP 020-624-018 WEST CONCORD	Retirement	-773	(\$607.72)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2013	0016013018	65TH ST INTERCHANGE SP 5508-107	Addition	1483	\$180,056.33
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 10 in	2013	0016013026	GWAP - BRIDGE # 55189 10TH AVE SE R	Addition	0	\$8,890.82
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2013	0016013035	CEDAR GROVE UTILITY IMPROVEMENTS (P	Addition	1	\$0.20
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0016013035	CEDAR GROVE UTILITY IMPROVEMENTS (P	Addition	656	\$17,359.65
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0016013035	CEDAR GROVE UTILITY IMPROVEMENTS (P	Retirement	-12	(\$291.02)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0016013035	CEDAR GROVE UTILITY IMPROVEMENTS (P	Addition	394	\$18,933.24

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1959	0016013035	CEDAR GROVE UTILITY IMPROVEMENTS (P	Retirement	-5	(\$4.40)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1959	0016013035	CEDAR GROVE UTILITY IMPROVEMENTS (P	Retirement	-1434	(\$1,242.92)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0016013036	2013 SEWER AND WATER REPLACEMENT	Retirement	-457	(\$463.25)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0016013036	2013 SEWER AND WATER REPLACEMENT	Addition	856	\$15,458.83
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1979	0016013036	2013 SEWER AND WATER REPLACEMENT	Retirement	-204	(\$206.64)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0016013036	2013 SEWER AND WATER REPLACEMENT	Addition	235	\$7,706.59
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2002	0016013039	GMAP; S.A.P 228-104-001; 2ND AVE NE	Retirement	-44	(\$564.69)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0016013039	GMAP; S.A.P 228-104-001; 2ND AVE NE	Addition	2967	\$62,451.51
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1968	0016013039	GMAP; S.A.P 228-104-001; 2ND AVE NE	Retirement	-3331	(\$1,829.88)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1982	0016013039	GMAP; S.A.P 228-104-001; 2ND AVE NE	Retirement	-362	(\$36,933.58)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2013	0016013039	GMAP; S.A.P 228-104-001; 2ND AVE NE	Addition	236	\$29,788.09
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1991	0016013047	6TH ST SE AND RAIL DR, CHISHOLM	Retirement	-156	(\$280.96)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0016013047	6TH ST SE AND RAIL DR, CHISHOLM	Addition	130	\$2,853.85
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1992	0016013047	6TH ST SE AND RAIL DR, CHISHOLM	Addition	778	\$20,327.25
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2013	0016013048	6TH ST SE AND RAIL DR, CHISHOLM	Addition	130	\$2,853.85
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0016013048	GMAP - MAYOWOOD BRIDGE REMOVAL, ROC	Retirement	-753	(\$9,937.55)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0016013048	GMAP - MAYOWOOD BRIDGE REMOVAL, ROC	Retirement	-125	(\$736.67)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0016013048	GMAP - MAYOWOOD BRIDGE REMOVAL, ROC	Addition	3	\$41.33
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1967	0016013048	GMAP - MAYOWOOD BRIDGE REMOVAL, ROC	Retirement	-4	(\$2.67)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0016013048	GMAP - MAYOWOOD BRIDGE REMOVAL, ROC	Addition	144	\$5,853.36
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2001	0016013048	GMAP - MAYOWOOD BRIDGE REMOVAL, ROC	Retirement	-3	(\$34.17)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2013	0016013048	GMAP - MAYOWOOD BRIDGE REMOVAL, ROC	Addition	2805	\$112,698.47
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1968	0016013048	GMAP - MAYOWOOD BRIDGE REMOVAL, ROC	Retirement	-1641	(\$895.84)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1968	0016013048	GMAP - MAYOWOOD BRIDGE REMOVAL, ROC	Retirement	-1	(\$0.55)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1967	0016013052	GMAP, CSAH 8 BOX CULVERT; SAP 055-6	Retirement	-224	(\$149.75)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0016013052	GMAP, CSAH 8 BOX CULVERT; SAP 055-6	Addition	381	\$14,874.41
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1965	0016013053	CITY IPROVEMENT PROJECT-6TH ST	Retirement	-85	(\$107.38)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2013	0016013053	CITY IPROVEMENT PROJECT-6TH ST	Addition	96	\$8,990.80
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	0016013054	ROSEAU STREET PROJECT 9TH AND 11TH	Retirement	-77	(\$78.04)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0016013054	ROSEAU STREET PROJECT 9TH AND 11TH	Addition	60	\$811.81
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1979	0016013054	ROSEAU STREET PROJECT 9TH AND 11TH	Retirement	-97	(\$98.31)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0016013055	GMAP - SAP 159-120-005 - BRIDGE REP	Addition	0	\$16.99
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2004	0016013056	65TH ST INTERCHANGE-SP 5508-107	Retirement	-131	(\$954.30)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0016013056	65TH ST INTERCHANGE-SP 5508-107	Addition	1342	\$9,234.38
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2000	0016013056	65TH ST INTERCHANGE-SP 5508-107	Retirement	-2102	(\$41,585.49)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0016013056	65TH ST INTERCHANGE-SP 5508-107	Addition	1043	\$21,178.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0016013058	POWELL AVE , COLERAINE, STREET REBU	Addition	345	\$12,492.47
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1985	0016013058	POWELL AVE , COLERAINE, STREET REBU	Retirement	-106	(\$308.98)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0016013059	GMAP - TH 44, SP - 2803-32, SPRING	Addition	749	\$26,541.11
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0016013059	GMAP - TH 44, SP - 2803-32, SPRING	Addition	70	\$2,941.84
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1996	0016013059	GMAP - TH 44, SP - 2803-32, SPRING	Retirement	-703	(\$24,848.48)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1996	0016013059	GMAP - TH 44, SP - 2803-32, SPRING	Retirement	-146	(\$5,160.89)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0016013061	GMAP, 2013 STREET IMPROVEMENTS, CAN	Addition	1312	\$34,499.28
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1955	0016013061	GMAP, 2013 STREET IMPROVEMENTS, CAN	Retirement	-846	(\$716.31)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1973	0016013063	GMAP, 2013 STREET IMPROVEMENTS, CAN	Retirement	-327	(\$278.69)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016013063	GMAP, 2013 STREET IMPROVEMENTS - JA	Retirement	-9	(\$2.14)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0016013063	GMAP, 2013 STREET IMPROVEMENTS - JA	Retirement	-20	(\$453.87)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1973	0016013063	GMAP, 2013 STREET IMPROVEMENTS - JA	Addition	2366	\$66,148.57
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0016013063	GMAP, 2013 STREET IMPROVEMENTS - JA	Retirement	-267	(\$1,697.31)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016013063	GMAP, 2013 STREET IMPROVEMENTS - JA	Retirement	-2	(\$1,311.90)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016013064	GMAP, TH 3 TRAIL AND UNDERPASS	Retirement	-20	(\$108.32)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016013064	GMAP, TH 3 TRAIL AND UNDERPASS	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0016013064	GMAP, TH 3 TRAIL AND UNDERPASS	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1953	0016013064	GMAP, TH 3 TRAIL AND UNDERPASS	Retirement	-422	(\$789.26)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1953	0016013065	SKYLINE BULV. RECONSTRUCT, CLOQUET,	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1981	0016013065	SKYLINE BULV. RECONSTRUCT, CLOQUET,	Retirement	-192	(\$831.72)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1982	0016013065	SKYLINE BULV. RECONSTRUCT, CLOQUET,	Retirement	-1	(\$4.85)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2013	0016013066	SKYLINE BULV. RECONSTRUCT, CLOQUET,	Addition	1	\$5,281.28
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1990	0016013066	BYRON FRONTAGE RD, GMAP; SAP249-101	Retirement	-10	(\$861.32)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0016013066	BYRON FRONTAGE RD, GMAP; SAP249-101	Addition	282	\$5,191.52

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1986	0016013066	BYRON FRONTAGE RD, GMAP; SAP249-101	Retirement	-314	(\$19,979.41)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2013	0016013066	BYRON FRONTAGE RD, GMAP; SAP249-101	Addition	11	\$11,852.39
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1994	0016013066	BYRON FRONTAGE RD, GMAP; SAP249-101	Retirement	-53	(\$1,930.70)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2003	0016013066	BYRON FRONTAGE RD, GMAP; SAP249-101	Retirement	-261	(\$6,695.97)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2004	0016013066	BYRON FRONTAGE RD, GMAP; SAP249-101	Retirement	-426	(\$6,196.24)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0016013066	BYRON FRONTAGE RD, GMAP; SAP249-101	Addition	1169	\$39,079.68
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1964	0016013066	BYRON FRONTAGE RD, GMAP; SAP249-101	Retirement	-492	(\$670.40)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1964	0016013066	BYRON FRONTAGE RD, GMAP; SAP249-101	Addition	8	\$883.15
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1964	0016013066	BYRON FRONTAGE RD, GMAP; SAP249-101	Retirement	-444	(\$604.99)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2013	0016013066	BYRON FRONTAGE RD, GMAP; SAP249-101	Addition	4	\$2,215.11
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2013	0016013066	BYRON FRONTAGE RD, GMAP; SAP249-101	Addition	64	\$12,004.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1992	0016013067	JONES ST RECONSTRUCTION, EVELETH, 2	Retirement	-191	(\$285.49)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2002	0016013067	JONES ST RECONSTRUCTION, EVELETH, 2	Retirement	-79	(\$1,074.01)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0016013067	JONES ST RECONSTRUCTION, EVELETH, 2	Addition	191	\$6,108.89
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1992	0016013067	JONES ST RECONSTRUCTION, EVELETH, 2	Retirement	-5	(\$22.40)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1992	0016013067	JONES ST RECONSTRUCTION, EVELETH, 2	Retirement	-134	(\$632.90)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2013	0016013067	JONES ST RECONSTRUCTION, EVELETH, 2	Addition	296	\$36,430.17
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1992	0016013067	JONES ST RECONSTRUCTION, EVELETH, 2	Retirement	-17	(\$415.45)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2013	0016013067	JONES ST RECONSTRUCTION, EVELETH, 2	Addition	20	\$4,945.92
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0016013069	SAPH 004-606-005, 15TH ST NW, BEM	Addition	58	\$5,308.26
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1970	0016013069	SAPH 004-606-005, 15TH ST NW, BEM	Addition	179	\$37,394.53
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1960	0016013070	GWAP, C.P. 31-72 - REVISED SIGNAL S	Retirement	-151	(\$794.29)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0016013070	GWAP, C.P. 31-72 - REVISED SIGNAL S	Addition	30	\$4,817.62
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1982	0016013072	GWAP - 14TH ST CITY IMPROVEMENTS, L	Retirement	-134	(\$4,323.81)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1982	0016013072	GWAP - 14TH ST CITY IMPROVEMENTS, L	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0016013072	GWAP - 14TH ST CITY IMPROVEMENTS, L	Addition	0	\$82.26
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1953	0016013074	GWAP, 2013 STREET IMPROVEMENTS, LAK	Retirement	-3639	(\$1,173.65)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0016013074	GWAP, 2013 STREET IMPROVEMENTS, LAK	Addition	3740	\$76,952.59
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1954	0016013074	GWAP, 2013 STREET IMPROVEMENTS, LAK	Retirement	-42	(\$59.94)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0016013075	GWAP, N ELM ST RECONSTRUCTION, FAIR	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0016013075	GWAP, N ELM ST RECONSTRUCTION, FAIR	Retirement	-315	(\$248.79)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0016013076	2013 THIEF RIVER, STREET & UTILITIE	Retirement	-89	(\$91.62)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1997	0016013076	2013 THIEF RIVER, STREET & UTILITIE	Retirement	-1632	(\$11,072.39)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016013076	2013 THIEF RIVER, STREET & UTILITIE	Retirement	-8	(\$219.22)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1996	0016013076	2013 THIEF RIVER, STREET & UTILITIE	Addition	406	\$3,702.12
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0016013076	2013 THIEF RIVER, STREET & UTILITIE	Retirement	-64	(\$1,432.84)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1982	0016013078	2013 THIEF RIVER, STREET & UTILITIE	Addition	1398	\$23,148.44
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0016013078	2013 THIEF RIVER, STREET & UTILITIE	Retirement	-17	(\$548.54)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2013	0016013078	GWAP - 14TH ST CITY IMPROVEMENTS, L	Addition	175	\$3,881.57
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016013080	GP - PRAIRIE VISTA MENARDS SITE, PR	Addition	35	(\$4,522.17)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0016013080	ADA FLOOD PROJECT HWY 9, 2013	Retirement	-194	(\$1,343.60)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0016013080	ADA FLOOD PROJECT HWY 9, 2013	Addition	194	\$3,533.66
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016013081	GOLF COURSE RD PROJECT, GRAND RAPID	Retirement	-10	(\$113.67)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0016013081	GOLF COURSE RD PROJECT, GRAND RAPID	Addition	16	\$1,721.45
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1988	0016013081	GOLF COURSE RD PROJECT, GRAND RAPID	Retirement	-7	(\$22.81)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2013	0016013081	GOLF COURSE RD PROJECT, GRAND RAPID	Addition	7	\$3,566.45
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1973	0016013082	GWAP, WINDOM STREET IMPROVEMENTS-VA	Retirement	-521	(\$123.73)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2013	0016013082	GWAP, WINDOM STREET IMPROVEMENTS-VA	Addition	1833	\$42,179.56
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1973	0016013082	GWAP, WINDOM STREET IMPROVEMENTS-VA	Retirement	-563	(\$423.85)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1973	0016013082	GWAP, WINDOM STREET IMPROVEMENTS-VA	Retirement	-1245	(\$934.50)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0016013083	GWAP, SP 2315-15 (TH 16) - GRANT ST	Addition	5	\$103.94
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0016013083	GWAP, SP 2315-15 (TH 16) - GRANT ST	Addition	269	\$10,154.78
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1962	0016013083	GWAP, SP 2315-15 (TH 16) - GRANT ST	Retirement	-267	(\$210.50)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2013	0016013083	GWAP, SP 2315-15 (TH 16) - GRANT ST	Addition	107	\$13,338.76
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1962	0016013083	GWAP, SP 2315-15 (TH 16) - GRANT ST	Retirement	-101	(\$79.59)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0016013084	GWAP - ALLEY NW OF 2ND AVE - WORTH	Retirement	-18	(\$46.83)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0016013084	GWAP - ALLEY NW OF 2ND AVE - WORTH	Addition	448	\$34,904.98
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	0016013084	GWAP - ALLEY NW OF 2ND AVE - WORTH	Retirement	-286	(\$330.88)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1953	0016013090	GWAP, C.P. 9-42 - DODD BLVD, LAKEVI	Retirement	-6	(\$1.94)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0016013090	GWAP, C.P. 9-42 - DODD BLVD, LAKEVI	Addition	422	\$8,819.54
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2013	0016013091	GWAP; J7272-2013; SAP 159-106-019;	Addition	2	\$0.39
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016013091	GWAP; J7272-2013; SAP 159-106-019;	Retirement	-1194	(\$10,209.81)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0016013091	GWAP; J7272-2013; SAP 159-106-019;	Addition	1466	\$38,401.68
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1999	0016013091	GWAP; J7272-2013; SAP 159-106-019;	Retirement	-54	(\$1,182.89)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0016013091	GWAP; J7272-2013; SAP 159-106-019;	Retirement	-1	(\$20.08)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0016013091	GWAP; J7272-2013; SAP 159-106-019;	Addition	143	\$6,802.11
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2003	0016013092	GWAP SOUTH AVE CITY PROJECT	Retirement	-311	(\$7,978.97)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0016013092	GWAP SOUTH AVE CITY PROJECT	Addition	265	\$7,885.26
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0016013093	TH 59 BOX CULVERT, STATE PROJ. 5304	Retirement	-739	(\$5,410.44)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0016013093	TH 59 BOX CULVERT, STATE PROJ. 5304	Addition	137	\$2,570.89
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2013	0016013093	TH 59 BOX CULVERT, STATE PROJ. 5304	Retirement	-867	(\$8,657.15)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0016013096	GWAP; 3RD AVE SW RECONSTRUCTION	Addition	854	\$46,743.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0016013096	GWAP; 3RD AVE SW RECONSTRUCTION	Addition	0	(\$185.36)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2013	0016013097	GWAP - LAKE - CITY PROJECT # 12 - 12	Retirement	-63	(\$47.65)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2013	0016013097	GWAP - LAKE - CITY PROJECT # 12 - 12	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1958	0016013097	GWAP - LAKE - CITY PROJECT # 12 - 12	Addition	1	\$2,114.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0016013097	GWAP - LAKE - CITY PROJECT # 12 - 12	Retirement	-345	(\$207.55)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0016013097	GWAP - LAKE - CITY PROJECT # 12 - 12	Addition	311	\$7,434.70
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1967	0016013100	GWAP - HWY 52 FRONTAGE DRS 35-1 REM	Retirement	-11	(\$7.44)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0016013100	GWAP - HWY 52 FRONTAGE DRS 35-1 REM	Addition	552	\$19,951.71
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0016013101	HWY 52 EAST FRONTAGE RD; GWAP S.A.P	Retirement	-14	(\$7.57)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2013	0016013101	HWY 52 EAST FRONTAGE RD; GWAP S.A.P	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1999	0016013101	HWY 52 EAST FRONTAGE RD; GWAP S.A.P	Retirement	-380	(\$8,573.41)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1955	0016013104	GWAP, SP 2506-52 (TH 52), CANNON FA	Retirement	-397	(\$107.06)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0016013104	GWAP, SP 2506-52 (TH 52), CANNON FA	Addition	430	\$8,730.76
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1969	0016013105	2013 UTILITY AND STREET IMPROVEMENT	Retirement	-5	(\$1.58)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1969	0016013105	2013 UTILITY AND STREET IMPROVEMENT	Retirement	-149	(\$150.04)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2013	0016013105	2013 UTILITY AND STREET IMPROVEMENT	Addition	181	\$39,384.16
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1970	0016013105	2013 UTILITY AND STREET IMPROVEMENT	Retirement	-8	(\$42.32)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2013	0016013105	2013 UTILITY AND STREET IMPROVEMENT	Addition	12	\$5,246.52
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0016013107	GWAP; J7727-2013; SA PROJ159-126-01	Retirement	-115	(\$1,480.46)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0016013107	GWAP; J7727-2013; SA PROJ159-126-01	Addition	13	\$292.97
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0016013107	GWAP; J7727-2013; SA PROJ159-126-01	Retirement	-153	(\$5,017.94)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0016013108	GWAP, 2013 STREET IMPROVEMENTS - PT	Addition	142	\$9,443.36
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1955	0016013108	GWAP, 2013 STREET IMPROVEMENTS - PT	Retirement	-24	(\$6.47)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0016013108	GWAP, 2013 STREET IMPROVEMENTS - PT	Addition	1548	\$31,884.80
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1955	0016013108	GWAP, 2013 STREET IMPROVEMENTS - PT	Retirement	-1269	(\$1,074.46)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1967	0016013113	GWAP - CR 112 BOX CULVERT INSTALL,	Retirement	-779	(\$522.99)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0016013113	GWAP - CR 112 BOX CULVERT INSTALL,	Retirement	-28	(\$872.69)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0016013113	GWAP - CR 112 BOX CULVERT INSTALL,	Addition	14	\$730.98
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2013	0016013113	GWAP - CR 112 BOX CULVERT INSTALL,	Addition	741	\$48,633.55
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0016013117	3RD AVE SW KASSON	Addition	332	\$7,259.68
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0016013117	3RD AVE SW KASSON	Retirement	-269	(\$203.44)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2013	0016013118	GWAP - BETTENBURG AVE EAST GATE IMP	Addition	148	\$12,208.45
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1992	0016013121	GWAP; RECONSTRUCT CSAH 18 & CR 118	Retirement	-65	(\$1,102.99)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0016013121	GWAP; RECONSTRUCT CSAH 18 & CR 118	Addition	41	\$779.73
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1992	0016013121	GWAP; RECONSTRUCT CSAH 18 & CR 118	Retirement	-992	(\$34,607.60)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0016013121	GWAP; RECONSTRUCT CSAH 18 & CR 118	Addition	1029	\$35,535.58
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1969	0016013125	MINNESOTA AVE, DETROIT LAKES, 2013	Retirement	-1596	(\$1,609.88)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2013	0016013125	MINNESOTA AVE, DETROIT LAKES, 2013	Retirement	-4	(\$972.75)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0016013125	MINNESOTA AVE, DETROIT LAKES, 2013	Addition	1519	\$30,054.54
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0016013127	GWAP - SERVICE CT NE SEWER & MANHOL	Retirement	-20	\$1,671.35
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0016013127	GWAP - SERVICE CT NE SEWER & MANHOL	Addition	30	\$1,671.35
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0016013129	STATE LINE LAKE (BOX CULVERT)	Addition	243	\$8,147.49

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1961	0016013129	STATE LINE LAKE (BOX CULVERT)	Retirement	-214	(\$168,24)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2013	0016013130	GWAP - CULVERT REPLACEMENT DENMARK	Addition	2	\$3,833.32
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2004	0016013130	GWAP - CULVERT REPLACEMENT DENMARK	Retirement	-86	(\$625.22)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0016013130	GWAP - CULVERT REPLACEMENT DENMARK	Addition	99	\$2,148.89
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0016014015	GWAP, CSAH 12 (BIRCH AVE) RECONSTRU	Addition	2	\$0.32
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0016014015	GWAP, CSAH 12 (BIRCH AVE) RECONSTRU	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016014015	GWAP, CSAH 12 (BIRCH AVE) RECONSTRU	Retirement	-851	(\$17,963.71)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016014015	GWAP, CSAH 12 (BIRCH AVE) RECONSTRU	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014015	GWAP, CSAH 12 (BIRCH AVE) RECONSTRU	Addition	850	\$18,428.25
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014015	GWAP, CSAH 12 (BIRCH AVE) RECONSTRU	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1983	0016014027	GWAP, J7215-2013; PROJ 6201-3-02.1S	Retirement	-27	(\$1,050.79)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1989	0016014027	GWAP, J7215-2013; PROJ 6201-3-02.1S	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1989	0016014027	GWAP, J7215-2013; PROJ 6201-3-02.1S	Retirement	-849	(\$31,689.41)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1989	0016014027	GWAP, J7215-2013; PROJ 6201-3-02.1S	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1999	0016014027	GWAP, J7215-2013; PROJ 6201-3-02.1S	Retirement	-1093	(\$12,234.87)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014027	GWAP, J7215-2013; PROJ 6201-3-02.1S	Addition	4102	\$106,162.42
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0016014027	GWAP, J7215-2013; PROJ 6201-3-02.1S	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1989	0016014027	GWAP, J7215-2013; PROJ 6201-3-02.1S	Retirement	-363	(\$26,336.96)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1989	0016014027	GWAP, J7215-2013; PROJ 6201-3-02.1S	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0016014027	GWAP, J7215-2013; PROJ 6201-3-02.1S	Addition	212	\$9,963.28
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0016014027	GWAP, J7215-2013; PROJ 6201-3-02.1S	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0016014029	LAPRAIRIE AVE 2 PE REPLACEMENT, GRA	Addition	6	\$0.70
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0016014029	LAPRAIRIE AVE 2 PE REPLACEMENT, GRA	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1989	0016014029	LAPRAIRIE AVE 2 PE REPLACEMENT, GRA	Retirement	-3007	(\$2,318.39)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1989	0016014029	LAPRAIRIE AVE 2 PE REPLACEMENT, GRA	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1995	0016014029	LAPRAIRIE AVE 2 PE REPLACEMENT, GRA	Retirement	-671	(\$4,028.01)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0016014029	LAPRAIRIE AVE 2 PE REPLACEMENT, GRA	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014029	LAPRAIRIE AVE 2 PE REPLACEMENT, GRA	Addition	5438	\$84,837.46
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0016014029	LAPRAIRIE AVE 2 PE REPLACEMENT, GRA	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1989	0016014029	LAPRAIRIE AVE 2 PE REPLACEMENT, GRA	Retirement	-1483	(\$3,613.45)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	0016014030	STATE HWY 33 RECONSTRUCTION, CLOQUE	Retirement	-265	(\$268.57)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	0016014030	STATE HWY 33 RECONSTRUCTION, CLOQUE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014030	STATE HWY 33 RECONSTRUCTION, CLOQUE	Addition	2442	\$25,430.51
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1981	0016014030	STATE HWY 33 RECONSTRUCTION, CLOQUE	Retirement	-2617	(\$11,335.48)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1981	0016014030	STATE HWY 33 RECONSTRUCTION, CLOQUE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016014036	GWAP- 16TH ST SE (S.A.P. 159-123-00	Retirement	-2	(\$63.20)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016014036	GWAP- 16TH ST SE (S.A.P. 159-123-00	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014036	GWAP- 16TH ST SE (S.A.P. 159-123-00	Addition	116	\$3,162.72
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1989	0016014036	GWAP- 16TH ST SE (S.A.P. 159-123-00	Retirement	-118	(\$9,561.32)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1989	0016014036	GWAP- 16TH ST SE (S.A.P. 159-123-00	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0016014036	GWAP- 16TH ST SE (S.A.P. 159-123-00	Addition	2248	\$111,298.53
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0016014036	GWAP- 16TH ST SE (S.A.P. 159-123-00	Retirement	-1578	(\$1,681.70)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0016014036	GWAP- 16TH ST SE (S.A.P. 159-123-00	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1967	0016014036	GWAP- 16TH ST SE (S.A.P. 159-123-00	Retirement	-61	(\$69.38)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1976	0016014036	GWAP- 16TH ST SE (S.A.P. 159-123-00	Retirement	-399	(\$470.44)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1976	0016014036	GWAP, TH 3 (ROBERT TRL) TURN LANE &	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1953	0016014037	GWAP, TH 3 (ROBERT TRL) TURN LANE &	Retirement	-10	(\$3.24)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1953	0016014037	GWAP, TH 3 (ROBERT TRL) TURN LANE &	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1998	0016014037	GWAP, TH 3 (ROBERT TRL) TURN LANE &	Retirement	-1647	(\$17,638.85)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1998	0016014037	GWAP, TH 3 (ROBERT TRL) TURN LANE &	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2003	0016014037	GWAP, TH 3 (ROBERT TRL) TURN LANE &	Retirement	-99	(\$1,264.34)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2003	0016014037	GNMAP, TH 3 (ROBERT TRL) TURN LANE &	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014037	GNMAP, TH 3 (ROBERT TRL) TURN LANE &	Addition	24	\$512.03
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014037	GNMAP, TH 3 (ROBERT TRL) TURN LANE &	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0016014037	GNMAP, TH 3 (ROBERT TRL) TURN LANE &	Addition	1727	\$66,905.59
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1953	0016014037	GNMAP, TH 3 (ROBERT TRL) TURN LANE &	Retirement	-199	(\$197.40)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1953	0016014037	GNMAP, TH 3 (ROBERT TRL) TURN LANE &	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0016014039	CR 102 ROAD RELOCATION, MT IRON, 20	Retirement	-3237	(\$21,076.59)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0016014039	CR 102 ROAD RELOCATION, MT IRON, 20	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014039	CR 102 ROAD RELOCATION, MT IRON, 20	Addition	3197	(\$3,414.44)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1998	0016014043	GNMAP, SCOTT CO PROJ #02-09, ELKO NE	Retirement	-1427	(\$30,371.91)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1998	0016014043	GNMAP, SCOTT CO PROJ #02-09, ELKO NE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0016014043	GNMAP, SCOTT CO PROJ #02-09, ELKO NE	Addition	1578	\$46,934.91
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1999	0016014044	GNMAP - SAP 159-106-019 - 2ND ST REC	Retirement	-251	(\$2,809.66)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1999	0016014044	GNMAP - SAP 159-106-019 - 2ND ST REC	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016014044	GNMAP - SAP 159-106-019 - 2ND ST REC	Retirement	-45	(\$384.79)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016014044	GNMAP - SAP 159-106-019 - 2ND ST REC	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014044	GNMAP - SAP 159-106-019 - 2ND ST REC	Addition	292	\$7,867.16
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014044	GNMAP - SAP 159-106-019 - 2ND ST REC	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1989	0016014044	GNMAP - SAP 159-106-019 - 2ND ST REC	Retirement	-143	(\$10,375.17)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1989	0016014044	GNMAP - SAP 159-106-019 - 2ND ST REC	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0016014044	GNMAP - SAP 159-106-019 - 2ND ST REC	Addition	143	\$7,076.55
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0016014044	GNMAP - SAP 159-106-019 - 2ND ST REC	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0016014045	22ND AND SELWISER STREET RECONSTRUCT	Addition	1	\$234.03
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0016014045	22ND AND SELWISER STREET RECONSTRUCT	Addition	0	(\$7.01)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0016014045	22ND AND SELWISER STREET RECONSTRUCT	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0016014045	22ND AND SELWISER STREET RECONSTRUCT	Retirement	-12	(\$12.16)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0016014045	22ND AND SELWISER STREET RECONSTRUCT	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1984	0016014045	22ND AND SELWISER STREET RECONSTRUCT	Retirement	-25	(\$30.82)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1984	0016014045	22ND AND SELWISER STREET RECONSTRUCT	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014045	22ND AND SELWISER STREET RECONSTRUCT	Addition	11	\$36.50
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014045	22ND AND SELWISER STREET RECONSTRUCT	Addition	0	\$2.22
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014045	22ND AND SELWISER STREET RECONSTRUCT	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014045	22ND AND SELWISER STREET RECONSTRUCT	Retirement	-1	(\$12,520.58)
Minnesota Energy Resources Corp	376000 GDist Mains	Rectifiers	2006	0016014045	22ND AND SELWISER STREET RECONSTRUCT	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1981	0016014045	22ND AND SELWISER STREET RECONSTRUCT	Retirement	-79	(\$342.22)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1981	0016014045	22ND AND SELWISER STREET RECONSTRUCT	Addition	1	\$188.21
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	2014	0016014045	22ND AND SELWISER STREET RECONSTRUCT	Addition	0	(\$0.53)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	2014	0016014045	22ND AND SELWISER STREET RECONSTRUCT	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1981	0016014045	22ND AND SELWISER STREET RECONSTRUCT	Retirement	-709	(\$3,071.02)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2011	0016014045	22ND AND SELWISER STREET RECONSTRUCT	Retirement	-2	(\$2,492.29)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0016014045	22ND AND SELWISER STREET RECONSTRUCT	Addition	866	\$37,118.76
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0016014045	22ND AND SELWISER STREET RECONSTRUCT	Addition	0	(\$105.17)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0016014045	22ND AND SELWISER STREET RECONSTRUCT	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1982	0016014045	22ND AND SELWISER STREET RECONSTRUCT	Retirement	-1639	(\$2,845.63)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1982	0016014045	22ND AND SELWISER STREET RECONSTRUCT	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1984	0016014045	22ND AND SELWISER STREET RECONSTRUCT	Retirement	-23	(\$89.61)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1984	0016014045	22ND AND SELWISER STREET RECONSTRUCT	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2014	0016014045	22ND AND SELWISER STREET RECONSTRUCT	Addition	1691	\$96,691.19
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2014	0016014045	22ND AND SELWISER STREET RECONSTRUCT	Addition	0	(\$273.96)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014049	GNMAP - CAPITAL IMPROVEMENT PROJECT	Addition	515	\$10,298.20
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014049	GNMAP - CAPITAL IMPROVEMENT PROJECT	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1968	0016014049	GNMAP - CAPITAL IMPROVEMENT PROJECT	Retirement	-502	(\$275.77)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1968	0016014049	GWAP - CAPITAL IMPROVEMENT PROJECT	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1973	0016014060	CARGILL AGHORZONS - TRUCK STATING/	Retirement	-40	(\$9.53)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1973	0016014060	CARGILL AGHORZONS - TRUCK STATING/	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0016014060	CARGILL AGHORZONS - TRUCK STATING/	Retirement	-610	(\$4,436.55)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014060	CARGILL AGHORZONS - TRUCK STATING/	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014060	CARGILL AGHORZONS - TRUCK STATING/	Addition	604	\$7,029.71
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014060	CARGILL AGHORZONS - TRUCK STATING/	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1991	0016014064	2ND ST REBUILD, BIWABIK, 2014	Retirement	-111	(\$196.65)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1991	0016014064	2ND ST REBUILD, BIWABIK, 2014	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0016014064	2ND ST REBUILD, BIWABIK, 2014	Addition	1	\$0.20
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0016014064	2ND ST REBUILD, BIWABIK, 2014	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1991	0016014064	2ND ST REBUILD, BIWABIK, 2014	Retirement	-458	(\$811.64)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014064	2ND ST REBUILD, BIWABIK, 2014	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014064	2ND ST REBUILD, BIWABIK, 2014	Addition	853	\$22,163.75
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0016014064	2ND ST REBUILD, BIWABIK, 2014	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0016014064	2ND ST REBUILD, BIWABIK, 2014	Addition	561	\$26,469.66
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1991	0016014064	2ND ST REBUILD, BIWABIK, 2014	Retirement	-239	(\$1,338.29)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1991	0016014064	2ND ST REBUILD, BIWABIK, 2014	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1991	0016014064	2ND ST REBUILD, BIWABIK, 2014	Retirement	-342	(\$1,914.97)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1991	0016014064	2ND ST REBUILD, BIWABIK, 2014	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1991	0016014064	2ND ST REBUILD, BIWABIK, 2014	Retirement	-624	(\$3,494.37)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1991	0016014064	2ND ST REBUILD, BIWABIK, 2014	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0016014065	GWAP - CITY PROJECT - NICKEL ST REC	Addition	1	\$1,289.52
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0016014065	GWAP - CITY PROJECT - NICKEL ST REC	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2002	0016014065	GWAP - CITY PROJECT - NICKEL ST REC	Retirement	-270	(\$3,464.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014065	GWAP - CITY PROJECT - NICKEL ST REC	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014065	GWAP - CITY PROJECT - NICKEL ST REC	Addition	202	\$4,207.99
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1973	0016014065	GWAP - CITY PROJECT - NICKEL ST REC	Retirement	-208	(\$155.16)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1973	0016014065	GWAP - CITY PROJECT - NICKEL ST REC	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0016014066	DODGE CENTER W MAIN ST	Retirement	-182	(\$45.29)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0016014066	DODGE CENTER W MAIN ST	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014066	DODGE CENTER W MAIN ST	Addition	182	\$3,310.13
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014066	DODGE CENTER W MAIN ST	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0016014067	GWAP, 2014 STREET & UTILITY IMPROVE	Addition	3	\$0.70
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0016014067	GWAP, 2014 STREET & UTILITY IMPROVE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014067	GWAP, 2014 STREET & UTILITY IMPROVE	Addition	950	\$29,491.32
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014067	GWAP, 2014 STREET & UTILITY IMPROVE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0016014067	GWAP, 2014 STREET & UTILITY IMPROVE	Addition	1092	\$61,557.99
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0016014067	GWAP, 2014 STREET & UTILITY IMPROVE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2014	0016014067	GWAP, 2014 STREET & UTILITY IMPROVE	Addition	733	\$51,940.49
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1962	0016014067	GWAP, 2014 STREET & UTILITY IMPROVE	Retirement	-544	(\$428.63)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1962	0016014067	GWAP, 2014 STREET & UTILITY IMPROVE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0016014067	GWAP, 2014 STREET & UTILITY IMPROVE	Addition	24	\$4,467.74
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1962	0016014067	GWAP, 2014 STREET & UTILITY IMPROVE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1962	0016014067	GWAP, 2014 STREET & UTILITY IMPROVE	Retirement	-947	(\$730.24)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1962	0016014067	GWAP, 2014 STREET & UTILITY IMPROVE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1976	0016014067	GWAP, 2014 STREET & UTILITY IMPROVE	Retirement	-154	(\$149.42)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1976	0016014067	GWAP, 2014 STREET & UTILITY IMPROVE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1962	0016014067	GWAP, 2014 STREET & UTILITY IMPROVE	Retirement	-14	(\$30.83)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1962	0016014067	GWAP, 2014 STREET & UTILITY IMPROVE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1962	0016014067	GWAP, 2014 STREET & UTILITY IMPROVE	Retirement	-445	(\$485.27)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1962	0016014067	GWAP, 2014 STREET & UTILITY IMPROVE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014068	WEST CONCORD MAIN ST RECONSTRUCTION	Addition	1433	\$35,001.05
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014068	WEST CONCORD MAIN ST RECONSTRUCTION	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0016014068	WEST CONCORD MAIN ST RECONSTRUCTION	Retirement	-1506	(\$1,183.99)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0016014068	WEST CONCORD MAIN ST RECONSTRUCTION	Retirement	0	\$0.00

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	0016014072	RIVERVIEW DR SE, WARROAD, STREET RE	Retirement	-18	(\$18,24)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	0016014072	RIVERVIEW DR SE, WARROAD, STREET RE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0016014072	RIVERVIEW DR SE, WARROAD, STREET RE	Addition	1	\$1,085.59
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014072	RIVERVIEW DR SE, WARROAD, STREET RE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0016014072	RIVERVIEW DR SE, WARROAD, STREET RE	Retirement	-229	(\$232.10)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0016014072	RIVERVIEW DR SE, WARROAD, STREET RE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014072	RIVERVIEW DR SE, WARROAD, STREET RE	Addition	261	\$4,577.26
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014072	RIVERVIEW DR SE, WARROAD, STREET RE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014074	CR. 118 RECONSTRUCTION, FRAZEE, 201	Addition	987	\$19,022.52
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014074	CR. 118 RECONSTRUCTION, FRAZEE, 201	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1970	0016014074	CR. 118 RECONSTRUCTION, FRAZEE, 201	Retirement	-3	(\$2.13)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1970	0016014074	CR. 118 RECONSTRUCTION, FRAZEE, 201	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	0016014074	CR. 118 RECONSTRUCTION, FRAZEE, 201	Retirement	-1,000	(\$1,005.56)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	0016014074	CR. 118 RECONSTRUCTION, FRAZEE, 201	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1991	0016014075	2ND ST SW ALLEY REBUILD, CHISHOLM,	Retirement	-21	(\$117.59)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1991	0016014075	2ND ST SW ALLEY REBUILD, CHISHOLM,	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0016014075	2ND ST SW ALLEY REBUILD, CHISHOLM,	Addition	37	\$3,211.88
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0016014075	2ND ST SW ALLEY REBUILD, CHISHOLM,	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016014076	WELLS 11TH ST EXTENSION GARLOCK	Retirement	-512	(\$6,630.45)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0016014076	WELLS 11TH ST EXTENSION GARLOCK	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014076	WELLS 11TH ST EXTENSION GARLOCK	Addition	532	\$10,040.79
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014076	WELLS 11TH ST EXTENSION GARLOCK	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2000	0016014079	EAST RIVER RD WITH EASEMENT	Retirement	-95	(\$942.58)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2000	0016014079	EAST RIVER RD WITH EASEMENT	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014079	EAST RIVER RD WITH EASEMENT	Addition	7	\$103.02
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014079	EAST RIVER RD WITH EASEMENT	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2009	0016014079	EAST RIVER RD WITH EASEMENT	Retirement	-6	(\$122.40)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2009	0016014079	EAST RIVER RD WITH EASEMENT	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0016014079	EAST RIVER RD WITH EASEMENT	Addition	1,395	\$37,281.33
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1968	0016014079	EAST RIVER RD WITH EASEMENT	Retirement	-4	(\$6.12)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1968	0016014079	EAST RIVER RD WITH EASEMENT	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1999	0016014079	EAST RIVER RD WITH EASEMENT	Retirement	-1,330	(\$10,157.63)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1999	0016014079	EAST RIVER RD WITH EASEMENT	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0016014080	GWAP; MILL ST; RUSHFORD ROAD PROJEC	Addition	2	\$0.45
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0016014080	GWAP; MILL ST; RUSHFORD ROAD PROJEC	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014080	GWAP; MILL ST; RUSHFORD ROAD PROJEC	Addition	638	\$19,013.92
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	2014	0016014080	GWAP; MILL ST; RUSHFORD ROAD PROJEC	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1962	0016014080	GWAP; MILL ST; RUSHFORD ROAD PROJEC	Retirement	-250	(\$197.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1962	0016014080	GWAP; MILL ST; RUSHFORD ROAD PROJEC	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0016014080	GWAP; MILL ST; RUSHFORD ROAD PROJEC	Addition	116	\$20,730.72
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0016014081	GWAP - 2014 STREET & UTILITY IMPROV	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1983	0016014081	GWAP - 2014 STREET & UTILITY IMPROV	Retirement	-14	(\$561.59)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1983	0016014081	GWAP - 2014 STREET & UTILITY IMPROV	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014081	GWAP - 2014 STREET & UTILITY IMPROV	Addition	1,355	\$39,047.53
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1965	0016014081	GWAP - 2014 STREET & UTILITY IMPROV	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1965	0016014081	GWAP - 2014 STREET & UTILITY IMPROV	Retirement	-1,042	(\$1,316.35)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014082	GWAP; FILLMORE CTY RD 1 RECONSTRUCT	Addition	255	\$12,030.63
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014082	GWAP; FILLMORE CTY RD 1 RECONSTRUCT	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1976	0016014082	GWAP; FILLMORE CTY RD 1 RECONSTRUCT	Retirement	-1,102	(\$1,231.96)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1976	0016014082	GWAP; FILLMORE CTY RD 1 RECONSTRUCT	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1988	0016014083	EAST FRONTAGE RD; GWAP; PINE ISLAND	Retirement	-203	(\$10,513.78)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1988	0016014083	EAST FRONTAGE RD; GWAP; PINE ISLAND	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2003	0016014083	EAST FRONTAGE RD; GWAP; PINE ISLAND	Retirement	-24	(\$307.83)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2003	0016014083	EAST FRONTAGE RD; GWAP; PINE ISLAND	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014083	EAST FRONTAGE RD; GWAP; PINE ISLAND	Addition	126	\$1,796.76

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014083	EAST FRONTAGE RD; GWAP; PINE ISLAND	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1988	0016014083	EAST FRONTAGE RD; GWAP; PINE ISLAND	Retirement	-235	(\$12,178.51)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1988	0016014083	EAST FRONTAGE RD; GWAP; PINE ISLAND	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2014	0016014083	EAST FRONTAGE RD; GWAP; PINE ISLAND	Addition	5	\$4,195.87
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2014	0016014083	EAST FRONTAGE RD; GWAP; PINE ISLAND	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2003	0016014083	EAST FRONTAGE RD; GWAP; PINE ISLAND	Retirement	-384	(\$10,614.35)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2003	0016014083	EAST FRONTAGE RD; GWAP; PINE ISLAND	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0016014083	EAST FRONTAGE RD; GWAP; PINE ISLAND	Addition	708	\$18,543.94
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0016014083	EAST FRONTAGE RD; GWAP; PINE ISLAND	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1990	0016014085	19TH STREET RECONSTRUCTION, I FALLS	Retirement	-1539	(\$2,376.63)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1990	0016014085	19TH STREET RECONSTRUCTION, I FALLS	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1990	0016014085	19TH STREET RECONSTRUCTION, I FALLS	Retirement	1	\$20.46
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	2014	0016014085	19TH STREET RECONSTRUCTION, I FALLS	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	2014	0016014085	19TH STREET RECONSTRUCTION, I FALLS	Addition	2	\$0.26
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0016014085	19TH STREET RECONSTRUCTION, I FALLS	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1990	0016014085	19TH STREET RECONSTRUCTION, I FALLS	Retirement	-275	(\$439.14)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1990	0016014085	19TH STREET RECONSTRUCTION, I FALLS	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014085	19TH STREET RECONSTRUCTION, I FALLS	Addition	1727	\$29,810.55
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014085	19TH STREET RECONSTRUCTION, I FALLS	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2014	0016014085	19TH STREET RECONSTRUCTION, I FALLS	Addition	5	\$5,051.44
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2014	0016014085	19TH STREET RECONSTRUCTION, I FALLS	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1990	0016014085	19TH STREET RECONSTRUCTION, I FALLS	Retirement	-38	(\$190.58)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1990	0016014085	19TH STREET RECONSTRUCTION, I FALLS	Retirement	-5	(\$24.41)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1990	0016014085	19TH STREET RECONSTRUCTION, I FALLS	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1990	0016014085	19TH STREET RECONSTRUCTION, I FALLS	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0016014086	GWAP - SANDSTONE ALLEY IMPROVEMENTS	Addition	297	\$12,163.50
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0016014086	GWAP - SANDSTONE ALLEY IMPROVEMENTS	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1972	0016014086	GWAP - SANDSTONE ALLEY IMPROVEMENTS	Retirement	-3	(\$3.29)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1972	0016014086	GWAP - SANDSTONE ALLEY IMPROVEMENTS	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1972	0016014086	GWAP - SANDSTONE ALLEY IMPROVEMENTS	Retirement	-228	(\$697.58)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1972	0016014086	GWAP - SANDSTONE ALLEY IMPROVEMENTS	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0016014087	MAIN REPL MOOSE LAKE, PARK PLACE D	Addition	2	\$1,159.90
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0016014087	MAIN REPL MOOSE LAKE, PARK PLACE D	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1984	0016014087	MAIN REPL MOOSE LAKE, PARK PLACE D	Retirement	-327	(\$403.20)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1984	0016014087	MAIN REPL MOOSE LAKE, PARK PLACE D	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014087	MAIN REPL MOOSE LAKE, PARK PLACE D	Addition	620	\$5,574.63
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014087	MAIN REPL MOOSE LAKE, PARK PLACE D	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0016014088	ST. CHARLES - MEADOWVIEW DR - 2" HP	Addition	2	\$0.90
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0016014088	ST. CHARLES - MEADOWVIEW DR - 2" HP	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1988	0016014088	ST. CHARLES - MEADOWVIEW DR - 2" HP	Retirement	-478	(\$24,767.31)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1988	0016014088	ST. CHARLES - MEADOWVIEW DR - 2" HP	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014088	ST. CHARLES - MEADOWVIEW DR - 2" HP	Addition	362	\$21,839.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014088	ST. CHARLES - MEADOWVIEW DR - 2" HP	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	2014	0016014088	ST. CHARLES - MEADOWVIEW DR - 2" HP	Addition	1	\$23.52
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2008	0016014088	CSAH 4 RECONSTRUCTION PHASE I; SAPO	Retirement	-17	(\$218.85)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0016014089	CSAH 4 RECONSTRUCTION PHASE I; SAPO	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014089	CSAH 4 RECONSTRUCTION PHASE I; SAPO	Addition	435	\$12,360.92
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014089	CSAH 4 RECONSTRUCTION PHASE I; SAPO	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1999	0016014089	CSAH 4 RECONSTRUCTION PHASE I; SAPO	Retirement	-178	(\$4,132.60)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1999	0016014089	CSAH 4 RECONSTRUCTION PHASE I; SAPO	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1999	0016014089	CSAH 4 RECONSTRUCTION PHASE I; SAPO	Retirement	-139	(\$1,061.59)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1999	0016014089	CSAH 4 RECONSTRUCTION PHASE I; SAPO	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1972	0016014090	VACANT RETIRE MAIN	Retirement	-1020	(\$353.54)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1972	0016014090	VACANT RETIRE MAIN	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1973	0016014090	VACANT RETIRE MAIN	Retirement	-274	(\$65.32)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1973	0016014090	VACANT RETIRE MAIN	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2014	0016014090	VACANT RETIRE MAIN	Addition	2	\$2,848.50
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2014	0016014090	VACANT RETIRE MAIN	Addition	0	\$0.00

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0016014091	2014 STREET IMPROVEMENTS ELLENDALE	Retirement	-56	(\$14,64)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0016014091	2014 STREET IMPROVEMENTS ELLENDALE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0016014091	2014 STREET IMPROVEMENTS ELLENDALE	Retirement	-63	(\$230,34)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0016014091	2014 STREET IMPROVEMENTS ELLENDALE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014091	2014 STREET IMPROVEMENTS ELLENDALE	Addition	2805	\$55,616.16
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014091	2014 STREET IMPROVEMENTS ELLENDALE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	2014	0016014091	2014 STREET IMPROVEMENTS ELLENDALE	Addition	2	\$11.47
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	2014	0016014091	2014 STREET IMPROVEMENTS ELLENDALE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0016014091	2014 STREET IMPROVEMENTS ELLENDALE	Retirement	-2691	(\$2,197.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0016014091	2014 STREET IMPROVEMENTS ELLENDALE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0016014096	OFFSET MAIN, 5TH ST SE, BEMIDJI	Addition	94	\$5,869.97
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014096	OFFSET MAIN, 5TH ST SE, BEMIDJI	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1970	0016014096	OFFSET MAIN, 5TH ST SE, BEMIDJI	Retirement	-79	(\$79.44)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1970	0016014096	OFFSET MAIN, 5TH ST SE, BEMIDJI	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0016014098	CSAH 8 IMPROVEMENTS	Addition	3478	\$145,143.29
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016014098	CSAH 8 IMPROVEMENTS	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1971	0016014098	CSAH 8 IMPROVEMENTS	Retirement	-457	(\$601.44)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1971	0016014098	CSAH 8 IMPROVEMENTS	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1972	0016014098	CSAH 8 IMPROVEMENTS	Retirement	-3524	(\$3,846.67)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1972	0016014098	CSAH 8 IMPROVEMENTS	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1972	0016014098	CSAH 8 IMPROVEMENTS	Retirement	-1610	(\$1,762.91)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1972	0016014098	CSAH 8 IMPROVEMENTS	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1972	0016014098	CSAH 8 IMPROVEMENTS	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1972	0016014098	CSAH 8 IMPROVEMENTS	Retirement	-91	(\$515.59)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1972	0016014098	CSAH 8 IMPROVEMENTS	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1979	0016014099	CROSBY BIRCH ST RECONSTRUCTION, 201	Retirement	-16	(\$47.68)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1979	0016014099	CROSBY BIRCH ST RECONSTRUCTION, 201	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0016014099	CROSBY BIRCH ST RECONSTRUCTION, 201	Addition	34	\$6,094.41
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0016014099	CROSBY BIRCH ST RECONSTRUCTION, 201	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1989	0016014100	GLENWOOD ST EAST END	Retirement	-510	(\$393.21)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1989	0016014100	GLENWOOD ST EAST END	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014100	GLENWOOD ST EAST END	Addition	590	\$9,655.93
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014102	GLENWOOD ST EAST END	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1969	0016014102	REPL MAIN HWY 59, DETROIT LAKES	Retirement	-12	(\$3.80)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1969	0016014102	REPL MAIN HWY 59, DETROIT LAKES	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0016014102	REPL MAIN HWY 59, DETROIT LAKES	Retirement	-547	(\$174.06)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0016014102	REPL MAIN HWY 59, DETROIT LAKES	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014102	REPL MAIN HWY 59, DETROIT LAKES	Addition	200	\$7,244.76
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014102	REPL MAIN HWY 59, DETROIT LAKES	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0016014103	GNMAP - CSAH 3RD ST NE RECONSTRUCTI	Addition	2	\$0.70
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0016014103	GNMAP - CSAH 3RD ST NE RECONSTRUCTI	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0016014103	GNMAP - CSAH 3RD ST NE RECONSTRUCTI	Retirement	-224	(\$3,509.66)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0016014103	GNMAP - CSAH 3RD ST NE RECONSTRUCTI	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016014103	GNMAP - CSAH 3RD ST NE RECONSTRUCTI	Retirement	-7	(\$421.24)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0016014103	GNMAP - CSAH 3RD ST NE RECONSTRUCTI	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014103	GNMAP - CSAH 3RD ST NE RECONSTRUCTI	Addition	239	\$11,226.10
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014103	GNMAP - CSAH 3RD ST NE RECONSTRUCTI	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	2014	0016014104	GNMAP; CITY PROJ 6318-4-11J7275; 18	Addition	4	\$3,661.37
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	2014	0016014104	GNMAP; CITY PROJ 6318-4-11J7275; 18	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0016014104	GNMAP; CITY PROJ 6318-4-11J7275; 18	Retirement	-7	(\$7.46)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0016014104	GNMAP; CITY PROJ 6318-4-11J7275; 18	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0016014104	GNMAP; CITY PROJ 6318-4-11J7275; 18	Addition	9	\$973.75
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0016014104	GNMAP; CITY PROJ 6318-4-11J7275; 18	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1967	0016014104	GNMAP; CITY PROJ 6318-4-11J7275; 18	Retirement	-11	(\$12.51)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1967	0016014104	GNMAP; CITY PROJ 6318-4-11J7275; 18	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2014	0016014104	GNMAP; CITY PROJ 6318-4-11J7275; 18	Addition	2	\$1,082.04
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2014	0016014104	GNMAP; CITY PROJ 6318-4-11J7275; 18	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2014	0016014104	GNMAP; CITY PROJ 6318-4-11J7275; 18	Addition	25	\$4,544.34
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2014	0016014104	GNMAP; CITY PROJ 6318-4-11J7275; 18	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1999	0016014105	CULVERT/DITCH PROJECT - CITY OF ROC	Retirement	-31	(\$347.01)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1999	0016014105	CULVERT/DITCH PROJECT - CITY OF ROC	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014105	CULVERT/DITCH PROJECT - CITY OF ROC	Addition	1800	\$39,347.76
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014105	CULVERT/DITCH PROJECT - CITY OF ROC	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0016014105	CULVERT/DITCH PROJECT - CITY OF ROC	Retirement	-1809	(\$1,927.89)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0016014105	CULVERT/DITCH PROJECT - CITY OF ROC	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2001	0016014107	GNAP, SP 2506-52 (TH 52), CANNON FA	Retirement	-545	(\$2,849.61)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2001	0016014107	GNAP, SP 2506-52 (TH 52), CANNON FA	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014107	GNAP, SP 2506-52 (TH 52), CANNON FA	Addition	13	\$219.90
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014107	GNAP, SP 2506-52 (TH 52), CANNON FA	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2001	0016014107	GNAP, SP 2506-52 (TH 52), CANNON FA	Retirement	-493	(\$4,920.82)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2001	0016014107	GNAP, SP 2506-52 (TH 52), CANNON FA	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0016014107	GNAP, SP 2506-52 (TH 52), CANNON FA	Addition	16	\$491.48
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0016014107	GNAP, SP 2506-52 (TH 52), CANNON FA	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2014	0016014107	GNAP, SP 2506-52 (TH 52), CANNON FA	Addition	697	\$26,913.05
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2014	0016014107	GNAP, SP 2506-52 (TH 52), CANNON FA	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0016014108	OFFSET 2" MAIN DUE TO NEW RICHLAND	Addition	2	\$2,403.58
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0016014108	OFFSET 2" MAIN DUE TO NEW RICHLAND	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2009	0016014108	OFFSET 2" MAIN DUE TO NEW RICHLAND	Retirement	-10	(\$156.68)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0016014108	OFFSET 2" MAIN DUE TO NEW RICHLAND	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014108	OFFSET 2" MAIN DUE TO NEW RICHLAND	Addition	18	\$271.93
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014108	OFFSET 2" MAIN DUE TO NEW RICHLAND	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2000	0016014110	GNAP - DAKOTA COUNTY PROJECT 9-46	Retirement	-30	(\$296.66)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014110	GNAP - DAKOTA COUNTY PROJECT 9-46	Addition	93	\$812.08
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014110	GNAP - DAKOTA COUNTY PROJECT 9-46	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014110	GNAP - DAKOTA COUNTY PROJECT 9-46	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1957	0016014110	GNAP - DAKOTA COUNTY PROJECT 9-46	Retirement	-154	(\$219.70)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1957	0016014110	GNAP - DAKOTA COUNTY PROJECT 9-46	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1998	0016014110	GNAP - DAKOTA COUNTY PROJECT 9-46	Retirement	-21	(\$446.96)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1998	0016014110	GNAP - DAKOTA COUNTY PROJECT 9-46	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2005	0016014110	GNAP - DAKOTA COUNTY PROJECT 9-46	Retirement	-1048	(\$15,009.13)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2005	0016014110	GNAP - DAKOTA COUNTY PROJECT 9-46	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2008	0016014110	GNAP - DAKOTA COUNTY PROJECT 9-46	Retirement	-1054	(\$11,874.97)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2008	0016014110	GNAP - DAKOTA COUNTY PROJECT 9-46	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0016014110	GNAP - DAKOTA COUNTY PROJECT 9-46	Addition	4259	\$67,532.99
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0016014110	GNAP - DAKOTA COUNTY PROJECT 9-46	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2000	0016014111	GNAP; CHATFIELD CITY PROJECT; TWIFO	Retirement	-11	(\$108.87)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014111	GNAP; CHATFIELD CITY PROJECT; TWIFO	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014111	GNAP; CHATFIELD CITY PROJECT; TWIFO	Addition	1245	\$24,495.32
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014111	GNAP; CHATFIELD CITY PROJECT; TWIFO	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1965	0016014111	GNAP; CHATFIELD CITY PROJECT; TWIFO	Retirement	-1057	(\$1,335.30)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1965	0016014111	GNAP; CHATFIELD CITY PROJECT; TWIFO	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016014114	CSAH 8 IMPROVEMENTS - CONTINUED	Addition	570	\$16,437.15
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016014114	CSAH 8 IMPROVEMENTS - CONTINUED	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014115	CSAH 8 IMPROVEMENTS - 4" STL MAIN R	Addition	110	\$1,890.51
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014115	CSAH 8 IMPROVEMENTS - 4" STL MAIN R	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1972	0016014115	CSAH 8 IMPROVEMENTS - 4" STL MAIN R	Addition	935	\$29,180.22
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1972	0016014115	CSAH 8 IMPROVEMENTS - 4" STL MAIN R	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1972	0016014115	CSAH 8 IMPROVEMENTS - 4" STL MAIN R	Retirement	-365	(\$398.42)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1972	0016014115	CSAH 8 IMPROVEMENTS - 4" STL MAIN R	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1972	0016014115	CSAH 8 IMPROVEMENTS - 4" STL MAIN R	Retirement	-1	(\$1.09)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1972	0016014115	CSAH 8 IMPROVEMENTS - 4" STL MAIN R	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1972	0016014115	CSAH 8 IMPROVEMENTS - 4" STL MAIN R	Retirement	-933	(\$2,854.47)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1972	0016014115	CSAH 8 IMPROVEMENTS - 4" STL MAIN R	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1972	0016014115	CSAH 8 IMPROVEMENTS - 4" STL MAIN R	Retirement	-8	(\$45.33)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2013	0016014116	S.A.P. 123-110-014 ALBOIN AVE FAIRM	Retirement	-18	(\$9,594.75)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2013	0016014116	S.A.P. 123-110-014 ALBOIN AVE FAIRM	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0016014116	S.A.P. 123-110-014 ALBOIN AVE FAIRM	Addition	4	\$4,421.85
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0016014116	S.A.P. 123-110-014 ALBOIN AVE FAIRM	Addition	0	\$0.00

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0016014116	S.A.P. 123-110-014 ALBOIN AVE FAIRM	Retirement	-2	(\$27,003)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0016014116	S.A.P. 123-110-014 ALBOIN AVE FAIRM	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014116	S.A.P. 123-110-014 ALBOIN AVE FAIRM	Addition	14	\$250.01
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0016014116	S.A.P. 123-110-014 ALBOIN AVE FAIRM	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1961	0016014116	S.A.P. 123-110-014 ALBOIN AVE FAIRM	Retirement	-55	(\$27,371)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1961	0016014116	S.A.P. 123-110-014 ALBOIN AVE FAIRM	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0016014116	S.A.P. 123-110-014 ALBOIN AVE FAIRM	Addition	1171	\$38,410.36
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0016014116	S.A.P. 123-110-014 ALBOIN AVE FAIRM	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1961	0016014116	S.A.P. 123-110-014 ALBOIN AVE FAIRM	Retirement	-9	(\$7,08)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1961	0016014116	S.A.P. 123-110-014 ALBOIN AVE FAIRM	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	1961	0016014116	S.A.P. 123-110-014 ALBOIN AVE FAIRM	Retirement	-5	(\$3,93)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	1961	0016014116	S.A.P. 123-110-014 ALBOIN AVE FAIRM	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0016014116	S.A.P. 123-110-014 ALBOIN AVE FAIRM	Retirement	-120	(\$94,95)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0016014116	S.A.P. 123-110-014 ALBOIN AVE FAIRM	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0016014116	S.A.P. 123-110-014 ALBOIN AVE FAIRM	Retirement	-1160	(\$2,546.48)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0016014120	S.A.P. 123-110-014 ALBOIN AVE FAIRM	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0016014120	LAPRAIRIE AVE ROAD RECONSTRUCTION,	Addition	10	\$1,101.51
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0016014120	LAPRAIRIE AVE ROAD RECONSTRUCTION,	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1990	0016014120	LAPRAIRIE AVE ROAD RECONSTRUCTION,	Retirement	-33	(\$832.96)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1990	0016014120	LAPRAIRIE AVE ROAD RECONSTRUCTION,	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	1990	0016014120	LAPRAIRIE AVE ROAD RECONSTRUCTION,	Retirement	-3251	(\$40,183.57)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	1990	0016014120	LAPRAIRIE AVE ROAD RECONSTRUCTION,	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	2015	0016014120	LAPRAIRIE AVE ROAD RECONSTRUCTION,	Addition	1772	\$211,757.66
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	2015	0016014120	LAPRAIRIE AVE ROAD RECONSTRUCTION,	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016015013	2015 TRUMAN UTILITY IMPROVEMENTS	Addition	3098	\$55,508.13
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016015013	2015 TRUMAN UTILITY IMPROVEMENTS	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0016015013	2015 TRUMAN UTILITY IMPROVEMENTS	Addition	968	\$31,202.98
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0016015013	2015 TRUMAN UTILITY IMPROVEMENTS	Retirement	-3984	(\$3,045.80)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0016015013	2015 TRUMAN UTILITY IMPROVEMENTS	Addition	519	\$55,507.33
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0016015013	2015 TRUMAN UTILITY IMPROVEMENTS	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1961	0016015013	2015 TRUMAN UTILITY IMPROVEMENTS	Retirement	-435	(\$341.97)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1961	0016015013	2015 TRUMAN UTILITY IMPROVEMENTS	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0016015013	2015 TRUMAN UTILITY IMPROVEMENTS	Retirement	-119	(\$93.05)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0016015013	2015 TRUMAN UTILITY IMPROVEMENTS	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2015	0016015013	2015 TRUMAN UTILITY IMPROVEMENTS	Addition	194	\$36,364.61
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2015	0016015013	2015 TRUMAN UTILITY IMPROVEMENTS	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2013	0016015017	CSAH 4/VALLEYHIGH DR NW ROAD PROJEC	Retirement	-2	(\$137.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2013	0016015017	CSAH 4/VALLEYHIGH DR NW ROAD PROJEC	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2015	0016015017	CSAH 4/VALLEYHIGH DR NW ROAD PROJEC	Addition	2	\$931.17
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2015	0016015017	CSAH 4/VALLEYHIGH DR NW ROAD PROJEC	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0016015017	CSAH 4/VALLEYHIGH DR NW ROAD PROJEC	Retirement	-4	(\$2.16)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1999	0016015017	CSAH 4/VALLEYHIGH DR NW ROAD PROJEC	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0016015017	CSAH 4/VALLEYHIGH DR NW ROAD PROJEC	Retirement	-5	(\$64.37)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0016015017	CSAH 4/VALLEYHIGH DR NW ROAD PROJEC	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016015017	CSAH 4/VALLEYHIGH DR NW ROAD PROJEC	Retirement	-83	(\$2,549.09)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016015017	CSAH 4/VALLEYHIGH DR NW ROAD PROJEC	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016015017	CSAH 4/VALLEYHIGH DR NW ROAD PROJEC	Addition	1247	\$8,764.58
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016015017	CSAH 4/VALLEYHIGH DR NW ROAD PROJEC	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2004	0016015017	CSAH 4/VALLEYHIGH DR NW ROAD PROJEC	Retirement	-157	(\$2,294.97)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2004	0016015017	CSAH 4/VALLEYHIGH DR NW ROAD PROJEC	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0016015017	CSAH 4/VALLEYHIGH DR NW ROAD PROJEC	Retirement	-186	(\$5,797.16)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0016015017	CSAH 4/VALLEYHIGH DR NW ROAD PROJEC	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0016015017	CSAH 4/VALLEYHIGH DR NW ROAD PROJEC	Addition	135	\$1,812.80
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0016015017	CSAH 4/VALLEYHIGH DR NW ROAD PROJEC	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2003	0016015017	CSAH 4/VALLEYHIGH DR NW ROAD PROJEC	Retirement	-292	(\$7,562.70)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2003	0016015017	CSAH 4/VALLEYHIGH DR NW ROAD PROJEC	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2015	0016015017	CSAH 4/VALLEYHIGH DR NW ROAD PROJEC	Addition	1151	\$15,294.85
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2015	0016015017	CSAH 4/VALLEYHIGH DR NW ROAD PROJEC	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 12 in	2015	0016015017	CSAH 4/VALLEYHIGH DR NW ROAD PROJEC	Addition	1362	\$380,820.07
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 12 in	2015	0016015017	CSAH 4/VALLEYHIGH DR NW ROAD PROJEC	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0016015017	CSAH 4/VALLEYHIGH DR NW ROAD PROJEC	Retirement	-1681	(\$1,791.47)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0016015017	CSAH 4/VALLEYHIGH DR NW ROAD PROJEC	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1999	0016015017	CSAH 4/VALLEYHIGH DR NW ROAD PROJEC	Retirement	-599	(\$13,514.39)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1999	0016015017	CSAH 4/VALLEYHIGH DR NW ROAD PROJEC	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2001	0016015017	CSAH 4/VALLEYHIGH DR NW ROAD PROJEC	Retirement	-133	(\$2,910.07)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2001	0016015017	CSAH 4/VALLEYHIGH DR NW ROAD PROJEC	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1968	0016015017	CSAH 4/VALLEYHIGH DR NW ROAD PROJEC	Retirement	-545	(\$297.93)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1968	0016015017	CSAH 4/VALLEYHIGH DR NW ROAD PROJEC	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2000	0016015017	CSAH 4/VALLEYHIGH DR NW ROAD PROJEC	Retirement	-1163	(\$91,437.27)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2000	0016015017	CSAH 4/VALLEYHIGH DR NW ROAD PROJEC	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2015	0016015017	CSAH 4/VALLEYHIGH DR NW ROAD PROJEC	Addition	2	\$24.89
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2015	0016015017	CSAH 4/VALLEYHIGH DR NW ROAD PROJEC	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2015	0016015017	CSAH 4/VALLEYHIGH DR NW ROAD PROJEC	Addition	438	\$30,916.13
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2015	0016015017	CSAH 4/VALLEYHIGH DR NW ROAD PROJEC	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	1968	0016015017	CSAH 4/VALLEYHIGH DR NW ROAD PROJEC	Retirement	-10	(\$12.78)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	1968	0016015017	CSAH 4/VALLEYHIGH DR NW ROAD PROJEC	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	2015	0016015017	CSAH 4/VALLEYHIGH DR NW ROAD PROJEC	Addition	11	\$331.22
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	2015	0016015017	CSAH 4/VALLEYHIGH DR NW ROAD PROJEC	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0016015018	STATE HWY 11, ROSEAU, 2015	Retirement	-1003	(\$342.21)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0016015018	STATE HWY 11, ROSEAU, 2015	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0016015018	STATE HWY 11, ROSEAU, 2015	Addition	1003	\$25,824.96
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0016015018	STATE HWY 11, ROSEAU, 2015	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2015	0016015032	REVERSE AREA, PARK RAPIDS, 2015	Addition	4	\$0.83
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2015	0016015032	REVERSE AREA, PARK RAPIDS, 2015	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0016015032	REVERSE AREA, PARK RAPIDS, 2015	Retirement	-480	(\$486.47)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0016015032	REVERSE AREA, PARK RAPIDS, 2015	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016015032	REVERSE AREA, PARK RAPIDS, 2015	Addition	320	\$8,945.68
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016015032	REVERSE AREA, PARK RAPIDS, 2015	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1975	0016015038	2015 CANBY CIP PROJECT & UTILITY IM	Retirement	-4203	(\$762.59)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1975	0016015038	2015 CANBY CIP PROJECT & UTILITY IM	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0016015038	2015 CANBY CIP PROJECT & UTILITY IM	Retirement	-5	(\$59.55)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0016015038	2015 CANBY CIP PROJECT & UTILITY IM	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016015038	2015 CANBY CIP PROJECT & UTILITY IM	Retirement	-146	(\$3,166.52)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0016015038	2015 CANBY CIP PROJECT & UTILITY IM	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016015038	2015 CANBY CIP PROJECT & UTILITY IM	Addition	4182	\$99,995.48
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016015038	2015 CANBY CIP PROJECT & UTILITY IM	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1975	0016015038	2015 CANBY CIP PROJECT & UTILITY IM	Retirement	-1657	(\$611.64)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1975	0016015038	2015 CANBY CIP PROJECT & UTILITY IM	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0016015038	2015 CANBY CIP PROJECT & UTILITY IM	Addition	1585	\$72,406.10
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0016015038	2015 CANBY CIP PROJECT & UTILITY IM	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2002	0016015039	CSAH 4/VALLEYHIGH DR NW ROAD PROJEC	Retirement	-663	(\$17,017.03)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2003	0016015039	CSAH 4/VALLEYHIGH DR NW ROAD PROJEC	Retirement	-1602	(\$41,491.24)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2015	0016015039	CSAH 4/VALLEYHIGH DR NW ROAD PROJEC	Addition	2236	\$96,726.89
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2015	0016015039	CSAH 4/VALLEYHIGH DR NW ROAD PROJEC	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2015	0016015039	CSAH 4/VALLEYHIGH DR NW ROAD PROJEC	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016015042	8TH ST RECONSTRUCTION, CLOQUET, 201	Addition	638	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1981	0016015042	8TH ST RECONSTRUCTION, CLOQUET, 201	Addition	1977	\$38,516.37
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1981	0016015042	8TH ST RECONSTRUCTION, CLOQUET, 201	Retirement	-1417	(\$6,137.71)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0016015044	PINE ISLAND NW STREET IMPROVEMENT P	Retirement	-21	(\$221.24)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0016015044	PINE ISLAND NW STREET IMPROVEMENT P	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016015044	PINE ISLAND NW STREET IMPROVEMENT P	Addition	1056	\$25,049.70
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016015044	PINE ISLAND NW STREET IMPROVEMENT P	Addition	0	\$0.00

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1963	0016015044	PINE ISLAND NW STREET IMPROVEMENT P	Retirement	-1066	(\$855.32)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1963	0016015044	PINE ISLAND NW STREET IMPROVEMENT P	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1963	0016015044	PINE ISLAND NW STREET IMPROVEMENT P	Retirement	-20	(\$15.30)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1963	0016015044	PINE ISLAND NW STREET IMPROVEMENT P	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1978	0016015047	8TH ST SE; STEWARTVILLE CIP;	Retirement	-48	(\$686.43)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1978	0016015047	8TH ST SE; STEWARTVILLE CIP;	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016015047	8TH ST SE; STEWARTVILLE CIP;	Addition	522	\$10,715.06
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016015047	8TH ST SE; STEWARTVILLE CIP;	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2015	0016015048	MNDOT SP 8580-164 - ST. CHARLES - I	Addition	2	\$1,638.57
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2015	0016015048	MNDOT SP 8580-164 - ST. CHARLES - I	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1990	0016015048	MNDOT SP 8580-164 - ST. CHARLES - I	Retirement	-185	(\$18,093.92)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1990	0016015048	MNDOT SP 8580-164 - ST. CHARLES - I	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016015048	MNDOT SP 8580-164 - ST. CHARLES - I	Addition	161	\$1,871.65
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016015048	MNDOT SP 8580-164 - ST. CHARLES - I	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016015048	MNDOT SP 8580-164 - ST. CHARLES - I	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016015049	CSAH 42 BLOOMING PRAIRIE 6WS	Addition	986	\$23,514.96
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016015049	CSAH 42 BLOOMING PRAIRIE 6WS	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1969	0016015049	CSAH 42 BLOOMING PRAIRIE 6WS	Retirement	-754	(\$755.41)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1969	0016015049	CSAH 42 BLOOMING PRAIRIE 6WS	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1969	0016015049	CSAH 42 BLOOMING PRAIRIE 6WS	Retirement	-90	(\$89.72)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1969	0016015049	CSAH 42 BLOOMING PRAIRIE 6WS	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2015	0016015049	CSAH 42 BLOOMING PRAIRIE 6WS	Addition	39	\$36,581.92
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2015	0016015049	CSAH 42 BLOOMING PRAIRIE 6WS	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0016015053	18TH AVE NW & 35TH ST NW	Addition	233	\$16,349.53
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0016015053	18TH AVE NW & 35TH ST NW	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1968	0016015053	18TH AVE NW & 35TH ST NW	Retirement	-215	(\$329.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1968	0016015053	18TH AVE NW & 35TH ST NW	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1995	0016015057	3RD AVE NE STREET RECONSTRUCTION, CHI	Retirement	-51	(\$306.30)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016015057	3RD AVE NE STREET RECONSTRUCTION, CHI	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016015057	3RD AVE NE STREET RECONSTRUCTION, CHI	Addition	75	\$363.35
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016015057	3RD AVE NE STREET RECONSTRUCTION, CHI	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1991	0016015057	3RD AVE NE STREET RECONSTRUCTION, CHI	Retirement	-44	(\$246.38)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1991	0016015057	3RD AVE NE STREET RECONSTRUCTION, CHI	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	2015	0016015057	3RD AVE NE STREET RECONSTRUCTION, CHI	Addition	4	\$2,279.02
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0016015057	3RD AVE NE STREET RECONSTRUCTION, CHI	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0016015057	3RD AVE NE STREET RECONSTRUCTION, CHI	Addition	84	\$2,429.11
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0016015057	3RD AVE NE STREET RECONSTRUCTION, CHI	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1992	0016015057	3RD AVE NE STREET RECONSTRUCTION, CHI	Retirement	-721	(\$9,515.24)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1992	0016015057	3RD AVE NE STREET RECONSTRUCTION, CHI	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2015	0016015057	3RD AVE NE STREET RECONSTRUCTION, CHI	Addition	729	\$36,947.87
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2015	0016015057	3RD AVE NE STREET RECONSTRUCTION, CHI	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1991	0016015058	5TH AVE NW STREET RECONSTRUCTION, C	Retirement	-174	(\$974.34)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1991	0016015058	5TH AVE NW STREET RECONSTRUCTION, C	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0016015058	5TH AVE NW STREET RECONSTRUCTION, C	Retirement	-37	(\$14,995.13)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0016015058	5TH AVE NW STREET RECONSTRUCTION, C	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0016015058	5TH AVE NW STREET RECONSTRUCTION, C	Addition	201	\$9,015.51
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0016015058	5TH AVE NW STREET RECONSTRUCTION, C	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1992	0016015058	5TH AVE NW STREET RECONSTRUCTION, C	Retirement	-356	(\$1,681.42)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1992	0016015058	5TH AVE NW STREET RECONSTRUCTION, C	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2015	0016015058	5TH AVE NW STREET RECONSTRUCTION, C	Addition	467	\$36,181.13
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2015	0016015058	5TH AVE NW STREET RECONSTRUCTION, C	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016015060	OFF SET CATCH BASIN MT IRON DR	Addition	19	\$5,056.92
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016015060	OFF SET CATCH BASIN MT IRON DR	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1974	0016015061	LYON COUNTY DEPT OF PUBLIC WORKS (C	Retirement	-158	(\$164.44)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1974	0016015061	LYON COUNTY DEPT OF PUBLIC WORKS (C	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	0016015061	LYON COUNTY DEPT OF PUBLIC WORKS (C	Retirement	-287	(\$298.70)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	0016015061	LYON COUNTY DEPT OF PUBLIC WORKS (C	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0016015061	LYON COUNTY DEPT OF PUBLIC WORKS (C	Addition	599	\$35,840.66
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0016015061	LYON COUNTY DEPT OF PUBLIC WORKS (C	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2015	0016015064	2015 EYOTA STREET & UTILITY IMPROVE	Addition	2	\$2,114.22

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2015	0016015064	2015 EYOTA STREET & UTILITY IMPROVE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2003	0016015064	2015 EYOTA STREET & UTILITY IMPROVE	Retirement	-318	(\$4,079.24)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2003	0016015064	2015 EYOTA STREET & UTILITY IMPROVE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016015064	2015 EYOTA STREET & UTILITY IMPROVE	Addition	609	\$9,718.59
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016015064	2015 EYOTA STREET & UTILITY IMPROVE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1965	0016015064	2015 EYOTA STREET & UTILITY IMPROVE	Retirement	-1	(\$0.40)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1965	0016015064	2015 EYOTA STREET & UTILITY IMPROVE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	2015	0016015064	2015 EYOTA STREET & UTILITY IMPROVE	Addition	1	\$13.22
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	2015	0016015064	2015 EYOTA STREET & UTILITY IMPROVE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2003	0016015064	2015 EYOTA STREET & UTILITY IMPROVE	Retirement	-221	(\$4,899.78)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2003	0016015064	2015 EYOTA STREET & UTILITY IMPROVE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0016015064	2015 EYOTA STREET & UTILITY IMPROVE	Retirement	-58	(\$1,725.83)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0016015064	2015 EYOTA STREET & UTILITY IMPROVE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0016015064	2015 EYOTA STREET & UTILITY IMPROVE	Addition	1544	\$47,091.67
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0016015064	2015 EYOTA STREET & UTILITY IMPROVE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1965	0016015064	2015 EYOTA STREET & UTILITY IMPROVE	Retirement	-1511	(\$1,922.50)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1965	0016015064	2015 EYOTA STREET & UTILITY IMPROVE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0016015064	2015 EYOTA STREET & UTILITY IMPROVE	Addition	34	\$3,742.96
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0016015067	2015 EYOTA STREET & UTILITY IMPROVE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0016015067	WELLS 6TH AVE SW STORM SEWER RELOCA	Retirement	-118	(\$3,034.50)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0016015067	WELLS 6TH AVE SW STORM SEWER RELOCA	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0016015067	WELLS 6TH AVE SW STORM SEWER RELOCA	Addition	110	\$11,083.50
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0016015067	WELLS 6TH AVE SW STORM SEWER RELOCA	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2015	0016015068	UNIVERSITY RD, BOX CULVERT REPLACEMENT	Addition	2	\$0.44
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2015	0016015068	UNIVERSITY RD, BOX CULVERT REPLACEMENT	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0016015068	UNIVERSITY RD, BOX CULVERT REPLACEMENT	Retirement	-404	(\$409.43)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0016015068	UNIVERSITY RD, BOX CULVERT REPLACEMENT	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016015068	UNIVERSITY RD, BOX CULVERT REPLACEMENT	Addition	400	\$12,033.33
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016015068	UNIVERSITY RD, BOX CULVERT REPLACEMENT	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1992	0016015069	CSAH 25 RECONSTRUCTION; S.A.P 023-6	Retirement	-377	(\$6,397.31)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1992	0016015069	CSAH 25 RECONSTRUCTION; S.A.P 023-6	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016015069	CSAH 25 RECONSTRUCTION; S.A.P 023-6	Addition	708	\$12,432.86
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016015069	CSAH 25 RECONSTRUCTION; S.A.P 023-6	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0016015069	CSAH 25 RECONSTRUCTION; S.A.P 023-6	Addition	537	\$18,022.84
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0016015069	CSAH 25 RECONSTRUCTION; S.A.P 023-6	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0016015073	WORTHINGTON HAGGE ST ROAD PROJECT	Addition	931	\$26,571.97
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016015073	WORTHINGTON HAGGE ST ROAD PROJECT	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	0016015073	WORTHINGTON HAGGE ST ROAD PROJECT	Retirement	-1017	(\$1,176.60)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	0016015073	WORTHINGTON HAGGE ST ROAD PROJECT	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0016015073	WORTHINGTON HAGGE ST ROAD PROJECT	Addition	7	\$1,378.23
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0016015073	WORTHINGTON HAGGE ST ROAD PROJECT	Retirement	-2	(\$380.56)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0016015073	WORTHINGTON HAGGE ST ROAD PROJECT	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0016015073	WORTHINGTON HAGGE ST ROAD PROJECT	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1990	0016015075	TERRACE LANE, STREET RECONSTRUCTION	Retirement	-627	(\$968.26)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1990	0016015075	TERRACE LANE, STREET RECONSTRUCTION	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016015075	TERRACE LANE, STREET RECONSTRUCTION	Addition	619	\$11,567.70
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016015075	TERRACE LANE, STREET RECONSTRUCTION	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0016015077	FARMINGTON SEWER PROJECT	Addition	65	\$11,023.94
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0016015077	FARMINGTON SEWER PROJECT	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2001	0016015079	CSAH 16 & TH 63 ROUNDABOUTS & BRIDG	Retirement	-632	(\$6,343.19)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2001	0016015079	CSAH 16 & TH 63 ROUNDABOUTS & BRIDG	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0016015079	CSAH 16 & TH 63 ROUNDABOUTS & BRIDG	Addition	627	\$17,570.78
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0016015079	CSAH 16 & TH 63 ROUNDABOUTS & BRIDG	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0016015080	SCHOOL AVE RECONSTRUCTION, CARLTON,	Retirement	-228	(\$231.22)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0016015080	SCHOOL AVE RECONSTRUCTION, CARLTON,	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016015080	SCHOOL AVE RECONSTRUCTION, CARLTON,	Addition	1273	\$41,071.29
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016015080	SCHOOL AVE RECONSTRUCTION, CARLTON,	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1979	0016015080	SCHOOL AVE RECONSTRUCTION, CARLTON,	Retirement	-4	(\$12.81)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1979	0016015080	SCHOOL AVE RECONSTRUCTION, CARLTON,	Retirement	0	\$0.00

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	1979	0016015080	SCHOOL AVE RECONSTRUCTION, CARLTON,	Retirement	-185	(\$592.74)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	1979	0016015080	SCHOOL AVE RECONSTRUCTION, CARLTON,	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0016015080	SCHOOL AVE RECONSTRUCTION, CARLTON,	Retirement	-1026	(\$3,318.19)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0016015080	SCHOOL AVE RECONSTRUCTION, CARLTON,	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0016015080	SCHOOL AVE RECONSTRUCTION, CARLTON,	Retirement	-42	(\$4,944.96)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0016015080	SCHOOL AVE RECONSTRUCTION, CARLTON,	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016015083	STREET RECONSTRUCTION, TOWN OF WHIT	Addition	1240	\$20,598.27
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016015083	STREET RECONSTRUCTION, TOWN OF WHIT	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0016015083	STREET RECONSTRUCTION, TOWN OF WHIT	Addition	582	\$18,477.49
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0016015083	STREET RECONSTRUCTION, TOWN OF WHIT	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1993	0016015083	STREET RECONSTRUCTION, TOWN OF WHIT	Retirement	-1237	(\$6,067.05)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1993	0016015083	STREET RECONSTRUCTION, TOWN OF WHIT	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3/4 in	1993	0016015083	STREET RECONSTRUCTION, TOWN OF WHIT	Retirement	-84	(\$412.09)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3/4 in	1993	0016015083	STREET RECONSTRUCTION, TOWN OF WHIT	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1993	0016015083	STREET RECONSTRUCTION, TOWN OF WHIT	Retirement	-25	(\$276.29)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1991	0016015083	STREET RECONSTRUCTION, TOWN OF WHIT	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1993	0016015083	STREET RECONSTRUCTION, TOWN OF WHIT	Retirement	-558	(\$7,647.46)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1993	0016015083	STREET RECONSTRUCTION, TOWN OF WHIT	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1984	0016015087	23RD AND 24TH STREET PROJECT, SCANL	Retirement	-16	(\$19.72)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1984	0016015087	23RD AND 24TH STREET PROJECT, SCANL	Addition	15	\$23,481.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016015087	23RD AND 24TH STREET PROJECT, SCANL	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/2 in	1979	0016015091	OFFSET MAIN , WADENA, DAYTON AVE	Retirement	-83	(\$265.82)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/2 in	1979	0016015091	OFFSET MAIN , WADENA, DAYTON AVE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0016015091	OFFSET MAIN , WADENA, DAYTON AVE	Addition	98	\$8,324.03
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0016015091	OFFSET MAIN , WADENA, DAYTON AVE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/2 in	1979	0016015092	MAIN ABAND, WADENA, FRANKLIN AVE	Retirement	-30	(\$96.08)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/2 in	1979	0016015092	MAIN ABAND, WADENA, FRANKLIN AVE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0016015092	MAIN ABAND, WADENA, FRANKLIN AVE	Retirement	-235	(\$752.67)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0016015092	MAIN ABAND, WADENA, FRANKLIN AVE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0016015092	MAIN ABAND, WADENA, FRANKLIN AVE	Addition	0	(\$1,483.66)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016015096	RELOCATE MAIN, AURORA, SUMMIT ST	Addition	380	\$13,470.28
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016015096	RELOCATE MAIN, AURORA, SUMMIT ST	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1991	0016015096	RELOCATE MAIN, AURORA, SUMMIT ST	Retirement	-223	(\$1,222.49)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1991	0016015096	RELOCATE MAIN, AURORA, SUMMIT ST	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 10 in	1960	0016015098	YANKEE DOODLE RD AND PROMENADE AVE	Retirement	-832	(\$4,136.24)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 10 in	1960	0016015098	YANKEE DOODLE RD AND PROMENADE AVE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 10 in	2015	0016015098	YANKEE DOODLE RD AND PROMENADE AVE	Addition	883	\$108,633.25
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 10 in	2015	0016015098	YANKEE DOODLE RD AND PROMENADE AVE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1976	0016015099	MERC MAIN LOWER	Retirement	-6	(\$2.10)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1976	0016015099	MERC MAIN LOWER	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016015099	MERC MAIN LOWER	Addition	6	\$6,429.73
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016015099	MERC MAIN LOWER	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016015100	RUSH CITY STREET IMPROVEMENT	Addition	340	\$3,539.39
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016015100	RUSH CITY STREET IMPROVEMENT	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1971	0016015101	WITHAM LIFT STATION EAGAN	Retirement	-332	(\$436.90)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1959	0016015101	WITHAM LIFT STATION EAGAN	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1959	0016015101	WITHAM LIFT STATION EAGAN	Retirement	-45	(\$13.20)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1998	0016015101	WITHAM LIFT STATION EAGAN	Retirement	-296	(\$1,902.42)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1998	0016015101	WITHAM LIFT STATION EAGAN	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2002	0016015101	WITHAM LIFT STATION EAGAN	Retirement	-117	(\$1,495.25)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2002	0016015101	WITHAM LIFT STATION EAGAN	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016015101	WITHAM LIFT STATION EAGAN	Addition	392	\$7,522.97
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016015101	WITHAM LIFT STATION EAGAN	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1954	0016015105	DAKOTA CO CR64 ROUNDABOUTS	Retirement	-16	(\$7.23)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1954	0016015105	DAKOTA CO CR64 ROUNDABOUTS	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1998	0016015105	DAKOTA CO CR64 ROUNDABOUTS	Retirement	-61	(\$652.85)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1998	0016015105	DAKOTA CO CR64 ROUNDABOUTS	Retirement	0	\$0.00

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FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1998	0016015105	DAKOTA CO CR64 ROUNDABOUTS	Retirement	-221	(\$4,731.37)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1998	0016015105	DAKOTA CO CR64 ROUNDABOUTS	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0016015105	DAKOTA CO CR64 ROUNDABOUTS	Addition	1007	\$32,254.58
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0016015105	DAKOTA CO CR64 ROUNDABOUTS	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1.1/4 in	1970	0016015108	REPL MAIN, BEMIDJI, 28TH ST NW	Retirement	-65	(\$65.36)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1.1/4 in	1970	0016015108	REPL MAIN, BEMIDJI, 28TH ST NW	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0016015108	REPL MAIN, BEMIDJI, 28TH ST NW	Addition	67	\$5,265.72
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0016015108	REPL MAIN, BEMIDJI, 28TH ST NW	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1969	0016015109	REPL MAIN, DETRIOT LAKES	Retirement	-7	(\$2.21)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1969	0016015109	REPL MAIN, DETRIOT LAKES	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0016015109	REPL MAIN, DETRIOT LAKES	Retirement	-97	(\$1,796.46)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0016015109	REPL MAIN, DETRIOT LAKES	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0016015109	REPL MAIN, DETRIOT LAKES	Addition	102	\$6,558.65
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0016015109	REPL MAIN, DETRIOT LAKES	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1989	0016015110	GNMAP; CITY OF ROCHESTER J7808 - INS	Retirement	-268	(\$19,444.36)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1989	0016015110	GNMAP; CITY OF ROCHESTER J7808 - INS	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0016015110	GNMAP; CITY OF ROCHESTER J7808 - INS	Addition	159	\$6,407.34
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0016015110	GNMAP; CITY OF ROCHESTER J7808 - INS	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1969	0016015116	ST CHARLES CITY STORM RELOCATION	Retirement	-186	(\$185.41)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1969	0016015116	ST CHARLES CITY STORM RELOCATION	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0016015116	ST CHARLES CITY STORM RELOCATION	Addition	200	\$10,342.79
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0016015116	ST CHARLES CITY STORM RELOCATION	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1.1/4 in	1985	0016015121	REPLACE MAIN, BOVEY, 203 2ND AVE	Retirement	-1	(\$2.92)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1.1/4 in	1985	0016015121	REPLACE MAIN, BOVEY, 203 2ND AVE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1985	0016015121	REPLACE MAIN, BOVEY, 203 2ND AVE	Retirement	-15	(\$43.72)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1985	0016015121	REPLACE MAIN, BOVEY, 203 2ND AVE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0016015121	REPLACE MAIN, BOVEY, 203 2ND AVE	Addition	17	\$4,869.86
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0016015121	REPLACE MAIN, BOVEY, 203 2ND AVE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1992	0016015132	WESTBERG ROAD CONSTRUCTION FIRST 60	Retirement	-503	(\$752.15)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1992	0016015132	WESTBERG ROAD CONSTRUCTION FIRST 60	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016015132	WESTBERG ROAD CONSTRUCTION FIRST 60	Addition	573	\$13,833.64
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0016015132	WESTBERG ROAD CONSTRUCTION FIRST 60	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1.1/4 in	1991	0016016027	BWABIK UTILITY PROJECT	Retirement	-21	(\$117.59)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1.1/4 in	1991	0016016027	BWABIK UTILITY PROJECT	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2016	0016016027	BWABIK UTILITY PROJECT	Addition	27	\$7,897.39
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2016	0016016027	BWABIK UTILITY PROJECT	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0016016029	TH 250 LANESBORO BRIDGE RELOCATION	Addition	166	\$6,406.32
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0016016029	TH 250 LANESBORO BRIDGE RELOCATION	Retirement	-166	(\$80.95)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1999	0016016040	55TH ST NW/W/ CIRCLE TO 55TH AVE NW	Retirement	-4	(\$44.78)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1999	0016016040	55TH ST NW/W/ CIRCLE TO 55TH AVE NW	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1989	0016016040	55TH ST NW/W/ CIRCLE TO 55TH AVE NW	Retirement	-946	(\$68,635.71)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1989	0016016040	55TH ST NW/W/ CIRCLE TO 55TH AVE NW	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1999	0016016040	55TH ST NW/W/ CIRCLE TO 55TH AVE NW	Retirement	-859	(\$18,816.74)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1999	0016016040	55TH ST NW/W/ CIRCLE TO 55TH AVE NW	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0016016040	55TH ST NW/W/ CIRCLE TO 55TH AVE NW	Retirement	-8	(\$206.83)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0016016040	55TH ST NW/W/ CIRCLE TO 55TH AVE NW	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2002	0016016040	55TH ST NW/W/ CIRCLE TO 55TH AVE NW	Retirement	-6	(\$154.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2002	0016016040	55TH ST NW/W/ CIRCLE TO 55TH AVE NW	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2015	0016016040	55TH ST NW/W/ CIRCLE TO 55TH AVE NW	Retirement	-20	(\$730.80)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2015	0016016040	55TH ST NW/W/ CIRCLE TO 55TH AVE NW	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2016	0016016040	55TH ST NW/W/ CIRCLE TO 55TH AVE NW	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2016	0016016040	55TH ST NW/W/ CIRCLE TO 55TH AVE NW	Addition	1490	\$87,214.46
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2016	0016016046	2016 STREET RECONSTRUCTION, DAN ST	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2016	0016016046	2016 STREET RECONSTRUCTION, DAN ST	Addition	2	\$1,242.63
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0016016046	2016 STREET RECONSTRUCTION, DAN ST	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0016016046	2016 STREET RECONSTRUCTION, DAN ST	Retirement	-1368	(\$8,478.38)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0016016046	2016 STREET RECONSTRUCTION, DAN ST	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0016016046	2016 STREET RECONSTRUCTION, DAN ST	Addition	814	\$7,176.32
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0016016046	2016 STREET RECONSTRUCTION, DAN ST	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0016016046	2016 STREET RECONSTRUCTION, DAN ST	Retirement	-3	(\$30.79)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0016016046	2016 STREET RECONSTRUCTION, DAN ST	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2016	0016016046	2016 STREET RECONSTRUCTION, DAN ST	Addition	729	\$12,278.76
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2016	0016016046	2016 STREET RECONSTRUCTION, DAN ST	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0016016048	FRAZEE 2016 STREET IMPROVEMENTS	Addition	4668	\$93,692.96
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0016016048	FRAZEE 2016 STREET IMPROVEMENTS	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	0016016048	FRAZEE 2016 STREET IMPROVEMENTS	Retirement	-3289	(\$3,307.28)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	0016016048	FRAZEE 2016 STREET IMPROVEMENTS	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2016	0016016050	STEWARTVILLE CIP RD PROJECT	Addition	3	\$5,395.59
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0016016050	STEWARTVILLE CIP RD PROJECT	Retirement	-10	(\$76.40)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0016016050	STEWARTVILLE CIP RD PROJECT	Retirement	-23	(\$482.59)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0016016050	STEWARTVILLE CIP RD PROJECT	Addition	3695	\$94,631.49
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1968	0016016050	STEWARTVILLE CIP RD PROJECT	Retirement	-2112	(\$1,178.15)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2013	0016016050	STEWARTVILLE CIP RD PROJECT	Retirement	-236	(\$29,788.09)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1969	0016016050	STEWARTVILLE CIP RD PROJECT	Retirement	-158	(\$157.50)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1986	0016016051	2016, GRAND RAPIDS, 8TH AVE STREET	Retirement	-215	(\$748.18)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1986	0016016051	2016, GRAND RAPIDS, 8TH AVE STREET	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0016016051	2016, GRAND RAPIDS, 8TH AVE STREET	Addition	218	\$6,028.07
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0016016054	2016, GRAND RAPIDS, 8TH AVE STREET	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1997	0016016056	2016, CROSBY ALLEY RECONSTRUCTION	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1997	0016016056	ECKELS RD STREET IMPROVEMENTS	Retirement	-594	(\$10,662.27)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1997	0016016056	ECKELS RD STREET IMPROVEMENTS	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0016016056	ECKELS RD STREET IMPROVEMENTS	Addition	779	\$5,985.47
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0016016056	ECKELS RD STREET IMPROVEMENTS	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1993	0016016058	OFFSET MAIN DUE TO DITCHING	Retirement	-84	(\$411.99)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1993	0016016058	OFFSET MAIN DUE TO DITCHING	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2016	0016016058	OFFSET MAIN DUE TO DITCHING	Addition	70	\$4,218.03
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2016	0016016058	OFFSET MAIN DUE TO DITCHING	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	0016016065	2016 VERDALE IMPROVEMENTS	Retirement	-1966	(\$1,992.59)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	0016016065	2016 VERDALE IMPROVEMENTS	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1979	0016016065	2016 VERDALE IMPROVEMENTS	Retirement	-97	(\$98.33)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1979	0016016065	2016 VERDALE IMPROVEMENTS	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0016016065	2016 VERDALE IMPROVEMENTS	Retirement	-1085	(\$1,099.80)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1994	0016016065	2016 VERDALE IMPROVEMENTS	Retirement	-149	(\$1,898.31)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1994	0016016065	2016 VERDALE IMPROVEMENTS	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2000	0016016065	2016 VERDALE IMPROVEMENTS	Retirement	-152	(\$880.81)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0016016065	2016 VERDALE IMPROVEMENTS	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0016016065	2016 VERDALE IMPROVEMENTS	Retirement	-61	(\$634.23)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0016016065	2016 VERDALE IMPROVEMENTS	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0016016065	2016 VERDALE IMPROVEMENTS	Retirement	-453	(\$5,662.16)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0016016065	2016 VERDALE IMPROVEMENTS	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1979	0016016068	2016 VERDALE IMPROVEMENTS	Addition	1725	\$20,026.15
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0016016068	2016 VERDALE IMPROVEMENTS	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0016016068	OAK HILLS RD RECONSTRUCT, 2016	Retirement	-90	(\$90.06)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0016016068	OAK HILLS RD RECONSTRUCT, 2016	Retirement	-9	(\$3.10)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1997	0016016068	OAK HILLS RD RECONSTRUCT, 2016	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1997	0016016068	OAK HILLS RD RECONSTRUCT, 2016	Retirement	-1684	(\$29,485.66)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1998	0016016068	OAK HILLS RD RECONSTRUCT, 2016	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1998	0016016068	OAK HILLS RD RECONSTRUCT, 2016	Retirement	-10	(\$107.07)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0016016068	OAK HILLS RD RECONSTRUCT, 2016	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0016016068	OAK HILLS RD RECONSTRUCT, 2016	Retirement	-25	(\$181.86)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0016016068	OAK HILLS RD RECONSTRUCT, 2016	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0016016068	OAK HILLS RD RECONSTRUCT, 2016	Addition	1667	\$12,193.71
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0016016068	OAK HILLS RD RECONSTRUCT, 2016	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2004	0016016071	LIGHTNING RD MAIN ABANDONMENT, SEW	Retirement	-41	(\$241.99)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0016016071	LIGHTNING RD MAIN ABANDONMENT, SEW	Addition	0	\$363.28
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1998	0016016078	SP1920-41 ABANDON MAIN IN CONFLICT	Retirement	-23	(\$246.15)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1995	0016016085	2016, CLOQUET, 3RD ST ROAD PROJECT	Retirement	-134	(\$804.76)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1995	0016016085	2016, CLOQUET, 3RD ST ROAD PROJECT	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0016016085	2016, CLOQUET, 3RD ST ROAD PROJECT	Addition	153	\$1,828.23
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0016016085	2016, CLOQUET, 3RD ST ROAD PROJECT	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0016016086	OFFSET MAIN , MAPLE DR, AURORA,	Addition	48	\$2,633.04
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0016016086	OFFSET MAIN , MAPLE DR, AURORA,	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1991	0016016086	OFFSET MAIN , MAPLE DR, AURORA,	Retirement	-43	(\$235.73)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1991	0016016086	OFFSET MAIN , MAPLE DR, AURORA,	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2000	0016016087	MAIN REPL , TOWN HALL RD, BEMIDJI	Retirement	-1,454	(\$14,379.86)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2000	0016016087	MAIN REPL , TOWN HALL RD, BEMIDJI	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0016016087	MAIN REPL , TOWN HALL RD, BEMIDJI	Addition	1,044	\$9,431.95
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0016016087	MAIN REPL , TOWN HALL RD, BEMIDJI	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0016016092	ROAD PROJECT ON PILOT KNOB	Addition	207	\$5,043.83
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0016016092	ROAD PROJECT ON PILOT KNOB	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2016	0016016092	ROAD PROJECT ON PILOT KNOB	Addition	600	\$27,946.25
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2016	0016016092	ROAD PROJECT ON PILOT KNOB	Addition	1,695	\$77,808.24
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2016	0016016092	ROAD PROJECT ON PILOT KNOB	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1959	0016016092	ROAD PROJECT ON PILOT KNOB	Retirement	-90	(\$78.13)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1959	0016016092	ROAD PROJECT ON PILOT KNOB	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1959	0016016092	ROAD PROJECT ON PILOT KNOB	Retirement	-5	(\$4.33)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1959	0016016092	ROAD PROJECT ON PILOT KNOB	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1959	0016016092	ROAD PROJECT ON PILOT KNOB	Retirement	-2,174	(\$9,749.54)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1959	0016016092	ROAD PROJECT ON PILOT KNOB	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0016016094	MAIN REPL, ALLEY 3RD ST AND HIBBING	Addition	317	\$6,934.03
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0016016094	MAIN REPL, ALLEY 3RD ST AND HIBBING	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1989	0016016094	MAIN REPL, ALLEY 3RD ST AND HIBBING	Retirement	-177	(\$431.22)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1989	0016016094	MAIN REPL, ALLEY 3RD ST AND HIBBING	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1995	0016016096	2016, CLOQUET, 3RD ST ROAD PROJECT	Retirement	-956	(\$5,741.39)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0016016110	2016, CLOQUET, 3RD ST ROAD PROJECT	Addition	1,465	\$12,985.40
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0016016110	2016, CLOQUET, 3RD ST ROAD PROJECT	Retirement	-47	(\$272.16)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0016016110	MAIN REPL AND LOWER, BIWABIK, 2016,	Addition	347	\$9,755.05
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	1991	0016016110	MAIN REPL AND LOWER, BIWABIK, 2016,	Retirement	-349	(\$1,954.23)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	1991	0016016110	MAIN REPL AND LOWER, BIWABIK, 2016,	Retirement	-47	(\$261.27)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1991	0016016110	MAIN REPL AND LOWER, BIWABIK, 2016,	Retirement	-9	(\$50.39)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	0016016112	MAIN REPL 1ST AVE S, BAUDETTE, ALLE	Retirement	-762	(\$772.30)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2016	0016016112	MAIN REPL 1ST AVE S, BAUDETTE, ALLE	Addition	1	\$1,830.67
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1993	0016016113	OFFSET MAIN OR RELOCATE FOR RECEATI	Retirement	-10	(\$15.60)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0016016113	OFFSET MAIN OR RELOCATE FOR RECEATI	Retirement	-245	(\$775.82)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0016016113	OFFSET MAIN OR RELOCATE FOR RECEATI	Addition	204	\$4,282.85
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1998	0016016120	SP1920-41 REINSTALL CROSSING AT ALL	Retirement	-146	(\$3,125.70)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2000	0016016120	SP1920-41 REINSTALL CROSSING AT ALL	Retirement	-96	(\$1,898.84)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0017005099	MERC As Built Verification Project	Addition	217	\$9,575.59
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0017006103	HWY 2 RECONSTRUCTION - INSTALL	Adjustment	1,188	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0017006103	HWY 2 RECONSTRUCTION - INSTALL	Addition	938	\$8,395.69
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2006	0017006103	HWY 2 RECONSTRUCTION - INSTALL	Addition	1,905	\$33,813.27
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0017006104	HWY 2 RETIRE MAIN ELKO	Addition	12,984	\$730,134.94
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1956	0017006104	HWY 2 RETIRE MAIN ELKO	Retirement	-12,967	(\$7,046.57)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2003	0017006104	HWY 2 RETIRE MAIN ELKO	Retirement	-8	(\$102.63)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0017006104	HWY 2 RETIRE MAIN ELKO	Retirement	-30	(\$218.19)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2003	0017006104	HWY 2 RETIRE MAIN ELKO	Retirement	-159	(\$226.83)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2004	0017006104	HWY 2 RETIRE MAIN ELKO	Retirement	-181	(\$4,643.58)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2004	0017006104	HWY 2 RETIRE MAIN ELKO	Retirement	-71	(\$1,032.71)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	1963	0017006105	EAST AVE & 6TH ST INSTALL MAIN	Addition	1,512	\$83,879.70
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2006	0017006105	EAST AVE & 6TH ST INSTALL MAIN	Retirement	-944	(\$2,017.59)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0017006107	2ND ST CROSS ST N PRAIRIE AVE	Addition	2,747	\$45,588.63
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1961	0017006107	2ND ST CROSS ST N PRAIRIE AVE	Retirement	-18	(\$8.96)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0017006107	2ND ST CROSS ST N PRAIRIE AVE	Addition	330	\$10,860.54
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1961	0017006107	2ND ST CROSS ST N PRAIRIE AVE	Retirement	-396	(\$311.37)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0017006107	2ND ST CROSS ST N PRAIRIE AVE	Retirement	-1777	(\$1,397.06)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0017006107	2ND ST CROSS ST N PRAIRIE AVE	Retirement	-344	(\$752.53)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0017006108	2ND ST CROSS ST N PRAIRIE AVE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0017006108	2ND ST CROSS ST N PRAIRIE AVE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1973	0017006109	TOWN MADISON PH 2 INSTALL MAIN	Retirement	-16233	(\$3,864.74)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	2005	0017006109	TOWN MADISON PH 2 INSTALL MAIN	Retirement	-4739	(\$34,472.05)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1973	0017006109	TOWN MADISON PH 2 INSTALL MAIN	Retirement	-4243	(\$1,010.28)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0017006109	TOWN MADISON PH 2 INSTALL MAIN	Retirement	-1592	(\$11,580.50)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0017006109	TOWN MADISON PH 2 INSTALL MAIN	Addition	26213	\$262,880.79
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1973	0017006109	TOWN MADISON PH 2 INSTALL MAIN	Retirement	-2952	(\$702.68)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2005	0017006109	TOWN MADISON PH 2 INSTALL MAIN	Retirement	-21	(\$159.63)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2005	0017006109	TOWN MADISON PH 2 INSTALL MAIN	Retirement	-39	(\$567.38)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0017006109	TOWN MADISON PH 2 INSTALL MAIN	Addition	4427	\$88,040.98
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1973	0017006109	TOWN MADISON PH 2 INSTALL MAIN	Retirement	-96	(\$195.14)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1973	0017006110	TOWN MADISON PH 2 RETIRE MAIN	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0017006110	TOWN MADISON PH 2 RETIRE MAIN	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0017006111	CITY OF CROSSBY SEWER PROJECT M	Retirement	-13	(\$38.74)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0017006111	CITY OF CROSSBY SEWER PROJECT M	Addition	419	\$689.15
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1979	0017006111	CITY OF CROSSBY SEWER PROJECT M	Retirement	-105	(\$312.83)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1979	0017006111	CITY OF CROSSBY SEWER PROJECT M	Retirement	-1569	(\$4,679.40)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2006	0017006111	CITY OF CROSSBY SEWER PROJECT M	Addition	1572	\$19,010.40
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0017006113	HP MAIN RETIRE IN BROWNSDALE M	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0017006113	HP MAIN RETIRE IN BROWNSDALE M	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0017006114	HP MAIN INSTALL FOR ROAD PROJ	Retirement	-123	(\$894.49)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0017006114	HP MAIN INSTALL FOR ROAD PROJ	Addition	5	\$33.43
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1964	0017006114	HP MAIN INSTALL FOR ROAD PROJ	Retirement	2037	\$27,005.60
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2006	0017006114	HP MAIN INSTALL FOR ROAD PROJ	Addition	2263	(\$3,083.51)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0017006116	INSTALL 2" HP GAS MAIN ALURA	Addition	0	\$22,343.99
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0017006117	INSTALL HP GAS MAIN FOR ST PRO	Addition	892	\$8,345.59
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1967	0017006117	INSTALL HP GAS MAIN FOR ST PRO	Retirement	-176	(\$117.15)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2006	0017006117	INSTALL HP GAS MAIN FOR ST PRO	Addition	588	\$10,909.60
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1953	0017006117	INSTALL HP GAS MAIN FOR ST PRO	Addition	7	\$119.35
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1968	0017006117	INSTALL HP GAS MAIN FOR ST PRO	Retirement	-96	(\$1,477.63)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2006	0017006117	INSTALL HP GAS MAIN FOR ST PRO	Retirement	-281	(\$426.51)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1953	0017006117	INSTALL HP GAS MAIN FOR ST PRO	Addition	4	\$275.17
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1968	0017006117	INSTALL HP GAS MAIN FOR ST PRO	Retirement	-116	(\$1,817.17)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2006	0017006117	INSTALL HP GAS MAIN FOR ST PRO	Retirement	-1987	(\$5,624.28)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0017006118	RETIRE HP GAS MAIN FOR ST PRO	Addition	2064	\$180,988.36
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 12 in	2006	0017006120	CLOQUET 12" INDUSTRIAL LINE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1981	0017006120	CLOQUET 12" INDUSTRIAL LINE	Addition	4006	\$815,591.20
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2006	0017006120	CLOQUET 12" INDUSTRIAL LINE	Retirement	-343	(\$1,485.70)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	1982	0017006120	CLOQUET 12" INDUSTRIAL LINE	Addition	109	\$817.18
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0017006122	BARE / MAIN REPLACEMENT	Retirement	-3910	(\$17,187.75)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0017006122	BARE / MAIN REPLACEMENT	Addition	3292	\$70,944.38
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0017006123	2006 FARMINGTON WEST UPGRADE	Retirement	-3239	(\$3,435.74)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1961	0017006123	2006 FARMINGTON WEST UPGRADE	Retirement	-21	(\$5.22)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2005	0017006123	2006 FARMINGTON WEST UPGRADE	Retirement	-44	(\$21.89)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0017006123	2006 FARMINGTON WEST UPGRADE	Retirement	-56	(\$29.10)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2006	0017006123	2006 FARMINGTON WEST UPGRADE	Addition	69	\$13,987.77
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0017006123	2006 FARMINGTON WEST UPGRADE	Retirement	-2	(\$1.37)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1953	0017006124	2006 ROSEMOUNT UPGRADE	Retirement	-10	(\$3.23)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2006	0017006124	2006 ROSEMOUNT UPGRADE	Addition	27	\$541.67
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1953	0017006124	2006 ROSEMOUNT UPGRADE	Retirement	-30	(\$9.68)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1953	0017006124	2006 ROSEMOUNT UPGRADE	Retirement	-238	(\$1,443.58)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2003	0017006124	2006 ROSEMOUNT UPGRADE	Retirement	-1279	(\$32,056.27)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0017006124	2006 ROSEMOUNT UPGRADE	Addition	1644	\$65,405.09
Minnesota Energy Resources Corp	376000 GDist Mains	Rectifiers	2006	0017006127	ADDING A RECTIFIER IN CLOQUET	Addition	1	\$25,041.15

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1991	0017006130	MAIN CONVERSION PROJECT	Addition	0	\$5,056.74
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2004	0017006130	MAIN CONVERSION PROJECT	Addition	0	\$3,021.31
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0017006130	MAIN CONVERSION PROJECT	Addition	0	\$13,583.59
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0017006130	MAIN CONVERSION PROJECT	Addition	0	\$7,681.48
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2003	0017006130	MAIN CONVERSION PROJECT	Addition	0	\$9,264.23
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2005	0017006130	MAIN CONVERSION PROJECT	Addition	0	\$29,515.63
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2005	0017006130	MAIN CONVERSION PROJECT	Addition	0	\$1,776.85
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2005	0017006130	MAIN CONVERSION PROJECT	Addition	0	\$6,938.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2006	0017006130	MAIN CONVERSION PROJECT	Addition	0	\$618.13
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2006	0017006130	MAIN CONVERSION PROJECT	Addition	0	\$324.86
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2006	0017006130	MAIN CONVERSION PROJECT	Addition	0	\$1,572.35
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	2005	0017006130	MAIN CONVERSION PROJECT	Addition	0	\$1,217.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2003	0017006131	IRVINE AVE. LINE HIT 6 INCH PI	Addition	0	(\$8,439.87)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1972	0017006132	LINE HIT LOSE TOWN	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0017006132	LINE HIT LOSE TOWN	Addition	0	\$11,622.48
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2005	0017006133	GMR PINE ST MAIN REPL PINE ST	Addition	0	\$4,107.73
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0017006134	GMR LEAK AT APACHE MALL 12TH	Addition	0	\$6,954.66
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2003	0017006135	GMR FLAG TRL HIGHPOINT LOWERIN	Addition	0	\$993.73
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0017006136	GMR GALAXIE AVE STREET PROJ GA	Addition	0	\$4,681.83
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2006	0017006137	GMR LACRESCENT ROAD PROJECT EL	Addition	0	\$2,614.94
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2006	0017006138	GRN MAIN REPLACEMENT S 11TH ST	Addition	0	\$1,903.54
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0017006142	GMR WOODLAKE DR MAIN DR MAIN R	Addition	0	\$12,075.35
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0017006148	GMR MN - 2ND ST REPIPE	Addition	745	\$15,956.59
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1955	0017006148	GMR MN - 2ND ST REPIPE	Retirement	-88	(\$47.46)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0017006148	GMR MN - 2ND ST REPIPE	Addition	301	\$12,784.66
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1955	0017006148	GMR MN - 2ND ST REPIPE	Retirement	-812	(\$691.93)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1955	0017006148	GMR MN - 2ND ST REPIPE	Retirement	-215	(\$183.24)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0017006149	GMR 2006 FARMINGTON STREET	Retirement	-144	(\$35.83)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2006	0017006149	GMR 2006 FARMINGTON STREET	Addition	5893	\$50,991.89
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 10 in	1961	0017006149	GMR 2006 FARMINGTON STREET	Retirement	-2,145	(\$1,686.42)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2003	0017006150	LIGHTNING HIT 10" DISTRIBUTION	Addition	0	\$93,670.18
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1966	0017006151	GMNF PINE BEND PAVING SOLBE	Addition	0	\$56,925.15
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1966	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1967	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1989	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1999	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2000	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2001	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2002	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2003	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2004	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1967	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1967	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1989	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2000	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2001	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2002	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2003	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2004	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2005	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	1953	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	1967	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2000	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2001	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2003	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2004	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2005	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2006	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/2 in	1967	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1967	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	1967	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 10 in	1967	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 12 in	1953	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 12 in	1967	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1976	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1976	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1999	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2001	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1968	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1967	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1999	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1999	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1953	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1968	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1999	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2000	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2006	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1953	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1968	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2001	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	1953	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	1968	0017006152	PRESSURE UPGRADE	Addition	0	\$1,204.37
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	1991	0017006153	VALLEY DESIGN UPGRADE	Addition	0	\$635.05
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	1994	0017006153	VALLEY DESIGN UPGRADE	Addition	0	\$635.05
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1991	0017006153	VALLEY DESIGN UPGRADE	Addition	0	\$635.05
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1994	0017006153	VALLEY DESIGN UPGRADE	Addition	0	\$635.05
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2000	0017006153	VALLEY DESIGN UPGRADE	Addition	0	\$635.05
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2001	0017006153	VALLEY DESIGN UPGRADE	Addition	0	\$635.05
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2002	0017006153	VALLEY DESIGN UPGRADE	Addition	0	\$635.05
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2004	0017006153	VALLEY DESIGN UPGRADE	Addition	0	\$635.05
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0017006153	VALLEY DESIGN UPGRADE	Addition	0	\$635.05
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1991	0017006153	VALLEY DESIGN UPGRADE	Addition	0	\$635.05
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1961	0017006153	VALLEY DESIGN UPGRADE	Addition	0	\$635.05
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1991	0017006153	VALLEY DESIGN UPGRADE	Addition	0	\$635.05
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2000	0017006153	VALLEY DESIGN UPGRADE	Addition	0	\$635.05
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2002	0017006153	VALLEY DESIGN UPGRADE	Addition	0	\$635.05
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2003	0017006153	VALLEY DESIGN UPGRADE	Addition	0	\$635.05
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0017006153	VALLEY DESIGN UPGRADE	Addition	0	\$635.05
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1964	0017006154	LANSING PRESSURE UPGRADE	Addition	0	\$2,524.27
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1980	0017006154	LANSING PRESSURE UPGRADE	Addition	0	\$2,524.27
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0017006154	LANSING PRESSURE UPGRADE	Addition	0	\$2,524.27
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1964	0017006154	LANSING PRESSURE UPGRADE	Addition	0	\$2,524.27
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0017006154	LANSING PRESSURE UPGRADE	Addition	0	\$2,524.27
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0017006156	GWR CAMP RIPLEY SERVICE & MAI	Addition	0	\$595.20
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2005	0017006156	GMR MANTORVILLE SEWR & WATER	Addition	0	\$595.20
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1975	0017006157	APPLETON PVC REPLACEMENT PROJE	Retirement	-6232	(\$1,150.06)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1975	0017006157	APPLETON PVC REPLACEMENT PROJE	Retirement	-110	(\$20.37)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1975	0017006157	APPLETON PVC REPLACEMENT PROJE	Retirement	-8723	(\$1,609.82)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0017006157	APPLETON PVC REPLACEMENT PROJE	Addition	14501	\$55,227.74
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0017006157	APPLETON PVC REPLACEMENT PROJE	Addition	0	\$17,281.60
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1975	0017006157	APPLETON PVC REPLACEMENT PROJE	Retirement	-375	(\$69.20)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0017006157	APPLETON PVC REPLACEMENT PROJE	Addition	1515	\$11,438.93

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1975	0017006157	APPLETON PVC REPLACEMENT PROJ	Retirement	-41	(\$66.80)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1975	0017006159	PVC REPLACEMENT IN APPLETON PH	Retirement	-7534	(\$1,390.33)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1975	0017006159	PVC REPLACEMENT IN APPLETON PH	Retirement	-140	(\$25.93)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1975	0017006159	PVC REPLACEMENT IN APPLETON PH	Retirement	-2242	(\$413.80)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1975	0017006159	PVC REPLACEMENT IN APPLETON PH	Addition	10606	\$183,799.08
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0017006159	PVC REPLACEMENT IN APPLETON PH	Retirement	-1232	(\$227.33)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2006	0017006160	PVC REPLACEMENT IN APPLETON PH	Addition	372	\$12,782.63
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 10 in	1967	0017006161	20TH ST X 11TH AVE VALVE REPLA	Retirement	-16	(\$41.96)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 10 in	2006	0017006161	20TH ST X 11TH AVE VALVE REPLA	Addition	31	\$123,622.76
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 12 in	1953	0017006161	20TH ST X 11TH AVE VALVE REPLA	Retirement	-5	(\$7.38)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 10 in	1967	0017006162	VALVE REPLACEMENT 20TH ST SE X	Retirement	-20	(\$52.45)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 10 in	2006	0017006162	VALVE REPLACEMENT 20TH ST SE X	Addition	37	\$69,943.74
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1967	0017006162	VALVE REPLACEMENT 20TH ST SE X	Retirement	-6	(\$6.61)
Minnesota Energy Resources Corp	376000 GDist Mains	Rectifiers	2006	0017006167	THIEF RIVER FALLS RECTIFIER	Addition	1	\$12,882.91
Minnesota Energy Resources Corp	376000 GDist Mains	Rectifiers	2006	0017006168	NEW RECTIFIER WADENA, MN	Addition	1	\$23,573.22
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1968	0017006169	REPLACE 4" STL WITH 6" STL FOR	Retirement	-1396	(\$2,118.88)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2006	0017006169	REPLACE 4" STL WITH 6" STL FOR	Addition	1383	\$97,630.66
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1986	0017006171	ASV GRAND RAPIDS	Retirement	-16	(\$54.24)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0017006171	ASV GRAND RAPIDS	Addition	2021	\$42,731.24
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2006	0017006171	ASV GRAND RAPIDS	Addition	0	\$6,739.27
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2006	0017006173	BLACK BEAR TH 210 2 INCH STEEL	Addition	1955	\$41,276.96
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2006	0017006173	BLACK BEAR TH 210 2 INCH STEEL	Addition	2828	\$129,752.82
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2006	0017006173	BLACK BEAR TH 210 2 INCH STEEL	Addition	4	\$740.49
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	2006	0017006173	BLACK BEAR TH 210 2 INCH STEEL	Addition	0	\$1,562.20
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0017006177	OLD CR 38 - AUTUMN PATH TO AKR	Addition	4	\$466.35
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2004	0017006178	OLD CR 38 - 132ND CT TO AUTUMN	Addition	1073	\$2,037.53
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0017006178	OLD CR 38 - 132ND CT TO AUTUMN	Retirement	-38	(\$552.83)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0017006178	OLD CR 38 - 132ND CT TO AUTUMN	Addition	285	\$2,289.12
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1953	0017006178	OLD CR 38 - 132ND CT TO AUTUMN	Addition	6599	\$50,708.45
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	1953	0017006178	OLD CR 38 - 132ND CT TO AUTUMN	Retirement	-27	(\$143.12)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2007	0017007079	COMPETITIVE AREA EXPANSION CEN	Addition	3490	\$151,157.94
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1974	0017007079	COTTONWOOD PVC REPL	Retirement	-9861	(\$3,247.40)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1974	0017007079	COTTONWOOD PVC REPL	Retirement	-19	(\$6.35)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0017007079	COTTONWOOD PVC REPL	Retirement	-9968	(\$3,283.05)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1974	0017007079	COTTONWOOD PVC REPL	Addition	21928	\$329,554.26
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1975	0017007080	REVERSE PVC REPL	Retirement	-397	(\$130.73)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1975	0017007080	REVERSE PVC REPL	Retirement	-4197	(\$774.40)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	2007	0017007081	REVERSE PVC REPL	Addition	4	\$95.51
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1975	0017007081	APPLETON PVC REPL - 2007	Retirement	-444	(\$81.71)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0017007081	APPLETON PVC REPL - 2007	Addition	5038	\$44,156.05
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1975	0017007081	APPLETON PVC REPL - 2007	Retirement	-5378	(\$992.45)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1975	0017007081	APPLETON PVC REPL - 2007	Addition	2478	(\$457.25)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1975	0017007081	APPLETON PVC REPL - 2007	Retirement	-1487	(\$274.39)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2007	0017007081	APPLETON PVC REPL - 2007	Retirement	-235	(\$136.60)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1975	0017007081	APPLETON PVC REPL - 2007	Addition	4	\$95.51
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1975	0017007092	APPLETON PVC REPL (SOUTH OF RR	Retirement	-818	(\$478.03)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1975	0017007092	APPLETON PVC REPL (SOUTH OF RR	Retirement	-6113	(\$1,128.09)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0017007092	APPLETON PVC REPL (SOUTH OF RR	Retirement	-3628	(\$669.56)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1975	0017007092	APPLETON PVC REPL (SOUTH OF RR	Addition	10648	\$171,808.27
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2007	0017007092	APPLETON PVC REPL (SOUTH OF RR	Retirement	-719	(\$132.67)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2007	0017007093	HWY 52/55 - 6" STEEL	Addition	2	\$58.80
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0017007094	COUNTRY CLUB MAIN REPLACEMENT	Retirement	-377	(\$401.07)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2007	0017007094	COUNTRY CLUB MAIN REPLACEMENT	Addition	381	\$25,072.19
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1967	0017007094	COUNTRY CLUB MAIN REPLACEMENT	Retirement	-327	(\$371.89)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2007	0017007094	COUNTRY CLUB MAIN REPLACEMENT	Addition	336	\$21,956.89
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1968	0017007094	COUNTRY CLUB MAIN REPLACEMENT	Retirement	-25	(\$37.95)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2007	0017007094	COUNTRY CLUB MAIN REPLACEMENT	Addition	25	\$4,563.66
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1954	0017007105	UPPER 182ND ST W/ LAKEVILLE-FA	Retirement	-123	(\$55.55)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0017007105	UPPER 182ND ST W/ LAKEVILLE-FA	Addition	2664	\$58,268.57
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1955	0017007105	UPPER 182ND ST W/ LAKEVILLE-FA	Retirement	-1970	(\$1,678.88)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0017007111	MAIN INSTALL - COUNTRY CLUB AR	Addition	2911	\$32,192.63
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0017007111	MAIN INSTALL - COUNTRY CLUB AR	Retirement	-508	(\$540.42)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0017007113	6" STEEL - COUNTRY CLUB	Addition	4	\$72.83
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2007	0017007113	6" STEEL - COUNTRY CLUB	Addition	336	\$5,851.88
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1968	0017007113	6" STEEL - COUNTRY CLUB	Retirement	-271	(\$411.33)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2007	0017007113	6" STEEL - COUNTRY CLUB	Addition	4	\$185.22
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1968	0017007113	6" STEEL - COUNTRY CLUB	Retirement	-152	(\$430.24)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2006	0017007113	6" STEEL - COUNTRY CLUB	Retirement	-8	(\$646.64)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2007	0017007113	6" STEEL - COUNTRY CLUB	Addition	1491	\$128,008.57
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1976	0017007114	SEVERSON TRUCK CENTER MAIN REL	Retirement	-356	(\$398.09)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2007	0017007114	SEVERSON TRUCK CENTER MAIN REL	Addition	356	\$22,467.40
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0017007115	ROCHESTER - BARE STEEL REPL	Retirement	-173	(\$93.27)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0017007115	ROCHESTER - BARE STEEL REPL	Retirement	-203	(\$2,080.81)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0017007115	ROCHESTER - BARE STEEL REPL	Addition	7482	\$101,400.26
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1967	0017007115	ROCHESTER - BARE STEEL REPL	Retirement	-9	(\$6.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2005	0017007115	ROCHESTER - BARE STEEL REPL	Retirement	-52	(\$1,167.24)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2007	0017007115	ROCHESTER - BARE STEEL REPL	Addition	3140	\$87,789.24
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0017007115	ROCHESTER - BARE STEEL REPL	Retirement	-7225	(\$7,686.29)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2006	0017007115	ROCHESTER - BARE STEEL REPL	Retirement	-84	(\$5,180.19)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2007	0017007115	ROCHESTER - BARE STEEL REPL	Retirement	-409	(\$11,916.86)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2007	0017007115	ROCHESTER - BARE STEEL REPL	Addition	14	\$356.41
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2006	0017007116	6" STEEL RELOCATE	Retirement	-1313	(\$188,837.44)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0017007125	6" STEEL - CR 22	Addition	1340	\$29,097.99
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0017007125	6" STEEL - CR 22	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2007	0017007125	6" STEEL - CR 22	Addition	437	\$3,209.42
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2007	0017007125	6" STEEL - CR 22	Addition	49	\$344.29
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2007	0017007125	6" STEEL - CR 22	Addition	2533	\$87,733.48
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0017007126	6" PE MAIN INSTALL	Addition	66	\$646.22
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0017007126	6" PE MAIN INSTALL	Addition	9	\$181.79
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2007	0017007126	6" PE MAIN INSTALL	Retirement	-25	(\$527.84)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0017007127	PE COLD FUSE REPLACEMENT	Addition	11217	\$216,759.52
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0017007127	PE COLD FUSE REPLACEMENT	Retirement	-8	(\$3.61)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0017007129	GRAND RAPIDS INDUSTRIAL PARK	Addition	8	\$3,865.53
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0017007129	GRAND RAPIDS INDUSTRIAL PARK	Addition	1600	\$29,574.67
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0017007129	GRAND RAPIDS INDUSTRIAL PARK	Addition	0	\$8,288.30
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2007	0017007129	GRAND RAPIDS INDUSTRIAL PARK	Addition	1074	\$18,992.55
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0017007130	GRAND RAPIDS INDUSTRIAL PARK	Addition	0	\$513.77
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0017007130	BARE MAIN REPL - PART OF SEG 3	Addition	2054	\$33,868.87
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1.1/4 in	1961	0017007130	BARE MAIN REPL - PART OF SEG 3	Retirement	-1823	\$63,056.88
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0017007130	BARE MAIN REPL - PART OF SEG 3	Retirement	-139	(\$261.25)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0017007130	BARE MAIN REPL - PART OF SEG 3	Retirement	-1690	(\$1,351.40)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2007	0017007131	REPLACE 3" MAIN W/ 8" CWS FOR	Addition	3	\$581.86
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2007	0017007131	REPLACE 3" MAIN W/ 8" CWS FOR	Addition	1	\$541.80
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1968	0017007131	REPLACE 3" MAIN W/ 8" CWS FOR	Retirement	-45	(\$127.37)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2007	0017007131	REPLACE 3" MAIN W/ 8" CWS FOR	Addition	17	\$17,077.20
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	1953	0017007131	REPLACE 3" MAIN W/ 8" CWS FOR	Retirement	-26	(\$35.28)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0017007135	BARE MAIN REPL - PART OF WELLS	Addition	57	\$28,289.08
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0017007135	BARE MAIN REPL - PART OF WELLS	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0017007135	BARE MAIN REPL - PART OF WELLS	Addition	6004	\$66,584.45
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2007	0017007137	MAIN INSTALL - ROOSEVELT & STA	Addition	0	\$3,898.55
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2007	0017007137	MAIN INSTALL - ROOSEVELT & STA	Addition	676	\$32,264.45

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2007	0017007138	FLAG TRL (CR 84) - 6" PE	Addition	24	\$252,26
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 4 in	1998	0017007138	FLAG TRL (CR 84) - 6" PE	Retirement	-8	(\$171,31)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 4 in	2007	0017007138	FLAG TRL (CR 84) - 6" PE	Addition	13	\$281,89
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 6 in	2007	0017007138	FLAG TRL (CR 84) - 6" PE	Addition	3208	\$66,550.08
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	1956	0017007310	245TH ST MAIN REPL - PILLSBURY	Retirement	-44	(\$23,91)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2000	0017007310	245TH ST MAIN REPL - PILLSBURY	Retirement	-2002	(\$19,797.15)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 4 in	2008	0017007310	245TH ST MAIN REPL - PILLSBURY	Addition	2456	\$42,740.55
Minnesota Energy Resources Corp	376000 GDIST Mains	Steel 10 in	1981	0017008023	CLOQUET 10 7/8" MAIN REPLACEMENT	Retirement	-4137	(\$45,368.63)
Minnesota Energy Resources Corp	376000 GDIST Mains	Steel 12 in	2006	0017008023	CLOQUET 10 7/8" MAIN REPLACEMENT	Retirement	-17	(\$3,381.72)
Minnesota Energy Resources Corp	376000 GDIST Mains	Steel 12 in	2008	0017008023	CLOQUET 10 7/8" MAIN REPLACEMENT	Addition	10201	\$2,476,357.16
Minnesota Energy Resources Corp	376000 GDIST Mains	Steel 6 in	1982	0017008023	CLOQUET 10 7/8" MAIN REPLACEMENT	Retirement	-281	(\$2,484.30)
Minnesota Energy Resources Corp	376000 GDIST Mains	Steel 8 in	1982	0017008023	CLOQUET 10 7/8" MAIN REPLACEMENT	Retirement	-50	(\$219,79)
Minnesota Energy Resources Corp	376000 GDIST Mains	Steel 8 in	1983	0017008023	CLOQUET 10 7/8" MAIN REPLACEMENT	Retirement	-4166	(\$31,671.49)
Minnesota Energy Resources Corp	376000 GDIST Mains	Steel 8 in	1997	0017008023	CLOQUET 10 7/8" MAIN REPLACEMENT	Retirement	-170	(\$9,233.58)
Minnesota Energy Resources Corp	376000 GDIST Mains	Steel 6 in	2008	0017008108	225TH/FLAGSTAFF 6" STEEL	Addition	22175	\$1,215,868.62
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2008	0017008145	ROCHESTER - BARE MAIN REPLACEMENT	Addition	4581	\$98,013.57
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 4 in	2008	0017008145	ROCHESTER - BARE MAIN REPLACEMENT	Addition	1880	\$94,208.53
Minnesota Energy Resources Corp	376000 GDIST Mains	Steel 2 in	1967	0017008145	ROCHESTER - BARE MAIN REPLACEMENT	Retirement	-3924	(\$4,179.91)
Minnesota Energy Resources Corp	376000 GDIST Mains	Steel 2 in	2007	0017008145	ROCHESTER - BARE MAIN REPLACEMENT	Retirement	-2	(\$94.49)
Minnesota Energy Resources Corp	376000 GDIST Mains	Steel 3 in	1967	0017008145	ROCHESTER - BARE MAIN REPLACEMENT	Retirement	-1172	(\$1,332.90)
Minnesota Energy Resources Corp	376000 GDIST Mains	Steel 4 in	1968	0017008145	ROCHESTER - BARE MAIN REPLACEMENT	Retirement	-1147	(\$1,754.36)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	1961	0017008147	BARE MAIN REPLACEMENT WELLS, M	Retirement	-2316	(\$599,20)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2007	0017008147	BARE MAIN REPLACEMENT WELLS, M	Retirement	-6	(\$77.70)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2008	0017008147	BARE MAIN REPLACEMENT WELLS, M	Addition	20582	\$294,009.84
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 4 in	1961	0017008147	BARE MAIN REPLACEMENT WELLS, M	Retirement	-328	(\$169,78)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 4 in	2004	0017008147	BARE MAIN REPLACEMENT WELLS, M	Retirement	-24	(\$352.42)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 4 in	2008	0017008147	BARE MAIN REPLACEMENT WELLS, M	Addition	2224	\$74,407.29
Minnesota Energy Resources Corp	376000 GDIST Mains	Steel 2 in	1961	0017008147	BARE MAIN REPLACEMENT WELLS, M	Retirement	-22268	(\$18,147.62)
Minnesota Energy Resources Corp	376000 GDIST Mains	Steel 3 in	1961	0017008147	BARE MAIN REPLACEMENT WELLS, M	Retirement	-498	(\$410,86)
Minnesota Energy Resources Corp	376000 GDIST Mains	Steel 4 in	1961	0017008147	BARE MAIN REPLACEMENT WELLS, M	Retirement	-3423	(\$7,550.16)
Minnesota Energy Resources Corp	376000 GDIST Mains	Steel 4 in	2008	0017008147	BARE MAIN REPLACEMENT WELLS, M	Addition	19	\$1,304.68
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2008	0017008164	REPLACE BARE STEEL - 2 AREAS	Addition	484	\$8,564.64
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	1961	0017008170	BAD FUSE DIG-UP	Retirement	-425	(\$335.41)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	1953	0017008170	BAD FUSE DIG-UP	Retirement	-10	(\$3,23)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	1954	0017008170	BAD FUSE DIG-UP	Retirement	-3	(\$1.35)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	1954	0017008170	BAD FUSE DIG-UP	Retirement	-1	(\$0.45)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	1959	0017008170	BAD FUSE DIG-UP	Retirement	-17	(\$4.78)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2009	0017008170	BAD FUSE DIG-UP	Adjustment	26	\$0.00
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2009	0017008170	BAD FUSE DIG-UP	Addition	3	\$18,049.01
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 3 in	2009	0017008170	BAD FUSE DIG-UP	Adjustment	2	\$0.00
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 3 in	1959	0017008170	BAD FUSE DIG-UP	Retirement	-2	(\$0.55)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	1979	0017008185	MANTORVILLE - BARE MAIN REPLAC	Retirement	-9	(\$203.35)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	1998	0017008185	MANTORVILLE - BARE MAIN REPLAC	Retirement	-123	(\$1,316.81)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2008	0017008185	MANTORVILLE - BARE MAIN REPLAC	Addition	6993	\$255,161.47
Minnesota Energy Resources Corp	376000 GDIST Mains	Steel 1 1/4 in	1961	0017008185	MANTORVILLE - BARE MAIN REPLAC	Retirement	-185	(\$145.26)
Minnesota Energy Resources Corp	376000 GDIST Mains	Steel 2 in	1961	0017008185	MANTORVILLE - BARE MAIN REPLAC	Retirement	-6068	(\$4,770.66)
Minnesota Energy Resources Corp	376000 GDIST Mains	Steel 6 in	2008	0017008192	ROCHESTER 8" CWS STEEL MAIN RE	Addition	6	\$9,442.59
Minnesota Energy Resources Corp	376000 GDIST Mains	Steel 8 in	2008	0017008192	ROCHESTER 8" CWS STEEL MAIN RE	Addition	53	\$88,923.85
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2008	0017008193	40TH AVE NW PRESSURE REDUCTION	Addition	195	\$60,624.64
Minnesota Energy Resources Corp	376000 GDIST Mains	Steel 2 in	1999	0017008193	40TH AVE NW PRESSURE REDUCTION	Retirement	-12	(\$151.36)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 4 in	1971	0017008198	NORTH BRANCH CAPACITY INCREASE	Retirement	-1226	(\$397.88)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 6 in	2009	0017008198	NORTH BRANCH CAPACITY INCREASE	Addition	8218	\$270,278.48
Minnesota Energy Resources Corp	376000 GDIST Mains	Steel 2 in	2008	0017008200	REPLACE LEAKING 2" BS MAIN WIT	Addition	579	\$26,305.35
Minnesota Energy Resources Corp	376000 GDIST Mains	Steel 2 in	1974	0017008200	REPLACE LEAKING 2" BS MAIN WIT	Retirement	-493	(\$567.96)
Minnesota Energy Resources Corp	376000 GDIST Mains	Steel 4 in	1975	0017008200	REPLACE LEAKING 2" BS MAIN WIT	Retirement	-16	(\$26.75)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2006	0017008202	ALLOCATE NPL CREDIT FOR 2006	Addition	0	(\$9,177.32)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 6 in	2006	0017008202	ALLOCATE NPL CREDIT FOR 2006	Addition	0	(\$7,066.58)
Minnesota Energy Resources Corp	376000 GDIST Mains	Steel 6 in	2006	0017008202	ALLOCATE NPL CREDIT FOR 2006	Addition	0	(\$41,389.08)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2008	0017008207	REPLACE MAIN AND VALVE FOR FRA	Addition	145	\$60,716.61
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	1953	0017008207	REPLACE MAIN AND VALVE FOR FRA	Retirement	-122	(\$165.56)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2006	0017008220	ABANDONMENT OF 4" CWS, INSTALL	Retirement	-604	(\$18,219.18)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2007	0017008220	ABANDONMENT OF 4" CWS, INSTALL	Retirement	-292	(\$6,826.93)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2006	0017008220	ABANDONMENT OF 4" CWS, INSTALL	Retirement	-102	(\$12,352.52)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2008	0017008220	ABANDONMENT OF 4" CWS, INSTALL	Addition	740	\$44,283.27
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0017008257	THOMAS HILL LEAK IN JACKSON	Addition	1139	\$19,055.52
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1973	0017008257	THOMAS HILL LEAK IN JACKSON	Retirement	-1130	(\$846.03)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2008	0017008257	THOMAS HILL LEAK IN JACKSON	Addition	2	\$218.23
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2008	0017008264	INSERT 6" 2406 PE MAIN IN 8" C	Addition	602	\$58,444.34
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	1953	0017008264	INSERT 6" 2406 PE MAIN IN 8" C	Retirement	-611	(\$829.15)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2008	0017009049	ROCHESTER-4&10 BARE MAIN REPL	Retirement	-602	(\$96,030.64)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 10 in	1967	0017009049	ROCHESTER-4&10 BARE MAIN REPL	Retirement	-1740	(\$4,563.49)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 10 in	2008	0017009049	ROCHESTER-4&10 BARE MAIN REPL	Retirement	-15	(\$10,953.13)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 12 in	2009	0017009049	ROCHESTER-4&10 BARE MAIN REPL	Addition	10334	\$1,928,034.12
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0017009049	ROCHESTER-4&10 BARE MAIN REPL	Retirement	-15	(\$15.99)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1968	0017009049	ROCHESTER-4&10 BARE MAIN REPL	Retirement	-1891	(\$5,384.13)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2009	0017009049	ROCHESTER-4&10 BARE MAIN REPL	Addition	34	\$2,955.07
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	1968	0017009049	ROCHESTER-4&10 BARE MAIN REPL	Retirement	-5485	(\$6,985.89)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0017009050	ROCHESTER-8 BARE MAIN REPL	Addition	0	\$329.69
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0017009051	NEW RICHLAND-2 BARE MAIN REPL	Retirement	-74	(\$18.41)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0017009051	NEW RICHLAND-2 BARE MAIN REPL	Addition	4299	\$60,822.36
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0017009051	NEW RICHLAND-2 BARE MAIN REPL	Addition	0	\$168.94
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0017009051	NEW RICHLAND-2 BARE MAIN REPL	Addition	0	(\$21.68)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0017009052	NEW RICHLAND-2 BARE MAIN REPL	Retirement	-3526	(\$2,849.55)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0017009052	NEW RICHLAND-2 BARE MAIN REPL	Retirement	-88	(\$21.94)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0017009052	FAIRMONT-1 BARE MAIN REPL	Addition	1630	\$52,993.84
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0017009052	FAIRMONT-1 BARE MAIN REPL	Retirement	-1996	(\$1,575.26)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1973	0017009053	LAKEFIELD-4 BARE MAIN REPL	Retirement	-152	(\$36.19)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0017009053	LAKEFIELD-4 BARE MAIN REPL	Addition	4449	\$63,192.91
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1973	0017009053	LAKEFIELD-4 BARE MAIN REPL	Retirement	-2293	(\$1,719.53)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1973	0017009053	LAKEFIELD-4 BARE MAIN REPL	Retirement	-1953	(\$4,105.40)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 8 in	2009	0017009114	MOOSE LAKE PRISON	Addition	6844	\$334,024.02
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 8 in	2009	0017009114	MOOSE LAKE PRISON	Addition	0	\$98.85
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 8 in	2009	0017009114	MOOSE LAKE PRISON	Addition	0	\$2,094.18
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0017009155	SKYLINE VILLAGE COPPER REPLACE	Addition	3177	\$61,723.29
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	0017009155	SKYLINE VILLAGE COPPER REPLACE	Retirement	-2080	(\$2,096.60)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1955	0017009185	MILL ST MAIN REPLACEMENT	Retirement	-10	(\$22.88)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2009	0017009185	MILL ST MAIN REPLACEMENT	Addition	10	\$19,059.84
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2009	0017009188	6" PE INSTALL - NEW TBS TO EXI	Addition	2	\$47.47
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2009	0017009188	6" PE INSTALL - NEW TBS TO EXI	Addition	7987	\$208,139.98
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2008	0017009196	REPLACE 8" CWS THAT FEEDS FRAN	Retirement	-46	(\$7,337.89)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2009	0017009196	REPLACE 8" CWS THAT FEEDS FRAN	Addition	17	\$3,013.60
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 8 in	2009	0017009196	REPLACE 8" CWS THAT FEEDS FRAN	Addition	488	\$177,063.58
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	1953	0017009196	REPLACE 8" CWS THAT FEEDS FRAN	Retirement	-366	(\$496.67)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	1968	0017009196	REPLACE 8" CWS THAT FEEDS FRAN	Retirement	-86	(\$109.53)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0017009237	CANNON FALLS - VALVE REPLACEMENT	Addition	0	(\$1,834.10)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2009	0017009237	CANNON FALLS - VALVE REPLACEMENT	Addition	0	(\$840.36)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2009	0017009237	CANNON FALLS - VALVE REPLACEMENT	Addition	0	(\$3,036.91)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0017009241	PIONEER RD - CLASS 2 LEAK - 2"	Addition	610	\$34,598.93
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1961	0017009241	PIONEER RD - CLASS 2 LEAK - 2"	Retirement	-990	(\$778.41)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	1961	0017009241	PIONEER RD - CLASS 2 LEAK - 2"	Retirement	-360	(\$282.91)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0017009241	PIONEER RD - CLASS 2 LEAK - 2"	Retirement	-619	(\$488.52)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1971	0017009245	SNAKE RIVER CROSSING REPLACEMENT	Retirement	-638	(\$265.69)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0017009245	SNAKE RIVER CROSSING REPLACEMENT	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0017009245	SNAKE RIVER CROSSING REPLACEMENT	Addition	17	\$2,382.02
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2010	0017009245	SNAKE RIVER CROSSING REPLACEMENT	Addition	748	\$192,900.02
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1972	0017009245	SNAKE RIVER CROSSING REPLACEMENT	Retirement	-129	(\$394.92)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1972	0017009245	SNAKE RIVER CROSSING REPLACEMENT	Retirement	0	\$0.00

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1959	0017009252	EAGAN ISOLATION VALVES - 2009	Retirement	-4	(\$1,10)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0017009252	EAGAN ISOLATION VALVES - 2009	Addition	4	\$107.36
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1960	0017009252	EAGAN ISOLATION VALVES - 2009	Retirement	-4	(\$2.49)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2009	0017009252	EAGAN ISOLATION VALVES - 2009	Addition	4	\$7,796.77
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1960	0017009252	EAGAN ISOLATION VALVES - 2009	Retirement	-4	(\$4.97)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2009	0017009252	EAGAN ISOLATION VALVES - 2009	Addition	4	\$197.58
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2010	0017010019	MAIN REPL - CR 8 - LANESBORO	Addition	2937	\$111,997.82
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0017010019	MAIN REPL - CR 8 - LANESBORO	Retirement	-2,710	(\$5,952.31)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2010	0017010019	MAIN REPL - CR 8 - LANESBORO	Addition	28	\$2,197.11
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1986	0017010024	LCP - MANTORVILLE-1 BARE MAIN REPL	Retirement	-47	(\$2,990.23)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1990	0017010024	LCP - MANTORVILLE-1 BARE MAIN REPL	Retirement	-10	(\$860.61)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0017010024	LCP - MANTORVILLE-1 BARE MAIN REPL	Addition	4,304	\$117,676.79
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0017010025	LCP - ROCHESTER - 7/8/9 BARE	Retirement	-2,886	(\$2,268.97)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2010	0017010025	LCP - ROCHESTER - 7/8/9 BARE	Addition	875	\$85,748.33
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0017010025	LCP - ROCHESTER - 7/8/9 BARE	Retirement	-2,329	(\$2,482.06)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1967	0017010025	LCP - ROCHESTER - 7/8/9 BARE	Retirement	-3,186	(\$3,623.38)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1968	0017010025	LCP - ROCHESTER - 7/8/9 BARE	Retirement	-3,248	(\$4,967.88)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2006	0017010025	LCP - ROCHESTER - 7/8/9 BARE	Retirement	-4	(\$645.22)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2010	0017010025	LCP - ROCHESTER - 7/8/9 BARE	Addition	7,876	\$766,801.90
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1968	0017010025	LCP - ROCHESTER - 7/8/9 BARE	Retirement	-4,519	(\$12,866.68)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2010	0017010025	LCP - ROCHESTER - 7/8/9 BARE	Addition	4,779	\$655,287.05
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	2007	0017010025	LCP - ROCHESTER - 7/8/9 BARE	Retirement	-56	(\$27,792.78)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1974	0017010027	LCP - WORTHINGTON-4/5 BARE MA	Retirement	-284	(\$93.56)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1974	0017010027	LCP - WORTHINGTON-4/5 BARE MA	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1974	0017010027	LCP - WORTHINGTON-4/5 BARE MA	Retirement	-10	(\$98.72)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0017010027	LCP - WORTHINGTON-4/5 BARE MA	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0017010027	LCP - WORTHINGTON-4/5 BARE MA	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0017010027	LCP - WORTHINGTON-4/5 BARE MA	Retirement	-13	(\$354.91)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0017010027	LCP - WORTHINGTON-4/5 BARE MA	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2007	0017010027	LCP - WORTHINGTON-4/5 BARE MA	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	0017010027	LCP - WORTHINGTON-4/5 BARE MA	Retirement	-3,313	(\$3,832.91)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	0017010027	LCP - WORTHINGTON-4/5 BARE MA	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1975	0017010027	LCP - WORTHINGTON-4/5 BARE MA	Retirement	-102	(\$59.49)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1961	0017010028	LCP - WELLS-2 BARE MAIN REPL	Retirement	-805	(\$209.42)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0017010028	LCP - WELLS-2 BARE MAIN REPL	Addition	8,895	\$161,938.15
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1961	0017010028	LCP - WELLS-2 BARE MAIN REPL	Retirement	-135	(\$69.88)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2010	0017010028	LCP - WELLS-2 BARE MAIN REPL	Addition	1,726	\$53,104.67
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0017010028	LCP - WELLS-2 BARE MAIN REPL	Retirement	-5,691	(\$4,550.78)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0017010028	LCP - WELLS-2 BARE MAIN REPL	Retirement	-3,915	(\$8,635.38)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0017010029	LCP - FAIRMONT-3/6 BARE MAIN REPL	Retirement	-27	(\$6.73)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0017010029	LCP - FAIRMONT-3/6 BARE MAIN REPL	Retirement	-2	(\$9.99)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0017010029	LCP - FAIRMONT-3/6 BARE MAIN REPL	Retirement	-19	(\$322.76)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0017010029	LCP - FAIRMONT-3/6 BARE MAIN REPL	Retirement	-18	(\$234.60)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0017010029	LCP - FAIRMONT-3/6 BARE MAIN REPL	Addition	12,921	\$1,621,711
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0017010029	LCP - FAIRMONT-3/6 BARE MAIN REPL	Retirement	-45	(\$785.63)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2010	0017010029	LCP - FAIRMONT-3/6 BARE MAIN REPL	Addition	2,223	\$85,803.41
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1961	0017010029	LCP - FAIRMONT-3/6 BARE MAIN REPL	Retirement	-301	(\$236.67)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0017010029	LCP - FAIRMONT-3/6 BARE MAIN REPL	Retirement	-298	(\$234.18)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2007	0017010029	LCP - FAIRMONT-3/6 BARE MAIN REPL	Retirement	-10,307	(\$8,140.49)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2008	0017010029	LCP - FAIRMONT-3/6 BARE MAIN REPL	Retirement	-2	(\$439.85)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0017010029	LCP - FAIRMONT-3/6 BARE MAIN REPL	Retirement	-50	(\$6,527.32)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0017010029	LCP - FAIRMONT-3/6 BARE MAIN REPL	Addition	4	\$567.26
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1961	0017010029	LCP - FAIRMONT-3/6 BARE MAIN REPL	Retirement	-1,067	(\$838.80)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0017010029	LCP - FAIRMONT-3/6 BARE MAIN REPL	Retirement	-1,822	(\$3,999.73)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2008	0017010029	LCP - FAIRMONT-3/6 BARE MAIN REPL	Retirement	-2	(\$52.62)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0017010032	LCP - NEW RICHLAND-1 BARE MAIN REPL	Retirement	-380	(\$94.54)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0017010032	LCP - NEW RICHLAND-1 BARE MAIN REPL	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0017010032	LCP - NEW RICHLAND-1 BARE MAIN REPL	Addition	3,450	\$84,265.64

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Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1961	0017010032	LCP - NEW RICHLAND-1 BARE MAIN REPL	Retirement	-93	(\$72.92)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0017010032	LCP - NEW RICHLAND-1 BARE MAIN REPL	Retirement	-2733	(\$2,208.68)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0017010054	ALLOCATION LOADER ERROR	Addition	0	\$6,105.46
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0017010102	MAIN REPL, CO RD 11, AUDUBON	Addition	10	\$274.05
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2008	0017010113	VALVES - EAGAN - VARIOUS LOCATIONS	Retirement	-4	(\$2,413.73)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2008	0017010113	VALVES - EAGAN - VARIOUS LOCATIONS	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2009	0017010113	VALVES - EAGAN - VARIOUS LOCATIONS	Adjustment	4	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2010	0017010113	VALVES - EAGAN - VARIOUS LOCATIONS	Addition	4	(\$20.68)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1960	0017010113	VALVES - EAGAN - VARIOUS LOCATIONS	Retirement	-22	(\$28.75)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1960	0017010113	VALVES - EAGAN - VARIOUS LOCATIONS	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2009	0017010113	VALVES - EAGAN - VARIOUS LOCATIONS	Adjustment	22	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	1959	0017010113	VALVES - EAGAN - VARIOUS LOCATIONS	Retirement	-4	(\$2.19)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	1959	0017010113	VALVES - EAGAN - VARIOUS LOCATIONS	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	1959	0017010113	VALVES - EAGAN - VARIOUS LOCATIONS	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1959	0017010113	VALVES - EAGAN - VARIOUS LOCATIONS	Retirement	-3	(\$2.60)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1959	0017010113	VALVES - EAGAN - VARIOUS LOCATIONS	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1959	0017010113	VALVES - EAGAN - VARIOUS LOCATIONS	Retirement	-3	(\$7.91)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0017010113	VALVES - EAGAN - VARIOUS LOCATIONS	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0017010113	VALVES - EAGAN - VARIOUS LOCATIONS	Retirement	-3	(\$6.86)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0017010113	VALVES - EAGAN - VARIOUS LOCATIONS	Retirement	-8	(\$18.29)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2010	0017010113	VALVES - EAGAN - VARIOUS LOCATIONS	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2010	0017010113	VALVES - EAGAN - VARIOUS LOCATIONS	Addition	3	\$46,103.09
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2010	0017010114	VALVES - EAGAN - VARIOUS LOCATIONS	Adjustment	8	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 12 in	1953	0017010116	WINNESHEK COOPERATIVE	Addition	965	\$36,641.84
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 12 in	2010	0017010116	12" ISOLATION VALVE, ROCHESTER	Retirement	-14	(\$20.66)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2010	0017010148	MAIN REPL, HWY 123 KETTLE RIVER BRI	Addition	14	\$75,859.46
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1972	0017010148	MAIN REPL, HWY 123 KETTLE RIVER BRI	Addition	10	\$5,610.68
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2010	0017010148	MAIN REPL, HWY 123 KETTLE RIVER BRI	Retirement	-20	(\$61.19)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1962	0017010149	MAIN REPL, BURR OAK & RUSHFORD AVE,	Addition	20	\$64,536.28
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0017010150	MAIN REPL, BURR OAK & RUSHFORD AVE,	Retirement	-20	(\$15.76)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0017010150	Kasson & Mantorville TBS & D	Addition	20	\$1,309.32
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1996	0017010150	Kasson & Mantorville TBS & D	Retirement	-1,000	(\$248.83)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1997	0017010150	Kasson & Mantorville TBS & D	Retirement	-361	(\$4,038.11)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1998	0017010150	Kasson & Mantorville TBS & D	Retirement	-75	(\$1,313.60)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0017010150	Kasson & Mantorville TBS & D	Retirement	-872	(\$9,335.44)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2010	0017010150	Kasson & Mantorville TBS & D	Addition	6	(\$17.68)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2010	0017010150	Kasson & Mantorville TBS & D	Addition	20330	(\$110,235.11)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0017010150	Kasson & Mantorville TBS & D	Retirement	-699	(\$548.55)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1992	0017010150	Kasson & Mantorville TBS & D	Retirement	-285	(\$15,276.62)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1995	0017010150	Kasson & Mantorville TBS & D	Retirement	-698	(\$11,630.08)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1961	0017010150	Kasson & Mantorville TBS & D	Retirement	-63	(\$49.52)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2010	0017010150	Kasson & Mantorville TBS & D	Addition	129	(\$2,348.89)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2011	0017010152	DRS # 52 UNDERGROUND PIPE & FIRE VA	Addition	19	\$633.62
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1967	0017010152	DRS # 52 UNDERGROUND PIPE & FIRE VA	Addition	344	\$15,581.70
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2011	0017010152	DRS # 52 UNDERGROUND PIPE & FIRE VA	Retirement	-534	(\$607.31)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2011	0017010152	DRS # 52 UNDERGROUND PIPE & FIRE VA	Addition	290	\$55,643.92
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1973	0017011034	2011 BARE MAIN - LAKEFIELD #1	Retirement	-1,580	(\$376.22)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0017011034	2011 BARE MAIN - LAKEFIELD #1	Retirement	-159	(\$3,505.58)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0017011034	2011 BARE MAIN - LAKEFIELD #1	Addition	17308	\$385,473.01
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2008	0017011034	2011 BARE MAIN - LAKEFIELD #1	Retirement	-134	(\$6,674.74)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1973	0017011034	2011 BARE MAIN - LAKEFIELD #1	Addition	4319	\$114,642.05
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1973	0017011034	2011 BARE MAIN - LAKEFIELD #1	Retirement	-236	(\$177.73)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1973	0017011034	2011 BARE MAIN - LAKEFIELD #1	Retirement	-19079	(\$14,373.64)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1973	0017011034	2011 BARE MAIN - LAKEFIELD #1	Retirement	-3	(\$2.26)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1973	0017011034	2011 BARE MAIN - LAKEFIELD #1	Retirement	-1,840	(\$3,867.86)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2011	0017011034	2011 BARE MAIN - LAKEFIELD #1	Retirement	59	\$10,285.51
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1954	0017011074	2011 FARMINGTON BARE PIPE REPLACEMENT	Addition	-25	(\$11.29)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0017011074	2011 FARMINGTON BARE PIPE REPLACEMENT	Retirement	-173	(\$1,258.45)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0017011074	2011 FARMINGTON BARE PIPE REPLACEMENT	Retirement	-156	(\$230.28)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0017011074	2011 FARMINGTON BARE PIPE REPLACEMENT	Addition	11427	\$234,895.98
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0017011074	2011 FARMINGTON BARE PIPE REPLACEMENT	Addition	1429	\$43,774.28
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1955	0017011074	2011 FARMINGTON BARE PIPE REPLACEMENT	Retirement	-407	(\$394.84)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0017011074	2011 FARMINGTON BARE PIPE REPLACEMENT	Retirement	-8639	(\$6,792.08)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1955	0017011074	2011 FARMINGTON BARE PIPE REPLACEMENT	Retirement	-1400	(\$3,333.27)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0017011075	2011 BARE MAIN - WELLS #3 & 5 (LOW)	Retirement	-8	(\$2.08)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0017011075	2011 BARE MAIN - WELLS #3 & 5 (LOW)	Retirement	-3	(\$42.82)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0017011075	2011 BARE MAIN - WELLS #3 & 5 (LOW)	Addition	95	\$2,103.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1961	0017011075	2011 BARE MAIN - WELLS #3 & 5 (LOW)	Retirement	-65	(\$33.49)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2005	0017011075	2011 BARE MAIN - WELLS #3 & 5 (LOW)	Retirement	-3	(\$44.78)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0017011075	2011 BARE MAIN - WELLS #3 & 5 (LOW)	Addition	2279	\$75,193.28
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0017011075	2011 BARE MAIN - WELLS #3 & 5 (LOW)	Retirement	-78	(\$63.39)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0017011075	2011 BARE MAIN - WELLS #3 & 5 (LOW)	Retirement	-2136	(\$4,711.38)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0017011076	2011 BARE MAIN - WELLS #6 (HIGH PRE)	Addition	1122	\$20,222.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2010	0017011076	2011 BARE MAIN - WELLS #6 (HIGH PRE)	Retirement	-13	(\$440.64)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0017011076	2011 BARE MAIN - WELLS #6 (HIGH PRE)	Retirement	-5	(\$153.84)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2011	0017011076	2011 BARE MAIN - WELLS #6 (HIGH PRE)	Addition	7223	\$193,995.71
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0017011076	2011 BARE MAIN - WELLS #6 (HIGH PRE)	Retirement	-1584	(\$1,287.37)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1961	0017011076	2011 BARE MAIN - WELLS #6 (HIGH PRE)	Retirement	-3018	(\$2,513.89)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1961	0017011076	2011 BARE MAIN - WELLS #6 (HIGH PRE)	Retirement	-4612	(\$10,172.69)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0017011078	2011 BARE MAIN - WELLS #3 (MED PRES)	Retirement	-648	(\$168.12)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2001	0017011078	2011 BARE MAIN - WELLS #3 (MED PRES)	Retirement	-472	(\$2,377.80)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0017011078	2011 BARE MAIN - WELLS #3 (MED PRES)	Addition	6106	\$92,937.73
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1961	0017011078	2011 BARE MAIN - WELLS #3 (MED PRES)	Retirement	-609	(\$315.07)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0017011078	2011 BARE MAIN - WELLS #3 (MED PRES)	Addition	3470	\$95,908.22
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2012	0017011078	2011 BARE MAIN - WELLS #3 (MED PRES)	Addition	704	\$24,459.04
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0017011078	2011 BARE MAIN - WELLS #3 (MED PRES)	Retirement	-9335	(\$7,605.12)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1961	0017011082	2011 BARE MAIN - WELLS #3 (MED PRES)	Retirement	-2095	(\$1,745.06)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2011	0017011082	DRS # 6 - UNDERGROUND PIPE & 6" & 4	Addition	4	\$530.69
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1975	0017011082	DRS # 6 - UNDERGROUND PIPE & 6" & 4	Addition	123	\$22,165.30
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2011	0017011082	DRS # 6 - UNDERGROUND PIPE & 6" & 4	Retirement	-75	(\$125.40)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1975	0017011082	DRS # 6 - UNDERGROUND PIPE & 6" & 4	Addition	50	\$38,168.21
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1975	0017011082	DRS # 6 - UNDERGROUND PIPE & 6" & 4	Retirement	-132	(\$398.28)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1992	0017011085	MAIN REPL, UGSTAD ROAD, HERMANTOWN	Retirement	-1213	(\$1,813.18)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1995	0017011085	MAIN REPL, UGSTAD ROAD, HERMANTOWN	Retirement	-168	(\$1,009.04)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0017011085	MAIN REPL, UGSTAD ROAD, HERMANTOWN	Retirement	-129	(\$524.04)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0017011085	MAIN REPL, UGSTAD ROAD, HERMANTOWN	Retirement	-188	(\$1,352.74)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0017011085	MAIN REPL, UGSTAD ROAD, HERMANTOWN	Retirement	-4	(\$37.64)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0017011085	MAIN REPL, UGSTAD ROAD, HERMANTOWN	Addition	13	\$279.56
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0017011085	MAIN REPL, UGSTAD ROAD, HERMANTOWN	Addition	4	\$128.23
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2011	0017011085	MAIN REPL, UGSTAD ROAD, HERMANTOWN	Retirement	-4	(\$11.96)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0017011091	REPLACE BRIDGE CROSSINGS	Addition	6881	\$300,289.24
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1963	0017011091	REPLACE BRIDGE CROSSINGS	Addition	495	\$64,492.91
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0017011095	2011 BARE MAIN - FAIRMONT 11	Retirement	-497	(\$376.34)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0017011095	2011 BARE MAIN - FAIRMONT 11	Retirement	-69	(\$17.29)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0017011095	2011 BARE MAIN - FAIRMONT 11	Retirement	-2	(\$76.19)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1961	0017011095	2011 BARE MAIN - FAIRMONT 11	Addition	278	\$7,376.19
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2005	0017011095	2011 BARE MAIN - FAIRMONT 11	Addition	0	\$285.12
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0017011095	2011 BARE MAIN - FAIRMONT 11	Retirement	-50	(\$24.88)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0017011095	2011 BARE MAIN - FAIRMONT 11	Retirement	-24	(\$349.21)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0017011095	2011 BARE MAIN - FAIRMONT 11	Retirement	-3	(\$91.77)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0017011095	2011 BARE MAIN - FAIRMONT 11	Addition	1370	\$54,192.77
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0017011095	2011 BARE MAIN - FAIRMONT 11	Addition	0	\$281.03
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0017011095	2011 BARE MAIN - FAIRMONT 11	Retirement	-298	(\$235.36)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0017011095	2011 BARE MAIN - FAIRMONT 11	Retirement	-942	(\$2,067.92)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2008	0017011096	LCP, 2011 BARE MAIN - FAIRMONT 11	Retirement	-71	(\$1,867.94)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1974	0017011096	LCP, 2011 BARE MAIN - WORTHINGTON #	Retirement	-104	(\$34.26)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0017011096	LCP, 2011 BARE MAIN - WORTHINGTON #	Addition	2335	\$84,035.63

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Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	0017011096	LCP, 2011 BARE MAIN - WORTHINGTON #	Retirement	-2315	(\$2,678.29)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1975	0017011096	LCP, 2011 BARE MAIN - WORTHINGTON #	Retirement	-20	(\$33.44)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0017011097	MAIN REPL - CR 8 (2ND PART) - LANES	Addition	418	\$21,779.43
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0017011097	MAIN REPL - CR 8 (2ND PART) - LANES	Addition	0	\$627.79
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0017011097	MAIN REPL - CR 8 (2ND PART) - LANES	Addition	0	\$173.92
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2010	0017011097	MAIN REPL - CR 8 (2ND PART) - LANES	Retirement	-7	(\$266.93)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0017011097	MAIN REPL - CR 8 (2ND PART) - LANES	Addition	2192	\$169,722.14
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0017011097	MAIN REPL - CR 8 (2ND PART) - LANES	Addition	0	\$4,892.21
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0017011097	MAIN REPL - CR 8 (2ND PART) - LANES	Addition	0	\$1,355.28
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0017011097	MAIN REPL - CR 8 (2ND PART) - LANES	Retirement	-725	(\$570.03)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1962	0017011097	MAIN REPL - CR 8 (2ND PART) - LANES	Retirement	-639	(\$1,406.89)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2012	0017011101	ROSEMOUNT BARE MAIN REPLACEMENT PRO	Addition	18	\$7,572.47
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2012	0017011101	ROSEMOUNT BARE MAIN REPLACEMENT PRO	Addition	1707	\$125,151.47
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1953	0017011101	ROSEMOUNT BARE MAIN REPLACEMENT PRO	Retirement	-1573	(\$1,560.36)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1953	0017011101	ROSEMOUNT BARE MAIN REPLACEMENT PRO	Retirement	-1514	(\$1,442.30)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1953	0017011101	ROSEMOUNT BARE MAIN REPLACEMENT PRO	Retirement	-53	(\$136.97)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 12 in	1968	0017011106	ROCHESTER #1B TBS - 12IN WELDEND IN	Retirement	-40	(\$54.70)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 12 in	1968	0017011106	ROCHESTER #1B TBS - 12IN WELDEND IN	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 12 in	2014	0017011106	ROCHESTER #1B TBS - 12IN WELDEND IN	Addition	40	\$60,372.06
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 12 in	2014	0017011106	ROCHESTER #1B TBS - 12IN WELDEND IN	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0017011121	BARE MAIN REPLACEMENT - 12TH AVE NE	Retirement	-26	(\$14.03)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0017011121	BARE MAIN REPLACEMENT - 12TH AVE NE	Addition	760	\$32,440.27
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0017011121	BARE MAIN REPLACEMENT - 12TH AVE NE	Retirement	-716	(\$763.05)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	0017011121	BARE MAIN REPLACEMENT - 12TH AVE NE	Retirement	-9	(\$874.52)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0017011127	MAIN RELO - 2ND ST NW (MAYO CLINIC	Retirement	-25	(\$13.49)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0017011127	MAIN RELO - 2ND ST NW (MAYO CLINIC	Addition	38	\$3,171.89
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0017012010	ROCHESTER 12 - BARE MAIN REPLACEMENT	Addition	8870	\$329,277.19
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0017012010	ROCHESTER 12 - BARE MAIN REPLACEMENT	Addition	3505	\$155,074.26
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1963	0017012010	ROCHESTER 12 - BARE MAIN REPLACEMENT	Retirement	-6029	(\$4,651.15)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0017012010	ROCHESTER 12 - BARE MAIN REPLACEMENT	Retirement	-2261	(\$2,409.59)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1968	0017012010	ROCHESTER 12 - BARE MAIN REPLACEMENT	Retirement	-1910	(\$1,044.03)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1973	0017012011	LAKEFIELD 2012 BARE MAIN REPLACEMENT	Retirement	-293	(\$69.77)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0017012011	LAKEFIELD 2012 BARE MAIN REPLACEMENT	Retirement	-9	(\$65.47)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0017012011	LAKEFIELD 2012 BARE MAIN REPLACEMENT	Retirement	-6	(\$132.29)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0017012011	LAKEFIELD 2012 BARE MAIN REPLACEMENT	Retirement	-14	(\$194.37)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0017012011	LAKEFIELD 2012 BARE MAIN REPLACEMENT	Addition	7706	\$150,710.08
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1973	0017012011	LAKEFIELD 2012 BARE MAIN REPLACEMENT	Retirement	-46	(\$469.93)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0017012011	LAKEFIELD 2012 BARE MAIN REPLACEMENT	Retirement	-6342	(\$4,778.60)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1973	0017012011	LAKEFIELD 2012 BARE MAIN REPLACEMENT	Retirement	-1038	(\$2,181.98)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1961	0017012012	NEW RICHLAND 2012 BARE MAIN REPLACE	Retirement	-312	(\$77.80)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0017012012	NEW RICHLAND 2012 BARE MAIN REPLACE	Retirement	-1494	(\$371.58)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2004	0017012012	NEW RICHLAND 2012 BARE MAIN REPLACE	Retirement	-7	(\$50.93)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0017012012	NEW RICHLAND 2012 BARE MAIN REPLACE	Retirement	-7	(\$50.93)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0017012012	NEW RICHLAND 2012 BARE MAIN REPLACE	Retirement	-9	(\$141.01)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0017012012	NEW RICHLAND 2012 BARE MAIN REPLACE	Retirement	-48	(\$1,172.39)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0017012012	NEW RICHLAND 2012 BARE MAIN REPLACE	Addition	17479	\$365,762.68
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1961	0017012012	NEW RICHLAND 2012 BARE MAIN REPLACE	Retirement	-94	(\$46.84)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2003	0017012012	NEW RICHLAND 2012 BARE MAIN REPLACE	Retirement	-15	(\$384.84)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0017012012	NEW RICHLAND 2012 BARE MAIN REPLACE	Retirement	-9	(\$195.09)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2008	0017012012	NEW RICHLAND 2012 BARE MAIN REPLACE	Retirement	-87	(\$3,846.46)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	2012	0017012012	NEW RICHLAND 2012 BARE MAIN REPLACE	Addition	19	\$473.86
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0017012012	NEW RICHLAND 2012 BARE MAIN REPLACE	Retirement	-127	(\$99.57)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	0017012012	NEW RICHLAND 2012 BARE MAIN REPLACE	Retirement	-14186	(\$11,710.48)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0017012012	NEW RICHLAND 2012 BARE MAIN REPLACE	Retirement	-14	\$725.57
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0017012014	WORTHINGTON 2012 BARE MAIN REPLACEMENT	Retirement	-5876	(\$12,907.33)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0017012014	WORTHINGTON 2012 BARE MAIN REPLACEMENT	Addition	1	\$0.21
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1974	0017012014	WORTHINGTON 2012 BARE MAIN REPLACEMENT	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1974	0017012014	WORTHINGTON 2012 BARE MAIN REPLACEMENT	Retirement	-644	(\$212.14)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1974	0017012014	WORTHINGTON 2012 BARE MAIN REPLACEMENT	Retirement	0	\$0.00

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Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0017012014	WORTHINGTON 2012 BARE MAIN REPLACEMENT	Retirement	-317	(\$6,835.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0017012014	WORTHINGTON 2012 BARE MAIN REPLACEMENT	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0017012014	WORTHINGTON 2012 BARE MAIN REPLACEMENT	Addition	10575	\$278,934.46
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0017012014	WORTHINGTON 2012 BARE MAIN REPLACEMENT	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0017012014	WORTHINGTON 2012 BARE MAIN REPLACEMENT	Addition	744	\$35,635.74
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0017012014	WORTHINGTON 2012 BARE MAIN REPLACEMENT	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	0017012014	WORTHINGTON 2012 BARE MAIN REPLACEMENT	Retirement	-10687	(\$12,364.10)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	0017012014	WORTHINGTON 2012 BARE MAIN REPLACEMENT	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1975	0017012014	WORTHINGTON 2012 BARE MAIN REPLACEMENT	Retirement	-770	(\$1,311.53)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1975	0017012014	WORTHINGTON 2012 BARE MAIN REPLACEMENT	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2012	0017012060	REMOVE SHORTED & NON-VENTED CASING-	Addition	381	\$28,486.21
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1963	0017012060	REMOVE SHORTED & NON-VENTED CASING-	Retirement	-50	(\$40.12)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1963	0017012060	REMOVE SHORTED & NON-VENTED CASING-	Retirement	-416	(\$318.26)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1985	0017012062	MAIN REPL, 3RD AVE NE, BYRON	Retirement	-27	(\$705.52)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1992	0017012062	MAIN REPL, 3RD AVE NE, BYRON	Retirement	-13	(\$220.71)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0017012062	MAIN REPL, 3RD AVE NE, BYRON	Addition	583	\$15,392.91
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1964	0017012062	MAIN REPL, 3RD AVE NE, BYRON	Retirement	-36	(\$31.11)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0017012062	MAIN REPL, 3RD AVE NE, BYRON	Addition	1283	\$40,373.10
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1964	0017012062	MAIN REPL, 3RD AVE NE, BYRON	Retirement	-546	(\$743.98)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1964	0017012062	MAIN REPL, 3RD AVE NE, BYRON	Retirement	-1226	(\$1,670.54)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2012	0017012062	MAIN REPL, 3RD AVE NE, BYRON	Addition	11	\$2,273.38
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0017012064	ROCHESTER 2012 VALVES	Retirement	-4	(\$2.16)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0017012064	ROCHESTER 2012 VALVES	Addition	4	\$584.91
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1967	0017012064	ROCHESTER 2012 VALVES	Retirement	-12	(\$4.32)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2012	0017012064	ROCHESTER 2012 VALVES	Addition	12	\$24,826.60
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1967	0017012064	ROCHESTER 2012 VALVES	Retirement	-22	(\$14.67)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0017012064	ROCHESTER 2012 VALVES	Addition	42	\$9,152.14
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1967	0017012064	ROCHESTER 2012 VALVES	Retirement	-4	(\$4.55)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2012	0017012064	ROCHESTER 2012 VALVES	Addition	8	\$8,243.04
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1968	0017012064	ROCHESTER 2012 VALVES	Retirement	-32	(\$48.94)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2012	0017012064	ROCHESTER 2012 VALVES	Addition	28	\$34,547.95
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0017012070	MAIN RELOC - MAPLE ST - HOUSTON DRS	Addition	43	\$15,145.10
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1963	0017012070	MAIN RELOC - MAPLE ST - HOUSTON DRS	Retirement	-89	(\$42.91)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2012	0017012070	MAIN RELOC - MAPLE ST - HOUSTON DRS	Retirement	-42	(\$90.15)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2012	0017012071	MAIN RELOC - 4TH ST - STEWARVILLE DR	Addition	31	\$14,745.57
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0017012071	MAIN RELOC - 4TH ST - STEWARVILLE DR	Addition	38	\$10,245.02
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1969	0017012071	MAIN RELOC - 4TH ST - STEWARVILLE DR	Retirement	-307	(\$306.03)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2012	0017012071	MAIN RELOC - 4TH ST - STEWARVILLE DR	Addition	49	\$25,360.58
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1969	0017012075	ALL AMERICAN CO-OP	Retirement	-73	(\$23.03)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1996	0017012075	ALL AMERICAN CO-OP	Retirement	-438	(\$49,648.91)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2003	0017012075	ALL AMERICAN CO-OP	Retirement	-19	(\$243.77)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2004	0017012075	ALL AMERICAN CO-OP	Retirement	-618	(\$4,494.96)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1996	0017012075	ALL AMERICAN CO-OP	Retirement	-34	(\$760.63)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0017012075	ALL AMERICAN CO-OP	Addition	212	(\$1,002.03)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2012	0017012075	ALL AMERICAN CO-OP	Addition	0	\$631.48
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2012	0017012075	ALL AMERICAN CO-OP	Addition	7887	(\$124,354.86)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1965	0017012077	MAIN REPL, PARK DR (EYOTA TRAILER C	Retirement	-1425	(\$569.73)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0017012077	MAIN REPL, PARK DR (EYOTA TRAILER C	Retirement	-24	(\$6,344.74)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0017012093	MAIN RELOC - FARMER ST - S. V.DRS #3	Addition	1449	\$31,738.42
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0017012093	MAIN RELOC - FARMER ST - S. V.DRS #3	Addition	87	\$2,788.58
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1962	0017012093	MAIN RELOC - FARMER ST - S. V.DRS #3	Retirement	-203	(\$160.04)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2012	0017012093	MAIN RELOC - FARMER ST - S. V.DRS #3	Addition	23	\$4,420.77
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1962	0017012093	MAIN RELOC - FARMER ST - S. V.DRS #3	Retirement	-219	(\$482.16)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0017012100	MAIN REPL, HWY 11 BRIDGE, WARROAD	Retirement	-117	(\$118.58)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0017012100	MAIN REPL, HWY 11 BRIDGE, WARROAD	Addition	6	\$4.24
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1979	0017012100	MAIN REPL, HWY 11 BRIDGE, WARROAD	Retirement	-164	(\$332.42)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0017012100	MAIN REPL, HWY 11 BRIDGE, WARROAD	Addition	140	\$292.28

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2008	0017012100	MAIN REPL, HWY 11 BRIDGE, WARROAD	Retirement	-2	(\$6,667.84)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1979	0017012100	MAIN REPL, HWY 11 BRIDGE, WARROAD	Retirement	-706	(\$11,699.30)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2013	0017012100	MAIN REPL, HWY 11 BRIDGE, WARROAD	Addition	705	\$132,211.56
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2012	0017012102	MAIN EXT & UNDERGROUND PIPE & FIRE	Addition	341	\$10,502.39
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1975	0017012102	MAIN EXT & UNDERGROUND PIPE & FIRE	Retirement	-70	(\$119.23)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2012	0017012102	MAIN EXT & UNDERGROUND PIPE & FIRE	Addition	28	\$10,569.24
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1962	0017012109	REMOVE SHORTED & NON-VENTED CASING	Retirement	-294	(\$231.69)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1977	0017012109	REMOVE SHORTED & NON-VENTED CASING	Retirement	-4	(\$397.04)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0017012109	REMOVE SHORTED & NON-VENTED CASING	Addition	204	\$35,672.47
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0017012109	REMOVE SHORTED & NON-VENTED CASING	Addition	0	\$1,581.29
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1962	0017012109	REMOVE SHORTED & NON-VENTED CASING	Retirement	-23	(\$18.12)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0017012113	MAIN REPL - W SHORE DR (KIM MILBRAN	Addition	215	\$8,237.88
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1963	0017012125	REMOVE SHORTED & NON-VENTED CASING-	Retirement	-407	(\$313.99)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2007	0017012125	REMOVE SHORTED & NON-VENTED CASING-	Retirement	-6	(\$283.47)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0017012125	REMOVE SHORTED & NON-VENTED CASING-	Addition	662	\$47,082.19
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0017012125	REMOVE SHORTED & NON-VENTED CASING-	Addition	0	\$409.18
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1974	0017012138	DRS 18 REMOVAL - REPLACE DOWNSTREAM	Retirement	-73	(\$24.05)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1974	0017012138	DRS 18 REMOVAL - REPLACE DOWNSTREAM	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1974	0017012138	DRS 18 REMOVAL - REPLACE DOWNSTREAM	Addition	1397	\$25,794.71
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	0017012138	DRS 18 REMOVAL - REPLACE DOWNSTREAM	Retirement	-2051	(\$2,372.86)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	0017012138	DRS 18 REMOVAL - REPLACE DOWNSTREAM	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0017012138	DRS 18 REMOVAL - REPLACE DOWNSTREAM	Retirement	-160	(\$10,631.99)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0017012153	FAIRMONT 2012 BARE MAIN - SEGMENT #	Addition	735	\$17,889.41
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0017012153	FAIRMONT 2012 BARE MAIN - SEGMENT #	Addition	0	\$61.21
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0017012153	FAIRMONT 2012 BARE MAIN - SEGMENT #	Addition	0	\$328.59
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0017012153	FAIRMONT 2012 BARE MAIN - SEGMENT #	Retirement	-77	(\$1,486.84)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2000	0017012153	FAIRMONT 2012 BARE MAIN - SEGMENT #	Addition	1460	\$42,412.46
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0017012153	FAIRMONT 2012 BARE MAIN - SEGMENT #	Addition	0	\$261.89
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0017012153	FAIRMONT 2012 BARE MAIN - SEGMENT #	Addition	0	\$1,361.80
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0017012153	FAIRMONT 2012 BARE MAIN - SEGMENT #	Retirement	-1291	(\$1,019.63)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0017012153	FAIRMONT 2012 BARE MAIN - SEGMENT #	Retirement	-1095	(\$2,403.79)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1954	0017012160	ISOLATION VALVES - LAKEVILLE - ISO	Retirement	-6	(\$5.42)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2005	0017012160	ISOLATION VALVES - LAKEVILLE - ISO	Retirement	-8	(\$114.71)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0017012160	ISOLATION VALVES - LAKEVILLE - ISO	Addition	14	\$31,144.03
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	1954	0017012160	ISOLATION VALVES - LAKEVILLE - ISO	Retirement	-6	(\$5.42)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	1955	0017012160	ISOLATION VALVES - LAKEVILLE - ISO	Retirement	-6	(\$3.24)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2005	0017012160	ISOLATION VALVES - LAKEVILLE - ISO	Retirement	-6	(\$87.45)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2013	0017012160	ISOLATION VALVES - LAKEVILLE - ISO	Addition	18	\$39,578.75
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 12 in	2013	0017013028	MAIN REPL - BARE STEEL, HWY 14 CROS	Addition	177	\$153,715.71
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0017013046	GP - MAIN REPL, 12TH ST SW, ROCHEST	Addition	248	\$1,879.55
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0017013046	GP - MAIN REPL, 12TH ST SW, ROCHEST	Addition	682	\$9,385.95
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2013	0017013046	GP - MAIN REPL, 12TH ST SW, ROCHEST	Addition	922	\$15,950.15
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 10 in	1967	0017013046	GP - MAIN REPL, 12TH ST SW, ROCHEST	Retirement	-2476	(\$6,493.80)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 12 in	2013	0017013046	GP - MAIN REPL, 12TH ST SW, ROCHEST	Addition	483	\$215,966.73
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0017013046	GP - MAIN REPL, 12TH ST SW, ROCHEST	Retirement	-571	(\$608.53)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1999	0017013046	GP - MAIN REPL, 12TH ST SW, ROCHEST	Retirement	-328	(\$5,914.12)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1968	0017013046	GP - MAIN REPL, 12TH ST SW, ROCHEST	Retirement	-1156	(\$1,768.93)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1954	0017013055	2013 FARMINGTON BARE STEEL REPLACEMENT	Retirement	-124	(\$56.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2003	0017013055	2013 FARMINGTON BARE STEEL REPLACEMENT	Retirement	-3	(\$38.01)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0017013055	2013 FARMINGTON BARE STEEL REPLACEMENT	Retirement	-260	(\$1,891.31)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0017013055	2013 FARMINGTON BARE STEEL REPLACEMENT	Addition	10618	\$178,882.98
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1954	0017013055	2013 FARMINGTON BARE STEEL REPLACEMENT	Retirement	-157	(\$141.81)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2004	0017013055	2013 FARMINGTON BARE STEEL REPLACEMENT	Retirement	-15	(\$167.38)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0017013055	2013 FARMINGTON BARE STEEL REPLACEMENT	Retirement	-117	(\$4,047.35)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0017013055	2013 FARMINGTON BARE STEEL REPLACEMENT	Addition	2039	\$101,366.98
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2013	0017013055	2013 FARMINGTON BARE STEEL REPLACEMENT	Addition	1749	\$85,943.25
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1961	0017013055	2013 FARMINGTON BARE STEEL REPLACEMENT	Retirement	-3055	(\$2,401.97)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1955	0017013055	2013 FARMINGTON BARE STEEL REPLACEMENT	Retirement	-817	(\$1,945.20)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2006	0017013055	2013 FARMINGTON BARE STEEL REPLACEMENT	Retirement	-507	(\$15,293.25)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2006	0017013055	2013 FARMINGTON BARE STEEL REPLACEMENT	Retirement	-3121	(\$377,962.93)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0017013058	FAIRMONT 2013 BARE PIPE REPLACEMENT	Retirement	-201	(\$50.36)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0017013058	FAIRMONT 2013 BARE PIPE REPLACEMENT	Addition	1373	\$49,026.05
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0017013058	FAIRMONT 2013 BARE PIPE REPLACEMENT	Addition	0	\$1,690.39
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0017013058	FAIRMONT 2013 BARE PIPE REPLACEMENT	Retirement	-1793	(\$1,416.11)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0017013059	MAIN REPL, HWY 73, MOOSE LAKE (SECO	Addition	21	(\$208.31)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1984	0017013059	MAIN REPL, HWY 73, MOOSE LAKE (SECO	Retirement	-352	(\$867.84)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0017013059	MAIN REPL, HWY 73, MOOSE LAKE (SECO	Addition	13	(\$380.54)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 8 in	2009	0017013059	MAIN REPL, HWY 73, MOOSE LAKE (SECO	Retirement	-1	(\$49.13)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 8 in	2013	0017013059	MAIN REPL, HWY 73, MOOSE LAKE (SECO	Addition	720	(\$24,974.98)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1984	0017013059	MAIN REPL, HWY 73, MOOSE LAKE (SECO	Retirement	-248	(\$966.13)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1984	0017013059	MAIN REPL, HWY 73, MOOSE LAKE (SECO	Retirement	-263	(\$2,793.57)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0017013064	FAIRMONT 2013 BARE PIPE REPLACEMENT	Retirement	-159	(\$39.84)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0017013064	FAIRMONT 2013 BARE PIPE REPLACEMENT	Retirement	-30	(\$220.63)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0017013064	FAIRMONT 2013 BARE PIPE REPLACEMENT	Addition	5919	\$133,395.70
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1961	0017013064	FAIRMONT 2013 BARE PIPE REPLACEMENT	Retirement	-23	(\$11.45)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0017013064	FAIRMONT 2013 BARE PIPE REPLACEMENT	Addition	1899	\$77,715.85
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1961	0017013064	FAIRMONT 2013 BARE PIPE REPLACEMENT	Retirement	-415	(\$326.30)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0017013064	FAIRMONT 2013 BARE PIPE REPLACEMENT	Retirement	-6671	(\$5,278.64)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1961	0017013064	FAIRMONT 2013 BARE PIPE REPLACEMENT	Retirement	-429	(\$337.25)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0017013064	FAIRMONT 2013 BARE PIPE REPLACEMENT	Retirement	-348	(\$763.94)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0017013067	GP - MAIN REPL - BARE MAIN HWY 52	Addition	10	\$93.42
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0017013067	GP - MAIN REPL - BARE MAIN HWY 52	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0017013067	GP - MAIN REPL - BARE MAIN HWY 52	Addition	675	\$11,449.91
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0017013067	GP - MAIN REPL - BARE MAIN HWY 52	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2014	0017013067	GP - MAIN REPL - BARE MAIN HWY 52	Addition	2527	\$53,882.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 10 in	1967	0017013067	GP - MAIN REPL - BARE MAIN HWY 52	Retirement	-742	(\$1,946.04)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 10 in	1967	0017013067	GP - MAIN REPL - BARE MAIN HWY 52	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 10 in	2014	0017013067	GP - MAIN REPL - BARE MAIN HWY 52	Addition	1912	\$11,692.05
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 10 in	2014	0017013067	GP - MAIN REPL - BARE MAIN HWY 52	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 12 in	2006	0017013067	GP - MAIN REPL - BARE MAIN HWY 52	Retirement	-5	(\$4,471.33)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 12 in	2007	0017013067	GP - MAIN REPL - BARE MAIN HWY 52	Retirement	-38	(\$118,973.27)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 12 in	2007	0017013067	GP - MAIN REPL - BARE MAIN HWY 52	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 12 in	2009	0017013067	GP - MAIN REPL - BARE MAIN HWY 52	Retirement	-12	(\$2,241.73)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 12 in	2014	0017013067	GP - MAIN REPL - BARE MAIN HWY 52	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 12 in	2014	0017013067	GP - MAIN REPL - BARE MAIN HWY 52	Addition	1601	\$882,338.63
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 12 in	2014	0017013067	GP - MAIN REPL - BARE MAIN HWY 52	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 12 in	1967	0017013067	GP - MAIN REPL - BARE MAIN HWY 52	Retirement	-27	(\$28.77)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0017013067	GP - MAIN REPL - BARE MAIN HWY 52	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2006	0017013067	GP - MAIN REPL - BARE MAIN HWY 52	Retirement	-9	(\$1,451.74)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2006	0017013067	GP - MAIN REPL - BARE MAIN HWY 52	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	1968	0017013067	GP - MAIN REPL - BARE MAIN HWY 52	Retirement	-6016	(\$7,690.30)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	1968	0017013067	GP - MAIN REPL - BARE MAIN HWY 52	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	2014	0017013067	GP - MAIN REPL - BARE MAIN HWY 52	Addition	10	\$611.48
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	2014	0017013067	GP - MAIN REPL - BARE MAIN HWY 52	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0017013068	FAIRMONT 2013 BARE PIPE REPLACEMENT	Retirement	-93	(\$23.30)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0017013068	FAIRMONT 2013 BARE PIPE REPLACEMENT	Addition	5333	\$112,603.94
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0017013068	FAIRMONT 2013 BARE PIPE REPLACEMENT	Retirement	-1842	(\$1,457.54)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0017013070	FAIRMONT 2013 BARE PIPE REPLACEMENT	Retirement	-14	(\$3.51)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0017013070	FAIRMONT 2013 BARE PIPE REPLACEMENT	Addition	11	\$313.69
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1961	0017013070	FAIRMONT 2013 BARE PIPE REPLACEMENT	Retirement	-10	(\$4.98)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2000	0017013070	FAIRMONT 2013 BARE PIPE REPLACEMENT	Retirement	-28	(\$540.67)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2010	0017013070	FAIRMONT 2013 BARE PIPE REPLACEMENT	Retirement	-22	(\$849.16)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0017013070	FAIRMONT 2013 BARE PIPE REPLACEMENT	Addition	865	\$44,793.75
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0017013070	FAIRMONT 2013 BARE PIPE REPLACEMENT	Retirement	-467	(\$369.53)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0017013070	FAIRMONT 2013 BARE PIPE REPLACEMENT	Retirement	-818	(\$1,795.71)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0017013078	FAIRMONT 2013 BARE PIPE REPLACEMENT	Addition	2339	\$31,887.77
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0017013078	FAIRMONT 2013 BARE PIPE REPLACEMENT	Addition	0	\$591.69
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0017013078	FAIRMONT 2013 BARE PIPE REPLACEMENT	Addition	417	\$16,775.79
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0017013078	FAIRMONT 2013 BARE PIPE REPLACEMENT	Addition	0	\$1,098.71
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0017013078	FAIRMONT 2013 BARE PIPE REPLACEMENT	Retirement	-3236	(\$2,555.80)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2012	0017013082	LEAK REPAIR, GRAND RAPIDS, 5-20-201	Retirement	-11	(\$1,514.38)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2013	0017013082	LEAK REPAIR, GRAND RAPIDS, 5-20-201	Addition	7	\$74,158.29
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0017013086	BEMIDJI DRSH12 REMOVAL SYSTEM IMPRO	Retirement	-5	(\$1.72)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0017013086	BEMIDJI DRSH12 REMOVAL SYSTEM IMPRO	Retirement	-4	(\$12.02)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0017013086	BEMIDJI DRSH12 REMOVAL SYSTEM IMPRO	Addition	4	\$20.95
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0017013086	BEMIDJI DRSH12 REMOVAL SYSTEM IMPRO	Addition	3147	\$48,637.85
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0017013087	GP - PRESSURE ISSUE, MAIN INSTALL,	Addition	10	\$167.01
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2013	0017013087	GP - PRESSURE ISSUE, MAIN INSTALL,	Addition	6561	\$137,732.32
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 10 in	1967	0017013100	MAIN RELO - E CENTER ST (BOYS & GIR	Retirement	-126	(\$330.46)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 10 in	2013	0017013100	MAIN RELO - E CENTER ST (BOYS & GIR	Addition	136	\$85,681.56
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1983	0017013109	MOOSE LAKE - INTEGRITY CP ISSUES	Retirement	-127	(\$120.60)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1984	0017013109	MOOSE LAKE - INTEGRITY CP ISSUES	Retirement	-159	(\$196.05)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0017013109	MOOSE LAKE - INTEGRITY CP ISSUES	Retirement	-7	(\$163.57)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0017013109	MOOSE LAKE - INTEGRITY CP ISSUES	Addition	6200	\$199,200.47
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	1984	0017013109	MOOSE LAKE - INTEGRITY CP ISSUES	Retirement	-201	(\$783.11)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1984	0017013109	MOOSE LAKE - INTEGRITY CP ISSUES	Retirement	-4126	(\$16,073.65)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2011	0017013109	MOOSE LAKE - INTEGRITY CP ISSUES	Retirement	-3	(\$5,027.30)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1984	0017013109	MOOSE LAKE - INTEGRITY CP ISSUES	Retirement	-955	(\$3,720.91)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2013	0017013115	6" MAIN FROM NEW TAP ACROSS HAWKINS	Addition	2325	\$143,310.26
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2013	0017013115	6" MAIN FROM NEW TAP ACROSS HAWKINS	Addition	0	\$2,935.91
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2013	0017013115	6" MAIN FROM NEW TAP ACROSS HAWKINS	Addition	0	\$1,225.94
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2013	0017013115	6" MAIN FROM NEW TAP ACROSS HAWKINS	Addition	-133	(\$31.67)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1973	0017013146	BARE MAIN 2013	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0017013146	BARE MAIN 2013	Retirement	-72	(\$1,603.54)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0017013146	BARE MAIN 2013	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0017013146	BARE MAIN 2013	Addition	292	\$5,157.72
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0017013146	BARE MAIN 2013	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0017013146	BARE MAIN 2013	Addition	989	\$31,722.12
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0017013146	BARE MAIN 2013	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1973	0017013146	BARE MAIN 2013	Retirement	-329	(\$247.77)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1973	0017013146	BARE MAIN 2013	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1973	0017013146	BARE MAIN 2013	Retirement	-752	(\$566.62)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1973	0017013146	BARE MAIN 2013	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1979	0017013150	BARE MAIN 2013	Retirement	-462	(\$936.53)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1979	0017013150	BARE MAIN 2013	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 12 in	2014	0017013150	BARE MAIN 2013	Addition	440	\$238,907.32
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 12 in	2014	0017013150	BARE MAIN 2013	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	1979	0017013150	BARE MAIN 2013	Retirement	-879	(\$7,128.95)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	2014	0017013150	BARE MAIN 2013	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	2014	0017013150	BARE MAIN 2013	Addition	118	\$7,109.04
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	0017013155	GP - MAIN EXT - 36TH AVE SE (PRESSU	Retirement	-20	(\$10.82)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0017013155	GP - MAIN EXT - 36TH AVE SE (PRESSU	Addition	8	\$108.90
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0017013155	GP - MAIN EXT - 36TH AVE SE (PRESSU	Addition	10	\$247.17
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2013	0017013155	GP - MAIN EXT - 36TH AVE SE (PRESSU	Addition	2998	\$93,149.34
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0017014047	THIEF RIVER FALLS - 8" 150# LINE	Addition	39	\$617.49
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0017014047	THIEF RIVER FALLS - 8" 150# LINE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0017014047	THIEF RIVER FALLS - 8" 150# LINE	Retirement	-7	(\$156.72)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0017014047	THIEF RIVER FALLS - 8" 150# LINE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0017014047	THIEF RIVER FALLS - 8" 150# LINE	Addition	40	\$1,210.06
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0017014047	THIEF RIVER FALLS - 8" 150# LINE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1979	0017014047	THIEF RIVER FALLS - 8" 150# LINE	Retirement	-59	(\$188.97)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1979	0017014047	THIEF RIVER FALLS - 8" 150# LINE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1979	0017014047	THIEF RIVER FALLS - 8" 150# LINE	Retirement	-32	(\$102.10)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1979	0017014047	THIEF RIVER FALLS - 8" 150# LINE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1979	0017014047	THIEF RIVER FALLS - 8" 150# LINE	Retirement	-11133	(\$108,117.63)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1979	0017014047	THIEF RIVER FALLS - 8" 150# LINE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2005	0017014047	THIEF RIVER FALLS - 8" 150# LINE	Retirement	-4072	(\$240,536.76)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2015	0017014047	THIEF RIVER FALLS - 8" 150# LINE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2015	0017014047	THIEF RIVER FALLS - 8" 150# LINE	Addition	214	\$5,996.80
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2015	0017014047	THIEF RIVER FALLS - 8" 150# LINE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	2015	0017014047	THIEF RIVER FALLS - 8" 150# LINE	Addition	24442	\$2,648,404.62
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	2015	0017014047	THIEF RIVER FALLS - 8" 150# LINE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0017014049	THIEF RIVER FALLS - SYSTEM REINFORC	Addition	10	\$809.73
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0017014049	THIEF RIVER FALLS - SYSTEM REINFORC	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2015	0017014049	THIEF RIVER FALLS - SYSTEM REINFORC	Addition	5655	\$452,920.94
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2015	0017014049	THIEF RIVER FALLS - SYSTEM REINFORC	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0017014052	WORTHINGTON 2014 BARE MAIN	Addition	1	\$0.28
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0017014052	WORTHINGTON 2014 BARE MAIN	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0017014052	WORTHINGTON 2014 BARE MAIN	Retirement	-9	(\$328.66)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0017014052	WORTHINGTON 2014 BARE MAIN	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0017014052	WORTHINGTON 2014 BARE MAIN	Addition	535	\$19,685.70
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0017014052	WORTHINGTON 2014 BARE MAIN	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	0017014052	WORTHINGTON 2014 BARE MAIN	Retirement	-510	(\$590.03)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	0017014052	WORTHINGTON 2014 BARE MAIN	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2014	0017014082	6" MAIN FROM NEW TAP ACROSS R/W TO	Addition	269	\$106,853.29
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2014	0017014082	6" MAIN FROM NEW TAP ACROSS R/W TO	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1994	0017014088	RR XING SECOND AVE SE & FIRST ST SE	Retirement	-561	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1994	0017014088	RR XING SECOND AVE SE & FIRST ST SE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2004	0017014088	RR XING SECOND AVE SE & FIRST ST SE	Retirement	-6	(\$43.65)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2004	0017014088	RR XING SECOND AVE SE & FIRST ST SE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0017014088	RR XING SECOND AVE SE & FIRST ST SE	Retirement	-273	(\$2,647.82)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0017014088	RR XING SECOND AVE SE & FIRST ST SE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0017014088	RR XING SECOND AVE SE & FIRST ST SE	Addition	12	\$194.18
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0017014088	RR XING SECOND AVE SE & FIRST ST SE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2008	0017014088	RR XING SECOND AVE SE & FIRST ST SE	Retirement	-6	(\$79.51)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2008	0017014088	RR XING SECOND AVE SE & FIRST ST SE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0017014088	RR XING SECOND AVE SE & FIRST ST SE	Addition	6	\$176.32
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0017014088	RR XING SECOND AVE SE & FIRST ST SE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2014	0017014088	RR XING SECOND AVE SE & FIRST ST SE	Addition	3529	\$130,356.10
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2014	0017014088	RR XING SECOND AVE SE & FIRST ST SE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0017014088	RR XING SECOND AVE SE & FIRST ST SE	Retirement	-1725	(\$1,418.33)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0017014088	RR XING SECOND AVE SE & FIRST ST SE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2014	0017014088	RR XING 16TH ST SE & 3RD AVE SE	Addition	722	\$72,272.69
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2014	0017014089	RR XING 16TH ST SE & 3RD AVE SE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1968	0017014089	RR XING 16TH ST SE & 3RD AVE SE	Retirement	-704	(\$1,077.28)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1968	0017014089	RR XING 16TH ST SE & 3RD AVE SE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0017014095	REMOVE VALVES IN VAULT & REPLACE -	Addition	1	\$1.55
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0017014095	REMOVE VALVES IN VAULT & REPLACE -	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0017014095	REMOVE VALVES IN VAULT & REPLACE -	Retirement	-2	(\$104.30)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0017014095	REMOVE VALVES IN VAULT & REPLACE -	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0017014095	REMOVE VALVES IN VAULT & REPLACE -	Addition	47	\$17,715.57
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0017014095	REMOVE VALVES IN VAULT & REPLACE -	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1973	0017014095	REMOVE VALVES IN VAULT & REPLACE -	Retirement	-157	(\$330.03)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1973	0017014095	REMOVE VALVES IN VAULT & REPLACE -	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2009	0017014095	REMOVE VALVES IN VAULT & REPLACE -	Retirement	-5	(\$319.87)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2009	0017014095	REMOVE VALVES IN VAULT & REPLACE -	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0017014105	ALDEN BARE MAIN BROADWAY	Addition	847	\$13,189.95
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0017014105	ALDEN BARE MAIN BROADWAY	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0017014105	ALDEN BARE MAIN BROADWAY	Addition	1594	\$45,075.40
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0017014105	ALDEN BARE MAIN BROADWAY	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0017014105	ALDEN BARE MAIN BROADWAY	Retirement	-2758	(\$2,235.14)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0017014105	ALDEN BARE MAIN BROADWAY	Retirement	0	\$0.00

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0017014105	ALDEN BARE MAIN BROADWAY	Retirement	-899	(\$1,975.51)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0017014105	ALDEN BARE MAIN BROADWAY	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0017014106	FAIRMONT BARE MAIN 12TH ST FROM N E	Retirement	-579	(\$458.15)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0017014106	FAIRMONT BARE MAIN 12TH ST FROM N E	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0017014106	FAIRMONT BARE MAIN 12TH ST FROM N E	Addition	580	\$31,940.66
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0017014106	FAIRMONT BARE MAIN 12TH ST FROM N E	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1961	0017014106	FAIRMONT BARE MAIN 12TH ST FROM N E	Retirement	-6	(\$24.41)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1961	0017014106	FAIRMONT BARE MAIN 12TH ST FROM N E	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2014	0017014106	FAIRMONT BARE MAIN 12TH ST FROM N E	Addition	6	\$673.19
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2014	0017014106	FAIRMONT BARE MAIN 12TH ST FROM N E	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0017014116	PARAGON OUTLETS UPGRADE - 12PSIG TO	Addition	484	\$45,949.07
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0017014116	PARAGON OUTLETS UPGRADE - 12PSIG TO	Addition	33	\$5,689.01
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0017014116	PARAGON OUTLETS UPGRADE - 12PSIG TO	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1959	0017014116	PARAGON OUTLETS UPGRADE - 12PSIG TO	Retirement	-20	(\$17.59)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1959	0017014116	PARAGON OUTLETS UPGRADE - 12PSIG TO	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1980	0017014116	PARAGON OUTLETS UPGRADE - 12PSIG TO	Retirement	-2	(\$244.23)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1980	0017014116	PARAGON OUTLETS UPGRADE - 12PSIG TO	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0017014125	STATE ST BARE MAIN	Addition	601	\$14,417.50
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0017014125	STATE ST BARE MAIN	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0017014125	STATE ST BARE MAIN	Retirement	-29	(\$953.78)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0017014125	STATE ST BARE MAIN	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0017014125	STATE ST BARE MAIN	Addition	1633	\$71,136.53
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0017014125	STATE ST BARE MAIN	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0017014125	STATE ST BARE MAIN	Retirement	-1103	(\$872.78)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0017014125	STATE ST BARE MAIN	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0017014125	STATE ST BARE MAIN	Retirement	-1096	(\$2,405.98)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0017014125	STATE ST BARE MAIN	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0017014129	VALVES IN PIT N MAIN ST	Retirement	-68	(\$17.04)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0017014129	VALVES IN PIT N MAIN ST	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0017014129	VALVES IN PIT N MAIN ST	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0017014129	VALVES IN PIT N MAIN ST	Addition	58	\$2,224.04
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0017014129	VALVES IN PIT N MAIN ST	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0017014129	VALVES IN PIT N MAIN ST	Addition	461	\$32,100.08
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0017014129	VALVES IN PIT N MAIN ST	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0017014129	VALVES IN PIT N MAIN ST	Retirement	-482	(\$381.40)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0017014129	VALVES IN PIT N MAIN ST	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1961	0017014129	VALVES IN PIT N MAIN ST	Retirement	-243	(\$988.48)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2008	0017014129	VALVES IN PIT N MAIN ST	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2008	0017014129	VALVES IN PIT N MAIN ST	Retirement	-86	(\$7,405.41)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2014	0017014129	VALVES IN PIT N MAIN ST	Addition	165	\$77,544.47
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2014	0017014129	VALVES IN PIT N MAIN ST	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0017014132	INSTALL MAIN, 130TH AVE AND DAWN AV	Retirement	-5	(\$5.07)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0017014132	INSTALL MAIN, 130TH AVE AND DAWN AV	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0017014132	INSTALL MAIN, 130TH AVE AND DAWN AV	Addition	1637	\$31,268.51
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0017014133	GP - MAIN REPLACE - 11TH AVE SE (PI	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0017014133	GP - MAIN REPLACE - 11TH AVE SE (PI	Addition	114	\$14,877.09
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2015	0017014133	GP - MAIN REPLACE - 11TH AVE SE (PI	Addition	44	\$7,217.82
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2015	0017014133	GP - MAIN REPLACE - 11TH AVE SE (PI	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 10 in	1967	0017014133	GP - MAIN REPLACE - 11TH AVE SE (PI	Retirement	-3	(\$7.87)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1967	0017014133	GP - MAIN REPLACE - 11TH AVE SE (PI	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1967	0017014133	GP - MAIN REPLACE - 11TH AVE SE (PI	Retirement	-63	(\$71.65)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1968	0017014133	GP - MAIN REPLACE - 11TH AVE SE (PI	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1968	0017014133	GP - MAIN REPLACE - 11TH AVE SE (PI	Retirement	-37	(\$20.23)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2009	0017014133	GP - MAIN REPLACE - 11TH AVE SE (PI	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2009	0017014133	GP - MAIN REPLACE - 11TH AVE SE (PI	Retirement	-4	(\$3,041.21)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0017014150	REROUTE EXPOSED 4" CWS IN WATERWAY	Addition	1183	\$38,564.36

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0017014150	REROUTE EXPOSED 4" CWS IN WATERWAY	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0017014150	REROUTE EXPOSED 4" CWS IN WATERWAY	Retirement	-333	(\$731.02)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	0017014150	REROUTE EXPOSED 4" CWS IN WATERWAY	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2001	0017014161	E 12TH ST BARE MAIN & N DEWEY BARE	Retirement	-70	(\$349.52)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0017014161	E 12TH ST BARE MAIN & N DEWEY BARE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0017014161	E 12TH ST BARE MAIN & N DEWEY BARE	Addition	1739	\$31,262.60
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0017014161	E 12TH ST BARE MAIN & N DEWEY BARE	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0017014161	E 12TH ST BARE MAIN & N DEWEY BARE	Retirement	-1639	(\$1,296.91)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0017014161	E 12TH ST BARE MAIN & N DEWEY BARE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2008	0017014161	E 12TH ST BARE MAIN & N DEWEY BARE	Retirement	-2	(\$277.56)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2008	0017014161	E 12TH ST BARE MAIN & N DEWEY BARE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1990	0017015083	MAIN REPL, HWY 169, MARBLE DUE TO	Retirement	-1770	(\$8,641.10)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1990	0017015083	MAIN REPL, HWY 169, MARBLE DUE TO	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0017015083	MAIN REPL, HWY 169, MARBLE DUE TO	Addition	1948	\$69,791.77
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2015	0017015083	MAIN REPL, HWY 169, MARBLE DUE TO	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0017015124	MAIN REPL, MAIN ST AND N 6TH STREET	Addition	193	\$5,830.48
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0017015124	MAIN REPL, MAIN ST AND N 6TH STREET	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1972	0017015124	MAIN REPL, MAIN ST AND N 6TH STREET	Retirement	-418	(\$460.80)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1972	0017015124	MAIN REPL, MAIN ST AND N 6TH STREET	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1972	0017015124	MAIN REPL, MAIN ST AND N 6TH STREET	Retirement	-13	(\$14.24)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1972	0017015124	MAIN REPL, MAIN ST AND N 6TH STREET	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1972	0017015124	MAIN REPL, MAIN ST AND N 6TH STREET	Retirement	-789	(\$2,414.01)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1972	0017015124	MAIN REPL, MAIN ST AND N 6TH STREET	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2015	0017015124	MAIN REPL, MAIN ST AND N 6TH STREET	Addition	877	\$46,891.25
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2015	0017015124	MAIN REPL, MAIN ST AND N 6TH STREET	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1974	0017015126	WORT28 PARK LN/10TH ST ALLEY	Retirement	-95	(\$31.29)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1974	0017015126	WORT28 PARK LN/10TH ST ALLEY	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0017015126	WORT28 PARK LN/10TH ST ALLEY	Retirement	-10	(\$199.52)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0017015126	WORT28 PARK LN/10TH ST ALLEY	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0017015126	WORT28 PARK LN/10TH ST ALLEY	Addition	246	\$12,540.85
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0017015126	WORT28 PARK LN/10TH ST ALLEY	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1974	0017015126	WORT28 PARK LN/10TH ST ALLEY	Retirement	-59	(\$38.86)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1974	0017015126	WORT28 PARK LN/10TH ST ALLEY	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0017015126	WORT28 PARK LN/10TH ST ALLEY	Addition	1326	\$129,147.14
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0017015126	WORT28 PARK LN/10TH ST ALLEY	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1974	0017015126	WORT28 PARK LN/10TH ST ALLEY	Retirement	-83	(\$86.36)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	0017015126	WORT28 PARK LN/10TH ST ALLEY	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	0017015126	WORT28 PARK LN/10TH ST ALLEY	Retirement	-373	(\$431.53)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	0017015126	WORT28 PARK LN/10TH ST ALLEY	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1975	0017015126	WORT28 PARK LN/10TH ST ALLEY	Retirement	-1041	(\$1,780.61)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2015	0017015126	WORT28 PARK LN/10TH ST ALLEY	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2015	0017015126	WORT28 PARK LN/10TH ST ALLEY	Retirement	-3	(\$16,709.04)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0017015161	Mt Lake - system reinforce	Addition	529	\$13,260.11
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0017015161	Mt Lake - system reinforce	Addition	252	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0017015161	Mt Lake - system reinforce	Transfer	0	\$4,610.93
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0017015161	Mt Lake - system reinforce	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0017015161	Mt Lake - system reinforce	Addition	1105	\$52,918.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1973	0017015161	Mt Lake - system reinforce	Transfer	0	(\$4,610.93)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1973	0017015161	Mt Lake - system reinforce	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1973	0017015161	Mt Lake - system reinforce	Retirement	-10	(\$7.46)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1973	0017015161	Mt Lake - system reinforce	Retirement	-177	(\$132.04)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0018006051	KASSON AND MANTORVILLE TBS & D	Retirement	-1000	(\$248.83)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1996	0018006051	KASSON AND MANTORVILLE TBS & D	Retirement	-361	(\$4,038.11)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1997	0018006051	KASSON AND MANTORVILLE TBS & D	Retirement	-75	(\$1,313.60)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1998	0018006051	KASSON AND MANTORVILLE TBS & D	Retirement	-872	(\$9,335.44)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	0018006051	KASSON AND MANTORVILLE TBS & D	Retirement	-699	(\$548.55)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1992	0018006051	KASSON AND MANTORVILLE TBS & D	Retirement	-755	(\$40,469.66)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1995	0018006051	KASSON AND MANTORVILLE TBS & D	Retirement	-228	(\$3,798.94)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1961	0018006051	RASSON AND MANTORVILLE TBS & D	Retirement	-63	(\$49.52)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1954	0018013124	Farmington #1 TBS - valve & RV	Retirement	-126	(\$113.81)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0018014011	TRF Station Rebuild Overhead Proj	Retirement	-2	(\$2.06)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0018014011	TRF Station Rebuild Overhead Proj	Retirement	-3056	(\$9,776.24)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1979	0018014011	TRF Station Rebuild Overhead Proj	Retirement	-1599	(\$14,340.19)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1979	0018014011	TRF Station Rebuild Overhead Proj	Retirement	-643	(\$10,654.92)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051006984	EXECUTIVE EST - PH 2	Retirement	-24	(\$174.59)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051006984	EXECUTIVE EST - PH 2	Addition	5093	\$21,186.62
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051006986	EVERMOOR CROSSCROFT 3RD	Addition	0	\$459.77
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0051006987	THE FARM 3RD - PH 2	Retirement	-26	(\$156.16)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051006987	THE FARM 3RD - PH 2	Addition	3099	\$57,568.71
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1961	0051006988	190TH - EVEREST PATH 4" DIG UP	Retirement	-214	(\$106.49)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0051006988	190TH - EVEREST PATH 4" DIG UP	Addition	214	\$6,802.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051006989	RIVERBEND 1ST - PHASE 2	Addition	3554	\$18,721.35
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051006991	NICHOLS RIDGE 2ND	Addition	630	\$5,596.09
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051006991	WILDRIDGE 4TH	Addition	3279	\$14,188.51
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051006992	BRANDTIEN FARMS -167TH ST	Addition	1988	\$6,614.20
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051006993	BRANDTIEN FARMS -167TH ST	Addition	684	\$5,340.95
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051006993	STEEPLECHASE 2ND	Addition	1249	\$4,867.67
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051006994	STEEPLECHASE 2ND	Addition	1117	\$8,632.79
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051006995	INSTALL GROWTH PROJECT MAIN EX	Addition	1633	\$6,644.54
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051006995	MAIN EXT NEW SUB HENRY ESTATES	Addition	1120	\$4,548.57
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051007207	WEATHERSTONE WEST NORTH	Addition	592	\$4,767.80
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051007209	MEADOW DR SE PH 2	Addition	179	\$1,331.34
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051007211	SBF - 167TH ST - EAST OF EAGLE	Addition	296	\$2,917.85
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051007216	DAKOTA CO. PHONE TOWER	Addition	2111	\$7,185.51
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1955	0051007230	CANNON FALLS ENERGY CENTER	Addition	69	\$599.17
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0051007230	CANNON FALLS ENERGY CENTER	Retirement	-4	(\$2.16)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0051007234	OAK PARK VILLAS	Addition	1101	\$13,929.67
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051007248	MAIN EXT TO JCB PROFIT SHARING	Addition	617	\$2,789.54
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051007267	KNOLLWOOD DR MAIN EXT	Addition	206	\$1,830.16
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051007268	ROCHESTER HARLEY DAVIDSON	Addition	1867	\$9,135.03
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051007355	JOHNSON, DON	Addition	331	\$5,015.92
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051007367	ZUMBO RIVER PARTNERS LLC	Addition	140	\$1,186.21
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051007385	STEEPLECHASE MAIN EXT	Addition	55	\$678.56
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051007416	WEST 80 DEV	Addition	22	\$1,069.32
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051007516	HAWKRIDGE DEVELOPMENT	Addition	2382	\$6,825.46
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051007534	WHITE HOUSE CUSTOM	Addition	2096	\$31,816.54
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2007	0051007534	US BANK	Addition	427	\$7,181.52
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051007534	US BANK	Addition	67	\$8,085.98
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051007546	RWS JOINT VENTURES	Addition	2	\$439.85
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051007559	OPUS NORTHWEST CONST LLC	Addition	213	\$1,039.70
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051007568	AMERICAN BANK	Addition	263	\$2,359.49
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051007582	BLACK BEAR HOMES	Addition	83	\$1,346.90
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051007593	CASCADE SHORES	Addition	643	\$5,181.74
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051007612	BEACH PROPERTIES	Addition	490	\$2,203.43
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051007612	HOLTEGAARD, STEVE	Addition	536	\$2,081.96
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0051007711	IVORY STREET DEVELOPERS	Addition	1276	\$9,828.76
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051007776	SALO ENGERNEERING INC	Addition	301	\$1,817.39
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051007796	PLATINUM DEV GROUP	Addition	1057	\$6,302.28
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051007804	PLATINUM DEVELOPMENT	Addition	2988	\$19,867.39
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051007842	JOEL BIGELOW & amp; SONS ENTERP	Addition	1589	\$10,173.34
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051007853	COOK, GLEN	Addition	1811	\$7,647.70
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051007856	WARROAD, RETIREMENT CAMPUS	Addition	105	\$4,931.69
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051007869	WARROAD, RETIREMENT CAMPUS	Addition	278	\$2,059.82
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051007869	WARROAD, RETIREMENT CAMPUS	Addition	3023	\$16,693.24

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051007881	GOLDEN BAY SHORES - GCI BUILDE	Addition	1205	\$7,440.23
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051007892	MELUNE, GARY	Addition	1585	\$6,672.59
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051007908	PLADSON, GRAYDON	Addition	130	\$1,581.90
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051007914	MADELYN WOODS - EAGAN	Addition	697	\$4,207.20
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051007928	ANYTIME FITNESS, PARK RAPIDS	Addition	338	\$2,334.02
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0051007946	KEY BUILDER INC	Addition	555	\$2,827.47
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051007967	MEADOW LAKES BUILDERS	Addition	625	\$3,058.51
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051007994	WOYTASSEK CUSTOM HOMES	Addition	419	\$2,167.60
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051008199	JOHNSON'S 3RD ADDITION	Addition	494	\$2,854.31
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051008216	BRADFORD, RICK	Addition	3531	\$39,708.66
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051008232	STUBLER PIT DEVELOPMENT	Addition	1737	\$12,437.23
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051008234	ZONTELLI RENTALS	Addition	202	\$1,213.48
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051008237	PUMMALA, RICARD	Addition	60	\$596.95
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051008242	TRI-VALLEY HEARTLAND EXPRESS	Addition	331	\$2,877.92
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2008	0051008268	KEY BUILDERS	Addition	432	\$3,845.83
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051008269	RYAN RENTALS	Addition	338	\$2,376.25
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051008270	PORTAGE TOWNHOMES PHASE 3	Addition	710	\$4,471.18
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051008285	PLAINVIEW ESTATES	Addition	200	\$1,173.73
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051008287	MAIN EXT - GRIETS, LEON	Addition	109	\$1,151.42
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051008324	SANCTUARY DR AT SERPENT LA	Addition	841	\$4,423.21
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051008328	HAUSER, DENISE	Addition	84	\$825.33
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051008384	HONDA OF BEMIDJI	Addition	520	\$5,028.24
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051008403	BLACK BEAR HOMES	Addition	364	\$2,855.76
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051008421	WILLIAMS, JAMES	Addition	206	\$1,238.17
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051008438	ANDERSON, TROY PAUL RENNER	Addition	546	\$3,547.73
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051008461	AHO HOMES INC	Addition	255	\$2,051.49
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051008462	AKAMMERLUND, TOM	Addition	139	\$1,247.01
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051008480	WEIS BUILDERS INC	Addition	412	\$2,477.31
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051008518	TRACY KIDS WORLD DAYCARE	Addition	67	\$903.71
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051008531	CLOQUET DEVELOPMENT GROUP LLC	Addition	685	\$4,267.26
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051008572	OVERBYE TRANSPORT INC	Addition	0	(\$21.38)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051008591	FRANA AND SONS COMPANIES	Addition	151	\$1,057.55
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051008592	CITY OF MOUNTAIN IRON	Addition	3786	\$18,782.13
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051008603	MAIN EXT - CITY OF EVELETH	Addition	1300	\$7,877.43
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051008605	JOHNSON, DARRYL	Addition	60	\$534.39
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051008607	OSWOLD, ROBERT	Addition	391	\$3,578.48
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051008611	MINDOT SILVER BAY TS	Addition	915	\$4,476.62
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051008622	JOHNSON, JOHN B	Addition	86	\$991.35
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1979	0051008622	JOHNSON, JOHN B	Retirement	-114	(\$339.64)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051008627	HEARTLAND HOMES CONSTRUCTION	Addition	464	\$2,094.61
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051008675	DAKOTA MECHANICAL	Addition	322	\$1,859.67
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051008690	ANDERSON, BRUCE	Addition	232	\$1,425.43
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051008768	TORREY, ERICKSON	Addition	1609	\$9,343.44
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051008774	1509 16TH STREET - BETH HEIKKI	Addition	36	\$369.84
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0051008774	ALLINA MEDICAL CLINIC	Retirement	-64	(\$15.92)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051008774	ALLINA MEDICAL CLINIC	Addition	64	\$124.55
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051008784	JOHNSON BUILDERS	Addition	1268	\$5,342.58
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051008803	KARKI, MARLYS	Addition	60	\$524.46
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2002	0051008808	FISH-HARD INVESTMENT CO	Retirement	-101	(\$1,371.94)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051008808	FISH-HARD INVESTMENT CO	Addition	190	\$1,375.17
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1992	0051008813	TEDRICK, RON	Retirement	-71	(\$106.12)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1992	0051008813	TEDRICK, RON	Retirement	-63	(\$94.16)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051008813	TEDRICK, RON	Addition	145	\$2,191.19
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051008818	TOMATZ, GEOFFREY	Addition	412	\$2,936.66
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051008821	BORGMAN, TERRY	Addition	233	\$1,686.42
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051008881	MATZKE, MIKE	Addition	172	\$6,801.24
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051008905	CITY OF KASSON	Addition	293	\$7,853.49
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051008908	MCCNEILL PROPERTIES LLC	Addition	1587	\$7,310.96
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051008909	MORLOCK, ROD	Addition	545	\$2,756.51

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051008919	RADCLIFFE HOMES INC	Addition	61	\$1,140.02
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051008939	BLACK, TERRY	Addition	461	\$3,459.96
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	0051008939	BLACK, TERRY	Retirement	-34	(\$34.19)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051008940	CROWN PROPERTY MANAGEMENT	Addition	202	\$889.08
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051008951	DARGONTINA, JOANNE	Addition	146	\$4,174.19
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2008	0051008993	HERTZKE CONSTRUCTION	Addition	370	\$3,234.05
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051009100	DEVILIN, BRENDA	Addition	0	\$105.47
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051009113	MCKINZIE CIRCLE MAIN EXTENSION	Addition	243	\$17,140.48
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051009126	INTER TECH	Addition	0	\$158.22
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051009141	TOLL BROTHERS - STEEPLCHASE O	Addition	26	\$668.98
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051009163	MEADOW LAKE BUILDERS	Addition	422	\$5,656.90
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051009175	RICE LAKE ESTATES	Addition	905	\$6,153.67
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051009180	PRAIRIE CROSSING II	Addition	106	\$1,150.41
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2009	0051009190	DAVID JOSTOCK - 22ND AVE SUBDI	Addition	0	\$272.99
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1966	0051009291	WEIS BUILDERS INC	Addition	0	\$264.91
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051009321	NELSON, LANCE	Addition	51	\$469.50
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2008	0051009346	LEINE, DALE	Addition	0	\$148.97
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051009366	GROSHON, CONRAD	Addition	188	\$1,154.78
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051009368	LOCKLING, KAREE	Addition	42	\$739.19
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051009383	BTS CONSTRUCTION LLC	Addition	206	\$1,405.77
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051009457	PINE TREE PLAZA LLC	Addition	956	\$8,497.55
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2007	0051009457	PINE TREE PLAZA LLC	Retirement	-11	(\$211.58)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2009	0051009457	PINE TREE PLAZA LLC	Addition	867	\$15,574.85
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051009502	MOLITOR, CLAUDIA	Addition	166	\$1,041.05
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0051009535	JACOBSON COMM PARK	Addition	0	\$218.04
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051009545	BEACH PROPERTIES INC - GEORGET	Addition	1545	\$5,255.68
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051009549	WHELAN PROPERTIES INC	Addition	270	\$2,677.68
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051009554	CITY OF FAIRMONT/MUNICIPAL, UQ	Addition	196	\$1,135.22
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051009597	CROWN PROPERTY MANAGEMENT - VI	Addition	884	\$5,002.55
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051009652	RINNE, TERRY & CATHY	Addition	197	\$3,500.18
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051009658	CITY OF WILLOW RIVER	Addition	400	\$5,159.09
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051009669	ZAKULA, CAROL	Addition	132	\$1,574.10
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051009678	CBS CONSTRUCTION SERVICES INC	Addition	26	\$1,947.84
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051009680	S&M; DEVELOPMENT LLC	Addition	2042	\$10,889.16
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051009683	STAPLES CITY HALL	Addition	69	\$1,657.89
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1979	0051009683	STAPLES CITY HALL	Retirement	-107	(\$108.47)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0051009683	STAPLES CITY HALL	Retirement	-60	(\$194.65)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2009	0051009684	THE MEADOWS OF WTHINGTON	Addition	594	\$6,275.95
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051009685	MARY PANCIROV	Addition	56	\$1,001.28
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051009686	O'REILLY, ALLISON R	Addition	204	\$7,334.99
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051009695	G-CUBE DEVELOPMENT - HILLTOP	Addition	1392	\$7,029.43
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051009700	CALEDONIA MOBILE HOME PARK	Addition	919	\$7,883.31
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051009705	THE GARDENS	Addition	188	\$2,135.06
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051009709	AMDAHL, JOEL D	Addition	0	\$124.61
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051009737	FLICKINGER, LEROY	Addition	308	\$2,263.34
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051009747	TONYS TRANSFER	Addition	740	\$4,376.71
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051009748	BERGQUIST, CHRIS	Addition	34	\$457.89
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051009766	PPM-IAC, LLC - WILDWOOD ADDITI	Addition	1120	\$5,879.02
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1964	0051009766	PPM-IAC, LLC - WILDWOOD ADDITI	Retirement	-806	(\$1,097.94)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1964	0051009766	PPM-IAC, LLC - WILDWOOD ADDITI	Retirement	-112	(\$152.61)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051009779	MOEN, RICHARD	Addition	258	\$1,629.41
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051009791	C&M;K OF KASSON, INC - BLAIN	Addition	586	\$2,685.30
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051009814	GELLE, ROBERT - STEWARTVILLE W	Addition	1165	\$7,152.54
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051009825	HENDRICKSON, DAVID	Addition	537	\$2,542.55
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051009831	CHRIS MCCALLISTER - ANNA ST M	Addition	30	\$644.89
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051009844	BELTRAMI HUMAINE SOCIETY	Addition	391	\$3,878.53
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1969	0051009912	GCI BUILDERS INC	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051009912	GCI BUILDERS INC	Addition	160	\$1,743.14
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051009919	SPIRIT OF BRANTJEN FARMS 3RD	Addition	711	\$5,182.31

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2009	0051009942	KNUTSON, NATE	Addition	219	\$1,510.19
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2009	0051009982	CASTIGNIONI, LINDA	Addition	60	\$672.86
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2009	0051009987	EMPIRE TOWNSHIP MAINTENANCE BL	Addition	3499	\$27,388.70
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051010096	SOUTH, RAYMOND	Addition	212	\$643.79
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051010110	GRAND RAPIDS, 203 1ST AVE E	Addition	64	\$969.15
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051010111	MAIN EXT - 105 2ND AVE SE	Addition	217	\$4,845.99
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051010164	FOND DU LAC HOUSING	Addition	640	\$8,910.35
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051010172	MAIN EXT - GATE HOUSE DR - ROCHES	Addition	143	\$1,106.49
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051010178	MAIN EXT - ST PAUL RD - LANSIN	Addition	0	\$173.13
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2008	0051010182	MAIN EXT - COUNTY RD 34 - DODG	Addition	0	\$440.57
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051010266	RDO EQUIPMENT COMPANY	Addition	334	\$4,276.88
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051010267	RDO EQUIPMENT COMPANY	Addition	0	(\$3.87)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051010267	FDL TRIBAL CENTER	Addition	956	\$1,127.17
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051010278	CITY OF BEMIDJI	Addition	331	\$2,255.42
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051010278	CITY OF BEMIDJI	Addition	0	(\$0.22)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051010280	LAKE COUNTRY DEVELOPMENTS	Addition	1025	\$4,217.83
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 4 in	2010	0051010293	WAGNER CONSTRUCTION INC	Addition	447	\$9,966.04
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051010304	HIMLIE SUBDIVISION - RUSHFORD	Addition	675	\$3,225.41
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 4 in	2010	0051010304	HIMLIE SUBDIVISION - RUSHFORD	Addition	840	\$6,813.11
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051010309	SUNRISE EVANGICAL FREE CHURCH	Addition	177	\$2,201.53
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051010309	SUNRISE EVANGICAL FREE CHURCH	Addition	0	(\$3.23)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051010314	SPIRIT OF BRANTJEN FARMS 5TH ADDITI	Addition	401	\$586.82
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051010366	GRCL LLC	Addition	852	(\$3,610.55)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051010376	SPYGLASS	Addition	40	\$849.44
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051010389	JOE KRUSE CONSTRUCTION LLC	Addition	376	\$1,436.78
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051010391	CITY OF CROSBY	Addition	224	\$2,433.76
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051010392	MAIN EXT - NW 4TH ST - GR	Addition	150	\$86.02
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051010393	SUNSET VIEW 1ST ADDITION - JACKSON	Addition	1870	\$3,725.90
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051010402	YOUNG, KYLE	Addition	884	\$56.52
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051010404	PROMAX MACHINE LLC	Addition	220	\$2,278.26
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051010481	ST LOUIS & LAKE COUNTY RRA	Addition	1132	\$6,984.26
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051010504	MAIN EXT - OAKWOOD CT - TRF	Addition	310	\$453.11
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051010615	CITY OF INT'L FALLS	Addition	483	\$7,301.08
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 4 in	2010	0051010615	CITY OF INT'L FALLS	Addition	181	\$4,623.89
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051010626	CITY OF LAMBERTON	Addition	1256	(\$2,134.63)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051010637	MAIN EXT - CLEVELAND ST, WELCOME (S	Addition	0	\$192.73
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051010638	WENDIGO PINES ASSISTED LIVING	Addition	221	\$4,172.43
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051010668	FOOTE, GERALD F	Addition	0	(\$1,017.00)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051010678	FORSTORM, MICELLE	Addition	138	\$393.48
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051010681	LENZ, AMBER	Addition	22	\$21.96
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051010690	MAIN EXT - 4TH ST, TRACY	Addition	0	\$54.94
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051010694	HAYFIELD WINDOW AND DOOR	Addition	1905	\$6,283.69
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051010696	MAIN EXT - 625TH, MAINTORVILLE	Addition	387	(\$950.66)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051010698	MAIN EXT - 10TH ST SE - ROCHESTER	Addition	0	\$165.22
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051010701	GSUB, GILBERTSON 2ND ADDITION - HAY	Addition	220	\$166.20
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 4 in	2010	0051010706	SOUTHERN MINNESOTA SALES INC	Addition	375	\$4,189.54
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051010709	GSUB, MORNING VIEW ADDITION - WORTH	Addition	1288	\$4,288.11
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051010710	MACKEN FUNERAL HOME	Addition	104	\$1,229.64
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051010742	BANK MIDWEST - TECH BUILDERS	Addition	794	\$6,334.44
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051010744	OREILLY AUTO PARTS	Addition	33	\$1,148.86
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051010748	VERNDALE TIRE	Addition	1148	\$17,855.19
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	1975	0051010777	MN WEST COMM. TECH COLLEGE	Retirement	-8	(\$1.48)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051010777	MN WEST COMM. TECH COLLEGE	Addition	8	\$6,561.17
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051010784	FOOTE, GERALD F	Addition	135	\$2,383.57
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051010786	HABITAT FOR HUMANITY	Addition	39	\$554.06
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051010792	HILSON, ROBERT	Addition	213	\$299.12
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051010796	SAMARITAN BETHANY INC - MAIN EXTENS	Addition	40	\$908.54
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 4 in	2010	0051010798	FARMERS COOP GRAIN & SEED	Addition	196	\$13,009.81

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0051010799	GSUB, DUNBURY KNOLL - FARMINGTON	Addition	293	\$881.71
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0051010806	MAIN EXT - FAIRMONT RETAIL CENTER -	Addition	948	\$6,016.32
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2010	0051010806	MAIN EXT - FAIRMONT RETAIL CENTER -	Addition	765	\$8,204.89
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0051010810	GSUB, OREBEGONE PLAT, GILBERT	Addition	164	\$3,643.20
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0051010817	THIEF RIVER FALLS REGIONAL AIRPORT	Addition	667	(\$4,204.73)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0051010823	VERMILLION SENIOR HOUSING - FARMIN	Addition	405	\$3,017.35
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0051010825	VERMILLION SENIOR HOUSING - FARMIN	Addition	0	\$287.27
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0051010832	GSUB, INDUSTRIAL BOULEVARD COMM SUB	Addition	0	\$118.90
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0051010834	GSUB, BLAINES 12TH - KASSON	Addition	0	\$297.09
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0051010836	MAIN EXT - BOSSERDT CORPORATION	Addition	376	(\$2,652.13)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0051010845	MAIN EXT - RANDALL VANWYHE - PINE I	Addition	737	\$2,090.55
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0051010856	GSUB, PROVIDENCE 2ND ADDITION PHASE	Addition	1535	\$811.54
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0051010862	GSUB, PROVIDENCE 2ND ADDITION PHASE	Addition	575	\$2,041.68
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0051010868	OCCHINO, RON	Addition	146	\$355.69
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0051010869	MAIN EXT, L & D RECYCLING - WEST CO	Addition	326	\$2,745.32
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1976	0051010869	MAIN EXT, L & D RECYCLING - WEST CO	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0051010885	TIMBER RIDGE PROPERTIES	Addition	589	\$3,675.87
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0051010926	TIBBETTS, SHARON	Addition	382	\$1,045.81
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0051010929	JOHNSON WILSON BUILDER	Addition	999	\$6,023.15
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0051010933	FOND DU LAC HOUSING	Addition	588	\$5,042.82
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0051010936	PAUL, BUNYAN TRANSIT	Addition	604	\$8,871.01
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0051010939	MAIN EXT, 5TH ST (CHRISTOPHER BORCH	Addition	619	\$94.47
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0051010943	GSUB - STONEHAVEN 1ST ADDITION - EA	Addition	2451	\$28,016.70
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2010	0051010943	GSUB - STONEHAVEN 1ST ADDITION - EA	Addition	496	\$8,425.25
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0051010961	GSUB - RIVERBEND 3RD ADDITION - R	Addition	2831	\$3,411.26
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051010962	GSUB - RIVERBEND 3RD ADDITION - FAR	Retirement	-9	(\$109.54)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0051010961	GSUB - RIVERBEND 3RD ADDITION - FAR	Addition	1482	\$2,068.80
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0051010962	GSUB, ROSEWOOD VILLAGE 3RD - ROSEMO	Retirement	-17	(\$123.66)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0051010962	GSUB, ROSEWOOD VILLAGE 3RD - ROSEMO	Addition	406	\$2,773.64
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0051010969	NORTHERN LUMBER	Addition	710	\$3,756.46
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1991	0051010969	NORTHERN LUMBER	Retirement	-3	(\$5.32)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0051010975	ITASCA HOSPICE FOUNDATION	Addition	2	\$248.71
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0051010994	GENSMER, JAMES	Addition	253	(\$4,846.04)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051010999	BRANTJEN FARMS 6TH ADDITION - PHASE	Retirement	-99	(\$395.46)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0051010999	BRANTJEN FARMS 6TH ADDITION - PHASE	Addition	1042	(\$336.98)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011061	CROW, GREGORY	Addition	0	\$392.91
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011066	GSUB - STONEHAVEN 1ST ADDITION - DU	Addition	124	(\$323.52)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0051011066	GSUB - STONEHAVEN 1ST ADDITION - DU	Addition	1756	\$8,762.63
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011085	SUNNY DR MAIN EXT FOR COMMERCIAL CU	Addition	280	\$2,361.33
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011110	CITY OF MOTLEY	Addition	1567	\$5,785.05
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011118	MAIN EXT - ROCKY CREEK (LARRY & SUS	Addition	260	\$4,309.11
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011119	MAIN EXT - SALEM ROAD (COVENANT CHU	Addition	850	\$10,378.44
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011129	BERG, CHRISTIE MAIN EXT, SPRUCE DR.	Addition	95	\$506.06
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011157	GILLETTE, DORIS	Addition	240	\$710.52
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011169	SHEIMAN, JASON	Addition	159	\$3,275.73
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011169	SHEIMAN, JASON	Addition	0	\$1,166.93
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051011205	GSUB, VERMILLION POINT - FARMINGTON	Retirement	-9	(\$60.86)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011205	SBF 7TH ADDITION	Addition	1329	\$895.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011238	SHADLEY, EUGENE W	Addition	260	\$151.53
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011252	MAIN EXT - MAINE AVE (OPUS MANAGEME	Addition	60	\$702.42
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011269	PAVEK, FRANK	Addition	120	\$497.94
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011335	GSUB, GLENDALOUGH 4TH ADDITION - RO	Addition	2245	\$3,602.67
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0051011356	AGCO MAIN CROSSING - JACKSON	Addition	58	\$10,340.12
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011362	RIEL, RON	Addition	638	\$960.68

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011363	MAIN EXT - PRAIRIE ST (SEMAC) - RUS	Addition	446	\$2,532.83
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011366	MAIN EXT - CIVIC CENTER DR (CASCADE	Addition	462	\$10,366.55
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011385	TADD HOMES LLC	Addition	86	\$635.84
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011386	DALLMANN, FREDRICK W	Addition	140	\$926.04
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051011420	MAIN EXT - MAIN ST(CSAH 02), ELKO N	Addition	0	(\$12.75)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0051011424	MAIN EXT - ELM ST(MARY DEBLECK), T	Addition	0	\$311.18
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2011	0051011425	ENGINEERED POLYMERS CORP - INDUSTRI	Addition	8	\$963.06
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0051011425	ENGINEERED POLYMERS CORP - INDUSTRI	Addition	750	\$6,507.50
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011432	MAIN EXT - ASH ST (STACEY RADDATZ)	Addition	92	\$560.87
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011450	GSUB, SALLEY HILL SUBDIVISION - ROC	Addition	1941	\$14,082.05
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0051011456	GSUB, INDUSTRIAL BOULEVARD COMM SUB	Addition	0	\$362.94
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011457	ACS	Addition	874	(\$595.25)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051011468	PEACE IN CHRIST LUTHERAN CHURCH	Retirement	-34	(\$319.94)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011468	PEACE IN CHRIST LUTHERAN CHURCH	Addition	2367	\$16,331.47
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2001	0051011469	KRANTZ, JOHN	Retirement	-32	(\$780.77)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011469	KRANTZ, JOHN	Addition	730	\$459.59
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011469	KRANTZ, JOHN	Addition	0	\$497.49
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011470	WILSON, DALE	Addition	222	\$111.79
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011507	GRAND RAPIDS ISD #318	Addition	524	\$4,737.72
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011587	AGO PLUMBING AND HEATING	Addition	48	\$919.27
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011593	REED, JOHN R	Addition	393	\$661.88
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011595	JOHNSON, JEFF	Addition	150	\$696.69
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011614	SPRINGMAN, ROBERT	Addition	82	\$394.05
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011619	MAIN EXT - 1775 LAKE SHADY AVE - IP	Addition	2517	\$22,370.74
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011622	MAIN EXT - DUSHANE PARKWAY(VERMILLO	Addition	1210	\$12,178.34
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011631	GSUB - GREENWAY 4TH ADDITION - LAKE	Addition	514	\$1,608.47
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011635	MAIN EXT - HOLLETT ST (LARRY BUYSE	Addition	126	\$10.56
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011635	MAIN EXT - HOLLETT ST (LARRY BUYSE	Addition	0	\$2.32
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	2011	0051011635	MAIN EXT - HOLLETT ST (LARRY BUYSE	Addition	306	\$1,164.65
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	2011	0051011635	MAIN EXT - HOLLETT ST (LARRY BUYSE	Addition	0	\$256.40
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011643	BAUMGARTNER, MICHAEL	Addition	284	\$3,234.11
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0051011652	BAD TEE - CUT OUT PORTION OF MAIN	Retirement	-4	(\$23.02)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011659	LOVGREN, KAVAN P	Addition	71	(\$1,104.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011660	DAVID SCOTT CONCRETE	Addition	171	\$1,851.53
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011668	MAIN EXT - PACE LUTHERAN CHURCH - E	Addition	147	\$965.19
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2004	0051011681	NICOLS RIDGE 4TH ADDITION	Retirement	-16	(\$116.41)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011681	NICOLS RIDGE 4TH ADDITION	Addition	2681	\$15,860.78
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011681	NICOLS RIDGE 4TH ADDITION	Addition	0	\$93.60
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011707	MAIN EXT, 819 LINCOLN AVE, DETROIT	Addition	341	\$3,042.28
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011726	DRAGON, WILLIAM	Addition	266	\$1,556.91
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011726	DRAGON, WILLIAM	Addition	0	\$402.50
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011744	MAIN EXT - QUARY RIDGE PL (QUARRY R	Addition	600	\$5,752.16
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011757	MAIN EXT - MAYO / INSTITUTE HILLS F	Addition	8	\$37.26
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011757	MAIN EXT - MAYO / INSTITUTE HILLS F	Addition	0	\$1,828.74
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0051011757	MAIN EXT - MAYO / INSTITUTE HILLS F	Addition	778	\$5,380.36
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011759	MAIN EXT - 2ND ST SW (HOLIDAY IN EX	Addition	441	\$494.46
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0051011759	MAIN EXT - 2ND ST SW (HOLIDAY IN EX	Retirement	-75	(\$79.93)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0051011765	HWY 19 BLVD 4" MAIN EXTENSION	Addition	326	\$4,449.83
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011770	MILLER, GARY	Addition	517	\$4,091.83
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011771	MAIN EXT - STOWER DR (ADULT CARE CE	Addition	162	\$2,577.10
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011774	MAIN EXT - IDAHO AVE (MMR DEVELOPM	Addition	0	\$75.60
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011774	MAIN EXT - IDAHO AVE (MMR DEVELOPM	Addition	0	\$380.25
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011775	GSUB, PROVIDENCE 2ND - PHASE 2 - FA	Addition	1611	\$1,041.57
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011807	UHUN, MATT	Addition	116	\$515.48
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011811	N INDUSTRIAL 2" MAIN EXT	Addition	0	(\$43.92)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011824	MAIN EXT - 3RD AVE SW, ROCHESTER	Addition	212	(\$5,765.90)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011824	MAIN EXT - 3RD AVE SW , ROCHESTER	Addition	0	\$1,280.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011824	MAIN EXT - 3RD AVE SW , ROCHESTER	Addition	0	\$3,010.25
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011832	JOHNSON, KEVIN	Addition	176	\$523.28
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011833	KASTEN, JEFF	Addition	230	\$3,140.03
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1970	0051011847	MARTENS, JOHN	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011847	MARTENS, JOHN	Addition	58	\$1,387.95
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011861	WALLIN, KAREN	Addition	76	\$821.22
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011862	FIRST NATIONAL BANK DEERWOOD	Addition	72	(\$105.11)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0051011910	MAIN EXT - CITY PUBLIC WORKS BUS BU	Addition	680	\$16,629.70
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2011	0051011910	MAIN EXT - CITY PUBLIC WORKS BUS BU	Addition	22	\$3,010.49
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011915	MAIN EXT - LOURDES HIGH SCHOOL NEW	Addition	0	\$817.74
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011917	LIND, BARB	Addition	304	\$8,907.22
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011917	LIND, BARB	Addition	0	\$897.55
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011923	MAIN EXT - 9TH AVE SW (AMY & DAN HA	Addition	216	\$569.32
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011923	MAIN EXT - 9TH AVE SW (AMY & DAN HA	Addition	0	\$331.20
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0051011925	MAIN EXT - CONNEMARA TRL (PRESTWICK	Retirement	-2	(\$12.64)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0051011925	MAIN EXT - CONNEMARA TRL (PRESTWICK	Addition	504	\$8,282.08
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2010	0051011925	MAIN EXT - CONNEMARA TRL (PRESTWICK	Retirement	-12	(\$1,521.56)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2011	0051011925	MAIN EXT - CONNEMARA TRL (PRESTWICK	Addition	4	\$89.28
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011937	THRUSH, JOANN	Addition	150	\$2,570.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011939	GSUB, PRESTWICK 2ND ADDITION - ROSE	Addition	3143	\$5,028.59
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011950	EAST RANGE READY MIX	Addition	445	\$3,557.84
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011977	GSUB, ORCHARD HILLS VILLAS - ROCHE	Addition	1354	\$5,704.62
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011979	EDWARDS, SCOTT	Addition	176	\$1,338.35
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011981	GSUB, CRESCENT RIDGE 2ND - LAKEVILL	Addition	3154	\$7,432.34
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011981	PETERSON, CRYSTAL	Addition	403	\$4,848.96
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0051011981	PETERSON, CRYSTAL	Addition	0	\$337.28
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0051011981	PETERSON, CRYSTAL	Addition	308	\$5,504.67
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011981	PETERSON, CRYSTAL	Addition	0	\$297.69
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011983	HELLER, JANELLE	Addition	181	\$2,737.91
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011983	HELLER, JANELLE	Addition	0	\$305.50
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011994	N INDUSTRIAL 2" MAIN EXT	Addition	2236	\$14,375.53
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011994	N INDUSTRIAL 2" MAIN EXT	Addition	0	\$1,353.20
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051011994	N INDUSTRIAL 2" MAIN EXT	Addition	0	(\$4,003.89)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0051011994	N INDUSTRIAL 2" MAIN EXT	Addition	4	\$38.19
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0051011994	N INDUSTRIAL 2" MAIN EXT	Addition	0	\$616.16
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0051011994	N INDUSTRIAL 2" MAIN EXT	Addition	0	(\$1,823.11)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1990	0051012023	MAINT EXT - INDUSTRIAL DRIVE, ST CH	Retirement	-10	(\$978.05)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012023	MAINT EXT - INDUSTRIAL DRIVE, ST CH	Addition	4	\$75.11
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012023	MAINT EXT - INDUSTRIAL DRIVE, ST CH	Addition	493	\$11,034.06
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051012063	GSUB, NICOLS RIDGE 4TH (CONT.MAIN E	Retirement	-4	(\$23.80)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012063	GSUB, NICOLS RIDGE 4TH (CONT.MAIN E	Addition	107	\$2,404.75
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012063	GSUB, NICOLS RIDGE 4TH (CONT.MAIN E	Addition	0	(\$1,937.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012094	GSUB - GREYSTONE 1ST ADDITION - RYL	Addition	3222	\$8,275.85
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2000	0051012143	MAIN EXT - KWIK TRIP STORE & CAR WA	Retirement	-2	(\$19.87)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012143	MAIN EXT - KWIK TRIP STORE & CAR WA	Addition	2	\$23.70
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0051012143	MAIN EXT - KWIK TRIP STORE & CAR WA	Addition	397	\$6,070.59
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2008	0051012154	MAIN EXT - HIGHWAY 30 - JASON HOOOV	Addition	0	\$17.83
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012179	GSUB, PRESTWICK 3RD ADDITION - ROSE	Addition	1833	\$10,234.46
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012207	LASART, CHARLES	Addition	203	\$844.88
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012209	PERSONS, DICK A	Addition	153	\$638.77
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012211	SAMPSON, JOHN V	Addition	138	\$756.72
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012221	MAIN EXTENSION - SALEM ROAD (KWIK T	Addition	83	\$1,310.44
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012229	GSUB, STONEHAVEN 3RD ADDITION (DUAL	Addition	1293	(\$997.79)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012236	MAIN EXT - 1ST ST SW (RPC) - ROCHE	Addition	0	\$7.45
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012272	KING, MARILYNN	Addition	65	\$476.74
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012300	STEALY, CLARK	Addition	162	\$2,128.42
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3/4 in	1979	0051012300	STEALY, CLARK	Retirement	-145	(\$350.96)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051012325	MAIN EXT - HWY 86 (JOEL JEPPESEN),	Addition	0	\$5.32

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FERC Account 376 - Gas Distribution Mains
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Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012358	GSUB, STONEHAVEN 4TH ADDITION (DUAL	Addition	3060	\$4,620.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012381	VILMO, TOM	Addition	74	\$826.02
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012398	GSUB, CHADWICK FIFTH ADDITION (DUAL	Addition	1711	\$3,262.59
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012402	CAULFIELD, STEVE J	Addition	306	\$411.20
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012414	GSUB, CHADWICK SIXTH ADDITION(DUAL	Addition	1544	\$4,814.55
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012414	GSUB, CHADWICK SIXTH ADDITION(DUAL	Addition	0	\$200.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012417	GSUB, RIVER HIGHLANDS - ROCHESTER	Addition	1898	(\$205.38)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012418	GSUB, BLAINES TWELFTH SUBDIVISION P	Addition	915	\$4,303.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0051012418	GSUB, BLAINES TWELFTH SUBDIVISION P	Addition	238	\$1,686.79
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012422	FONDULAC HOUSING APTS	Addition	2026	\$13,164.05
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012423	WHEELER PROPERTIES INC	Addition	198	\$1,366.42
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012425	WHITE, PAT	Addition	771	\$1,814.35
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012448	MAIN EXT - 231ST AVE (CHARLES WRIGH	Addition	794	\$973
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012482	MAIN EXT - OAK DRIVE, EAGAN (ECO LA	Addition	545	\$5,982.36
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1959	0051012482	MAIN EXT - OAK DRIVE, EAGAN (ECO LA	Retirement	-9	(\$4.94)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012483	KUEPERS CONSTRUCTION INC	Addition	577	\$5,195.39
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012522	MAIN EXT - 22ND ST & SCOTT RD NW (C	Addition	2	\$14.75
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012522	MAIN EXT - 22ND ST & SCOTT RD NW (C	Addition	1161	\$12,907.03
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012550	MAIN EXT - DUCKWOOD DR & CRESTRIDGE	Addition	90	\$1,898.53
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012556	MAIN EXT - CARGIL ST E (WAYNE WEBBE	Addition	147	\$1,039.64
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012557	MAIN EXT - BUCHANAN CT (JASON SCHUT	Addition	100	\$471.48
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012559	MAIN EXT - 11TH AVE (BRYON ARNESON	Addition	523	\$1,308.10
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012581	BROWER, JEFF	Addition	90	\$439.59
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012616	GSUB -BRANTJEN FARMS 1ST(CONT) & 8	Addition	4530	\$6,273.53
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012618	GSUB, BRANTJEN FARMS 1ST(CONT) & 8T	Addition	1386	\$2,932.42
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0051012634	MAIN EXT - HWY 30 (PAUL STANTON DRY	Retirement	-373	(\$92.75)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1981	0051012634	MAIN EXT - HWY 30 (PAUL STANTON DRY	Retirement	-177	(\$4,481.76)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1981	0051012634	MAIN EXT - HWY 30 (PAUL STANTON DRY	Retirement	-45	(\$2,278.93)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012643	MAIN EXT - HWY 30 (PAUL STANTON DRY	Addition	2443	\$31,126.45
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0051012643	NORSON CONSTRUCTION SERVICES	Addition	8	\$110.33
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012644	NORSON CONSTRUCTION SERVICES	Addition	308	\$5,060.23
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012667	CITY OF FRAZEE	Addition	459	\$1,000.97
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012674	GREGG, MIKE	Addition	475	\$5,171.76
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012674	ARVID JANSON	Addition	647	\$2,286.41
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012675	ANDREWS, DAVE	Addition	238	\$1,340.56
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012680	DEDAY, RYAN	Addition	260	\$852.21
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1976	0051012681	MAIN EXT - E 5TH ST NE (JUSTIN WEN	Addition	0	\$11.54
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012682	GSUB, CRESCENT RIDGE 3RD - LAKEVILL	Addition	4678	\$12,620.71
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012716	WIEBKE BROS HOUSE	Addition	18	\$2,305.61
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1963	0051012716	WIEBKE BROS HOUSE	Retirement	-145	(\$110.93)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0051012738	ZIEGLER, BUHL	Addition	2282	\$32,925.71
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012748	GSUB, BROOK LAWN ESTATES 10TH - BYR	Addition	1209	\$3,740.21
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012750	MAIN EXT, 4815 VAUX RD, PIKE LAKE	Addition	3251	\$27,070.99
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1963	0051012754	HIGHLANDS OF ZUMBROTA/BIGELOW HOMES	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012754	HIGHLANDS OF ZUMBROTA/BIGELOW HOMES	Addition	350	\$1,313.03
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0051012754	HIGHLANDS OF ZUMBROTA/BIGELOW HOMES	Addition	315	\$1,407.66
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1974	0051012757	MAIN EXT - DAVID LOE	Retirement	-689	(\$453.73)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012757	MAIN EXT - DAVID LOE	Addition	4482	\$35,590.55
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012768	GSUB, STONE BOROUGH 5TH - LAKEVILLE	Addition	838	\$1,222.93
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	1954	0051012768	GSUB, STONE BOROUGH 5TH - LAKEVILLE	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012777	MAIN EXT - N HIGHWAY 86 (ECOLOGY CE	Addition	649	\$6,434.20
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0051012778	MAIN EXT - NORTHBRIDGE DR (CORY HARR	Addition	0	(\$16.94)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012781	GSUB, THE VILLAS AT ORCHARD HILLS (Addition	866	\$7,773.81
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012787	MAIN EXT - 22ND AVE NE/WEI SUB (DA	Addition	1216	\$2,819.78
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0051012787	MAIN EXT - 22ND AVE NE/WEI SUB (DA	Addition	790	\$2,963.70
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012796	RAMPONI, DAWN	Addition	209	\$885.72
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012797	KENT PAULBECK	Addition	236	\$1,015.12
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012800	WADENA COMMUNITY CENTER	Addition	530	\$4,359.47

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012802	RODENZ, NATHANIEL AND LIZ	Addition	25	
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1.1/4 in	1990	0051012802	RODENZ, NATHANIEL AND LIZ	Retirement	-3	(\$14.65)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012804	MAIN EXT - WESTGATE DR (FLEX CRAFT)	Addition	140	\$1,553.65
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012822	MAIN EXT - N KING ST (GAIL HEISMEYE)	Addition	149	\$916.64
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012823	MAIN EXT - 4TH ST (CONTRACTOR OF CH	Addition	475	\$4,212.46
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012832	MAIN EXT - 41ST ST NW (WEIS BUILDER	Addition	70	\$849.15
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012834	MAIN EXT - 41ST ST NW (WEIS BUILDER	Addition	0	\$246.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012844	NORMAN CO IMPLEMENT	Addition	854	\$5,914.63
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012847	RITCHIE, RICK	Addition	205	\$391.87
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1970	0051012860	FREEBERG, BRIAN , MAIN RELOCATE, AR	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012860	FREEBERG, BRIAN , MAIN RELOCATE, AR	Addition	182	\$1,046.67
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012861	BRIDGES CARE COMMUNITY	Addition	811	\$6,585.02
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012870	WEIPZEL, AARON	Addition	92	\$278.44
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012872	PAUL BUNYAN TELEPHONE	Addition	215	\$589.58
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2012	0051012894	KRAUSANDERSON CONSTRUCTION CO	Addition	2	\$421.52
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0051012894	KRAUSANDERSON CONSTRUCTION CO	Addition	1423	\$15,768.70
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012898	KOWLAKE, LARRY	Addition	414	\$952.99
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012899	RICHARDWISE, HARRISON P	Addition	97	\$1,904.59
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012900	LARSON BUILDING INC	Addition	576	\$3,540.76
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012905	GSUB, NORTHWOODS TOWNHOMES - EAGAN	Addition	1580	\$9,342.78
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012906	GSUB, NORTHWOODS TOWNHOMES - EAGAN	Addition	525	\$6,367.33
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012957	MERC	Addition	230	\$1,934.82
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012963	MAIN EXT - HWY 86 (JOEL JEPPESEN),	Addition	157	\$1,350.01
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012963	MAIN EXT - HWY 86 (JOEL JEPPESEN),	Addition	0	\$43.86
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012963	MAIN EXT - HWY 86 (JOEL JEPPESEN),	Addition	0	\$592.50
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012977	C F CITY OF (LIBRARY)	Addition	0	\$819.68
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0051012985	MAIN EXT - HENRY RD NW (FED EX BUI	Addition	1225	\$10,359.86
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2002	0051012991	GSUB, 2ND AVE & 3RD AVE SE (ROGER	Retirement	-198	(\$2,539.04)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051012991	GSUB, 2ND AVE & 3RD AVE SE (ROGER	Addition	757	\$779.12
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0051013062	GSUB, CITY OF CLAREMONT DEVELOPMENT	Addition	0	\$477.65
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013095	GSUB, PROVIDENCE 3RD ADDITION - FAR	Addition	993	\$157.05
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013100	GSUB, STONEHAVEN 5TH ADDITION - EAG	Addition	2375	\$692.07
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013113	GSUB, SUMMERLYN 1ST ADDITION PHASE	Addition	1244	\$9,177.12
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013116	GILBERTSON, CAROLYN	Addition	186	\$2,252.13
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013116	GILBERTSON, CAROLYN	Addition	186	\$1,717.77
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013127	MAIN EXT - HWY 19 BLVD (SWANSON CRO	Addition	0	(\$542.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013139	GSUB, CRESCENT RIDGE 4TH ADDITION -	Addition	595	\$9,159.93
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013142	COYATE INVESTMENTS	Addition	3107	\$13,309.11
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013142	COYATE INVESTMENTS	Addition	1373	\$5,045.11
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0051013142	GSUB, GREYSTONE 2ND ADDITION - ROSE	Addition	1405	\$6,144.54
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013148	GSUB, STONEHAVEN 6TH ADDITION - EAG	Addition	2021	\$7,195.45
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013152	JIN PROPERTIES LLC_SYSTEM IMPROVEMEN	Addition	2219	\$10,367.26
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013195	BNB ENTERPRISES	Addition	1242	\$27,957.73
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013225	BNB ENTERPRISES	Addition	1312	\$4,464.65
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0051013225	BNB ENTERPRISES	Addition	3	\$30.13
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013279	LA VALLEY, RON	Addition	209	\$162.75
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013282	ROBERTS, AMIE	Addition	454	(\$545.55)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013288	ZETAH CONSTRUCTION	Addition	534	\$3,730.84
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013288	MAIN EXT - MEADOW DR SE (CALVIN GUY	Addition	210	\$749.86
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013300	ROULAND, MILES	Addition	188	\$338.42
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013307	JERRY KLAESSON	Addition	1434	\$2,736.30
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0051013308	JENNIE-O TURKEY STORE	Retirement	-19	(\$19.74)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013308	JENNIE-O TURKEY STORE	Addition	600	\$4,583.63
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013311	ERSPAMER, DANIEL	Addition	2322	\$27,272.22
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013321	GRA - 180' - 2" MAIN EXT ON 7TH ST	Addition	168	\$563.05
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013325	BROWN, DENNIS	Addition	75	\$1,672.18
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2013	0051013326	MAIN EXT - HWY 30 (JASON HOOVER -	Addition	0	\$17.30
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013335	LAKWOOD HEIGHTS APARTMENTS	Addition	598	\$7,331.44
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013338	HOPE HOUSE OF ITASCA COUNTY MAIN JO	Addition	1060	\$7,961.97

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013338	HOPE HOUSE OF ITASCA COUNTY MAIN JO	Addition	0	\$191.10
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013339	KALSNEE, JARROD	Addition	171	\$1,351.11
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013346	CITY OF FRAZEE	Addition	1803	\$4,333.55
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013368	JOHNSON, KURT	Addition	92	\$643.42
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0051013390	GSUB - DONNELLY FARMS 4TH ADDITION -	Retirement	-1388	(\$10,096.62)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013390	GSUB - DONNELLY FARMS 4TH ADDITION -	Addition	2173	\$9,876.63
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013393	MAIN EXT - CEADR GROVE (NICOLS RIDG	Addition	147	\$1,379.03
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0051013421	SWMPA - 6" VALVE REPLACEMENT	Retirement	-26	(\$6.51)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2013	0051013421	SWMPA - 6" VALVE REPLACEMENT	Addition	26	\$29,128.73
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013431	VAUX RD MAIN EXT	Addition	847	\$3,630.67
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013434	SCHMIDT, RANDY	Addition	431	\$669.56
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013449	GSUB - CEDAR WOODLANDS 2ND ADDITION	Addition	1438	\$3,006.57
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1991	0051013449	EARLEY, COLLEEN	Retirement	-5	(\$8.86)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013449	EARLEY, COLLEEN	Addition	202	\$762.83
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013450	FOREST EDGE INTERPRISES	Addition	818	\$3,869.92
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013460	MAIN EXT - 55TH ST NW (TEXAS ROAD H	Addition	325	\$6,663.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013475	NELIS, CANDACE	Addition	385	\$24,462.72
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013476	KMDA INC.	Addition	200	\$3,497.10
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051013493	FOREST PARK TOWNHOMES LLC	Retirement	-1	(\$8.28)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013493	FOREST PARK TOWNHOMES LLC	Addition	2316	\$13,074.46
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013507	SILVER BAY WATER DEPT	Addition	2492	\$28,233.78
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013507	SILVER BAY WATER DEPT	Addition	0	\$4,866.99
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013525	MAIN EXT - INDUSTRIAL DR SE (MERC O	Addition	450	\$5,134.48
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013530	GSUB - MORRIS HILLS 2ND ADDITION -	Addition	1147	\$3,428.15
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013551	MAIN EXT - N MANYASKA ST (RUTH HANS	Addition	178	\$1,357.93
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0051013582	GSUB - RIVER PARK SUBDIVISION - ORO	Retirement	-2	(\$14.55)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013582	GSUB - RIVER PARK SUBDIVISION - ORO	Addition	1366	\$263.36
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013588	EBERT CONSTRUCTION	Addition	640	\$1,074.47
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013589	WAGNER, TOM	Addition	279	\$1,152.10)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013590	YOUNG, MARK	Addition	235	\$999.07
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013590	YOUNG, MARK	Addition	0	\$296.50
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013592	YOUNG, MARK	Addition	0	\$98.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2004	0051013592	KNOLL, JASON	Retirement	-4	(\$23.61)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013592	KNOLL, JASON	Addition	115	\$209.16
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013603	FINN, BARBARA	Addition	119	\$423.80
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013610	PAINTERS PLUS	Addition	2314	\$13,582.49
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013610	PAINTERS PLUS	Addition	9	\$155.89
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013639	GSUB - BUCKSHIRE KNOLL SUBDIVISION	Addition	1430	\$12,637.35
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013655	GSUB - PRESTWICK PLACE 7TH ADDITION	Addition	3898	\$8,926.61
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013656	GSUB - SBF 1ST ADD CONTINUATION SUB	Addition	3265	\$6,205.27
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013707	SILVER BAY WASTE WATER DEPT	Addition	0	\$29.15
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013715	GSUB - HARVESTVIEW 4TH & 6TH ADDITI	Addition	2623	(\$1,168.29)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013721	CASPER CONSTRUCTION CO	Addition	145	\$3,808.18
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013721	CASPER CONSTRUCTION CO	Addition	0	\$1,219.45
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013722	JOSLYN, PAUL	Addition	65	\$152.17
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013735	LARSON, PHIL	Addition	472	\$732.57
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013741	GSUB - RIVERVIEW RIDGE TOWN HOMES -	Addition	859	\$5,254.82
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013747	MATTSON, RICHARD	Addition	642	\$849.69
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013751	PRING, SHANNON	Addition	124	\$1,205.31
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013753	GSUB - ARONSON BLUFF DEVELOPMENT -	Addition	2764	\$36,087.18
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2013	0051013756	SALMI, GREGORY	Addition	2	\$127.31
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013757	JUDKINS, TERESA	Addition	128	\$73.81
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013758	CONGREGATION OF THE GOOD SHEPHERD	Addition	94	\$2,845.62
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013758	SWOR, ROB	Addition	364	(\$295.25)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013767	JACOBSON, COREY	Addition	1023	\$8,188.61
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2012	0051013773	BENTZ, ROBERT	Addition	0	(\$28.54)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051013782	GSUB - EAST BROOKFIELD 3RD SUBDIVIS	Retirement	-18	(\$230.90)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2003	0051013793	GSUB - EAST BROOKFIELD 3RD SUBDIVIS	Addition	1215	\$2,863.47

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2013	0051013806	KELLIN, CAVID	Addition	124	\$1,116.64
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2013	0051013808	WASDOTTEN, BRUCE	Addition	164	(\$16.53)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2013	0051013811	YOUNG, KYLE	Addition	480	\$22,076.16
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2013	0051013827	MAIN EXT - FREEMONT ST SE (JEFF FOS	Addition	211	(\$425.74)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2013	0051013827	MAIN EXT - FREEMONT ST SE (JEFF FOS	Addition	0	\$606.43
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	1959	0051013829	GSUB - DAKOTA PATH SUBDIVISION (PHA	Retirement	-11	(\$3.23)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2013	0051013829	GSUB - DAKOTA PATH SUBDIVISION (PHA	Addition	2798	\$18,637.50
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2013	0051013843	GCI BUILDERS	Addition	67	\$175.85
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2013	0051013844	GSUB - PARAGON OUTLETS MALL - EAGAN	Addition	2496	\$11,426.09
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2013	0051013847	MAIN EXT - 56TH ST NW (OLMSTED MEDI	Addition	509	\$8,202.51
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2013	0051013854	CITY OF MOUNTAIN IRON	Addition	1748	\$6,217.75
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2013	0051013869	LEE, ROBERT	Addition	83	\$1,586.01
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	1992	0051013942	AVSTA, GARY	Retirement	-207	(\$309.40)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2013	0051013942	AVSTA, GARY	Addition	496	\$2,867.64
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2013	0051013944	CURTISS, GORDON	Addition	118	\$499.46
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2013	0051013954	HALE, KIM	Addition	30	\$220.54
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2013	0051013954	HALE, KIM	Addition	0	\$211.19
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2013	0051013972	SILVER BAY WASTE WATER DEPT	Addition	1100	\$18,754.73
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2013	0051013983	MAIN EXT - SKATER CIRCLE - EAGAN	Addition	63	\$266.67
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2013	0051013988	FRIESEN, KEITH	Addition	349	\$8,682.21
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2013	0051013990	MILLER, JAMES	Addition	20	\$566.15
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2013	0051013990	MILLER, JAMES	Addition	0	\$225.25
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2013	0051013990	MILLER, JAMES	Addition	0	\$494.40
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2013	0051013997	MCCARTNEY, KEVIN	Addition	92	(\$623.79)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2013	0051013997	MCCARTNEY, KEVIN	Addition	0	\$346.25
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2014	0051014064	HANSON, RICHARD	Retirement	1814	\$4,532.86
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0051014072	MAIN EXT - 625TH ST (S. GRUSKA & C.	Addition	-163	(\$4,055.93)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2014	0051014072	MAIN EXT - HWY 30 (NATIONAL COATIN	Addition	1855	\$509.67
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2014	0051014123	GSUB - DAKOTAH PATH SUBDIVISION (PH	Addition	468	\$43,191.33
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2014	0051014128	GSUB - STONEHAVEN 7TH ADDITION - EA	Addition	1454	\$10,721.32
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2014	0051014165	KAMENSKY, STEVEN	Addition	915	(\$2,387.39)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2014	0051014167	KOOP, DALE	Addition	117	\$368.05
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2014	0051014169	CITY OF THIEF RIVER FALLS	Addition	683	\$4,730.97
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2014	0051014174	MCDEVITT, JASON	Addition	195	\$2,240.64
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2014	0051014177	NORTH STL HABITAT FOR HUMANITY	Addition	323	\$3,434.33
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2014	0051014196	STEVE BATTAGLIA	Addition	81	\$738.87
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2014	0051014208	MAIN EXT - PTARMIGAN CT - ELKO NEW	Addition	157	(\$853.65)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2014	0051014225	MAIN EXT - MAIN ST (ZENKE, INC) - R	Addition	150	\$1,254.59
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2014	0051014313	MAIN EXT - HWY 30 (ROGER TOQUAM) -	Addition	682	\$12,843.53
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2014	0051014316	M E L PROPERTIES LLC	Addition	550	(\$575.90)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2014	0051014316	GCI	Addition	170	\$1,308.31
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2014	0051014349	JOHNSON, BLAKE	Addition	1365	\$7,379.45
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2014	0051014353	RIPPLE RIVER TOWNHOMES	Addition	410	\$7,598.59
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2014	0051014379	GSUB - DAKOTA PATH 2ND ADDITION - E	Addition	1655	\$5,915.63
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2014	0051014380	MAIN EXT - DEERBROOKE PATH - FARMIN	Addition	201	\$1,308.66
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2014	0051014392	MAIN EXT - 230TH ST E (DAVID DEGOND	Addition	476	\$587.12
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2014	0051014401	KUEPERS CONSTRUCTION	Addition	217	\$1,454.29
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2014	0051014406	TRG TRUCK REPAIR	Addition	357	\$5,609.51
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2014	0051014409	KRAUS-ANDERSON COMPANY	Addition	476	\$3,183.07
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2014	0051014410	GSUB - HART FARMS 5TH PHASE I SUBDI	Addition	819	\$2,297.02
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2014	0051014412	GSUB - HART FARMS 5TH PHASE II SUBD	Addition	2163	\$2,962.79
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2014	0051014431	MAIN EXT - 4TH ST NW (WENDON MILLER	Addition	151	\$1,796.17
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2014	0051014505	MAIN EXT - SCOTT RD (STAYBRIDGE SUI	Addition	1322	\$14,147.03
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2014	0051014513	NOVAGINSKI, JASON H	Addition	320	\$2,147.14
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2014	0051014514	GRAN, RUSSELL	Addition	134	\$2,085.66
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2014	0051014523	O'CONNELL, WILLIAM	Addition	507	\$961.38
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2014	0051014528	GSUB - KINGS COURT ADDITION (CITY O	Addition	934	\$5,084.42
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2014	0051014542	GSUB - DIAMONTE AT S8F - LAKEVILLE	Addition	2977	\$16,144.53

Table 3
FERC Account 376 - Gas Distribution Mains
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Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051014545	LEUSENG, GUY	Addition	97	\$837.87
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051014551	GSUB - DAKOTA PATH 3RD ADDITION - E	Addition	2574	\$8,622.71
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051014557	TAP HOMES LLC	Addition	141	\$7.46
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1993	0051014559	CROWN, JENNIFER	Retirement	-74	(\$114.86)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051014558	GSUB - BEACH WOOD NORTH SUBDIVISION	Addition	920	\$1,456.06
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2004	0051014605	MAIN EXT - ST ALBIANS PLACE (EZ FAB	Retirement	-9	(\$132.20)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0051014605	MAIN EXT - ST ALBIANS PLACE (EZ FAB	Addition	594	\$15,877.61
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051014629	COLLINS, PATRICK	Addition	127	\$1,054.87
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051014668	GSUB - STONEHEDGE TOWNHOMES 5TH SUB	Addition	2050	\$2,113.75
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0051014669	GSUB - HART FARMS 4TH PHASE II SUBD	Addition	1781	(\$2,384.18)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051014698	GSUB - SHANNON OAKS 5TH SUBDIVISION	Addition	414	(\$1,006.40)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051014699	GSUB - FIELDSTONE 3RD PHASE II SUB	Addition	3620	\$4,501.39
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051014710	GSUB - LAKESHORE TOWNHOMES DEVELOPM	Addition	1275	\$2,253.79
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051014710	GSUB - KYLA CROSSING SUBDIVISION (S	Addition	1401	\$11,333.44
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051014748	GRA - MAIN EXT - 4TH ST SE (CITY BL	Addition	2332	\$24,204.57
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051014751	GRA - MAIN EXT - ENTERPRISE DR - CI	Addition	440	\$6,113.78
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051014770	TAP HOMES LLC	Addition	1973	\$7,122.30
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051014776	KESSLER, ANDREW	Addition	632	\$705.22
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051014778	OAK CREST GOLF COURSE	Addition	345	(\$288.09)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1979	0051014778	OAK CREST GOLF COURSE	Retirement	167	\$837.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051014867	175' - 2" MAIN EXT ON W 4TH ST	Addition	-295	(\$298.99)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051014871	GRA - MAIN EXT - WILDER RD (TOM KAD	Addition	2194	\$35,034.76
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051014871	SZYMCZAK, JAY	Addition	167	\$5,290.45
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051014874	GSUB - MANITOR WOODS SUBDIVISION - M	Addition	163	\$1,659.99
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051014888	LUKSIK, WAYNE	Addition	395	\$2,170.81
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051014896	GSUB - GREYSTONE 3RD ADDITION SUBDI	Addition	160	(\$1,191.28)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051014902	GSUB - SUNRISE BLUFF	Addition	2550	\$24,153.40
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051014915	PARK RAPIDS DEVELOPMENT GROUP	Addition	1544	\$6,619.96
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051014920	CJ INC	Addition	835	\$3,194.73
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2001	0051014922	REILLY, CATHLEEN	Retirement	208	(\$555.94)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051014932	CITY OF INTERNATIONAL FALLS	Addition	-6	(\$146.58)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1990	0051014932	CITY OF INTERNATIONAL FALLS	Retirement	2976	(\$3,173.03)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2004	0051014939	HINCKLEY LAUNDRY LLC	Retirement	707	(\$33.99)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051014958	HINCKLEY LAUNDRY LLC	Retirement	-7	(\$101.83)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051014970	DEHAAN, BRIAN N	Addition	7	\$515.39
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051015025	WAGNER CONSTRUCTION	Addition	126	(\$316.22)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0051015025	GSUB - CITY OF CLAREMONT DEVELOPMEN	Retirement	261	\$4,574.11
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015025	GSUB - CITY OF CLAREMONT DEVELOPMEN	Addition	-101	(\$783.96)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015059	GSUB - SOUTHWELL SOMERBY GOLF COMMU	Addition	1022	\$7,444.17
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0051015064	MIAN EXT - 50TH AVE (PAHL KAYE INC	Addition	3000	\$14,144.35
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015085	MIAN EXT - 50TH AVE (PAHL KAYE INC	Addition	900	\$4,565.36
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015115	INSTALL 2" PE MAIN EXTENSION TO SER	Addition	1387	\$13,441.83
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015119	MAIN EXT - 280TH ST (TOP NOTCH PROP	Addition	130	\$1,218.42
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015160	KUHN, KYLE MAIN EXTENSION	Addition	278	\$3,622.04
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015162	GAMS, ALAN	Addition	521	\$1,892.97
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015194	TIMBER RIDGE APARTMENTS 3	Addition	167	\$196.92
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015208	IRRRB	Addition	1085	\$9,313.02
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015221	BYE, RUTH	Addition	205	\$1,471.88
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015236	SANDERSON, DANIELA	Addition	2098	\$5,317.43
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015266	GUNDERSON, KATHRYN	Addition	355	(\$1,193.41)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015277	LAMUSGA, FRANK	Addition	186	\$3,805.69
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015279	BEMIDJI VETERINARY HOSPITAL	Addition	280	\$4,522.38
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2000	0051015281	DT DEVELOPMENTS LLC - FAIRWAY PINES	Retirement	407	\$1,111.84
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015281	DT DEVELOPMENTS LLC - FAIRWAY PINES	Addition	510	\$3,152.26
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015284	GALLEY, ARNELL	Retirement	-28	(\$279.10)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015284	GALLEY, ARNELL	Addition	2687	\$2,728.63
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015284	GALLEY, ARNELL	Addition	86	\$1,979.71

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Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015285	HOECHST, JESSICA	Addition	340	\$906.94
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0051015320	MAIN EXT - 36TH AVE NW (KEY BUILDER	Addition	308	\$3,579.97
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015333	SUMMERLYN 5TH ADDITION (LENNAR) - L	Addition	2849	\$20,106.88
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015372	DW JONES	Addition	611	\$3,906.09
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015380	ROSEAU TAMARACK PLACE LLC	Addition	851	\$7,414.36
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015413	KOLODGE CONSTRUCTION	Addition	481	\$4,487.36
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015419	RAA	Addition	125	\$1,048.31
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015456	MAIN EXT - MAIN ST (SUNSHINE SANITA	Addition	347	\$3,778.69
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015472	JAFKO LLC - FELDMAN HEIGHTS	Addition	2328	\$14,327.75
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015473	NORTON HOMES LLC - STONE RUN	Addition	909	\$1,397.99
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015474	MAIN EXT - HWY 30 (GARLING CONST -	Addition	18	\$1,605.08
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015480	KJ WALK, INC. - CASE ESTATES, EAGAN	Addition	700	\$2,335.10
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015485	MILLE LACS BAND OF OJIBWE - EVERGRE	Addition	520	\$3,649.57
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015488	MCKENZIE, WILLIAM	Addition	121	(\$1,259.96)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015503	MAIN RELOC - TWILITE ST (WEISER BRO	Addition	254	\$6,607.29
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1.1/4 in	1963	0051015504	MAIN RELOC - TWILITE ST (WEISER BRO	Retirement	-121	(\$92.55)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015504	MAIN EXT - 1ST ST NW (TOM KALMES) -	Addition	156	\$1,358.44
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1995	0051015517	FARMERS WIN COOPERATIVE 2PE	Retirement	-472	(\$11,228.81)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015517	FARMERS WIN COOPERATIVE 2PE	Addition	472	\$5,027.90
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015543	ROBERT KIRCHNER	Addition	853	\$5,523.94
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015547	RSBR	Addition	342	\$5,475.36
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015548	RSBR	Addition	320	\$2,876.17
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015580	CENEX 4TH ADDITION - (CITY OF WANAM	Addition	1004	\$2,868.47
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015589	MAIN EXT - HARRISON ST (JUSTIN BORC	Addition	263	\$2,073.01
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015591	CALLAHAN, MATT	Addition	189	\$2,345.64
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015600	RJ RYAN CONSTRUCTION - 2" MAIN EXT	Addition	385	\$10,654.32
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015607	MAIN EXT - 143RD ST W (STONEBRIDGE	Addition	38	\$2,420.18
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1953	0051015607	MAIN EXT - 143RD ST W (STONEBRIDGE	Retirement	-2	(\$1.98)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015642	LEBLANC, BARBARA	Addition	140	\$2,255.39
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015643	LANDIN, KEITH	Addition	724	\$6,109.11
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015647	KOTNIK, STELLA	Addition	316	\$2,602.88
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0051015651	MRS GERRY'S KITCHEN	Addition	50	\$7,472.91
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015672	CEDAR LANDING 2ND (RYLAND HOMES) -	Addition	5352	\$33,723.05
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015730	ONSITE MARKETING - HARVEST MEADOWS	Addition	3551	\$22,969.28
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015734	MALTERUD, DORRIS	Addition	504	(\$98.89)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015742	PETTYJOHN, KAREN	Addition	170	\$2,377.09
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015743	HIRT, JIM	Addition	881	\$4,424.79
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015745	UNULOCK, DANIEL	Addition	251	\$3,370.39
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015753	WILLIAM OCONNELL	Addition	450	\$1,145.05
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015770	DOLLOR STORE MAIN EXTENSION	Addition	682	\$11,661.68
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015780	MAIN EXT - COUNTY HWY 11 (SIMON HE	Addition	480	\$4,862.25
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015801	WEAVE GOT MAILLE 2	Addition	181	\$1,944.09
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015811	MAIN EXT - HUNTER ST (GREG MCFARLAN	Addition	644	\$5,677.66
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015822	HARSH, BRAD W	Addition	615	(\$290.66)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015826	MAIN EXT - TROTTER CT (CHELEY SMITH	Addition	457	\$2,341.82
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015828	MAIN EXT - 2ND AVE (CHELEY SMITH) -	Addition	125	\$1,184.62
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2004	0051015831	MAIN EXT - 4TH ST NE (SCHWAB LLC) -	Retirement	-4	(\$58.18)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015831	BUTENHOFF, PHILLIP	Addition	520	\$8,613.93
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015832	MAIN EXT - 360TH STREET (CITY OF BU	Addition	833	\$5,492.17
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015833	CITY OF ELKO NEW MARKET - WTP - MAI	Addition	312	\$1,931.19
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015840	MAIN EXT - RESEARCH LANE (JOHNSONS	Addition	747	\$5,693.32
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015884	SW/MHP STREET TOWN HOMES LLC	Addition	1846	\$11,567.19
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015885	MAIN EXT - BARRET AVE (CITY OF BUT	Addition	68	\$1,012.10
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0051015904	MAIN EXT - HWY 4 - (ANKENY BUILDERS	Retirement	-113	(\$28.12)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015904	MAIN EXT - HWY 4 - (ANKENY BUILDERS	Addition	1096	\$8,930.12
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0051015922	MAIN EXT - 28TH ST (THE SPRINGS - A	Addition	1182	\$10,057.63

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FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015935	SEMILER, DWIGHT R	Addition	168	\$1,526.75
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015946	EXTEND 2PE ~75'-100' FOR NEW HOUSE	Addition	125	\$1,338.11
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015956	MAIN EXT - OLD HWY 12 (SILVER SPRIN	Addition	38	\$815.47
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015957	WHITE, SHAWN	Addition	160	\$1,401.18
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015962	NOVAK, STEPHEN	Addition	430	\$3,367.45
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015964	CARR, JAMES	Addition	135	\$1,594.15
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015978	CHRISTENSEN FARMS M-3 M-4	Addition	1443	\$11,628.31
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015980	GSUB - BLAINES 12TH (TIERRA AKA PAR	Addition	1157	\$6,753.11
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015984	THIEF RIVER FALLS ARCHERY CLUB	Addition	633	\$5,065.18
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015993	CITY OF THIEF RIVER FALLS	Addition	266	\$692.17
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051015997	UCKAR, JEREMY	Addition	4081	\$42,435.30
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0051016040	MAIN EXT - MAIN AVE SE (NORTHBRIDGE	Addition	39	\$4,788.03
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0051016046	ST MARYS DR, MAIN EXT	Addition	1001	\$16,535.11
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0051016047	RECOVERING HOPE TREATMENT	Addition	362	\$2,554.26
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0051016133	PINNACLE AGRICULTURE - MAIN EXT	Retirement	-832	(\$264.72)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0051016133	PINNACLE AGRICULTURE - MAIN EXT	Addition	794	\$6,610.11
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0051016198	JOSIAH GRANHOLM	Addition	191	\$1,820.84
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0051016199	BRISTLIN CONSTRUCTION	Addition	1608	\$14,881.64
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0051016204	BILL FISH	Addition	490	\$4,894.73
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0051016206	PERPICH, MATT	Addition	464	\$922.92
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0051016212	CITY OF PARK RAPIDS	Addition	1800	\$10,424.54
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0051016243	DAVE WANG	Addition	171	\$3,145.54
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0051016271	ERICKSON, LUKE	Addition	4335	\$35,468.48
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0051016300	RICHARD MOEN	Addition	40	\$565.81
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0051016322	MISTY JONES	Addition	120	\$953.94
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0051016328	QUENTIN NESS	Addition	197	\$1,653.94
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0051016361	S&J	Addition	3989	\$21,988.67
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0051016419	JULIE M MEYER	Addition	1304	\$21,576.50
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0051016443	BOB WHELAN	Addition	461	\$3,534.97
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0051016516	VUONG Q NGUYEN	Addition	381	\$2,012.89
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0051016521	MAIN REPL, DETROIT LAKES, W LAKE D	Addition	544	\$10,743.56
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1969	0051016521	MAIN REPL, DETROIT LAKES, W LAKE D	Retirement	-157	(\$49.53)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1969	0051016521	MAIN REPL, DETROIT LAKES, W LAKE D	Retirement	-363	(\$366.16)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0051016535	MERC	Addition	148	\$4,778.66
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0051016540	DAVID S BAKKE	Addition	397	\$4,111.54
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0051016544	ROACH DEVELOPMENT	Addition	1328	\$18,839.06
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/2 in	1979	0051016554	ROACH DEVELOPMENT	Retirement	-1143	(\$3,668.60)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0051016556	KRAUS-ANDERSEN FINAL MAIN EXT	Addition	74	\$569.81
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0051016648	OLIVER W THORMAN	Addition	125	\$1,249.93
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0051016649	VIRGINA BROOKS	Addition	352	\$6,462.08
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0051016652	MATTHEW J YORSTON	Addition	111	\$0.22
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1981	0051016652	MATTHEW J YORSTON	Retirement	-1135	(\$5,081.14)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	2016	0051016652	MATTHEW J YORSTON	Addition	1135	\$1,227.76
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0051016722	MATRIX PROPERT LLC	Addition	444	\$2,344.64
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0051016724	WILSON, DALE	Addition	2129	\$12,872.68
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0051016726	KYLE B YOUNG	Addition	1032	\$5,030.56
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0051016747	DARYL J DAHL	Addition	200	\$1,895.82
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0051016752	JOHN E DOCTER	Addition	1810	\$23,225.09
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0051016823	KARSTINE T GRUNDYSON	Addition	2890	\$20,860.39
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0051016887	ANN KILLIAN	Addition	111	\$2,090.48
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106001	BORE TH 210 + TIE 2 SYSTEMS TO	Addition	0	\$3,838.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0051106002	T.H. 210 AT STATE HWY 6 INSTAL	Addition	0	\$111.97
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0051106051	REMOVE MAIN DRS (FARM TAP) T.H	Retirement	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106052	REMOVE MAIN DRS (FARM TAP) T.H	Addition	0	\$16,893.88
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106061	SCENIC OAKS 6TH	Addition	4354	\$31,191.73
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106061	BOB KREOFSKI MAIN EXT	Addition	32	\$455.98
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106070	MAIN STREET MAIN EXT.	Addition	508	\$3,661.77
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106085	WADENA WALMART	Addition	2486	\$22,775.13

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0051106085	WADENA PARK , BEMIDJI	Addition	0	\$204.17
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106087	MONOPOLY PARK , BEMIDJI	Addition	205	\$5,541.50
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106107	MAINE EXTENSION ROOSEVELT ROAD	Addition	206	\$2,044.09
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106117	SERVICE LINE WALMART WADENA	Addition	40	\$4,271.55
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106152	HIGHLANDS OF ZUMBROTA 3RD	Addition	1092	\$4,310.40
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0051106152	HIGHLANDS OF ZUMBROTA 3RD	Addition	1685	\$12,791.02
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106171	1ST ST SE MAIN EXT	Addition	536	\$4,901.56
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106172	ROWENA PONDS 3RD	Addition	1063	\$5,994.52
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106177	FIELDSTONE 2ND PHASE 2	Addition	2195	\$3,887.65
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106180	SATA MAIN EXT	Addition	203	\$1,202.01
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0051106185	MENARDS DETROIT LAKES	Addition	0	\$6,179.28
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106189	HENDRISON MAIN EXT	Addition	30	\$1,356.84
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106197	BOULDER RIDGE 5TH	Addition	3191	\$14,263.95
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106218	PROCTOR 6TH ST MAIN EXTENSION	Addition	165	\$1,256.87
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106242	GRANDVILLE AT CASCADE LAKE PH	Addition	2292	\$6,738.91
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106247	GLENROSE ADDITION	Addition	3798	\$11,407.81
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106248	CHAMPAGNE HILL	Addition	482	\$4,427.91
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0051106248	CHAMPAGNE HILL	Addition	491	\$8,674.49
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051106262	PARK RAPIDS WALMART SERVICE	Addition	0	\$656.57
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106285	OVERLAND POINTE	Addition	1432	\$4,424.38
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106270	BAMBER VALLEY ESTATES 3RD	Addition	724	\$2,450.38
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106271	RIVEREDGE TOWNHOMES	Addition	318	\$1,653.25
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106279	WHITETAIL RIDGE 2ND	Addition	2559	\$9,646.64
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106281	EDGEWOOD ESTATES	Addition	409	\$1,909.21
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0051106281	EDGEWOOD ESTATES	Addition	1531	\$14,172.42
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106286	COUNTRY SIDE ACRES	Addition	2411	\$7,157.01
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106288	ORCHARD RIDGE PH4	Addition	1493	\$5,721.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0051106296	DL RV MARINE MAIN EXT	Addition	370	\$3,668.50
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106311	STARBUCKS COFFE MAIN EXT	Addition	235	\$2,076.34
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106363	THINK CREDIT UNION	Addition	975	\$5,052.67
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106367	FOX TRAILS TOWNHOMES	Addition	349	\$1,113.99
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106383	TIMBER RIDGE HOMES (APTS)	Addition	475	\$1,430.25
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106390	STAPLES CITY BUILDINGPARK AVE	Addition	1093	\$4,540.06
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106401	EVERMOOR CROSSCROFT 3RD	Addition	4353	\$17,114.05
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106414	FOREST KNOLL	Addition	834	\$3,878.61
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106427	ALICE DR MAIN EXT T.R. FALLS	Addition	124	\$647.19
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106437	BEMIDJI, 2301 1ST	Addition	600	\$2,186.62
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106446	PROCTOR MAIN EXT 3RD ST	Addition	183	\$1,396.86
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106466	SNOPACK MAIN EXT	Addition	726	\$2,704.91
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106499	RTS & GLOBAL RESOLVE	Addition	922	\$4,967.96
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106502	JACKSON INDUSTRIAL PARK	Addition	1458	\$7,862.78
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106513	MAIN EXT MEADOW DR SE	Addition	668	\$2,807.42
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106522	DESCHERPER DR MAIN EXT FOR 1 H	Addition	95	\$1,352.27
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106536	TRFALLS, 365' MAIN EXT FOR 3 N	Addition	371	\$1,935.69
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106549	AAD SHRINE, HERMANTOWN.	Adjustment	145	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106572	UNSHAKABLE FAITH LANE APTS	Addition	715	\$3,803.39
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106584	CASTLEWOODS KNOLLS	Addition	417	\$1,775.16
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106588	WYATT'S COVE	Addition	901	\$2,603.97
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106600	METAL SERVICES MAIN EXT	Addition	680	\$3,478.65
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0051106601	SUNRICH CROP DRYER	Addition	324	\$5,998.93
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1969	0051106601	SUNRICH CROP DRYER	Retirement	-181	(\$180.43)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106603	WEATHERSTONE WEST	Addition	3335	\$8,447.46
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106603	WEATHERSTONE WEST	Addition	0	\$3,698.78
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106627	NORTH BRANCH SENIOR HOUSING	Addition	824	\$9,997.07
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106652	3RD ST COMMERCIAL ADDITION	Addition	581	\$2,954.07
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106665	GREYSTONE SUB	Addition	598	\$2,714.15
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106667	BROOK MEADOWS	Addition	910	\$3,295.28
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	0051106674	ROSEAU JAIL	Retirement	-43	(\$43.58)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106674	ROSEAU JAIL	Addition	600	\$2,775.23

Table 3
FERC Account 376 - Gas Distribution Mains
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Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106681	EDGEWOOD HEIGHTS	Addition	474	\$1,733.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106682	GLENDALOUGH 7TH	Addition	2145	\$1,261.56
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106683	J-CON MAIN EXT	Addition	287	\$1,571.54
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106687	SAVANNA PALLET MAIN EXT CLOQUE	Addition	69	\$600.12
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0051106717	ST JOHN'S CHURCH SITE	Addition	1797	\$20,359.88
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0051106718	DEAN JECHE RESTAURANT	Retirement	-435	(\$108.35)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106718	DEAN JECHE RESTAURANT	Adjustment	124	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0051106722	MENARDS DL MAIN JOB FROM AIRPO	Addition	2572	\$25,273.20
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106727	CEDAR LANE MAIN EXT	Addition	126	\$752.72
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106729	MARTIN CO COURT HOUSE AND LAW	Addition	168	\$2,890.34
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106754	SUNRISE PONDS 1ST	Addition	3142	\$12,207.77
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106782	I FALLS 75' MAIN EXT	Addition	75	\$1,103.71
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106786	NORTHERN ST. LOUIS COUNTY HABIT	Addition	265	\$1,217.45
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106804	STONERIDGE	Addition	1927	\$8,078.82
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0051106804	STONERIDGE	Addition	2158	\$17,941.41
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106813	EAST ECHO ESTATES BEMIDJI	Addition	2847	\$9,822.14
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106858	NATURE'S EDGE BEMIDJI	Addition	2300	\$9,655.92
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106870	MEADOW LARK ESTATES THIEF RIVE	Addition	297	\$1,545.54
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106873	LARSON LN MAIN EXT	Addition	323	\$1,274.84
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106884	WATER VIEW TOWNHOMES (PROCTOR	Addition	620	\$9,695.13
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106899	295TH ST MAIN EXT	Addition	502	\$2,624.28
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106903	SWANSON ACRES	Addition	165	\$2,965.76
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106906	MAIN EXT TO EASTWOOD GOLF MAIN	Addition	1106	\$2,074.13
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106912	MAYO WOODLANDS PH 2	Addition	3093	\$5,933.75
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106915	810 ARCH LANE MAIN EXT	Addition	118	\$953.77
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106916	VERMILLION TRAIL 1ST	Addition	926	\$3,845.42
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106922	CROSSROADS COLLEGE MAIN EXT	Addition	234	\$3,763.12
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051106930	LAKE SUPERIOR COMMERCIAL LAUND	Addition	76	\$519.67
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0051106933	LAKE SUPERIOR COMMERCIAL LAUND	Addition	1883	\$20,617.75
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106933	LUCHT'S CROSSING	Addition	1994	\$7,686.40
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0051106933	LUCHT'S CROSSING	Addition	625	\$4,777.68
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106937	GOLDEN PINES ESTATES	Addition	2708	\$6,811.77
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0051106952	JACOBSON COMM PARK	Addition	463	\$5,655.28
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051106992	RUSH CITY AIRPORT	Addition	3001	\$12,283.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051107011	COSTLEY, PAUL	Addition	330	\$1,546.45
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051107013	FURRY, HEIDI	Addition	262	\$3,912.04
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1991	0051107013	FURRY, HEIDI	Retirement	-121	(\$213.23)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051107014	SVENS & OLE'S ULTIMATE CAR	Addition	320	\$1,995.36
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051107016	RIDLON, GENEVEA	Addition	194	\$1,013.21
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051107019	ROWENA CURVE MAIN EXT	Retirement	-26	(\$390.73)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051107049	ROWENA CURVE MAIN EXT	Addition	130	\$3,590.03
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051107058	KINGLAND, JULIE	Addition	47	\$780.92
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051107056	STONEBROOK OF ROCHESTER	Addition	1678	\$7,636.65
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0051107056	STONEBROOK OF ROCHESTER	Addition	666	\$6,252.82
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051107058	GOERGER, MARTIN	Addition	187	\$1,644.49
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051107064	WOODS AT HERMANTOWN	Addition	1694	\$12,383.42
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051107071	JOHNSON, KEVIN	Addition	3112	\$15,124.71
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051107084	GRABARKEWITZ, LORI	Addition	186	\$1,048.84
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051107086	FIRST NATIONAL BANK BEMIDJI	Addition	321	\$2,159.42
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051107095	BIGELOW HOMES LLC	Addition	3764	\$25,406.33
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051107100	ROLLING MEADOWS	Addition	0	\$302.97
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051107101	JACOBSON ADDITION	Addition	455	\$2,171.90
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051107125	BIGELOW ENTERPRISES	Addition	2313	\$8,941.66
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051107131	TIMBER RIDGE PROPERTIES	Addition	275	\$1,311.57
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051107169	JIM & DUDE'S	Addition	0	\$254.45
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051107179	RJM CONSTRUCTION	Addition	649	\$3,560.82
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051107185	THE WILLOWS	Addition	236	\$3,091.14
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051107189	LUCAS, DENNIS	Addition	108	\$801.50
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051107192	VISTA NORTH - CROWN PROPERTY M	Addition	236	\$1,245.67

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051107196	LAMPLAND, SCOTT	Addition	914	\$3,919.01
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051107216	BOCHT, BRYAN (TIMBER TRAILS ES	Addition	5229	\$23,813.59
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051107261	CHRISTENSON, JEAN	Addition	33	\$583.69
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051107265	RIVERBEND 2A	Addition	1641	\$6,809.43
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051107270	VANREESE, TOM	Addition	43	\$368.76
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051107302	LAKEVIEW ESTATES 1ST ADDITION	Addition	1233	\$7,073.17
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051107305	PADEL, ASHOK	Addition	240	\$1,488.55
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051107311	CARLSEN, RODGER	Addition	327	\$14,443.24
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051107312	VALEZ ACRES LLC	Addition	4115	\$12,266.22
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051107316	DICKS PLUMBING & HEATING	Addition	641	\$2,729.76
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051107393	BARRY ANDERSON CONST INC	Addition	746	\$3,528.86
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051107396	CITY OF ELEVETH	Addition	933	\$6,718.24
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051107406	NYLAND, CHARLES	Addition	350	\$1,913.74
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051107425	PROVIDENCE TOWNHOMES	Addition	1361	\$8,054.56
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2002	0051107428	HILTNER, DAVID	Retirement	-14	(\$179.58)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051107428	HILTNER, DAVID	Addition	82	\$700.57
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051107433	GUTZMAN, GLEN E	Addition	464	\$2,591.81
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2004	0051107438	D JOSEPH PROPERTIES	Retirement	-159	(\$938.12)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051107438	D JOSEPH PROPERTIES	Addition	2431	\$10,440.72
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108009	BARR, STEVEN	Addition	42	\$1,057.27
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108015	LEGACY CUSTOM HOMES	Addition	234	\$1,255.70
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108016	ALLEN, MARILYN	Addition	124	\$780.73
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108017	AMERICAN LEGION	Addition	31	\$1,963.75
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108025	SATHER, RONALD	Addition	398	\$2,002.09
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	0051108027	OLSON, MAC	Retirement	-3	(\$3.04)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108027	OLSON, MAC	Addition	161	\$1,673.94
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108028	MICHELIZI, WALTER	Addition	51	\$496.80
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108029	TWIN PORTS CONCRETE PUMPING	Addition	589	\$6,355.90
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108039	CUMMINGS, WILLIAM J	Addition	115	\$872.78
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0051108043	CENTRAL BUILDERS	Retirement	-2	(\$8.13)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108043	CENTRAL BUILDERS	Addition	148	\$1,434.27
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108046	BLUFFVIEW MOBILE HOME PARK	Addition	1102	\$6,930.13
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108047	LAMBERT, KIRK	Addition	243	\$5,703.35
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108049	RETFERFORD, PATRICIA	Addition	0	\$98.66
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108050	OAK MEADOWS 2ND SUBDIVISION	Addition	819	\$5,431.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108095	ISD 704	Addition	125	\$763.24
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108097	SPEE DEE DELIVERY SERVICE	Addition	350	\$2,294.54
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108108	RACHE, MILTON	Addition	440	\$3,338.81
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2003	0051108109	D R HORTON	Retirement	-33	(\$420.23)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108109	D R HORTON	Addition	3973	\$25,235.93
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108110	HARRIS, JAY	Addition	949	\$4,469.45
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108111	THOFT, MICHELLE	Addition	386	\$2,627.18
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108112	WOYTASSEK CUSTOM HOMES	Addition	302	\$2,766.60
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108113	SAILER, MIKE	Addition	383	\$2,083.86
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108119	KASSON MIDDLE SCHOOL - WEBER I	Addition	569	\$3,900.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108135	ANDERSON, SHAWN	Addition	129	\$1,376.15
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0051108167	NOEL, MICHAEL	Retirement	-174	(\$176.33)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108167	NOEL, MICHAEL	Addition	82	\$895.99
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108182	OAKWOOD ESTATES LLC	Addition	720	\$6,327.90
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108183	DAHL JR, ROBERT A	Addition	244	\$3,577.03
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108189	MIDWEST MFG & MECHANICAL	Addition	1848	\$8,461.67
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108256	TWIN PONDS TOWNHOMES	Addition	1787	\$9,298.26
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108267	BORDER CITY BUILDING SYST	Addition	239	\$2,033.51
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108268	CITY OF KASSON - WASTE WATER P	Addition	0	\$459.84
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108294	GLORY TO CLORY CHURCH	Addition	2360	\$25,677.01
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108300	EASTWOOD SENIOR HOUSING	Addition	978	\$7,157.80
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2008	0051108300	EASTWOOD SENIOR HOUSING	Addition	178	\$3,042.29
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108303	HERITAGE COMMONS	Addition	401	\$6,254.12
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108325	FLICKINGER, LEROY	Addition	91	\$844.12

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108327	LAKE COUNTRY POWER	Addition	1123	\$9,699.99
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108328	SUMMER, LORENE	Addition	246	\$1,983.44
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108330	CLEVELAND, RODNEY	Addition	79	\$620.54
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2001	0051108343	LEGACY CUSTOM HOMES	Retirement	-77	(\$1,878.92)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108343	LEGACY CUSTOM HOMES	Addition	155	\$995.49
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108346	STEPPING STONE FOR LIVING	Addition	736	\$5,552.47
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2008	0051108380	HIGHVIEW HILLS CDA BLDG	Addition	220	\$10,064.90
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108402	HOWE, ADAM	Addition	478	\$5,629.36
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108411	LAKE STATES LUMBER	Addition	1721	\$8,798.41
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108418	ANNA'S BANANAS CHILD CARE	Addition	0	\$297.33
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2005	0051108419	FIRST INDUSTRIAL REALTY TRUST,	Retirement	-6	(\$87.30)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2008	0051108452	REAL ESTATE EQUITY HOMES	Addition	1432	\$18,540.66
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108483	CUMMINGS, JAMES	Addition	899	\$6,085.15
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108483	CHISHOLM ASSEMBLY OF GOD	Addition	309	\$2,753.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108485	SMART, DOUGLAS	Addition	112	\$1,112.48
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108492	MCDOWELL, LAWRENCE	Addition	285	\$3,415.83
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108494	ENGEN ENTERPRISES	Addition	68	\$998.82
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108497	REMME, JIM	Addition	371	\$2,032.75
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108502	PAN OF GOLD BAKING COMPANY	Addition	175	\$1,583.34
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108509	BERGRON, RYAN	Addition	1105	\$5,902.43
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108514	STEWARTVILLE DEVELOPMENT	Addition	108	\$1,130.01
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108516	MINNESOTA ENERGY RESOURCE NEW	Addition	320	\$6,349.86
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2008	0051108516	MINNESOTA ENERGY RESOURCE NEW	Addition	26	\$649.92
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108519	BIGELOW HOMES - HARVESTVIEW 4T	Addition	1587	\$8,708.24
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2008	0051108519	BIGELOW HOMES - HARVESTVIEW 4T	Addition	1545	\$19,855.82
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108530	HENDRICKSON, MATT	Addition	0	(\$9.08)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108531	NEUHOF HUTTERIAN BRETHREN	Addition	847	\$4,135.12
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2008	0051108542	TECH BUILDERS - HAMPTON INN	Addition	358	\$2,196.79
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2008	0051108542	POSTAL CREDIT UNION	Addition	25	\$685.94
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108573	PC WATER TREATMENT PLANT	Addition	737	\$8,765.86
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108576	PPM - LAS LLC - WILWOOD CONDOM	Addition	0	\$397.89
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108586	BEACH PROPERTIES INC - GEORGT	Addition	0	\$285.56
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108587	OPPORTUNITY SERVICES	Addition	365	\$2,182.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108591	GOLD RIDGE CONSTRUCTION	Addition	1320	\$8,912.43
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108617	BERG, CHRISTIE	Addition	508	\$2,597.81
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108650	BEMIDJI CHURCH OF CHRIST	Addition	308	\$2,173.84
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108651	VERMILLIONS HOMES	Addition	475	\$5,799.48
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108652	CARLSON HOMES OF DULUTH	Addition	547	\$3,007.85
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108686	JOSLYN, PAUL	Addition	36	\$469.36
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051108711	ALLAN E DAHL - HILLWOODS SUBDI	Addition	0	\$139.04
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108733	CHOCK, MICHAEL	Addition	502	\$8,393.27
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051108736	R&P F PROPERTIES	Addition	1052	\$7,087.73
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108765	EFH COMPANY	Addition	116	\$4,355.79
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051108772	PATIO HOMES OF MEADOW LAKES S	Addition	1590	\$9,406.86
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2005	0051108774	ISD #91 BARNUM ELEMENTARY	Addition	0	(\$4.67)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2009	0051108811	RIVER BLUFFS COOP - ELTON HILL	Addition	448	\$24,044.54
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051109023	LEGER, TIM	Addition	133	\$978.84
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051109024	TWA, DANIEL	Addition	268	\$3,172.05
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051109036	BRAD & AMY HANVVIDT 2" PE	Addition	194	\$3,746.80
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051109049	MORRISOR, ROSELLA	Addition	80	\$672.08
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051109050	MEYER, MIKE	Addition	366	\$4,474.81
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051109052	ADVOCATES FOR FAMILY	Addition	43	\$655.31
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051109056	KUKULS, JIM	Addition	152	\$1,018.12
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051109056	A & P PROPERTIES	Addition	149	\$1,824.84
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051109085	MEADOWLARK TOWNHOMES	Addition	2405	\$19,975.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051109088	GLENDALOUGH & PETERSON FUNERAL CHAPEL	Addition	1938	\$10,756.36
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051109101	PETERSON FUNERAL CHAPEL	Addition	853	\$8,608.03
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051109121	CLOQUET TRANSIT	Addition	212	\$5,286.76

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051109153	S & J ENTERPRISES	Addition	622	\$5,122.50
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051109177	SPIRIT OF BRANTJEN FARMS 4TH	Addition	1115	\$7,165.87
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051109208	SOUTHERN MINNESOTA SALES INC	Addition	0	\$169.88
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051109220	BELOY, CHRISTINA	Addition	124	\$728.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	0051109237	NEAL SENNE - MAIN EXTENSION -	Addition	0	\$312.89
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051109241	HAMMERS CONSTRUCTION	Addition	717	\$10,826.71
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051109283	MICHAEL YOUNGE DEVELOPMENTS	Addition	101	\$1,291.68
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051109288	DAY, ZACH	Addition	312	\$1,945.93
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2009	0051109293	115' OF 4" PE MAIN EXT & amp; 1	Addition	0	\$228.99
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051109297	CITY OF FOUNTAIN SEWAGE TREATM	Addition	0	\$228.97
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051109301	ST. MARC MATERIALS 275' OF 2"	Addition	388	\$2,257.38
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0051109313	RJS REALSTATE GROUP	Addition	858	\$7,793.73
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1957	0051109335	2" SERVICE TO CROP DRYER FOR M	Retirement	-4	(\$5,711)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2009	0051109335	2" SERVICE TO CROP DRYER FOR M	Addition	4	\$1,451.11
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0051110002	MAIN EXT - BOSSERDT CORPORATION	Addition	375	\$6,666.25
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0051110002	MAIN EXT - BOSSERDT CORPORATION	Addition	0	\$296.87
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0051110006	PETERSON, MARK D	Addition	140	\$513.70
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0051110107	RYAN COMPANIES INC	Addition	64	\$809.68
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0051110111	GSUB, ORCHARD LANE SUBDIVISION - TR	Addition	283	\$4,139.99
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0051110111	GSUB, ORCHARD LANE SUBDIVISION - TR	Addition	0	\$73.80
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0051110118	MAIN EXT - LARSON LANE - RUSHFORD	Addition	169	\$1,829.14
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0051110126	CHIPS HOLDING LLC	Addition	0	(\$1,975.42)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0051110129	GSUB, REFLECTIONS ON MAYO LAKE - RO	Addition	2667	\$2,276.39
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0051110137	LAKES CRISIS/RESOURCE CENTER	Addition	279	\$2,757.88
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0051110145	MIRON CONSTRUCTION COMPANY	Addition	575	\$10,539.39
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0051110215	GSUB, HARVESTVIEW 6TH SUBDIVISION -	Addition	882	(\$2,639.40)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0051110234	CITY OF STAPLES	Addition	379	\$3,544.20
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0051110237	CHIPS HOLDING LLC	Addition	525	\$2,169.92
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0051110249	MAIN EXT - ILEX ST, LAMBERTON	Addition	149	\$1,169.25
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0051110249	MAIN EXT - ILEX ST, LAMBERTON	Addition	0	(\$955.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0051111026	MAIN EXT - 7TH AVE SW - ROCHESTER	Addition	54	\$1,184.96
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0051111030	HAWKINS INC	Addition	1112	\$28,054.83
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0051111030	HAWKINS INC	Addition	0	\$630.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051112007	THE GARDENS	Addition	220	\$2,153.28
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051112008	CHRISTIANSON, SHIRLEY	Addition	285	\$2,588.50
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051112011	HEGNA INC	Addition	214	\$1,864.74
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051112021	GSUB, PRAIRIE DR (EVENT CENTER	Addition	477	\$3,639.98
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051112048	GSUB, RIVERBEND 4TH ADDITION (DUAL	Addition	2621	\$22,729.51
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0051112102	CHELMO, PAUL	Addition	0	(\$12.30)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051112104	SILTANEN, DIANNE	Addition	87	\$587.23
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051112110	RESTLE, ANNETTE	Addition	182	(\$432.81)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051112111	GOLBERT CONTRACTING	Addition	794	\$2,206.25
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051112111	GOLBERT CONTRACTING	Addition	0	\$2,300.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051112111	GOLBERT CONTRACTING	Addition	0	\$480.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051112118	ROACH DEVELOPMENT	Addition	944	\$7,994.80
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051112124	PUELLSTON, JEREMIAH	Addition	190	(\$560.54)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051112130	GSUB - KASSON MEADOWS 5TH SUNDIVISI	Addition	825	\$1,415.87
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051112141	MAIN EXT - 16TH ST NE (KASSON WASTE	Addition	895	\$8,469.90
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1959	0051112149	MAIN EXT - SHANAHAN WAY (AMES CROSS	Retirement	-40	(\$11,474)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051112156	GSUB - WHISPERING WOODS 14TH - EAGA	Addition	645	\$4,622.88
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051112156	MAIN EXT - WEST 1ST ST (MGI PROPER	Addition	392	\$1,053.91
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051112156	MAIN EXT - WEST 1ST ST (MGI PROPER	Addition	0	\$110.94
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051112161	MAIN EXT - LINCOLN TRL - NORTH BRAN	Addition	672	\$4,346.02
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051112167	GOLDEN TEE DEVELOPMENT	Addition	1120	\$1,930.93
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051112181	GIBB, ROBERT	Addition	0	\$93.41
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051112182	NELSON, VERNON	Addition	110	(\$246.34)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051112186	MAIN EXT - E CENTER ST - ROCHESTER	Addition	340	\$10,034.82

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051112186	MAIN EXT - E CENTER ST - ROCHESTER	Addition	0	\$188.13
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051112192	VANIC, GLEN	Addition	234	\$1,862.03
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051112197	GRANHOLM, JOSIAH	Addition	0	(\$13.07)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051112201	MAIN EXT - HIGH WAY 71 (ERICKSON TR	Addition	737	\$7,695.33
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051112205	HAMILTON, CHRIS	Addition	140	\$129.97
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051112210	GOLDEN TEE DEVELOPMENT PHASE II	Addition	1021	(\$176.86)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0051112228	MAIN EXT - THURMAN ST (HERMAN MANUF	Addition	906	\$17,514.91
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	2012	0051112256	J N PROPERTIES LLC	Addition	0	\$56.23
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051113005	MAIN EXT - 3RD AVE SW (STEVE VOLK)	Addition	20	\$54.44
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051113005	MAIN EXT - 3RD AVE SW (STEVE VOLK)	Addition	0	\$406.14
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1997	0051113009	AFFINITY PLUD FED CREDIT UNION	Retirement	-122	(\$2,043.33)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051113009	AFFINITY PLUD FED CREDIT UNION	Addition	287	\$1,829.63
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051113013	MAIN EXT - 800 ST (CTY RD 34) (JOH	Addition	800	\$6,689.11
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051113029	CITY OF WARROAD	Addition	1562	\$1,641.53
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051113032	LAKE OF THE WOODS IDC	Addition	567	\$5,426.72
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051113069	JACKSON COUNTY HIGHWAY DEPT	Addition	1300	\$9,238.09
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	0051113072	FLICKINGER, LE ROY	Retirement	-2	(\$2.03)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2013	0051113072	FLICKINGER, LE ROY	Addition	2	\$344.94
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051113072	FLICKINGER, LE ROY	Addition	117	\$244.99
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051113077	ADAM SMITH CONSTRUCTION	Addition	70	(\$653.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051113095	SMITH, DEBRA K	Addition	89	(\$1,567.86)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051113117	SCHINELDECKER, JEFF	Addition	1392	\$25,830.43
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051113133	GSUB - FOX VALLEY VILLAS - ROCHESTE	Addition	2140	\$4,639.14
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051113134	MAIN EXT - RIVER PARK LN (TIM GRAHA	Addition	381	\$699.88
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051113166	GSUB - HART FARMS 4TH PHASE I SUBDI	Addition	1399	(\$692.49)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051113166	GSUB - HART FARMS 4TH PHASE I SUBDI	Addition	552	(\$806.27)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051113177	HDC DEVELOPMENT	Addition	2844	\$38,749.49
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 0 - 2 in	2013	0051113191	NORTH STL HABITAT FOR HUMANITY	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051113211	MAIN EXT - FELTY AVE (SAND CONSTRUC	Addition	5	\$18.45
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051113211	MAIN EXT - FELTY AVE (SAND CONSTRUC	Addition	0	\$2,950.53
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0051113211	MAIN EXT - FELTY AVE (SAND CONSTRUC	Addition	2022	\$22,019.53
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0051113211	MAIN EXT - FELTY AVE (SAND CONSTRUC	Addition	0	\$5,048.28
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051113214	U'REN BROTHERS DEVELOPMENT	Addition	116	\$1,170.24
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051113217	GSUB - PROVIDENCE 4TH ADDITION - FA	Addition	1931	\$4,202.71
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051113218	GSUB - FIELDSTONE 3RD ADDITION - RO	Addition	1372	\$6,514.56
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051113218	GSUB - FIELDSTONE 3RD ADDITION - RO	Addition	2	\$427.30
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051113230	MAIN EXT - BROADWAY AVE (RIVER BEND	Addition	842	\$14,934.20
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051113230	MAIN EXT - BROADWAY AVE (RIVER BEND	Addition	0	\$1,619.14
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0051113231	LINE HIT/ LAKEVILLE/ 11/18/2013/ HI	Addition	0	\$109.51
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051113248	PROPERTY MANAGEMENT SERVICES	Addition	127	\$2,604.88
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051113259	GREAT NORTH PROPERTY LLC	Addition	155	\$4,424.89
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0051113275	GSUB - SCHUMANS ROLLING RIDGE SUBD	Addition	1677	\$1,683.96
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0051113275	GSUB - SCHUMANS ROLLING RIDGE SUBD	Addition	0	(\$4,001.68)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0051113275	GSUB - SCHUMANS ROLLING RIDGE SUBD	Addition	491	\$1,454.91
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0051113275	GSUB - SCHUMANS ROLLING RIDGE SUBD	Addition	0	(\$3,457.38)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051114020	GSUB - PRESTWICK 8TH ADDITION SUBDI	Addition	2542	\$11,428.77
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051114028	BIG DETROIT HOLDING LLC	Addition	417	(\$5,099.49)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051114038	GSUB - PRESTWICK 9TH & 10TH ADDITIO	Addition	3028	\$10,581.96
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051114049	MAIN EXT - DIVISION ST (ELROY JENS	Addition	182	\$586.96
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051114051	RSBR INVESTMENTS LLC, MAIN EXTENSIO	Addition	375	\$3,387.70
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051114052	MAIN EXT - BIO SCIENCE DR (PRAIRIE	Addition	1421	\$8,772.18
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051114107	ST PAUL LUTHERAN CHURCH	Addition	323	\$2,049.80
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051114065	GSUB - MORNING VIEW 2ND ADDITION SU	Addition	518	\$4,575.33
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0051114068	MAIN EXT - 9TH AVE S (TIMOTHY TUNGL	Addition	424	\$2,776.32
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051114107	CEDAR LANDING AT HAMBURG AVE & 210T	Addition	3	\$0.16
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1993	0051114107	CEDAR LANDING AT HAMBURG AVE & 210T	Retirement	-15	(\$4.81)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051114107	CEDAR LANDING AT HAMBURG AVE & 210T	Addition	20	\$137.25
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2001	0051114107	CEDAR LANDING AT HAMBURG AVE & 210T	Retirement	-97	(\$968.45)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0051114107	CEDAR LANDING AT HAMBURG AVE & 210T	Addition	79	\$984.46

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051114108	REMIMEN, LARRY P	Addition	3851	(\$3,942.62)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051114111	PARK LAND PLACE APTS.	Addition	664	\$4,595.91
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051114124	2" PE MAIN EXT TO SERVE 1 COMM CUST	Addition	1088	\$6,216.40
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051114126	GSUB - FOX HILLS NORTH 3RD SUB (TEL	Addition	979	\$1,194.40
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051114126	GSUB - FOX HILLS NORTH 3RD SUB (TEL	Addition	177	\$392.13
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051114135	PROVIDENCE 4TH ADDITION	Addition	1207	\$7,666.91
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051114145	GRA - MAIN EXT - 625TH ST (CHRIS &	Addition	880	\$1,132.97
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051114158	MAIN EXT - MINNESOTA AVE (REID HASS	Addition	330	\$1,989.35
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051114168	ROBSON, LISA	Addition	239	(\$1,048.05)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051114178	GSUB - ROSEWOOD CENTER COMM DEVELOP	Addition	1962	\$7,228.35
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051114182	GSUB - SUMMERLYN 3RD ADDITION - LAK	Addition	2556	\$29,939.07
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051114209	PETERSON, JOSEPH/ MAIN	Addition	284	\$7,429.43
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051114212	HANSON, STANLEY	Addition	132	\$896.57
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051114217	MADGERT, MARK	Addition	285	\$3,402.29
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1969	0051114220	LAKER PREP PRESCHOOL	Retirement	-185	(\$59.42)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051114220	LAKER PREP PRESCHOOL	Addition	627	\$4,395.80
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051114228	SPEEDY DELIVERY	Addition	1530	\$10,742.43
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051114270	MAIN EXT - 16TH AVE NW (451 ENTERPR	Addition	187	\$2,203.74
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1967	0051114270	MAIN EXT - 16TH AVE NW (451 ENTERPR	Retirement	-3	(\$3.41)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051114277	120' 2" MAIN EXT ON 3RD ST NW	Addition	209	\$1,175.26
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051114278	MAIN EXT - COMMERCE DR NW (ASSOCIAT	Addition	354	\$5,579.87
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051114295	MARZIN, KATHERINE	Addition	550	\$3,628.19
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051114309	GRA - MAIN EXT - SUNRISE DR (BILL C	Addition	250	\$5,385.61
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051114316	MAIN EXT - 1ST AVE (DROST & JOHNSON	Addition	656	\$3,024.86
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051114316	MAIN EXT - 1ST AVE (DROST & JOHNSON	Addition	0	\$1,265.28
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051114316	MAIN EXT - 1ST AVE (DROST & JOHNSON	Addition	0	\$3,657.87
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051114316	MAIN EXT - 1ST AVE (DROST & JOHNSON	Addition	220	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051114338	ROACH DEVELOPMENT	Addition	0	\$110.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051114358	LOSSTEDT, RANDY	Addition	323	\$14,105.04
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051114384	ANDERLY, GARRY	Addition	30	(\$455.17)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051114385	J BELZERS TODD CHEV INC MAIN	Addition	145	\$1,329.47
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051114393	VANANTWERPEN, VINCENT	Addition	295	\$9,331.73
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0051114393	VANANTWERPEN, VINCENT	Retirement	-123	(\$38.52)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051114393	VANANTWERPEN, VINCENT	Addition	156	\$558.34
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051114421	KWIKTRIP	Addition	72	\$1,346.24
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051114432	MAIN EXT - 17TH AVE NW (FAIRFIELD IN	Addition	187	\$4,195.62
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0051114438	GSUB; HART FARMS SIXTH; ARCON DEVEL	Addition	414	(\$356.73)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051115001	GSUB - PRESTWICK 12TH ADDITION SUBD	Addition	2526	\$14,657.78
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051115005	CONCRETE DESIGNS LLC	Addition	236	\$3,141.77
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051115010	MILLER ARCHITECTS AND BUILDERS	Addition	1432	\$9,214.58
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051115015	WEIS BUILDERS	Addition	368	\$6,982.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051115044	GSUB - FOX HILL VILLAS (FOX HILL BU	Addition	2106	\$11,818.99
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1969	0051115048	CITY OF AUDUBON	Retirement	-29	(\$9.15)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051115048	CITY OF AUDUBON	Addition	313	\$3,775.27
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051115077	MAIN EXT - COMMERCE BLVD (TORO PART	Addition	766	\$7,173.25
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051115091	MILLS FLEET FARM (MAIN)	Addition	1388	\$13,028.13
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051115094	ROSEAU COUNTY OF	Addition	72	\$1,304.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051115097	JT PROPERTIES LLC	Addition	549	\$4,137.96
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051115102	MAIN EXT - BARBAREE LN SE (ACTION EN	Addition	381	\$3,092.47
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0051115112	RICHTMAN, JEFFREY	Retirement	-26	(\$27.71)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051115104	WEISER BROTHERS - TWO-2" OFFSETS IN	Addition	814	\$6,331.67
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051115112	WEISER BROTHERS - TWO-2" OFFSETS IN	Addition	33	\$5,978.20
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051115141	HAMMERLUND CONSTRUCTION	Addition	164	\$1,992.52
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051115142	ADA AREA PROMOTIONS	Addition	1064	\$6,020.96
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1961	0051115181	MAIN EXT - HWY 13 (IMPERIAL DEVELOP	Retirement	-8	(\$2.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1961	0051115181	MAIN EXT - HWY 13 (IMPERIAL DEVELOP	Retirement	-13	(\$6.48)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2003	0051115181	MAIN EXT - HWY 13 (IMPERIAL DEVELOP	Retirement	-12	(\$307.54)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0051115181	MAIN EXT - HWY 13 (IMPERIAL DEVELOP	Addition	382	\$7,206.20
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	1961	0051115181	MAIN EXT - HWY 13 (IMPERIAL DEVELOP	Retirement	-676	(\$530.80)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051115203	MAIN EXT - EVELETH, 415 PIERCE ST	Addition	73	\$2,487.43
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051115213	MAIN EXT - 19TH ST (TODD USTRBY CON	Addition	199	\$3,875.05
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051115219	SCHULKE PROPERTIES LLC	Addition	1606	\$8,726.23
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051115231	GRINDELAND, JEREMY	Addition	218	\$1,547.74
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1999	0051115246	MAIN EXT - LOEFFLER AVE (ABLE INC)	Retirement	-15	(\$163.52)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051115246	MAIN EXT - LOEFFLER AVE (ABLE INC)	Addition	55	\$957.52
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051115248	MAIN EXT - WEDGEWOOD RD (SCHROM CON	Addition	47	\$541.36
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051115252	KAUFANBERG, KIM	Addition	162	\$3,317.64
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051115256	MAIN EXT - WILDWOOD CIRCLE (BILL RA	Addition	506	\$3,532.58
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051115262	GRAND RAPIDS GYMNASIACS ACADEM	Addition	185	\$1,369.90
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051115264	MAIN EXT - DAYTON DR (TODD SCHWABAC	Addition	149	\$4,084.61
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051115280	MAIN EXT - SUPERIOR DR NW (TLS COMP	Addition	195	\$4,926.28
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051115301	NORTHERN STATE BANK	Addition	65	\$945.86
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051115312	SCHUSTER, DIANE	Addition	71	\$1,683.69
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051115324	MAIN EXT - 140 CENTER AVE (DENNIS B	Addition	318	\$6,037.06
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051115326	MAIN EXT - NORTHWOOD DR (JOE EBNET)	Addition	160	\$1,145.67
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051115357	MAIN EXT - PEARL ST (CAMERON JOHNS	Addition	110	\$3,051.78
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051115365	GSUB - 12TH ST NE SUBDIVISION (BIGE	Addition	602	\$6,187.50
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0051115384	HP MAIN EXTENSION FOR 1433 NORTH ST	Addition	569	\$13,299.98
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051206004	NORTH CENTRAL DOOR BEMIDJI	Addition	3130	\$11,231.22
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051206004	NORTH CENTRAL DOOR BEMIDJI	Addition	0	\$1,658.01
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051206009	PROCTOR 802 1ST	Addition	30	\$577.38
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051206013	DAN PETERSON MAIN EXT	Addition	528	\$2,579.98
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051206014	MAIN ST MAIN EXT. - DOLLAR STO	Addition	59	\$388.22
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051206018	RUSH CREEK 1ST	Addition	5409	\$20,437.80
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051206026	WILLOW CREEK PLAZA	Addition	1010	\$15,461.76
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051206026	WILLOW CREEK PLAZA	Addition	0	\$6,661.12
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051206027	MILLS FLEET FARM	Addition	1664	\$50,516.11
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051206027	MILLS FLEET FARM	Addition	408	\$1,052.80
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051206046	MT IRON, MINERAL AVE MAIN EXT.	Addition	954	\$4,881.71
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051206049	FOLKSTADS EAST ADDITION	Addition	172	\$940.50
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051206058	CRYSTAL LAKES ESTATES, GRAND R	Addition	1250	\$8,395.78
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051206062	350' MAIN EXTENSION ROSEAU, DA	Addition	336	\$3,139.79
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051206066	3RD ST 770' MAIN EXTENSION BEM	Addition	340	\$1,675.71
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051206076	MAGNOUIA LANE PARK RAPIDS.	Addition	743	\$4,111.35
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051206087	WILDRIDGE NORTHPOINTE	Addition	147	(\$3,438.92)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051206129	LADY SLIPPER LANE PARK RAPIDS	Addition	2650	\$9,801.88
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051206135	TRAIL DRIVE DEVELOPMENT CLOQUE	Addition	170	\$806.14
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051206159	AITKIN CITY DEVELOPMENT	Addition	236	\$943.15
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051206159	AITKIN CITY DEVELOPMENT	Addition	1382	\$8,635.70
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051206163	PLEASANT ST LAPRAIRIE MAIN EXT	Addition	153	\$1,895.92
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051206175	WARRROAD ST MARYS CATHOLIC CHUC	Addition	130	\$867.26
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051206177	HERTZKE SUB	Addition	369	\$3,908.90
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051206187	HABITAT FOR HUMANITY, DL, 65'	Addition	64	\$1,008.04
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051206190	W. SIDE LUTH CHURCH MENAHA	Addition	375	\$1,866.97
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051206211	GRAND CASINO 4" PE SERVICE LIN	Addition	0	\$26.60
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051206237	ITASKIN JUVENILE CENTER	Addition	296	\$1,601.53
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051206255	TRADERS POINT TOWNHOMES	Addition	764	\$4,636.84
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051206255	TRADERS POINT TOWNHOMES	Addition	0	\$1,716.98
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051206259	PINEVIEW DEVELOPMENT HERMANTOW	Addition	190	\$2,962.09
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051206267	PROCTOR VINLAND MAIN EXT.	Addition	284	\$950.03
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051206275	GRANT CT MAIN EXT	Addition	127	\$679.88
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051206284	BECKER SUB	Addition	332	\$460.11
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051206287	JG & MM PROPERTIES LLC FA	Addition	343	\$3,437.17
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051206303	MAIN EXT TO 3125 MATHIEW DR	Addition	36	\$451.81
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051206318	SATURN OF DULUTH MAINNEXT	Addition	296	\$1,265.51
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051206330	PEBBLE CREEK	Addition	6524	\$23,620.32
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051206382	HAWKBRIDGE PH2	Addition	634	\$5,531.26

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0051206415	ESSBY BUSINESS PARK	Addition	1402	\$23,231.28
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051206417	SENIOR LIVING FACILITY	Addition	276	\$365.51
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051206417	SENIOR LIVING FACILITY	Addition	0	\$286.75
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051206419	INGLISIDE ASSISTED LIVING	Addition	54	\$763.08
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051206420	AITKIN, RIPPLE RD MAIN EXT	Addition	310	\$1,858.11
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1953	0051206421	CURREN ADDITION	Retirement	-483	(\$155.78)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051206421	CURREN ADDITION	Addition	567	\$2,660.68
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0051206425	208TH ST 4" MAIN EXT	Addition	455	\$4,599.10
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051206432	DUBBLEE MAIN EXT	Addition	322	\$978.24
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051206434	THIEF RIVER, HANSON DR. 80' MA	Addition	460	\$2,558.56
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051206464	HOME TOWN BUILDERS MAIN EXT	Addition	177	\$1,940.09
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051207385	KUKULIS, JIM	Addition	652	\$2,681.14
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051207389	FRANZEN, LUCILLE	Addition	254	\$1,243.18
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051207420	CASTLEVIEW APTS LTD	Addition	81	\$899.45
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051207432	MINNESOTA ENERGY RESOURCES	Addition	117	\$727.42
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051207437	SELECT AUTO	Addition	666	\$3,013.96
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051207438	PETERSON, JOHN	Addition	282	\$3,009.39
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051207445	LAMBERT, JAMES	Addition	73	\$833.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051207451	MANITY, LAUREN	Addition	113	\$653.74
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051207458	MONTGOMERY, TOM	Addition	758	\$3,440.14
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0051207462	HORIZON CONSTRUCTION	Addition	224	\$2,625.03
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0051207462	HORIZON CONSTRUCTION	Addition	224	\$2,625.03
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0051207462	HORIZON CONSTRUCTION	Retirement	-7	(\$61.28)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0051207462	HORIZON CONSTRUCTION	Addition	2881	\$69,649.88
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051207482	AHMC ASSET MANAGEMENT	Addition	0	\$16,172.08
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051207493	EXCEL HOMES	Addition	277	\$1,692.53
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0051207497	BOB BRISTLIN SONS	Addition	21	\$375.39
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0051207509	CITY OF FRAZEE	Addition	170	\$1,244.46
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051207527	EHRMANTRAUT, EDWARD	Addition	0	\$637.50
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051207540	B & M; H DEVELOPERS	Addition	370	\$1,197.78
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051207553	VOGLIN INC	Addition	1160	\$4,642.66
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051207559	SERVING HANDS PROPERTY LLC	Addition	1495	\$6,346.17
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051207560	25TH ST & M; DODDRIDGE	Addition	400	\$4,858.24
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051207561	ZIETLOW, HANS	Addition	300	\$1,145.67
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051207574	DAKOTA COUNTY CDA	Addition	1420	\$5,343.40
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0051207575	DICKS PLUMBING & HEATING	Addition	1329	\$14,066.19
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051207577	OLD SCHOOL ADDITION	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0051207588	JENSEN, NEIL	Addition	598	\$2,919.03
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051207591	CITY OF WORTHINGTON	Addition	1578	\$21,966.87
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051207602	DEJAEGHERE, JENNIFER	Addition	411	\$5,112.27
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051207607	TRADING POST	Addition	325	\$1,512.19
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051207622	DEBENEDET, RICK	Addition	619	\$5,168.08
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051207637	SUONNIERI, GAYLE	Addition	316	\$1,453.29
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051207638	WALDHOLM, JERALD	Addition	173	\$930.08
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051207659	SCHILLING, JEFFERY	Addition	396	\$2,092.57
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0051207662	MULTIGRAIN MEAT INC, STEVE PIC	Addition	1671	\$5,933.48
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0051207662	MULTIGRAIN MEAT INC, STEVE PIC	Addition	0	\$2,617.42
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051207666	JONZEK LLC	Addition	244	\$1,283.01
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051207670	TOWNSEND, TERRY	Addition	196	\$1,046.03
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051207673	HAGLIN, GREG	Addition	232	\$1,100.38
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051207717	RASMUSSEN, SHAWN M	Addition	112	\$470.46
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051207723	ELDRIS	Addition	2096	\$10,597.87
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051207767	GOLIGOSKI, PAULA	Addition	95	\$1,396.83
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051207770	CITY OF BEVIDJI	Addition	1066	\$6,372.16
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051207773	AUTUMN WOODS	Addition	1625	\$1,214.83
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1954	0051207773	AUTUMN WOODS	Retirement	-8	(\$7.23)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2008	0051207773	AUTUMN WOODS	Addition	10	\$15.38
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2008	0051207773	AUTUMN WOODS	Addition	1345	\$1,981.59
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051207774	FOREST KNOLL CONDOS	Addition	801	\$4,607.32

Table 3
FERC Account 376 - Gas Distribution Mains
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Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051207778	MCDONALDS RESTAURANTS	Addition	609	\$7,106.36
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051207781	VOYAGEURS'S RETREAT COMMON DRI	Addition	1620	\$15,442.53
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051207797	CITY OF ROCHESTER	Addition	298	\$1,329.88
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051207807	BNAI ISRAEL SYNAGOGUES	Addition	85	\$516.06
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051207852	KRAUS-ANDERSON CONSTRUCTION CO	Addition	700	\$3,237.36
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051207852	BLACK BEAR HOMES	Addition	134	\$1,003.64
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051207873	VOYAGEURS RETRET NORTH OF NARR	Addition	4106	\$51,429.74
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051207878	WEST 80 DEV	Addition	1587	\$27,499.53
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051207948	TRAINAMERICA	Addition	554	\$3,946.74
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051207959	PALMER, DIANE	Addition	116	\$940.64
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051207983	H & amp; H PROPERTIES	Addition	354	\$11,873.28
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051207993	BARGE, TROY	Addition	232	\$1,254.50
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051207997	LAKESIDE ENTERPRISE OF AITKIN	Addition	400	\$1,757.42
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051307016	RUEL, CHARLES	Addition	143	\$3,586.11
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1998	0051307019	PRAIRIE ADDITION 3RD	Retirement	-17	(\$187.56)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051307019	PRAIRIE ADDITION 3RD	Addition	1628	\$11,993.33
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051307040	STEEPLECHASE CT MAIN EXT	Addition	252	\$3,168.16
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051307049	CASCADE SHORES	Addition	2641	\$18,619.81
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051307057	CHRIS' FOOD CENTER CAR WASH	Addition	646	\$3,916.90
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051307085	BILLMAN CONSTRUCTION	Addition	117	\$722.83
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051307088	METZIG, ANGELA	Addition	239	\$4,262.49
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051307091	ROSENBURG CONSTRUCTION	Addition	127	\$919.25
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051307103	BADGER HILLS LLC	Addition	3136	\$15,924.42
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0051307103	BADGER HILLS LLC	Addition	282	\$3,353.85
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051307134	DAKOTA SUPPLY GROUP	Addition	420	\$8,743.08
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051307138	PACE DEVELOPEMENT INC	Addition	541	\$5,561.73
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051307150	THE GARDENS NORTH DEV	Addition	1326	\$7,589.73
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0051307212	OAK MEADOW 2ND SUBDIVISION	Addition	0	\$487.23
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2006	0052006074	FLAGSTAFF - 200TH ST W STEEL	Addition	34	\$264.40
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2006	0052006074	FLAGSTAFF - 200TH ST W STEEL	Addition	5780	\$166,891.09
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2006	0052006074	FLAGSTAFF - 200TH ST W STEEL	Addition	1799	\$66,213.06
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0052006087	NEW 2 PE MAIN T.H. AT CR 28	Addition	6900	\$34,358.85
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0052006087	CROSS LAKE PRESERVE	Addition	6817	\$11,539.46
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0052006091	HART FARM SOUTH	Addition	8558	\$48,935.90
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0052006091	HART FARM SOUTH	Addition	2532	\$28,731.75
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0052006093	GM WYLDWOOD ACRES WYLDWOOD ACR	Addition	0	\$637.28
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0052006094	GM DUGDALE DEV CRAILSHEIM RD	Addition	0	\$713.45
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2005	0052006095	GM HIGHLAND OF ZUMBROTA GOLF	Addition	0	(\$3,037.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0052006096	GM HORSE THIEF RIDGE CRESCENT	Addition	0	\$1,645.45
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2006	0052006097	GM FOUR SEASON ACRES 1ST AVE S	Addition	0	\$761.03
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0052006098	GM BRANDTJEN FARMS - 2ND BRAND	Addition	0	\$743.27
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0052006099	GM 4TH AVE NW MAIN EXT 4TH AVE	Addition	315	\$814.28
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0052006108	BYRON TOWNNE SQUARE 2ND PH 2	Retirement	-55	(\$400.05)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0052006108	BYRON TOWNNE SQUARE 2ND PH 2	Addition	1549	\$6,021.45
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0052006108	BYRON TOWNNE SQUARE 2ND PH 2	Addition	1970	\$15,186.41
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0052006111	ECHO RIDGE	Addition	8399	\$23,624.64
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0052006114	PARK RAPIDS WALMART NORTH UPGR	Retirement	-837	(\$848.02)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1994	0052006114	PARK RAPIDS WALMART NORTH UPGR	Addition	-418	(\$5,323.20)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0052006114	PARK RAPIDS WALMART NORTH UPGR	Addition	72	\$1,127.46
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2006	0052006114	PARK RAPIDS WALMART NORTH UPGR	Addition	3086	\$95,694.14
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0052006136	GM RESTAURANT 122 HWY 52 S FOU	Addition	0	\$841.38
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0052006137	GM HENRY ESTATES 7TH 6TH COURT	Addition	0	(\$6,590.58)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0052006138	GM HIDDEN CREEK PRESERVE	Addition	7962	\$20,009.58
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0052006139	GM PINE VIEW LANE-DULUTH PINE	Addition	0	\$4,559.85
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0052006146	GM LINDAHLROAD HERMANTOWN	Addition	170	\$810.43
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0052006152	MAINE ST DEV	Addition	2207	\$16,324.12
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0052006152	MAINE ST DEV	Addition	3901	\$57,219.30
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2006	0052006152	MAINE ST DEV	Addition	1950	\$28,561.63
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0052006155	MORRIS HILLS	Addition	4340	\$10,538.59

Table 3
FERC Account 376 - Gas Distribution Mains
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Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0052006156	MORRIS HILLS NORTH	Addition	4769	\$19,439.17
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0052006165	MAIN EXT FOR WALMART	Addition	20	\$425.40
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2006	0052006165	MAIN EXT FOR WALMART	Addition	2902	\$61,638.03
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1961	0052006172	6" MAIN FROM MARGARET ST TO AC	Retirement	-4	(\$1.99)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0052006172	6" MAIN FROM MARGARET ST TO AC	Addition	8	\$221.27
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0052006172	6" MAIN FROM MARGARET ST TO AC	Addition	0	\$2,513.60
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2006	0052006172	6" MAIN FROM MARGARET ST TO AC	Addition	2281	\$62,998.46
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2006	0052006172	6" MAIN FROM MARGARET ST TO AC	Addition	0	\$349.82
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0052007003	TARGET MAIN EXT	Addition	857	\$17,447.76
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0052007018	PRAIRIE CROSSING LLC	Addition	5291	\$25,132.79
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0052007018	PRAIRIE CROSSING LLC	Addition	422	\$3,975.16
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0052007019	GIANT'S RIDGE-BIWABIK	Addition	9124	\$128,632.05
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0052007019	GIANT'S RIDGE-BIWABIK	Addition	0	(\$28,105.95)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0052007019	GIANT'S RIDGE-BIWABIK	Addition	9365	\$272,371.69
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0052007019	GIANT'S RIDGE-BIWABIK	Addition	0	(\$60,934.02)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2007	0052007019	GIANT'S RIDGE-BIWABIK	Addition	2578	\$71,732.50
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2007	0052007019	GIANT'S RIDGE-BIWABIK	Addition	0	(\$14,000.03)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0052007034	S AND J ENTERPRISE	Addition	8751	\$42,234.12
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0052007034	ROI LLC (MAPLE VILLAGE)	Addition	6971	\$37,793.49
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0052007057	VOYAGEUR'S RETREAT 3RD &amp; 5	Addition	2812	\$39,838.28
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0052007064	CITY OF CLOQUET - IND PARK	Addition	11	\$57.82
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0052007064	CITY OF CLOQUET - IND PARK	Addition	0	\$2,181.99
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1981	0052007064	CITY OF CLOQUET - IND PARK	Retirement	-13	(\$35.64)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2004	0052007064	CITY OF CLOQUET - IND PARK	Retirement	-26	(\$307.20)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0052007064	CITY OF CLOQUET - IND PARK	Addition	13724	\$148,824.96
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2007	0052007081	TEXPAR ENERGY LLC	Addition	1050	\$30,182.68
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1964	0052007085	LAX FABERCATING LTD	Retirement	-1591	(\$685.75)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1996	0052007085	LAX FABERCATING LTD	Retirement	-194	(\$2,171.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2007	0052007085	LAX FABERCATING LTD	Addition	4855	\$90,950.57
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1964	0052007085	LAX FABERCATING LTD	Retirement	-159	(\$216.07)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1996	0052007085	LAX FABERCATING LTD	Retirement	-320	(\$11,311.23)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0052007089	BOULDER LAKES BUSINESS PARK	Addition	252	\$2,501.27
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2008	0052007089	BOULDER LAKES BUSINESS PARK	Addition	1334	\$31,011.44
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2008	0052007089	BOULDER LAKES BUSINESS PARK	Addition	3440	\$106,126.86
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0052007090	RDI LLC	Addition	744	\$18,191.58
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0052007091	CONTRACTOR ACCRUAL IN CWIP	Addition	0	(\$1.46)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0052008024	COLONIAL OAKS 4TH	Addition	3680	\$21,871.62
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2008	0052008024	COLONIAL OAKS 4TH	Addition	483	\$6,723.37
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0052008032	ENTERPRISE PRODUCTS	Addition	2118	\$16,291.10
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0052008033	HADLEY VALLEY PARTNERS OF ROCH	Addition	5775	\$29,446.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2008	0052008033	HADLEY VALLEY PARTNERS OF ROCH	Addition	3635	\$43,409.52
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0052008038	2008 4 AND 2" MAIN INSTALL VO	Addition	3222	\$31,310.90
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2008	0052008038	2008 4 AND 2" MAIN INSTALL VO	Addition	2633	\$58,123.69
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0052008067	GIANT'S RIDGE	Addition	6515	\$81,774.75
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0052008067	GIANT'S RIDGE	Addition	0	(\$26,320.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0052008093	CHATFIELD ESTATES LLC	Addition	1121	\$5,944.12
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2008	0052008093	CHATFIELD ESTATES LLC	Addition	3875	\$48,123.86
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2008	0052008100	MINNEIUS, GARWIN	Addition	9883	\$132,290.62
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1953	0052008113	STONEBRIDGE CONSTRUCTION	Retirement	-771	(\$248.97)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0052008113	STONEBRIDGE CONSTRUCTION	Addition	276	\$3,120.32
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2009	0052008113	STONEBRIDGE CONSTRUCTION	Retirement	-69	(\$44.51)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2009	0052008113	STONEBRIDGE CONSTRUCTION	Addition	1099	\$29,100.02
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0052009029	MILLE LACS BAND OF OJIBWE	Addition	4670	\$24,374.43
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2009	0052009036	OLMSTED COUNTY PUBLIC WORKS	Addition	2909	\$29,191.90
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2009	0052009038	USPS	Addition	175	\$775.42
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2009	0052009038	USPS	Addition	0	\$372.62
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	1960	0052009038	USPS	Retirement	-8	(\$9.94)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2009	0052009038	USPS	Addition	18	\$87.58
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2009	0052009038	USPS	Addition	0	\$2.58

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDIST Mains	Steel 6 in	2009	0052009038	USPS	Addition	3	\$33.83
Minnesota Energy Resources Corp	376000 GDIST Mains	Steel 6 in	2009	0052009038	USPS	Addition	0	\$0.99
Minnesota Energy Resources Corp	376000 GDIST Mains	Steel 8 in	2009	0052009038	USPS	Addition	1543	\$176,087.27
Minnesota Energy Resources Corp	376000 GDIST Mains	Steel 8 in	2010	0052009038	USPS	Addition	0	\$5,178.06
Minnesota Energy Resources Corp	376000 GDIST Mains	Steel 2 in	2010	0052009052	ELK RUN DEVELOPMENT-PINE ISLAN	Addition	0	(\$434.00)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 4 in	2003	0052009069	REGIONAL EVENT CENTER	Retirement	-9	(\$230.91)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 4 in	2009	0052009069	REGIONAL EVENT CENTER	Addition	4206	\$24,147.29
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 4 in	2010	0052010021	VAVRA FARMS CORN DRYER MAIN - BLOOM	Addition	4769	\$101,991.89
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0052010047	CITY OF BYRON WASTE WATER PLAN	Addition	1142	\$9,107.49
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 4 in	2010	0052010047	CITY OF BYRON WASTE WATER PLAN	Addition	1438	\$19,465.96
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2009	0052010054	GSUB, XERKES AVE & BEARD CT SUBDIVI	Addition	20	\$559.19
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 4 in	2009	0052010054	GSUB, XERKES AVE & BEARD CT SUBDIVI	Addition	0	\$266.05
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 4 in	2009	0052010057	ROCHESTER PUBLIC WORKS BUILDING, RO	Retirement	-2	(\$49.93)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 4 in	2010	0052010057	ROCHESTER PUBLIC WORKS BUILDING, RO	Addition	429	\$12,579.63
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 4 in	2010	0052010062	WALNUT GROVE CROP DRYER - TAD THRAM	Addition	8251	\$87,013.78
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	1993	0052010074	GCA, CURT HEGG DRYER, HARMONY	Retirement	-1129	(\$49,624.40)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0052010074	GCA, CURT HEGG DRYER, HARMONY	Addition	2657	\$48,691.72
Minnesota Energy Resources Corp	376000 GDIST Mains	Steel 1.1/4 in	1961	0052010074	GCA, CURT HEGG DRYER, HARMONY	Retirement	-1709	(\$1,343.59)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0052010077	LAND CONSULTANTS	Addition	3261	(\$29,277.71)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2010	0052010085	KRAUS-ANDERSON CONSTRUCTION CO	Addition	3371	\$22,106.00
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 4 in	1961	0052011021	MAIN EXT - GREEN WAY COOP - KASSON	Retirement	-8	(\$3.98)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 4 in	1990	0052011021	MAIN EXT - GREEN WAY COOP - KASSON	Retirement	-36	(\$6,305.73)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 4 in	2006	0052011032	MAIN EXT - GREEN WAY COOP - KASSON	Retirement	-2477	(\$21,672.34)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 4 in	2011	0052011021	MAIN EXT - GREEN WAY COOP - KASSON	Addition	24	\$170.73
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 6 in	2011	0052011021	MAIN EXT - GREEN WAY COOP - KASSON	Addition	7016	\$67,941.66
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2011	0052011032	GSUB, STONEHAVEN 2ND ADDITION - EAG	Addition	6103	\$16,184.99
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 4 in	2005	0052011033	GSUB, STONEHAVEN 2ND ADDITION - EAG	Addition	627	\$2,469.87
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2011	0052011033	GSUB, DONNELLY FARM 3RD ADDITION	Retirement	-3128	(\$22,753.76)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2011	0052011033	GSUB, DONNELLY FARM 3RD ADDITION	Addition	4243	\$11,675.45
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2005	0052011033	GSUB, DONNELLY FARM 3RD ADDITION	Addition	0	\$680.25
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2011	0052011040	SCHROEDER, RYAN	Retirement	-817	(\$11,700.82)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2011	0052011040	SCHROEDER, RYAN	Addition	4410	\$8,986.12
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2011	0052011040	SCHROEDER, RYAN	Addition	0	(\$50.00)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2011	0052011040	SCHROEDER, RYAN	Addition	0	(\$50.00)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2011	0052011040	SCHROEDER, RYAN	Addition	0	(\$150.00)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2011	0052011040	SCHROEDER, RYAN	Addition	0	(\$50.00)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2011	0052011040	SCHROEDER, RYAN	Addition	0	(\$50.00)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2011	0052011040	SCHROEDER, RYAN	Addition	0	(\$50.00)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2011	0052011061	GSUB, PRESTWICK 3RD ADDITION - ROSE	Addition	1808	(\$10,535.50)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2011	0052011061	GSUB, PRESTWICK 3RD ADDITION - ROSE	Addition	0	\$200.00
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 4 in	2012	0052011065	MAIN EXT - W CRICLE DR (MAYO CLINIC	Addition	3232	\$74,716.06
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 4 in	2012	0052011065	MAIN EXT - W CRICLE DR (MAYO CLINIC	Addition	0	\$11,457.60
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 4 in	2012	0052011065	MAIN EXT - W CRICLE DR (MAYO CLINIC	Addition	0	\$353.60
Minnesota Energy Resources Corp	376000 GDIST Mains	Steel 2 in	2012	0052012019	Gas To New Markets - ESKO	Addition	0	\$0.00
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	1962	0052012023	FARMERS ELEVATOR-B/G	Retirement	-1791	\$61,718.47
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	1988	0052012023	FARMERS ELEVATOR-B/G	Retirement	-349	(\$18,110.73)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	1992	0052012023	FARMERS ELEVATOR-B/G	Retirement	-815	(\$13,829.72)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 2 in	2006	0052012023	FARMERS ELEVATOR-B/G	Retirement	-303	(\$1,552.58)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 4 in	1962	0052012023	FARMERS ELEVATOR-B/G	Retirement	-874	(\$435.85)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 4 in	1985	0052012023	FARMERS ELEVATOR-B/G	Retirement	-21	(\$1,503.72)
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 4 in	2012	0052012023	FARMERS ELEVATOR-B/G	Addition	1588	\$45,515.83
Minnesota Energy Resources Corp	376000 GDIST Mains	Plastic 6 in	2006	0052012023	FARMERS ELEVATOR-B/G	Retirement	-98	\$569.91
Minnesota Energy Resources Corp	376000 GDIST Mains	Steel 1.1/2 in	2012	0052012023	FARMERS ELEVATOR-B/G	Addition	950	\$26,913.99
Minnesota Energy Resources Corp	376000 GDIST Mains	Steel 2 in	1962	0052012023	FARMERS ELEVATOR-B/G	Retirement	-357	(\$281.44)
Minnesota Energy Resources Corp	376000 GDIST Mains	Steel 2 in	1962	0052012023	FARMERS ELEVATOR-B/G	Retirement	-190	(\$149.72)

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1962	0052012023	FARMERS ELEVATOR-B/G	Retirement	-326	(\$17,774)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2013	0052012026	BARTON SAND	Addition	8414	\$203,594.44
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0052012039	GSUB, NORTHERN RESERVE 1ST ADDITIO	Addition	3521	\$3,520.88
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0052012039	GSUB, NORTHERN RESERVE 1ST ADDITIO	Addition	155	\$184.99
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1999	0052012050	REG Gas extension	Addition	0	\$73.62
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1963	0052012055	FARM COUNTRY COOP - MAIN EXPANSION	Retirement	-1056	(\$2,257.33)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1963	0052012055	FARM COUNTRY COOP - MAIN EXPANSION	Retirement	-21	(\$82.99)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2012	0052012055	FARM COUNTRY COOP - MAIN EXPANSION	Addition	1093	\$96,981.63
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0052012075	GSUB, SBF 10TH ADDITION - LAKEVILLE	Addition	4599	\$11,763.49
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0052012076	GSUB, PRESTWICK 4TH & 5TH - ROSEMO	Addition	4377	\$16,231.08
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0052012078	MAIN EXT - MENSING WAY (GEMINI INC)	Addition	1324	\$39,462.11
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0052013005	JENNIE-O FARMS - MENAHA (MAIN)	Addition	28079	\$169,011.29
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0052013006	JENNIE-O FARMS - VERNDALE (MAIN)	Addition	6494	\$12,438.21
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2013	0052013006	JENNIE-O FARMS - VERNDALE (MAIN)	Addition	753	\$8,648.61
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2013	0052013006	JENNIE-O FARMS - VERNDALE (MAIN)	Addition	12014	\$238,347.03
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0052013015	MAIN EXT - 390TH ST (IVAN HARDER GR	Addition	2886	\$29,726.22
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2013	0052013020	MAIN EXT - 37TH AVE NW (MENARDS NORT	Addition	1	\$341.81
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0052013020	MAIN EXT - 37TH AVE NW (MENARDS NORT	Addition	1023	\$3,954.17
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0052013020	MAIN EXT - 37TH AVE NW (MENARDS NORT	Addition	2114	\$24,112.25
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0052013020	MAIN EXT - 37TH AVE NW (MENARDS NORT	Addition	494	\$9,439.96
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0052013031	GSUB, HIGHLANDS 4TH ADDITION - ZUMB	Addition	6462	\$16,649.25
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0052013031	ZHINGWAAK 2ND ADDITION	Addition	2857	(\$9,908.30)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0052013062	GSUB, HIMMELS GARTEN SUBDIVISION -	Addition	2933	(\$6,446.50)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0052013062	GSUB - CENTURY HILLS 10TH ADDITION	Addition	0	\$173.60
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0052013062	GSUB - CENTURY HILLS 10TH ADDITION	Addition	636	(\$4,124.98)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0052013062	GSUB - CENTURY HILLS 10TH ADDITION	Addition	0	\$238.26
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0052013064	WINDOW EDA	Addition	1062	\$16,629.83
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2013	0052013064	WINDOW EDA	Addition	7708	\$275,509.29
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0052013070	SANFORD HEALTH , SYSTEM IMPROVEMENT	Addition	2	\$28.70
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1996	0052013070	SANFORD HEALTH , SYSTEM IMPROVEMENT	Retirement	-5	(\$79.51)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0052013070	SANFORD HEALTH , SYSTEM IMPROVEMENT	Addition	2757	\$71,833.49
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0052013086	JACOBSON, COREY	Addition	2335	\$1,848.75
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0052013104	KRAUS-ANDERSON CONSTRUCTION	Addition	5	\$43.58
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0052013104	KRAUS-ANDERSON CONSTRUCTION	Addition	2062	\$53,026.64
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0052013109	CURTHS BAY CO	Addition	2935	(\$3,117.01)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0052013109	CURTHS BAY CO	Addition	1	(\$3.12)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0052013112	MAIN EXT - MAYWOOD (SR. LIVING CEN	Addition	1790	\$61,785.25
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0052013112	MAIN EXT - MAYWOOD (SR. LIVING CEN	Addition	0	\$3,249.96
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0052013114	RED LAKE TAYLOR WOODSTONE	Addition	3068	\$82,557.80
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0052014026	GRA - MAIN EXT - NATCHEZ AVE - ELKO	Addition	2215	\$14,620.86
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0052014026	GRA - MAIN EXT - NATCHEZ AVE - ELKO	Addition	2025	\$24,272.55
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2014	0052014027	KRAUSE, NORMAN H	Addition	2238	\$17,662.55
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0052014036	UNITED SOUTH CENTRAL 2134 - PIPE UP	Addition	4	\$63.89
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	0052014036	UNITED SOUTH CENTRAL 2134 - PIPE UP	Retirement	-4	(\$102.86)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0052014036	UNITED SOUTH CENTRAL 2134 - PIPE UP	Addition	1334	\$38,692.14
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0052014037	GSUB - CHOKECHERRY HILL 1ST ADDITIO	Addition	3977	\$19,391.72
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0052014039	GSUB - SUMMERLYN 2ND ADDITION - LAK	Addition	4440	\$41,601.48
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0052014040	BECKER, TODD	Addition	3964	\$11,743.59
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1979	0052014076	BECKER, TODD	Retirement	-1871	(\$1,896.47)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0052014076	BECKER, TODD	Addition	2883	\$4,010.63
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1979	0052014076	BECKER, TODD	Retirement	-30	(\$60.81)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0052014076	BECKER, TODD	Addition	5463	\$13,800.33
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0052014088	GSUB - COLONIAL OAKS FIVE - ROCHEST	Addition	7428	\$7,801.73
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0052014088	MAIN EXT - COMMERCE DR - (MCDONALDS	Addition	711	\$6,335.09
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0052014088	MAIN EXT - COMMERCE DR - (MCDONALDS	Addition	2284	\$36,954.77
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0052014090	MAGNUSSON, AARON	Addition	5031	\$1,716.49
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0052014102	SCHULBERG, STEVE J	Addition	3176	\$2,990.84
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0052014104	MAIN EXT - HIGHWAY 52 (PRESTON STAT	Addition	3719	\$416.71

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0052014109	GSUB - MORRIS HILLS 2ND & 3RD SUBDI	Addition	3009	\$4,683.79
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0052014134	GSUB - CEDAR LANDING 1ST ADDITION S	Addition	6193	\$96,742.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0052014137	GRA - MAIN EXT - EAGAN SR LIVING	Addition	6	\$121.29
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1960	0052014137	GRA - MAIN EXT - EAGAN SR LIVING	Retirement	-80	(\$52.99)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2009	0052014137	GRA - MAIN EXT - EAGAN SR LIVING	Retirement	-4	(\$3,898.39)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1960	0052014137	GRA - MAIN EXT - EAGAN SR LIVING	Retirement	-14	(\$18.31)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2001	0052014137	GRA - MAIN EXT - EAGAN SR LIVING	Retirement	-171	(\$1,711.09)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0052014137	GRA - MAIN EXT - EAGAN SR LIVING	Addition	927	\$34,026.35
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2014	0052014137	GRA - MAIN EXT - EAGAN SR LIVING	Addition	1417	\$65,380.15
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1960	0052014137	GRA - MAIN EXT - EAGAN SR LIVING	Retirement	-69	(\$135.55)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1959	0052014137	GRA - MAIN EXT - EAGAN SR LIVING	Retirement	-12	(\$10.40)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1961	0052014137	GRA - MAIN EXT - EAGAN SR LIVING	Retirement	-716	(\$562.88)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0052014141	GSUB - SCENIC OAKS 10TH ADDITION SU	Addition	5328	\$4,955.06
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0052014141	GSUB - SCENIC OAKS 10TH ADDITION SU	Addition	3	\$5.07
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0052014147	BARTEL, NEIL	Addition	6699	\$47,150.79
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0052014148	GAS MAIN EXT FOR STONEBRIDGE APTS	Addition	422	\$4,959.78
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0052014148	GAS MAIN EXT FOR STONEBRIDGE APTS	Addition	801	\$17,095.17
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0052014149	MAIN EXT - NEW HAVEN RD (PINE ISLAN	Addition	1	\$0.06
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1997	0052014149	MAIN EXT - NEW HAVEN RD (PINE ISLAN	Retirement	-1	(\$17.51)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1966	0052014149	MAIN EXT - NEW HAVEN RD (PINE ISLAN	Retirement	-8	(\$8.60)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0052014149	MAIN EXT - NEW HAVEN RD (PINE ISLAN	Addition	12140	\$185,677.98
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0052014168	WINDOW EDA MAIN EXTENSION	Addition	1124	\$7,436.64
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2015	0052014168	WINDOW EDA MAIN EXTENSION	Addition	600	\$3,928.42
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0052014173	HY-VEE CONSTRUCTION	Retirement	-7	(\$218.17)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0052014173	HY-VEE CONSTRUCTION	Addition	7	\$252.71
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2015	0052014173	HY-VEE CONSTRUCTION	Addition	1702	\$77,236.47
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2015	0052015018	FAIRWAY VIEW SENIOR COMMUNITY	Addition	20	\$12,834.58
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1976	0052015018	FAIRWAY VIEW SENIOR COMMUNITY	Retirement	-1375	(\$481.41)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0052015018	FAIRWAY VIEW SENIOR COMMUNITY	Addition	7	\$67.81
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1976	0052015018	FAIRWAY VIEW SENIOR COMMUNITY	Retirement	-5	(\$3.51)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0052015018	FAIRWAY VIEW SENIOR COMMUNITY	Addition	1298	\$24,023.78
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0052015020	STOKE ADDITION	Addition	4873	\$58,350.96
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0052015103	MATTAMY HOMES - AVONLEA 1ST ADDITIO	Addition	6696	\$41,003.14
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0052015103	MATTAMY HOMES - AVONLEA 1ST ADDITIO	Addition	2104	\$24,614.82
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1975	0052015106	IPL MAINS LOADED TO BE RETIRED	Retirement	-2799	(\$11,371.16)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 10 in	1945	0052015106	IPL MAINS LOADED TO BE RETIRED	Retirement	-6918	(\$12,758.91)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 24 in	1965	0052015106	IPL MAINS LOADED TO BE RETIRED	Retirement	-53	(\$585.04)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1945	0052015106	IPL MAINS LOADED TO BE RETIRED	Retirement	-1298	(\$863.38)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1950	0052015106	IPL MAINS LOADED TO BE RETIRED	Retirement	-313	(\$289.94)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1955	0052015106	IPL MAINS LOADED TO BE RETIRED	Retirement	-388	(\$526.37)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1960	0052015106	IPL MAINS LOADED TO BE RETIRED	Retirement	-36	(\$84.26)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1945	0052015106	IPL MAINS LOADED TO BE RETIRED	Retirement	-627	(\$49,570.69)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1950	0052015106	IPL MAINS LOADED TO BE RETIRED	Retirement	-209	(\$432.62)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1955	0052015106	IPL MAINS LOADED TO BE RETIRED	Retirement	-975	(\$3,073.85)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	1950	0052015112	IPL MAINS LOADED TO BE RETIRED	Retirement	-10444	(\$30,583.15)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1970	0052015112	NORTHERN COUNTRY COOP	Retirement	-4	(\$2.68)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2015	0052015112	NORTHERN COUNTRY COOP	Addition	3	\$2,986.59
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0052015112	NORTHERN COUNTRY COOP	Retirement	-334	(\$206.03)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0052015112	NORTHERN COUNTRY COOP	Addition	74	\$1,112.11
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1970	0052015112	NORTHERN COUNTRY COOP	Retirement	-18	(\$39.64)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0052015112	NORTHERN COUNTRY COOP	Retirement	-55	(\$1,376.52)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0052015112	NORTHERN COUNTRY COOP	Addition	2111	\$60,634.34
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0052015112	NORTHERN COUNTRY COOP	Retirement	-16	(\$0.16)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2012	0052015112	NORTHERN COUNTRY COOP	Retirement	-10	(\$2,144.69)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2016	0052015129	LAND O LAKES INC BOILER 2 MAIN EXT	Addition	1051	\$99,684.13
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0052015136	KRAUS-ANDERSON CONSTRUCTION CO MAIN	Addition	4354	\$69,852.39
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0052016045	MILLE LACS BAND OF OJIBWE - ZHINGWA	Addition	8638	\$58,181.38
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	0052016063	CLOQUET MIDDLE SCHOOL	Addition	296	\$4,801.73

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2016	0052016063	CLOQUET MIDDLE SCHOOL	Addition	3124	\$97,338.63
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	0053000000	GAS SERVICE BLANKET-NEW	Retirement	-84	(\$85.14)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1992	0053000000	GAS SERVICE BLANKET-NEW	Retirement	-648	(\$968.45)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1953	0053000000	GAS SERVICE BLANKET-NEW	Retirement	-36	(\$11.61)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1969	0053000000	GAS SERVICE BLANKET-NEW	Retirement	-416	(\$131.23)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1974	0053000000	GAS SERVICE BLANKET-NEW	Retirement	-1	(\$0.33)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0053000000	GAS SERVICE BLANKET-NEW	Retirement	-407	(\$412.50)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1979	0053000000	GAS SERVICE BLANKET-NEW	Retirement	-3	(\$3.04)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1985	0053000000	GAS SERVICE BLANKET-NEW	Retirement	-931	(\$858.11)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1986	0053000000	GAS SERVICE BLANKET-NEW	Retirement	-92	(\$311.86)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1986	0053000000	GAS SERVICE BLANKET-NEW	Retirement	-487	(\$1,654.44)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1991	0053000000	GAS SERVICE BLANKET-NEW	Retirement	-28	(\$50.43)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1992	0053000000	GAS SERVICE BLANKET-NEW	Retirement	-1686	(\$2,521.13)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1998	0053000000	GAS SERVICE BLANKET-NEW	Retirement	-202	(\$1,298.28)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0053000000	GAS SERVICE BLANKET-NEW	Retirement	-101	(\$189.52)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0053000000	GAS SERVICE BLANKET-NEW	Retirement	-2	(\$48.66)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1961	0053000000	GAS SERVICE BLANKET-NEW	Retirement	-985	(\$490.23)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1953	0053000000	GAS SERVICE BLANKET-NEW	Retirement	-2074	(\$2,057.34)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1959	0053000000	GAS SERVICE BLANKET-NEW	Retirement	-29	(\$25.17)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1962	0053000000	GAS SERVICE BLANKET-NEW	Retirement	-200	(\$157.58)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1965	0053000000	GAS SERVICE BLANKET-NEW	Retirement	-3	(\$3.79)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1969	0053000000	GAS SERVICE BLANKET-NEW	Retirement	-438	(\$436.61)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1972	0053000000	GAS SERVICE BLANKET-NEW	Retirement	-109	(\$118.67)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1973	0053000000	GAS SERVICE BLANKET-NEW	Retirement	-19	(\$14.25)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	0053000000	GAS SERVICE BLANKET-NEW	Retirement	-485	(\$1,568.54)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1969	0053000000	GAS SERVICE BLANKET-NEW	Retirement	-380	(\$378.80)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1954	0140010012	AUDUBON 2" TRANS RETIRE	Retirement	-201	(\$800.32)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2003	0140010012	AUDUBON 2" TRANS RETIRE	Retirement	-176	(\$111.01)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1979	0140013028	Grace Lake trans line abandonment	Retirement	-35	(\$897.79)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1970	0570015075	Alliant Transition Activities	Adjustment	54642	(\$35,217.96)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1975	0570015075	Alliant Transition Activities	Adjustment	5823	\$13,695.56
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1980	0570015075	Alliant Transition Activities	Adjustment	10320	\$26,390.29
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1985	0570015075	Alliant Transition Activities	Adjustment	28402	\$31,282.06
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1990	0570015075	Alliant Transition Activities	Adjustment	1399	\$46,018.84
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1997	0570015075	Alliant Transition Activities	Adjustment	1147.59	\$3,184.24
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	2007	0570015075	Alliant Transition Activities	Adjustment	130.41	\$618.35
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1975	0570015075	Alliant Transition Activities	Adjustment	97	(\$450.07)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1985	0570015075	Alliant Transition Activities	Adjustment	1911	\$519.10
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1990	0570015075	Alliant Transition Activities	Adjustment	3722	\$762.24
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1995	0570015075	Alliant Transition Activities	Adjustment	799	\$2,912.60
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1997	0570015075	Alliant Transition Activities	Adjustment	281.29	\$2,948.40
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2003	0570015075	Alliant Transition Activities	Adjustment	270.71	\$4,989.25
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2007	0570015075	Alliant Transition Activities	Adjustment	57	\$6,000.21
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2008	0570015075	Alliant Transition Activities	Adjustment	185	\$7,085.05
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2012	0570015075	Alliant Transition Activities	Adjustment	424	(\$0.01)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	2014	0570015075	Alliant Transition Activities	Adjustment	624	\$67.40
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	0570015075	Alliant Transition Activities	Adjustment	200	\$939.14
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1975	0570015075	Alliant Transition Activities	Adjustment	35032	\$21,609.47
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1980	0570015075	Alliant Transition Activities	Adjustment	864	\$41,038.67
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1985	0570015075	Alliant Transition Activities	Adjustment	27219	\$133,818.48
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1990	0570015075	Alliant Transition Activities	Adjustment	216225	\$120,952.31
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1995	0570015075	Alliant Transition Activities	Adjustment	87870	\$451,606.25
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1995	0570015075	Alliant Transition Activities	Adjustment	19247	\$876,203.22
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1997	0570015075	Alliant Transition Activities	Adjustment	935.5	\$198,657.42
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1998	0570015075	Alliant Transition Activities	Adjustment	255.95	\$44,198.17
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1999	0570015075	Alliant Transition Activities	Adjustment	189.55	\$83,463.30

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2000	0570015075	Alliant Transition Activities	Adjustment	7810	\$18,913.33
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2001	0570015075	Alliant Transition Activities	Adjustment	10592	\$169,244.98
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2002	0570015075	Alliant Transition Activities	Adjustment	6537	\$66,401.66
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2003	0570015075	Alliant Transition Activities	Adjustment	28333	\$94,549.20
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2004	0570015075	Alliant Transition Activities	Adjustment	11613	\$137,939.42
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	0570015075	Alliant Transition Activities	Adjustment	7640	\$86,049.46
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	0570015075	Alliant Transition Activities	Adjustment	12796	\$137,680.32
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2007	0570015075	Alliant Transition Activities	Adjustment	5398	\$74,958.77
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	0570015075	Alliant Transition Activities	Adjustment	8280	\$28,187.22
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2009	0570015075	Alliant Transition Activities	Adjustment	17553	\$258,909.56
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2010	0570015075	Alliant Transition Activities	Adjustment	7781	\$184,645.55
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2011	0570015075	Alliant Transition Activities	Adjustment	16417	\$350,752.98
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	0570015075	Alliant Transition Activities	Adjustment	3676	\$68,515.58
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	0570015075	Alliant Transition Activities	Adjustment	5798	\$117,089.26
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	0570015075	Alliant Transition Activities	Adjustment	3420.83	\$68,587.21
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	0570015075	Alliant Transition Activities	Adjustment	340.17	\$449.58
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1975	0570015075	Alliant Transition Activities	Adjustment	2799	\$11,371.16
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1980	0570015075	Alliant Transition Activities	Adjustment	9817	\$75,294.93
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1985	0570015075	Alliant Transition Activities	Adjustment	7345.74	\$7,891.29
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1990	0570015075	Alliant Transition Activities	Adjustment	1206.67	\$1,360.64
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1995	0570015075	Alliant Transition Activities	Adjustment	186.6	\$248.49
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2009	0570015075	Alliant Transition Activities	Adjustment	19	(\$16.73)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1970	0570015075	Alliant Transition Activities	Adjustment	15166	\$33,395.34
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1975	0570015075	Alliant Transition Activities	Adjustment	289.42	\$22,923.09
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1980	0570015075	Alliant Transition Activities	Adjustment	870.58	\$49,521.97
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1985	0570015075	Alliant Transition Activities	Adjustment	6672.2	\$108,585.51
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1995	0570015075	Alliant Transition Activities	Adjustment	16556.5	\$434,942.15
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1997	0570015075	Alliant Transition Activities	Adjustment	331.83	\$8,590.53
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1998	0570015075	Alliant Transition Activities	Adjustment	301.13	\$7,054.15
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1999	0570015075	Alliant Transition Activities	Adjustment	2783.52	\$111,302.24
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2000	0570015075	Alliant Transition Activities	Adjustment	4638	\$69,537.02
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2001	0570015075	Alliant Transition Activities	Adjustment	1221	\$14,428.07
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2003	0570015075	Alliant Transition Activities	Adjustment	4579	\$39,232.21
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2005	0570015075	Alliant Transition Activities	Adjustment	937	\$55,288.87
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	0570015075	Alliant Transition Activities	Adjustment	5360	\$33,009.38
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	0570015075	Alliant Transition Activities	Adjustment	750	\$13,520.39
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2009	0570015075	Alliant Transition Activities	Adjustment	5298.39	\$198,560.45
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2010	0570015075	Alliant Transition Activities	Adjustment	473.61	\$15,053.79
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	0570015075	Alliant Transition Activities	Adjustment	2407	\$94,012.24
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	0570015075	Alliant Transition Activities	Adjustment	6144	\$153,769.87
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2014	0570015075	Alliant Transition Activities	Adjustment	202.41	\$5,558.51
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2015	0570015075	Alliant Transition Activities	Adjustment	353.59	\$4,266.93
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	1980	0570015075	Alliant Transition Activities	Adjustment	2273	\$21,898.82
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	1990	0570015075	Alliant Transition Activities	Adjustment	17878	\$155,237.48
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	1995	0570015075	Alliant Transition Activities	Adjustment	70877.32	\$572,663.80
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2000	0570015075	Alliant Transition Activities	Adjustment	249.68	\$1,547.54
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2011	0570015075	Alliant Transition Activities	Adjustment	6	(\$1,728.69)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/2 in	1970	0570015075	Alliant Transition Activities	Adjustment	305.79	\$127.26
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/2 in	1975	0570015075	Alliant Transition Activities	Adjustment	279.21	\$189.13
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/2 in	2003	0570015075	Alliant Transition Activities	Adjustment	91	\$0.91
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1970	0570015075	Alliant Transition Activities	Adjustment	2012.14	\$3,540.98
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1975	0570015075	Alliant Transition Activities	Adjustment	635.86	\$1,739.04
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	2003	0570015075	Alliant Transition Activities	Adjustment	254	\$2.54
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	1970	0570015075	Alliant Transition Activities	Adjustment	2212	\$14,786.85
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	1975	0570015075	Alliant Transition Activities	Adjustment	99	\$1,039.75
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 10 in	1945	0570015075	Alliant Transition Activities	Adjustment	6918	\$12,758.91
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 10 in	1965	0570015075	Alliant Transition Activities	Adjustment	1652.88	\$12,355.62
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 10 in	1990	0570015075	Alliant Transition Activities	Adjustment	79.12	\$992.61

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 12 in	1965	0570015075	Alliant Transition Activities	Adjustment	2926	\$25,211.25
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 16 in	1965	0570015075	Alliant Transition Activities	Adjustment	4592.23	\$40,049.62
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 16 in	1965	0570015075	Alliant Transition Activities	Transfer	-4592.23	(\$40,049.62)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 16 in	2002	0570015075	Alliant Transition Activities	Adjustment	1.16	\$16.92
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 16 in	2003	0570015075	Alliant Transition Activities	Adjustment	-1.16	(\$16.92)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 16 in	2003	0570015075	Alliant Transition Activities	Adjustment	11.61	\$341.73
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 16 in	2003	0570015075	Alliant Transition Activities	Transfer	-11.61	(\$341.73)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	0570015075	Alliant Transition Activities	Adjustment	371	\$526.48
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	0570015075	Alliant Transition Activities	Adjustment	16564	\$19,804.78
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1975	0570015075	Alliant Transition Activities	Adjustment	5111	\$11,342.15
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1980	0570015075	Alliant Transition Activities	Adjustment	450	\$1,032.50
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1985	0570015075	Alliant Transition Activities	Adjustment	20	\$1,330.17
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1995	0570015075	Alliant Transition Activities	Adjustment	14	\$2,828.03
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2000	0570015075	Alliant Transition Activities	Adjustment	37	\$85,782.29
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2003	0570015075	Alliant Transition Activities	Adjustment	417	\$10,209.26
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2004	0570015075	Alliant Transition Activities	Adjustment	161.34	\$8,132.34
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2005	0570015075	Alliant Transition Activities	Adjustment	172.66	\$40,201.45
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2006	0570015075	Alliant Transition Activities	Adjustment	9	\$6,029.40
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	0570015075	Alliant Transition Activities	Adjustment	16	\$0.16
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2013	0570015075	Alliant Transition Activities	Adjustment	4	\$0.04
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 24 in	1965	0570015075	Alliant Transition Activities	Adjustment	53	\$585.04
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1945	0570015075	Alliant Transition Activities	Adjustment	1298	\$863.38
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1950	0570015075	Alliant Transition Activities	Adjustment	313	\$289.94
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1965	0570015075	Alliant Transition Activities	Adjustment	627	\$1,027.39
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1965	0570015075	Alliant Transition Activities	Adjustment	388	\$526.37
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1970	0570015075	Alliant Transition Activities	Adjustment	36	\$84.26
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1975	0570015075	Alliant Transition Activities	Adjustment	2166	\$13,434.98
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1995	0570015075	Alliant Transition Activities	Adjustment	35.72	\$333.80
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	2002	0570015075	Alliant Transition Activities	Adjustment	21.28	\$97.70
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3/4 in	1970	0570015075	Alliant Transition Activities	Adjustment	20	\$0.20
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1960	0570015075	Alliant Transition Activities	Adjustment	928	\$751.60
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1965	0570015075	Alliant Transition Activities	Adjustment	8339	\$69,391.76
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1970	0570015075	Alliant Transition Activities	Adjustment	136481	\$91,570.47
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1970	0570015075	Alliant Transition Activities	Adjustment	55578	\$310,591.19
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1975	0570015075	Alliant Transition Activities	Adjustment	5625	\$34,755.79
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1990	0570015075	Alliant Transition Activities	Adjustment	316	\$5,057.36
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1995	0570015075	Alliant Transition Activities	Adjustment	12	\$2,937.29
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1997	0570015075	Alliant Transition Activities	Adjustment	15	\$10.90
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2006	0570015075	Alliant Transition Activities	Adjustment	2996	\$194,047.58
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2009	0570015075	Alliant Transition Activities	Adjustment	324	\$35,324.19
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2012	0570015075	Alliant Transition Activities	Adjustment	170	\$36,459.68
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2014	0570015075	Alliant Transition Activities	Adjustment	37	\$326.02
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1945	0570015075	Alliant Transition Activities	Adjustment	34877	\$49,570.69
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1950	0570015075	Alliant Transition Activities	Adjustment	209	\$432.62
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1955	0570015075	Alliant Transition Activities	Adjustment	975	\$3,073.85
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1965	0570015075	Alliant Transition Activities	Adjustment	7	\$1,607.79
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1970	0570015075	Alliant Transition Activities	Adjustment	6102	\$14,644.10
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1990	0570015075	Alliant Transition Activities	Adjustment	16	\$9,305.99
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1995	0570015075	Alliant Transition Activities	Adjustment	27	\$1,361.42
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	1950	0570015075	Alliant Transition Activities	Adjustment	10444	\$30,583.15
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	1965	0570015075	Alliant Transition Activities	Adjustment	13	\$18,463.23
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	1980	0570015075	Alliant Transition Activities	Adjustment	30520.86	\$86,422.78
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	1985	0570015075	Alliant Transition Activities	Adjustment	31.1	\$394.31
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	1985	0570015075	Alliant Transition Activities	Adjustment	62.21	\$929.11
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	2002	0570015075	Alliant Transition Activities	Adjustment	38.88	\$3,588.21
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	2003	0570015075	Alliant Transition Activities	Adjustment	244.94	\$20,453.63
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	2006	0570015075	Alliant Transition Activities	Adjustment	8420	\$210,458.04
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1965	4500ADJUST	4500ADJUST	Adjustment	-493	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	4500ADJUST	4500ADJUST	Adjustment	-2	\$0.00

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	4500ADJUST	4500ADJUST	Adjustment	-125	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1983	4500ADJUST	4500ADJUST	Adjustment	-1	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1984	4500ADJUST	4500ADJUST	Adjustment	-383	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1985	4500ADJUST	4500ADJUST	Adjustment	-15	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1985	4500ADJUST	4500ADJUST	Adjustment	-66	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1986	4500ADJUST	4500ADJUST	Adjustment	-90	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1986	4500ADJUST	4500ADJUST	Adjustment	-77	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1986	4500ADJUST	4500ADJUST	Adjustment	-214	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1991	4500ADJUST	4500ADJUST	Adjustment	-2	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1992	4500ADJUST	4500ADJUST	Adjustment	-4	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1992	4500ADJUST	4500ADJUST	Adjustment	-636	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1954	4500ADJUST	4500ADJUST	Adjustment	-651	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1966	4500ADJUST	4500ADJUST	Adjustment	-779	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1970	4500ADJUST	4500ADJUST	Adjustment	-475	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1979	4500ADJUST	4500ADJUST	Adjustment	-796	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1990	4500ADJUST	4500ADJUST	Adjustment	-79	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1991	4500ADJUST	4500ADJUST	Adjustment	-195	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1991	4500ADJUST	4500ADJUST	Adjustment	-3268	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1991	4500ADJUST	4500ADJUST	Adjustment	-557	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1991	4500ADJUST	4500ADJUST	Adjustment	-147	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1992	4500ADJUST	4500ADJUST	Adjustment	-2546	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1992	4500ADJUST	4500ADJUST	Adjustment	-479	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1992	4500ADJUST	4500ADJUST	Adjustment	-67	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1992	4500ADJUST	4500ADJUST	Adjustment	-563	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1953	4500ADJUST	4500ADJUST	Adjustment	-547	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1953	4500ADJUST	4500ADJUST	Adjustment	196	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1957	4500ADJUST	4500ADJUST	Adjustment	650	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1959	4500ADJUST	4500ADJUST	Adjustment	-11089	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1959	4500ADJUST	4500ADJUST	Adjustment	-942	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	4500ADJUST	4500ADJUST	Adjustment	-11	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	4500ADJUST	4500ADJUST	Adjustment	-330	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	4500ADJUST	4500ADJUST	Adjustment	8	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	4500ADJUST	4500ADJUST	Adjustment	-194	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	4500ADJUST	4500ADJUST	Adjustment	-2	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	4500ADJUST	4500ADJUST	Adjustment	128	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	4500ADJUST	4500ADJUST	Adjustment	-452	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1961	4500ADJUST	4500ADJUST	Adjustment	-177	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1962	4500ADJUST	4500ADJUST	Adjustment	-122	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1962	4500ADJUST	4500ADJUST	Adjustment	-709	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1962	4500ADJUST	4500ADJUST	Adjustment	-18	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1963	4500ADJUST	4500ADJUST	Adjustment	-371	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1963	4500ADJUST	4500ADJUST	Adjustment	720	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1963	4500ADJUST	4500ADJUST	Adjustment	-135	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1965	4500ADJUST	4500ADJUST	Adjustment	-211	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1965	4500ADJUST	4500ADJUST	Adjustment	-365	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	4500ADJUST	4500ADJUST	Adjustment	-78	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	4500ADJUST	4500ADJUST	Adjustment	-106	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1966	4500ADJUST	4500ADJUST	Adjustment	-1443	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1967	4500ADJUST	4500ADJUST	Adjustment	1812	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1968	4500ADJUST	4500ADJUST	Adjustment	-322	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1969	4500ADJUST	4500ADJUST	Adjustment	-872	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1969	4500ADJUST	4500ADJUST	Adjustment	-249	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1969	4500ADJUST	4500ADJUST	Adjustment	-7	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	4500ADJUST	4500ADJUST	Adjustment	-801	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	4500ADJUST	4500ADJUST	Adjustment	-226	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	4500ADJUST	4500ADJUST	Adjustment	-3408	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	4500ADJUST	4500ADJUST	Adjustment	-120	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1970	4500ADJUST	4500ADJUST	Adjustment	-80	\$0.00

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	4500ADJUST	4500ADJUST	Adjustment	-817	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2006	4500ADJUST	4500ADJUST	Adjustment	851	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	4500ADJUST	4500ADJUST	Adjustment	-7	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2012	4500ADJUST	4500ADJUST	Adjustment	-1272	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2013	4500ADJUST	4500ADJUST	Adjustment	25	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	4500ADJUST	4500ADJUST	Adjustment	2	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2014	4500ADJUST	4500ADJUST	Adjustment	3887	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2015	4500ADJUST	4500ADJUST	Adjustment	2345	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2016	4500ADJUST	4500ADJUST	Adjustment	4	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1960	4500ADJUST	4500ADJUST	Adjustment	-5512	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1961	4500ADJUST	4500ADJUST	Adjustment	-495	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1966	4500ADJUST	4500ADJUST	Adjustment	-1028	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1970	4500ADJUST	4500ADJUST	Adjustment	-70	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1978	4500ADJUST	4500ADJUST	Adjustment	-22	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1979	4500ADJUST	4500ADJUST	Adjustment	-22	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1979	4500ADJUST	4500ADJUST	Adjustment	-423	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1982	4500ADJUST	4500ADJUST	Adjustment	-8	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1992	4500ADJUST	4500ADJUST	Adjustment	-23	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2012	4500ADJUST	4500ADJUST	Adjustment	-1	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	2013	4500ADJUST	4500ADJUST	Adjustment	-1	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1971	4500ADJUST	4500ADJUST	Adjustment	-1147	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1979	4500ADJUST	4500ADJUST	Adjustment	-437	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1979	4500ADJUST	4500ADJUST	Adjustment	-377	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1979	4500ADJUST	4500ADJUST	Adjustment	-991	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1979	4500ADJUST	4500ADJUST	Adjustment	-92	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1979	4500ADJUST	4500ADJUST	Adjustment	-145	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1979	4500ADJUST	4500ADJUST	Adjustment	-159	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1979	4500ADJUST	4500ADJUST	Adjustment	-2849	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1979	4500ADJUST	4500ADJUST	Adjustment	-8641	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1979	4500ADJUST	4500ADJUST	Adjustment	-133	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1979	4500ADJUST	4500ADJUST	Adjustment	-3676	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1979	4500ADJUST	4500ADJUST	Adjustment	-7883	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1979	4500ADJUST	4500ADJUST	Adjustment	-1940	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1979	4500ADJUST	4500ADJUST	Adjustment	-929	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1979	4500ADJUST	4500ADJUST	Adjustment	-741	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1984	4500ADJUST	4500ADJUST	Adjustment	-1755	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1985	4500ADJUST	4500ADJUST	Adjustment	-377	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1985	4500ADJUST	4500ADJUST	Adjustment	-1387	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1985	4500ADJUST	4500ADJUST	Adjustment	-138	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1987	4500ADJUST	4500ADJUST	Adjustment	-1177	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1989	4500ADJUST	4500ADJUST	Adjustment	-1294	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1990	4500ADJUST	4500ADJUST	Adjustment	-961	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1990	4500ADJUST	4500ADJUST	Adjustment	-6488	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1990	4500ADJUST	4500ADJUST	Adjustment	-836	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1991	4500ADJUST	4500ADJUST	Adjustment	-129	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1991	4500ADJUST	4500ADJUST	Adjustment	-3893	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1991	4500ADJUST	4500ADJUST	Adjustment	-97	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1991	4500ADJUST	4500ADJUST	Adjustment	-579	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1991	4500ADJUST	4500ADJUST	Adjustment	-87	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1992	4500ADJUST	4500ADJUST	Adjustment	-1999	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1992	4500ADJUST	4500ADJUST	Adjustment	-1095	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1992	4500ADJUST	4500ADJUST	Adjustment	-546	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1954	4500ADJUST	4500ADJUST	Adjustment	-27	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1954	4500ADJUST	4500ADJUST	Adjustment	-16	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1955	4500ADJUST	4500ADJUST	Adjustment	575	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1958	4500ADJUST	4500ADJUST	Adjustment	-492	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1960	4500ADJUST	4500ADJUST	Adjustment	-7893	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1960	4500ADJUST	4500ADJUST	Adjustment	-152	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1961	4500ADJUST	4500ADJUST	Adjustment	-32	\$0.00

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1961	4500ADJUST	4500ADJUST	Adjustment	-3460	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1963	4500ADJUST	4500ADJUST	Adjustment	-23	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1964	4500ADJUST	4500ADJUST	Adjustment	-620	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1966	4500ADJUST	4500ADJUST	Adjustment	-137	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1966	4500ADJUST	4500ADJUST	Adjustment	-1193	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1966	4500ADJUST	4500ADJUST	Adjustment	-425	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1967	4500ADJUST	4500ADJUST	Adjustment	-24	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1967	4500ADJUST	4500ADJUST	Adjustment	-556	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1967	4500ADJUST	4500ADJUST	Adjustment	-3836	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1967	4500ADJUST	4500ADJUST	Adjustment	-1025	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1967	4500ADJUST	4500ADJUST	Adjustment	-1822	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1969	4500ADJUST	4500ADJUST	Adjustment	-2820	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1969	4500ADJUST	4500ADJUST	Adjustment	-54	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1970	4500ADJUST	4500ADJUST	Adjustment	-687	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1970	4500ADJUST	4500ADJUST	Adjustment	1714	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1970	4500ADJUST	4500ADJUST	Adjustment	-436	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1976	4500ADJUST	4500ADJUST	Adjustment	1325	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1978	4500ADJUST	4500ADJUST	Adjustment	3371	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1979	4500ADJUST	4500ADJUST	Adjustment	-131	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1980	4500ADJUST	4500ADJUST	Adjustment	41	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1981	4500ADJUST	4500ADJUST	Adjustment	-111	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1981	4500ADJUST	4500ADJUST	Adjustment	-110	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1982	4500ADJUST	4500ADJUST	Adjustment	-34	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1982	4500ADJUST	4500ADJUST	Adjustment	23	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1984	4500ADJUST	4500ADJUST	Adjustment	-44	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1985	4500ADJUST	4500ADJUST	Adjustment	114	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1989	4500ADJUST	4500ADJUST	Adjustment	-86	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1991	4500ADJUST	4500ADJUST	Adjustment	64	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1992	4500ADJUST	4500ADJUST	Adjustment	-133	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1992	4500ADJUST	4500ADJUST	Adjustment	8	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1992	4500ADJUST	4500ADJUST	Adjustment	140	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1994	4500ADJUST	4500ADJUST	Adjustment	-136	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1995	4500ADJUST	4500ADJUST	Adjustment	305	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1998	4500ADJUST	4500ADJUST	Adjustment	-19	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2000	4500ADJUST	4500ADJUST	Adjustment	60	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2000	4500ADJUST	4500ADJUST	Adjustment	-1338	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2001	4500ADJUST	4500ADJUST	Adjustment	-1863	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2001	4500ADJUST	4500ADJUST	Adjustment	106	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2001	4500ADJUST	4500ADJUST	Adjustment	-28	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2001	4500ADJUST	4500ADJUST	Adjustment	-17	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2001	4500ADJUST	4500ADJUST	Adjustment	802	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2002	4500ADJUST	4500ADJUST	Adjustment	-23	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2002	4500ADJUST	4500ADJUST	Adjustment	1260	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2002	4500ADJUST	4500ADJUST	Adjustment	1758	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2002	4500ADJUST	4500ADJUST	Adjustment	22	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2002	4500ADJUST	4500ADJUST	Adjustment	147	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2003	4500ADJUST	4500ADJUST	Adjustment	221	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2004	4500ADJUST	4500ADJUST	Adjustment	-561	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2004	4500ADJUST	4500ADJUST	Adjustment	32	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2005	4500ADJUST	4500ADJUST	Adjustment	-38	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2005	4500ADJUST	4500ADJUST	Adjustment	78	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2005	4500ADJUST	4500ADJUST	Adjustment	-25	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2005	4500ADJUST	4500ADJUST	Adjustment	-47	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	4500ADJUST	4500ADJUST	Adjustment	-1034	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	4500ADJUST	4500ADJUST	Adjustment	276	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	4500ADJUST	4500ADJUST	Adjustment	-324	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	4500ADJUST	4500ADJUST	Adjustment	-23	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2006	4500ADJUST	4500ADJUST	Adjustment	-31	\$0.00

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2007	4500ADJUST	4500ADJUST	Adjustment	-56	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2009	4500ADJUST	4500ADJUST	Adjustment	-7	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	4500ADJUST	4500ADJUST	Adjustment	-24	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2011	4500ADJUST	4500ADJUST	Adjustment	-80	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2012	4500ADJUST	4500ADJUST	Adjustment	-2	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	2013	4500ADJUST	4500ADJUST	Adjustment	-3	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	1953	4500ADJUST	4500ADJUST	Adjustment	-75	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	1961	4500ADJUST	4500ADJUST	Adjustment	1000	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	1970	4500ADJUST	4500ADJUST	Adjustment	-1714	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2004	4500ADJUST	4500ADJUST	Adjustment	-58	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2005	4500ADJUST	4500ADJUST	Adjustment	125	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2005	4500ADJUST	4500ADJUST	Adjustment	-44	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2005	4500ADJUST	4500ADJUST	Adjustment	-68	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2006	4500ADJUST	4500ADJUST	Adjustment	1034	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2006	4500ADJUST	4500ADJUST	Adjustment	-637	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Rectifiers	2006	4500ADJUST	4500ADJUST	Adjustment	1	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Rectifiers	2006	4500ADJUST	4500ADJUST	Adjustment	-1	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/2 in	1970	4500ADJUST	4500ADJUST	Adjustment	-112	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/2 in	1979	4500ADJUST	4500ADJUST	Adjustment	-262	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/2 in	1979	4500ADJUST	4500ADJUST	Adjustment	-77	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1961	4500ADJUST	4500ADJUST	Adjustment	-35	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1968	4500ADJUST	4500ADJUST	Adjustment	-539	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1970	4500ADJUST	4500ADJUST	Adjustment	191	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1974	4500ADJUST	4500ADJUST	Adjustment	-97	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1975	4500ADJUST	4500ADJUST	Adjustment	-176	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1975	4500ADJUST	4500ADJUST	Adjustment	-135	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1976	4500ADJUST	4500ADJUST	Adjustment	-236	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1979	4500ADJUST	4500ADJUST	Adjustment	-235	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1979	4500ADJUST	4500ADJUST	Adjustment	-51	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1981	4500ADJUST	4500ADJUST	Adjustment	-635	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1984	4500ADJUST	4500ADJUST	Adjustment	383	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1985	4500ADJUST	4500ADJUST	Adjustment	-208	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1987	4500ADJUST	4500ADJUST	Adjustment	78	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1991	4500ADJUST	4500ADJUST	Adjustment	681	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	1973	4500ADJUST	4500ADJUST	Adjustment	-34	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	1979	4500ADJUST	4500ADJUST	Adjustment	-94	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	1979	4500ADJUST	4500ADJUST	Adjustment	-48	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	1981	4500ADJUST	4500ADJUST	Adjustment	635	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	1985	4500ADJUST	4500ADJUST	Adjustment	-200	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	1991	4500ADJUST	4500ADJUST	Adjustment	-265	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	1991	4500ADJUST	4500ADJUST	Adjustment	-681	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 10 in	1970	4500ADJUST	4500ADJUST	Adjustment	-36	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 10 in	2006	4500ADJUST	4500ADJUST	Adjustment	-6	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 12 in	1953	4500ADJUST	4500ADJUST	Adjustment	-169	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 12 in	2002	4500ADJUST	4500ADJUST	Adjustment	-9	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1954	4500ADJUST	4500ADJUST	Adjustment	-199	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1954	4500ADJUST	4500ADJUST	Adjustment	-44	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1955	4500ADJUST	4500ADJUST	Adjustment	-284	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1955	4500ADJUST	4500ADJUST	Adjustment	365	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1955	4500ADJUST	4500ADJUST	Adjustment	-14	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1959	4500ADJUST	4500ADJUST	Adjustment	-128	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1960	4500ADJUST	4500ADJUST	Adjustment	-22	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1960	4500ADJUST	4500ADJUST	Adjustment	-1	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	4500ADJUST	4500ADJUST	Adjustment	-110	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	4500ADJUST	4500ADJUST	Adjustment	-239	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	4500ADJUST	4500ADJUST	Adjustment	-1034	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	4500ADJUST	4500ADJUST	Adjustment	-89	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	4500ADJUST	4500ADJUST	Adjustment	116	\$0.00

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	4500ADJUST	4500ADJUST	Adjustment	1460	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	4500ADJUST	4500ADJUST	Adjustment	-31	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	4500ADJUST	4500ADJUST	Adjustment	1261	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	4500ADJUST	4500ADJUST	Adjustment	505	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	4500ADJUST	4500ADJUST	Adjustment	-133	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	4500ADJUST	4500ADJUST	Adjustment	-120	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	4500ADJUST	4500ADJUST	Adjustment	-431	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	4500ADJUST	4500ADJUST	Adjustment	121	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	4500ADJUST	4500ADJUST	Adjustment	-2015	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	4500ADJUST	4500ADJUST	Adjustment	-61	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	4500ADJUST	4500ADJUST	Adjustment	-1255	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1963	4500ADJUST	4500ADJUST	Adjustment	-539	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1963	4500ADJUST	4500ADJUST	Adjustment	-791	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1963	4500ADJUST	4500ADJUST	Adjustment	-78	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1963	4500ADJUST	4500ADJUST	Adjustment	-95	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1963	4500ADJUST	4500ADJUST	Adjustment	666	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1963	4500ADJUST	4500ADJUST	Adjustment	-461	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1964	4500ADJUST	4500ADJUST	Adjustment	40	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1965	4500ADJUST	4500ADJUST	Adjustment	-76	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1965	4500ADJUST	4500ADJUST	Adjustment	-129	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1965	4500ADJUST	4500ADJUST	Adjustment	-1	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1965	4500ADJUST	4500ADJUST	Adjustment	843	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1966	4500ADJUST	4500ADJUST	Adjustment	1825	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1966	4500ADJUST	4500ADJUST	Adjustment	-185	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	4500ADJUST	4500ADJUST	Adjustment	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	4500ADJUST	4500ADJUST	Adjustment	62	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1968	4500ADJUST	4500ADJUST	Adjustment	-212	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1968	4500ADJUST	4500ADJUST	Adjustment	-10	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1968	4500ADJUST	4500ADJUST	Adjustment	-5	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1968	4500ADJUST	4500ADJUST	Adjustment	-845	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1969	4500ADJUST	4500ADJUST	Adjustment	-166	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1969	4500ADJUST	4500ADJUST	Adjustment	-66	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1969	4500ADJUST	4500ADJUST	Adjustment	-150	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	4500ADJUST	4500ADJUST	Adjustment	-221	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	4500ADJUST	4500ADJUST	Adjustment	120	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	4500ADJUST	4500ADJUST	Adjustment	87	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	4500ADJUST	4500ADJUST	Adjustment	-251	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	4500ADJUST	4500ADJUST	Adjustment	-31	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1971	4500ADJUST	4500ADJUST	Adjustment	-29	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1972	4500ADJUST	4500ADJUST	Adjustment	-231	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1973	4500ADJUST	4500ADJUST	Adjustment	-109	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1973	4500ADJUST	4500ADJUST	Adjustment	-167	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1973	4500ADJUST	4500ADJUST	Adjustment	226	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	4500ADJUST	4500ADJUST	Adjustment	-331	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	4500ADJUST	4500ADJUST	Adjustment	77	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	4500ADJUST	4500ADJUST	Adjustment	-108	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	4500ADJUST	4500ADJUST	Adjustment	355	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1975	4500ADJUST	4500ADJUST	Adjustment	27	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	4500ADJUST	4500ADJUST	Adjustment	-28	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	4500ADJUST	4500ADJUST	Adjustment	-99	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	4500ADJUST	4500ADJUST	Adjustment	-91	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	4500ADJUST	4500ADJUST	Adjustment	476	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	4500ADJUST	4500ADJUST	Adjustment	2	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	4500ADJUST	4500ADJUST	Adjustment	-129	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1981	4500ADJUST	4500ADJUST	Adjustment	-71	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1981	4500ADJUST	4500ADJUST	Adjustment	-554	\$0.00

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FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1984	4500ADJUST	4500ADJUST	Adjustment	673	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1988	4500ADJUST	4500ADJUST	Adjustment	-316	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1990	4500ADJUST	4500ADJUST	Adjustment	182	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1991	4500ADJUST	4500ADJUST	Adjustment	-17	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1991	4500ADJUST	4500ADJUST	Adjustment	-1	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1992	4500ADJUST	4500ADJUST	Adjustment	-402	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1992	4500ADJUST	4500ADJUST	Adjustment	-119	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1994	4500ADJUST	4500ADJUST	Adjustment	-238	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1995	4500ADJUST	4500ADJUST	Adjustment	-102	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1996	4500ADJUST	4500ADJUST	Adjustment	-250	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1997	4500ADJUST	4500ADJUST	Adjustment	1	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1998	4500ADJUST	4500ADJUST	Adjustment	-65	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1998	4500ADJUST	4500ADJUST	Adjustment	-4	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1999	4500ADJUST	4500ADJUST	Adjustment	-716	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2006	4500ADJUST	4500ADJUST	Adjustment	-246	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2009	4500ADJUST	4500ADJUST	Adjustment	-3	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2010	4500ADJUST	4500ADJUST	Adjustment	-4	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	2012	4500ADJUST	4500ADJUST	Adjustment	-1	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1955	4500ADJUST	4500ADJUST	Adjustment	58	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1961	4500ADJUST	4500ADJUST	Adjustment	-4	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1961	4500ADJUST	4500ADJUST	Adjustment	-228	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1962	4500ADJUST	4500ADJUST	Adjustment	100	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1965	4500ADJUST	4500ADJUST	Adjustment	1977	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1966	4500ADJUST	4500ADJUST	Adjustment	-71	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1967	4500ADJUST	4500ADJUST	Adjustment	-79	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1968	4500ADJUST	4500ADJUST	Adjustment	1028	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1968	4500ADJUST	4500ADJUST	Adjustment	-16	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1969	4500ADJUST	4500ADJUST	Adjustment	-44	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1969	4500ADJUST	4500ADJUST	Adjustment	-64	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1969	4500ADJUST	4500ADJUST	Adjustment	-20	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1970	4500ADJUST	4500ADJUST	Adjustment	-16	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1971	4500ADJUST	4500ADJUST	Adjustment	-84	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1971	4500ADJUST	4500ADJUST	Adjustment	-4	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1972	4500ADJUST	4500ADJUST	Adjustment	2	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1979	4500ADJUST	4500ADJUST	Adjustment	-52	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1979	4500ADJUST	4500ADJUST	Adjustment	61	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1992	4500ADJUST	4500ADJUST	Adjustment	-18	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1992	4500ADJUST	4500ADJUST	Adjustment	-117	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1992	4500ADJUST	4500ADJUST	Adjustment	-120	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3/4 in	1979	4500ADJUST	4500ADJUST	Adjustment	-81	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3/4 in	1979	4500ADJUST	4500ADJUST	Adjustment	-1856	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3/4 in	1979	4500ADJUST	4500ADJUST	Adjustment	-46	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3/4 in	1984	4500ADJUST	4500ADJUST	Adjustment	-6590	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3/4 in	1989	4500ADJUST	4500ADJUST	Adjustment	-107	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3/4 in	1954	4500ADJUST	4500ADJUST	Adjustment	-282	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1955	4500ADJUST	4500ADJUST	Adjustment	6	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1955	4500ADJUST	4500ADJUST	Adjustment	-143	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	4500ADJUST	4500ADJUST	Adjustment	-345	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	4500ADJUST	4500ADJUST	Adjustment	371	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	4500ADJUST	4500ADJUST	Adjustment	95	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1962	4500ADJUST	4500ADJUST	Adjustment	-196	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1963	4500ADJUST	4500ADJUST	Adjustment	-105	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1964	4500ADJUST	4500ADJUST	Adjustment	620	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1965	4500ADJUST	4500ADJUST	Adjustment	116	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1966	4500ADJUST	4500ADJUST	Adjustment	300	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1966	4500ADJUST	4500ADJUST	Adjustment	1193	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1966	4500ADJUST	4500ADJUST	Adjustment	400	\$0.00

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1968	4500ADJUST	4500ADJUST	Adjustment	-62	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1968	4500ADJUST	4500ADJUST	Adjustment	-2	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1969	4500ADJUST	4500ADJUST	Adjustment	-5	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1969	4500ADJUST	4500ADJUST	Adjustment	-1	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1970	4500ADJUST	4500ADJUST	Adjustment	-153	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1971	4500ADJUST	4500ADJUST	Adjustment	-373	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1972	4500ADJUST	4500ADJUST	Adjustment	-122	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1972	4500ADJUST	4500ADJUST	Adjustment	63	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1973	4500ADJUST	4500ADJUST	Adjustment	-183	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1973	4500ADJUST	4500ADJUST	Adjustment	57	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1975	4500ADJUST	4500ADJUST	Adjustment	-1196	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1975	4500ADJUST	4500ADJUST	Adjustment	-40	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1975	4500ADJUST	4500ADJUST	Adjustment	-216	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1975	4500ADJUST	4500ADJUST	Adjustment	-8	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1976	4500ADJUST	4500ADJUST	Adjustment	-2	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1976	4500ADJUST	4500ADJUST	Adjustment	-476	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1979	4500ADJUST	4500ADJUST	Adjustment	-176	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1979	4500ADJUST	4500ADJUST	Adjustment	-36	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1979	4500ADJUST	4500ADJUST	Adjustment	-1113	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1979	4500ADJUST	4500ADJUST	Adjustment	-1	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2000	4500ADJUST	4500ADJUST	Adjustment	-60	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2005	4500ADJUST	4500ADJUST	Adjustment	-2633	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2006	4500ADJUST	4500ADJUST	Adjustment	1	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2006	4500ADJUST	4500ADJUST	Adjustment	-25	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2011	4500ADJUST	4500ADJUST	Adjustment	-35	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1954	4500ADJUST	4500ADJUST	Adjustment	-25	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1963	4500ADJUST	4500ADJUST	Adjustment	-1	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1968	4500ADJUST	4500ADJUST	Adjustment	-6	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1968	4500ADJUST	4500ADJUST	Adjustment	-116	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1970	4500ADJUST	4500ADJUST	Adjustment	-129	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1970	4500ADJUST	4500ADJUST	Adjustment	260	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1972	4500ADJUST	4500ADJUST	Adjustment	-63	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1975	4500ADJUST	4500ADJUST	Adjustment	-27	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1975	4500ADJUST	4500ADJUST	Adjustment	-58	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1975	4500ADJUST	4500ADJUST	Adjustment	22	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1979	4500ADJUST	4500ADJUST	Adjustment	-96	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1979	4500ADJUST	4500ADJUST	Adjustment	-67	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1989	4500ADJUST	4500ADJUST	Adjustment	1	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1989	4500ADJUST	4500ADJUST	Adjustment	215	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1990	4500ADJUST	4500ADJUST	Adjustment	-14	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1992	4500ADJUST	4500ADJUST	Adjustment	-778	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2005	4500ADJUST	4500ADJUST	Adjustment	-79	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2009	4500ADJUST	4500ADJUST	Adjustment	-5	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	1968	4500ADJUST	4500ADJUST	Adjustment	-125	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	1970	4500ADJUST	4500ADJUST	Adjustment	-11	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	2001	4500ADJUST	4500ADJUST	Adjustment	-332	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 8 in	2005	4500ADJUST	4500ADJUST	Adjustment	12	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1969	4500-TRANS	4500-TRANS	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1972	4500-TRANS	4500-TRANS	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1975	4500-TRANS	4500-TRANS	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1996	4500-TRANS	4500-TRANS	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1997	4500-TRANS	4500-TRANS	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2003	4500-TRANS	4500-TRANS	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2005	4500-TRANS	4500-TRANS	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	2008	4500-TRANS	4500-TRANS	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3 in	1972	4500-TRANS	4500-TRANS	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 3/4 in	1972	4500-TRANS	4500-TRANS	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 4 in	1969	4500-TRANS	4500-TRANS	Transfer	0	\$0.00

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1990	MNUJ ADJUST	MNUJ Adjustment Project	Adjustment	-68	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	1992	MNUJ ADJUST	MNUJ Adjustment Project	Adjustment	-45	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 12 in	1990	MNUJ ADJUST	MNUJ Adjustment Project	Adjustment	-852	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 12 in	2006	MNUJ ADJUST	MNUJ Adjustment Project	Adjustment	94	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1953	MNUJ ADJUST	MNUJ Adjustment Project	Adjustment	-36	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1956	MNUJ ADJUST	MNUJ Adjustment Project	Adjustment	-178	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1959	MNUJ ADJUST	MNUJ Adjustment Project	Adjustment	-391	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1959	MNUJ ADJUST	MNUJ Adjustment Project	Adjustment	-759	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	MNUJ ADJUST	MNUJ Adjustment Project	Adjustment	-1126	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1962	MNUJ ADJUST	MNUJ Adjustment Project	Adjustment	-30	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1966	MNUJ ADJUST	MNUJ Adjustment Project	Adjustment	-53	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1966	MNUJ ADJUST	MNUJ Adjustment Project	Adjustment	-53	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	MNUJ ADJUST	MNUJ Adjustment Project	Adjustment	-12	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1967	MNUJ ADJUST	MNUJ Adjustment Project	Adjustment	-510	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1968	MNUJ ADJUST	MNUJ Adjustment Project	Adjustment	-340	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1968	MNUJ ADJUST	MNUJ Adjustment Project	Adjustment	-340	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1969	MNUJ ADJUST	MNUJ Adjustment Project	Adjustment	-609	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1969	MNUJ ADJUST	MNUJ Adjustment Project	Adjustment	-167	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	MNUJ ADJUST	MNUJ Adjustment Project	Adjustment	-254	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	MNUJ ADJUST	MNUJ Adjustment Project	Adjustment	-8	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1971	MNUJ ADJUST	MNUJ Adjustment Project	Adjustment	-168	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1972	MNUJ ADJUST	MNUJ Adjustment Project	Adjustment	-334	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1973	MNUJ ADJUST	MNUJ Adjustment Project	Adjustment	-1025	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	MNUJ ADJUST	MNUJ Adjustment Project	Adjustment	-213	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	MNUJ ADJUST	MNUJ Adjustment Project	Adjustment	-8163	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1974	MNUJ ADJUST	MNUJ Adjustment Project	Adjustment	-346	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	MNUJ ADJUST	MNUJ Adjustment Project	Adjustment	-192	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1967	MNUJ ADJUST	MNUJ Adjustment Project	Adjustment	-199	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1967	MNUJ ADJUST	MNUJ Adjustment Project	Adjustment	-199	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1970	MNUJ ADJUST	MNUJ Adjustment Project	Adjustment	-3	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1971	MNUJ ADJUST	MNUJ Adjustment Project	Adjustment	-145	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3/4 in	1979	MNUJ ADJUST	MNUJ Adjustment Project	Adjustment	-64	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1953	MNUJ ADJUST	MNUJ Adjustment Project	Adjustment	-257	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1959	MNUJ ADJUST	MNUJ Adjustment Project	Adjustment	-3635	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	MNUJ ADJUST	MNUJ Adjustment Project	Adjustment	-1175	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1968	MNUJ ADJUST	MNUJ Adjustment Project	Adjustment	-1054	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1970	MNUJ ADJUST	MNUJ Adjustment Project	Adjustment	-24	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1975	MNUJ ADJUST	MNUJ Adjustment Project	Adjustment	-996	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2006	MNUJ ADJUST	MNUJ Adjustment Project	Adjustment	-23	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1953	MNUJ ADJUST	MNUJ Adjustment Project	Adjustment	-141	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1968	MNUJ ADJUST	MNUJ Adjustment Project	Adjustment	-78	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1968	MNUJ ADJUST	MNUJ Adjustment Project	Adjustment	-107	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1970	MNUJ ADJUST	MNUJ Adjustment Project	Adjustment	-687	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1990	MNUJ ADJUST	MNUJ Adjustment Project	Adjustment	-210	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1979	MNUJ TRANSFER	MNUJ Transfer	Transfer	0	\$18,529.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1990	MNUJ TRANSFER	MNUJ Transfer	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1994	MNUJ TRANSFER	MNUJ Transfer	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	1996	MNUJ TRANSFER	MNUJ Transfer	Transfer	0	\$1,170.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 1/4 in	2005	MNUJ TRANSFER	MNUJ Transfer	Transfer	0	\$5,036.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1961	MNUJ TRANSFER	MNUJ Transfer	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1973	MNUJ TRANSFER	MNUJ Transfer	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1979	MNUJ TRANSFER	MNUJ Transfer	Transfer	216	\$419.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1987	MNUJ TRANSFER	MNUJ Transfer	Transfer	0	(\$9,487.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1988	MNUJ TRANSFER	MNUJ Transfer	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 1 in	1989	MNUJ TRANSFER	MNUJ Transfer	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1954	MNUJ TRANSFER	MNUJ Transfer	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1955	MNUJ TRANSFER	MNUJ Transfer	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1956	MNUJ TRANSFER	MNUJ Transfer	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 2 in	1957	MNUJ TRANSFER	MNUJ Transfer	Transfer	0	\$0.00

Table 3
FERC Account 376 - Gas Distribution Mains
Example of Project-Specific Data

Company	Utility Account	Retirement Unit	Vintage	Act Work Order Number	Act Work Order Description	Ferc Activity Code	Activity Quantity	Activity Cost
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	1961	MNUI TRANSFER	MNUI Transfer	Transfer	-414	(\$205.94)
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	1961	MNUI TRANSFER	MNUI Transfer	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2004	MNUI TRANSFER	MNUI Transfer	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2005	MNUI TRANSFER	MNUI Transfer	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2006	MNUI TRANSFER	MNUI Transfer	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Plastic 6 in	2007	MNUI TRANSFER	MNUI Transfer	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/2 in	1973	MNUI TRANSFER	MNUI Transfer	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1961	MNUI TRANSFER	MNUI Transfer	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1973	MNUI TRANSFER	MNUI Transfer	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1979	MNUI TRANSFER	MNUI Transfer	Transfer	0	(\$3,598.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 1/4 in	1997	MNUI TRANSFER	MNUI Transfer	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	1979	MNUI TRANSFER	MNUI Transfer	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 1 in	1991	MNUI TRANSFER	MNUI Transfer	Transfer	0	(\$763.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 12 in	2002	MNUI TRANSFER	MNUI Transfer	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1961	MNUI TRANSFER	MNUI Transfer	Transfer	0	\$1,291.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1970	MNUI TRANSFER	MNUI Transfer	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1973	MNUI TRANSFER	MNUI Transfer	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1979	MNUI TRANSFER	MNUI Transfer	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1983	MNUI TRANSFER	MNUI Transfer	Transfer	0	(\$22,759.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 2 in	1996	MNUI TRANSFER	MNUI Transfer	Transfer	0	(\$1,170.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1973	MNUI TRANSFER	MNUI Transfer	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1978	MNUI TRANSFER	MNUI Transfer	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3 in	1979	MNUI TRANSFER	MNUI Transfer	Transfer	0	(\$5,285.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3/4 in	1978	MNUI TRANSFER	MNUI Transfer	Transfer	0	(\$1,187.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 3/4 in	1979	MNUI TRANSFER	MNUI Transfer	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1953	MNUI TRANSFER	MNUI Transfer	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1958	MNUI TRANSFER	MNUI Transfer	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1959	MNUI TRANSFER	MNUI Transfer	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1961	MNUI TRANSFER	MNUI Transfer	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1970	MNUI TRANSFER	MNUI Transfer	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1973	MNUI TRANSFER	MNUI Transfer	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	1979	MNUI TRANSFER	MNUI Transfer	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2005	MNUI TRANSFER	MNUI Transfer	Transfer	0	(\$242,120.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 4 in	2006	MNUI TRANSFER	MNUI Transfer	Transfer	0	(\$5,036.00)
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1961	MNUI TRANSFER	MNUI Transfer	Transfer	0	\$0.00
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	1973	MNUI TRANSFER	MNUI Transfer	Transfer	414	\$205.94
Minnesota Energy Resources Corp	376000 GDist Mains	Steel 6 in	2006	MNUI TRANSFER	MNUI Transfer	Transfer	0	\$0.00

Incremental Cost Study for Super Large Volume Customer Classes - Zero-intercept Method
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A] DESCRIPTION	[B] NNG - Super Large Volume	[C] CONS - Super Large Volume	[D] Total - Super Large Volume
	<u>Operation & Maintenance Expense</u>			
1	Production:			
2	Firm Demand Related	152,039	45,025	197,063
3	Interruptible Demand Related	310,666	1,727	312,394
4	Total Production	462,705	46,752	509,457
5				
6	Transmission			
7	Firm Demand Related	5,890	1,744	7,634
8	Interruptible Demand Related	9,972	1,736	11,708
9	Total Transmission	15,862	3,480	19,342
10				
11	Distribution:			
12	301,302,303: Intangible	22,388	4,612	27,001
13	374: Land and Land Rights	880	181	1,061
14	375: Structures and Improvements	166	34	200
15	376: Mains (Firm Demand)	330,522	97,881	428,404
16	376: Mains (Interruptible Demand)	559,564	97,418	656,982
17	376: Mains (Fixed Cost)	289	96	385
18	377: Compressor Station Equipment	0	0	0
19	378: Measuring & Regulation Equipment - General	0	0	0
20	379: Measuring & Regulation Equipment - Gate Station	145,556	20,162	165,718
21	380: Services	390	129	519
22	381: Meters	507	681	1,188
23	381 (Telemeter Maintenance): Meters	1,265	420	1,685
24	382: Meter Connections & Installatoin	0	0	0
25	383: House Regulators	0	0	0
26	385: Industrial Metering & Regulating Station Equip.	124,949	17,307	142,256
27	Total Distribution	1,186,478	238,922	1,425,399
28				
29	Customer Accounts:			
30	Allocable	657	218	875
31	Direct Transport	21,785	7,228	29,014
32	Customer - Acct 904 Allocable	415	138	552
33	Total Customer Accounts:	22,857	7,584	30,441
34				
35	Customer Services (Acct 907-910):	90	30	120
36	Customer Sales (Acct 911-917):	0	0	0
37	Total Customer:	22,947	7,614	30,561
38				
39	Total Incremental Costs	1,687,991	296,768	1,984,759
40				
41	MERC's Proposed Revenues	2,323,035	485,242	2,808,277

Allocation Methods and Related Information

CCOSS model allocators:

1. Demand related:
 1. Group demand;
 2. Group demand – interruptible;
 3. Coincident peak demand;
 4. Weighted peak demand;
 5. Weighted peak demand – excluding Farm Taps;
 6. Weighted peak demand – Interruptible;
 7. Peak demand – firm;
 8. Account 378; and
 9. Account 378– Farm Taps.
 10. Account 385 – excluding Farm Taps;
2. Commodity related:
 1. Sales;
 2. Therms throughput; and
 3. Commodity cost.
3. Customer related:
 1. Customers;
 2. Customers – excluding Farm Taps;
 3. Customers – Small/Medium – excluding Farm Taps;
 4. Customers – Residential;
 5. Customers – Commercial & Industrial;
 6. Customers – Transport;
 7. Customers – Telemeter;
 8. Meters; and
 9. Services.
4. Internal allocators:
 1. Salaries & wages – rate schedule;
 2. Rate base; and
 3. Distribution plant.

Allocation Methods and Related Information

Demand related allocators:

MERC utilizes a series of weighted demand allocation methodologies to allocate distribution system costs to various customer classes within its class cost of service study. A weighting by rate class is applied to various forms of non-coincident peak (“NCP”) demand. A rate class is a group of customer classes that have similar characteristics of usage and demand requirements. Residential is an example of one rate class. The residential rate class consists of NNG Residential, NNG Residential – Farm Tap, and CONS Residential customer classes.

Group demand:

Group demand consists of the largest monthly peak demand for each customer class, regardless of when the system as a whole is peaking. This is a single NCP demand allocation method that recognizes the maximum demand placed on the distribution system during the year by all customers. Multiple facilities are sized in a manner consistent with NCP in order to meet maximum demands.

The Group Demand allocation method is NOT used to allocate costs within the cost model, but as stated earlier, it is used as the starting point to create a series of Weighted Peak Demand allocation methodologies, which are utilized within the class cost of service study for allocating various costs.

Group demand – interruptible:

Group demand – interruptible is the same calculation as Group Demand, with the exception that it only consists of the portion of demand that is subject to interruption. Customer classes included are those utilizing an interruptible or joint tariff. For the joint customers, interruptible load was calculated as their largest monthly peak less their daily firm capacity nominations portrayed as a monthly therm amount (assuming 30 days per month).

Similar to Group Demand, this allocation method is NOT used to directly allocate costs within the cost model but is used as the starting point for creating interruptible variations of the Weighted Peak Demand allocation methodology.

Coincident peak demand:

Coincident peak demand consists of the demand for each customer class, at the time the system as a whole is peaking. This is a single CP demand allocation method that recognizes the maximum demand placed on a system. Production facilities are generally allocated to customers based on a factor that measures the class contribution to system peak.

Weighted peak demand:

Allocation Methods and Related Information

Weighted Peak Demand is derived by weighting Group Demand by annual therms throughput, for each customer class within each rate class. This weighting incorporates load factor, or how efficiently customer classes utilize facilities, into the allocation method for allocating capacity related costs.

Weighted peak demand – excluding Farm Taps:

Weighted peak demand – excluding Farm Taps is the same calculation as Weighted Peak Demand, with the exception that Farm Tap customer classes are excluded from the allocation. There's certain capacity cost elements (e.g. Distribution Mains) that Farm Tap customer classes do not currently utilize. In order to exclude these classes from the allocation of certain capacity related costs, this method is needed.

Weighted peak demand – Interruptible:

Weighted peak demand – excluding Farm Taps is the same calculation as Weighted Peak Demand, with the exception that it only consists of the portion of demand that is subject to interruption (i.e. interruptible and joint tariffs).

Peak demand – Firm:

Peak demand – Firm consists of the weighted peak demand for only that load that is considered firm (i.e. general sales and the firm portion of joint tariffs). This allocator is appropriate when allocating costs related to the firm portion of the system.

Account 378:

Account 378 consists of the weighted peak demand for small and medium customer classes, excluding Farm Taps. This allocator is used to allocate Distribution FERC Account 378 – Measuring & Regulating Equipment General. It is appropriate to allocate these costs to the small and medium customer classes because these are the only customer classes that utilize these assets, which consist mainly of regulating stations at the distribution system level. Large commercial and industrial customer classes are excluded from this allocation method because these customer classes are typically provided gas service at elevated pressures, which do not require the use of regulating station assets classified within Account 378. Additionally, Large Volume and Super Large Volume customers are already being allocated their share of any potential regulating station assets attributable to serving them via Account 385 – Industrial Metering and Regulating Station Equipment.

Account 378 – Farm Taps:

Allocation Methods and Related Information

Account 378 – Farm Taps is the same calculation as Account 378, with the exception that this allocator only includes Farm Tap customer classes. This allocator is used to allocate Farm Tap Inspection Program costs related to Distribution FERC Account 378, directly attributable to Farm Tap customer classes.

Account 385 – excluding Farm Taps:

Account 385 – excluding Farm Taps is the same calculation as Account 378, with the exception that this allocator excludes Farm Tap customer class and small and medium customer classes. This allocator is used to allocate costs related to FERC Account 385, used solely by the large industrial sized customers connected to the distribution system.

Commodity related allocators:

MERC utilizes a series of usage based allocation methodologies to allocate usage related system costs to customer classes within its class cost of service study. Per the National Association of Regulatory Utility Commissioners Gas Distribution Rate Design Manual, June 1989 (page 25), it is appropriate to allocate energy or commodity costs on the basis of the quantity of gas consumed.

Sales:

Sales consist of total annual sales of all customers, excluding transportation sales. This allocator is used to allocate Gas Supply Acquisition related costs to customer classes that MERC provides gas supply acquisition services to. This allocation method best depicts cost causation for the gas supply acquisition related items as costs are allocated to the customer classes based on the amount of gas sold to each class.

Therm throughput:

Therm Throughput consists of total annual sales of all customers, including transportation classes. This allocation method is NOT used to directly allocate any costs within the cost model, but it is used as a weighting factor when creating various Weighted Peak Demand allocators.

Commodity cost:

Commodity Cost consists of the direct assignment of purchased gas costs for each customer class. This allocator is used specifically for allocating Purchased Gas related costs to customer classes. Purchased Gas related costs are incurred by the Company due to purchasing gas for firm sales customers. Therefore, these costs should not be allocated to transportation customers.

Allocation Methods and Related Information

Additionally, this allocation method is appropriate and superior to other allocation methods because direct assignment, as is the case here with the costs attributable to gas purchases, best depicts cost causation. The commodity cost allocation method also further ensures that MERC's one-for-one recovery of gas costs remains intact.

Customer related allocators:

MERC utilizes a series of customer based allocation methodologies to allocate fixed cost related expense to various customer classes within its class cost of service study. Per the National Association of Regulatory Utility Commissioners Gas Distribution Rate Design Manual, June 1989 (pages 22 and 24), it is appropriate to allocate operating capital costs that vary directly with the number of customers served, rather than with the amount of customer usage, on the basis of a proportion to the number of customers in a class, or some type of weighted per-customer basis.

Customers:

Customers consist of total yearly fixed charge counts for all customer classes. This allocator is used to allocate costs that are incurred based on the number of customers connected to MERC's system, regardless of customer class. For example, Operation and Maintenance expense in Customer Services (FERC Accounts 907-910). These accounts include the costs of encouraging safe and efficient use of the utility's service.

Customers – excluding Farm Taps:

Customers – excluding Farm Taps is the same calculation as customers, with the exception that Farm Tap customer classes are excluded from the allocation. There's certain customer cost elements (e.g. Distribution Mains) that Farm Tap customer classes do not currently utilize. In order to exclude these classes from the allocation of certain customer related costs, this method is needed.

Customers – Small/Medium – excluding Farm Taps:

Customers – small/medium – excluding Farm Taps is the same calculation as customers, with the exception that this allocator excludes Farm Tap customer classes and large commercial and industrial customer classes. This allocator is used to allocate costs related to FERC Account 383 – House Regulators. It is appropriate to exclude Farm Taps and large commercial and industrial customer classes because these classes do not utilize house regulators.

Customers – Residential:

Customers – residential is the same calculation as customers, with the exception that this allocator only includes residential customer classes. Customers – residential is used to allocate residential related uncollectible expenses in FERC Account 904.

Allocation Methods and Related Information

Customers – Commercial & Industrial:

Customers – commercial & industrial is the same calculation as customers, with the exception that this allocator excludes residential customer classes. Customers – commercial & industrial is used to allocate commercial & industrial related uncollectible expenses in FERC Account 904.

Customers – Transport:

Customers – transport is the same calculation as customers, with the exception that this allocator excludes sales customer classes. This allocator is used to directly assign costs incurred to administer the transportation related programs.

Customers – Telemeter:

Customers – telemeter is the same calculation as customers, with the exception that this allocator only includes those customer classes that currently utilize telemetry equipment. This allocator is used to directly assign costs incurred to maintain telemetry devices, related to FERC Account 381 – Meters.

Meters:

Meters is a weighted customer allocator. It's calculated by weighting customer count in each customer class by an estimated cost per meter. Estimated cost per meter is calculated at the rate class level. The meters allocator is used to allocate costs related to FERC Account 381 – Meters and 382 Meter Connections and Installations.

Services:

Services is a weighted customer allocator. It's calculated by weighting customer count in each customer class by an estimated cost per service. Estimated cost per service is calculated for residential and commercial and industrial customer groups. The services allocator is used to allocate costs related to FERC Account 380 – Services.

Internal allocators:

Per the National Association of Regulatory Utility Commissioners Gas Distribution Rate Design Manual, June 1989 (page 26), there are costs that cannot be readily categorized as either demand, commodity or customer, and these costs are generally allocated on a composite basis of certain other cost categories. MERC utilizes a series of allocation methodologies that applies to the multiple classifications of demand, commodity and customer for costs that are not attributable solely to one classification.

Allocation Methods and Related Information

Salaries & Wages – Rate Schedule:

Salaries & wages – rate schedule is derived from allocating to customer classes each functional amount of the Minnesota Service Territory Salaries & Wages balance. This allocator is used to allocate costs attributable to MERC employees' employment and/or the salaries that MERC employees are paid. Additionally, all customers benefit from the work that MERC employees perform, and therefore it is appropriate that all rate schedules receive an allocation of the above costs.

Rate Base:

Rate base is derived once all rate base components have been allocated to customer classes. This allocator is used to allocate costs attributable to MERC's property, or rate base, that the Company owns and are not readily assignable to one classification category. Additionally, all customers benefit from MERC's rate base, and therefore it is appropriate that all rate schedules receive an allocation of the above costs.

Distribution Plant:

Distribution plant is derived once all distribution plant, excluding accounts 301 - 303, 374 and 375, has been allocated to customer classes. This allocator is used to allocate costs in accounts 301-303, 374 and 375.

Derivation of Transportation Administration Fee
Historical Year Ending December 31, 2016

Line No.	Activity	Loaded Cost
1	Billing & Customer Accounting Support	\$ 15,830
2	Gas Supply Support	\$ 79,944
3	Administration Support	\$ 64,851
4	Operational Support	\$ 152,020
6	Information Technology Support	\$ 31,912
7		
8	Total Annual Cost (Corporate-wide)	\$ 344,557
9		
10	Number of MERC Transportation Meters	2,244
11		
12	MERC Combined Service Territory Annual Administration Fee	\$ 153.55

MINNESOTA ENERGY RESOURCES CORPORATION
CLASS COST OF SERVICE STUDY
MINNESOTA SERVICE TERRITORY
JUSTIFICATION OF INCOME TAX ALLOCATION METHOD
TEST YEAR ENDED DECEMBER 31, 2018

In the Commission's July 13, 2012 Findings of Fact, Conclusions of Law, and Order in Docket No. G-007,011/GR-10-977 the Minnesota Public Utilities Commission's ("Commission") adopted the Administrative Law Judge's ("ALJ") Proposed Order with changes. One item that was included in the ALJ's Proposed Order that was adopted by the Commission was that in future class cost of service studies filed in general rate cases that the Company allocate income taxes on the basis of taxable income by class that fully and only reflects the class cost of service study ("CCOSS"). In the Commission's October 28, 2014 Findings of Fact, Conclusions of Law, and Order in Docket No. G-011/GR-13-617, the Commission confirmed that allocating income taxes on the basis of class percentage share of rate base was mathematically equivalent to allocating income taxes on the basis of taxable income by class that fully and only reflects the class cost of service study. This document demonstrates that the Rate Base allocation method is equivalent to the basis of taxable income by class that fully and only reflects the class cost of service study.

Algebraic formula for Revenue Requirement:

$$RR = (RB*r) + OE + IT,$$

Where:

RB is the customer class' rate base as determined by the CCOSS,

r is the allowable rate of return,

OE are the operating expenses as determined by the CCOSS (excluding income taxes), and

IT is the allowable Federal and State income taxes as determined by the CCOSS

Algebraic formula for Taxable Income:

$$TI = RR - OE$$

Using the Taxable Income (TI) formula above, and using algebraic substitution of Revenue Requirement (RR):

$$TI = ((RB*r) + OE + IT) - OE , \text{ or}$$

$$TI = RB*r + IT$$

Note that Income Taxes are inclusive of any additional income taxes required upon return deficiency, and as long as the Depreciation Expense included in OE represents book depreciation, the Taxable Income (TI) formula above holds true.

Algebraic formula for Income Taxes:

$$IT = k*TI$$

Where:

k is a fixed variable, i.e. a fixed percentage of income

MINNESOTA ENERGY RESOURCES CORPORATION
CLASS COST OF SERVICE STUDY
MINNESOTA SERVICE TERRITORY
JUSTIFICATION OF INCOME TAX ALLOCATION METHOD
TEST YEAR ENDED DECEMBER 31, 2018

The Income Taxes (inclusive of any additional income taxes required upon any revenue deficiency) is a fixed proportion, k , of the net Taxable Income (IT), and would be representative of both temporary and permanent timing differences between book income and taxable income. Given this assumption, it then it follows that both the Taxable Income (TI) and the Income Taxes (IT) by class as determined by the CCOSS are a fixed proportion of the Rate Base (RB), which can be shown through algebraic substitution:

Using the Taxable Income (TI) formula above, and using algebraic substitution of Income Taxes (IT):

$$\begin{aligned} TI &= RB * r + k * TI, \text{ or} \\ TI - k * TI &= RB * r, \text{ or} \\ TI (1 - k) &= RB * r, \text{ or} \\ TI &= RB * r / (1 - k) \end{aligned}$$

Using the Income Taxes (IT) formula above, and using algebraic substitution of Taxable Income (TI):

$$\begin{aligned} IT &= k * (RB * r + IT), \text{ or} \\ IT &= k * RB * r + k * IT, \text{ or} \\ IT - k * IT &= k * RB * r, \text{ or} \\ IT (1 - k) &= k * RB * r, \text{ or} \\ IT &= k * RB * r / (1 - k) \end{aligned}$$

These algebraic formulas are representative of both system-wide and customer class situations.

The above algebraic formulas represent a simplified example of how the calculation and assignment of Income Taxes (IT) by customer class on the basis of Taxable Income (TI), assuming all customer classes have a zero revenue deficiency; will yield the same outcome as the allocating Income Taxes (IT) on the basis of Rate Base (RB). This is clearly discernable via the Taxable Income (IT) algebraic formula above, which is a component of fixed variables, r and k , and of Rate Base (RB), and via the Income Taxes (IT) algebraic formula above, which is a component of fixed variables, r and k , and of Rate Base (RB).

Therefore, through the use of simple, algebraic formulas, allocating income taxes across customer classes on the basis of rate base is reasonable: it is consistent with the calculation and assignment of income taxes on the basis on net taxable income that fully and only reflects the CCOSS; i.e. net taxable income that is assuming a zero revenue deficiency for all customer classes.

MINNESOTA ENERGY RESOURCES CORPORATION
CLASS COST OF SERVICE STUDY
MINNESOTA SERVICE TERRITORY
JUSTIFICATION OF INCOME TAX ALLOCATION METHOD
TEST YEAR ENDED DECEMBER 31, 2018

It should be noted that simple, algebraic formulas must be utilized to prove that the theory that the calculation and assignment of Income Taxes (IT) by customer class on the basis on Taxable Income (TI) will yield the same outcome as the allocating Income Taxes (IT) on the basis of Rate Base (RB), because the Taxable Income (TI) in these algebraic formulas are assumed to be reflective of a CCOSS which portrays a zero revenue deficiency for all customer classes. MERC's filed CCOSS in this Docket portrays a revenue deficiency. To try and prove this theory through the actual use of MERC's existing CCOSS in Excel would pose the problem of a circular reference error, meaning you cannot calculate Taxable Income (TI) that is reflective of the results of the CCOSS without first calculating the CCOSS; i.e. you cannot calculate one without the other. But the theory can easily be seen through the use of algebraic formulas, as shown above.

It should be noted that while the above algebraic equations are simplistic in nature, they are representative of how MERC calculates Revenue Requirement, Taxable Income, and Income Taxes, as long as the following assumptions hold true:

- Income Taxes are inclusive of any additional income taxes required upon return deficiency,
- Income Taxes are reflective of the temporary and permanent timing differences, which account for the difference between taxable income and book income, and
- Depreciation Expense, which is included in Operating Expenses, represents book depreciation
- Return on Rate Base includes Interest Expense on all debt.

It should also be noted that the variables of k and r in the above algebraic formulas are in fact fixed variables for MERC. This can be seen in Informational Requirement No. 8, page 5, lines 12, 29 and 46, which reflects the fixed tax rates MERC expects to incur for the 2018 forecasted year. Additionally, in Informational Requirement No. 1, page 1, line 46, which reflects the fixed rate of return MERC is forecasting for 2018 forecasted year.

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Minimum-Size Method
Forecasted Test Year Ending December 31, 2018
Revenue Deficiency (Excess) by Rate Schedule

LINE NO.	SUMMARY OF OPERATING INCOME, RATE BASE, LAND RATE OF RETURN	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
		MIN JURISDICTION	NING Residential	NING Residential Farm Top	NING S&I-Farm Top	NING L&B-Farm Top	CONVS Residential	NING C&I Class 1 - Firm	NING C&I Class 2 - Firm	NING C&I Class 3 - Firm	CONVS C&I Class 1 - Firm	CONVS C&I Class 2 - Firm	SOURCE OR ALLOCATION FACTOR	
1	Operating Revenues	250,328,750	130,255,158	1,759,677	215,242	2,046,360	19,947,791	5,959,396	46,952,206	2,199,366	1,870,527	12,605,428	Page 5-8, line 1	
2	Other Revenues	1,035,000	787,115	6,037	882	134,177	23,779	44,245	154	9,895	15,698	12,620,114	Page 5-8, line 13	
3	Total Operating Revenues:	251,363,750	131,042,273	1,765,714	216,800	2,047,242	20,081,988	5,980,176	46,996,451	2,199,320	1,880,422	12,620,114		
4	Operating Expense:													
5	Operation & Maintenance: Cost of Gas	149,691,863	70,692,918	1,055,969	129,672	1,423,410	10,191,393	3,052,644	30,630,705	1,608,658	885,774	7,590,101	Page 9-12, line 2	
6	Operation & Maintenance: Non-Cost of Gas	46,367,970	32,273,569	290,495	32,354	172,254	5,458,983	1,409,254	3,462,086	164,889	463,739	1,100,723	Page 9-12, line 2	
7	Depreciation & Amortization Expense	27,667,283	14,274,050	100,721	11,057	95,598	2,418,600	589,738	3,167,751	124,468	198,171	957,605	Page 13-16, line 42	
8	Taxes other than Income Tax	12,971,672	7,842,656	22,815	2,049	6,582	1,333,514	322,515	1,079,506	25,906	106,705	336,244	Page 17-20, line 11	
9	LESS: Income & Other Adj's Before Income Tax	0	0	0	0	0	0	0	0	0	0	0	Page 21-24, line 3	
10	Income Tax	5,426,816	3,419,035	9,509	863	2,710	581,589	140,332	443,786	9,782	46,306	139,022	Rate Base	
11	LESS: Income & Other Adj's After Income Tax	0	0	0	0	0	0	0	0	0	0	0	Page 21-24, line 9	
12	Total Operating Expense	238,355,594	130,441,317	1,479,388	174,996	1,700,554	20,001,029	5,511,483	38,980,274	1,833,404	1,700,695	10,123,645		
13	NET OPERATING INCOME (Return)	13,008,156	600,956	286,316	40,805	346,688	80,940	468,692	8,016,177	366,116	179,727	2,496,469	Rate Base	
14	Income Tax Effect of Int. Allow for Rate Making	(103,603)	(65,273)	(182)	(16)	(52)	(11,103)	(2,679)	(8,472)	(187)	(884)	(2,654)	Rate Base	
15	ADJUSTED NET OPERATING INCOME	12,904,552	535,683	286,134	40,788	346,636	69,836	466,013	8,007,704	365,929	178,843	2,493,815		
16	RATE BASE:													
17	Utility Plant in Service	561,234,596	367,981,686	1,130,607	97,144	160,995	62,634,784	14,877,305	40,885,702	778,915	4,906,616	12,947,192	Page 25-28, line 34	
18	Accumulated Depreciation - S/L	(286,114,320)	(138,705,627)	(508,188)	(43,628)	(80,053)	(23,788,128)	(5,536,272)	(13,383,688)	(249,868)	(1,828,981)	(4,262,976)	Page 29-32, line 31	
19	Construction Work in Progress	(8,876,323)	(5,867,765)	(16,469)	(14,469)	(26,336)	(9,844,327)	(2,434,447)	(6,414,324)	(18,985)	(72,824)	(2,174,132)	Page 33-36, line 11	
20	Net Plant in Service	271,590,913	171,408,143	453,615	39,022	74,406	30,182,105	7,273,272	21,680,659	424,800	2,396,979	6,829,845	Page 37-44, line 31	
21	Gas Stored Underground:	7,304,375	3,522,826	51,178	6,237	66,953	591,924	148,156	1,494,277	77,972	51,497	441,275	Page 41-44, line 2	
22	Working Capital Allowance	4,489,730	1,307,800	1,390	133	798	219,985	59,889	478,586	18,863	20,721	141,700	Page 41-44, line 9	
23	Prepayments	0	0	0	0	0	0	0	0	0	0	0		
24	Regulatory Assets & Liabilities	294,000	155,000	1,300	0	0	0	0	0	0	0	0		
25	Materials & Supplies:	(36,180)	(27,729)	(217)	(109)	(311)	(6,723)	(1,045)	(1,690)	(3)	(2,047)	(497)	Page 41-44, line 14	
26	Construction Work in Progress	289,503,027	182,354,443	507,275	45,495	144,560	31,025,868	7,488,277	23,674,568	521,847	2,470,264	7,416,378	Page 41-44, line 16	
27	TOTAL RATE BASE	100,000%	63,000%	0.18%	0.02%	0.05%	10.72%	2.59%	8.18%	0.18%	0.85%	2.56%	Rate Base	
28	PERCENT RATE OF RETURN	4.4575%	0.2937%	56.4062%	89.6564%	2.397867%	0.2251%	6.2249%	33.8241%	70.1220%	7.2399%	33.6289%		
29	Required Rate of Return	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%		
30	Required Return	20,323,112	12,804,090	35,611	3,194	10,148	2,178,017	525,537	1,661,965	36,634	173,412	520,630		
31	(Required Return % - Rate Base)	7,418,560	12,268,407	(250,524)	(37,595)	(336,468)	2,108,181	59,523	(6,345,750)	(329,296)	(5,432)	(1,973,165)		
32	Revenue Conversion Factor	1.7040												
33	Additional Income Tax on Return Def.	5,222,867	3,290,416	9,151	821	2,608	559,710	135,053	427,082	9,414	44,564	133,792	Rate Base	
34	(Income Deficiency * Tax Factor)	12,641,227	15,559,623	(241,372)	(36,774)	(333,880)	2,667,891	194,577	(5,918,659)	(319,882)	39,132	(1,839,893)		
35	Total Revenue Deficiency (inc. Adtl Inc. Taxes)	5.05%	11.94%	-13.72%	-17.08%	-16.32%	13.37%	3.27%	-12.61%	-14.54%	2.09%	-14.53%		
36	Revenue Deficiency % (including Cost of Gas)	11.77%	27.02%	-34.29%	-42.46%	-53.60%	27.32%	6.72%	-36.71%	-54.15%	3.97%	-36.68%		
37	Revenue Deficiency % (Without Cost of Gas)													
38	(Distribution Margin Only)													

Minnesota Energy Resources Corporation
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Revenue Deficiency (Excess) by Rate Schedule

LINE NO.	SUMMARY OF OPERATING INCOME, RATE BASE, AND RATE OF RETURN	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	
		MIN. JURISDICTION	CONS C&I Class 3 - Int. Firm	NNC C&I Class 2 - Int.	NNC C&I Class 3 - Int.	CONS C&I Class 2 - Int.	CONS C&I Class 3 - Int.	CONS C&I Class 4 - Int.	NNC C&I Class 2 - Int.	CONS C&I Class 2 - Int.	NNC C&I Class 2 - Int.	NNC C&I Class 3 - Int.	NNC C&I Class 4 - Int.	NNC C&I Class 5 - Int. - (TF Exempt) (Transpnt)	NNC C&I Class 2 - Int. (Transpnt)	CONSS C&I Class 2 - Int. (Transpnt)	SOURCE OR ALLOCATION FACTOR
1	Operating Revenues:		250,328,750	294,867	6,534,647	1,310,956	1,119,599	1,301,235	80,307	116,739	0	1,533,634	800,088	1,079,072	44,127	44,127	Page 5-8, line 1 Page 5-8, line 13
2	Tariffed Revenues		1,035,000	31	1,327	288	17	23	397	197	1,608	25	25	25	25	25	
3	Other Revenues		251,363,750	294,899	6,534,804	1,311,224	1,119,670	1,301,289	80,323	116,761	0	1,534,032	800,285	1,080,880	44,151	44,151	
4	Total Operating Revenues:		149,931,863	294,930	13,049,457	933,842	881,477	1,107,162	56,290	80,136	0	1,536,985	1,879,313	1,566,958	0	0	Page 9-12, line 2 Page 9-12, line 2
5	Operating Expense:		46,367,870	207,245	49,486	36,568	51,188	49,486	5,079	5,079	0	285,463	166,084	1,566,958	12,604	12,604	
6	Operation & Maintenance Cost of Gas		27,667,283	19,295	484,446	105,429	83,721	119,859	5,867	9,579	0	807,878	477,748	682,035	10,188	10,188	Page 13-16, line 42
7	Depreciation & Amortization Expense		12,971,972	4,219	73,272	71,639	13,837	19,629	1,409	2,086	0	90,427	63,380	671,455	1,518	1,518	Page 17-20, line 11
8	Taxes other than Income Tax		0	0	0	0	0	0	0	0	0	0	0	0	0	0	Page 21-24, line 3
9	LESS: Income & Other Adj.'s Before Income Tax		0	0	23,740	6,283	4,653	6,707	529	755	0	27,722	20,434	210,068	482	482	Rate Base
10	Income Tax		0	0	0	0	0	0	0	0	0	0	0	0	0	0	Page 21-24, line 9
11	LESS: Income & Other Adj.'s After Income Tax		238,355,894	294,022	13,025,717	1,040,081	1,030,186	1,304,855	67,678	97,633	0	1,211,490	1,727,646	1,329,942	24,792	24,792	
12	Total Operating Expense		13,038,165	54,876	816,869	207,143	89,484	(3,566)	12,646	19,128	0	322,542	72,639	(2,049,362)	19,359	19,359	Rate Base
13	NET OPERATING INCOME (Return)		12,924,629	239,146	12,208,648	833,700	1,020,692	1,308,410	43,644	61,505	0	1,488,942	1,700,272	1,331,890	25,433	25,433	Rate Base
14	Interest		(103,603)	(31)	(477)	(120)	(87)	(128)	(10)	(14)	0	(529)	(380)	(4,010)	(9)	(9)	
15	Income Tax Effect of Int. Allow for Rate-making		12,924,629	239,146	12,208,648	833,700	1,020,692	1,308,410	43,644	61,505	0	1,488,942	1,700,272	1,331,890	25,433	25,433	
16	ADJUSTED NET OPERATING INCOME		12,924,629	239,146	12,208,648	833,700	1,020,692	1,308,410	43,644	61,505	0	1,488,942	1,700,272	1,331,890	25,433	25,433	
17	RATE BASE:		561,234,596	132,105	1,725,683	411,852	291,731	457,261	42,042	57,056	0	2,385,631	1,791,201	18,107,118	38,359	38,359	Page 25-28, line 34
18	Utility Plant in Service		(286,114,320)	(62,358)	(447,310)	(103,766)	(85,764)	(137,935)	(12,489)	(16,335)	0	(694,121)	(541,174)	(5,332,831)	(9,888)	(9,888)	Page 29-32, line 31
19	Accumulated Depreciation - S/L		(88,878,373)	(3,087)	(28,124)	(2,882)	(5,395)	(8,263)	(759)	(832)	0	(34,817)	(30,231)	(6,279)	(6,279)	(6,279)	Page 33-36, line 31
20	Construction Work in Progress		27,500,913	71,944	1,015,828	859,944	247,622	165,900	297,227	32,710	0	1,346,439	1,006,437	10,256,010	23,674	23,674	Page 37-40, line 31
21	Net Plant in Service		7,304,375	11,864	239,129	327,026	66,331	79,485	3,411	5,753	0	131,017	82,758	940,397	2,016	2,016	Page 41-44, line 2
22	Gas Stored Underground:		4,499,730	2,882	75,943	78,601	15,235	20,635	1,078	1,813	0	0	0	0	0	0	Page 41-44, line 9
23	Working Capital Allowance		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	Prepayments		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	Regulatory Assets & Liabilities		234	0	1,149	877	165	223	0	0	0	1,435	897	10,650	0	0	Page 44-44, line 14
26	Materials & Supplies:		(36,180)	31	(143)	60	(143)	60	0	0	0	0	0	0	0	0	Page 41-44, line 16
27	Other Assets & Liabilities		289,503,027	86,723	1,331,876	1,268,440	335,191	244,463	357,772	28,206	40,298	1,478,875	1,090,090	11,206,433	25,715	25,715	Rate Base
28	TOTAL RATE BASE		100,000%	0.03%	0.46%	0.12%	0.08%	0.12%	0.01%	0.01%	0.00%	0.51%	0.38%	3.87%	0.01%	0.01%	
29	% of Rate Base		PERCENT RATE OF RETURN	4.4575%	61.2813%	61.7628%	36.5653%	-1.0297%	44.7981%	47.4312%	#DIV/0!	21.7742%	6.6278%	-18.3223%	75.2482%	75.2482%	
30	Required Rate of Return		7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	
31	Required Return		20,323,112	6,088	83,498	88,904	17,163	25,116	1,960	2,829	0	103,817	76,524	786,692	1,805	1,805	
32	(Required Return % - Rate Base)		7,418,560	(48,757)	(722,684)	(183,483)	(72,234)	28,800	(10,656)	(16,285)	0	(218,198)	4,275	2,839,864	(17,545)	(17,545)	
33	Revenue Conversion Factor		1.7040														
34	Additional Income Tax on Return Def.		5,222,867	1,564	22,847	6,047	4,411	6,454	509	727	0	26,679	19,665	202,165	464	464	Rate Base
35	(Income Deficiency * Tax Factor)		12,641,227	(47,193)	(698,667)	(177,446)	(67,823)	35,254	(10,147)	(15,558)	0	(191,517)	23,941	3,042,129	(17,081)	(17,081)	
36	Total Revenue Deficiency (inc. Adtl Inc. Taxes)		5.05%	-16.00%	-12.81%	-13.54%	-6.06%	2.71%	-12.64%	-13.33%	#DIV/0!	-12.49%	2.99%	281.92%	-38.71%	-38.71%	
37	Revenue Deficiency % (including Cost of Gas)		11.77%	-51.97%	-46.35%	-22.60%	-45.85%	-28.48%	-42.25%	-42.51%	#DIV/0!	-12.49%	2.99%	281.92%	-38.71%	-38.71%	
38	Revenue Deficiency % (Without Cost of Gas)																
39	(Distribution Margin Only)																

Minnesota Energy Resources Corporation
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Revenue Deficiency (Excess) by Rate Schedule

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]		
		MIN JURISDICTION	CONS C&I Class 3 - Int (Transport)	CONS C&I Class 4 - Int (Transport)	CONS C&I Class 5 - Int (Transport)	CONS C&I Class 2 - Int (Transport)	CONS C&I Class 3 - Int (Transport)	CONS C&I Class 4 - Int (Transport)	CONS C&I Class 5 - Int (Transport)	CONS C&I Class 2 - Int (Transport)	CONS C&I Class 3 - Int (Transport)	CONS C&I Class 4 - Int (Transport)	CONS C&I Class 5 - Int (Transport)	CONS C&I Class 2 - Int (Transport)	CONS C&I Class 3 - Int (Transport)	CONS C&I Class 4 - Int (Transport)	CONS C&I Class 5 - Int (Transport)	Rate Base	SOURCE OR ALLOCATION FACTOR
1	Operating Revenues:		250,328,750	312,575	1,081,756	200,516	808,513	227,884	0	0	0	0	0	0	0	0	0	137,300	Page 5-8, line 1
2	Other Revenues:		251,363,750	312,665	1,082,084	200,571	808,763	227,945	0	0	0	0	0	0	0	0	0	137,366	Page 5-8, line 13
3	Total Operating Revenues:		501,692,500	625,240	2,163,840	401,142	1,617,576	455,829	0	0	0	0	0	0	0	0	0		
4	Operating Expenses:		149,691,863	0	414,239	49,016	0	219,644	43,707	212,394	0	0	0	0	0	0	0	0	Page 8-12, line 2
5	Operation & Maintenance - Cost of Gas		46,367,970	0	183,823	30,701	447,904	105,167	96,590	49,682	475,912	0	0	0	0	0	0	58,781	Page 8-12, line 2
6	Depreciation & Amortization Expense		27,667,283	149,004	181,713	6,984	71,179	17,687	94,520	10,867	66,743	22,040	0	0	0	0	0	25,532	Page 13-16, line 42
7	Taxes other than Income Tax		12,971,672	17,021	19,232	0	0	0	0	0	0	0	0	0	0	0	0	25,163	Page 17-20, line 11
8	LESS: Income & Other Adj.'s Before Income Tax		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Page 21-24, line 3
9	Income Tax		5,426,616	5,307	6,204	2,658	25,765	6,352	32,749	4,088	22,988	7,617	0	0	0	0	0	8,300	Rate Base
10	LESS: Income & Other Adj.'s After Income Tax		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Page 21-24, line 9
11	Total Operating Expense		238,385,594	234,354	628,473	55,693	245,613	226,041	172,913	435,244	120,213	729,461	275,285	0	0	0	0	117,777	
12	NET OPERATING INCOME (Return)		263,306,906	390,886	1,535,367	346,449	1,371,963	229,788	278,665	1,778,632	1,391,349	686,358	142,544	0	0	0	0	19,589	Rate Base
13	Interest		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Rate Base
14	Income Tax Effect of Int. Allow for Ratemaking		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Rate Base
15	ADJUSTED NET OPERATING INCOME		263,306,906	390,886	1,535,367	346,449	1,371,963	229,788	278,665	1,778,632	1,391,349	686,358	142,544	0	0	0	0	19,589	
16	RATE BASE:		561,234,596	465,964	2,432,770	5,992,936	2,278,794	584,846	2,968,959	370,520	2,079,652	686,257	0	0	0	0	0	734,811	Page 25-28, line 34
17	Utility Plant in Service		(286,114,320)	(133,105)	(1,800,281)	(733,694)	(754,624)	(186,380)	(928,592)	(110,662)	(648,233)	(215,126)	0	0	0	0	0	(224,600)	Page 29-32, line 31
18	Accumulated Depreciation - S/L		(8,876,538)	(5,675)	(34,834)	(151,286)	(54,312)	(14,633)	(72,493)	(9,282)	(34,851)	(18,875)	0	0	0	0	0	(18,875)	Page 33-36, line 1
19	Construction Work in Progress		27,570,913	255,598	136,260	3,291,692	1,305,043	321,163	1,641,880	208,952	1,151,155	381,590	0	0	0	0	0	411,010	Page 37-40, line 31
20	Gas Stored Underground:		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Page 41-44, line 2
21	Working Capital Allowance		4,499,730	24,240	181,379	5,481	68,674	17,487	104,069	9,027	74,388	24,494	0	0	0	0	0	31,447	Page 41-44, line 9
22	Prepayments		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	Regulatory Assets & Liabilities		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	Materials & Supplies		294,100	26	1,943	0	0	0	1,116	113	693	262	0	0	0	0	0	353	Page 44-44, line 14
25	Construction Work in Progress		(36,180)	(2)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	Page 44-44, line 16
26	TOTAL RATE BASE		289,503,027	283,100	330,567	3,475,213	1,41,811	1,374,472	338,850	1,747,074	218,086	1,228,345	485,347	0	0	0	0	442,783	Rate Base
27	% of Rate Base		100.00%	0.10%	0.11%	1.20%	0.95%	0.47%	0.12%	0.60%	0.08%	0.42%	0.14%	0.00%	0.00%	0.00%	0.15%		
28	PERCENT RATE OF RETURN		4.4575%	27.6260%	6.2972%	-9.9836%	45.8066%	23.0707%	8.1263%	21.3439%	43.3537%	16.7306%	-11.6810%	#DIV/0!	#DIV/0!	#DIV/0!	4.3882%		
29	Required Rate of Return		7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%		
30	Required Return		20,323,112	19,874	23,233	243,960	9,955	96,488	23,787	122,646	15,310	86,089	28,526	0	0	0	0	31,084	
31	Required Return % - Rate Base		7.1177%	5.81%	6.9620%	2.7201%	6.7421%	6.7421%	6.7421%	6.7421%	6.7421%	6.7421%	6.7421%	6.7421%	6.7421%	6.7421%	6.7421%		
32	Revenue Conversion Factor		1.7040	1.7040	1.7040	1.7040	1.7040	1.7040	1.7040	1.7040	1.7040	1.7040	1.7040	1.7040	1.7040	1.7040	1.7040		
33	Additional Income Tax on Return Def.		5,222,867	5,107	62,693	2,558	24,796	6,113	31,517	3,934	22,123	7,331	0	0	0	0	0	7,988	
34	(Income Deficiency - Tax Factor)		(12,641,227)	(51,229)	20,277	652,570	(91,813)	2,364	(218,732)	(75,304)	(96,962)	85,321	0	0	0	0	0	19,642	
35	Total Revenue Deficiency (inc. Adtl Inc. Taxes)		5.05%	-17.03%	8.81%	130.58%	-33.72%	-18.10%	1.18%	-27.05%	-35.07%	-10.37%	36.56%	#DIV/0!	#DIV/0!	#DIV/0!	14.31%		
36	Revenue Deficiency % (including Cost of Gas)		11.77%	-17.03%	8.81%	130.58%	-33.72%	-18.10%	1.18%	-27.05%	-35.07%	-10.37%	36.56%	#DIV/0!	#DIV/0!	#DIV/0!	14.31%		
37	Revenue Deficiency % (Without Cost of Gas)																		
38	(Distribution Margin Only)																		

May not cross-check due to Rounding

Minnesota Energy Resources Corporation
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Revenue Deficiency (Excess) by Rate Schedule

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
	LAND RATING OF RETURN:	MIN. JURISDICTION	NNG Flex Transport (Cost-F) (Transp.)	NNG Flex Transport (Resale) (Transp.)	NNG Agriculture Grain Dryer - Class 1 (Transp.)	NNG Agriculture Grain Dryer - Class 2 (Transp.)	NNG Agriculture Grain Dryer - Class 3 (Transp.)	NNG Agriculture Grain Dryer - Class 1 (Transp.)	NNG Agriculture Grain Dryer - Class 2 (Transp.)	NNG Agriculture Grain Dryer - Class 3 (Transp.)	CONS Agriculture Grain Dryer - Class 1 (Int.)	CONS Agriculture Grain Dryer - Class 2 (Int.)	NNG Power Generating Unit - Class 1 (Trans.)	NNG Power Generating Unit - Class 1 - Exempt (Trans.)	NNG Power Generating Unit - Class 2 (Trans.)	SOURCE OR ALLOCATION FACTOR:
1	250,328,750	209,337	66,696	18,952	6,212	143,207	10,651	89,082	8,942	5,280	10,535	10,540	2,605	80,912	457,992	Page 5-8, line 1
2	1,035,000	64	24	6	121	207	19	23	5	23	5	2,614	25	731	458,723	Page 5-8, line 13
3	251,363,750	209,401	66,720	18,958	6,228	143,328	10,657	89,100	8,954	5,284	10,540	10,540	2,614	80,938	458,723	
4																
5																
6	Operating Expense:															
7	Operation & Maintenance Cost of Gas	149,691,663	0	0	9,696	77,935	3,520	0	4,792	2,522	6,539	1,121	852	1,154	61,107	Page 9-12, line 2
8	Operation & Maintenance Cost of Non-Cooked Gas	48,648	18,406	3,935	1,384	46,796	3,520	16,691	1,866	478	862	1,454	852	1,154	540,244	Page 9-12, line 2
9	Depreciation & Amortization Expense	27,667,283	38,974	6,968	10,538	78,834	2,389	59,457	1,840	371	628	853	311	6,228	275,325	Page 13-16, line 42
10	Taxes other than Income Tax	12,971,672	19,231	6,691	925	32,843	16,157	6,077	5,958	394	120	224	194	1,448	272,110	Page 17-20, line 11
11	LESS: Income & Other Adj.'s Before Income Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Page 21-24, line 3
12	Income Tax	6,885	2,640	261	146	1,618	6,100	246	1,962	172	49	89	88	546	96,013	Rate Base
13	LESS: Income & Other Adj.'s After Income Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Page 21-24, line 9
14	Total Operating Expense	238,355,694	229,060	66,710	11,989	6,091	107,957	87,712	6,766	8,058	3,539	8,471	2,565	73,882	1,185,692	
15	NET OPERATING INCOME (Return)	13,008,165	(19,659)	9	6,969	135	35,371	73,216	3,891	11,042	906	1,745	49	7,866	(726,970)	Rate Base
16	Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Rate Base
17	Income Tax Effect of Int. Allow for Rate Making	(103,603)	(132)	(50)	(3)	(31)	(116)	(67)	(3)	(1)	(2)	(2)	(10)	(1,871)	(1,871)	
18	ADJUSTED NET OPERATING INCOME	12,904,562	(19,790)	(41)	6,964	132	35,340	73,100	3,886	11,005	903	1,744	47	7,846	(728,841)	
19																
20	RATE BASE:															
21	Utility Plant in Service	561,234,596	251,107	22,603	14,070	147,040	23,123	173,186	16,963	4,438	7,486	7,486	8,617	44,276	9,016,985	Page 25-28, line 34
22	Accumulated Depreciation - SL	(286,114,320)	(81,646)	(6,689)	(4,464)	(45,529)	(17,156)	(52,650)	(5,734)	(1,435)	(2,257)	(2,257)	(2,727)	(13,771)	(2,854,931)	Page 25-32, line 31
23	Accumulated Depreciation - Accelerated	(8,876,373)	(3,673)	(3,409)	(2,113)	(7,632)	(3,493)	(2,451)	(868)	(211)	(683)	(683)	(1,363)	(6,884)	(7,253,689)	Page 33-36, line 30
24	Construction Work in Progress	15,646	6,673	409	1,465	6,931	1,865	843	165	91	165	165	165	24,345	4,863,468	Page 37-40, line 31
25	Net Plant in Service	277,590,913	136,062	12,789	7,540	80,131	269,248	12,769	8,793	2,371	4,163	4,163	4,622	24,345	4,863,468	
26	Gas Stored Underground:	7,304,375	0	0	175	4,690	44,106	0	279	181	469	54	3,703	54	3,703	Page 41-44, line 2
27	Working Capital Allowance	4,489,730	4,682	1,132	55	1,444	11,892	352	7,500	88	56	128	17	1,059	282,347	Page 41-44, line 9
28	Prepayments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29	Regulatory Assets & Liabilities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
30	Materials & Supplies	294,100	207,100	13,000	13,000	36,000	150,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	2,800	Page 41-44, line 14
31	Other Assets	(36,180)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	Page 41-44, line 16
32	TOTAL RATE BASE	289,503,027	367,859	140,823	13,943	7,772	86,297	325,389	13,125	104,676	9,164	2,669	4,761	4,695	29,122	5,228,675
33	% of Rate Base	100.00%	0.13%	0.05%	0.00%	0.03%	0.11%	0.00%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	1.81%
34	PERCENT RATE OF RETURN	4.4575%	-0.0281%	0.0000%	1.7032%	40.9520%	22.4648%	28.6084%	10.5131%	9.8521%	66.8550%	43.4034%	1.0069%	24.1937%	-13.9393%	
35	Required Rate of Return	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	
36	Required Return	20,323,112	25,822	9,986	979	546	6,058	22,843	921	7,348	643	183	334	330	2,044	367,053
37	Required Return % - Rate Base	7.1177%	7.4162%	7.4162%	7.4162%	7.4162%	7.4162%	7.4162%	7.4162%	7.4162%	7.4162%	7.4162%	7.4162%	7.4162%	7.4162%	
38	Revenue Conversion Factor	1.7040	1.7040	1.7040	1.7040	1.7040	1.7040	1.7040	1.7040	1.7040	1.7040	1.7040	1.7040	1.7040	1.7040	
39	Additional Income Tax on Return Def.	5,222,867	6,636	2,540	140	1,557	6,870	237	1,888	165	47	86	85	525	94,326	Rate Base
40	(Income Deficiency * Tax Factor)	12,641,227	52,248	12,467	553	(27,726)	(44,387)	(1,788)	(1,788)	(94)	(1,514)	(1,646)	(4,476)	(4,476)	1,190,220	
41	Total Revenue Deficiency (inc. Adtl Inc. Taxes)	5.05%	24.96%	18.69%	-30.25%	8.91%	-19.36%	-4.69%	-25.61%	-1.96%	-1.05%	-28.66%	-15.63%	-5.53%	295.88%	
42	Revenue Deficiency % (including Cost of Gas)	11.77%	24.96%	18.69%	-30.25%	21.24%	-42.13%	-20.37%	-25.61%	-1.98%	-2.27%	-54.90%	-41.20%	-22.60%	259.88%	
43	Revenue Deficiency % (Without Cost of Gas)															
44	(Distribution Margin Only)															

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LINE ID	DESCRIPTION	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	REVENUES FROM GAS OPERATIONS													
2		JURISDICTION	NNG Residential	NNG Residential - Farm	NNG Residential - Farm	NNG SC&I - Farm	NNG LC&I - Farm	CONS	NNG C&I	NNG C&I	NNG C&I	NNG C&I Class	CONS C&I	SOURCE OR ALLOCATION
3		250,328,750	130,255,158	1,759,077	2,046,360	13,947,791	5,550,356	46,552,226	2,199,966	1,870,527	12,635,423			Direct
4	OTHER OPERATING INCOME:													
5	Acct 487 - Late Payment Charges	675,000	516,876	4,048	585	88,117	19,500	27,798	55	6,481	9,268			Customers
6	Acct 488 - Miscellaneous Revenue	140,004	107,207	840	121	18,277	4,045	5,765	12	1,344	1,922			Customers
7	Acct 493 - Rent from Gas Property	39,996	25,199	70	20	4,288	1,034	3,271	72	341	1,025			Rate Base
8	Acct 484 - Interdepartmental Rents	0	0	0	0	0	0	0	0	0	0			
9	Acct 485	0	0	0	0	0	0	0	0	0	0			
10	Gas True-up	0	0	0	0	0	0	0	0	0	0			Commodity Cost
11	Other Gas Revenues	180,000	137,834	1,079	156	23,498	5,200	7,412	15	1,728	2,471			Customers
12	Acct 496 - Rate Refund	0	0	0	0	0	0	0	0	0	0			Revenue
13	TOTAL OTHER REVENUE	1,035,000	787,115	6,037	882	134,177	29,779	44,245	154	9,893	14,696			
14														
15	TOTAL OPERATING REVENUE	251,363,750	131,042,273	1,765,714	2,047,242	20,081,968	5,980,176	46,996,451	2,199,920	1,880,422	12,620,114			

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LINE NO.	DESCRIPTION	(A)	(B)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
1	REVENUES FROM GAS OPERATIONS																
2	MIN JURISDICTION	259,328,750															
3			CONNS C&I Class 3 - Int (Transport)	NNG C&I Class 2 - Int (Transport)	CONNS C&I Class 1 - Int (Transport)	CONNS C&I Class 2 - Int (Transport)	CONNS C&I Class 3 - Int (Transport)	CONNS C&I Class 4 - Int (Transport)	CONNS C&I Class 5 - Int (Transport)	CONNS C&I Class 6 - Int (Transport)	CONNS C&I Class 7 - Int (Transport)	CONNS C&I Class 8 - Int (Transport)	CONNS C&I Class 9 - Int (Transport)	CONNS C&I Class 10 - Int (Transport)	CONNS C&I Class 11 - Int (Transport)	CONNS C&I Class 12 - Int (Transport)	SOURCE OR ALLOCATION
4	OTHER OPERATING INCOME:																
5	Acct 487 - Late Payment Charges	675,000	13	775	151	26	9	9	12	12	131	31	41	14			Customers
6	Acct 488 - Miscellaneous Revenue	140,004	3	161	33	5	2	2	2	2	27	7	8	3			Customers
7	Acct 489 - Rent from Gas Property	39,995	12	184	175	34	4	4	6	6	204	151	1,548	4			Rate Base
8	Acct 490 - Interdepartmental Rents	0	0	0	0	0	0	0	0	0	0	0	0	0			
9	Acct 491 -	0	0	0	0	0	0	0	0	0	0	0	0	0			
10	Gas True-up	0	0	0	0	0	0	0	0	0	0	0	0	0			Commodity Cost
11	Other Gas Revenues	180,000	3	207	42	7	3	2	3	3	35	8	11	4			Customers
12	Acct 495 - Rate Refund	0	0	0	0	0	0	0	0	0	0	0	0	0			Revenue
13	TOTAL OTHER REVENUE	1,035,000	31	1,327	407	71	17	63	23	23	397	197	1,608	25			
14																	
15	TOTAL OPERATING REVENUE	251,363,750	294,889	5,454,804	6,535,054	1,311,224	1,119,670	1,301,289	80,323	116,761	0	1,534,032	800,285	1,080,680	44,121		

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LINE ID	DESCRIPTION	[A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
			CONS C&I Class 3 - Int (Transp)	CONS C&I Class 4 - Int (Transp)	CONS C&I Class 5 - Int - CIP Exempt (Transp)	NNG C&I Class 2 - Joint (Transp)	NNG C&I Class 3 - Joint (Transp)	NNG C&I Class 4 - Joint (Transp)	NNG C&I Class 5 - Joint (Transp)	CONS C&I Class 2 - Joint (Transp)	CONS C&I Class 3 - Joint (Transp)	NNG Flex Transport (Cust "A") (Transp)	NNG Flex Transport (Cust "B") (Transp)	NNG Flex Transport (Cust "C") (Transp)	NNG Flex Transport (Cust "D") (Transp)	NNG Flex Transport (Cust "E") (Transp)		SOURCE OR ALLOCATION FOR
1	REVENUES FROM GAS OPERATIONS	250,328,750	312,575	230,165	499,741	153,644	1,091,756	206,516	686,513	214,739	934,653	227,884	0	0	0	0	137,390	Direct
2																		
3	OTHER OPERATING INCOME:																	
4	Acct 487 - Late Payment Charges	675,000	34	3	17	49	93	6	6	48	36	3	0	0	0	0	3	Customers
5	Acct 488 - Miscellaneous Revenue	140,004	7	1	4	10	19	1	1	10	7	1	0	0	0	0	1	Customers
6	Acct 489 - Rent from Gas Property	39,995	39	46	480	20	190	47	241	30	166	56	0	0	0	0	61	Rate Base
7	Acct 490 - Interdepartmental Rents	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	Acct 491 -	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Acct 492 -	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	Gas True-up	180,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Commodity/Cost
11	Other Gas Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customers
12	Acct 495 - Rate Refund	1,035,000	89	50	506	83	328	55	250	100	222	60	0	0	0	0	65	Revenue
13	TOTAL OTHER REVENUE	1,815,004	122	101	1,045	163	520	100	251	200	448	121	0	0	0	0	70	
14																		
15	TOTAL OPERATING REVENUE	251,383,750	312,665	230,216	500,247	153,798	1,092,084	206,571	888,763	214,839	935,075	227,945	0	0	0	0	137,396	

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LINE ID	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
			MM	NNG Flex Transport (Cust F) (Transp)	NNG Flex Transport (Cust G) (Transp)	NNG Agriculture Grain Dryer - Class 2 (Transp)	NNG Agriculture Grain Dryer - Class 3 (Transp)	CONS Agriculture Grain Dryer - Class 1 (Transp)	CONS Agriculture Grain Dryer - Class 2 (Transp)	CONS Agriculture Grain Dryer - Class 3 (Transp)	CONS Agriculture Grain Dryer - Class 4 (Transp)	CONS Agriculture Grain Dryer - Class 5 (Transp)	NNG Power Generating Unit - Class 1 (Transp)	NNG Power Generating Unit - Class 2 (Transp)	NNG Power Generating Unit - Class 3 (Transp)	NNG Power Generating Unit - Class 4 (Transp)	SOURCE OR ALLOCATION FACTOR
1	REVENUES FROM GAS OPERATIONS	251,383,750	251,383,750	68,698	18,952	9,212	143,207	946,721	10,651	89,082	9,942	5,284	10,540	2,885	80,912	457,932	Direct
2																	
3	OTHER OPERATING INCOME:																
4	Acct 487 - Late Payment Charges		9	3	3	9	74	110	3	3	14	3	3	6	14	6	Customers
5	Acct 488 - Miscellaneous Revenue	140,004	2	1	2	15	23	1	1	3	1	1	1	1	3	1	Customers
6	Acct 489 - Rent from Gas Property	39,995	51	19	2	1	12	45	2	14	1	0	1	1	4	722	Rate Base
7	Acct 490 - Interdepartmental Rents		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	Acct 491 - Gas True-up		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Acct 492 - Other Gas Revenues	180,000	2	1	1	2	20	23	1	1	4	1	1	2	4	2	Commodity Cost
10	Acct 493 - Rate Refund		0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customers
11	TOTAL OTHER REVENUE	1,035,000	64	24	6	14	121	207	6	19	23	5	5	9	25	731	Revenue
12																	
13	TOTAL OPERATING REVENUE	251,383,750	209,401	66,720	18,958	6,226	143,328	946,928	10,657	89,100	8,964	5,284	10,540	2,614	80,938	458,723	
14																	
15	TOTAL OPERATING REVENUE	251,383,750	209,401	66,720	18,958	6,226	143,328	946,928	10,657	89,100	8,964	5,284	10,540	2,614	80,938	458,723	

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LINE NO.	DESCRIPTION	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
		JURISDICTION	MIN Residential	NNG Residential	NNG Residential - Farm Tap	NNG S&I - Farm Tap	NNG LCAI - Farm Tap	CONS Residential	NNG CAI - Residential - Class 1 - Firm	NNG CAI - Class 2 - Firm	NNG CAI Class 3 - Firm	CONS CAI - Class 1 - Firm	CONS CAI - Class 2 - Firm	SOURCE OR ALLOCATION FACTOR
1	Production:													
2	Purchased Gas Cost	142,921,853	72,682,218	1,055,858	128,672	1,425,410	10,181,333	3,056,644	30,828,735	1,608,658	885,774	7,590,101		Commodity Cost
3	Gas Supply Acquisition	374,727	663	5,444	7,339	62,982	15,759	158,844	15,844	46,538	5,478	44,107		Sales
4	Firm Demand Related	917,577	388,894	5,255	6,214	61,701	17,247	144,548	7,134	5,664	44,077			Coincident Peak Demand - Firm
5	Interruptible Demand Related	489,919	0	0	0	0	0	0	0	0	0			Coincident Peak Demand - Int.
6	Total Production	145,105,402	73,425,529	1,066,557	128,911	1,436,963	10,305,996	3,089,650	31,132,227	1,624,086	886,916	7,681,145		
7	Transmission:													
8	Firm Demand Related	35,980	14,279	0	0	0	2,390	688	5,600	276	219	1,709		Peak Demand - Firm excl. FT
9	Interruptible Demand Related	18,696	0	0	0	0	0	0	735	146	0	217		Weighted Peak Dem - Int excl. FT
10	Total Transmission	53,776	14,279	0	0	0	2,390	688	6,335	422	219	1,926		
11	Distribution:													
12	301, 302, 303	296,462	196,122	580	90	33,386	7,932	21,538	382	2,616	6,825			Distribution Plant
13	374	11,051	7,705	23	4	1,312	312	846	15	103	268			Distribution Plant
14	375 (Firm Demand)	2,189	1,454	4	1	2,567	59	169	3	51	130			Peak Demand - Int excl. FT
15	376 (Firm Demand)	1,172	469,410	0	0	73,557	21,990	184,035	9,884	7,712	56,138			Weighted Peak Dem - Int excl. FT
16	376 (Fixed Cost)	614,531	0	0	0	0	0	24,170	4,799	0	7,138			Customer excl. FT
17	377	4,953,350	3,821,178	0	0	651,432	144,161	205,494	410	47,916	68,516			Therm Throughput
18	378	1,017,713	550,761	0	0	92,539	25,588	216,409	0	0	8,897			Acct 378 - FT
19	378 (Direct Firm Tap)	239,550	0	100,503	0	125,512	0	0	0	0	15,441			Weighted Peak Demand excl. FT
20	379	483,721	133,071	0	0	22,359	6,185	52,287	2,067	2,067	2,150			Services
21	380	4,700,619	3,584,160	28,067	2,408	611,025	135,219	206,764	413	44,944	68,940			Artes. Telemeter
22	381 (Telemeter Maintenance)	3,464,319	2,033,046	0	0	346,323	124,220	673,773	2,011	38,335	209,039			Meters
23	382	46,244	0	0	0	0	0	0	0	0	0			Cust - Small/Medium - excl. FT
24	383	1,492,670	1,152,669	0	0	196,540	43,494	61,988	0	14,456	20,672			385 excl. FT
25	385	204,158	0	0	0	204,158	0	1,774	0	1,774	0			
26	Total Distribution	18,712,706	11,949,715	129,177	15,995	129,955	2,033,731	509,141	1,647,504	21,548	166,679	516,971		
27	Customer Accounts:													
28	Allocable	8,468,419	6,484,626	50,780	4,356	7,335	1,105,464	244,645	348,728	685	61,314	116,274		Customers
29	Transport	235,913	0	0	0	0	0	0	0	0	0	0		Customers - Transport
30	Customer - Act 904 Residential Allocable	1,129,948	958,957	7,509	0	163,482	0	0	0	0	0	0		Customers - Residential
31	Customer - Act 904 C&I Allocable	522,964	0	0	2,749	4,629	154,401	220,089	439	51,319	73,383			Customers - C&I
32	Total Customer Accounts:	10,345,914	7,443,582	58,290	7,106	11,965	1,268,976	399,045	568,817	1,136	132,633	189,657		Customers
33	Customer Services (Act 907-910):	1,159,264	887,898	6,951	596	1,004	151,334	33,490	47,738	95	11,131	15,917		Customers
34	Customer Sales (Act 911-917):	11,595,179	8,331,280	65,241	7,702	12,969	1,420,310	432,535	616,555	1,231	143,765	205,574		Commodity Cost
35	Purchased Gas Cost	408,455	196,999	2,862	349	3,858	33,100	8,285	83,559	4,360	2,880	24,676		Sales
36	Firm Demand Cost	1,107,017	450,695	0	0	75,429	21,084	175,711	8,721	6,924	53,921			Peak Demand - Firm
37	Interruptible Demand Cost	1,517,274	0	0	0	1,798,370	397,535	566,664	1,131	132,131	188,939			Customers
38	Customer	13,760,739	10,537,179	82,516	7,079	11,919	1,798,370	397,535	566,664	1,131	132,131	188,939		Customers - Transport
39	Enhance Other Services - Transport Allocable	119,276	0	0	0	15,777	1,804,900	426,904	886,610	26,061	141,939	285,156		Customers
40	Total Administrative and General	16,912,661	11,184,773	85,377	7,428	15,777	1,804,900	426,904	886,610	26,061	141,939	285,156		Customers
41	Total Operation & Maintenance	182,289,823	104,905,576	1,346,352	161,036	1,595,664	15,667,327	4,458,888	34,269,230	1,673,347	1,349,513	8,680,774		

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LINE NO.	DESCRIPTION	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
		IN JURISDICTION	CONS C&I Class 3 - Firm	NNG C&I Class 2 - Int	NNG C&I Class 3 - Int	CONS C&I Class 2 - Int	CONS C&I Class 3 - Int	CONS C&I Class 4 - Int	NNG C&I Class 2 - Joint	CONS C&I Class 2 - Joint	NNG C&I Class 2 - Int (Transport)	NNG C&I Class 3 - Int (Transport)	NNG C&I Class 4 - Int (Transport)	NNG C&I Class 5 - Int - CIP Exempt (Transport)	CONS C&I Class 5 - Int (Transport)	SOURCE OR ALLOCATION FACTOR
1	Production:															
2	Purchased Gas Cost	142,921,863	204,065	3,946,014	5,396,457	923,942	881,477	1,107,162	56,290	80,138	0	0	0	0	0	Commodity Cost
3	Gas Supply Acquisition	776,953	1,262	25,436	34,785	7,056	6,731	8,455	363	612	0	0	0	0	0	Sales
4	Firm Demand Related	917,577	1,186	0	0	0	0	0	357	414	0	0	0	0	0	Coincident Peak Demand - Firm
5	Interruptible Demand Related	489,819	0	27,186	28,728	6,808	5,832	6,143	55	55	0	38,736	20,010	301,896	480	Coincident Peak Demand - Int.
6	Total Production	145,105,402	206,513	3,999,636	5,459,970	937,806	894,040	1,121,759	57,010	81,219	0	38,736	20,010	301,896	490	
7	Transmission:															
8	Firm Demand Related	35,980	46	0	0	0	0	0	14	16	0	0	0	0	0	Peak Demand - Firm excl. FT.
9	Interruptible Demand Related	18,696	22	118	612	33	118	225	2	3	0	1,028	898	8,974	3	Weighted Peak Dem - Int excl. FT.
10	Total Transmission	53,776	68	118	612	33	118	225	16	19	0	1,028	898	8,974	3	
11	Distribution:															
12	301,302,303	296,462	65	914	754	218	145	225	21	29	0	1,174	884	8,881	21	Distribution Plant
13	374	11,051	3	36	30	6	6	9	1	1	0	46	35	349	1	Distribution Plant
14	375 (Firm Demand)	2,189	0	0	0	0	0	0	0	0	0	0	0	0	0	Peak Demand - Firm excl. FT.
15	376 (Interruptible Demand)	1,114	1,510	3,869	20,127	1,073	3,895	7,389	455	52	0	7	66	7	0	Weighted Peak Dem - Int excl. FT.
16	377 (Fixed Cost)	614,531	730	0	0	0	0	0	33	33	0	33,750	29,504	294,962	104	Customer excl. FT
17	378 (Direct Firm Tap)	4,953,950	96	5,732	1,163	1,113	189	70	64	86	0	969	232	301	105	Therm Throughput
18	379	1,017,713	0	34,632	0	0	0	0	0	0	0	0	0	0	0	Act 378
19	380	239,550	0	0	0	0	0	0	494	833	0	0	0	0	930	Act 378 - FT
20	381 (Telemeter Maintenance)	483,721	314	8,968	8,669	2,321	1,677	2,315	119	201	0	14,554	9,243	104,218	225	Weighted Peak Demand excl. FT
21	382	4,700,619	97	5,767	1,170	1,120	190	70	65	86	0	975	233	303	106	Services
22	383	3,464,910	756	18,725	3,882	3,636	1,622	6,229	210	280	0	6,122	2,333	1,822	344	Meters/Telemeter
23	384	46,244	0	0	0	0	0	0	0	0	0	3,166	798	985	344	Customer Telemeter
24	385	1,492,670	0	1,729	0	336	0	0	19	26	0	0	0	0	0	Meters
25	Total Distribution	204,158	270	0	7,441	0	1,440	1,987	0	26	0	12,493	7,935	89,464	32	Cust - Small/Medium - excl. FT
26	Customer Accounts:	18,712,706	3,841	89,591	50,535	22,832	9,643	13,989	1,715	2,424	0	73,317	51,034	499,530	2,189	
27	Allocable Transport	8,469,419	163	9,727	1,874	1,889	321	118	109	145	0	1,644	384	512	179	Customers
28	Customer - Act 904 Residential Allocable	235,913	0	0	0	0	0	0	0	0	0	54,514	13,051	16,927	5,923	Customers - Transport
29	Customer - Act 904 C&I Allocable	1,129,948	0	0	0	0	0	0	0	0	0	0	0	0	0	Customers - Residential
30	Total Customer Accounts:	522,964	103	6,139	1,246	1,192	203	75	69	92	0	1,037	248	323	113	Customers - C&I
31	Customer Services (Act 907-910):	10,345,914	267	15,866	3,220	3,081	523	193	178	237	0	57,185	13,693	17,801	6,215	Customers
32	Customer Sales (Act 911-917):	1,159,264	22	1,332	270	259	44	16	15	20	0	225	54	70	24	Customers
33	Total Customer:	11,505,179	289	17,197	3,490	3,340	567	209	193	257	0	57,420	13,747	17,871	6,239	Customers
34	Administrative & General:															
35	Purchased Gas Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Commodity Cost
36	Gas Supply Acquisition Cost	408,455	663	13,372	18,287	3,709	3,539	4,445	191	322	0	0	0	0	0	Sales
37	Firm Demand Cost	1,107,017	1,450	0	0	0	0	0	0	0	0	0	0	0	0	Peak Demand - Firm
38	Interruptible Demand Cost	1,517,274	1,803	9,550	49,693	2,649	9,616	18,243	136	230	0	83,428	72,846	728,260	287	Weighted Peak Dem - Int
39	Customer	13,760,739	266	15,806	3,207	3,070	521	192	177	236	0	2,671	640	831	290	Customers
40	Enhance Other Services - Transport Allocable	119,276	0	0	0	0	0	0	0	0	0	28,952	6,910	8,953	3,136	Customers - Transport
41	Total Administrative and General	16,912,761	4,182	38,727	71,167	9,426	13,676	22,860	941	1,283	0	114,961	80,395	736,074	3,683	
42	Total Operation & Maintenance	182,269,823	214,893	4,153,259	5,585,795	973,438	918,045	1,159,961	59,874	85,212	0	295,463	166,084	1,566,395	12,604	

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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
		CONC C&I Class 3 - Int (Transport)	CONC C&I Class 4 - Int (Transport)	CONC C&I Class 5 - Int (Transport)	CONC C&I Class 3 - Int (Transport)	CONC C&I Class 4 - Int (Transport)	CONC C&I Class 5 - Int (Transport)	CONC C&I Class 3 - Int (Transport)	CONC C&I Class 4 - Int (Transport)	CONC C&I Class 5 - Int (Transport)	CONC C&I Class 3 - Int (Transport)	CONC C&I Class 4 - Int (Transport)	CONC C&I Class 5 - Int (Transport)	CONC C&I Class 3 - Int (Transport)	CONC C&I Class 4 - Int (Transport)	CONC C&I Class 5 - Int (Transport)	SOURCE OR ALLOCATION FACTOR
1	Production:																
2	Purchased Gas Cost	142,921,863	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Commodity Cost
3	Gas Supply Acquisition	776,953	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Sales
4	Firm Demand Related	917,577	0	0	45,025	2,243	20,026	3,777	17,303	3,756	14,107	3,856	0	0	0	0	Coincident Peak Demand - Firm
5	Interruptible Demand Related	489,619	10,928	11,256	1,727	0	269	8,730	2,949	0	2,952	2,949	0	0	0	0	Coincident Peak Demand - Int.
6	Total Production	145,105,402	10,928	11,256	46,752	2,243	20,026	4,046	26,033	3,756	16,159	6,805	0	0	0	0	
7	Transmission:																
8	Firm Demand Related	35,980	0	0	1,744	87	776	146	670	146	547	149	0	0	0	0	Peak Demand - Firm excl. FT
9	Interruptible Demand Related	18,696	187	272	1,736	9	539	189	998	14	597	234	0	0	0	0	Weighted Peak Dem. - Int excl. FT
10	Total Transmission	53,776	187	272	3,480	96	1,315	336	1,668	160	1,133	384	0	0	0	0	
11	Distribution:																
12	301,302,303	224	283	2,924	123	1,165	286	1,452	1,452	185	1,022	337	0	0	0	0	Distribution Plant
13	374	11,051	9	115	11	46	11	57	40	13	40	13	0	0	0	0	Distribution Plant
14	375	2,189	2	12	2,857	25,509	4,806	22,033	4,783	17,964	4,912	2	0	0	0	0	Peak Demand - Firm excl. FT
15	376 (Firm Demand)	1,114,242	6,155	8,947	57,052	283	17,727	6,227	32,801	465	19,289	7,700	0	0	0	0	Weighted Peak Dem. - Int excl. FT
16	376 (Interruptible Demand)	614,531	6,155	8,947	57,052	283	17,727	6,227	32,801	465	19,289	7,700	0	0	0	0	Customer excl. FT
17	376 (Fixed Cost)	4,953,950	252	23	128	366	690	41	43	351	266	21	0	0	0	0	Therm. Throughput
18	377	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Acct 378
19	1,017,713	0	0	0	2,534	0	0	0	0	4,167	0	0	0	0	0	0	Acct 378 - FT
20	378	239,550	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Demand excl. FT
21	378 (Direct Firm Tap)	483,721	2,651	2,803	20,162	612	7,635	1,951	11,589	1,007	8,308	2,721	0	0	0	0	Services
22	380	4,700,619	253	23	129	368	695	41	43	354	267	22	0	0	0	0	Medium Telemeter
23	381	3,494,910	1,121	1,376	8,271	383	4,277	1,324	440	1,149	868	70	0	0	0	0	Meters
24	381 (Telemeter Maintenance)	46,244	822	76	420	1,185	2,257	134	140	1,149	868	70	0	0	0	0	Customer - Small/Medium - excl. FT
25	382	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	385 excl. FT
26	383	1,492,970	0	0	110	0	0	0	0	106	0	0	0	0	0	0	
27	385	204,158	2,276	2,406	17,307	6,554	1,675	9,949	7,624	7,132	2,335	0	0	0	0	0	
28	Total Distribution	18,712,706	14,613	14,896	156,283	9,653	66,655	15,567	76,624	13,648	57,247	19,384	0	0	0	0	
29	Customer Accounts:																
30	Allocable Transport	8,469,419	427	39	218	601	1,172	70	73	596	451	36	0	0	0	0	Customers
31	Customer - Act 904 Residential Allocable	225,913	14,155	1,395	7,228	20,591	38,852	2,309	2,403	19,778	14,959	1,295	0	0	0	0	Customers - Residential
32	Customer - Act 904 C&I Allocable	1,129,948	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customers - C&I
33	Total Customer Accounts:	522,264	269	25	138	392	739	44	46	376	285	23	0	0	0	0	
34	Customer Services (Act 907-910):	10,345,914	14,852	1,369	7,584	21,593	40,763	2,423	2,528	20,750	15,694	1,264	0	0	0	0	Customers
35	Customer Sales (Act 911-917):	1,159,264	58	5	30	85	160	10	10	82	62	5	0	0	0	0	Commodity Cost
36	Total Customer	11,505,179	14,910	1,375	7,614	21,678	40,924	2,432	2,538	20,832	15,756	1,269	0	0	0	0	
37	Administrative & General:																
38	Purchased Gas Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Commodity Cost
39	Gas Supply Acquisition Cost	408,455	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Sales
40	Firm Demand Cost	1,107,017	0	0	55,043	2,743	24,482	4,617	21,153	4,592	17,246	4,713	0	0	0	0	Peak Demand - Firm
41	Interruptible Demand Cost	1,517,274	15,196	22,091	140,886	699	43,767	15,374	80,985	1,149	47,624	19,011	0	0	0	0	Weighted Peak Dem - Int
42	Customer	13,760,739	694	64	3,547	1,008	1,904	113	118	969	733	59	0	0	0	0	Customers
43	Enhance Other Services - Transport Allocable	119,276	7,495	691	3,827	10,586	20,570	1,223	1,276	10,471	7,920	638	0	0	0	0	Customers - Transport
44	Total Administrative and General	16,912,761	23,364	22,645	200,110	15,346	90,723	21,327	103,531	17,161	73,523	24,421	0	0	0	0	
45	Total Operation & Maintenance	182,289,823	64,023	50,635	414,239	49,016	219,644	43,707	212,394	55,576	163,819	51,263	0	0	0	0	

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Minimum-Size Method
Rate Schedule Allocation of Operation & Maintenance
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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
		JURISDICTION	MN	Transport (Cust. G)	NNG Flex Transport (Cust. G)	NNG Retail Transport (Class 1)	NNG Agriculture Grain Dryer - Class 1	NNG Agriculture Grain Dryer - Class 2	NNG Agriculture Grain Dryer - Class 3	NNG Agriculture Grain Dryer - Class 1	CONS Agriculture Grain Dryer - Class 1	CONS Agriculture Grain Dryer - Class 2	CONS Agriculture Grain Dryer - Class 3	CONS Agriculture Grain Dryer - Class 1	NNG Power Generating Unit - Class 1	NNG Power Generating Unit - Class 2	SOURCE OR ALLOCATION FACTOR
1	Production:																
2	Purchased Gas Cost	142,921,863	0	0	0	3,696	77,393	727,826	0	0	4,792	2,522	6,638	1,121	61,107	0	Commodity Cost
3	Gas Supply Acquisition	776,953	0	0	0	19	499	4,692	0	0	30	19	50	6	394	0	Sales
4	Firm Demand Related	917,577	4,514	2,821	0	0	0	171	0	0	0	0	0	0	0	134,736	Coincident Peak Demand - Firm
5	Interruptible Demand Related	489,619	301	0	469	20	491	3,908	0	2,690	33	19	48	6	251	0	Coincident Peak Demand - Int.
6	Total Production	145,105,402	4,815	2,821	469	3,644	78,383	738,426	171	2,690	4,855	2,560	6,638	1,132	61,752	134,736	
7	Transmission:																
8	Firm Demand Related	35,980	175	109	0	0	0	0	7	0	0	0	0	0	0	5,220	Peak Demand - Firm excl. FT
9	Interruptible Demand Related	18,696	184	44	9	1	17	135	4	88	1	1	1	1	13	0	Weighted Peak Dem - Int excl. FT
10	Total Transmission	53,776	358	153	9	1	17	135	11	88	1	1	1	1	0	5,220	
11	Distribution:																
12	301 (302,303)	296,462	310	121	11	8	78	244	12	85	9	2	4	5	23	4,358	Distribution Plant
13	374	11,051	12	5	10	0	3	10	0	3	0	0	0	0	1	171	Distribution Plant
14	375 (Firm Demand)	2,189	2	0	0	0	0	2	0	1	0	0	0	0	0	82	Peak Demand - Int excl. FT
15	376 (Interruptible Demand)	1,114,331	5,742	3,592	288	21	551	4,433	21	2,898	33	21	47	6	411	0	Weighted Peak Dem - Int excl. FT
16	376 (Fixed Cost)	4,953,950	64	21	21	64	549	813	21	21	107	21	21	21	43	107	Customer excl. FT
17	377	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput
18	378 (Direct Firm Tap)	1,017,713	0	0	0	24	654	5,440	162	0	38	25	58	0	0	0	Acct 378 - FT
19	379	239,550	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Demand excl. FT
20	380	4,700,619	65	22	22	65	553	818	22	22	108	22	22	22	118	43	Services
21	381 (Telephone Maintenance)	3,462,910	1,114	25	25	478	4,255	5,859	17	20	36	17	17	17	33	0	Customer Meter
22	382	46,241	210	70	70	210	1,796	2,659	70	70	350	70	70	140	350	140	Customer Meter
23	383	1,492,670	0	0	0	19	166	245	6	6	32	6	6	6	0	0	Meters
24	385	204,158	1,830	436	107	0	0	0	712	0	0	0	0	101	25,537	0	Cust - Small/Medium - excl. FT
25	Total Distribution	18,712,706	17,165	6,467	780	915	8,774	21,964	841	4,898	1,093	254	401	576	2,058	231,642	
26	Customer Accounts:																
27	Allocable Transport	8,469,419	109	36	36	109	932	1,390	36	36	162	36	36	73	182	73	Customers
28	Customer - Act 904 Residential Allocable	225,933	3,614	1,295	1,295	0	0	0	1,295	1,295	0	0	0	0	0	0	Customers - Residential
29	Customer - Act 904 C&I Allocable	1,129,948	69	23	23	69	598	871	23	23	115	23	23	46	115	46	Customers - C&I
30	Total Customer Accounts:	10,345,914	3,792	1,264	1,264	1,764	1,521	2,252	1,264	1,264	296	59	59	119	296	2,528	
31	Customer Services (Act 907-910):	1,159,264	15	5	5	15	128	189	5	5	25	5	5	10	25	10	Customers
32	Customer Sales (Act 911-917):	11,595,179	3,807	1,269	1,269	183	1,649	2,441	1,269	1,269	321	64	64	128	321	2,538	Customers
33	Administrative & General:																
34	Purchased Gas Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Commodity Cost
35	Gas Supply Acquisition Cost	1,107,017	5,518	3,449	0	0	0	2,466	0	0	16	10	26	3	207	0	Sales
36	Firm Demand Cost	1,517,274	14,894	3,550	712	51	1,359	10,946	327	7,129	81	52	116	15	1,015	0	Peak Demand - Firm
37	Interruptible Demand Cost	13,760,739	177	59	59	177	1,515	2,243	59	59	295	59	59	118	295	118	Weighted Peak Dem - Int
38	Customer	119,276	1,914	638	638	0	0	0	638	638	0	0	0	0	0	0	Customers
39	Enhance Other Services - Transport Allocable	16,912,761	2,253	7,695	1,409	238	3,137	15,656	1,233	7,826	391	122	202	136	1,517	166,109	Customers - Transport
40	Total Administrative and General	182,269,823	48,648	18,006	3,935	4,991	91,959	776,621	3,524	16,681	6,652	3,000	7,305	1,973	65,661	540,244	

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Rate Schedule Allocation Of Depreciation Expense
Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	
1	DEPRECIATION EXPENSE - S/L														
2	Production:														
3	Firm Demand Related	54,197	21,771	310	367	3,644	1,019	8,538	421	335	2,605	0	0	Concurrent Peak Demand - Firm	
4	Interruptible Demand Related	28,884	0	0	0	0	0	0	0	0	0	0	0	Concurrent Peak Demand - Int.	
5	Total Production	83,082	21,771	310	367	3,644	1,019	8,538	421	335	2,605	0	0		
6	Transmission														
7	Firm Demand Related	160,701	61,341	0	0	10,268	2,870	24,056	1,187	943	7,340	0	0	Peak Demand - Firm excl. FT	
8	Interruptible Demand Related	80,116	0	0	0	0	0	3,159	637	0	933	0	0	Weighted Peak Dem - Int excl. FT	
9	Total Transmission	231,017	61,341	0	0	10,268	2,870	27,215	1,814	943	8,273	0	0		
10	Distribution														
11	301,302,303	1,680,818	1,111,832	3,287	282	189,283	44,973	1,221,111	2,165	14,831	38,695	0	0	Distribution Plant	
12	374	27,645	18,286	54	5	3,113	740	2,008	36	244	636	0	0	Distribution Plant	
13	375	10,314	6,623	20	2	1,161	276	749	13	91	237	0	0	Distribution Plant	
14	376 (Firm Demand)	761,676	310,029	0	0	51,869	14,507	1,275,868	6,000	4,764	37,100	0	0	Peak Demand - Firm excl. FT	
15	376 (Interruptible Demand)	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Dem - Int excl. FT	
16	376 (Fixed Cost)	3,271,868	2,524,105	0	0	439,308	86,227	1,357,740	3,771	31,651	45,269	0	0	Customers excl. FT	
17	376	0	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput	
18	378	588,790	318,639	0	0	53,538	14,809	1,252,202	0	5,148	36,973	0	0	Acct 378	
19	379	764,701	210,369	0	0	35,346	9,777	82,659	3,267	3,398	24,410	0	0	Weighted Peak Demand excl. FT	
20	380	4,174,831	3,183,330	24,928	3,863	542,692	120,087	183,641	367	39,817	61,230	0	0	Services	
21	381	1,330,343	773,517	0	0	131,766	47,262	256,552	990	14,597	79,537	0	0	Meters	
22	382	311,630	0	0	0	41,062	9,097	0	0	0	0	0	0	Customer - excl. FT	
23	383	79,877	0	0	0	0	0	12,525	694	3,070	4,310	0	0	385 excl. FT	
24	385	0	0	0	0	0	0	0	0	0	0	0	0	Customers	
25	Total Distribution	13,408,895	8,697,695	28,290	2,427	1,480,168	356,755	1,058,867	16,973	117,661	333,112	0	0		
26	Customer	589,239	451,205	3,533	510	76,921	17,023	24,265	48	5,658	8,090	0	0		
27	Total Depreciation Expense - S/L	14,312,232	9,232,212	32,134	2,764	1,571,002	377,666	1,118,984	19,257	124,956	352,080	0	0		
28	Amortizations (Acc407)														
29	Production related	40,566	12,291	175	207	2,057	575	4,820	238	189	1,471	0	0	Concurrent Peak Demand	
30	Transmission related	1,347	570	0	0	62	17	146	6	6	43	0	0	Weighted Peak Demand excl. FT	
31	Distribution related	798,427	216,896	0	0	36,443	10,081	85,224	3,969	3,504	25,168	0	0	Weighted Peak Demand excl. FT	
32	Customer related	290,538	222,477	1,742	252	37,928	8,383	11,964	24	2,790	3,989	0	0	Customers	
33	CIP Expense	12,233,774	4,589,804	66,670	8,125	89,878	771,107	193,005	1,946,613	101,575	67,086	574,854	0	0	Direct
34	Total Amortization Expense	13,355,051	5,041,838	68,587	9,293	847,598	212,071	2,048,767	105,412	73,575	695,525	0	0		
35	Total Depreciation & Amortization Expenses:	27,667,283	14,274,050	100,721	11,057	95,588	2,418,600	3,167,751	124,668	198,171	957,605	0	0		

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
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Rate Schedule Allocation Of Depreciation Expense
Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	[A]	[B]	[B]	[C]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]
		IR	CONC C&I	CONC C&I	CONC C&I	CONC C&I	CONC C&I	CONC C&I	CONC C&I	CONC C&I	CONC C&I	CONC C&I	CONC C&I	CONC C&I	CONC C&I	CONC C&I	CONC C&I	SOURCE OR ALLOCATION FACTOR
		JURISDICTION	Class 3 - Firm	Class 2 - Int	Class 3 - Int	Class 4 - Int	Class 2 - Joint	Class 3 - Int	Class 3 - Int	Class 4 - Int	Class 2 - Joint	Class 2 - Int	Class 3 - Int	Class 3 - Int	Class 4 - Int	Class 5 - Int - CIP Exempt	Class 2 - Int	
1	DEPRECIATION EXPENSE - S/L																	
2	Production:																	
3	Firm Demand Related		70	0	0	0	21	0	0	0	0	0	0	0	0	0	0	0
4	Interruptible Demand Related		28,884	0	1,606	402	344	383	344	383	0	0	2,288	1,182	17,834	29	29	0
5	Total Production		83,082	70	1,606	1,697	402	344	344	383	21	28	2,288	1,182	17,834	29	29	0
6	Transmission																	
7	Firm Demand Related		160,701	197	0	0	59	0	0	0	69	0	0	0	0	0	0	0
8	Interruptible Demand Related		80,116	95	596	2,630	140	599	966	11	11	0	4,416	3,856	38,550	14	14	0
9	Total Transmission		231,017	293	596	2,630	140	599	966	67	81	0	4,416	3,856	38,550	14	14	0
10	Distribution																	
11	Firm Demand Related		1,680,818	369	5,181	4,274	1,235	821	1,278	121	165	0	6,656	5,011	50,351	119	119	0
12	Interruptible Demand Related		27,645	6	85	70	20	14	21	2	3	0	109	82	828	2	2	0
13	Total Distribution		1,708,463	375	5,266	4,344	1,255	835	1,299	123	168	0	6,765	5,093	51,179	121	121	0
14	Firm Demand Related		761,676	987	0	0	0	0	0	0	346	0	0	0	0	0	0	0
15	Interruptible Demand Related		3,271,868	64	3,785	768	13,295	13,295	2,573	4,981	42	0	22,320	19,489	194,839	60	60	0
16	Total Firm Demand Related		3,271,868	64	3,785	768	13,295	13,295	2,573	4,981	42	0	22,320	19,489	194,839	60	60	0
17	Firm Demand Related		588,790	0	20,036	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Interruptible Demand Related		4,174,831	86	5,122	13,704	3,669	2,652	3,660	188	318	0	23,008	14,613	164,755	355	355	0
19	Total Firm Demand Related		4,763,621	86	5,142	13,704	3,669	2,652	3,660	189	318	0	23,008	14,613	164,755	355	355	0
20	Firm Demand Related		1,330,943	287	7,150	2,806	1,292	564	378	80	99	0	2,337	838	0	122	122	0
21	Interruptible Demand Related		311,110	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Total Firm Demand Related		1,642,053	287	7,150	2,806	1,292	564	378	80	99	0	2,337	838	0	122	122	0
23	Firm Demand Related		79,877	106	0	2,911	0	563	777	0	5	0	0	0	0	0	0	0
24	Interruptible Demand Related		13,408,895	2,897	57,657	38,894	14,291	7,463	11,111	1,118	1,617	0	60,983	43,529	446,553	1,376	1,376	0
25	Total Distribution		13,408,895	2,897	57,657	38,894	14,291	7,463	11,111	1,118	1,617	0	60,983	43,529	446,553	1,376	1,376	0
26	Customer																	
27	Firm Demand Related		589,239	11	677	137	131	22	8	8	10	0	114	27	36	36	12	0
28	Interruptible Demand Related		14,312,232	3,271	60,325	43,359	14,955	8,361	12,448	1,214	1,735	0	67,693	46,595	502,874	1,431	1,431	0
29	Total Customer		14,901,471	3,282	61,002	43,496	15,086	8,383	12,456	1,222	1,745	0	67,807	46,622	503,240	1,443	1,443	0
30	Amortization (Add/07)																	
31	Transmission related		40,866	40	800	845	200	172	181	10	15	0	1,140	589	8,886	14	14	0
32	Distribution related		798,427	1	23	24	6	5	6	0	1	0	41	26	290	1	1	0
33	Customer related		290,538	6	334	68	65	11	4	4	5	0	23,721	15,066	169,867	366	366	0
34	CIP Expense		13,355,051	15,455	311,516	426,021	86,410	82,439	103,545	4,444	7,485	0	715,237	413,459	413,459	8,370	8,370	0
35	Total Amortization Expense		13,355,051	16,014	326,312	441,098	90,465	85,360	107,510	4,652	7,844	0	740,195	429,153	179,061	8,757	8,757	0
36	Total Depreciation & Amortization Expenses:		27,667,263	19,285	386,637	484,446	105,429	93,721	119,868	5,867	9,579	0	807,878	477,748	682,035	10,188	10,188	0

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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
1	DEPRECIATION EXPENSE - S/L																
2	Production:																
3	Firm Demand Related	54,197	0	2,659	133	1,183	223	1,022	1,022	222	833	228	0	0	0	133	Coincident Peak Demand - Firm
4	Interruptible Demand Related	28,884	645	665	102	0	16	516	516	0	121	174	0	0	0	416	Coincident Peak Demand - Int.
5	Total Production	83,082	645	2,761	133	1,183	239	1,538	1,538	222	954	402	0	0	0	549	
6	Transmission																
7	Firm Demand Related	160,701	0	7,493	373	3,333	620	2,690	2,690	695	2,940	642	0	0	0	376	Peak Demand - Firm excl. FT
8	Interruptible Demand Related	80,116	804	1,169	7,458	37	2,317	814	4,197	61	2,673	1,006	0	0	0	1,291	Weighted Peak Dem - Int. excl. FT
9	Total Transmission	231,017	804	14,951	410	5,650	1,442	7,166	7,166	696	4,869	1,648	0	0	0	1,667	
10	Distribution																
11	301,302,303	1,680,818	1,269	16,576	696	6,607	1,622	8,233	8,233	1,051	5,793	1,910	0	0	0	2,041	Distribution Plant
12	374	27,645	21	25	11	109	27	135	135	17	95	31	0	0	0	34	Distribution Plant
13	375	10,314	8	102	4	41	10	51	51	6	36	12	0	0	0	13	Distribution Plant
14	376 (Firm Demand)	761,676	4,066	37,872	1,897	16,845	3,177	14,654	14,654	3,159	11,666	3,243	0	0	0	1,698	Peak Demand - Firm excl. FT
15	376 (Interruptible Demand)	1,178,333	4,066	5,910	37,872	11,456	4,173	21,683	21,683	2,232	12,176	5,083	0	0	0	6,591	Weighted Peak Dem excl. FT
16	376 (Fixed Cost)	3,271,868	166	85	85	242	456	27	28	232	173	14	0	0	0	14	Customers excl. FT
17	377	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput
18	378	588,790	0	0	0	1,466	0	0	0	2,411	0	0	0	0	0	0	Acct 378
19	379	764,701	4,191	31,873	12,070	3,084	18,321	1,592	13,134	1,592	13,134	4,301	0	0	0	5,518	Weighted Peak Demand excl. FT
20	380	4,174,831	225	21	115	327	617	37	38	314	238	19	0	0	0	19	Services
21	381	1,330,943	750	126	259	456	148	193	193	408	793	96	0	0	0	96	Meters
22	382	311,610	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customers excl. FT
23	383	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customers excl. FT
24	384	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customers excl. FT
25	385	79,877	890	6,771	0	2,554	655	3,892	3,892	20	2,790	914	0	0	0	1,172	Cust - Small/Medium, excl. FT
26	386	13,408,895	11,585	12,372	131,618	6,267	52,683	12,869	67,113	9,520	47,661	16,627	0	0	0	17,331	Customers
27	Total Distribution	13,408,895	11,585	131,618	6,267	52,683	12,869	67,113	67,113	9,520	47,661	16,627	0	0	0	17,331	
28	Customer	589,239	30	15	43	82	5	5	5	41	31	3	0	0	0	3	
29	Total Depreciation Expense - S/L	14,312,232	13,065	14,609	149,346	6,653	59,597	14,585	75,622	10,469	53,516	17,690	0	0	0	19,549	
30	Amortizations (403/407)																
31	Production related	1,947	322	1,552	36	570	134	834	834	65	531	215	0	0	0	282	Coincident Peak Demand
32	Transmission related	798,427	4,321	32,862	988	12,445	3,180	18,890	18,890	1,641	13,541	4,434	0	0	0	10	Weighted Peak Demand excl. FT
33	Customer related	290,538	15	7	21	40	2	2	2	20	15	1	0	0	0	1	Customers
34	CIP Expense	12,233,774	130,274	125,382	0	22,792	375,222	87,260	0	37,483	408,285	172,007	0	0	0	0	Direct
35	Total Amortization Expense	13,355,051	134,939	130,291	34,478	398,307	90,582	19,758	39,213	422,396	176,665	176,665	0	0	0	5,983	
36	Total Depreciation & Amortization Expenses:	27,667,283	148,004	145,100	183,823	30,701	447,904	105,167	95,580	49,692	475,912	194,345	0	0	0	25,532	

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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]	
DEPRECIATION EXPENSE - S/L																		
	JURISDICTION	MM	NNG Flex Transport (Transp)	NNG Flex Transport (Cust G)	NNG Transport for Resale (Transp)	NNG Agriculture Grain Dryer - Class 1	NNG Agriculture Grain Dryer - Class 2	NNG Agriculture Grain Dryer - Class 3	NNG Agriculture Grain Dryer - Class 4	NNG Agriculture Grain Dryer - Class 5	CONS Agriculture Grain Dryer - Class 1 Int.	CONS Agriculture Grain Dryer - Class 2 Int.	CONS Agriculture Grain Dryer - Class 3 Int.	CONS Agriculture Grain Dryer - Class 4 Int.	CONS Agriculture Grain Dryer - Class 5 Int.	NNG Power Generating Unit - Class 1 - CIP Exempt (Trans)	NNG Power Generating Unit - Class 2 - CIP Exempt (Trans)	SOURCE OR ALLOCATION FACTOR
1	Production:																	
2	Firm Demand Related	54,197	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Coincident Peak Demand - Firm
3	Interruptible Demand Related	28,884	18	0	28	1	29	231	0	154	2	1	3	3	0	15	0	Coincident Peak Demand - Int.
4	Total Production	83,082	284	167	28	1	29	231	10	154	2	1	3	3	0	15	0	
5	Transmission																	
6	Firm Demand Related	160,701	751	469	38	3	72	579	46	377	4	3	6	6	1	54	0	Peak Demand - Firm excl. FT
7	Interruptible Demand Related	80,116	788	488	38	3	72	579	46	377	4	3	6	6	1	54	0	Weighted Peak Dem - Int excl. FT
8	Total Transmission	231,017	1,540	657	38	3	72	579	46	377	4	3	6	6	1	54	0	
9	Distribution																	
10	Firm Demand Related	1,680,818	1,759	687	64	43	444	1,384	65	481	52	13	22	26	130	24,707	0	Distribution Plant
11	Interruptible Demand Related	27,645	29	11	1	1	7	23	1	8	1	0	0	0	0	2	406	Distribution Plant
12	Total Distribution	1,708,463	1,788	698	65	44	451	1,407	66	489	53	13	22	26	130	24,709	0	
13	Customer																	
14	Firm Demand Related	761,676	3,797	2,373	190	14	363	2,929	144	1,907	22	14	30	30	0	0	0	Peak Demand - Firm excl. FT
15	Interruptible Demand Related	1,330,433	3,963	2,529	14	14	363	2,929	144	1,907	22	14	30	30	0	0	0	Weighted Peak Dem - Int excl. FT
16	Total Customer	2,092,109	7,760	4,902	14	14	363	2,929	144	1,907	22	14	30	30	0	0	0	
17	Amortization (Adj 4/07)																	
18	Transmission related	40,866	159	73	14	1	14	115	3	77	1	1	1	1	0	7	683	Coincident Peak Demand
19	Distribution related	1,347	6	1	0	0	0	4	0	2	0	0	0	0	0	0	83	Weighted Peak Demand excl. FT
20	Customer related	788,427	3,474	828	202	10	258	2,142	64	1,351	15	10	23	3	192	48,488	0	Weighted Peak Demand excl. FT
21	CIP Expense	290,538	4	1	4	4	32	47	1	1	6	1	1	2	6	2	0	Customers
22	Total Amortization Expense	13,355,051	136,400	33,019	6,321	242	6,414	59,766	1,792	48,800	395	248	611	71	4,824	0	0	Direct
23	Total Depreciation & Amortization Expenses:	27,667,263	154,285	38,974	6,988	628	10,538	73,834	2,389	53,457	840	371	853	311	6,228	275,325	0	

Minnesota Energy Resources Corporation
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Rate Schedule Allocation Of Taxes Other Than Income
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LINE ID	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]
		JURISDICTION	MN	Residential	Residential - Farm	Residential - Farm	Residential - Farm	Residential - Farm	Residential - Farm	Residential - Farm	Residential - Farm	Residential - Farm	Residential - Farm	Residential - Farm
			11,435,742	7,204,815	20,938	1,197	5,710	1,225,562	255,718	5,517	20,914	97,570	202,245	
1	Real Est & Property		8,726	3,576	16	1	5	605	150	823	30	51	246	Salaries & Wages
2	Unemployment Comp. - FED		21,767	8,920	39	4	12	1,509	375	2,052	74	128	615	Salaries & Wages
3	Unemployment Comp. - State		0	0	0	0	0	0	0	0	0	0	0	Revenue
4	Gross Receipts Tax		38,210	24,073	67	6	19	4,085	988	3,125	69	326	979	Rate Base
5	Unauthor Ins Tax		0	0	0	0	0	0	0	0	0	0	0	Rate Base
6	Excise Tax		0	0	0	0	0	0	0	0	0	0	0	Salaries & Wages
7	Tax Credit		0	0	0	0	0	0	0	0	0	0	0	Salaries & Wages
8	Use Tax		497,669	203,904	900	283	34,503	8,574	46,911	46,911	1,702	2,824	14,066	Salaries & Wages
9	IRE Tax		969,659	387,363	1,755	552	67,239	16,709	91,420	91,420	3,317	5,698	27,391	Salaries & Wages
10	Retirement Benefits - FED		12,971,672	7,842,656	22,815	2,049	6,562	1,333,514	322,515	1,079,506	25,806	106,705	336,244	Salaries & Wages
11	TOTAL TAXES OTHER THAN INCOME													

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LINE ID	DESCRIPTION	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
NO.		MIN JURISDICTION	CONS C&I Class 3 - Fing	NNG C&I Class 3 - Int (Transport)	CONS C&I Class 3 - Int (Transport)	CONS C&I Class 3 - Int (Transport)	CONS C&I Class 3 - Int (Transport)	CONS C&I Class 3 - Int (Transport)	CONS C&I Class 3 - Int (Transport)	CONS C&I Class 3 - Int (Transport)	CONS C&I Class 3 - Int (Transport)	CONS C&I Class 3 - Int (Transport)	CONS C&I Class 3 - Int (Transport)	CONS C&I Class 3 - Int (Transport)	CONS C&I Class 3 - Int (Transport)	SOURCE OR ALLOCATION
1	Real Est & Property	11,435,742	3,426	50,023	13,240	3,857	14,132	1,114	1,593	0	58,117	40,300	442,569	1,016		Rate Base
2	Unemployment Comp. - FED	8,726	5	125	82	24	82	2	3	0	185	118	1,324	3		Salaries & Wages
3	Unemployment Comp. - State	21,767	11	312	60	60	60	4	7	0	462	293	3,304	7		Salaries & Wages
4	Gross Receipts Tax	38,210	0	0	0	0	0	0	0	0	0	0	0	0		Revenue
5	Unauthor Ins Tax	0	0	167	44	32	47	4	5	0	195	144	1,479	3		Rate Base
6	Excise Tax	0	0	0	0	0	0	0	0	0	0	0	0	0		Rate Base
7	Tax Credit	0	0	0	0	0	0	0	0	0	0	0	0	0		Salaries & Wages
8	Use Tax	0	260	7120	1,876	1,276	1,977	97	162	0	10,658	6,703	75,515	166		Rate Base
9	IRS Payroll Tax	497,659	0	0	0	0	0	0	0	0	0	0	0	0		Salaries & Wages
10	Retirement Benefits - FED	969,659	506	13,263	3,655	2,895	3,657	188	316	0	20,598	13,063	147,164	323		Salaries & Wages
11	TOTAL TAXES OTHER THAN INCOME	12,971,672	4,219	71,639	18,930	13,637	19,629	1,409	2,086	0	30,427	63,380	671,455	1,518		

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Rate Schedule Allocation Of Taxes Other Than Income
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LINE ID	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
			CONS C&I Class 3 - Int (Transp)	CONS C&I Class 4 - Int (Transp)	CONS C&I Class 5 - Int - CIP-Exempt (Transp)	CONS C&I Class 2 - Joint (Transp)	CONS C&I Class 3 - Joint (Transp)	CONS C&I Class 4 - Joint (Transp)	CONS C&I Class 5 - Joint (Transp)	CONS C&I Class 2 - Joint (Transp)	CONS C&I Class 3 - Joint (Transp)	NNG Flex Transport (Cust 'A') (Transp)	NNG Flex Transport (Cust 'B') (Transp)	NNG Flex Transport (Cust 'C') (Transp)	NNG Flex Transport (Cust 'D') (Transp)	NNG Flex Transport (Cust 'E') (Transp)	SOURCE OR ALLOCATION
1	Real Est & Property	11,435,742	11,433	13,073	13,275	5,602	54,293	193,326	68,012	6,915	46,142	18,951	0	0	0	17,491	Rate Base
2	Unemployment Comp. - FED	8,726	34	89	256	97	243	62	147	13	106	35	0	0	0	44	Salaries & Wages
3	Unemployment Comp. - State	21,767	0	0	0	0	0	0	367	32	264	86	0	0	0	111	Salaries & Wages
4	Gross Receipts Tax	38,210	37	44	459	19	181	45	231	29	162	54	0	0	0	58	Revenue
5	Unauthor Ins Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Rate Base
6	Excise Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Salaries & Wages
7	Tax Credit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Rate Base
8	State Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Rate Base
9	IRS - payroll Tax	497,669	1,927	2,091	14,611	463	5,559	1,414	8,398	739	6,026	1,972	0	0	0	2,530	Salaries & Wages
10	Retirement Benefits - FED	969,659	3,755	3,959	28,473	883	10,815	2,756	16,366	1,439	11,743	3,842	0	0	0	4,329	Salaries & Wages
11	TOTAL TAXES OTHER THAN INCOME	12,971,672	17,021	19,232	181,713	6,984	71,179	17,687	94,520	10,867	66,743	22,040	0	0	0	25,163	

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Forecasted Ten Year Ending December 31, 2018

LINE ID	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
			MIN JURISDICTION	NNG Flex Transport (Cust F) (Transp)	NNG Flex Transport (Cust G) (Transp)	NNG Transport for Resale (Transp)	NNG Agriculture Grain Dryer - Class 1 (Transp)	NNG Agriculture Grain Dryer - Class 2 (Transp)	NNG Agriculture Grain Dryer - Class 3 (Transp)	CONS Agriculture Grain Dryer - Class 1	CONS Agriculture Grain Dryer - Class 2	CONS Agriculture Grain Dryer - Class 3	CONS Agriculture Grain Dryer - Class 4	NNG Power Generating Unit - Class 1	NNG Power Generating Unit - Class 2		SOURCE OR ALLOCATION
1	Real Estate Property	11,435,742	11,435,742	0	0	0	0	0	0	0	0	0	0	0	0	0	Rate Base
2	Unemployment Comp. - FED	8,726	8,726	0	0	0	0	0	0	0	0	0	0	0	0	0	Salaries & Wages
3	Unemployment Comp. - State	21,767	21,767	0	0	0	0	0	0	0	0	0	0	0	0	0	Salaries & Wages
4	Gross Receipts Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Revenue
5	Unauthor Ins Tax	38,210	38,210	0	0	0	0	0	0	0	0	0	0	0	0	0	Rate Base
6	Excise Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Rate Base
7	Tax Credit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Salaries & Wages
8	State Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Rate Base
9	IRS payroll Tax	497,659	1,546	0	0	0	0	0	0	0	0	0	0	0	0	0	Salaries & Wages
10	Retirement Benefits - FED	969,659	3,013	0	0	0	0	0	0	0	0	0	0	0	0	0	Salaries & Wages
11	TOTAL TAXES OTHER THAN INCOME	12,971,672	19,231	6,691	825	327	3,843	16,157	607	5,958	394	120	224	194	1,488	272,110	

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Minimum-Size Method
Rate Schedule Allocation Of Other Income & Adjusts
Forecasted Test Year Ending December 31, 2018

LINE ID	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]
1	BEFORE TAX ADJUSTMENTS:													
2	Gain/(Loss) - Sale of Utility Property	0	0	0	0	0	0	0	0	0	0	0	0	0
3	TOTAL OTHER ADJUSTS	0	0	0	0	0	0	0	0	0	0	0	0	0
4														
5	AFTER TAX ADJUSTMENTS:													
7	Tax Amortizations (409)	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Tax Amortizations (117262431)	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL OTHER ADJUSTS	0	0	0	0	0	0	0	0	0	0	0	0	0

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Minimum-Size Method
Rate Schedule Allocation Of Other Income & Adjusts
Forecasted Ten Year Ending December 31, 2018

[A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]
LINE ID	DESCRIPTION	MIN JURISDICTION	CONS C&I Class 3 - Firm	NNG C&I Class 2 - Int	CONS C&I Class 2 - Int	CONS C&I Class 3 - Int	CONS C&I Class 4 - Int	NNG C&I Class 2 - Joint	CONS C&I Class 2 - Joint	NNG C&I Class 2 - Int (Transport)	NNG C&I Class 3 - Int (Transport)	NNG C&I Class 4 - Int (Transport)	NNG C&I Class 5 - Int - CPJ Exempt (Transport)	CONS C&I Class 2 - Int (Transport)	SOURCE OR ALLOCATION FACTOR
1	BEFORE TAX ADJUSTMENTS:		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Gain/(Loss) - Sale of Utility Property		0	0	0	0	0	0	0	0	0	0	0	0	0
3	TOTAL OTHER ADJUSTS		0	0	0	0	0	0	0	0	0	0	0	0	0
4			0	0	0	0	0	0	0	0	0	0	0	0	0
5	AFTER TAX ADJUSTMENTS:		0	0	0	0	0	0	0	0	0	0	0	0	0
6	Tax Amortizations (409)		0	0	0	0	0	0	0	0	0	0	0	0	0
7	Tax Amortizations (11626431)		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Tax Amortizations (11626431)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL OTHER ADJUSTS		0	0	0	0	0	0	0	0	0	0	0	0	0

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Minimum-Size Method
Rate Schedule Allocation Of Other Income & Adjusts
Forecasted Ten Year Ending December 31, 2018
[A]

LINE ID	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
			CONS C&I Class 3 - Int (Transport)	CONS C&I Class 4 - Int (Transport)	CONS C&I Class 5 - Int - CIP-Exempt (Transport)	NNG C&I Class 2 - Joint (Transport)	NNG C&I Class 3 - Joint (Transport)	NNG C&I Class 4 - Joint (Transport)	NNG C&I Class 5 - Joint (Transport)	CONS C&I Class 2 - Joint (Transport)	CONS C&I Class 3 - Joint (Transport)	NNG Flex Transport (Cust "A") (Transport)	NNG Flex Transport (Cust "B") (Transport)	NNG Flex Transport (Cust "C") (Transport)	NNG Flex Transport (Cust "D") (Transport)	NNG Flex Transport (Cust "E") (Transport)	SOURCE OR ALLOCATION FACTOR
1	BEFORE TAX ADJUSTMENTS:		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Gain/(Loss) - Sale of Utility Property		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	TOTAL OTHER ADJUSTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	AFTER TAX ADJUSTMENTS:		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Tax Amortizations (409)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Tax Amortizations (116286431)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL OTHER ADJUSTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Minimum-Size Method
Rate Schedule Allocation Of Other Income & Adjusts
Forecasted Ten Year Ending December 31, 2018

LINE ID	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
DESCRIPTION		MIN JURISDICTION	NNG Flex Transport (Cust F) (Transport)	NNG Flex Transport for Resale (Transport)	NNG Agriculture Grain Dryer - Class 1 (Transport)	NNG Agriculture Grain Dryer - Class 2 (Transport)	NNG Agriculture Grain Dryer - Class 2 (Transport)	NNG Agriculture Grain Dryer - Class 2 (Transport)	NNG Agriculture Grain Dryer - Class 3 (Transport)	CONS Agriculture Grain Dryer - Class 1 (Transport)	CONS Agriculture Grain Dryer - Class 1 (Transport)	CONS Agriculture Grain Dryer - Class 2 (Transport)	NNG Power Generating Unit - Class 1 (Transport)	NNG Power Generating Unit - Class 1 (Transport)	NNG Power Generating Unit - Class 2 (Transport)	SOURCE OR ALLOCATION FACTOR
1	BEFORE TAX ADJUSTMENTS:															
2	Gain/Loss - Sale of Utility Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	TOTAL OTHER ADJUSTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4																
5	AFTER TAX ADJUSTMENTS:															
6	Tax Amortizations (409)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Tax Amortizations (116266431)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Tax Amortizations (116266431)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL OTHER ADJUSTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Minimum-Size Method
Rate Schedule Allocation Of Rate Base Component - Plant In Service
Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	JURISDICTION	MIN Residential	NNG Residential	NNG S&I - Farm Tap	NNG LCAI - Farm Tap	CONS Residential	NNG CAI Class 1 - Firm	NNG CAI Class 2 - Firm	NNG CAI Class 3 - Firm	CONNS CAI Class 1 - Firm	CONNS CAI Class 2 - Firm	CONNS CAI Class 3 - Firm	SOURCE OR ALLOCATION FACTOR	
2	Production:													
3	Firm Demand Related	1,116,032	448,302	700	7,558	75,045	20,977	175,812	8,677	6,889	53,646	0	Concurrent Peak Demand - Firm	
4	Interruptible Demand Related	594,785	0	0	0	0	0	0	0	0	0	0	Concurrent Peak Demand - Int.	
5	Total Production	1,710,817	448,302	700	7,558	75,045	20,977	175,812	8,677	6,889	53,646	0		
6	Transmission													
7	Firm Demand Related	6,390,606	2,601,160	0	0	435,432	121,712	1,020,104	50,944	39,570	311,569	0	Peak Demand - Firm excl. FT	
8	Interruptible Demand Related	3,395,794	0	0	0	0	0	133,862	26,995	0	39,569	0	Weighted Peak Dem - Int excl. FT	
9	Total Transmission	9,786,399	2,601,160	0	0	435,432	121,712	1,154,067	76,939	39,570	350,928	0		
10	Distribution													
11	301,302,303	20,846,723	13,790,886	40,773	6,318	2,347,623	557,784	1,514,514	26,846	183,941	479,919	0	Distribution Plant	
12	374	819,280	541,896	1,602	248	92,262	21,921	59,521	1,055	7,229	18,861	0	Distribution Plant	
13	375	154,541	102,236	302	47	17,403	4,135	11,227	199	1,364	3,559	0	Distribution Plant	
14	376 (Firm Demand)	41,890,184	17,050,799	0	0	2,864,268	797,830	6,686,860	330,006	262,006	2,040,391	0	Peak Demand - Firm excl. FT	
15	376 (Interruptible Demand)	25,549,329	0	0	0	0	0	0	0	0	0	0	Weighted Peak Dem - Int excl. FT	
16	376 (Fixed Cost)	173,949,681	138,819,144	0	0	23,665,784	5,237,216	7,465,359	14,906	1,740,727	2,488,723	0	Customers excl. FT	
17	377	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput	
18	378	13,712,700	7,420,982	0	0	1,246,878	344,905	2,915,902	0	119,885	861,095	0	Acct 378	
19	379	16,103,630	4,430,096	0	0	744,348	206,888	1,740,703	68,808	71,567	514,047	0	Weighted Peak Demand excl. FT	
20	380	168,947,659	128,820,208	1,009,779	156,314	21,961,173	4,859,987	7,431,404	14,838	1,615,345	2,477,801	0	Services	
21	381	48,252,253	28,637,322	0	0	4,878,274	1,749,754	9,490,710	36,643	540,413	2,944,646	0	Meters	
22	382	0	0	0	0	0	0	0	0	0	0	0	Meters	
23	383	29,753,460	16,027,460	0	0	2,732,310	604,630	861,990	0	200,000	287,300	0	Cust - Small - excl. FT	
24	384	2,838,918	0	0	0	0	0	0	24,866	0	385 excl. FT	0		
25	385	537,593,889	355,641,015	1,051,467	162,927	60,540,349	14,384,088	38,056,175	682,302	4,743,450	12,376,122	0		
26	Total Distribution	515,773,344	341,205,605	1,009,779	156,314	58,083,060	13,800,248	37,470,913	664,202	4,550,817	11,873,784	0	Distribution Plant	
27	Distribution Plant (excluding 301-303,374, 375)	100.00%	86.15%	0.02%	0.03%	11.26%	2.68%	7.88%	0.13%	0.89%	2.30%	0		
28	Distribution Plant Percentage													
29	Customer	12,133,600	9,291,269	6,242	10,510	1,563,988	350,529	499,659	998	116,507	186,598	0	Customers	
30	Total Plant In Service	561,234,966	367,981,866	1,130,607	97,144	180,995	62,634,784	14,877,305	40,885,702	778,915	4,936,616	12,947,192		

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Minimum-Size Method
Rate Schedule Allocation Of Rate Base Component - Plant In Service
Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	[A]	[B]	[B]	[C]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	
		CONNS C&I Class 3 - Firm	NNG C&I Class 2 - Int	CONNS C&I Class 2 - Int	CONNS C&I Class 3 - Int	CONNS C&I Class 4 - Int	NNG C&I Class 2 - Joint	CONNS C&I Class 2 - Joint	NNG C&I Class 2 - Int	CONNS C&I Class 3 - Int	NNG C&I Class 3 - Int	NNG C&I Class 4 - Int	CONNS C&I Class 2 - Int	NNG C&I Class 3 - Int	NNG C&I Class 4 - Int	NNG C&I Class 5 - Int - CIP Exempt	CONNS C&I Class 2 - Int	SOURCE OR ALLOCATION FACTOR	
1	PRODUCTION	1,116,032	0	0	0	0	435	503	0	0	0	0	0	0	0	0	0	0	Concurrent Peak Demand - Firm
2	Firm Demand Related	594,785	0	8,280	7,093	7,471	67	67	0	47,114	47,114	24,338	367,239	24,338	367,239	0	595	Concurrent Peak Demand - Int.	
3	Interruptible Demand Related	1,710,817	1,442	33,066	34,941	34,941	435	571	0	0	0	0	0	0	0	0	0	0	
4	Total Production	1,116,032	1,442	8,280	7,093	7,471	435	571	0	0	0	0	0	0	0	0	0	0	
5	TRANSMISSION	6,399,606	0	0	0	0	2,622	2,622	0	0	0	0	0	0	0	0	0	0	Peak Demand - Firm excl. FT
6	Firm Demand Related	3,495,794	0	0	0	0	306	306	0	0	0	0	0	0	0	0	0	0	Peak Demand - Firm excl. FT
7	Interruptible Demand Related	2,903,812	0	0	0	0	2,316	2,316	0	0	0	0	0	0	0	0	0	0	Weighted Peak Dem - Int. excl. FT
8	Total Transmission	6,399,606	0	0	0	0	2,622	2,622	0	0	0	0	0	0	0	0	0	0	0
9	DISTRIBUTION	3,796,281	12,415	21,438	21,438	21,438	2,828	3,438	0	187,269	187,269	183,515	1,634,710	183,515	1,634,710	0	576	0	0
10	Firm Demand Related	20,846,723	4,576	64,264	53,005	15,314	1,488	2,049	0	82,554	82,554	62,153	624,465	62,153	624,465	0	1,471	0	Distribution Plant
11	Interruptible Demand Related	819,280	180	2,526	2,083	602	400	623	59	3,244	3,244	2,443	24,543	2,443	24,543	0	58	0	Distribution Plant
12	Total Distribution	21,665,993	4,756	66,790	55,088	15,916	1,888	2,672	118	85,798	85,798	64,596	649,008	64,596	649,008	0	111	0	0
13	376 (Firm Demand)	41,690,184	54,857	140,517	141,400	288,431	2,333	3,111	0	1,227,650	1,227,650	1,071,852	10,715,844	1,071,852	10,715,844	0	3,772	0	Peak Demand - Firm excl. FT
14	376 (Interruptible Demand)	21,665,993	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Dem - Int. excl. FT
15	376 (Fixed Cost)	173,949,881	3,500	288,225	42,254	40,440	6,870	2,827	0	35,189	35,189	6,425	10,952	35,189	10,952	0	3,824	0	0
16	378	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput
17	379	13,712,700	0	0	0	0	6,656	11,227	0	0	0	0	0	0	0	0	0	0	Act 378
18	380	16,103,630	10,470	278,655	288,591	77,270	55,845	77,066	6,702	484,510	484,510	307,725	3,469,540	307,725	3,469,540	0	7,485	0	Weighted Peak Demand excl. FT
19	381	168,947,659	3,484	207,279	42,062	40,256	6,838	2,322	3,097	35,030	35,030	8,387	10,803	35,030	10,803	0	3,806	0	Services
20	382	48,252,253	10,634	284,718	103,874	47,841	2,966	3,680	0	86,509	86,509	31,030	0	86,509	0	0	4,523	0	Meters
21	383	29,753,440	0	0	0	0	286	0	0	0	0	0	0	0	0	0	0	0	Customers excl. FT
22	385	2,838,718	3,753	24,043	103,452	4,660	0	350	0	173,693	173,693	110,310	1,243,729	110,310	1,243,729	0	441	0	0
23	Total Distribution	57,593,869	118,013	1,657,243	1,366,885	394,919	262,593	38,624	52,841	2,128,893	2,128,893	1,602,785	16,104,438	1,602,785	16,104,438	0	37,932	0	0
24	Distribution Plant (excluding 301-303,374, 375)	515,773,344	113,223	1,589,977	1,311,414	378,889	251,835	392,178	37,056	50,697	50,697	2,042,483	15,377,729	2,042,483	15,377,729	0	36,392	0	Distribution Plant
25	Distribution Plant Percentage	100.00%	0.02%	0.31%	0.25%	0.07%	0.01%	0.01%	0.01%	0.01%	0.01%	0.40%	0.30%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%
26	Customer	12,133,600	234	13,937	2,628	2,707	156	208	0	2,355	2,355	564	733	2,355	733	0	286	0	Customers
27	Total Plant In Service	561,234,596	132,105	1,725,883	1,516,208	411,852	291,731	42,042	57,056	2,385,631	2,385,631	1,791,201	18,107,118	2,385,631	18,107,118	0	39,359	0	0

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Minimum-Size Method
Rate Schedule Allocation Of Rate Base Component - Plant In Service
Forecasted Ten Year Ending December 31, 2016

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]	
		CONC C&I Class 3 - Int (Transp)	CONC C&I Class 4 - Int (Transp)	CONC C&I Class 5 - Int (Transp)	CONC C&I Class 3 - Int (Transp)	CONC C&I Class 4 - Int (Transp)	CONC C&I Class 5 - Int (Transp)	CONC C&I Class 3 - Int (Transp)	CONC C&I Class 4 - Int (Transp)	CONC C&I Class 5 - Int (Transp)	CONC C&I Class 3 - Int (Transp)	CONC C&I Class 4 - Int (Transp)	CONC C&I Class 5 - Int (Transp)	CONC C&I Class 3 - Int (Transp)	CONC C&I Class 4 - Int (Transp)	CONC C&I Class 5 - Int (Transp)	SOURCE OR ALLOCATION FACTOR	
1	PRODUCTION	1,116,032	0	54,763	2,729	24,358	4,593	21,045	4,568	17,159	4,689	0	0	0	0	2,745	Coincident Peak Demand - Firm	
2	Firm Demand Related	594,785	13,292	13,691	56,864	2,729	24,358	4,593	21,045	4,568	17,159	4,689	0	0	0	2,745	Coincident Peak Demand - Int.	
3	Interruptible Demand Related	1,710,817	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	Total Production	1,116,032	13,292	13,691	56,864	2,729	24,358	4,593	21,045	4,568	17,159	4,689	0	0	0	2,745		
5	TRANSMISSION	6,390,606	0	0	317,748	16,502	144,929	26,652	122,109	26,596	99,658	27,299	0	0	0	0	16,997	Peak Demand - Firm excl. FT
6	Firm Demand Related	3,395,794	34,109	49,586	216,243	1,568	98,244	34,510	181,784	2,579	106,900	43,673	0	0	0	0	54,751	Weighted Peak Dem - Int excl. FT
7	Interruptible Demand Related	3,796,281	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	Total Transmission	6,390,606	34,109	49,586	216,243	1,568	98,244	34,510	181,784	2,579	106,900	43,673	0	0	0	0	70,678	
9	DISTRIBUTION	20,846,723	15,742	18,518	205,591	8,630	81,945	20,113	102,114	13,030	71,851	23,695	0	0	0	0	25,313	Distribution Plant
10	Firm Demand Related	819,280	619	728	8,080	339	3,220	790	4,013	512	2,824	931	0	0	0	0	995	Distribution Plant
11	Interruptible Demand Related	154,541	117	137	1,524	64	607	149	800,431	173,746	652,612	176,357	0	0	0	0	188	Peak Demand - Firm excl. FT
12	Total Distribution	41,890,184	1,458	1,603	2,082,861	103,782	826,421	174,707	800,431	173,746	652,612	176,357	0	0	0	0	1,044,984	Weighted Peak Dem - Int excl. FT
13	Firm Demand Related	21,739,829	0	0	2,172,611	10,324	6,222,714	22,874	11,916,555	12,767	9,656	778	0	0	0	0	778	Therm Throughput
14	Interruptible Demand Related	173,948,881	8,138	842	4,666	13,286	25,080	1,491	1,555	0	0	0	0	0	0	0	0	
15	Total Distribution	20,846,723	15,742	18,518	205,591	8,630	81,945	20,113	102,114	13,030	71,851	23,695	0	0	0	0	25,313	
16	Firm Demand Related	16,103,630	86,249	93,318	671,202	20,381	254,180	64,945	385,823	33,519	276,577	90,571	0	0	0	0	116,204	Weighted Peak Demand excl. FT
17	Interruptible Demand Related	168,947,659	9,096	839	4,645	13,225	24,866	1,484	1,548	12,709	9,612	774	0	0	0	0	774	Services
18	Total Distribution	48,252,253	27,766	4,671	9,594	16,890	61,655	5,490	7,142	15,103	29,341	3,571	0	0	0	0	3,571	Meters
19	Firm Demand Related	29,753,460	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	Interruptible Demand Related	2,838,918	31,635	33,452	240,606	1,544	91,116	23,281	138,396	1,411	99,145	32,487	0	0	0	0	41,656	Cust - Small/Medium, excl. FT
21	Total Distribution	57,593,869	405,952	477,546	5,301,769	222,951	2,113,185	518,684	2,633,298	336,012	1,852,882	611,046	0	0	0	0	652,777	
22	Firm Demand Related	389,474	488,162	5,096,574	213,518	2,027,413	497,612	2,526,415	322,374	1,777,685	586,244	0	0	0	0	0	626,281	
23	Interruptible Demand Related	100.00%	0.08%	0.89%	0.99%	0.04%	0.39%	0.16%	0.49%	0.06%	0.34%	0.11%	0.00%	0.00%	0.00%	0.12%	Distribution Plant	
24	Total Distribution Plant Percentage	12,133,600	612	56	312	889	1,679	100	104	865	646	52	0	0	0	0	52	
25	Customer	561,234,596	453,964	540,879	5,892,936	243,870	2,378,794	584,846	2,968,959	370,520	2,078,652	689,257	0	0	0	0	734,811	
26	Total Plant In Service																	

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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
		MM JURISDICTION	NNG Flex Transport (Cust 'G') (Transp)	NNG Flex Transport (Cust 'F') (Transp)	NNG Agriculture Grain Dryer - Class 2 (Transp)	NNG Agriculture Grain Dryer - Class 1 (Transp)	NNG Agriculture Grain Dryer - Class 3 (Transp)	CONS Agriculture Grain Dryer - Class 1	CONS Agriculture Grain Dryer - Class 1 Int.	CONS Agriculture Grain Dryer - Class 2	CONS Agriculture Grain Dryer - Class 2 Int.	CONS Agriculture Grain Dryer - Class 3	CONS Agriculture Grain Dryer - Class 3 Int.	NNG Power Generating Unit - Class 1 (Trans)	NNG Power Generating Unit - Class 2 (Trans)	SOURCE OR ALLOCATION FACTOR	
1	Production:																
2	Firm Demand Related	1,116,032	5,490	3,431	0	0	0	0	208	0	0	0	0	0	0	163,877	Concurrent Peak Demand - Firm
3	Interruptible Demand Related	594,785	366	0	571	24	597	4,754	0	3,162	40	23	59	7	306	163,877	Concurrent Peak Demand - Int.
4	Total Production	1,710,817	5,856	3,431	571	24	597	4,754	208	3,162	40	23	59	7	306	163,877	
5	Transmission																
6	Firm Demand Related	6,390,606	19,909	0	1,598	114	3,051	24,571	1,296	16,003	181	118	281	33	2,278	950,854	Peak Demand - Firm excl. FT
7	Interruptible Demand Related	3,395,794	33,432	7,868	1,598	114	3,051	24,571	723	16,003	181	118	281	33	2,278	950,854	Weighted Peak Dem - Int excl. FT
8	Total Transmission	9,786,399	53,341	7,868	3,196	228	6,102	49,142	2,019	32,006	362	236	562	66	4,556	1,901,708	
9	Distribution																
10	301,302,303	20,846,723	21,814	8,521	790	534	5,509	17,169	811	5,971	639	165	276	329	1,611	306,428	Distribution Plant
11	374	819,280	857	355	31	21	216	675	32	235	25	6	11	13	63	12,043	Distribution Plant
12	375	154,541	162	63	6	4	41	127	6	44	5	1	2	2	12	2,272	Distribution Plant
13	376 (Firm Demand)	41,690,184	208,908	130,368	0	0	20,003	161,062	7,917	104,903	1,188	772	1,714	210	14,593	6,234,923	Peak Demand - Firm excl. FT
14	376 (Interruptible Demand)	25,458,293	52,728	12,778	10,478	745	19,981	28,552	4,778	3,888	778	1,555	3,888	1,555	3,888	1,555	Weighted Peak Dem - Int excl. FT
15	376 (Fixed Cost)	173,949,881	2,333	778	778	2,333	19,981	28,552	778	778	778	778	778	1,555	3,888	1,555	Therm. Throughput
16	378	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Act 378
17	379	13,712,700	0	0	0	329	8,815	73,303	2,187	0	524	340	780	0	0	0	Weighted Peak Demand excl. FT
18	380	16,103,630	70,956	16,911	4,134	196	5,262	43,760	1,305	27,598	313	203	466	58	3,529	890,364	Services
19	381	168,947,659	2,322	774	774	2,322	19,870	29,418	774	774	774	774	774	1,548	3,871	1,548	Meters
20	382	48,252,253	10,712	3,771	1,912	7,022	60,076	84,282	2,218	3,773	5,590	1,116	2,233	4,727	11,817	0	Customers excl. FT
21	383	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Therm. Throughput
22	384	29,753,460	0	0	0	2,306	0	3,416	0	0	0	0	0	0	0	0	Act 378
23	385	2,538,918	25,436	6,062	1,482	26,518	0	0	0	9,893	440	90	0	21	1,408	955,017	Weighted Peak Dem - Int excl. FT
24	Total Distribution	537,593,869	562,550	219,748	20,382	13,776	142,055	442,760	20,982	153,969	16,481	4,245	7,123	8,472	41,532	7,902,150	Customer - Small Medium - excl. FT
25	Distribution Plant (excluding 301-303,374, 375)	515,773,344	539,716	210,628	19,555	13,217	136,289	424,789	20,073	147,719	15,812	4,073	6,834	8,128	39,846	7,891,407	Distribution Plant
26	Distribution Plant Percentage	100.00%	0.10%	0.64%	0.00%	0.09%	0.03%	0.08%	0.00%	0.03%	0.00%	0.00%	0.00%	0.00%	0.01%	1.47%	Customers
27	Customer	12,133,600	156	52	52	156	1,336	1,978	52	52	260	52	52	104	260	104	Customers
28	Total Plant In Service	561,234,596	633,848	251,107	22,603	14,070	147,040	474,062	23,123	173,186	16,963	4,438	7,496	8,617	44,376	9,016,985	

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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]
1	DEPRECIATION RESERVE - S/L	MIN JURISDICTION	NNG Residential	NNG Residential - Farm Tap	NNG S&I - Farm Tap	NNG LC&I - Farm Tap	CONS Residential	NNG C&I Class 1 - Firm	NNG C&I Class 2 - Firm	NNG C&I Class 3 - Firm	CONS C&I Class 1 - Firm	CONS C&I Class 2 - Firm	CONS C&I Class 3 - Firm	SOURCE OR ALLOCATION FACTOR
2	Production:													
3	Firm Demand Related	(251,961)	(101,211)	(1,443)	(159)	(1,706)	(16,943)	(4,736)	(39,692)	(1,959)	(1,959)	(1,555)	(12,111)	Concident Peak Demand - Firm
4	Interruptible Demand Related	(134,282)	0	0	0	0	0	0	0	0	0	0	0	Concident Peak Demand - Int.
5	Total Production	(386,243)	(101,211)	(1,443)	(159)	(1,706)	(16,943)	(4,736)	(39,692)	(1,959)	(1,959)	(1,555)	(12,111)	
6	Transmission													
7	Firm Demand Related	(9,394,659)	(974,468)	0	0	0	(163,125)	(45,597)	(892,169)	(9,863)	(14,974)	(14,974)	(116,610)	Peak Demand - Firm excl. FT
8	Interruptible Demand Related	(1,275,906)	0	0	0	0	0	0	(65,182)	(9,863)	0	0	(14,974)	Weighted Peak Dem - Int excl. FT
9	Total Transmission	(10,670,565)	(974,468)	0	0	0	(163,125)	(45,597)	(957,351)	(28,824)	(14,974)	(14,974)	(131,584)	
10	Distribution													
11	301,302,303	(7,527,275)	(4,979,610)	(14,722)	(1,263)	(2,281)	(847,673)	(201,403)	(546,656)	(9,693)	(66,417)	(66,417)	(173,288)	Distribution Plant
12	374	(290,733)	(192,332)	(569)	(49)	(88)	(32,740)	(7,779)	(21,122)	(974)	(2,565)	(2,565)	(6,693)	Distribution Plant
13	375	(121,090)	(80,099)	(237)	(20)	(37)	(13,635)	(3,240)	(8,796)	(156)	(1,068)	(1,068)	(2,797)	Peak Demand - Firm excl. FT
14	376 (Firm Demand)	(14,164,644)	(5,765,515)	0	0	0	(965,142)	(269,776)	(2,261,078)	(11,358)	(88,934)	(88,934)	(689,933)	Weighted Peak Dem - Int excl. FT
15	376 (Interruptible Demand)	(1,451,111)	(933,965)	0	0	0	0	(3,469)	(10,666)	(3,469)	(3,469)	(3,469)	(8,933)	Therm Throughput
16	376 (Fixed Cost)	(89,847,743)	(46,939,965)	0	0	0	(8,002,290)	(1,770,899)	(2,524,318)	(5,740)	(588,695)	(588,695)	(841,666)	Weighted Peak Demand excl. FT
17	377	0	0	0	0	0	0	0	0	0	0	0	0	Accr 378
18	378	(2,398,291)	(1,297,897)	0	0	0	(218,074)	(60,322)	(509,978)	(8,413)	(20,867)	(20,867)	(150,602)	Weighted Peak Demand excl. FT
19	379	(2,062,538)	(567,403)	0	0	0	(96,335)	(26,371)	(222,948)	(8,413)	(9,166)	(9,166)	(65,639)	Services
20	380	(79,513,256)	(60,627,808)	(474,771)	(40,729)	(73,568)	(10,335,784)	(2,287,299)	(3,487,508)	(6,883)	(760,244)	(760,244)	(1,186,150)	Meters
21	381	(7,399,803)	(7,399,803)	0	0	0	(1,260,549)	(452,138)	(2,452,506)	(9,469)	(139,643)	(139,643)	(760,898)	Customer excl. FT
22	382	(11,243,000)	(6,682,700)	0	0	0	(1,480,230)	(327,570)	(466,530)	0	(108,670)	(108,670)	(155,670)	Cust - S&I excl. FT
23	383	(873,897)	0	0	0	0	0	0	0	(7,693)	0	0	0	385 excl. FT
24	385	(199,318,967)	(136,533,317)	(490,298)	(42,061)	(75,974)	(23,251,457)	(5,406,802)	(12,808,659)	(218,660)	(1,786,148)	(1,786,148)	(4,101,224)	Customers
25	Total Distribution	(199,318,967)	(136,533,317)	(490,298)	(42,061)	(75,974)	(23,251,457)	(5,406,802)	(12,808,659)	(218,660)	(1,786,148)	(1,786,148)	(4,101,224)	
26	Customer	(2,739,344)	(2,097,632)	(16,426)	(1,409)	(2,373)	(357,603)	(79,137)	(112,806)	(225)	(26,303)	(26,303)	(37,612)	
27	Total Depreciation Reserve - Straight Line:	(206,114,320)	(138,706,627)	(508,168)	(43,629)	(60,053)	(23,789,128)	(5,536,272)	(13,393,698)	(249,668)	(1,826,981)	(1,826,981)	(4,282,376)	

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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]
1	DEPRECIATION RESERVE - S/L	MIN JURISDICTION	CONS C&I Class 3 - Firm	NNG C&I Class 2 - Int	NNG C&I Class 3 - Int	CONS C&I Class 2 - Int	CONS C&I Class 3 - Int	CONS C&I Class 4 - Int	NNG C&I Class 2 - Joint	CONS C&I Class 2 - Joint	NNG C&I Class 2 - Int (Transport)	NNG C&I Class 3 - Int (Transport)	NNG C&I Class 4 - Int (Transport)	NNG C&I Class 5 - Int - CIP Exempt (Transport)	CONS C&I Class 2 - Int (Transport)	SOURCE OR ALLOCATION FACTOR
2	Production:															
3	Firm Demand Related		(251,961)	0	0	0	0	0	(98)	(114)	0	0	0	0	0	0
4	Interruptible Demand Related		(134,282)	0	0	0	0	0	(15)	0	0	0	0	0	0	0
5	Total Production		(386,243)	(7,465)	(7,888)	(1,869)	(1,869)	(1,869)	(98)	(129)	0	0	0	0	(82,910)	(134)
6	Transmission															
7	Firm Demand Related		(9,394,629)	(3,135)	0	0	0	0	(645)	(1,094)	0	0	0	0	0	0
8	Interruptible Demand Related		(1,275,906)	(1,516)	(41,789)	(2,228)	(8,096)	(15,341)	(115)	(193)	0	0	0	0	0	0
9	Total Transmission		(10,670,535)	(4,651)	(41,789)	(2,228)	(8,096)	(15,341)	(1,059)	(1,287)	0	0	0	0	0	0
10	Distribution															
11	Firm Demand Related		(7,527,275)	(1,652)	(19,139)	(5,530)	(3,677)	(5,724)	(541)	(740)	0	0	0	0	0	0
12	Interruptible Demand Related		(290,733)	(64)	(739)	(214)	(142)	(221)	(21)	(29)	0	0	0	0	0	0
13	Total Distribution		(7,818,008)	(1,716)	(20,878)	(5,744)	(3,819)	(5,945)	(562)	(769)	0	0	0	0	0	0
14	Firm Demand Related		(14,164,644)	(18,549)	(20,878)	(13,189)	(47,843)	(90,787)	(789)	(1,052)	0	0	0	0	0	0
15	Interruptible Demand Related		(89,847,743)	(1,183)	(14,288)	(13,674)	(2,323)	(6,855)	(789)	(1,052)	0	0	0	0	0	0
16	Total Distribution		(94,012,387)	(2,366)	(35,166)	(26,863)	(54,178)	(97,642)	(1,578)	(2,104)	0	0	0	0	0	0
17	Firm Demand Related		(2,398,291)	0	0	(22,638)	0	0	(1,164)	(1,963)	0	0	0	0	0	0
18	Interruptible Demand Related		(2,062,538)	(1,341)	(36,963)	(9,897)	(7,153)	(9,871)	(509)	(858)	0	0	0	0	0	0
19	Total Distribution		(4,460,829)	(2,682)	(73,801)	(32,535)	(17,026)	(19,746)	(1,673)	(2,821)	0	0	0	0	0	0
20	Firm Demand Related		(79,513,556)	(1,640)	(19,796)	(18,946)	(3,218)	(1,184)	(1,093)	(1,457)	0	0	0	0	0	0
21	Interruptible Demand Related		(12,726,814)	(2,748)	(26,841)	(12,362)	(5,394)	(3,621)	(766)	(951)	0	0	0	0	0	0
22	Total Distribution		(92,240,370)	(4,388)	(46,637)	(31,308)	(8,612)	(4,805)	(1,859)	(2,408)	0	0	0	0	0	0
23	Firm Demand Related		(11,243,610)	0	0	(2,559)	0	0	(140)	(196)	0	0	0	0	0	0
24	Interruptible Demand Related		(873,897)	(1,156)	(31,853)	(6,164)	(8,596)	(14,654)	(140)	(196)	0	0	0	0	0	0
25	Total Distribution		(12,117,507)	(2,312)	(63,706)	(14,763)	(13,150)	(29,108)	(280)	(392)	0	0	0	0	0	0
26	Firm Demand Related		(193,318,767)	(37,328)	(397,168)	(98,058)	(75,972)	(120,639)	(11,306)	(14,872)	0	0	0	0	0	0
27	Interruptible Demand Related		(2,739,344)	(53)	(638)	(611)	(104)	(38)	(35)	(47)	0	0	0	0	0	0
28	Total Distribution		(196,058,111)	(37,861)	(402,806)	(98,669)	(76,076)	(120,677)	(11,341)	(14,919)	0	0	0	0	0	0
29	Customer															
30	Total Depreciation Reserve - Straight Line:		(206,114,320)	(42,358)	(447,481)	(103,766)	(85,764)	(137,905)	(16,335)	(21,498)	0	0	0	0	(532,831)	(9,888)
31																

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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
JURISDICTION	MIN	CONS C&I Class 3 - Int	CONS C&I Class 4 - Int	CONS C&I Class 5 - Int	CONS C&I Class 2 - Joint	CONS C&I Class 3 - Joint	CONS C&I Class 4 - Joint	CONS C&I Class 5 - Joint	CONS C&I Class 2 - Joint	CONS C&I Class 3 - Joint	CONS C&I Class 4 - Joint	CONS C&I Class 5 - Joint	NNG Flex Transport (Cust 'A')	NNG Flex Transport (Cust 'B')	NNG Flex Transport (Cust 'C')	NNG Flex Transport (Cust 'D')	NNG Flex Transport (Cust 'E')
1	DEPRECIATION RESERVE - SL:																
2	Production:																
3	Firm Demand Related	(251,961)	0	(12,364)	(616)	(5,499)	(1,037)	(4,751)	(4,751)	(1,031)	(3,874)	(1,059)	0	0	0	0	(620)
4	Interruptible Demand Related	(134,282)	(3,001)	(474)	0	0	(74)	(2,397)	(2,397)	0	(653)	(810)	0	0	0	0	(1,932)
5	Total Production	(386,243)	(3,001)	(12,838)	(616)	(5,499)	(1,111)	(7,149)	(7,149)	(1,031)	(4,437)	(1,869)	0	0	0	0	(2,552)
6	Transmission																
7	Firm Demand Related	(9,394,669)	0	(110,937)	(6,591)	(52,846)	(9,395)	(45,745)	(45,745)	(9,990)	(97,937)	(19,193)	0	0	0	0	(6,997)
8	Interruptible Demand Related	(1,275,906)	(12,779)	(118,576)	(589)	(36,806)	(12,299)	(68,102)	(68,102)	(866)	(40,546)	(15,997)	0	0	0	0	(29,511)
9	Total Transmission	(3,669,966)	(12,779)	(237,511)	(6,519)	(89,751)	(22,913)	(113,847)	(113,847)	(10,856)	(77,348)	(26,190)	0	0	0	0	(36,478)
10	Distribution																
11	Firm Demand Related	(7,527,275)	(5,684)	(6,686)	(3,116)	(29,588)	(7,262)	(36,871)	(36,871)	(4,705)	(25,944)	(6,556)	0	0	0	0	(9,140)
12	Interruptible Demand Related	(290,733)	(220)	(259)	(120)	(1,143)	(280)	(1,424)	(1,424)	(182)	(1,002)	(330)	0	0	0	0	(353)
13	Total Distribution	(7,818,008)	(5,904)	(6,945)	(3,236)	(30,731)	(7,542)	(38,295)	(38,295)	(4,887)	(26,946)	(6,886)	0	0	0	0	(9,493)
14	Firm Demand Related	(14,164,644)	(91)	(108)	(119)	(476)	(117)	(659)	(659)	(76)	(417)	(138)	0	0	0	0	(147)
15	Interruptible Demand Related	(1,563,991)	0	(704,284)	(35,093)	(313,258)	(59,075)	(270,698)	(270,698)	(58,750)	(220,673)	(60,399)	0	0	0	0	(35,393)
16	Total Demand	(15,728,635)	(91)	(774,568)	(44,186)	(646,534)	(118,152)	(541,396)	(541,396)	(134,526)	(441,350)	(120,537)	0	0	0	0	(124,832)
17	Firm Demand Related	(89,847,743)	(3,090)	(285)	(11,578)	(4,492)	(594)	(594)	(594)	(4,317)	(3,265)	(263)	0	0	0	0	(263)
18	Interruptible Demand Related	(2,398,291)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Total Demand	(92,246,034)	(3,090)	(285)	(11,578)	(4,492)	(594)	(594)	(594)	(4,317)	(3,265)	(263)	0	0	0	0	(263)
20	Firm Demand Related	(2,062,538)	(11,303)	(11,952)	(85,967)	(2,610)	(32,555)	(8,318)	(8,318)	(4,293)	(35,424)	(11,600)	0	0	0	0	(14,883)
21	Interruptible Demand Related	(79,513,556)	(4,281)	(395)	(2,186)	(6,224)	(11,750)	(6,989)	(6,989)	(5,981)	(4,524)	(364)	0	0	0	0	(364)
22	Total Demand	(81,576,094)	(15,584)	(12,347)	(88,143)	(8,824)	(44,309)	(15,307)	(15,307)	(10,274)	(39,948)	(12,964)	0	0	0	0	(15,247)
23	Firm Demand Related	(12,726,614)	(7,175)	(1,207)	(2,479)	(4,364)	(15,932)	(1,419)	(1,419)	(3,903)	(7,952)	(923)	0	0	0	0	(923)
24	Interruptible Demand Related	(11,243,610)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Total Demand	(23,970,224)	(7,175)	(1,207)	(2,479)	(4,364)	(15,932)	(1,419)	(1,419)	(3,903)	(7,952)	(923)	0	0	0	0	(923)
26	Firm Demand Related	(873,897)	(9,740)	(10,900)	(74,093)	(691)	(28,055)	(7,189)	(7,189)	(42,595)	(30,527)	(9,997)	0	0	0	0	(12,826)
27	Interruptible Demand Related	(199,318,767)	(117,188)	(141,069)	(1,649,842)	(66,349)	(658,996)	(1,611,333)	(1,611,333)	(88,542)	(566,304)	(187,066)	0	0	0	0	(186,568)
28	Total Distribution	(200,192,664)	(234,027)	(292,979)	(3,365,934)	(134,704)	(1,343,951)	(3,279,715)	(3,279,715)	(197,084)	(1,193,630)	(374,132)	0	0	0	0	(374,132)
29	Customer	(2,739,344)	(138)	(13)	(71)	(379)	(23)	(24)	(24)	(193)	(146)	(12)	0	0	0	0	(12)
30	Total Depreciation Reserve - Straight Line:	(206,114,320)	(133,105)	(182,779)	(1,900,261)	(73,684)	(754,624)	(186,390)	(186,390)	(110,662)	(648,233)	(215,126)	0	0	0	0	(224,600)

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Minimum-Size Method
Rate Schedule Allocation Of Rate Base Component - Depreciation Reserve - SL
Forecasted Ten Year Ending December 31, 2016

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
1	DEPRECIATION RESERVE - SL:																
2	Production:																
3	Firm Demand Related	(251,961)	(1,239)	(775)	0	0	0	0	0	0	0	0	0	0	0	0	(36,998)
4	Interruptible Demand Related	(134,282)	(83)	0	(129)	(5)	(135)	(1,073)	0	(714)	(9)	(9)	(5)	(2)	(69)	0	(36,998)
5	Total Production	(386,243)	(1,322)	(775)	(129)	(5)	(135)	(1,073)	(47)	(714)	(9)	(9)	(5)	(2)	(69)	0	(73,996)
6	Transmission																
7	Firm Demand Related	(9,394,659)	(1,694)	(7,468)	0	0	0	0	(452)	0	0	0	0	0	0	0	(356,217)
8	Interruptible Demand Related	(1,275,906)	(12,526)	(2,985)	(599)	(43)	(1,143)	(9,295)	(272)	(5,995)	(69)	(69)	(44)	(13)	(853)	0	(356,217)
9	Total Transmission	(10,670,565)	(24,458)	(10,443)	(599)	(43)	(1,143)	(9,295)	(727)	(5,995)	(69)	(69)	(44)	(13)	(853)	0	(712,434)
10	Distribution																
11	Firm Demand Related	(7,527,275)	(7,877)	(3,077)	(285)	(193)	(1,989)	(6,199)	(293)	(2,156)	(231)	(59)	(100)	(119)	(592)	(110,644)	(378)
12	Interruptible Demand Related	(290,733)	(304)	(119)	(11)	(7)	(77)	(239)	(11)	(83)	(9)	(2)	(4)	(5)	(22)	(4,274)	(378)
13	Total Distribution	(7,818,008)	(8,181)	(3,196)	(296)	(200)	(2,066)	(6,438)	(304)	(2,239)	(240)	(61)	(104)	(124)	(614)	(114,918)	(756)
14	Firm Demand Related	(14,164,644)	(70,506)	(44,429)	(5)	(3)	(32)	(100)	(5)	(95)	(4)	(1)	(2)	(2)	(9)	(17,800)	(378)
15	Interruptible Demand Related	(74,103,103)	(1,408)	(1,178)	(3,543)	(252)	(6,763)	(54,481)	(2,677)	(36,437)	(402)	(263)	(680)	(78)	(5,680)	(2,107,565)	(378)
16	Total Demand	(92,327,747)	(1,483)	(1,297)	(3,838)	(255)	(7,001)	(60,080)	(2,680)	(37,172)	(444)	(264)	(784)	(80)	(6,362)	(2,129,419)	(756)
17	Firm Demand Related	(89,847,743)	(789)	(283)	(283)	(789)	(6,249)	(6,983)	(283)	(2,156)	(1,315)	(263)	(263)	(526)	(1,315)	(5,280)	(378)
18	Interruptible Demand Related	(2,480,004)	(708)	(1,014)	(2,555)	(466)	(7,531)	(30,097)	(397)	(15,916)	(132)	(38)	(121)	(54)	(2,047)	(1,839)	(378)
19	Total Demand	(92,327,747)	(1,497)	(1,307)	(5,393)	(1,255)	(13,810)	(96,077)	(680)	(17,072)	(1,447)	(297)	(384)	(100)	(3,362)	(7,119)	(756)
20	Firm Demand Related	(2,398,291)	0	0	0	(57)	(1,542)	(12,820)	(362)	0	(92)	(60)	(136)	0	0	0	(378)
21	Interruptible Demand Related	(2,062,538)	(9,088)	(2,166)	(530)	(25)	(674)	(5,605)	(167)	(3,535)	(40)	(26)	(60)	(7)	(503)	(126,845)	(378)
22	Total Demand	(4,460,829)	(11,276)	(4,332)	(1,060)	(82)	(2,216)	(18,425)	(529)	(7,070)	(132)	(86)	(126)	(7)	(1,006)	(127,690)	(756)
23	Firm Demand Related	(12,726,814)	(2,768)	(923)	(494)	(1,814)	(15,524)	(21,779)	(573)	(975)	(1,442)	(288)	(577)	(1,221)	(3,054)	0	(378)
24	Interruptible Demand Related	(11,243,000)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(378)
25	Total Demand	(23,969,814)	(2,768)	(923)	(494)	(1,814)	(15,524)	(21,779)	(573)	(975)	(1,442)	(288)	(577)	(1,221)	(3,054)	0	(756)
26	Firm Demand Related	(873,897)	(7,832)	(1,866)	(456)	(14)	(1,246)	(1,840)	(46)	(3,046)	(240)	(40)	(40)	(6)	(434)	(109,311)	(378)
27	Interruptible Demand Related	(199,318,767)	(174,568)	(170,616)	(5,950)	(4,360)	(43,950)	(126,890)	(6,408)	(45,929)	(5,598)	(1,374)	(2,134)	(2,688)	(12,790)	(2,461,693)	(378)
28	Total Distribution	(200,112,664)	(182,400)	(172,482)	(6,404)	(4,374)	(48,340)	(131,260)	(6,454)	(50,478)	(6,138)	(1,408)	(2,268)	(3,376)	(13,280)	(2,671,024)	(756)
29	Customer	(2,739,344)	(35)	(12)	(12)	(35)	(302)	(447)	(12)	(12)	(12)	(12)	(12)	(24)	(59)	(24)	(24)
30	Total Depreciation Reserve - Straight Line:	(206,114,320)	(200,401)	(81,846)	(6,689)	(4,464)	(45,529)	(137,614)	(7,195)	(52,650)	(5,734)	(1,435)	(2,257)	(2,727)	(13,771)	(2,854,931)	(756)

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Minimum-Size Method
Rate Schedule Allocation Of Rate Base Component - Depreciation Reserve - Deferred Taxes
Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]
		MIN JURISDICTION	NNG Residential	NNG Residential - Farm Tap	NNG S&I - Farm Tap	NNG LC&I - Farm Tap	CONS Residential	NNG C&I Class 1 - Firm	NNG C&I Class 2 - Firm	NNG C&I Class 3 - Firm	CONS C&I Class 1 - Firm	CONS C&I Class 2 - Firm	CONS C&I Class 3 - Firm	SOURCE OR ALLOCATION FACTOR
1	DEPRECIATION RESERVE - Deferred Taxes:													
2	Production:													
3	Firm Demand Related	(72,374)	(29,072)	(415)	(45)	(490)	(4,867)	(1,360)	(11,401)	(663)	(447)	(447)	(3,479)	Concurrent Peak Demand - Firm
4	Interruptible Demand Related	(38,572)	0	0	0	0	0	0	0	0	0	0	0	Concurrent Peak Demand - Int.
5	Total Production	(110,946)	(29,072)	(415)	(45)	(490)	(4,867)	(1,360)	(11,401)	(663)	(447)	(447)	(3,479)	
6	Transmission													
7	Firm Demand Related	(1,295,744)	(503,399)	0	0	0	(84,268)	(23,555)	(937,519)	(3,743)	(7,715)	(7,715)	(60,239)	Peak Demand - Firm excl. FT
8	Interruptible Demand Related	(659,119)	0	0	0	0	0	0	(25,324)	(5,417)	0	0	(67,656)	Weighted Peak Dem - Int excl. FT
9	Total Transmission	(1,954,863)	(503,399)	0	0	0	(84,268)	(23,555)	(962,843)	(14,880)	(7,715)	(7,715)	(127,895)	
10	Distribution													
11	301,302,303	(3,244,132)	(2,146,130)	(6,345)	(544)	(963)	(365,333)	(86,801)	(235,686)	(4,178)	(28,625)	(28,625)	(74,684)	Distribution Plant
12	374	(127,490)	(84,340)	(249)	(21)	(39)	(14,357)	(3,411)	(9,262)	(164)	(1,125)	(1,125)	(2,535)	Distribution Plant
13	375	(24,049)	(15,905)	(47)	(4)	(7)	(2,708)	(643)	(1,747)	(31)	(212)	(212)	(554)	Distribution Plant
14	376 (Firm Demand)	(6,523,615)	(2,655,344)	0	0	0	(444,502)	(124,247)	(1,041,354)	(51,393)	(40,803)	(40,803)	(317,753)	Peak Demand - Firm excl. FT
15	376 (Interruptible Demand)	(3,000,000)	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Dem - Int excl. FT
16	Total Distribution	(9,821,286)	(7,806,679)	(6,601)	(548)	(970)	(3,665,595)	(815,589)	(1,162,591)	(2,321)	(271,986)	(271,986)	(367,634)	Customers excl. FT
17	376 (Fixed Cost)	(28,023,909)	(21,618,494)	0	0	0	0	0	0	0	0	0	0	Therm Throughput
18	377	0	0	0	0	0	0	0	0	0	0	0	0	Acct 378
19	378	(2,134,419)	(1,155,096)	0	0	0	(194,080)	(53,685)	(453,868)	(18,660)	(18,660)	(18,660)	(90,084)	Weighted Peak Demand excl. FT
20	379	(2,508,795)	(690,168)	0	0	0	(115,962)	(32,077)	(271,185)	(10,720)	(11,150)	(11,150)	(80,084)	Services
21	380	(26,302,311)	(20,055,165)	(157,050)	(13,473)	(24,336)	(3,418,990)	(756,619)	(1,156,946)	(2,310)	(251,482)	(251,482)	(385,752)	Meters
22	381	(7,667,142)	(4,457,897)	0	0	0	(759,405)	(272,396)	(1,477,527)	(5,704)	(64,127)	(64,127)	(468,396)	Customer - excl. FT
23	382	0	0	0	0	0	0	0	0	0	0	0	0	
24	383	(3,229,475)	(2,494,400)	0	0	0	(425,160)	(84,093)	(134,110)	(3,841)	(31,200)	(31,200)	(44,700)	385 excl. FT
25	384	(441,891)	0	0	0	0	0	0	0	0	0	0	0	
26	385	(83,704,070)	(55,372,684)	(163,692)	(14,043)	(25,365)	(8,426,025)	(2,236,562)	(6,060,933)	(107,611)	(738,543)	(738,543)	(1,926,925)	Customers
27	Total Distribution	(83,704,070)	(55,372,684)	(163,692)	(14,043)	(25,365)	(8,426,025)	(2,236,562)	(6,060,933)	(107,611)	(738,543)	(738,543)	(1,926,925)	
28	Customer													
29	Customer	(786,859)	(602,631)	(4,718)	(405)	(662)	(102,719)	(22,732)	(32,403)	(65)	(7,555)	(7,555)	(10,604)	
30	Total Depreciation Reserve - Deferred Taxes	(86,497,736)	(56,507,695)	(168,824)	(14,483)	(26,536)	(9,617,979)	(2,287,206)	(6,348,079)	(123,328)	(754,280)	(754,280)	(2,009,103)	
31	Total Depreciation Reserve - Deferred Taxes													

Minnesota Energy Resources Corporation
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Rate Schedule Allocation Of Rate Base Component - Depreciation Reserve - Delta
Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]
1	DEPRECIATION RESERVE - Deferred Taxes:															
2	Production:															
3	Firm Demand Related	(72,374)	(94)	0	0	0	0	0	(28)	(33)	0	0	0	0	0	0
4	Interruptible Demand Related	(38,572)	(94)	(2,144)	(2,266)	(537)	(460)	(485)	0	(4)	0	(3,055)	(1,578)	(23,815)	(39)	0
5	Total Production	(110,946)	(94)	(2,144)	(2,266)	(537)	(460)	(485)	(28)	(37)	0	(3,055)	(1,578)	(23,815)	(39)	0
6	Transmission															
7	Firm Demand Related	(1,298,744)	(1,620)	0	0	0	0	0	(488)	(655)	0	0	0	0	0	0
8	Interruptible Demand Related	(659,119)	(703)	(4,149)	(21,597)	(1,151)	(4,177)	(7,925)	(659)	(103)	0	(36,242)	(31,645)	(316,963)	(111)	0
9	Total Transmission	(1,957,863)	(2,403)	(4,149)	(21,597)	(1,151)	(4,177)	(7,925)	(1,147)	(758)	0	(36,242)	(31,645)	(316,963)	(111)	0
10	Distribution															
11	Firm Demand Related	(3,244,132)	(712)	(10,001)	(8,249)	(2,383)	(1,585)	(2,467)	(233)	(319)	0	(12,847)	(9,672)	(97,183)	(229)	0
12	Interruptible Demand Related	(127,490)	(28)	(933)	(324)	(94)	(62)	(97)	(9)	(13)	0	(505)	(380)	(3,819)	(9)	0
13	Total Distribution	(3,371,622)	(740)	(10,934)	(8,573)	(2,477)	(1,647)	(2,564)	(242)	(332)	0	(13,352)	(10,052)	(101,002)	(238)	0
14	Firm Demand Related	(6,523,615)	(8,543)	0	0	(6,078)	(22,034)	(41,833)	(2,574)	(2,861)	0	(191,170)	(166,921)	(1,668,762)	(559)	0
15	Interruptible Demand Related	(4,543,301)	(4,543)	(21,893)	(113,869)	(6,078)	(22,034)	(41,833)	(383)	(484)	0	(5,489)	(1,312)	(11,706)	(659)	0
16	Total Demand	(11,066,916)	(13,086)	(22,923)	(127,913)	(12,156)	(44,068)	(83,666)	(2,957)	(3,345)	0	(196,659)	(168,233)	(1,680,468)	(1,218)	0
17	376 (Firm Demand)															
18	376 (Fixed Cost)															
19	376															
20	Firm Demand Related	(2,134,419)	0	(72,632)	0	(20,147)	0	0	(1,036)	(1,747)	0	0	0	0	0	0
21	Interruptible Demand Related	(2,508,795)	(1,631)	(43,398)	(44,960)	(12,038)	(8,700)	(12,006)	(619)	(1,044)	0	(75,482)	(47,941)	(540,622)	(1,166)	0
22	Total Demand	(4,643,214)	(1,631)	(116,030)	(89,920)	(32,185)	(18,700)	(24,012)	(1,255)	(2,791)	0	(150,964)	(95,882)	(1,081,224)	(1,166)	0
23	Firm Demand Related	(7,667,442)	(1,655)	(31,209)	(16,170)	(7,447)	(3,249)	(2,181)	(462)	(573)	0	(13,467)	(4,890)	0	0	0
24	Interruptible Demand Related	(3,299,871)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Total Demand	(10,967,313)	(1,655)	(31,209)	(16,170)	(7,447)	(3,249)	(2,181)	(462)	(573)	0	(13,467)	(4,890)	0	0	0
26	Firm Demand Related	(441,891)	(584)	(31,140)	(16,110)	(72)	0	(4,320)	(146)	(56)	0	(27,047)	(17,178)	(183,694)	(60)	0
27	Interruptible Demand Related	(83,704,070)	(18,378)	(258,028)	(212,871)	(61,488)	(40,884)	(63,860)	(6,014)	(8,228)	0	(331,547)	(245,612)	(2,538,053)	(5,906)	0
28	Total Distribution	(84,545,961)	(18,962)	(289,168)	(228,981)	(61,560)	(41,068)	(68,180)	(6,160)	(8,284)	0	(331,547)	(245,612)	(2,538,053)	(5,906)	0
29	Customer															
30	Firm Demand Related	(786,859)	(15)	(804)	(183)	(176)	(30)	(11)	(10)	(14)	0	(153)	(37)	(48)	(17)	0
31	Interruptible Demand Related	(86,497,736)	(20,869)	(285,225)	(236,907)	(63,352)	(45,562)	(72,080)	(6,600)	(8,943)	0	(370,997)	(282,872)	(2,848,319)	(6,073)	0
32	Total Customer	(87,284,595)	(20,884)	(286,029)	(237,090)	(63,528)	(45,592)	(72,091)	(6,610)	(8,957)	0	(371,150)	(282,909)	(2,848,367)	(6,090)	0

May not cross-check due to Rounding

Minnesota Energy Resources Corporation
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Rate Schedule Allocation Of Rate Base Component - Depreciation Reserve - Delta
Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
JURISDICTION	MIN	CONC C&I Class 3 - Int	CONC C&I Class 4 - Int	CONC C&I Class 5 - Int - CIP-Exempt	CONC C&I Class 2 - Joint	CONC C&I Class 3 - Joint	CONC C&I Class 4 - Joint	CONC C&I Class 5 - Joint	CONC C&I Class 2 - Joint	CONC C&I Class 3 - Joint	CONC C&I Class 4 - Joint	CONC C&I Class 5 - Joint	NNG Flex Transport (Cust 'A')	NNG Flex Transport (Cust 'B')	NNG Flex Transport (Cust 'C')	NNG Flex Transport (Cust 'D')	NNG Flex Transport (Cust 'E')
DEPRECIATION RESERVE - Deferred Taxes:																	
2	Production:																
3	Firm Demand Related	(72,374)	0	(3,551)	(177)	(1,590)	(1,590)	(21)	(689)	(296)	(1,113)	(304)	0	0	0	0	(178)
4	Interruptible Demand Related	(38,572)	(862)	(136)	(3,688)	(1,580)	(1,580)	0	(21)	(289)	(1,127)	(233)	0	0	0	0	(555)
5	Total Production	(110,946)	(862)	(3,688)	(177)	(1,580)	(1,580)	(21)	(689)	(296)	(1,275)	(537)	0	0	0	0	(733)
6	Transmission																
7	Firm Demand Related	(1,298,744)	0	(61,493)	(3,926)	(27,951)	(6,159)	(6,159)	(23,652)	(5,130)	(19,937)	(5,268)	0	0	0	0	(9,092)
8	Interruptible Demand Related	(659,119)	(6,601)	(9,598)	(61,202)	(19,013)	(19,013)	(35,182)	(4,990)	(4,990)	(32,688)	(8,239)	0	0	0	0	(13,596)
9	Total Transmission	(1,957,863)	(6,601)	(72,091)	(122,695)	(46,964)	(46,964)	(58,834)	(28,642)	(28,642)	(52,625)	(13,507)	0	0	0	0	(22,688)
10	Distribution																
11	301,302,303	(3,244,132)	(2,450)	(2,882)	(31,994)	(12,752)	(12,752)	(3,130)	(15,891)	(2,028)	(11,181)	(3,687)	0	0	0	0	(9,339)
12	374	(127,490)	(96)	(113)	(1,257)	(53)	(501)	(123)	(624)	(80)	(439)	(145)	0	0	0	0	(155)
13	375	(24,049)	(18)	(21)	(237)	(95)	(23)	(23)	(118)	(15)	(83)	(27)	0	0	0	0	(29)
14	376 (Firm Demand)	(6,523,615)	0	(16,162)	(324,367)	(144,273)	(144,273)	(27,207)	(124,652)	(27,693)	(101,632)	(27,276)	0	0	0	0	(16,239)
15	376 (Interruptible Demand)	(3,239,371)	(64,823)	(59,519)	(727)	(14,778)	(14,778)	(3,239)	(15,257)	(4,423)	(11,554)	(4,423)	0	0	0	0	(35,259)
16	376 (Fixed Cost)	(28,023,909)	(1,423)	(131)	(727)	(3,906)	(3,906)	(232)	(242)	(1,988)	(1,504)	(121)	0	0	0	0	(121)
17	377	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	378	(2,134,419)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	379	(2,508,795)	(13,748)	(14,538)	(104,567)	(3,175)	(39,599)	(10,118)	(60,108)	(5,222)	(43,088)	(14,110)	0	0	0	0	(18,103)
20	380	(26,302,311)	(1,416)	(131)	(723)	(2,059)	(3,887)	(231)	(241)	(1,979)	(1,496)	(121)	0	0	0	0	(121)
21	381	(7,667,442)	(4,322)	(727)	(1,494)	(9,598)	(855)	(855)	(1,112)	(2,351)	(4,568)	(566)	0	0	0	0	(566)
22	382	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	383	(3,239,371)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	384	(441,891)	(4,926)	(5,209)	(37,469)	(2,010)	(2,010)	(3,626)	(21,539)	(22)	(15,440)	(6,487)	0	0	0	0	(6,487)
25	385	(83,704,070)	(63,221)	(74,372)	(625,666)	(34,654)	(329,089)	(80,773)	(410,097)	(52,322)	(288,559)	(85,181)	0	0	0	0	(101,661)
26	Total Distribution	(44,181,971)	(70,723)	(94,860)	(852,069)	(377,142)	(377,142)	(92,935)	(470,969)	(58,302)	(329,831)	(109,226)	0	0	0	0	(116,076)
27	Customer																
28	385	(786,859)	(40)	(20)	(86)	(109)	(109)	(6)	(7)	(65)	(42)	(3)	0	0	0	0	(3)
29	Customer																
30	Total Depreciation Reserve - Deferred Taxes	(86,497,736)	(70,723)	(94,860)	(852,069)	(377,142)	(377,142)	(92,935)	(470,969)	(58,302)	(329,831)	(109,226)	0	0	0	0	(116,076)
31																	

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Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
		JURISDICTION	MN	NNG Flex Transport (Cust F)	NNG Flex Transport (Cust G)	NNG Transport for Resale	NNG Agriculture Grain Dryer - Class 1	NNG Agriculture Grain Dryer - Class 2	NNG Agriculture Grain Dryer - Class 3	CONS Agriculture Grain Dryer - Class 1	CONS Agriculture Grain Dryer - Class 2	CONS Agriculture Grain Dryer - Class 3	CONS Agriculture Grain Dryer - Class 1	CONS Agriculture Grain Dryer - Class 2	NNG Power Generating Unit - Class 1 - CIP Exempt	NNG Power Generating Unit - Class 2	SOURCE OR ALLOCATION FACTOR
1	DEPRECIATION RESERVE - Deferred Taxes:																
2	Production:																
3	Firm Demand Related	(72,374)	(356)	(223)	0	0	0	0	(13)	0	0	0	0	0	0	0	Concurrent Peak Demand - Firm
4	Interruptible Demand Related	(38,572)	(24)	0	(37)	(2)	(39)	(308)	0	(205)	(3)	(3)	(1)	(4)	(0)	(20)	Concurrent Peak Demand - Int.
5	Total Production	(110,946)	(380)	(223)	(37)	(2)	(39)	(308)	(13)	(205)	(3)	(3)	(1)	(4)	(0)	(20)	
6	Transmission																
7	Firm Demand Related	(1,298,744)	(6,165)	(3,653)	(309)	0	0	0	(224)	0	0	0	0	0	0	0	Peak Demand - Firm excl. FT
8	Interruptible Demand Related	(659,119)	(6,470)	(1,542)	(309)	(22)	(591)	(4,755)	(142)	(3,097)	(35)	(23)	(51)	(6)	(441)	0	Weighted Peak Dem - Int excl. FT
9	Total Transmission	(1,957,863)	(12,635)	(5,395)	(638)	(22)	(591)	(4,755)	(376)	(3,097)	(35)	(23)	(51)	(6)	(441)	0	
10	Distribution																
11	Firm Demand Related	(3,244,132)	(3,385)	(1,326)	(123)	(83)	(857)	(2,672)	(126)	(929)	(98)	(26)	(43)	(51)	(251)	0	Distribution Plant
12	Interruptible Demand Related	(127,490)	(133)	(52)	(5)	(3)	(34)	(105)	(5)	(37)	(4)	(1)	(2)	(2)	(10)	0	Distribution Plant
13	Total Distribution	(3,371,622)	(3,518)	(1,378)	(128)	(86)	(891)	(2,777)	(131)	(966)	(102)	(27)	(45)	(53)	(261)	0	
14	376 (Firm Demand)	(6,523,615)	(20,224)	(7,324)	(235)	(119)	(3,119)	(9,824)	(235)	(1,858)	(183)	(53)	(82)	(99)	(323)	0	Peak Demand - Firm excl. FT
15	376 (Interruptible Demand)	(1,124,124)	(1,124)	(1,124)	(1,124)	(1,124)	(1,124)	(1,124)	(1,124)	(1,124)	(1,124)	(1,124)	(1,124)	(1,124)	(1,124)	0	Weighted Peak Dem - Int excl. FT
16	376 (Fixed Cost)	(28,023,909)	(363)	(121)	(121)	(383)	(3,109)	(4,802)	(121)	(808)	(808)	(121)	(121)	(242)	(696)	0	Therm. Throughput
17	378	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Act 378
18	379	(2,134,419)	0	0	0	0	(1,372)	(11,410)	(340)	0	(82)	(53)	(121)	0	0	0	Weighted Peak Demand excl. FT
19	379	(2,508,795)	(11,054)	(2,635)	(644)	(31)	(820)	(6,817)	(203)	(4,300)	(48)	(32)	(73)	(9)	(612)	0	Services
20	380	(26,302,311)	(362)	(121)	(121)	(362)	(3,093)	(4,580)	(121)	(121)	(121)	(121)	(121)	(241)	(603)	0	Meeters
21	381	(7,667,442)	(1,668)	(596)	(288)	(1,083)	(9,352)	(13,120)	(345)	(587)	(868)	(174)	(348)	(736)	(1,940)	0	Customers excl. FT
22	382	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customers excl. FT
23	383	(3,239,971)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customers excl. FT
24	385	(441,891)	(3,961)	(944)	(231)	(47)	(359)	(53)	(1)	(1,541)	(1)	(1)	(1)	(3)	(219)	0	Customers excl. FT
25	Total Distribution	(83,704,070)	(87,607)	(34,221)	(31,174)	(2,145)	(22,117)	(68,940)	(3,258)	(23,978)	(2,568)	(661)	(1,109)	(1,319)	(6,467)	(1,230,634)	
26	Customer	(786,859)	(10)	(3)	(3)	(10)	(87)	(128)	(3)	(3)	(3)	(3)	(3)	(7)	(17)	0	Customers
27	Total Depreciation Reserve - Deferred Taxes	(86,497,736)	(100,652)	(39,842)	(3,524)	(2,179)	(22,832)	(74,131)	(3,650)	(27,284)	(2,621)	(689)	(1,167)	(1,333)	(6,945)	(1,425,285)	

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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]
		JURISDICTION	MN Residential	NNG Residential	NNG Residential - Farm Tap	NNG Sckl - Farm Tap	NNG LC&I - Farm Tap	CONS Residential	NNG C&I Class 1 - Firm	NNG C&I Class 2 - Firm	NNG C&I Class 3 - Firm	CONS C&I Class 1 - Firm	CONS C&I Class 2 - Firm	SOURCE OR ALLOCATION FACTOR
1	CONSTRUCTION WORK IN PROGRESS													
2	Production:													
3	Firm Demand Related		0	0	0	0	0	0	0	0	0	0	0	Coincident Peak Demand - Firm
4	Interruptible Demand Related		0	0	0	0	0	0	0	0	0	0	0	Coincident Peak Demand - Int.
5	Total Production		0	0	0	0	0	0	0	0	0	0	0	
6	Transmission													
7	Firm Demand Related		0	0	0	0	0	0	0	0	0	0	0	Peak Demand - Firm excl. FT
8	Interruptible Demand Related		0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Dem - Int excl. FT
9	Total Transmission		0	0	0	0	0	0	0	0	0	0	0	
10	Distribution													
11	301,302,303		0	0	0	0	0	0	0	0	0	0	0	Distribution Plant
12	374		0	0	0	0	0	0	0	0	0	0	0	Distribution Plant
13	375		0	0	0	0	0	0	0	0	0	0	0	Distribution Plant
14	376 (Firm Demand)		1,523,218	620,004	0	0	0	103,768	25,011	243,149	12,000	9,527	74,193	Peak Demand - Firm excl. FT
15	376 (Interruptible Demand)		0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Dem - Int excl. FT
16	376 (Fixed Cost)		6,543,364	5,047,765	0	0	0	869,539	199,437	271,467	542	63,297	89,510	Customers excl. FT
17	376 (Fixed Cost)		0	0	0	0	0	0	0	0	0	0	0	Therm Throughput
18	376 (Fixed Cost)		0	0	0	0	0	0	0	0	0	0	0	Acct. 378
19	376 (Fixed Cost)		0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Demand excl. FT
20	379		0	0	0	0	0	0	0	0	0	0	0	Services
21	380		0	0	0	0	0	0	0	0	0	0	0	Meters
22	381		0	0	0	0	0	0	0	0	0	0	0	Meters
23	382		0	0	0	0	0	0	0	0	0	0	0	Meters
24	383		0	0	0	0	0	0	0	0	0	0	0	Meters
25	384		0	0	0	0	0	0	0	0	0	0	0	Meters
26	385		0	0	0	0	0	0	0	0	0	0	0	Cust - Smechm - excl. FT
27	Total Distribution		8,878,373	5,667,769	0	0	0	964,327	219,447	546,534	18,881	72,824	174,132	
28	Customer		0	0	0	0	0	0	0	0	0	0	0	Customers
29	Customer		0	0	0	0	0	0	0	0	0	0	0	Customers
30	Customer		0	0	0	0	0	0	0	0	0	0	0	Customers
31	Total Construction Work in Progress		8,878,373	5,667,769	0	0	0	964,327	219,447	546,534	18,881	72,824	174,132	

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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]
1	CONSTRUCTION WORK IN PROGRESS															
2	Production:															
3	Firm Demand Related															
4	Interruptible Demand Related															
5	Total Production															
6	Transmission															
7	Firm Demand Related															
8	Interruptible Demand Related															
9	Total Transmission															
10																
11																
12	Distribution															
13	Firm Demand Related															
14	Interruptible Demand Related															
15	Total Distribution															
16																
17																
18																
19																
20																
21																
22																
23																
24																
25																
26																
27	Total Distribution															
28	Customer															
29																
30	Total Construction Work in Progress															
31																

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Rate Schedule Allocation Of Rate Base Component - Construction Work in Progr
Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
		CONSTRUCTION WORK IN PROGRESS	JURISDICTION	CONS C&I Class 3 - Int	CONS C&I Class 4 - Int	CONS C&I Class 5 - Int - CIP Exempt	CONS C&I Class 2 - Joint	CONS C&I Class 3 - Joint	CONS C&I Class 4 - Joint	CONS C&I Class 5 - Joint	CONS C&I Class 3 - Joint	NNG Flex Transport (Cust 'A')	NNG Flex Transport (Cust 'B')	NNG Flex Transport (Cust 'C')	NNG Flex Transport (Cust 'D')	NNG Flex Transport (Cust 'E')	SOURCE OR ALLOCATION FACTOR
1	Production:																
2	Firm Demand Related																0
3	Interruptible Demand Related																0
4	Total Production																0
5	Transmission																0
6	Firm Demand Related																0
7	Interruptible Demand Related																0
8	Total Transmission																0
9	Distribution																0
10	Firm Demand Related																0
11	Interruptible Demand Related																0
12	Total Distribution																0
13	301,302,303																0
14	374																0
15	375																0
16	376 (Firm Demand)																0
17	376 (Interruptible Demand)																0
18	376 (Fixed Cost)																0
19	377																0
20	378																0
21	379																0
22	380																0
23	381																0
24	382																0
25	383																0
26	385																0
27	Total Distribution	8,878,373	8,462	11,850	151,286	4,631	58,016	14,633	72,491	7,397	49,562	16,685	0	0	0	16,875	0
28	Customer																0
29	Customer																0
30	Total Construction Work in Progress	8,878,373	8,462	11,850	151,286	4,631	58,016	14,633	72,491	7,397	49,562	16,685	0	0	0	16,875	0
31																	0

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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
		JURISDICTION	NNG Flex Transport (Cust F) (Transp)	NNG Flex Transport (Cust G) (Transp)	NNG Transport for Resale (Transp)	NNG Agriculture Grain Dryer - Class 1 (Transp)	NNG Agriculture Grain Dryer - Class 2 (Transp)	NNG Agriculture Grain Dryer - Class 2 (Transp)	NNG Agriculture Grain Dryer - Class 2 (Transp)	NNG Agriculture Grain Dryer - Class 3 (Transp)	CONS Agriculture Grain Dryer - Class 1 Int.	CONS Agriculture Grain Dryer - Class 2 Int.	CONS Agriculture Grain Dryer - Class 2 (Transp)	NNG Power Generating Unit - Class 1 (Trans)	NNG Power Generating Unit - Class 2 (Trans)	SOURCE OR ALLOCATION FACTOR	
1	CONSTRUCTION WORK IN PROGRESS																
2	Production:																
3	Firm Demand Related		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Interruptible Demand Related		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Production		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Transmission		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Firm Demand Related		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Interruptible Demand Related		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total Transmission		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10																	
11																	
12	Distribution		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Firm Demand Related		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Interruptible Demand Related		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Production		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Transmission		1,523,216	7,583	0	0	0	0	288	0	0	0	0	0	0	0	0
17	Distribution		1,028,384	1,028,384	27	772	5,857	135	1,288	3,915	43	28	82	0	226,643	0	0
18	Firm Demand Related		6,543,361	85	28	65	726	1,075	23	28	141	28	23	57	141	57	0
19	Interruptible Demand Related		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Total Production		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Transmission		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Distribution		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Firm Demand Related		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Interruptible Demand Related		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Total Transmission		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26			8,878,373	15,646	6,673	409	112	1,453	6,931	491	3,943	185	56	91	65	684	226,699
27	Total Distribution		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Customer		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29																	
30	Total Construction Work in Progress		8,878,373	15,646	6,673	409	112	1,453	6,931	491	3,943	185	56	91	65	684	226,699
31																	

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Minimum-Size Method
Rate Schedule Allocation Of Other Rate Base Components
Forecasted Ten Year Ending December 31, 2018

LINE ID	DESCRIPTION	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
		JURISDICTION	MN Residential	NNG Residential	NNG Residential - Farm Tap	NNG S&I - Farm Tap	NNG LC&I - Farm Tap	CONS Residential	NNG C&I Class 1 - Firm	NNG C&I Class 2 - Firm	NNG C&I Class 3 - Firm	CONS C&I Class 1 - Firm	CONS C&I Class 2 - Firm	SOURCE OR ALLOCATION FACTOR
1	Gas Size Underground	7,394,375	51,178	6,237	68,993	591,924	148,156	1,494,277	77,972	51,497	441,275			Sales
2	Gas Supply Acquisition													
3	Working Capital Allowance	134,485	40,348	575	6,754	1,888	15,824	781	620	4,828				
4	Production Related	66,792	18,374	0	3,087	854	7,220	285	297	2,132				Concurrent Peak Demand
5	Transmission Related	4,162,856	1,451,116	0	192,403	53,222	449,947	17,786	18,499	132,874				Weighted Peak Demand excl. FT
6	Distribution Related	4,559,936	1,045,052	815	17,441	3,828	3,553	1,303	1,966	1,966				Weighted Peak Demand excl. FT
7	Customer Related	4,495,730	1,307,860	1,380	798	219,985	476,886	18,863	20,721	141,760				Customers
8	Sub-Total													
9	Materials & Supplies:													
10	Distribution Demand	46,933	12,789	186	232	2,149	594	5,025	199	207	1,484			Weighted Peak Demand
11	Distribution Fixed Cost	197,257	143,990	1,123	162	24,445	7,711	15	1,798	2,571				Customers
12	Sub-Total	234,190	156,180	1,309	384	26,594	6,004	12,737	214	2,005	4,055			
13	Customer Advances	(96,180)	(27,705)	(217)	(31)	(4,723)	(1,045)	(1,490)	(3)	(947)	(497)			Customers
14	TOTAL OTHER RATE BASE COMPONENTS	12,002,114	4,959,302	53,660	6,472	70,154	833,781	213,005	1,964,110	97,047	73,975	596,533		

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Minimum-Size Method
Rate Schedule Allocation Of Other Rate Base Components
Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]
		MIN JURISDICTION	CONS C&I Class 3 - Firm	NNG C&I Class 2 - Int	NNG C&I Class 3 - Int	CONS C&I Class 2 - Int	CONS C&I Class 3 - Int	CONS C&I Class 4 - Int	NNG C&I Class 2 - Joint	CONS C&I Class 2 - Int (Transport)	NNG C&I Class 2 - Int (Transport)	NNG C&I Class 3 - Int (Transport)	NNG C&I Class 4 - Int (Transport)	NNG C&I Class 5 - Int - CIP Exempt (Transport)	CONS C&I Class 2 - Int (Transport)	SOURCE OR ALLOCATION FACTOR
1	Gas Size Adjustment															
2	Gas Supply Acquisition	7,394,375	11,864	239,129	327,026	66,331	63,282	79,485	5,753	0	0	0	0	0	0	Sales
3	Working Capital Allowance															
4	Production Related	134,485	130	2,627	2,776	658	563	594	32	51	32	3,743	1,933	29,172	47	Coincident Peak Demand
5	Transmission Related	66,792	43	1,155	1,197	330	232	320	16	28	16	2,010	1,276	14,390	31	Weighted Peak Demand exc. FT
6	Distribution Related	4,162,856	2,706	72,005	74,597	19,973	14,435	19,920	1,027	1,732	0	125,239	79,542	896,626	1,935	Weighted Peak Demand exc. FT
7	Customer Related	4,559,958	3	1,926	32	40	5	2	2	0	0	26	6	0	0	Customers
8	Sub-Total	4,495,730	2,882	75,943	78,601	20,982	15,235	20,855	1,815	0	0	131,017	82,736	940,397	2,016	
9																
10	Materials & Supplies:															
11	Distribution Demand	46,933	30	804	833	223	161	222	11	19	0	1,399	888	10,016	22	Weighted Peak Demand
12	Distribution Fixed Cost	197,257	4	215	44	42	7	3	2	3	0	36	9	11	4	Customers
13	Sub-Total	234,190	34	1,019	877	265	168	225	14	23	0	1,435	897	10,028	26	
14	Customer Advances	(36,180)	(1)	(42)	(8)	(8)	(1)	(1)	(0)	(1)	0	(7)	(2)	(2)	(1)	Customers
15																
16																
17																
18	TOTAL OTHER RATE BASE COMPONENTS	12,002,114	14,779	316,050	406,485	87,569	78,665	100,545	4,502	7,588	0	132,445	83,654	950,422	2,041	

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Minimum-Size Method
Rate Schedule Allocation Of Other Rate Base Components
Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]	
		MIN JURISDICTION	CONS C&I Class 3 - Int (Transport)	CONS C&I Class 4 - Int (Transport)	CONS C&I Class 5 - Int - CIP Exempt (Transport)	CONC C&I Class 2 - Joint (Transport)	CONC C&I Class 3 - Joint (Transport)	CONC C&I Class 4 - Joint (Transport)	CONC C&I Class 5 - Joint (Transport)	CONC C&I Class 2 - Joint (Transport)	CONC C&I Class 3 - Joint (Transport)	CONC C&I Class 4 - Joint (Transport)	CONC C&I Class 5 - Joint (Transport)	CONC C&I Class 2 - Joint (Transport)	CONC C&I Class 3 - Joint (Transport)	CONC C&I Class 4 - Joint (Transport)	CONC C&I Class 5 - Joint (Transport)	SOURCE OR ALLOCATION FACTOR
1	Gas Size Underground		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Sales
2	Gas Supply Acquisition	7,394,375																
3	Working Capital Allowance																	
4	Production Related	134,485	1,056	5,096	118	1,900	439	2,738	215	1,743	707	0	0	0	0	0	0	Concurrent Peak Demand
5	Transmission Related	66,792	386	2,784	85	1,054	269	1,600	139	1,147	376	0	0	0	0	0	0	Weighted Peak Demand excl. FT
6	Distribution Related	4,162,856	22,811	173,496	5,288	65,702	16,787	99,730	8,664	71,491	23,411	0	0	0	0	0	0	Weighted Peak Demand excl. FT
7	Customer Related	4,358,998	24,240	181,379	5,461	68,674	17,487	104,069	9,027	74,388	24,494	0	0	0	0	0	0	Customers
8	Sub-Total																	
9																		
10	Materials & Supplies:																	
11	Distribution Demand	46,933	255	269	1,938	59	734	187	1,114	97	798	261	0	0	0	0	0	Weighted Peak Demand
12	Distribution Fixed Cost	197,257	9	14	26	2	13	10	10	10	10	1	0	0	0	0	0	Customers
13	Sub-Total	234,190	264	270	1,943	73	760	189	1,115	110	808	262	0	0	0	0	0	Customers
14	Customer Advances	(36,180)	(2)	(0)	(1)	(3)	(0)	(0)	(0)	(3)	(2)	(0)	0	0	0	0	0	Customers
15																		
16																		
17																		
18	TOTAL OTHER RATE BASE COMPONENTS	12,002,114	24,502	25,867	183,321	5,651	69,429	17,686	105,184	9,135	75,195	24,757	0	0	0	0	0	31,783

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Minimum-Size Method
Rate Schedule Allocation Of Other Rate Base Components
Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
1	Gas Size Underground																
2	Gas Supply Acquisition																
1	Gas Size Underground																
2	Gas Supply Acquisition	7,394,375	0	0	0	175	4,690	44,108	0	0	279	181	469	54	3,703	0	Sales
3	Working Capital Allowance																
4	Production Related	134,485	523	240	45	2	47	378	9	251	3	2	5	1	24	2,243	Concurrent Peak Demand
5	Transmission Related	66,792	284	70	17	1	22	181	5	114	1	1	2	0	16	4,108	Weighted Peak Demand excl. FT
6	Distribution Related	4,162,856	18,341	4,371	1,069	51	1,360	11,311	337	7,134	81	53	120	15	1,016	255,995	Weighted Peak Demand excl. FT
7	Customer Related	4,558,998	2	2	1	2	15	11,822	352	7,530	3	1	1	1	1,039	262,347	Customers
8	Sub-Total	4,693,730	19,160	-4,682	1,132	55	1,444	11,832	352	7,530	88	56	123	17	1,039	262,347	
9	Materials & Supplies:																
10	Distribution Demand	46,833	205	49	12	1	15	126	4	80	1	1	1	0	11	2,859	Weighted Peak Demand
11	Distribution Fixed Cost	197,257	2	1	1	2	21	31	1	1	4	1	1	2	4	2	Customers
12	Sub-Total	234,190	207	50	13	3	36	157	5	80	5	1	2	2	15	2,861	
13	Customer Advances	(36,180)	(0)	(0)	(0)	(0)	(4)	(6)	(0)	(0)	(1)	(0)	(0)	(0)	(1)	(0)	Customers
14	TOTAL OTHER RATE BASE COMPONENTS	12,002,114	19,367	-4,731	1,144	232	6,166	56,150	357	7,590	371	238	599	73	4,777	265,207	

May not cross-check due to Rounding

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Minimum-Size Method
Functional Classification Of Plant In Service - 13 Month Avg. And G/C Allocated
Forecasted Test Year Ending December 31, 2018

LINE NO.	DESCRIPTION	ACCT. NO.	MN JURISDICTION	[C]	[D]	[E]		[F]	[G]		[H]	[I]	[J]	[K]
						COMMODITY PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST		DEMAND	INTERRUPT. DEMAND				
1	PRODUCTION	304-383		1,710,817	0	0	0	1,116,032	584,785	0	0	0	0	0
2	TRANSMISSION	365-371		8,798,291	0	0	6,390,486	3,405,794	0	0	0	0	0	0
3	DISTRIBUTION-GENERAL & COMMON RELATED													
7	Intangible	301,302,303			0	0	0	238,809	1,037,026	0	0	0	0	0
8	Land and Land Rights	374		50,180	0	0	0	9,425	40,755	0	0	0	0	0
9	Structures and Improvements	375		9,465	0	0	0	1,778	7,688	0	0	0	0	0
10	Mains	376		14,954,750	0	0	2,565,718	1,367,391	11,021,679	0	0	0	0	0
11	Compressor Station Equipment	377		839,895	0	0	0	839,885	0	0	0	0	0	0
12	Measuring & Regulation Equipment - General	379		986,326	0	0	0	986,326	0	0	0	0	0	0
13	Measuring & Regulation Equipment - Gate Station	380		10,347,808	0	0	0	0	10,347,808	0	0	0	0	0
14	Services	381		3,016,635	0	0	0	0	3,016,635	0	0	0	0	0
15	Meters	382		1,271,154	0	0	0	0	1,271,154	0	0	0	0	0
16	Meter Connections & Installations	383		1,271,154	0	0	0	0	1,271,154	0	0	0	0	0
17	House Regulators	384		173,857	0	0	0	173,857	0	0	0	0	0	0
18	Industrial Metering & Regulating Station Equip.	385		32,956,912	0	0	2,565,718	3,616,450	26,742,744	0	0	0	0	0
19	TOTAL DISTRIBUTION RELATED G/C													
20	DISTRIBUTION-DIRECT PLANT ACCT													
21	Intangible	301,302,303		19,569,889	0	0	0	3,676,519	15,894,370	0	0	0	0	0
22	Land and Land Rights	374		769,100	0	0	0	144,449	624,651	0	0	0	0	0
23	Structures and Improvements	375		145,076	0	0	0	27,247	117,829	0	0	0	0	0
24	Mains	376		228,210,314	0	0	39,324,466	20,957,947	168,928,002	0	0	0	0	0
25	Compressor Station Equipment	377		0	0	0	0	0	0	0	0	0	0	0
26	Measuring & Regulation Equipment - General	379		19,872,816	0	0	0	13,879,816	5,993,000	0	0	0	0	0
27	Measuring & Regulation Equipment - Gate Station	380		15,117,904	0	0	0	15,117,904	0	0	0	0	0	0
28	Services	381		158,599,851	0	0	0	0	158,599,851	0	0	0	0	0
29	Meters	382		46,235,618	0	0	0	0	46,235,618	0	0	0	0	0
30	Meter Connections & Installations	383		19,482,827	0	0	0	0	19,482,827	0	0	0	0	0
31	House Regulators	384		2,664,391	0	0	0	2,664,391	0	0	0	0	0	0
32	Industrial Metering & Regulating Station Equip.	385		594,666,577	0	0	39,324,466	55,459,563	405,882,948	0	0	0	0	0
33	TOTAL DISTRIBUTION PLANT ACCT			537,953,659	0	0	13,979%	55,076,013	436,626,632	0	0	0	0	0
34	TOTAL DISTRIBUTION PLANT			103,029%					81.42%					
35	Total Percentage of Dist. Plant (less 301-303, 374, 375)													
36	CUSTOMER - ALLOCABLE			12,133,600	0	0	0	0	12,133,600	0	0	0	0	0
37	TOTAL PLANT IN SERVICE			561,234,656	0	0	48,396,712	63,076,593	448,759,232	0	0	0	0	0
38	GROSS PLANT			100.00%			20.04%	79.96%						

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Minimum-Size Method
Functional Classification Of Depreciation Reserve SL - 13 Month Avg. And GIC Allocated
Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	ACCT. NO.	MN JURISDICTION	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
1	PRODUCTION	304-383		(386,245)	0	0	(251,961)	(134,282)	0	0	0
2	TRANSMISSION	365-371		(5,669,666)	0	0	(2,394,059)	(1,275,908)	0	0	0
3	DISTRIBUTION-GENERAL & COMMON RELATED	301,302,303		(280,736)	0	0	0	(52,726)	(228,009)	0	0
4	Intangible	374		(10,843)	0	0	0	(2,037)	(8,807)	0	0
5	Land and Land Rights	375		(4,516)	0	0	0	(848)	(3,668)	0	0
6	Structures and Improvements	376		(3,079,152)	0	0	(529,292)	(281,546)	(2,269,365)	0	0
7	Mains	377		(89,446)	0	0	0	(89,446)	0	0	0
8	Compressor Station Equipment	378		(76,924)	0	0	0	(76,924)	0	0	0
9	Measuring & Regulation Equipment - General	379		(2,965,510)	0	0	0	(2,965,510)	0	0	0
10	Services	380		(474,657)	0	0	0	(474,657)	0	0	0
11	Meters	381		(419,335)	0	0	0	(419,335)	0	0	0
12	Meter Connections & Installations	382		(32,593)	0	0	0	(32,593)	0	0	0
13	House Regulators	383		(7,455,751)	0	0	(529,282)	(536,120)	(6,369,349)	0	0
14	Industrial Metering & Regulating Station Equip.	385			0	0	0	0	0	0	0
15	TOTAL DISTRIBUTION RELATED GAC										
16	DISTRIBUTION-DIRECT PLANT ACCT	301,302,303		(7,246,540)	0	0	0	(1,361,009)	(5,886,531)	0	0
17	Intangible	374		(279,890)	0	0	0	(52,588)	(227,302)	0	0
18	Land and Land Rights	375		(116,564)	0	0	0	(21,892)	(94,672)	0	0
19	Structures and Improvements	376		(79,482,197)	0	0	(13,636,362)	(7,267,455)	(98,578,379)	0	0
20	Mains	377		(3,309,845)	0	0	0	(3,309,845)	0	0	0
21	Compressor Station Equipment	378		(1,985,614)	0	0	0	(1,985,614)	0	0	0
22	Measuring & Regulation Equipment - General	379		(76,547,746)	0	0	0	(76,547,746)	0	0	0
23	Services	380		(12,252,159)	0	0	0	(12,252,159)	0	0	0
24	Meters	381		(10,824,159)	0	0	0	(10,824,159)	0	0	0
25	Meter Connections & Installations	382		(941,304)	0	0	0	(941,304)	0	0	0
26	House Regulators	383		(13,636,362)	0	0	0	(13,636,362)	(164,409,967)	0	0
27	Industrial Metering & Regulating Station Equip.	385		(199,318,767)	0	0	(14,164,644)	(14,374,898)	(170,779,316)	0	0
28	TOTAL DISTRIBUTION PLT ACCT										
29	CUSTOMER - ALLOCABLE			(2,739,344)	0	0	0	0	(2,739,344)	0	0
30	TOTAL DEPRECIATION RESERVE - STRAIGHT LINE			(206,114,320)	0	0	(16,810,654)	(15,794,996)	(173,518,650)	0	0

LINE NO.	DESCRIPTION	ACCT. NO.	[B] JURISDICTION	[C] MN	[D] PURCHASED GAS COST	[E] COMMODITY		[F] FIRM DEMAND	[G] INTERRUPT. DEMAND	[H] CUSTOMER SERVICES	[I] CUSTOMER ENHANCED OTHER SERVICES	[J] DIRECT	[K]
						[D] PURCHASED GAS COST	[E] GAS SUPPLY ACQUISITION COST						
1	PRODUCTION	304-383		(110,846)	0	0	0	(72,374)	(38,572)	0	0	0	0
2	TRANSMISSION	365-371		(1,895,862)	0	0	0	(1,236,744)	(658,119)	0	0	0	0
3	Intangible	301,302,303		(82,759)	0	0	0	0	(15,543)	(67,215)	0	0	0
4	Land and Land Rights	374		(3,252)	0	0	0	0	(611)	(2,641)	0	0	0
5	Structures and Improvements	375		(613)	0	0	0	0	(115)	(498)	0	0	0
6	Mains	376		(969,959)	0	0	0	(166,416)	(803,543)	(714,869)	0	0	0
7	Compressor Station Equipment	377		(54,449)	0	0	0	0	(54,448)	0	0	0	0
8	Measuring & Regulation Equipment - General	378		(64,000)	0	0	0	0	(64,000)	0	0	0	0
9	Measuring & Regulation Equipment - Gate Station	379		(670,872)	0	0	0	0	(670,872)	0	0	0	0
10	Services	380		(185,689)	0	0	0	0	0	(185,689)	0	0	0
11	Meters	381		0	0	0	0	0	0	0	0	0	0
12	Meter Connections & Installations	382		(82,387)	0	0	0	0	0	(82,387)	0	0	0
13	House Regulators	383		(11,275)	0	0	0	0	(11,275)	0	0	0	0
14	Industrial Metering & Regulating Station Equip.	385		(2,135,266)	0	0	0	(166,416)	(2,301,682)	(1,734,193)	0	0	0
15	TOTAL DISTRIBUTION RELATED G&C												
16	Intangible	301,302,303		(3,161,374)	0	0	0	0	(593,753)	(2,567,621)	0	0	0
17	Land and Land Rights	374		(124,239)	0	0	0	0	(23,334)	(100,904)	0	0	0
18	Structures and Improvements	375		(23,435)	0	0	0	0	(4,401)	(19,034)	0	0	0
19	Mains	376		(37,054,166)	0	0	0	(6,357,198)	(3,388,048)	(27,308,920)	0	0	0
20	Compressor Station Equipment	377		0	0	0	0	0	0	0	0	0	0
21	Measuring & Regulation Equipment - General	378		(2,079,970)	0	0	0	0	(2,079,970)	0	0	0	0
22	Measuring & Regulation Equipment - Gate Station	379		(25,444,726)	0	0	0	0	(2,444,786)	0	0	0	0
23	Services	380		(25,631,338)	0	0	0	0	0	(25,631,338)	0	0	0
24	Meters	381		(7,471,553)	0	0	0	0	0	(7,471,553)	0	0	0
25	Meter Connections & Installations	382		0	0	0	0	0	0	0	0	0	0
26	House Regulators	383		(3,147,190)	0	0	0	0	0	(3,147,190)	0	0	0
27	Industrial Metering & Regulating Station Equip.	385		(430,716)	0	0	0	0	(430,716)	0	0	0	0
28	TOTAL DISTRIBUTION PLT ACCT			(81,988,771)	0	0	0	(6,357,198)	(8,965,918)	(65,236,559)	0	0	0
29	TOTAL DISTRIBUTION FUNCTION			(83,704,070)	0	0	0	(6,523,615)	(9,199,703)	(67,960,752)	0	0	0
30	CUSTOMER - ALLOCABLE			(786,859)	0	0	0	0	0	(786,859)	0	0	0
31	TOTAL DEPRECIATION RESERVE - DEFERRED TAXES:			(86,497,739)	0	0	0	(7,832,733)	(9,897,393)	(65,767,610)	0	0	0

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Minimum-Size Method
Functional Classification Of Construction Work In Progress
Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	ACCT. NO.	MN JURISDICTION	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
1	PRODUCTION	304-383											
2													
3	TRANSMISSION	365-371											
4													
5	DISTRIBUTION-GENERAL & COMMON RELATED												
6		301,302,303											
7	Intangible	374											
8	Land and Land Rights	375											
9	Structures and Improvements	376											
10	Mains	377											
11	Compressor Station Equipment	378											
12	Measuring & Regulation Equipment - General	379											
13	Measuring & Regulation Equipment - Gate Station	380											
14	Services	381											
15	Meters	382											
16	Meter Connections & Installations	383											
17	House Regulators	384											
18	Industrial Metering & Regulating Station Equip.	385											
19	House Regulators	385											
20	TOTAL DISTRIBUTION RELATED GAC												
21	DISTRIBUTION-DIRECT PLANT ACCT												
22	Intangible	301,302,303											
23	Land and Land Rights	374											
24	Structures and Improvements	375											
25	Mains	8,878,373											
26	Compressor Station Equipment	377											
27	Measuring & Regulation Equipment - General	378											
28	Measuring & Regulation Equipment - Gate Station	379											
29	Services	380											
30	Meters	381											
31	Meter Connections & Installations	382											
32	House Regulators	383											
33	Industrial Metering & Regulating Station Equip.	384											
34	TOTAL DISTRIBUTION PLT ACCT	8,878,373											
35	TOTAL DISTRIBUTION FUNCTION	8,878,373											
36													
37	CUSTOMER - ALLOCABLE												
38													
39	TOTAL CONSTRUCTION WORK IN PROGRESS	8,878,373											

LINE NO.	DESCRIPTION	ACCT. NO.	MN JURISDICTION	[C]	[B]	[A]	[D]	COMMODITY		[E]	DEMAND		[F]	[G]	[H]	[I]	[J]	[K]
								PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST		FIRM DEMAND	INTERRUPT. DEMAND						
1	PRODUCTION	304-383	83,082				0	0	0	54,197	28,884	0	0	0	0	0	0	0
2	TRANSMISSION	365-371	231,017				0	0	150,701	80,316	0	0	0	0	0	0	0	0
3	DISTRIBUTION-GENERAL & COMMON RELATED	301,302,303	200,438				0	0	0	37,645	162,793	0	0	0	0	0	0	0
4	Intangible	374	3,297				0	0	0	619	2,677	0	0	0	0	0	0	0
5	Land and Land Rights	375	1,220				0	0	0	231	989	0	0	0	0	0	0	0
6	Structures and Improvements	376	529,421				0	0	90,830	48,408	390,163	0	0	0	0	0	0	0
7	Mains	377	0				0	0	0	0	0	0	0	0	0	0	0	0
8	Compressor Station Equipment	378	70,213				0	0	0	70,213	0	0	0	0	0	0	0	0
9	Measuring & Regulation Equipment - General	379	91,191				0	0	0	91,191	0	0	0	0	0	0	0	0
10	Measuring & Regulation Equipment - Gate Station	380	487,862				0	0	0	0	487,862	0	0	0	0	0	0	0
11	Services	381	158,644				0	0	0	0	158,644	0	0	0	0	0	0	0
12	Meters	382	0				0	0	0	0	0	0	0	0	0	0	0	0
13	Meter Connections & Installations	383	37,194				0	0	0	0	37,194	0	0	0	0	0	0	0
14	House Regulators	384	9,525				0	0	0	9,525	0	0	0	0	0	0	0	0
15	Industrial Metering & Regulating Station Equip.	385	1,389,616				0	0	90,830	257,853	1,250,353	0	0	0	0	0	0	0
16	TOTAL DISTRIBUTION RELATED GAC																	
17	DISTRIBUTION-DIRECT PLANT ACCT	301,302,303	1,480,380				0	0	0	278,038	1,202,342	0	0	0	0	0	0	0
18	Intangible	374	24,348				0	0	0	4,573	19,775	0	0	0	0	0	0	0
19	Land and Land Rights	375	9,094				0	0	0	1,706	7,378	0	0	0	0	0	0	0
20	Structures and Improvements	376	3,910,156				0	0	670,846	357,525	2,881,785	0	0	0	0	0	0	0
21	Mains	377	0				0	0	0	0	0	0	0	0	0	0	0	0
22	Compressor Station Equipment	378	518,510				0	0	0	518,510	0	0	0	0	0	0	0	0
23	Measuring & Regulation Equipment - General	379	673,510				0	0	0	673,510	0	0	0	0	0	0	0	0
24	Measuring & Regulation Equipment - Gate Station	380	3,677,069				0	0	0	0	3,677,069	0	0	0	0	0	0	0
25	Services	381	1,171,699				0	0	0	0	1,171,699	0	0	0	0	0	0	0
26	Meters	382	0				0	0	0	0	0	0	0	0	0	0	0	0
27	Meter Connections & Installations	383	274,704				0	0	0	0	274,704	0	0	0	0	0	0	0
28	House Regulators	384	0				0	0	0	0	0	0	0	0	0	0	0	0
29	Industrial Metering & Regulating Station Equip.	385	70,352				0	0	0	70,352	0	0	0	0	0	0	0	0
30	TOTAL DISTRIBUTION PLT ACCT		11,309,879				0	0	670,846	1,904,281	9,234,752	0	0	0	0	0	0	0
31	TOTAL DISTRIBUTION FUNCTION		13,498,895				0	0	761,676	2,162,114	10,465,105	0	0	0	0	0	0	0
32	CUSTOMER - ALLOCABLE		589,239				0	0	0	0	589,239	0	0	0	0	0	0	0
33	TOTAL DEPRECIATION EXPENSE		14,312,232				0	0	866,575	2,271,314	11,074,344	0	0	0	0	0	0	0

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Minimum-Size Method
Functional Classification Of Operation & Maintenance - Year End Total
Forecasted Test Year Ending December 31, 2018

LINE NO.	DESCRIPTION	ACCT. NO.	MN JURISDICTION	PURCHASED GAS COST	COMMODITY GAS SUPPLY ACQUISITION COST	FIRM DEMAND	INTERMITTENT DEMAND	CUSTOMER SERVICES	CUSTOMER ENHANCED OTHER SERVICES	DIRECT	[K]
1	PRODUCTION EXPENSE - COLLECTION & GATHERING	795-754-756	1,406,696	0	0	917,577	489,019	0	0	0	0
2	GAS PURCHASES - COG	804410	142,921,853	142,921,853	0	0	0	0	0	0	
3	GAS PURCHASES - COG	804111, 804120, 804130	287,009	287,009	0	0	0	0	0	0	
4	GAS PURCHASES - Non-COG Related	812	0	0	0	0	0	0	0	0	
5	GAS USED FOR UTILITY OPS - COG	813	489,944	489,944	0	0	0	0	0	0	
6	OTHER GAS SUPPLIES EXPENSE		145,105,402	142,921,853	776,953	917,577	489,019	0	0	0	
7	TOTAL PRODUCTION										
8	TRANSMISSION EXPENSE - NATURAL GAS TRANSMISSION	850-867	53,776	0	0	35,080	18,696	0	0	0	
9	DISTRIBUTION-DIRECT PLANT ACCT	870-894	296,462	0	0	55,680	240,782	0	0	0	
10	Intangible	301-302,303	11,651	0	0	2,188	9,463	0	0	0	
11	Land and Land Rights	374	2,198	0	0	413	1,785	0	0	0	
12	Structures and Improvements	375	6,720,953	0	0	1,153,062	614,531	4,953,350	0	0	
13	Mains	376	0	0	0	0	0	0	0	0	
14	Compressor Station Equipment	377	0	0	0	0	0	0	0	0	
15	Regulating Equipment - General	378	1,257,893	0	0	0	1,017,710	239,550	0	0	
16	Measuring & Regulating Equipment - Gate Station	379	483,721	0	0	0	483,721	0	0	0	
17	Services FARM TAP	380	4,700,619	0	0	0	0	4,700,619	0	0	
18	Meters	381	3,542,801	0	0	0	0	3,496,560	46,241	0	
19	Meter Connections & Installations	382	1,492,870	0	0	0	0	1,492,870	0	0	
20	House Regulators	383	204,195	0	0	0	204,195	0	0	0	
21	Industrial Metering & Regulating Station Equip.	385	18,712,765	0	0	1,153,062	2,376,404	14,856,429	285,791	0	
22	TOTAL DISTRIBUTION FUNCTION										
23	CUSTOMER - ALLOCABLE	901-903, 905	8,468,419	0	0	0	0	8,468,419	0	0	
24	CUSTOMER - DIRECT Transport	901-903, 905	225,283	0	0	0	0	225,283	0	0	
25	CUSTOMER - ALLOCABLE	904	1,652,213	0	0	0	0	1,652,213	0	0	
26	CUSTOMER - ALLOCABLE	907-910	1,159,264	0	0	0	0	1,159,264	0	0	
27	CUSTOMER - ALLOCABLE	911-917	0	0	0	0	0	0	0	0	
28	TOTAL CUSTOMER		11,505,779	0	0	0	0	11,279,896	225,883	0	
29	Total O&M (excl. direct assigned & COG-related)	31, 944,136	776,953	2,105,739	2,886,119	26,175,324	9,03%	81,94%			
30	Percentage	100.00%	2.43%	6.59%	9.03%	81.94%					
31	ADMINISTRATIVE & GENERAL - ALLOCABLE	920-935	16,793,485	0	408,455	1,107,017	1,517,274	13,760,739	0	0	
32	ADMINISTRATIVE & GENERAL - TRANSPORT	920-935	119,276	0	0	0	0	119,276	0	0	
33	TOTAL CUSTOMER		16,912,761	0	408,455	1,107,017	1,517,274	13,760,739	119,276	0	
34	TOTAL OPERATION & MAINTENANCE EXPENSE:		192,289,823	142,921,853	1,185,408	3,212,756	4,403,393	38,936,063	630,350	0	

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	NNG Residential							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	72,682,218						72,682,218
5	Gas Supply Acquisition Cost		374,727					374,727
6	Daily Firm Capacity Cost				368,584			368,584
7	Total - Production	72,682,218	374,727	-	368,584	-	-	73,425,529
8								
9	Transmission				14,279			14,279
10	Distribution:				1,170,567	10,779,148		11,949,715
11	Customer Accounts and Services:							
12	Allocable					8,331,280		8,331,280
13	Transport Allocable							-
14	Customer Sales:							-
15	Administrative & General:		196,999		450,595	10,537,179		11,184,773
16	Total Operation & Maintenance Expense:	72,682,218	571,727	-	2,004,025	29,647,607	-	104,905,576
17								
18	Depreciation & Amort Expense:				5,837,822	8,436,227		14,274,050
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				9,258	3,238		12,496
22	Retirement Benefits - FED				294,404	102,963		397,368
23	Anathor. Ins Tax, Excise Tax & Use Tax	-	465	-	2,724	20,884	-	24,073
24	IBS Payroll Tax				151,070	52,834		203,904
25	Real Estate & Property		139,160		815,148	6,250,507		7,204,815
26	Total Taxes Other Than Income Taxes:	-	139,625	-	1,272,604	6,430,427	-	7,842,656
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	66,038	-	386,827	2,966,170	-	3,419,035
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	72,682,218	777,390	-	9,501,278	47,480,431	-	130,441,317
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(516,876)		(516,876)
38	Acct 488 - Miscellaneous Revenue					(107,207)		(107,207)
39	Acct 493 - Rent from Gas Property	-	(487)	-	(2,851)	(21,861)	-	(25,199)
40	Acct 494 - Interdepartmentall Rents					-		-
41	Acct 495 - Gas True-up							-
42	Acct 495 - Miscellaneous					(137,834)		(137,834)
43	Total Other Operating Income:	-	(487)	-	(2,851)	(783,777)	-	(787,115)
44								
45	Actual Return (Net Operating Income)	-	11,607	-	67,992	521,356	-	600,955
46								
47	Return Income Deficiency	-	236,963	-	1,388,039	10,643,406	-	12,268,407
48								
49	Additional Income Taxes on Deficiency:	-	63,554	-	372,275	2,854,587	-	3,290,416
50								
51	REVENUE REQUIREMENTS:	72,682,218	1,089,027	-	11,326,733	60,716,002	-	145,813,981
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				33,174,074	334,807,612		367,981,686
57	Accumulated Depreciation - S/L				(9,151,368)	(130,555,259)		(139,706,627)
58	Accumulated Depreciation - Deferred Taxes				(5,223,358)	(51,284,327)		(56,507,685)
59	Construction Work in Progress				620,004	5,047,765		5,667,769
60	Net Plant in Service	-	-	-	19,419,351	158,015,792	-	177,435,143
61								
62	Gas Stored Underground:		3,522,926					3,522,926
63	Working Capital Allowance				1,203,839	104,062		1,307,900
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities							-
66	Materials & Supplies:				12,789	143,390		156,180
67	Customer Deposits					(27,705)		(27,705)
68	TOTAL RATE BASE	-	3,522,926	-	20,635,979	158,235,539	-	182,394,445
69	% of Rate Base	0.0000%	1.9315%	0.0000%	11.3139%	86.7546%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	NNG Residential - Farm Tap							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	1,055,858						1,055,858
5	Gas Supply Acquisition Cost		5,444					5,444
6	Daily Firm Capacity Cost				5,255			5,255
7	Total - Production	1,055,858	5,444	-	5,255	-	-	1,066,557
8								
9	Transmission				-			-
10	Distribution:				-	28,674	100,503	129,177
11	Customer Accounts and Services:							
12	Allocable					65,241		65,241
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	2,862		-	82,516	-	85,377
16	Total Operation & Maintenance Expense:	1,055,858	8,305	-	5,255	176,431	100,503	1,346,352
17								
18	Depreciation & Amort Expense:				67,155	33,566		100,721
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				41	14		55
22	Retirement Benefits - FED				1,300	455		1,755
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	7	-	1	59	-	67
24	IBS Payroll Tax				667	233		900
25	Real Estate & Property	-	2,022	-	209	17,807	-	20,038
26	Total Taxes Other Than Income Taxes:	-	2,028	-	2,218	18,569	-	22,815
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	959	-	99	8,450	-	9,509
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	1,055,858	11,293	-	74,728	237,016	100,503	1,479,398
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(4,048)		(4,048)
38	Acct 488 - Miscellaneous Revenue					(840)		(840)
39	Acct 493 - Rent from Gas Property	-	(7)	-	(1)	(62)	-	(70)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(1,079)		(1,079)
43	Total Other Operating Income:	-	(7)	-	(1)	(6,029)	-	(6,037)
44								
45	Actual Return (Net Operating Income)	-	28,886	-	2,989	254,441	-	286,316
46								
47	Return Income Deficiency	-	(25,275)	-	(2,615)	(222,634)	-	(250,524)
48								
49	Additional Income Taxes on Deficiency:	-	923	-	96	8,133	-	9,151
50								
51	REVENUE REQUIREMENTS:	1,055,858	15,820	-	75,197	270,928	100,503	1,518,305
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				6,392	1,124,215		1,130,607
57	Accumulated Depreciation - S/L				(1,443)	(506,725)		(508,168)
58	Accumulated Depreciation - Deferred Taxes				(415)	(168,410)		(168,824)
59	Construction Work in Progress				-	-		-
60	Net Plant in Service	-	-	-	4,534	449,081	-	453,615
61								
62	Gas Stored Underground:		51,178					51,178
63	Working Capital Allowance				575	815		1,390
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				186	1,123		1,309
67	Customer Deposits					(217)		(217)
68	TOTAL RATE BASE	-	51,178	-	5,296	450,801	-	507,275
69	% of Rate Base	0.0000%	10.0888%	0.0000%	1.0439%	88.8673%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG SC&I - Farm Tap	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	128,672						128,672
5	Gas Supply Acquisition Cost		663					663
6	Daily Firm Capacity Cost				576			576
7	Total - Production	128,672	663	-	576	-	-	129,911
8								
9	Transmission				-			-
10	Distribution:				-	2,460	13,536	15,995
11	Customer Accounts and Services:							
12	Allocable					7,702		7,702
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	349		-	7,079	-	7,428
16	Total Operation & Maintenance Expense:	128,672	1,012	-	576	17,241	13,536	161,036
17								
18	Depreciation & Amort Expense:				8,178	2,880		11,057
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				4	1		5
22	Retirement Benefits - FED				118	41		159
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	1	-	0	5	-	6
24	IBS Payroll Tax				61	21		82
25	Real Estate & Property	-	246	-	23	1,528	-	1,797
26	Total Taxes Other Than Income Taxes:	-	247	-	206	1,597	-	2,049
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	117	-	11	725	-	853
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	128,672	1,376	-	8,970	22,442	13,536	174,996
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(347)		(347)
38	Acct 488 - Miscellaneous Revenue					(72)		(72)
39	Acct 493 - Rent from Gas Property	-	(1)	-	(0)	(5)	-	(6)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(93)		(93)
43	Total Other Operating Income:	-	(1)	-	(0)	(517)	-	(518)
44								
45	Actual Return (Net Operating Income)	-	5,594	-	524	34,686	-	40,805
46								
47	Return Income Deficiency	-	(5,154)	-	(483)	(31,958)	-	(37,595)
48								
49	Additional Income Taxes on Deficiency:	-	113	-	11	698	-	821
50								
51	REVENUE REQUIREMENTS:	128,672	1,928	-	9,022	25,351	13,536	178,508
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				700	96,444		97,144
57	Accumulated Depreciation - S/L				(158)	(43,471)		(43,629)
58	Accumulated Depreciation - Deferred Taxes				(45)	(14,447)		(14,493)
59	Construction Work in Progress							
60	Net Plant in Service	-	-	-	497	38,526	-	39,022
61								
62	Gas Stored Underground:		6,237					6,237
63	Working Capital Allowance				63	70		133
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				25	96		121
67	Customer Deposits					(19)		(19)
68	TOTAL RATE BASE	-	6,237	-	585	38,673	-	45,495
69	% of Rate Base	0.0000%	13.7088%	0.0000%	1.2852%	85.0060%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG LC&I - Farm Tap	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	1,423,410						1,423,410
5	Gas Supply Acquisition Cost		7,339					7,339
6	Daily Firm Capacity Cost				6,214			6,214
7	Total - Production	1,423,410	7,339	-	6,214	-	-	1,436,963
8								
9	Transmission				-			-
10	Distribution:				-	4,443	125,512	129,955
11	Customer Accounts and Services:							
12	Allocable					12,969		12,969
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	3,858		-	11,919	-	15,777
16	Total Operation & Maintenance Expense:	1,423,410	11,197	-	6,214	29,331	125,512	1,595,664
17								
18	Depreciation & Amort Expense:				90,452	5,146		95,598
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				13	4		17
22	Retirement Benefits - FED				409	143		552
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	9	-	1	9	-	19
24	IBS Payroll Tax				210	73		283
25	Real Estate & Property	-	2,725	-	248	2,737	-	5,710
26	Total Taxes Other Than Income Taxes:	-	2,734	-	881	2,967	-	6,582
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	1,293	-	118	1,299	-	2,710
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	1,423,410	15,224	-	97,665	38,743	125,512	1,700,554
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(585)		(585)
38	Acct 488 - Miscellaneous Revenue					(121)		(121)
39	Acct 493 - Rent from Gas Property	-	(10)	-	(1)	(10)	-	(20)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(156)		(156)
43	Total Other Operating Income:	-	(10)	-	(1)	(871)	-	(882)
44								
45	Actual Return (Net Operating Income)	-	165,461	-	15,046	166,181	-	346,688
46								
47	Return Income Deficiency	-	(160,593)	-	(14,603)	(161,291)	-	(336,488)
48								
49	Additional Income Taxes on Deficiency:	-	1,245	-	113	1,250	-	2,608
50								
51	REVENUE REQUIREMENTS:	1,423,410	21,328	-	98,220	44,011	125,512	1,712,480
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				7,558	173,437		180,995
57	Accumulated Depreciation - S/L				(1,706)	(78,346)		(80,053)
58	Accumulated Depreciation - Deferred Taxes				(490)	(26,046)		(26,536)
59	Construction Work in Progress				-	-		-
60	Net Plant in Service	-	-	-	5,362	69,045	-	74,406
61								
62	Gas Stored Underground:		68,993					68,993
63	Working Capital Allowance				680	118		798
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				232	162		394
67	Customer Deposits					(31)		(31)
68	TOTAL RATE BASE	-	68,993	-	6,274	69,293	-	144,560
69	% of Rate Base	0.0000%	47.7262%	0.0000%	4.3400%	47.9338%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONNS Residential	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	10,181,333						10,181,333
5	Gas Supply Acquisition Cost		62,962					62,962
6	Daily Firm Capacity Cost				61,701			61,701
7	Total - Production	10,181,333	62,962	-	61,701	-	-	10,305,996
8								
9	Transmission				2,390			2,390
10	Distribution:				196,381	1,837,349		2,033,731
11	Customer Accounts and Services:							
12	Allocable					1,420,310		1,420,310
13	Transport Allocable							-
14	Customer Sales:							-
15	Administrative & General:		33,100		75,429	1,796,370		1,904,900
16	Total Operation & Maintenance Expense:	10,181,333	96,062	-	335,901	5,054,030	-	15,667,327
17								
18	Depreciation & Amort Expense:				980,513	1,438,087		2,418,600
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				1,567	548		2,114
22	Retirement Benefits - FED				49,816	17,423		67,239
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	78	-	457	3,560	-	4,095
24	IBS Payroll Tax				25,563	8,940		34,503
25	Real Estate & Property		23,382		136,690	1,065,491		1,225,562
26	Total Taxes Other Than Income Taxes:	-	23,460	-	214,092	1,095,962	-	1,333,514
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	11,096	-	64,866	505,627	-	581,589
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	10,181,333	130,618	-	1,595,372	8,093,706	-	20,001,029
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(88,117)		(88,117)
38	Acct 488 - Miscellaneous Revenue					(18,277)		(18,277)
39	Acct 493 - Rent from Gas Property	-	(82)	-	(478)	(3,727)	-	(4,286)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(23,498)		(23,498)
43	Total Other Operating Income:	-	(82)	-	(478)	(133,617)	-	(134,177)
44								
45	Actual Return (Net Operating Income)	-	1,544	-	9,027	70,368	-	80,940
46								
47	Return Income Deficiency	-	40,221	-	235,130	1,832,830	-	2,108,181
48								
49	Additional Income Taxes on Deficiency:	-	10,678	-	62,426	486,606	-	559,710
50								
51	REVENUE REQUIREMENTS:	10,181,333	182,979	-	1,901,477	10,349,893	-	22,615,682
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				5,560,987	57,073,797		62,634,784
57	Accumulated Depreciation - S/L				(1,533,203)	(22,255,924)		(23,789,128)
58	Accumulated Depreciation - Deferred Taxes				(875,581)	(8,742,298)		(9,617,879)
59	Construction Work in Progress				103,788	860,539		964,327
60	Net Plant in Service	-	-	-	3,255,991	26,936,114	-	30,192,105
61								
62	Gas Stored Underground:		591,924					591,924
63	Working Capital Allowance				202,245	17,740		219,985
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				2,149	24,445		26,594
67	Customer Deposits					(4,723)		(4,723)
68	TOTAL RATE BASE	-	591,924	-	3,460,385	26,973,576	-	31,025,886
69	% of Rate Base	0.0000%	1.9078%	0.0000%	11.1532%	86.9389%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG C&I Class 1 - Firm	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	3,056,644						3,056,644
5	Gas Supply Acquisition Cost		15,759					15,759
6	Daily Firm Capacity Cost				17,247			17,247
7	Total - Production	3,056,644	15,759	-	17,247	-	-	3,089,650
8								
9	Transmission				668			668
10	Distribution:				54,555	454,586	-	509,141
11	Customer Accounts and Services:							
12	Allocable					432,535		432,535
13	Transport Allocable						-	-
14	Customer Sales:						-	-
15	Administrative & General:	-	8,285		21,084	397,535	-	426,904
16	Total Operation & Maintenance Expense:	3,056,644	24,044	-	93,554	1,284,657	-	4,458,898
17								
18	Depreciation & Amort Expense:				251,155	338,583		589,738
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				389	136		525
22	Retirement Benefits - FED				12,380	4,330		16,709
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	20	-	127	841	-	988
24	IBS Payroll Tax				6,353	2,222		8,574
25	Real Estate & Property	-	5,852	-	38,023	251,842	-	295,718
26	Total Taxes Other Than Income Taxes:	-	5,872	-	57,272	259,371	-	322,515
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	2,777	-	18,044	119,511	-	140,332
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	3,056,644	32,693	-	420,024	2,002,122	-	5,511,483
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(19,500)		(19,500)
38	Acct 488 - Miscellaneous Revenue					(4,045)		(4,045)
39	Acct 493 - Rent from Gas Property	-	(20)	-	(133)	(881)	-	(1,034)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(5,200)		(5,200)
43	Total Other Operating Income:	-	(20)	-	(133)	(29,626)	-	(29,779)
44								
45	Actual Return (Net Operating Income)	-	9,276	-	60,264	399,153	-	468,692
46								
47	Return Income Deficiency	-	1,178	-	7,653	50,692	-	59,523
48								
49	Additional Income Taxes on Deficiency:	-	2,673	-	17,365	115,015	-	135,053
50								
51	REVENUE REQUIREMENTS:	3,056,644	45,799	-	505,174	2,537,356	-	6,144,973
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				1,548,377	13,328,928		14,877,305
57	Accumulated Depreciation - S/L				(427,561)	(5,108,710)		(5,536,272)
58	Accumulated Depreciation - Deferred Taxes				(243,803)	(2,043,405)		(2,287,208)
59	Construction Work in Progress				29,011	190,437		219,447
60	Net Plant in Service	-	-	-	906,023	6,367,249	-	7,273,272
61								
62	Gas Stored Underground:		148,156					148,156
63	Working Capital Allowance				55,963	3,926		59,889
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				594	5,410		6,004
67	Customer Deposits					(1,045)		(1,045)
68	TOTAL RATE BASE	-	148,156	-	962,581	6,375,540	-	7,486,277
69	% of Rate Base	0.0000%	1.9790%	0.0000%	12.8579%	85.1630%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	NNG C&I Class 2 - Firm							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	30,828,735						30,828,735
5	Gas Supply Acquisition Cost		158,944					158,944
6	Daily Firm Capacity Cost				144,548			144,548
7	Total - Production	30,828,735	158,944	-	144,548	-	-	31,132,227
8								
9	Transmission				6,335			6,335
10	Distribution:				484,284	1,163,220		1,647,504
11	Customer Accounts and Services:							
12	Allocable					616,555		616,555
13	Transport Allocable							-
14	Customer Sales:							-
15	Administrative & General:		83,559		236,387	566,664		886,610
16	Total Operation & Maintenance Expense:	30,828,735	242,502	-	871,554	2,346,439	-	34,289,230
17								
18	Depreciation & Amort Expense:				2,458,695	709,056		3,167,751
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				2,130	745		2,875
22	Retirement Benefits - FED				67,732	23,688		91,420
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	197	-	1,142	1,785	-	3,125
24	IBS Payroll Tax				34,756	12,155		46,911
25	Real Estate & Property		59,026		341,770	534,380		935,176
26	Total Taxes Other Than Income Taxes:	-	59,223	-	447,529	572,754	-	1,079,506
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	28,011	-	162,186	253,589	-	443,786
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	30,828,735	329,736	-	3,939,964	3,881,839	-	38,980,274
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(27,796)		(27,796)
38	Acct 488 - Miscellaneous Revenue					(5,765)		(5,765)
39	Acct 493 - Rent from Gas Property	-	(206)	-	(1,195)	(1,869)	-	(3,271)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(7,412)		(7,412)
43	Total Other Operating Income:	-	(206)	-	(1,195)	(42,843)	-	(44,245)
44								
45	Actual Return (Net Operating Income)	-	505,960	-	2,929,596	4,580,621	-	8,016,177
46								
47	Return Income Deficiency	-	(400,527)	-	(2,319,121)	(3,626,102)	-	(6,345,750)
48								
49	Additional Income Taxes on Deficiency:	-	26,957	-	156,085	244,050	-	427,092
50								
51	REVENUE REQUIREMENTS:	30,828,735	461,920	-	4,705,329	5,037,564	-	41,033,548
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				14,068,451	26,817,251		40,885,702
57	Accumulated Depreciation - S/L				(3,951,068)	(9,442,630)		(13,393,698)
58	Accumulated Depreciation - Deferred Taxes				(2,218,356)	(4,129,723)		(6,348,079)
59	Construction Work in Progress				275,077	271,457		546,534
60	Net Plant in Service	-	-	-	8,174,104	13,516,355	-	21,690,459
61								
62	Gas Stored Underground:		1,494,277					1,494,277
63	Working Capital Allowance				472,990	5,596		478,586
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				5,025	7,711		12,737
67	Customer Deposits					(1,490)		(1,490)
68	TOTAL RATE BASE	-	1,494,277	-	8,652,119	13,528,172	-	23,674,568
69	% of Rate Base	0.0000%	6.3117%	0.0000%	36.5460%	57.1422%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	NNG C&I Class 3 - Firm							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	1,608,658						1,608,658
5	Gas Supply Acquisition Cost		8,294					8,294
6	Daily Firm Capacity Cost				7,134			7,134
7	Total - Production	1,608,658	8,294	-	7,134	-	-	1,624,086
8								
9	Transmission				422			422
10	Distribution:				18,083	3,464		21,548
11	Customer Accounts and Services:							
12	Allocable					1,231		1,231
13	Transport Allocable							-
14	Customer Sales:							-
15	Administrative & General:		4,360		20,569	1,131		26,061
16	Total Operation & Maintenance Expense:	1,608,658	12,654	-	46,209	5,827	-	1,673,347
17								
18	Depreciation & Amort Expense:				122,547	1,921		124,468
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				77	27		104
22	Retirement Benefits - FED				2,458	860		3,317
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	10	-	54	5	-	69
24	IBS Payroll Tax				1,261	441		1,702
25	Real Estate & Property		3,080		16,065	1,469		20,614
26	Total Taxes Other Than Income Taxes:	-	3,090	-	19,915	2,801	-	25,806
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	1,462	-	7,624	697	-	9,782
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	1,608,658	17,206	-	196,294	11,246	-	1,833,404
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(55)		(55)
38	Acct 488 - Miscellaneous Revenue					(12)		(12)
39	Acct 493 - Rent from Gas Property	-	(11)	-	(56)	(5)	-	(72)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(15)		(15)
43	Total Other Operating Income:	-	(11)	-	(56)	(87)	-	(154)
44								
45	Actual Return (Net Operating Income)	-	54,703	-	285,327	26,086	-	366,116
46								
47	Return Income Deficiency	-	(49,202)	-	(256,631)	(23,462)	-	(329,296)
48								
49	Additional Income Taxes on Deficiency:	-	1,407	-	7,337	671	-	9,414
50								
51	REVENUE REQUIREMENTS:	1,608,658	24,103	-	232,270	14,453	-	1,879,485
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				708,723	70,193		778,915
57	Accumulated Depreciation - S/L				(226,929)	(22,739)		(249,668)
58	Accumulated Depreciation - Deferred Taxes				(112,491)	(10,837)		(123,328)
59	Construction Work in Progress				18,339	542		18,881
60	Net Plant in Service	-	-	-	387,642	37,158	-	424,800
61								
62	Gas Stored Underground:		77,972					77,972
63	Working Capital Allowance				18,852	11		18,863
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				199	15		214
67	Customer Deposits					(3)		(3)
68	TOTAL RATE BASE	-	77,972	-	406,693	37,182	-	521,847
69	% of Rate Base	0.0000%	14.9416%	0.0000%	77.9334%	7.1250%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A] CONS C&I Class 1 - Firm	[B] PURCHASED GAS COST	[C] GAS SUPPLY ACQUISITION COST	[D] DAILY FIRM CAPACITY COST	[E] DEMAND	[F] CUSTOMER	[G] ENHANCED OTHER SERVICES	[H] TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	885,774						885,774
5	Gas Supply Acquisition Cost		5,478					5,478
6	Daily Firm Capacity Cost				5,664			5,664
7	Total - Production	885,774	5,478	-	5,664	-	-	896,916
8								
9	Transmission				219			219
10	Distribution:				18,532	148,147		166,679
11	Customer Accounts and Services:							
12	Allocable					143,765		143,765
13	Transport Allocable							-
14	Customer Sales:							-
15	Administrative & General:		2,880		6,924	132,131		141,935
16	Total Operation & Maintenance Expense:	885,774	8,357	-	31,339	424,042	-	1,349,513
17								
18	Depreciation & Amort Expense:				86,883	111,288		198,171
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				133	46		179
22	Retirement Benefits - FED				4,221	1,476		5,698
23	Unathor. Ins Tax, Excise Tax & Use Tax		7		43	276		326
24	IBS Payroll Tax				2,166	758		2,924
25	Real Estate & Property		2,034		12,823	82,721		97,578
26	Total Taxes Other Than Income Taxes:		2,041		19,386	85,277		106,705
27								
28	Other Income Before Income Taxes:							
29								
30	Income Taxes		965		6,085	39,255		46,306
31								
32	Other Income After Income Taxes:							
33								
34	TOTAL EXPENSES:	885,774	11,364	-	143,694	659,863	-	1,700,695
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(6,481)		(6,481)
38	Acct 488 - Miscellaneous Revenue					(1,344)		(1,344)
39	Acct 493 - Rent from Gas Property		(7)		(45)	(289)		(341)
40	Acct 494 - Interdepartmental Rents							-
41	Acct 495 - Gas True-up							-
42	Acct 495 - Miscellaneous					(1,728)		(1,728)
43	Total Other Operating Income:		(7)		(45)	(9,843)		(9,895)
44								
45	Actual Return (Net Operating Income)		3,747		23,619	152,361		179,727
46								
47	Return Income Deficiency		(113)		(714)	(4,605)		(5,432)
48								
49	Additional Income Taxes on Deficiency:		929		5,856	37,778		44,564
50								
51	REVENUE REQUIREMENTS:	885,774	15,919	-	172,411	835,554	-	1,909,659
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				519,501	4,387,315		4,906,816
57	Accumulated Depreciation - S/L				(142,237)	(1,686,744)		(1,828,981)
58	Accumulated Depreciation - Deferred Taxes				(81,780)	(672,500)		(754,280)
59	Construction Work in Progress				9,527	63,297		72,824
60	Net Plant in Service				305,012	2,091,367		2,396,379
61								
62	Gas Stored Underground:		51,497					51,497
63	Working Capital Allowance				19,416	1,305		20,721
64	Prepayments							-
65	Regulatory Assets & Liabilities							-
66	Materials & Supplies:				207	1,798		2,005
67	Customer Deposits					(347)		(347)
68	TOTAL RATE BASE		51,497		324,634	2,094,123		2,470,254
69	% of Rate Base	0.0000%	2.0847%	0.0000%	13.1417%	84.7736%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSENT CLASS 2 - FIRM	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	7,590,101						7,590,101
5	Gas Supply Acquisition Cost		46,938					46,938
6	Daily Firm Capacity Cost				44,107			44,107
7	Total - Production	7,590,101	46,938	-	44,107	-	-	7,681,145
8								
9	Transmission				1,926			1,926
10	Distribution:				144,862	372,110		516,971
11	Customer Accounts and Services:							
12	Allocable					205,574		205,574
13	Transport Allocable							-
14	Customer Sales:							-
15	Administrative & General:		24,676		71,543	188,939		285,158
16	Total Operation & Maintenance Expense:	7,590,101	71,613	-	262,438	766,622	-	8,690,774
17								
18	Depreciation & Amort Expense:				727,858	229,747		957,605
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				638	223		861
22	Retirement Benefits - FED				20,294	7,098		27,391
23	Anathor. Ins Tax, Excise Tax & Use Tax		58		343	578		979
24	IBS Payroll Tax				10,414	3,642		14,056
25	Real Estate & Property		17,431		102,614	172,911		292,956
26	Total Taxes Other Than Income Taxes:		17,489	-	134,303	184,452	-	336,244
27								
28	Other Income Before Income Taxes:							
29								
30	Income Taxes		8,272		48,695	82,055		139,022
31								
32	Other Income After Income Taxes:							
33								
34	TOTAL EXPENSES:	7,590,101	97,374	-	1,173,294	1,262,876	-	10,123,645
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(9,268)		(9,268)
38	Acct 488 - Miscellaneous Revenue					(1,922)		(1,922)
39	Acct 493 - Rent from Gas Property		(61)		(359)	(605)		(1,025)
40	Acct 494 - Interdepartmental Rents							
41	Acct 495 - Gas True-up							
42	Acct 495 - Miscellaneous					(2,471)		(2,471)
43	Total Other Operating Income:		(61)		(359)	(14,266)		(14,686)
44								
45	Actual Return (Net Operating Income)		148,540		874,440	1,473,489		2,496,469
46								
47	Return Income Deficiency		(117,405)		(691,149)	(1,164,632)		(1,973,185)
48								
49	Additional Income Taxes on Deficiency:		7,961		46,864	78,968		133,792
50								
51	REVENUE REQUIREMENTS:	7,590,101	136,409	-	1,403,089	1,636,435	-	10,766,035
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				4,234,776	8,712,416		12,947,192
57	Accumulated Depreciation - S/L				(1,194,159)	(3,088,217)		(4,282,376)
58	Accumulated Depreciation - Deferred Taxes				(667,817)	(1,341,285)		(2,009,103)
59	Construction Work in Progress				83,622	90,510		174,132
60	Net Plant in Service				2,456,422	4,373,423		6,829,845
61								
62	Gas Stored Underground:		441,275					441,275
63	Working Capital Allowance				139,834	1,866		141,700
64	Prepayments							
65	Regulatory Assets & Liabilities							
66	Materials & Supplies:				1,484	2,571		4,055
67	Customer Deposits					(497)		(497)
68	TOTAL RATE BASE		441,275		2,597,740	4,377,363		7,416,378
69	% of Rate Base	0.0000%	5.9500%	0.0000%	35.0271%	59.0229%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSENT CLASS 3 - FIRM	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	204,065						204,065
5	Gas Supply Acquisition Cost		1,262					1,262
6	Daily Firm Capacity Cost				1,186			1,186
7	Total - Production	204,065	1,262	-	1,186	-	-	206,513
8								
9	Transmission				68			68
10	Distribution:				2,882	959	-	3,841
11	Customer Accounts and Services:							
12	Allocable					289		289
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	663		3,252	266	-	4,182
16	Total Operation & Maintenance Expense:	204,065	1,925	-	7,389	1,513	-	214,893
17								
18	Depreciation & Amort Expense:				18,772	513		19,285
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				12	4		16
22	Retirement Benefits - FED				375	131		506
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	2	-	9	1	-	11
24	IBS Payroll Tax				193	67		260
25	Real Estate & Property	-	469	-	2,584	393	-	3,426
26	Total Taxes Other Than Income Taxes:	-	470	-	3,152	597	-	4,219
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	222	-	1,217	187	-	1,626
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	204,065	2,618	-	30,529	2,810	-	240,022
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(13)		(13)
38	Acct 488 - Miscellaneous Revenue					(3)		(3)
39	Acct 493 - Rent from Gas Property	-	(2)	-	(9)	(1)	-	(12)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(3)		(3)
43	Total Other Operating Income:	-	(2)	-	(9)	(21)	-	(31)
44								
45	Actual Return (Net Operating Income)	-	7,507	-	41,066	6,303	-	54,876
46								
47	Return Income Deficiency	-	(6,670)	-	(36,487)	(5,600)	-	(48,757)
48								
49	Additional Income Taxes on Deficiency:	-	214	-	1,171	180	-	1,564
50								
51	REVENUE REQUIREMENTS:	204,065	3,667	-	36,270	3,672	-	247,675
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				113,508	18,597		132,105
57	Accumulated Depreciation - S/L				(36,464)	(5,895)		(42,358)
58	Accumulated Depreciation - Deferred Taxes				(18,015)	(2,874)		(20,889)
59	Construction Work in Progress				2,959	127		3,087
60	Net Plant in Service	-	-	-	61,989	9,955	-	71,944
61								
62	Gas Stored Underground:		11,864					11,864
63	Working Capital Allowance				2,879	3		2,882
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				30	4		34
67	Customer Deposits					(1)		(1)
68	TOTAL RATE BASE	-	11,864	-	64,899	9,961	-	86,723
69	% of Rate Base	0.0000%	13.6803%	0.0000%	74.8341%	11.4857%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A] NNG C&I Class 2 - Int	[B] PURCHASED GAS COST	[C] GAS SUPPLY ACQUISITION COST	[D] DAILY FIRM CAPACITY COST	[E] DEMAND	[F] CUSTOMER	[G] ENHANCED OTHER SERVICES	[H] TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	3,946,014						3,946,014
5	Gas Supply Acquisition Cost		25,436					25,436
6	Daily Firm Capacity Cost				27,186			27,186
7	Total - Production	3,946,014	25,436	-	27,186	-	-	3,998,636
8								
9	Transmission				118			118
10	Distribution:				47,400	32,445	18,735	98,581
11	Customer Accounts and Services:							
12	Allocable					17,197		17,197
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	13,372		9,550	15,806	-	38,727
16	Total Operation & Maintenance Expense:	3,946,014	38,808	-	84,254	65,448	18,735	4,153,259
17								
18	Depreciation & Amort Expense:				366,860	19,777		386,637
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				309	108		417
22	Retirement Benefits - FED				9,826	3,437		13,263
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	32	-	94	50	-	176
24	IBS Payroll Tax				5,042	1,763		6,806
25	Real Estate & Property	-	9,446	-	28,260	14,905	-	52,611
26	Total Taxes Other Than Income Taxes:	-	9,477	-	43,532	20,263	-	73,272
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	4,483	-	13,411	7,073	-	24,966
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	3,946,014	52,768	-	508,056	112,561	18,735	4,638,135
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(775)		(775)
38	Acct 488 - Miscellaneous Revenue					(161)		(161)
39	Acct 493 - Rent from Gas Property	-	(33)	-	(99)	(52)	-	(184)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(207)		(207)
43	Total Other Operating Income:	-	(33)	-	(99)	(1,195)	-	(1,327)
44								
45	Actual Return (Net Operating Income)	-	146,627	-	438,673	231,369	-	816,669
46								
47	Return Income Deficiency	-	(129,754)	-	(388,195)	(204,745)	-	(722,694)
48								
49	Additional Income Taxes on Deficiency:	-	4,314	-	12,906	6,807	-	24,027
50								
51	REVENUE REQUIREMENTS:	3,946,014	73,921	-	571,342	144,797	18,735	4,754,810
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				977,687	747,995		1,725,683
57	Accumulated Depreciation - S/L				(193,934)	(263,377)		(457,310)
58	Accumulated Depreciation - Deferred Taxes				(150,037)	(115,188)		(265,225)
59	Construction Work in Progress				5,110	7,572		12,681
60	Net Plant in Service	-	-	-	638,826	377,002	-	1,015,828
61								
62	Gas Stored Underground:		239,129					239,129
63	Working Capital Allowance				75,787	156		75,943
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				804	215		1,019
67	Customer Deposits					(42)		(42)
68	TOTAL RATE BASE	-	239,129	-	715,417	377,332	-	1,331,878
69	% of Rate Base	0.0000%	17.9543%	0.0000%	53.7149%	28.3308%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG C&I Class 3 - Int	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	5,396,457						5,396,457
5	Gas Supply Acquisition Cost		34,785					34,785
6	Daily Firm Capacity Cost				28,728			28,728
7	Total - Production	5,396,457	34,785	-	28,728	-	-	5,459,970
8								
9	Transmission				612			612
10	Distribution:				36,913	9,821	3,802	50,535
11	Customer Accounts and Services:							
12	Allocable					3,490		3,490
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	18,287		49,693	3,207	-	71,187
16	Total Operation & Maintenance Expense:	5,396,457	53,072	-	115,945	16,518	3,802	5,585,795
17								
18	Depreciation & Amort Expense:				479,001	5,446		484,446
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				323	113		437
22	Retirement Benefits - FED				10,287	3,598		13,884
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	43	-	110	14	-	167
24	IBS Payroll Tax				5,278	1,846		7,125
25	Real Estate & Property	-	12,918	-	32,945	4,164	-	50,026
26	Total Taxes Other Than Income Taxes:	-	12,961	-	48,943	9,734	-	71,639
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	6,130	-	15,634	1,976	-	23,740
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	5,396,457	72,164	-	659,523	33,674	3,802	6,165,619
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(157)		(157)
38	Acct 488 - Miscellaneous Revenue					(33)		(33)
39	Acct 493 - Rent from Gas Property	-	(45)	-	(115)	(15)	-	(175)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(42)		(42)
43	Total Other Operating Income:	-	(45)	-	(115)	(246)	-	(407)
44								
45	Actual Return (Net Operating Income)	-	95,397	-	243,290	30,747	-	369,434
46								
47	Return Income Deficiency	-	(72,323)	-	(184,444)	(23,310)	-	(280,077)
48								
49	Additional Income Taxes on Deficiency:	-	5,900	-	15,046	1,901	-	22,847
50								
51	REVENUE REQUIREMENTS:	5,396,457	101,092	-	733,299	42,766	3,802	6,277,417
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				1,317,228	198,981		1,516,208
57	Accumulated Depreciation - S/L				(383,020)	(64,460)		(447,481)
58	Accumulated Depreciation - Deferred Taxes				(206,186)	(30,721)		(236,907)
59	Construction Work in Progress				26,587	1,536		28,124
60	Net Plant in Service	-	-	-	754,609	105,335	-	859,944
61								
62	Gas Stored Underground:		327,026					327,026
63	Working Capital Allowance				78,569	32		78,601
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				833	44		877
67	Customer Deposits					(8)		(8)
68	TOTAL RATE BASE	-	327,026	-	834,011	105,402	-	1,266,440
69	% of Rate Base	0.0000%	25.8225%	0.0000%	65.8548%	8.3227%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSTRUCTION CLASSIFICATION	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	923,942						923,942
5	Gas Supply Acquisition Cost		7,056					7,056
6	Daily Firm Capacity Cost				6,808			6,808
7	Total - Production	923,942	7,056	-	6,808	-	-	937,806
8								
9	Transmission				33			33
10	Distribution:				13,148	6,046	3,639	22,832
11	Customer Accounts and Services:							
12	Allocable					3,340		3,340
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:		3,709		2,649	3,070		9,428
16	Total Operation & Maintenance Expense:	923,942	10,765	-	22,638	12,455	3,639	973,438
17								
18	Depreciation & Amort Expense:				101,697	3,733		105,429
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				85	30		115
22	Retirement Benefits - FED				2,708	947		3,655
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	9	-	26	9	-	44
24	IBS Payroll Tax				1,390	486		1,875
25	Real Estate & Property		2,620		7,811	2,809		13,240
26	Total Taxes Other Than Income Taxes:	-	2,629	-	12,020	4,281	-	18,930
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	1,243	-	3,707	1,333	-	6,283
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	923,942	14,637	-	140,061	21,802	3,639	1,104,081
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(151)		(151)
38	Acct 488 - Miscellaneous Revenue					(31)		(31)
39	Acct 493 - Rent from Gas Property	-	(9)	-	(27)	(10)	-	(46)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up							-
42	Acct 495 - Miscellaneous					(40)		(40)
43	Total Other Operating Income:	-	(9)	-	(27)	(232)	-	(268)
44								
45	Actual Return (Net Operating Income)	-	40,992	-	122,202	43,950	-	207,143
46								
47	Return Income Deficiency	-	(36,311)	-	(108,250)	(38,932)	-	(183,493)
48								
49	Additional Income Taxes on Deficiency:	-	1,197	-	3,567	1,283	-	6,047
50								
51	REVENUE REQUIREMENTS:	923,942	20,505	-	157,553	27,871	3,639	1,133,510
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				270,305	141,547		411,852
57	Accumulated Depreciation - S/L				(53,593)	(50,173)		(103,766)
58	Accumulated Depreciation - Deferred Taxes				(41,560)	(21,791)		(63,352)
59	Construction Work in Progress				1,417	1,470		2,888
60	Net Plant in Service	-	-	-	176,568	71,053	-	247,622
61								
62	Gas Stored Underground:		66,331					66,331
63	Working Capital Allowance				20,951	30		20,982
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities							
66	Materials & Supplies:				223	42		265
67	Customer Deposits					(8)		(8)
68	TOTAL RATE BASE	-	66,331	-	197,743	71,117	-	335,191
69	% of Rate Base	0.0000%	19.7890%	0.0000%	58.9941%	21.2169%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSTRUCTION CLASS	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	881,477						881,477
5	Gas Supply Acquisition Cost		6,731					6,731
6	Daily Firm Capacity Cost				5,832			5,832
7	Total - Production	881,477	6,731	-	5,832	-	-	894,040
8								
9	Transmission				118			118
10	Distribution:				7,143	1,882	618	9,643
11	Customer Accounts and Services:							
12	Allocable					567		567
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	3,539		9,616	521	-	13,676
16	Total Operation & Maintenance Expense:	881,477	10,270	-	22,709	2,971	618	918,045
17								
18	Depreciation & Amort Expense:				92,715	1,006		93,721
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				63	22		84
22	Retirement Benefits - FED				1,989	696		2,685
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	8	-	21	3	-	32
24	IBS Payroll Tax				1,021	357		1,378
25	Real Estate & Property	-	2,500	-	6,385	772	-	9,657
26	Total Taxes Other Than Income Taxes:	-	2,508	-	9,479	1,849	-	13,837
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	1,186	-	3,030	367	-	4,583
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	881,477	13,964	-	127,933	6,193	618	1,030,186
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(26)		(26)
38	Acct 488 - Miscellaneous Revenue					(5)		(5)
39	Acct 493 - Rent from Gas Property	-	(9)	-	(22)	(3)	-	(34)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(7)		(7)
43	Total Other Operating Income:	-	(9)	-	(22)	(40)	-	(71)
44								
45	Actual Return (Net Operating Income)	-	23,162	-	59,166	7,156	-	89,484
46								
47	Return Income Deficiency	-	(18,697)	-	(47,760)	(5,777)	-	(72,234)
48								
49	Additional Income Taxes on Deficiency:	-	1,142	-	2,916	353	-	4,411
50								
51	REVENUE REQUIREMENTS:	881,477	19,562	-	142,233	7,885	618	1,051,775
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				255,226	36,504		291,731
57	Accumulated Depreciation - S/L				(74,193)	(11,571)		(85,764)
58	Accumulated Depreciation - Deferred Taxes				(39,920)	(5,641)		(45,562)
59	Construction Work in Progress				5,145	250		5,395
60	Net Plant in Service	-	-	-	146,258	19,542	-	165,800
61								
62	Gas Stored Underground:		63,282					63,282
63	Working Capital Allowance				15,230	5		15,235
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				161	7		168
67	Customer Deposits					(1)		(1)
68	TOTAL RATE BASE	-	63,282	-	161,650	19,553	-	244,485
69	% of Rate Base	0.0000%	25.8840%	0.0000%	66.1186%	7.9975%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSUMERS CLASS 4 - INT	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	1,107,162						1,107,162
5	Gas Supply Acquisition Cost		8,455					8,455
6	Daily Firm Capacity Cost				6,143			6,143
7	Total - Production	1,107,162	8,455	-	6,143	-	-	1,121,759
8								
9	Transmission				225			225
10	Distribution:				11,915	1,146	227	13,289
11	Customer Accounts and Services:							
12	Allocable					209		209
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	4,445		18,243	192	-	22,880
16	Total Operation & Maintenance Expense:	1,107,162	12,899	-	36,526	1,546	227	1,158,361
17								
18	Depreciation & Amort Expense:				119,396	562		119,958
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				85	30		115
22	Retirement Benefits - FED				2,710	948		3,657
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	10	-	35	1	-	47
24	IBS Payroll Tax				1,390	486		1,877
25	Real Estate & Property	-	3,140	-	10,557	436	-	14,132
26	Total Taxes Other Than Income Taxes:	-	3,150	-	14,778	1,901	-	19,829
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	1,490	-	5,010	207	-	6,707
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	1,107,162	17,540	-	175,709	4,217	227	1,304,855
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(9)		(9)
38	Acct 488 - Miscellaneous Revenue					(2)		(2)
39	Acct 493 - Rent from Gas Property	-	(11)	-	(37)	(2)	-	(49)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(3)		(3)
43	Total Other Operating Income:	-	(11)	-	(37)	(15)	-	(63)
44								
45	Actual Return (Net Operating Income)	-	(790)	-	(2,656)	(110)	-	(3,556)
46								
47	Return Income Deficiency	-	6,398	-	21,513	888	-	28,800
48								
49	Additional Income Taxes on Deficiency:	-	1,434	-	4,821	199	-	6,454
50								
51	REVENUE REQUIREMENTS:	1,107,162	24,571	-	199,351	5,179	227	1,336,489
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				437,330	20,031		457,361
57	Accumulated Depreciation - S/L				(131,915)	(5,991)		(137,905)
58	Accumulated Depreciation - Deferred Taxes				(68,977)	(3,103)		(72,080)
59	Construction Work in Progress				9,761	92		9,853
60	Net Plant in Service	-	-	-	246,199	11,029	-	257,227
61								
62	Gas Stored Underground:		79,485					79,485
63	Working Capital Allowance				20,834	2		20,835
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				222	3		225
67	Customer Deposits					(1)		(1)
68	TOTAL RATE BASE	-	79,485	-	267,255	11,033	-	357,772
69	% of Rate Base	0.0000%	22.2165%	0.0000%	74.6997%	3.0837%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG C&I Class 2 - Joint	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	56,290						56,290
5	Gas Supply Acquisition Cost		363					363
6	Daily Firm Capacity Cost			357	-			357
7	Total - Production	56,290	363	357	-	-	-	57,010
8								
9	Transmission			14	2			16
10	Distribution:			455	686	364	210	1,715
11	Customer Accounts and Services:							
12	Allocable					193		193
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	191	437	136	177	-	941
16	Total Operation & Maintenance Expense:	56,290	554	1,263	824	733	210	59,874
17								
18	Depreciation & Amort Expense:			381	5,264	222		5,867
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				4	2		6
22	Retirement Benefits - FED				140	49		188
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	0	1	1	1	-	4
24	IBS Payroll Tax				72	25		97
25	Real Estate & Property	-	135	409	403	167	-	1,114
26	Total Taxes Other Than Income Taxes:	-	135	411	620	243	-	1,409
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	64	194	191	79	-	529
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	56,290	753	2,249	6,899	1,277	210	67,678
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(9)		(9)
38	Acct 488 - Miscellaneous Revenue					(2)		(2)
39	Acct 493 - Rent from Gas Property	-	(0)	(1)	(1)	(1)	-	(4)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(2)		(2)
43	Total Other Operating Income:	-	(0)	(1)	(1)	(13)	-	(17)
44								
45	Actual Return (Net Operating Income)	-	1,529	4,647	4,574	1,895	-	12,646
46								
47	Return Income Deficiency	-	(1,289)	(3,916)	(3,854)	(1,597)	-	(10,656)
48								
49	Additional Income Taxes on Deficiency:	-	62	187	184	76	-	509
50								
51	REVENUE REQUIREMENTS:	56,290	1,054	3,166	7,801	1,638	210	70,160
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			19,487	14,174	8,381		42,042
57	Accumulated Depreciation - S/L			(6,632)	(2,914)	(2,951)		(12,498)
58	Accumulated Depreciation - Deferred Taxes			(3,091)	(2,219)	(1,291)		(6,600)
59	Construction Work in Progress			601	73	85		759
60	Net Plant in Service	-	-	10,365	9,114	4,224	-	23,704
61								
62	Gas Stored Underground:		3,411					3,411
63	Working Capital Allowance				1,076	2		1,078
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				11	2		14
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	3,411	10,365	10,202	4,228	-	28,206
69	% of Rate Base	0.0000%	12.0938%	36.7481%	36.1690%	14.9891%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSENT CLASS	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	80,138						80,138
5	Gas Supply Acquisition Cost		612					612
6	Daily Firm Capacity Cost			414	55			469
7	Total - Production	80,138	612	414	55	-	-	81,219
8								
9	Transmission			16	3			19
10	Distribution:			527	1,152	465	280	2,424
11	Customer Accounts and Services:							
12	Allocable					257		257
13	Transport Allocable							-
14	Customer Sales:							-
15	Administrative & General:		322	506	230	236		1,293
16	Total Operation & Maintenance Expense:	80,138	934	1,462	1,440	958	280	85,212
17								
18	Depreciation & Amort Expense:			441	8,851	287		9,579
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				7	3		10
22	Retirement Benefits - FED				234	82		316
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	1	2	2	1		5
24	IBS Payroll Tax				120	42		162
25	Real Estate & Property		227	474	674	216		1,592
26	Total Taxes Other Than Income Taxes:	-	228	476	1,039	343		2,086
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	108	225	320	103		755
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	80,138	1,270	2,604	11,650	1,691	280	97,633
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(12)		(12)
38	Acct 488 - Miscellaneous Revenue					(2)		(2)
39	Acct 493 - Rent from Gas Property	-	(1)	(2)	(2)	(1)		(6)
40	Acct 494 - Interdepartmental Rents							-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(3)		(3)
43	Total Other Operating Income:	-	(1)	(2)	(2)	(18)		(23)
44								
45	Actual Return (Net Operating Income)	-	2,731	5,697	8,104	2,597		19,128
46								
47	Return Income Deficiency	-	(2,325)	(4,850)	(6,899)	(2,211)		(16,285)
48								
49	Additional Income Taxes on Deficiency:	-	104	217	308	99		727
50								
51	REVENUE REQUIREMENTS:	80,138	1,778	3,666	13,160	2,158	280	101,180
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			22,564	23,604	10,888		57,056
57	Accumulated Depreciation - S/L			(7,680)	(4,796)	(3,859)		(16,335)
58	Accumulated Depreciation - Deferred Taxes			(3,579)	(3,689)	(1,676)		(8,943)
59	Construction Work in Progress			696	123	113		932
60	Net Plant in Service	-	-	12,002	15,242	5,466		32,710
61								
62	Gas Stored Underground:		5,753					5,753
63	Working Capital Allowance				1,811	2		1,813
64	Prepayments							-
65	Regulatory Assets & Liabilities							-
66	Materials & Supplies:				19	3		23
67	Customer Deposits					(1)		(1)
68	TOTAL RATE BASE	-	5,753	12,002	17,072	5,471	-	40,298
69	% of Rate Base	0.0000%	14.2767%	29.7825%	42.3654%	13.5753%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	NNG C&I Class 2 - Int (Transport)							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost				-			-
7	Total - Production	-	-	-				-
8								
9	Transmission				-			-
10	Distribution:				-			-
11	Customer Accounts and Services:							
12	Allocable					-		-
13	Transport Allocable						-	-
14	Customer Sales:							-
15	Administrative & General:							-
16	Total Operation & Maintenance Expense:	-	-	-	-	-	-	-
17								
18	Depreciation & Amort Expense:				-			-
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	-	-		-
24	IBS Payroll Tax				-	-		-
25	Real Estate & Property	-	-	-	-	-		-
26	Total Taxes Other Than Income Taxes:	-	-	-	-	-	-	-
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	-	-	-	-
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	-	-	-	-
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					-		-
38	Acct 488 - Miscellaneous Revenue					-		-
39	Acct 493 - Rent from Gas Property	-	-	-	-	-		-
40	Acct 494 - Interdepartmentall Rents					-		-
41	Acct 495 - Gas True-up	-	-	-	-	-		-
42	Acct 495 - Miscellaneous					-		-
43	Total Other Operating Income:	-	-	-	-	-	-	-
44								
45	Actual Return (Net Operating Income)	-	-	-	-	-	-	-
46								
47	Return Income Deficiency	-	-	-	-	-	-	-
48								
49	Additional Income Taxes on Deficiency:	-	-	-	-	-	-	-
50								
51	REVENUE REQUIREMENTS:	-	-	-	-	-	-	-
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				-	-		-
57	Accumulated Depreciation - S/L				-	-		-
58	Accumulated Depreciation - Deferred Taxes				-	-		-
59	Construction Work in Progress				-	-		-
60	Net Plant in Service	-	-	-	-	-	-	-
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance				-	-		-
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				-	-		-
67	Customer Deposits				-	-		-
68	TOTAL RATE BASE	-	-	-	-	-	-	-
69	% of Rate Base	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	NNG C&I Class 3 - Int (Transport)							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost				38,736			38,736
7	Total - Production	-	-	-	38,736	-	-	38,736
8								
9	Transmission				1,028			1,028
10	Distribution:				61,972	8,179	3,166	73,317
11	Customer Accounts and Services:							
12	Allocable					2,906		2,906
13	Transport Allocable						54,514	54,514
14	Customer Sales:					-		-
15	Administrative & General:	-	-	-	83,428	2,671	28,862	114,961
16	Total Operation & Maintenance Expense:	-	-	-	185,164	13,757	86,542	285,463
17								
18	Depreciation & Amort Expense:				803,343	4,535		807,878
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				480	168		648
22	Retirement Benefits - FED				15,260	5,337		20,598
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	184	12	-	195
24	IBS Payroll Tax				7,831	2,739		10,569
25	Real Estate & Property	-	-	-	54,950	3,467	-	58,417
26	Total Taxes Other Than Income Taxes:	-	-	-	78,705	11,723	-	90,427
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	26,076	1,645	-	27,722
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	1,093,288	31,660	86,542	1,211,490
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(131)		(131)
38	Acct 488 - Miscellaneous Revenue					(27)		(27)
39	Acct 493 - Rent from Gas Property	-	-	-	(192)	(12)	-	(204)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(35)		(35)
43	Total Other Operating Income:	-	-	-	(192)	(205)	-	(397)
44								
45	Actual Return (Net Operating Income)	-	-	-	303,397	19,145	-	322,542
46								
47	Return Income Deficiency	-	-	-	(205,244)	(12,951)	-	(218,196)
48								
49	Additional Income Taxes on Deficiency:	-	-	-	25,095	1,584	-	26,679
50								
51	REVENUE REQUIREMENTS:	-	-	-	1,216,344	39,232	86,542	1,342,118
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				2,199,916	165,715		2,365,631
57	Accumulated Depreciation - S/L				(640,437)	(53,684)		(694,121)
58	Accumulated Depreciation - Deferred Taxes				(345,411)	(25,585)		(370,997)
59	Construction Work in Progress				44,637	1,280		45,916
60	Net Plant in Service	-	-	-	1,258,704	87,726	-	1,346,430
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				130,991	26		131,017
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities							
66	Materials & Supplies:				1,399	36		1,435
67	Customer Deposits					(7)		(7)
68	TOTAL RATE BASE	-	-	-	1,391,094	87,781	-	1,478,875
69	% of Rate Base	0.0000%	0.0000%	0.0000%	94.0643%	5.9357%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	NNG C&I Class 4 - Int (Transport)							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost				20,010			20,010
7	Total - Production	-	-	-	20,010	-	-	20,010
8								
9	Transmission				898			898
10	Distribution:				47,579	2,697	758	51,034
11	Customer Accounts and Services:							
12	Allocable					696		696
13	Transport Allocable						13,051	13,051
14	Customer Sales:					-		-
15	Administrative & General:	-	-	-	72,846	640	6,910	80,395
16	Total Operation & Maintenance Expense:	-	-	-	141,332	4,032	20,719	166,084
17								
18	Depreciation & Amort Expense:				476,349	1,399		477,748
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				304	106		411
22	Retirement Benefits - FED				9,678	3,385		13,063
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	140	4	-	144
24	IBS Payroll Tax				4,966	1,737		6,703
25	Real Estate & Property	-	-	-	41,983	1,077	-	43,060
26	Total Taxes Other Than Income Taxes:	-	-	-	57,072	6,309	-	63,380
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	19,923	511	-	20,434
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	694,676	12,251	20,719	727,646
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(31)		(31)
38	Acct 488 - Miscellaneous Revenue					(7)		(7)
39	Acct 493 - Rent from Gas Property	-	-	-	(147)	(4)	-	(151)
40	Acct 494 - Interdepartmentall Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(8)		(8)
43	Total Other Operating Income:	-	-	-	(147)	(50)	-	(197)
44								
45	Actual Return (Net Operating Income)	-	-	-	70,822	1,817	-	72,639
46								
47	Return Income Deficiency	-	-	-	4,168	107	-	4,275
48								
49	Additional Income Taxes on Deficiency:	-	-	-	19,173	492	-	19,665
50								
51	REVENUE REQUIREMENTS:	-	-	-	788,693	14,617	20,719	824,029
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				1,740,772	50,429		1,791,201
57	Accumulated Depreciation - S/L				(525,497)	(15,678)		(541,174)
58	Accumulated Depreciation - Deferred Taxes				(275,072)	(7,800)		(282,872)
59	Construction Work in Progress				38,975	306		39,281
60	Net Plant in Service	-	-	-	979,178	27,258	-	1,006,437
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				82,752	6		82,758
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				888	9		897
67	Customer Deposits					(2)		(2)
68	TOTAL RATE BASE	-	-	-	1,062,819	27,272	-	1,090,090
69	% of Rate Base	0.0000%	0.0000%	0.0000%	97.4982%	2.5018%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG C&I Class 5 - Int - CIP Exempt (Transpo	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost				301,936			301,936
7	Total - Production	-	-	-	301,936	-	-	301,936
8								
9	Transmission				8,974			8,974
10	Distribution:				497,926	618	985	499,530
11	Customer Accounts and Services:							
12	Allocable					905		905
13	Transport Allocable						16,967	16,967
14	Customer Sales:					-		-
15	Administrative & General:	-	-	-	728,260	831	8,983	738,074
16	Total Operation & Maintenance Expense:	-	-	-	1,537,096	2,354	26,935	1,566,385
17								
18	Depreciation & Amort Expense:				681,441	595		682,035
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				3,429	1,199		4,628
22	Retirement Benefits - FED				109,032	38,132		147,164
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	1,478	1	-	1,479
24	IBS Payroll Tax				55,948	19,567		75,515
25	Real Estate & Property	-	-	-	442,234	434	-	442,669
26	Total Taxes Other Than Income Taxes:	-	-	-	612,121	59,334	-	671,455
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	209,862	206	-	210,068
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	3,040,519	62,489	26,935	3,129,942
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(41)		(41)
38	Acct 488 - Miscellaneous Revenue					(8)		(8)
39	Acct 493 - Rent from Gas Property	-	-	-	(1,547)	(2)	-	(1,548)
40	Acct 494 - Interdepartmentall Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(11)		(11)
43	Total Other Operating Income:	-	-	-	(1,547)	(62)	-	(1,608)
44								
45	Actual Return (Net Operating Income)	-	-	-	(2,047,251)	(2,011)	-	(2,049,262)
46								
47	Return Income Deficiency	-	-	-	2,837,177	2,787	-	2,839,964
48								
49	Additional Income Taxes on Deficiency:	-	-	-	201,967	198	-	202,165
50								
51	REVENUE REQUIREMENTS:	-	-	-	4,030,865	63,402	26,935	4,121,201
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				18,083,605	23,513		18,107,118
57	Accumulated Depreciation - S/L				(5,383,494)	(9,337)		(5,392,831)
58	Accumulated Depreciation - Deferred Taxes				(2,844,725)	(3,594)		(2,848,319)
59	Construction Work in Progress				389,644	398		390,042
60	Net Plant in Service	-	-	-	10,245,030	10,980	-	10,256,010
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				940,389	8		940,397
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				10,016	11		10,028
67	Customer Deposits					(2)		(2)
68	TOTAL RATE BASE	-	-	-	11,195,435	10,997	-	11,206,433
69	% of Rate Base	0.0000%	0.0000%	0.0000%	99.9019%	0.0981%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSENSUS C&I Class 2 - Int (Transport)	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost				490			490
7	Total - Production	-	-	-	490	-	-	490
8								
9	Transmission				3			3
10	Distribution:				1,274	572	344	2,189
11	Customer Accounts and Services:							
12	Allocable					316		316
13	Transport Allocable						5,923	5,923
14	Customer Sales:					-		-
15	Administrative & General:	-	-	-	257	290	3,136	3,683
16	Total Operation & Maintenance Expense:	-	-	-	2,023	1,178	9,403	12,604
17								
18	Depreciation & Amort Expense:				9,836	353		10,188
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				8	3		10
22	Retirement Benefits - FED				239	84		323
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	3	1	-	3
24	IBS Payroll Tax				123	43		166
25	Real Estate & Property	-	-	-	750	266	-	1,016
26	Total Taxes Other Than Income Taxes:	-	-	-	1,122	396	-	1,518
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	356	126	-	482
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	13,336	2,052	9,403	24,792
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(14)		(14)
38	Acct 488 - Miscellaneous Revenue					(3)		(3)
39	Acct 493 - Rent from Gas Property	-	-	-	(3)	(1)	-	(4)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(4)		(4)
43	Total Other Operating Income:	-	-	-	(3)	(22)	-	(25)
44								
45	Actual Return (Net Operating Income)	-	-	-	14,297	5,062	-	19,359
46								
47	Return Income Deficiency	-	-	-	(12,957)	(4,588)	-	(17,545)
48								
49	Additional Income Taxes on Deficiency:	-	-	-	343	121	-	464
50								
51	REVENUE REQUIREMENTS:	-	-	-	15,016	2,626	9,403	27,046
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				25,976	13,383		39,359
57	Accumulated Depreciation - S/L				(5,144)	(4,744)		(9,888)
58	Accumulated Depreciation - Deferred Taxes				(4,012)	(2,060)		(6,073)
59	Construction Work in Progress				137	139		276
60	Net Plant in Service	-	-	-	16,956	6,718	-	23,674
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				2,013	3		2,016
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				22	4		26
67	Customer Deposits					(1)		(1)
68	TOTAL RATE BASE	-	-	-	18,991	6,724	-	25,715
69	% of Rate Base	0.0000%	0.0000%	0.0000%	73.8510%	26.1490%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSENSUS C&I Class 3 - Int (Transport)	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost				10,928			10,928
7	Total - Production	-	-	-	10,928	-	-	10,928
8								
9	Transmission				187			187
10	Distribution:				11,288	2,503	822	14,613
11	Customer Accounts and Services:							
12	Allocable					755		755
13	Transport Allocable						14,155	14,155
14	Customer Sales:					-		-
15	Administrative & General:	-	-	-	15,196	694	7,495	23,384
16	Total Operation & Maintenance Expense:	-	-	-	37,599	3,952	22,472	64,023
17								
18	Depreciation & Amort Expense:				146,665	1,339		148,004
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				87	31		118
22	Retirement Benefits - FED				2,782	973		3,755
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	34	3	-	37
24	IBS Payroll Tax				1,428	499		1,927
25	Real Estate & Property	-	-	-	10,155	1,027	-	11,183
26	Total Taxes Other Than Income Taxes:	-	-	-	14,487	2,534	-	17,021
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	4,819	488	-	5,307
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	203,570	8,312	22,472	234,354
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(34)		(34)
38	Acct 488 - Miscellaneous Revenue					(7)		(7)
39	Acct 493 - Rent from Gas Property	-	-	-	(36)	(4)	-	(39)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(9)		(9)
43	Total Other Operating Income:	-	-	-	(36)	(54)	-	(89)
44								
45	Actual Return (Net Operating Income)	-	-	-	71,116	7,194	-	78,311
46								
47	Return Income Deficiency	-	-	-	(52,976)	(5,359)	-	(58,336)
48								
49	Additional Income Taxes on Deficiency:	-	-	-	4,638	469	-	5,107
50								
51	REVENUE REQUIREMENTS:	-	-	-	226,312	10,562	22,472	259,347
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				405,407	48,558		453,964
57	Accumulated Depreciation - S/L				(117,714)	(15,392)		(133,105)
58	Accumulated Depreciation - Deferred Taxes				(63,219)	(7,504)		(70,723)
59	Construction Work in Progress				8,130	332		8,462
60	Net Plant in Service	-	-	-	232,604	25,994	-	258,598
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				24,233	7		24,240
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				255	9		264
67	Customer Deposits					(2)		(2)
68	TOTAL RATE BASE	-	-	-	257,092	26,009	-	283,100
69	% of Rate Base	0.0000%	0.0000%	0.0000%	90.8129%	9.1871%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSTRUCTION CLASSIFICATION	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost				11,256			11,256
7	Total - Production	-	-	-	11,256	-	-	11,256
8								
9	Transmission				272			272
10	Distribution:				14,428	382	76	14,886
11	Customer Accounts and Services:							
12	Allocable					70		70
13	Transport Allocable						1,305	1,305
14	Customer Sales:					-		-
15	Administrative & General:	-	-	-	22,091	64	691	22,845
16	Total Operation & Maintenance Expense:	-	-	-	48,047	515	2,072	50,635
17								
18	Depreciation & Amort Expense:				144,913	187		145,100
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				92	32		124
22	Retirement Benefits - FED				2,933	1,026		3,959
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	43	0	-	44
24	IBS Payroll Tax				1,505	526		2,031
25	Real Estate & Property	-	-	-	12,928	145	-	13,073
26	Total Taxes Other Than Income Taxes:	-	-	-	17,502	1,730	-	19,232
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	6,135	69	-	6,204
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	216,597	2,502	2,072	221,171
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(3)		(3)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	-	-	(45)	(1)	-	(46)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	-	-	(45)	(5)	-	(50)
44								
45	Actual Return (Net Operating Income)	-	-	-	8,944	101	-	9,045
46								
47	Return Income Deficiency	-	-	-	14,148	159	-	14,307
48								
49	Additional Income Taxes on Deficiency:	-	-	-	5,904	66	-	5,970
50								
51	REVENUE REQUIREMENTS:	-	-	-	245,548	2,823	2,072	250,442
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				534,202	6,677		540,879
57	Accumulated Depreciation - S/L				(160,782)	(1,997)		(162,779)
58	Accumulated Depreciation - Deferred Taxes				(83,825)	(1,034)		(84,860)
59	Construction Work in Progress				11,819	31		11,850
60	Net Plant in Service	-	-	-	301,414	3,676	-	305,090
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				25,596	1		25,597
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				269	1		270
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	-	-	327,279	3,678	-	330,957
69	% of Rate Base	0.0000%	0.0000%	0.0000%	98.8888%	1.1112%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSPURCHASED	GAS SUPPLY	DAILY FIRM				ENHANCED	
	C&I Class 5 - Int - CIP Exempt (Transp.	GAS COST	ACQUISITION	CAPACITY	DEMAND	CUSTOMER	OTHER	TOTAL
			COST	COST			SERVICES	
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			45,025	1,727			46,752
7	Total - Production	-	-	45,025	1,727	-	-	46,752
8								
9	Transmission			1,744	1,736			3,480
10	Distribution:			57,333	97,580	950	420	156,283
11	Customer Accounts and Services:							
12	Allocable					385		385
13	Transport Allocable						7,228	7,228
14	Customer Sales:					-		-
15	Administrative & General:	-	-	55,043	140,886	354	3,827	200,110
16	Total Operation & Maintenance Expense:	-	-	159,146	241,929	1,690	11,475	414,239
17								
18	Depreciation & Amort Expense:			48,025	135,254	544		183,823
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				663	232		895
22	Retirement Benefits - FED				21,095	7,378		28,473
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	172	285	1	-	459
24	IBS Payroll Tax				10,825	3,786		14,611
25	Real Estate & Property	-	-	51,589	85,272	415	-	137,275
26	Total Taxes Other Than Income Taxes:	-	-	51,761	118,140	11,812	-	181,713
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	24,481	40,466	197	-	65,144
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	283,413	535,789	14,243	11,475	844,920
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(17)		(17)
38	Acct 488 - Miscellaneous Revenue					(4)		(4)
39	Acct 493 - Rent from Gas Property	-	-	(180)	(298)	(1)	-	(480)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-					-
42	Acct 495 - Miscellaneous					(5)		(5)
43	Total Other Operating Income:	-	-	(180)	(298)	(27)	-	(506)
44								
45	Actual Return (Net Operating Income)	-	-	(129,530)	(214,102)	(1,042)	-	(344,673)
46								
47	Return Income Deficiency	-	-	221,679	366,416	1,783	-	589,877
48								
49	Additional Income Taxes on Deficiency:	-	-	23,560	38,943	189	-	62,693
50								
51	REVENUE REQUIREMENTS:	-	-	398,942	726,748	15,146	11,475	1,152,311
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			2,455,372	3,517,547	20,018		5,992,936
57	Accumulated Depreciation - S/L			(835,694)	(1,057,962)	(6,605)		(1,900,261)
58	Accumulated Depreciation - Deferred Taxes			(389,411)	(559,569)	(3,088)		(952,069)
59	Construction Work in Progress			75,737	75,379	170		151,286
60	Net Plant in Service	-	-	1,306,003	1,975,395	10,495	-	3,291,892
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance				181,376	3		181,379
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities							
66	Materials & Supplies:				1,938	5		1,943
67	Customer Deposits					(1)		(1)
68	TOTAL RATE BASE	-	-	1,306,003	2,158,708	10,502	-	3,475,213
69	% of Rate Base	0.0000%	0.0000%	37.5805%	62.1173%	0.3022%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG C&I Class 2 - Joint (Transport)	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			2,243	-			2,243
7	Total - Production	-	-	2,243	-	-	-	2,243
8								
9	Transmission			87	9			96
10	Distribution:			2,857	3,530	2,070	1,195	9,653
11	Customer Accounts and Services:							
12	Allocable					1,097		1,097
13	Transport Allocable						20,581	20,581
14	Customer Sales:					-		-
15	Administrative & General:	-	-	2,743	699	1,008	10,896	15,346
16	Total Operation & Maintenance Expense:	-	-	7,930	4,238	4,176	32,672	49,016
17								
18	Depreciation & Amort Expense:			2,393	27,047	1,262		30,701
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				21	7		28
22	Retirement Benefits - FED				654	229		883
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	9	7	3	-	19
24	IBS Payroll Tax				336	117		453
25	Real Estate & Property	-	-	2,570	2,080	951	-	5,602
26	Total Taxes Other Than Income Taxes:	-	-	2,579	3,097	1,307	-	6,984
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	1,220	987	451	-	2,658
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	14,122	35,369	7,196	32,672	89,359
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(49)		(49)
38	Acct 488 - Miscellaneous Revenue					(10)		(10)
39	Acct 493 - Rent from Gas Property	-	-	(9)	(7)	(3)	-	(20)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-					-
42	Acct 495 - Miscellaneous					(13)		(13)
43	Total Other Operating Income:	-	-	(9)	(7)	(76)	-	(93)
44								
45	Actual Return (Net Operating Income)	-	-	29,541	23,907	10,929	-	64,377
46								
47	Return Income Deficiency	-	-	(24,950)	(20,191)	(9,231)	-	(54,371)
48								
49	Additional Income Taxes on Deficiency:	-	-	1,174	950	434	-	2,558
50								
51	REVENUE REQUIREMENTS:	-	-	19,878	40,027	9,253	32,672	101,831
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			122,343	73,502	47,725		243,570
57	Accumulated Depreciation - S/L			(41,640)	(15,240)	(16,804)		(73,684)
58	Accumulated Depreciation - Deferred Taxes			(19,403)	(11,504)	(7,349)		(38,256)
59	Construction Work in Progress			3,774	374	483		4,631
60	Net Plant in Service	-	-	65,074	47,132	24,054	-	136,260
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance				5,471	10		5,481
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				59	14		73
67	Customer Deposits					(3)		(3)
68	TOTAL RATE BASE	-	-	65,074	52,662	24,075	-	141,811
69	% of Rate Base	0.0000%	0.0000%	45.8877%	37.1354%	16.9769%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG C&I Class 3 - Joint (Transport)	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			20,026	-			20,026
7	Total - Production	-	-	20,026	-	-	-	20,026
8								
9	Transmission			776	539			1,315
10	Distribution:			25,501	33,069	5,829	2,257	66,655
11	Customer Accounts and Services:							
12	Allocable					2,071		2,071
13	Transport Allocable						38,852	38,852
14	Customer Sales:					-		-
15	Administrative & General:	-	-	24,482	43,767	1,904	20,570	90,723
16	Total Operation & Maintenance Expense:	-	-	70,785	77,375	9,804	61,679	219,644
17								
18	Depreciation & Amort Expense:			21,361	423,311	3,232		447,904
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				252	88		340
22	Retirement Benefits - FED				8,013	2,802		10,815
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	77	96	8	-	181
24	IBS Payroll Tax				4,112	1,438		5,550
25	Real Estate & Property	-	-	22,946	28,876	2,471	-	54,293
26	Total Taxes Other Than Income Taxes:	-	-	23,022	41,349	6,808	-	71,179
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	10,889	13,703	1,173	-	25,765
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	126,057	555,738	21,017	61,679	764,492
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(93)		(93)
38	Acct 488 - Miscellaneous Revenue					(19)		(19)
39	Acct 493 - Rent from Gas Property	-	-	(80)	(101)	(9)	-	(190)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-					-
42	Acct 495 - Miscellaneous					(25)		(25)
43	Total Other Operating Income:	-	-	(80)	(101)	(146)	-	(328)
44								
45	Actual Return (Net Operating Income)	-	-	134,223	168,913	14,456	-	317,592
46								
47	Return Income Deficiency	-	-	(93,236)	(117,334)	(10,042)	-	(220,612)
48								
49	Additional Income Taxes on Deficiency:	-	-	10,479	13,188	1,129	-	24,796
50								
51	REVENUE REQUIREMENTS:	-	-	177,442	620,404	26,414	61,679	885,940
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			1,092,107	1,168,580	118,107		2,378,794
57	Accumulated Depreciation - S/L			(371,702)	(344,661)	(38,261)		(754,624)
58	Accumulated Depreciation - Deferred Taxes			(173,204)	(185,703)	(18,235)		(377,142)
59	Construction Work in Progress			33,687	23,417	912		58,016
60	Net Plant in Service	-	-	580,888	661,632	62,523	-	1,305,043
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance				68,656	19		68,674
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				734	26		760
67	Customer Deposits					(5)		(5)
68	TOTAL RATE BASE	-	-	580,888	731,022	62,562	-	1,374,472
69	% of Rate Base	0.0000%	0.0000%	42.2626%	53.1856%	4.5517%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG C&I Class 4 - Joint (Transport)	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			3,777	269			4,046
7	Total - Production	-	-	3,777	269	-	-	4,046
8								
9	Transmission			146	189			336
10	Distribution:			4,809	10,147	477	134	15,567
11	Customer Accounts and Services:							
12	Allocable					123		123
13	Transport Allocable						2,309	2,309
14	Customer Sales:					-		-
15	Administrative & General:	-	-	4,617	15,374	113	1,223	21,327
16	Total Operation & Maintenance Expense:	-	-	13,349	25,979	713	3,666	43,707
17								
18	Depreciation & Amort Expense:			4,028	100,892	247		105,167
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				64	22		87
22	Retirement Benefits - FED				2,042	714		2,756
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	14	30	1	-	45
24	IBS Payroll Tax				1,048	367		1,414
25	Real Estate & Property	-	-	4,327	8,867	191	-	13,385
26	Total Taxes Other Than Income Taxes:	-	-	4,342	12,051	1,294	-	17,687
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	2,053	4,208	90	-	6,352
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	23,772	143,130	2,346	3,666	172,913
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(6)		(6)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	-	(15)	(31)	(1)	-	(47)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-					-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	-	(15)	(31)	(9)	-	(55)
44								
45	Actual Return (Net Operating Income)	-	-	8,941	18,322	394	-	27,657
46								
47	Return Income Deficiency	-	-	(1,212)	(2,483)	(53)	-	(3,749)
48								
49	Additional Income Taxes on Deficiency:	-	-	1,976	4,050	87	-	6,113
50								
51	REVENUE REQUIREMENTS:	-	-	33,463	162,987	2,764	3,666	202,880
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			205,953	369,971	8,922		584,846
57	Accumulated Depreciation - S/L			(70,097)	(112,509)	(2,774)		(185,380)
58	Accumulated Depreciation - Deferred Taxes			(32,663)	(58,892)	(1,380)		(92,935)
59	Construction Work in Progress			6,353	8,226	54		14,633
60	Net Plant in Service	-	-	109,546	206,795	4,823	-	321,163
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance				17,496	1		17,497
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				187	2		189
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	-	109,546	224,479	4,825	-	338,850
69	% of Rate Base	0.0000%	0.0000%	32.3287%	66.2474%	1.4239%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL	
1	NNG C&I Class 5 - Joint (Transport)							
2								
3	Operation & Maintenance Expense:							
4	Production:							
5	-							-
6				17,303	8,730			26,033
7	-	-		17,303	8,730	-	-	26,033
8								
9				670	998			1,668
10				22,033	55,852	599	140	78,624
11	Customer Accounts and Services:							
12						128		128
13							2,409	2,409
14						-		-
15	-	-		21,153	80,985	118	1,276	103,531
16	-	-		61,159	146,565	846	3,825	212,394
17								
18	Depreciation & Amort Expense:							
19				18,456	76,824	301		95,580
20	Taxes Other Than Income Taxes:							
21					381	133		515
22					12,125	4,241		16,366
23	-	-	66	164	1	-		231
24				6,222	2,176			8,398
25	-	-	19,825	48,954	233			69,012
26	-	-	19,892	67,845	6,783			94,520
27								
28	Other Income Before Income Taxes:							
29	-	-						-
30	-	-	9,408	23,231	110			32,749
31								
32	Other Income After Income Taxes:							
33	-	-						-
34	-	-	108,914	314,465	8,040	3,825		435,244
35								
36	Other Operating Income (Revenue Credits):							
37						(6)		(6)
38						(1)		(1)
39	-	-	(69)	(171)	(1)			(241)
40								
41	-	-						
42						(2)		(2)
43	-	-	(69)	(171)	(9)			(250)
44								
45	-	-	107,302	264,957	1,260			373,519
46								
47	-	-	(71,890)	(177,515)	(844)			(250,249)
48								
49	-	-	9,054	22,357	106			31,517
50								
51	-	-	153,311	424,093	8,553	3,825		589,782
52								
53								
54								
55	RATE BASE:							
56			943,585	2,014,592	10,783			2,968,959
57			(321,152)	(604,158)	(3,281)			(928,592)
58			(149,649)	(319,651)	(1,669)			(470,969)
59			29,105	43,330	57			72,491
60	-	-	501,889	1,134,112	5,889			1,641,890
61								
62	Gas Stored Underground:							
63					104,067	1		104,069
64								
65								
66					1,114	2		1,115
67						(0)		(0)
68	-	-	501,889	1,239,293	5,891			1,747,074
69	0.0000%	0.0000%	28.7274%	70.9354%	0.3372%	0.0000%		100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSTRUCTION CLASSIFICATION	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			3,756	-			3,756
7	Total - Production	-	-	3,756	-	-	-	3,756
8								
9	Transmission			146	14			160
10	Distribution:			4,783	5,808	1,909	1,149	13,648
11	Customer Accounts and Services:							
12	Allocable					1,054		1,054
13	Transport Allocable						19,778	19,778
14	Customer Sales:					-		-
15	Administrative & General:	-	-	4,592	1,149	969	10,471	17,181
16	Total Operation & Maintenance Expense:	-	-	13,275	6,971	3,932	31,397	55,576
17								
18	Depreciation & Amort Expense:			4,006	44,498	1,178		49,682
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				34	12		45
22	Retirement Benefits - FED				1,066	373		1,439
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	14	11	3	-	29
24	IBS Payroll Tax				547	191		739
25	Real Estate & Property	-	-	4,303	3,424	887	-	8,615
26	Total Taxes Other Than Income Taxes:	-	-	4,318	5,083	1,466	-	10,867
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	2,042	1,625	421	-	4,088
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	23,641	58,177	6,997	31,397	120,213
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(48)		(48)
38	Acct 488 - Miscellaneous Revenue					(10)		(10)
39	Acct 493 - Rent from Gas Property	-	-	(15)	(12)	(3)	-	(30)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-					-
42	Acct 495 - Miscellaneous					(13)		(13)
43	Total Other Operating Income:	-	-	(15)	(12)	(73)	-	(100)
44								
45	Actual Return (Net Operating Income)	-	-	47,270	37,615	9,742	-	94,626
46								
47	Return Income Deficiency	-	-	(39,583)	(31,498)	(8,158)	-	(79,239)
48								
49	Additional Income Taxes on Deficiency:	-	-	1,965	1,564	405	-	3,934
50								
51	REVENUE REQUIREMENTS:	-	-	33,278	65,846	8,913	31,397	139,435
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			204,819	121,013	44,687		370,520
57	Accumulated Depreciation - S/L			(69,711)	(25,111)	(15,840)		(110,662)
58	Accumulated Depreciation - Deferred Taxes			(32,483)	(18,939)	(6,880)		(58,302)
59	Construction Work in Progress			6,318	615	464		7,397
60	Net Plant in Service	-	-	108,943	77,577	22,432	-	208,952
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				9,018	10		9,027
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				97	13		110
67	Customer Deposits					(3)		(3)
68	TOTAL RATE BASE	-	-	108,943	86,692	22,452	-	218,086
69	% of Rate Base	0.0000%	0.0000%	49.9539%	39.7510%	10.2951%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSENT CLASS 3 - JOINT (TRANSPORT)	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			14,107	2,052			16,159
7	Total - Production	-	-	14,107	2,052	-	-	16,159
8								
9	Transmission			547	587			1,133
10	Distribution:			17,964	35,769	2,646	869	57,247
11	Customer Accounts and Services:							
12	Allocable					798		798
13	Transport Allocable						14,959	14,959
14	Customer Sales:					-		-
15	Administrative & General:	-	-	17,246	47,624	733	7,920	73,523
16	Total Operation & Maintenance Expense:	-	-	49,864	86,031	4,176	23,747	163,819
17								
18	Depreciation & Amort Expense:			15,047	459,450	1,414		475,912
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				274	96		369
22	Retirement Benefits - FED				8,701	3,043		11,743
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	54	104	4	-	162
24	IBS Payroll Tax				4,465	1,561		6,026
25	Real Estate & Property	-	-	16,164	31,192	1,086	-	48,442
26	Total Taxes Other Than Income Taxes:	-	-	16,218	44,735	5,789	-	66,743
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	7,671	14,802	515	-	22,988
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	88,800	605,019	11,895	23,747	729,461
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(36)		(36)
38	Acct 488 - Miscellaneous Revenue					(7)		(7)
39	Acct 493 - Rent from Gas Property	-	-	(57)	(109)	(4)	-	(169)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-					-
42	Acct 495 - Miscellaneous					(10)		(10)
43	Total Other Operating Income:	-	-	(57)	(109)	(57)	-	(222)
44								
45	Actual Return (Net Operating Income)	-	-	68,609	132,397	4,608	-	205,614
46								
47	Return Income Deficiency	-	-	(39,736)	(76,681)	(2,669)	-	(119,086)
48								
49	Additional Income Taxes on Deficiency:	-	-	7,382	14,245	496	-	22,123
50								
51	REVENUE REQUIREMENTS:	-	-	124,998	674,872	14,273	23,747	837,891
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			769,329	1,259,010	51,313		2,079,652
57	Accumulated Depreciation - S/L			(261,844)	(370,124)	(16,265)		(648,233)
58	Accumulated Depreciation - Deferred Taxes			(122,012)	(199,889)	(7,930)		(329,831)
59	Construction Work in Progress			23,730	25,480	351		49,562
60	Net Plant in Service	-	-	409,203	714,477	27,469	-	1,151,150
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance				74,381	7		74,388
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				798	10		808
67	Customer Deposits					(2)		(2)
68	TOTAL RATE BASE	-	-	409,203	789,657	27,484	-	1,226,345
69	% of Rate Base	0.0000%	0.0000%	33.3677%	64.3911%	2.2412%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG Flex Transport (Cust "A") (Transport)	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			3,856	2,949			6,805
7	Total - Production	-	-	3,856	2,949	-	-	6,805
8								
9	Transmission			149	234			384
10	Distribution:			4,910	13,105	300	70	18,384
11	Customer Accounts and Services:							
12	Allocable					64		64
13	Transport Allocable						1,205	1,205
14	Customer Sales:					-		-
15	Administrative & General:	-	-	4,713	19,011	59	638	24,421
16	Total Operation & Maintenance Expense:	-	-	13,628	35,300	423	1,913	51,263
17								
18	Depreciation & Amort Expense:			4,112	190,082	151		194,345
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				90	31		121
22	Retirement Benefits - FED				2,847	996		3,842
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	15	38	0	-	54
24	IBS Payroll Tax				1,461	511		1,972
25	Real Estate & Property	-	-	4,418	11,517	116	-	16,051
26	Total Taxes Other Than Income Taxes:	-	-	4,432	15,953	1,655	-	22,040
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	2,096	5,466	55	-	7,617
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	24,269	246,800	2,283	1,913	275,265
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(3)		(3)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	-	(15)	(40)	(0)	-	(56)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-					-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	-	(15)	(40)	(5)	-	(60)
44								
45	Actual Return (Net Operating Income)	-	-	(13,023)	(33,954)	(343)	-	(47,320)
46								
47	Return Income Deficiency	-	-	20,914	54,526	551	-	75,991
48								
49	Additional Income Taxes on Deficiency:	-	-	2,017	5,260	53	-	7,331
50								
51	REVENUE REQUIREMENTS:	-	-	34,162	272,592	2,539	1,913	311,206
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			210,255	473,610	5,391		689,257
57	Accumulated Depreciation - S/L			(71,561)	(141,924)	(1,641)		(215,126)
58	Accumulated Depreciation - Deferred Taxes			(33,346)	(75,045)	(835)		(109,226)
59	Construction Work in Progress			6,485	10,171	28		16,685
60	Net Plant in Service	-	-	111,834	266,812	2,944	-	381,590
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance				24,494	1		24,494
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				261	1		262
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	-	111,834	291,567	2,946	-	406,347
69	% of Rate Base	0.0000%	0.0000%	27.5218%	71.7533%	0.7249%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG Flex Transport (Cust "B") (Transport)	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			-				-
7	Total - Production	-	-	-				-
8								
9	Transmission			-				-
10	Distribution:			-				-
11	Customer Accounts and Services:							
12	Allocable					-		-
13	Transport Allocable						-	-
14	Customer Sales:					-		-
15	Administrative & General:			-		-		-
16	Total Operation & Maintenance Expense:	-	-	-		-		-
17								
18	Depreciation & Amort Expense:			-				-
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE					-		-
22	Retirement Benefits - FED					-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-		-		-
24	IBS Payroll Tax					-		-
25	Real Estate & Property	-	-	-		-		-
26	Total Taxes Other Than Income Taxes:	-	-	-		-		-
27								
28	Other Income Before Income Taxes:	-	-	-		-		-
29								
30	Income Taxes	-	-	-		-		-
31								
32	Other Income After Income Taxes:	-	-	-		-		-
33								
34	TOTAL EXPENSES:	-	-	-		-		-
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					-		-
38	Acct 488 - Miscellaneous Revenue					-		-
39	Acct 493 - Rent from Gas Property	-	-	-		-		-
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-				-		-
42	Acct 495 - Miscellaneous					-		-
43	Total Other Operating Income:	-	-	-		-		-
44								
45	Actual Return (Net Operating Income)	-	-	-		-		-
46								
47	Return Income Deficiency	-	-	-		-		-
48								
49	Additional Income Taxes on Deficiency:	-	-	-		-		-
50								
51	REVENUE REQUIREMENTS:	-	-	-		-		-
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			-		-		-
57	Accumulated Depreciation - S/L			-		-		-
58	Accumulated Depreciation - Deferred Taxes			-		-		-
59	Construction Work in Progress			-		-		-
60	Net Plant in Service	-	-	-		-		-
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance					-		-
64	Prepayments					-		-
65	Regulatory Assets & Liabilities					-		-
66	Materials & Supplies:					-		-
67	Customer Deposits					-		-
68	TOTAL RATE BASE	-	-	-		-		-
69	% of Rate Base	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG Flex Transport (Cust "C") (Transport)	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			-				-
7	Total - Production	-	-	-				-
8								
9	Transmission			-				-
10	Distribution:			-				-
11	Customer Accounts and Services:							
12	Allocable					-		-
13	Transport Allocable						-	-
14	Customer Sales:					-		-
15	Administrative & General:					-		-
16	Total Operation & Maintenance Expense:	-	-	-		-		-
17								
18	Depreciation & Amort Expense:			-				-
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE					-		-
22	Retirement Benefits - FED					-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-				-
24	IBS Payroll Tax					-		-
25	Real Estate & Property	-	-	-				-
26	Total Taxes Other Than Income Taxes:	-	-	-		-		-
27								
28	Other Income Before Income Taxes:	-	-	-				-
29								
30	Income Taxes	-	-	-				-
31								
32	Other Income After Income Taxes:	-	-	-				-
33								
34	TOTAL EXPENSES:	-	-	-		-		-
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					-		-
38	Acct 488 - Miscellaneous Revenue					-		-
39	Acct 493 - Rent from Gas Property	-	-	-				-
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					-		-
43	Total Other Operating Income:	-	-	-		-		-
44								
45	Actual Return (Net Operating Income)	-	-	-		-		-
46								
47	Return Income Deficiency	-	-	-		-		-
48								
49	Additional Income Taxes on Deficiency:	-	-	-		-		-
50								
51	REVENUE REQUIREMENTS:	-	-	-		-		-
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			-		-		-
57	Accumulated Depreciation - S/L			-		-		-
58	Accumulated Depreciation - Deferred Taxes			-		-		-
59	Construction Work in Progress			-		-		-
60	Net Plant in Service	-	-	-		-		-
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance					-		-
64	Prepayments					-		-
65	Regulatory Assets & Liabilities					-		-
66	Materials & Supplies:					-		-
67	Customer Deposits					-		-
68	TOTAL RATE BASE	-	-	-		-		-
69	% of Rate Base	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG Flex Transport (Cust "D") (Transport)	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			-				-
7	Total - Production	-	-	-				-
8								
9	Transmission			-				-
10	Distribution:			-				-
11	Customer Accounts and Services:							
12	Allocable					-		-
13	Transport Allocable						-	-
14	Customer Sales:					-		-
15	Administrative & General:					-		-
16	Total Operation & Maintenance Expense:	-	-	-		-		-
17								
18	Depreciation & Amort Expense:			-				-
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE					-		-
22	Retirement Benefits - FED					-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-		-		-
24	IBS Payroll Tax					-		-
25	Real Estate & Property	-	-	-		-		-
26	Total Taxes Other Than Income Taxes:	-	-	-		-		-
27								
28	Other Income Before Income Taxes:	-	-	-		-		-
29								
30	Income Taxes	-	-	-		-		-
31								
32	Other Income After Income Taxes:	-	-	-		-		-
33								
34	TOTAL EXPENSES:	-	-	-		-		-
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					-		-
38	Acct 488 - Miscellaneous Revenue					-		-
39	Acct 493 - Rent from Gas Property	-	-	-		-		-
40	Acct 494 - Interdepartmentall Rents					-		-
41	Acct 495 - Gas True-up	-	-	-		-		-
42	Acct 495 - Miscellaneous					-		-
43	Total Other Operating Income:	-	-	-		-		-
44								
45	Actual Return (Net Operating Income)	-	-	-		-		-
46								
47	Return Income Deficiency	-	-	-		-		-
48								
49	Additional Income Taxes on Deficiency:	-	-	-		-		-
50								
51	REVENUE REQUIREMENTS:	-	-	-		-		-
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			-		-		-
57	Accumulated Depreciation - S/L			-		-		-
58	Accumulated Depreciation - Deferred Taxes			-		-		-
59	Construction Work in Progress			-		-		-
60	Net Plant in Service	-	-	-		-		-
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance					-		-
64	Prepayments					-		-
65	Regulatory Assets & Liabilities					-		-
66	Materials & Supplies:					-		-
67	Customer Deposits					-		-
68	TOTAL RATE BASE	-	-	-		-		-
69	% of Rate Base	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG Flex Transport (Cust "E") (Transport)	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			2,257	7,037			9,294
7	Total - Production	-	-	2,257	7,037	-	-	9,294
8								
9	Transmission			87	301			388
10	Distribution:			2,874	16,740	300	70	19,983
11	Customer Accounts and Services:							
12	Allocable					64		64
13	Transport Allocable						1,205	1,205
14	Customer Sales:					-		-
15	Administrative & General:	-	-	2,759	24,391	59	638	27,847
16	Total Operation & Maintenance Expense:	-	-	7,977	48,469	423	1,913	58,781
17								
18	Depreciation & Amort Expense:			2,407	22,974	151		25,532
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				115	40		155
22	Retirement Benefits - FED				3,652	1,277		4,929
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	9	49	0	-	58
24	IBS Payroll Tax				1,874	655		2,530
25	Real Estate & Property	-	-	2,586	14,789	116	-	17,491
26	Total Taxes Other Than Income Taxes:	-	-	2,595	20,479	2,090	-	25,163
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	1,227	7,018	55	-	8,300
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	14,206	98,940	2,718	1,913	117,777
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(3)		(3)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	-	(9)	(52)	(0)	-	(61)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-					-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	-	(9)	(52)	(5)	-	(65)
44								
45	Actual Return (Net Operating Income)	-	-	2,896	16,563	130	-	19,589
46								
47	Return Income Deficiency	-	-	1,723	9,853	78	-	11,654
48								
49	Additional Income Taxes on Deficiency:	-	-	1,181	6,754	53	-	7,988
50								
51	REVENUE REQUIREMENTS:	-	-	19,997	132,058	2,975	1,913	156,942
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			123,076	606,343	5,391		734,811
57	Accumulated Depreciation - S/L			(41,889)	(181,070)	(1,641)		(224,600)
58	Accumulated Depreciation - Deferred Taxes			(19,519)	(95,722)	(835)		(116,076)
59	Construction Work in Progress			3,796	13,050	28		16,875
60	Net Plant in Service	-	-	65,464	342,602	2,944	-	411,010
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance				31,446	1		31,447
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				335	1		336
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	-	65,464	374,383	2,946	-	442,793
69	% of Rate Base	0.0000%	0.0000%	14.7843%	84.5504%	0.6653%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG Flex Transport (Cust "F") (Transport)	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			4,514	301			4,815
7	Total - Production	-	-	4,514	301	-	-	4,815
8								
9	Transmission			175	184			358
10	Distribution:			5,748	10,309	899	210	17,165
11	Customer Accounts and Services:							
12	Allocable					193		193
13	Transport Allocable						3,614	3,614
14	Customer Sales:					-		-
15	Administrative & General:	-	-	5,518	14,894	177	1,914	22,503
16	Total Operation & Maintenance Expense:	-	-	15,954	25,687	1,268	5,738	48,648
17								
18	Depreciation & Amort Expense:			4,814	149,019	452		154,285
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				70	25		95
22	Retirement Benefits - FED				2,232	781		3,013
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	17	30	1	-	49
24	IBS Payroll Tax				1,145	401		1,546
25	Real Estate & Property	-	-	5,172	9,009	349	-	14,530
26	Total Taxes Other Than Income Taxes:	-	-	5,189	12,486	1,556	-	19,231
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	2,454	4,275	166	-	6,895
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	28,412	191,468	3,442	5,738	229,060
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(9)		(9)
38	Acct 488 - Miscellaneous Revenue					(2)		(2)
39	Acct 493 - Rent from Gas Property	-	-	(18)	(32)	(1)	-	(51)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-					-
42	Acct 495 - Miscellaneous					(2)		(2)
43	Total Other Operating Income:	-	-	(18)	(32)	(14)	-	(64)
44								
45	Actual Return (Net Operating Income)	-	-	(6,997)	(12,189)	(472)	-	(19,659)
46								
47	Return Income Deficiency	-	-	16,235	28,281	1,096	-	45,612
48								
49	Additional Income Taxes on Deficiency:	-	-	2,362	4,114	159	-	6,636
50								
51	REVENUE REQUIREMENTS:	-	-	39,994	211,643	4,211	5,738	261,585
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			246,153	371,522	16,174		633,848
57	Accumulated Depreciation - S/L			(83,779)	(111,700)	(4,922)		(200,401)
58	Accumulated Depreciation - Deferred Taxes			(39,039)	(59,090)	(2,504)		(100,632)
59	Construction Work in Progress			7,593	7,969	85		15,646
60	Net Plant in Service	-	-	130,928	208,701	8,833	-	348,462
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance				19,159	2		19,160
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				205	2		207
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	-	130,928	228,064	8,837	-	367,829
69	% of Rate Base	0.0000%	0.0000%	35.5947%	62.0028%	2.4025%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A] NNG Flex Transport (Cust "G") (Transport)	[B] PURCHASED GAS COST	[C] GAS SUPPLY ACQUISITION COST	[D] DAILY FIRM CAPACITY COST	[E] DEMAND	[F] CUSTOMER	[G] ENHANCED OTHER SERVICES	[H] TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			2,821	-			2,821
7	Total - Production	-	-	2,821	-	-	-	2,821
8								
9	Transmission			109	44			153
10	Distribution:			3,592	2,505	300	70	6,467
11	Customer Accounts and Services:							
12	Allocable					64		64
13	Transport Allocable						1,205	1,205
14	Customer Sales:					-		-
15	Administrative & General:	-	-	3,449	3,550	59	638	7,695
16	Total Operation & Maintenance Expense:	-	-	9,972	6,099	423	1,913	18,406
17								
18	Depreciation & Amort Expense:			3,009	35,815	151		38,974
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				17	6		23
22	Retirement Benefits - FED				532	186		718
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	11	7	0	-	19
24	IBS Payroll Tax				273	96		369
25	Real Estate & Property	-	-	3,232	2,214	116	-	5,563
26	Total Taxes Other Than Income Taxes:	-	-	3,243	3,043	404	-	6,691
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	1,534	1,051	55	-	2,640
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	17,758	46,007	1,033	1,913	66,710
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(3)		(3)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	-	(11)	(8)	(0)	-	(19)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-					-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	-	(11)	(8)	(5)	-	(24)
44								
45	Actual Return (Net Operating Income)	-	-	5	4	0	-	9
46								
47	Return Income Deficiency	-	-	5,768	3,951	208	-	9,927
48								
49	Additional Income Taxes on Deficiency:	-	-	1,476	1,011	53	-	2,540
50								
51	REVENUE REQUIREMENTS:	-	-	24,996	50,965	1,289	1,913	79,163
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			153,845	91,871	5,391		251,107
57	Accumulated Depreciation - S/L			(52,362)	(27,844)	(1,641)		(81,846)
58	Accumulated Depreciation - Deferred Taxes			(24,399)	(14,608)	(835)		(39,842)
59	Construction Work in Progress			4,745	1,899	28		6,673
60	Net Plant in Service	-	-	81,830	51,318	2,944	-	136,092
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance				4,681	1		4,682
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				49	1		50
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	-	81,830	56,048	2,946	-	140,823
69	% of Rate Base	0.0000%	0.0000%	58.1082%	39.8000%	2.0918%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG Transport for Resale (Transport)	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost				469			469
7	Total - Production	-	-	-	469	-	-	469
8								
9	Transmission				9			9
10	Distribution:				529	181	70	780
11	Customer Accounts and Services:							
12	Allocable					64		64
13	Transport Allocable						1,205	1,205
14	Customer Sales:					-		-
15	Administrative & General:	-	-	-	712	59	638	1,409
16	Total Operation & Maintenance Expense:	-	-	-	1,719	304	1,913	3,935
17								
18	Depreciation & Amort Expense:				6,867	100		6,968
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				4	1		6
22	Retirement Benefits - FED				131	46		176
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	2	0	-	2
24	IBS Payroll Tax				67	23		91
25	Real Estate & Property	-	-	-	474	77	-	551
26	Total Taxes Other Than Income Taxes:	-	-	-	678	147	-	825
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	225	36	-	261
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	9,489	588	1,913	11,989
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(3)		(3)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	-	-	(2)	(0)	-	(2)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	-	-	(2)	(5)	-	(6)
44								
45	Actual Return (Net Operating Income)	-	-	-	6,000	970	-	6,969
46								
47	Return Income Deficiency	-	-	-	(5,153)	(833)	-	(5,985)
48								
49	Additional Income Taxes on Deficiency:	-	-	-	217	35	-	252
50								
51	REVENUE REQUIREMENTS:	-	-	-	10,550	755	1,913	13,218
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				18,941	3,662		22,603
57	Accumulated Depreciation - S/L				(5,503)	(1,186)		(6,689)
58	Accumulated Depreciation - Deferred Taxes				(2,958)	(565)		(3,524)
59	Construction Work in Progress				381	28		409
60	Net Plant in Service	-	-	-	10,860	1,939	-	12,799
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				1,131	1		1,132
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				12	1		13
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	-	-	12,003	1,940	-	13,943
69	% of Rate Base	0.0000%	0.0000%	0.0000%	86.0870%	13.9130%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG Agriculture Grain Dryer - Class 1	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	3,606						3,606
5	Gas Supply Acquisition Cost		19					19
6	Daily Firm Capacity Cost				20			20
7	Total - Production	3,606	19	-	20	-	-	3,644
8								
9	Transmission				1			1
10	Distribution:				52	654	210	915
11	Customer Accounts and Services:							
12	Allocable					193		193
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	10		51	177	-	238
16	Total Operation & Maintenance Expense:	3,606	28	-	123	1,024	210	4,991
17								
18	Depreciation & Amort Expense:				283	345		628
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				0	0		0
22	Retirement Benefits - FED				9	3		12
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	0	-	0	1	-	1
24	IBS Payroll Tax				5	2		6
25	Real Estate & Property	-	7	-	36	264	-	307
26	Total Taxes Other Than Income Taxes:	-	7	-	50	270	-	327
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	3	-	17	125	-	146
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	3,606	39	-	473	1,764	210	6,091
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(9)		(9)
38	Acct 488 - Miscellaneous Revenue					(2)		(2)
39	Acct 493 - Rent from Gas Property	-	(0)	-	(0)	(1)	-	(1)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(2)		(2)
43	Total Other Operating Income:	-	(0)	-	(0)	(14)	-	(14)
44								
45	Actual Return (Net Operating Income)	-	3	-	16	116	-	135
46								
47	Return Income Deficiency	-	9	-	48	356	-	413
48								
49	Additional Income Taxes on Deficiency:	-	3	-	16	121	-	140
50								
51	REVENUE REQUIREMENTS:	3,606	54	-	553	2,342	210	6,766
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				1,461	12,608		14,070
57	Accumulated Depreciation - S/L				(402)	(4,061)		(4,464)
58	Accumulated Depreciation - Deferred Taxes				(230)	(1,949)		(2,178)
59	Construction Work in Progress				27	85		112
60	Net Plant in Service	-	-	-	857	6,683	-	7,540
61								
62	Gas Stored Underground:		175					175
63	Working Capital Allowance				53	2		55
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				1	2		3
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	175	-	911	6,687	-	7,772
69	% of Rate Base	0.0000%	2.2490%	0.0000%	11.7167%	86.0343%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	77,393						77,393
5	Gas Supply Acquisition Cost		499					499
6	Daily Firm Capacity Cost				491			491
7	Total - Production	77,393	499	-	491	-	-	78,383
8								
9	Transmission				17			17
10	Distribution:				1,383	5,594	1,796	8,774
11	Customer Accounts and Services:							
12	Allocable					1,649		1,649
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	262		1,359	1,515	-	3,137
16	Total Operation & Maintenance Expense:	77,393	761	-	3,251	8,758	1,796	91,959
17								
18	Depreciation & Amort Expense:				7,589	2,949		10,538
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				6	2		9
22	Retirement Benefits - FED				203	71		274
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	1	-	3	8	-	11
24	IBS Payroll Tax				104	36		140
25	Real Estate & Property	-	185	-	984	2,260	-	3,409
26	Total Taxes Other Than Income Taxes:	-	186	-	1,280	2,377	-	3,843
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	88	-	457	1,072	-	1,618
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	77,393	1,035	-	12,577	15,156	1,796	107,957
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(74)		(74)
38	Acct 488 - Miscellaneous Revenue					(15)		(15)
39	Acct 493 - Rent from Gas Property	-	(1)	-	(3)	(8)	-	(12)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(20)		(20)
43	Total Other Operating Income:	-	(1)	-	(3)	(117)	-	(121)
44								
45	Actual Return (Net Operating Income)	-	1,922	-	10,001	23,448	-	35,371
46								
47	Return Income Deficiency	-	(1,591)	-	(8,279)	(19,412)	-	(29,282)
48								
49	Additional Income Taxes on Deficiency:	-	85	-	440	1,032	-	1,557
50								
51	REVENUE REQUIREMENTS:	77,393	1,450	-	14,735	20,107	1,796	115,481
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				39,169	107,871		147,040
57	Accumulated Depreciation - S/L				(10,781)	(34,748)		(45,529)
58	Accumulated Depreciation - Deferred Taxes				(6,160)	(16,672)		(22,832)
59	Construction Work in Progress				727	726		1,453
60	Net Plant in Service	-	-	-	22,954	57,177	-	80,131
61								
62	Gas Stored Underground:		4,690					4,690
63	Working Capital Allowance				1,429	15		1,444
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				15	21		36
67	Customer Deposits					(4)		(4)
68	TOTAL RATE BASE	-	4,690	-	24,399	57,208	-	86,297
69	% of Rate Base	0.0000%	5.4347%	0.0000%	28.2731%	66.2921%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG Agriculture Grain Dryer - Class 2	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	727,826						727,826
5	Gas Supply Acquisition Cost		4,692					4,692
6	Daily Firm Capacity Cost				3,908			3,908
7	Total - Production	727,826	4,692	-	3,908	-	-	736,426
8								
9	Transmission				135			135
10	Distribution:				11,356	7,949	2,659	21,964
11	Customer Accounts and Services:							
12	Allocable					2,441		2,441
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	2,466		10,946	2,243	-	15,656
16	Total Operation & Maintenance Expense:	727,826	7,158	-	26,345	12,633	2,659	776,621
17								
18	Depreciation & Amort Expense:				69,610	4,224		73,834
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				49	17		66
22	Retirement Benefits - FED				1,564	547		2,111
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	6	-	26	11	-	43
24	IBS Payroll Tax				802	281		1,083
25	Real Estate & Property	-	1,742	-	7,877	3,234	-	12,854
26	Total Taxes Other Than Income Taxes:	-	1,748	-	10,319	4,090	-	16,157
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	827	-	3,738	1,535	-	6,100
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	727,826	9,733	-	110,012	22,482	2,659	872,712
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(110)		(110)
38	Acct 488 - Miscellaneous Revenue					(23)		(23)
39	Acct 493 - Rent from Gas Property	-	(6)	-	(28)	(11)	-	(45)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(29)		(29)
43	Total Other Operating Income:	-	(6)	-	(28)	(174)	-	(207)
44								
45	Actual Return (Net Operating Income)	-	9,924	-	44,870	18,422	-	73,216
46								
47	Return Income Deficiency	-	(6,812)	-	(30,800)	(12,645)	-	(50,257)
48								
49	Additional Income Taxes on Deficiency:	-	796	-	3,598	1,477	-	5,870
50								
51	REVENUE REQUIREMENTS:	727,826	13,634	-	127,653	29,562	2,659	901,334
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				319,216	154,847		474,062
57	Accumulated Depreciation - S/L				(87,445)	(50,169)		(137,614)
58	Accumulated Depreciation - Deferred Taxes				(50,204)	(23,927)		(74,131)
59	Construction Work in Progress				5,857	1,075		6,931
60	Net Plant in Service	-	-	-	187,423	81,825	-	269,248
61								
62	Gas Stored Underground:		44,106					44,106
63	Working Capital Allowance				11,870	22		11,892
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				126	31		157
67	Customer Deposits					(6)		(6)
68	TOTAL RATE BASE	-	44,106	-	199,420	81,872	-	325,398
69	% of Rate Base	0.0000%	13.5546%	0.0000%	61.2848%	25.1606%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG Agriculture Grain Dryer - Class 2 (Trans	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			171	-			171
7	Total - Production	-	-	171	-	-	-	171
8								
9	Transmission			7	4			11
10	Distribution:			218	343	209	70	841
11	Customer Accounts and Services:							
12	Allocable					64		64
13	Transport Allocable						1,205	1,205
14	Customer Sales:					-		-
15	Administrative & General:	-	-	209	327	59	638	1,233
16	Total Operation & Maintenance Expense:	-	-	605	674	332	1,913	3,524
17								
18	Depreciation & Amort Expense:			183	2,095	111		2,389
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				1	0		2
22	Retirement Benefits - FED				42	15		56
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	1	1	0	-	2
24	IBS Payroll Tax				21	8		29
25	Real Estate & Property	-	-	196	237	85	-	518
26	Total Taxes Other Than Income Taxes:	-	-	197	303	108	-	607
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	93	113	40	-	246
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	1,077	3,184	592	1,913	6,766
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(3)		(3)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	-	(1)	(1)	(0)	-	(2)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-					-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	-	(1)	(1)	(5)	-	(6)
44								
45	Actual Return (Net Operating Income)	-	-	1,472	1,781	639	-	3,891
46								
47	Return Income Deficiency	-	-	(1,121)	(1,357)	(487)	-	(2,965)
48								
49	Additional Income Taxes on Deficiency:	-	-	90	108	39	-	237
50								
51	REVENUE REQUIREMENTS:	-	-	1,516	3,716	778	1,913	7,923
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			9,333	9,715	4,075		23,123
57	Accumulated Depreciation - S/L			(3,177)	(2,698)	(1,320)		(7,195)
58	Accumulated Depreciation - Deferred Taxes			(1,480)	(1,540)	(630)		(3,650)
59	Construction Work in Progress			288	175	28		491
60	Net Plant in Service	-	-	4,964	5,651	2,153	-	12,769
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance				352	1		352
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				4	1		5
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	-	4,964	6,007	2,155	-	13,125
69	% of Rate Base	0.0000%	0.0000%	37.8224%	45.7626%	16.4150%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost				2,600			2,600
7	Total - Production	-	-	-	2,600	-	-	2,600
8								
9	Transmission				88			88
10	Distribution:				4,514	314	70	4,898
11	Customer Accounts and Services:							
12	Allocable					64		64
13	Transport Allocable						1,205	1,205
14	Customer Sales:					-		-
15	Administrative & General:	-	-	-	7,129	59	638	7,826
16	Total Operation & Maintenance Expense:	-	-	-	14,331	437	1,913	16,681
17								
18	Depreciation & Amort Expense:				53,300	157		53,457
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				27	10		37
22	Retirement Benefits - FED				868	304		1,172
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	13	0	-	14
24	IBS Payroll Tax				445	156		601
25	Real Estate & Property	-	-	-	4,014	121	-	4,135
26	Total Taxes Other Than Income Taxes:	-	-	-	5,368	590	-	5,958
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	1,905	58	-	1,962
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	74,904	1,242	1,913	78,058
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(3)		(3)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	-	-	(14)	(0)	-	(14)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	-	-	(14)	(5)	-	(19)
44								
45	Actual Return (Net Operating Income)	-	-	-	10,718	324	-	11,042
46								
47	Return Income Deficiency	-	-	-	(3,549)	(107)	-	(3,656)
48								
49	Additional Income Taxes on Deficiency:	-	-	-	1,833	55	-	1,888
50								
51	REVENUE REQUIREMENTS:	-	-	-	83,892	1,509	1,913	87,314
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				167,584	5,602		173,186
57	Accumulated Depreciation - S/L				(50,954)	(1,696)		(52,650)
58	Accumulated Depreciation - Deferred Taxes				(26,417)	(867)		(27,284)
59	Construction Work in Progress				3,815	28		3,843
60	Net Plant in Service	-	-	-	94,028	3,067	-	97,096
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				7,499	1		7,500
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				80	1		80
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	-	-	101,607	3,068	-	104,676
69	% of Rate Base	0.0000%	0.0000%	0.0000%	97.0688%	2.9312%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSUMERS	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	4,792						4,792
5	Gas Supply Acquisition Cost		30					30
6	Daily Firm Capacity Cost				33			33
7	Total - Production	4,792	30	-	33	-	-	4,855
8								
9	Transmission				1			1
10	Distribution:				82	651	350	1,083
11	Customer Accounts and Services:							
12	Allocable					321		321
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	16		81	295	-	391
16	Total Operation & Maintenance Expense:	4,792	45	-	197	1,268	350	6,652
17								
18	Depreciation & Amort Expense:				451	389		840
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				0	0		1
22	Retirement Benefits - FED				15	5		20
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	0	-	0	1	-	1
24	IBS Payroll Tax				8	3		10
25	Real Estate & Property	-	11	-	57	294	-	362
26	Total Taxes Other Than Income Taxes:	-	11	-	80	303	-	394
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	5	-	27	139	-	172
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	4,792	61	-	756	2,098	350	8,058
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(14)		(14)
38	Acct 488 - Miscellaneous Revenue					(3)		(3)
39	Acct 493 - Rent from Gas Property	-	(0)	-	(0)	(1)	-	(1)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(4)		(4)
43	Total Other Operating Income:	-	(0)	-	(0)	(22)	-	(23)
44								
45	Actual Return (Net Operating Income)	-	28	-	144	735	-	906
46								
47	Return Income Deficiency	-	(8)	-	(41)	(210)	-	(260)
48								
49	Additional Income Taxes on Deficiency:	-	5	-	26	134	-	165
50								
51	REVENUE REQUIREMENTS:	4,792	86	-	885	2,734	350	8,847
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				2,332	14,632		16,963
57	Accumulated Depreciation - S/L				(642)	(5,093)		(5,734)
58	Accumulated Depreciation - Deferred Taxes				(366)	(2,254)		(2,621)
59	Construction Work in Progress				43	141		185
60	Net Plant in Service	-	-	-	1,367	7,426	-	8,793
61								
62	Gas Stored Underground:		279					279
63	Working Capital Allowance				85	3		88
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				1	4		5
67	Customer Deposits					(1)		(1)
68	TOTAL RATE BASE	-	279	-	1,453	7,432	-	9,164
69	% of Rate Base	0.0000%	3.0402%	0.0000%	15.8591%	81.1006%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSUMED	PURCHASED	GAS SUPPLY	DAILY FIRM	DEMAND	CUSTOMER	ENHANCED	TOTAL
	AGRICULTURE GRAIN DRYER - CLASS 1 INT	GAS COST	ACQUISITION COST	CAPACITY COST			OTHER SERVICES	
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	2,522						2,522
5	Gas Supply Acquisition Cost		19					19
6	Daily Firm Capacity Cost				19			19
7	Total - Production	2,522	19	-	19	-	-	2,560
8								
9	Transmission				1			1
10	Distribution:				53	130	70	254
11	Customer Accounts and Services:							
12	Allocable					64		64
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	10		52	59	-	122
16	Total Operation & Maintenance Expense:	2,522	29	-	125	254	70	3,000
17								
18	Depreciation & Amort Expense:				293	78		371
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				0	0		0
22	Retirement Benefits - FED				8	3		11
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	0	-	0	0	-	0
24	IBS Payroll Tax				4	1		5
25	Real Estate & Property	-	7	-	37	59	-	103
26	Total Taxes Other Than Income Taxes:	-	7	-	49	63	-	120
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	3	-	18	28	-	49
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	2,522	40	-	485	422	70	3,539
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(3)		(3)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	(0)	-	(0)	(0)	-	(0)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	(0)	-	(0)	(4)	-	(5)
44								
45	Actual Return (Net Operating Income)	-	121	-	630	994	-	1,745
46								
47	Return Income Deficiency	-	(108)	-	(563)	(889)	-	(1,561)
48								
49	Additional Income Taxes on Deficiency:	-	3	-	17	27	-	47
50								
51	REVENUE REQUIREMENTS:	2,522	56	-	568	550	70	3,766
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				1,512	2,926		4,438
57	Accumulated Depreciation - S/L				(416)	(1,019)		(1,435)
58	Accumulated Depreciation - Deferred Taxes				(238)	(451)		(689)
59	Construction Work in Progress				28	28		56
60	Net Plant in Service	-	-	-	886	1,485	-	2,371
61								
62	Gas Stored Underground:		181					181
63	Working Capital Allowance				55	1		56
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				1	1		1
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	181	-	942	1,486	-	2,609
69	% of Rate Base	0.0000%	6.9393%	0.0000%	36.0882%	56.9725%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSUMERS	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	6,538						6,538
5	Gas Supply Acquisition Cost		50					50
6	Daily Firm Capacity Cost				48			48
7	Total - Production	6,538	50	-	48	-	-	6,636
8								
9	Transmission				1			1
10	Distribution:				121	210	70	401
11	Customer Accounts and Services:							
12	Allocable					64		64
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	26		116	59	-	202
16	Total Operation & Maintenance Expense:	6,538	76	-	287	334	70	7,305
17								
18	Depreciation & Amort Expense:				741	112		853
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				1	0		1
22	Retirement Benefits - FED				17	6		23
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	0	-	0	0	-	1
24	IBS Payroll Tax				9	3		12
25	Real Estate & Property	-	19	-	84	85	-	188
26	Total Taxes Other Than Income Taxes:	-	19	-	111	95	-	224
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	9	-	40	41	-	89
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	6,538	104	-	1,179	581	70	8,471
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(3)		(3)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	(0)	-	(0)	(0)	-	(1)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	(0)	-	(0)	(5)	-	(5)
44								
45	Actual Return (Net Operating Income)	-	204	-	925	940	-	2,068
46								
47	Return Income Deficiency	-	(171)	-	(774)	(787)	-	(1,732)
48								
49	Additional Income Taxes on Deficiency:	-	8	-	38	39	-	86
50								
51	REVENUE REQUIREMENTS:	6,538	145	-	1,367	768	70	8,888
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				3,405	4,090		7,496
57	Accumulated Depreciation - S/L				(932)	(1,324)		(2,257)
58	Accumulated Depreciation - Deferred Taxes				(535)	(632)		(1,167)
59	Construction Work in Progress				62	28		91
60	Net Plant in Service	-	-	-	2,000	2,162	-	4,163
61								
62	Gas Stored Underground:		469					469
63	Working Capital Allowance				127	1		128
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				1	1		2
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	469	-	2,129	2,164	-	4,761
69	% of Rate Base	0.0000%	9.8576%	0.0000%	44.7045%	45.4380%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	NNG Power Generating Unit - Class 1							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	1,121						1,121
5	Gas Supply Acquisition Cost		6					6
6	Daily Firm Capacity Cost				6			6
7	Total - Production	1,121	6	-	6	-	-	1,132
8								
9	Transmission				0			0
10	Distribution:				9	426	140	576
11	Customer Accounts and Services:							
12	Allocable					128		128
13	Transport Allocable							-
14	Customer Sales:							-
15	Administrative & General:		3		15	118		136
16	Total Operation & Maintenance Expense:	1,121	9	-	31	673	140	1,973
17								
18	Depreciation & Amort Expense:				83	228		311
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				0	0		0
22	Retirement Benefits - FED				4	1		5
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	0	-	0	1	-	1
24	IBS Payroll Tax				2	1		2
25	Real Estate & Property	-	2	-	8	175	-	185
26	Total Taxes Other Than Income Taxes:	-	2	-	14	177	-	194
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	1	-	4	83	-	88
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	1,121	12	-	132	1,161	140	2,565
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(6)		(6)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	(0)	-	(0)	(1)	-	(1)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(2)		(2)
43	Total Other Operating Income:	-	(0)	-	(0)	(9)	-	(9)
44								
45	Actual Return (Net Operating Income)	-	1	-	2	46	-	49
46								
47	Return Income Deficiency	-	3	-	13	266	-	282
48								
49	Additional Income Taxes on Deficiency:	-	1	-	4	80	-	85
50								
51	REVENUE REQUIREMENTS:	1,121	17	-	151	1,544	140	2,972
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				351	8,266		8,617
57	Accumulated Depreciation - S/L				(107)	(2,620)		(2,727)
58	Accumulated Depreciation - Deferred Taxes				(55)	(1,277)		(1,333)
59	Construction Work in Progress				8	57		65
60	Net Plant in Service	-	-	-	197	4,425	-	4,622
61								
62	Gas Stored Underground:		54					54
63	Working Capital Allowance				16	1		17
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				0	2		2
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	54	-	213	4,427	-	4,695
69	% of Rate Base	0.0000%	1.1569%	0.0000%	4.5325%	94.3106%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	61,107						61,107
5	Gas Supply Acquisition Cost		394					394
6	Daily Firm Capacity Cost				251			251
7	Total - Production	61,107	394	-	251	-	-	61,752
8								
9	Transmission				13			13
10	Distribution:				643	1,065	350	2,058
11	Customer Accounts and Services:							
12	Allocable					321		321
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	207		1,015	295	-	1,517
16	Total Operation & Maintenance Expense:	61,107	601	-	1,921	1,682	350	65,661
17								
18	Depreciation & Amort Expense:				5,658	570		6,228
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				4	2		6
22	Retirement Benefits - FED				141	49		190
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	0	-	2	1	-	4
24	IBS Payroll Tax				72	25		97
25	Real Estate & Property	-	146	-	567	437	-	1,150
26	Total Taxes Other Than Income Taxes:	-	147	-	786	515	-	1,448
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	69	-	269	207	-	546
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	61,107	817	-	8,634	2,974	350	73,882
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(14)		(14)
38	Acct 488 - Miscellaneous Revenue					(3)		(3)
39	Acct 493 - Rent from Gas Property	-	(1)	-	(2)	(2)	-	(4)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(4)		(4)
43	Total Other Operating Income:	-	(1)	-	(2)	(23)	-	(25)
44								
45	Actual Return (Net Operating Income)	-	897	-	3,477	2,682	-	7,056
46								
47	Return Income Deficiency	-	(636)	-	(2,464)	(1,901)	-	(5,001)
48								
49	Additional Income Taxes on Deficiency:	-	67	-	259	200	-	525
50								
51	REVENUE REQUIREMENTS:	61,107	1,145	-	9,904	3,931	350	76,436
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				23,711	20,665		44,376
57	Accumulated Depreciation - S/L				(7,221)	(6,550)		(13,771)
58	Accumulated Depreciation - Deferred Taxes				(3,751)	(3,193)		(6,945)
59	Construction Work in Progress				543	141		684
60	Net Plant in Service	-	-	-	13,283	11,062	-	24,345
61								
62	Gas Stored Underground:		3,703					3,703
63	Working Capital Allowance				1,056	3		1,059
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				11	4		15
67	Customer Deposits					(1)		(1)
68	TOTAL RATE BASE	-	3,703	-	14,350	11,069	-	29,122
69	% of Rate Base	0.0000%	12.7159%	0.0000%	49.2762%	38.0079%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A] NNG Power Generating Unit - Class 2 - CIP E	[B] PURCHASED GAS COST	[C] GAS SUPPLY ACQUISITION COST	[D] DAILY FIRM CAPACITY COST	[E] DEMAND	[F] CUSTOMER	[G] ENHANCED OTHER SERVICES	[H] TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			134,736	-			134,736
7	Total - Production	-	-	134,736	-	-	-	134,736
8								
9	Transmission			5,220	-			5,220
10	Distribution:			171,569	59,845	88	140	231,642
11	Customer Accounts and Services:							
12	Allocable					128		128
13	Transport Allocable						2,409	2,409
14	Customer Sales:					-		-
15	Administrative & General:	-	-	164,715	-	118	1,276	166,109
16	Total Operation & Maintenance Expense:	-	-	476,240	59,845	334	3,825	540,244
17								
18	Depreciation & Amort Expense:			143,713	131,528	84		275,325
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				979	342		1,321
22	Retirement Benefits - FED				31,121	10,884		42,005
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	550	139	0	-	690
24	IBS Payroll Tax				15,969	5,585		21,554
25	Real Estate & Property	-	-	164,742	41,736	62	-	206,539
26	Total Taxes Other Than Income Taxes:	-	-	165,292	89,945	16,873	-	272,110
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	78,178	19,806	29	-	98,013
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	863,423	301,124	17,321	3,825	1,185,692
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(6)		(6)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	-	(576)	(146)	(0)	-	(722)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-					-
42	Acct 495 - Miscellaneous					(2)		(2)
43	Total Other Operating Income:	-	-	(576)	(146)	(9)	-	(731)
44								
45	Actual Return (Net Operating Income)	-	-	(579,851)	(146,901)	(217)	-	(726,970)
46								
47	Return Income Deficiency	-	-	874,115	221,451	327	-	1,095,894
48								
49	Additional Income Taxes on Deficiency:	-	-	75,237	19,061	28	-	94,326
50								
51	REVENUE REQUIREMENTS:	-	-	1,232,347	394,588	17,451	3,825	1,648,212
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			7,347,654	1,665,992	3,339		9,016,985
57	Accumulated Depreciation - S/L			(2,500,800)	(352,806)	(1,326)		(2,854,931)
58	Accumulated Depreciation - Deferred Taxes			(1,165,306)	(259,469)	(510)		(1,425,285)
59	Construction Work in Progress			226,643	-	57		226,699
60	Net Plant in Service	-	-	3,908,190	1,053,718	1,559	-	4,963,468
61								
62	Gas Stored Underground:							
63	Working Capital Allowance			262,346		1		262,347
64	Prepayments							
65	Regulatory Assets & Liabilities							
66	Materials & Supplies:				2,859	2		2,861
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	-	4,170,536	1,056,577	1,562	-	5,228,675
69	% of Rate Base	0.0000%	0.0000%	79.7628%	20.2074%	0.0299%	0.0000%	100.0000%

May not cross-check due to rounding.

Minnesota Energy Resources Corporation
Informational Requirements Document No. 12
Gas Cost of Service Study - Minimum Size Method
Forecasted Test Year Ending December 31, 2018

COST OF SERVICE BY BILLING UNIT

LINE NO.	A	B	C	D	E	F	G	H	I	J
NO.	RATE SCHEDULE	PER METER FIXED CHARGE	TELEMETER MAINTENANCE CHARGE	ENHANCED ADMIN. CHARGE	TOTAL PER METER FIXED CHARGE	VOLUMETRIC RATE	GAS SUPPLY ACQUISITION RATE	TOTAL THERM RATE	DAILY FIRM CAPACITY RATE	DAILY FIRM CAPACITY RATE
1	Residential - Firm Tap	\$28.34	-	-	\$28.34	\$0.0729	\$0.0070	\$0.0799	-	\$0.0094
2	Residential - Firm Tap	\$16.15	-	\$6.99	\$23.14	\$0.0333	\$0.0070	\$0.0403	-	\$0.0094
3	Residential - Firm Tap	\$16.15	-	\$10.41	\$26.56	\$0.0333	\$0.0070	\$0.0403	-	\$0.0094
4	Residential - Firm Tap	\$16.15	-	\$10.41	\$26.56	\$0.0333	\$0.0070	\$0.0403	-	\$0.0094
5	Residential	\$28.34	-	\$51.80	\$80.14	\$0.0729	\$0.0070	\$0.0799	-	\$0.0094
6	Class 1 - Firm	\$31.33	-	-	\$31.33	\$0.0769	\$0.0070	\$0.0839	-	\$0.0094
7	Class 2 - Firm	\$43.49	-	-	\$43.49	\$0.0715	\$0.0070	\$0.0785	-	\$0.0094
8	Class 3 - Firm	\$43.49	-	-	\$43.49	\$0.0715	\$0.0070	\$0.0785	-	\$0.0094
9	Class 4 - Firm	\$43.49	-	-	\$43.49	\$0.0715	\$0.0070	\$0.0785	-	\$0.0094
10	Class 5 - Firm	\$70.41	-	-	\$70.41	\$0.0678	\$0.0070	\$0.0748	-	\$0.0094
11	Class 2 - Int	\$43.49	-	-	\$43.49	\$0.0537	\$0.0070	\$0.0607	-	\$0.0094
12	Class 3 - Int	\$43.49	-	-	\$43.49	\$0.0537	\$0.0070	\$0.0607	-	\$0.0094
13	Class 4 - Int	\$43.49	-	-	\$43.49	\$0.0537	\$0.0070	\$0.0607	-	\$0.0094
14	Class 5 - Int	\$70.41	-	-	\$70.41	\$0.0499	\$0.0070	\$0.0569	-	\$0.0094
15	Class 3 - Int	\$70.41	-	-	\$70.41	\$0.0499	\$0.0070	\$0.0569	-	\$0.0094
16	Class 4 - Int	\$123.82	-	-	\$123.82	\$0.0565	\$0.0070	\$0.0635	-	\$0.0094
17	Class 2 - Joint	\$43.49	-	-	\$43.49	\$0.0537	\$0.0070	\$0.0607	\$0.2825	\$0.0094
18	Class 3 - Joint	\$43.49	-	-	\$43.49	\$0.0537	\$0.0070	\$0.0607	\$0.2825	\$0.0094
19	Class 4 - Joint	\$43.49	-	-	\$43.49	\$0.0537	\$0.0070	\$0.0607	\$0.2825	\$0.0094
20	Class 5 - Joint	\$70.41	-	\$153.95	\$223.78	\$0.0499	-	\$0.0499	-	\$0.0094
21	Class 4 - Int (Transport)	\$123.82	-	\$153.95	\$283.20	\$0.0565	-	\$0.0565	-	\$0.0094
22	Class 5 - Int - CIP Exempt (Transport)	\$326.68	-	\$153.95	\$488.06	\$0.0178	-	\$0.0178	-	\$0.0094
23	Class 2 - Int (Transport)	\$70.41	-	\$153.95	\$223.78	\$0.0499	-	\$0.0499	-	\$0.0094
24	Class 3 - Int (Transport)	\$70.41	-	\$153.95	\$223.78	\$0.0499	-	\$0.0499	-	\$0.0094
25	Class 4 - Int (Transport)	\$123.82	-	\$153.95	\$283.20	\$0.0565	-	\$0.0565	-	\$0.0094
26	Class 5 - Int - CIP Exempt (Transport)	\$326.68	-	\$153.95	\$488.06	\$0.0178	-	\$0.0178	-	\$0.0094
27	Class 2 - Joint (Transport)	\$43.49	-	\$153.95	\$202.87	\$0.0537	-	\$0.0537	\$0.2825	\$0.0094
28	Class 3 - Joint (Transport)	\$43.49	-	\$153.95	\$202.87	\$0.0537	-	\$0.0537	\$0.2825	\$0.0094
29	Class 4 - Joint (Transport)	\$70.41	-	\$153.95	\$223.78	\$0.0499	-	\$0.0499	\$0.2825	\$0.0094
30	Class 5 - Joint (Transport)	\$326.68	-	\$153.95	\$488.06	\$0.0178	-	\$0.0178	\$0.2825	\$0.0094
31	Class 2 - Joint (Transport)	\$43.49	-	\$153.95	\$202.87	\$0.0537	-	\$0.0537	\$0.2825	\$0.0094
32	Class 3 - Joint (Transport)	\$43.49	-	\$153.95	\$202.87	\$0.0537	-	\$0.0537	\$0.2825	\$0.0094
33	Class 4 - Joint (Transport)	\$70.41	-	\$153.95	\$223.78	\$0.0499	-	\$0.0499	\$0.2825	\$0.0094
34	Class 5 - Joint (Transport)	\$326.68	-	\$153.95	\$488.06	\$0.0178	-	\$0.0178	\$0.2825	\$0.0094
35	Flex Transport (Cust °C)	\$152.97	-	-	\$152.97	\$0.0352	-	\$0.0352	-	\$0.0094
36	Flex Transport (Cust °C)	\$152.97	-	-	\$152.97	\$0.0352	-	\$0.0352	-	\$0.0094
37	Flex Transport (Cust °E)	\$152.97	-	\$153.95	\$312.34	\$0.0352	-	\$0.0352	-	\$0.0094
38	Flex Transport (Cust °E)	\$152.97	-	\$153.95	\$312.34	\$0.0352	-	\$0.0352	-	\$0.0094
39	Flex Transport (Cust °E)	\$152.97	-	\$153.95	\$312.34	\$0.0352	-	\$0.0352	-	\$0.0094
40	Transport for Resale (Transport)	\$62.95	-	\$153.95	\$222.33	\$0.0510	-	\$0.0510	-	\$0.0094
41	Agriculture Grain Dyer - Class 1	\$61.86	-	-	\$61.86	\$0.0719	\$0.0070	\$0.0789	-	\$0.0094
42	Agriculture Grain Dyer - Class 1 Int	\$61.86	-	-	\$61.86	\$0.0712	\$0.0070	\$0.0782	-	\$0.0094
43	Agriculture Grain Dyer - Class 2	\$61.86	-	-	\$61.86	\$0.0656	\$0.0070	\$0.0726	-	\$0.0094
44	Agriculture Grain Dyer - Class 2 Int	\$61.86	-	-	\$61.86	\$0.0656	\$0.0070	\$0.0726	-	\$0.0094
45	Agriculture Grain Dyer - Class 3 (Transport)	\$125.76	-	\$153.95	\$285.14	\$0.0523	-	\$0.0523	-	\$0.0094
46	Agriculture Grain Dyer - Class 3 (Transport)	\$125.76	-	\$153.95	\$285.14	\$0.0523	-	\$0.0523	-	\$0.0094
47	Agriculture Grain Dyer - Class 1 Int	\$61.86	-	-	\$61.86	\$0.0719	\$0.0070	\$0.0789	-	\$0.0094
48	Agriculture Grain Dyer - Class 2	\$61.86	-	-	\$61.86	\$0.0712	\$0.0070	\$0.0782	-	\$0.0094
49	Agriculture Grain Dyer - Class 3	\$65.18	-	-	\$65.18	\$0.0626	\$0.0070	\$0.0696	-	\$0.0094
50	Power Generating Unit - Class 1 Int	\$65.18	-	-	\$65.18	\$0.0626	\$0.0070	\$0.0696	-	\$0.0094
51	Power Generating Unit - Class 2 - CIP Exempt (Trans)	\$727.12	-	\$153.95	\$886.50	\$0.0098	-	\$0.0098	\$0.2825	\$0.0094

Minnesota Energy Resources Corporation
Informational Requirements Document No. 12
Gas Cost of Service Study - Minimum/Size Method
Forecasted Test Year Ending December 31, 2018
COST OF SERVICE BY BILLING UNIT

LINE NO.	A	B	C	D	E	F	G	H	I	J
	LINE RATE SCHEDULE	THERM THROUGHPUT	DEMAND COSTS	VOLUMETRIC RATE	DAILY FIRM CAPACITY	DAILY FIRM CAPACITY COST	DAILY FIRM CAPACITY DATE	THERM SALES	GAS SUPPLY ACQUISITION COST	GAS SUPPLY ACQUISITION RATE
1	Residential									
2	NKG Residential	156,413,472	\$1,936,732		-	-		156,413,472	\$1,936,732	\$0.0124
3	CONS Residential	\$1,936,732	\$1,936,732		-	-		\$1,936,732	\$1,936,732	\$0.0124
4		181,536,150	\$13,228,210	\$0.0729	-	-		240,116,676	\$1,727,607	\$0.0072
5	NKG Residential - Farm Tap		\$75,197	\$0.0353	-	-		2,257,698	\$15,620	\$0.0069
6	Commercial & Industrial Class 1		\$506,174		-	-		6,636,899	\$45,799	\$0.0069
7	NKG C&I Class 1 - Firm	6,636,899	\$506,174		-	-		2,271,799	\$17,178	\$0.0075
8	CONS C&I Class 1 - Firm	6,636,899	\$506,174		-	-				
9		8,507,698	\$677,456	\$0.0793	-	-				
10					-	-				
11					-	-				
12	NKG S&I - Farm Tap	275,134	\$0.022	\$0.0329	-	-		275,134	\$1,628	\$0.0059
13	Commercial & Industrial Class 2		\$4,705,329		-	-		65,919,847	\$461,600	\$0.0070
14	NKG C&I Class 2 - Firm	19,466,758	\$1,403,089		-	-		19,466,758	\$136,409	\$0.0070
15	CONS C&I Class 2 - Firm	19,466,758	\$1,403,089		-	-				
16		65,938,653	\$6,106,419	\$0.0912	-	-				
17					-	-				
18					-	-				
19					-	-				
20	NKG C&I Class 2 - Int	10,549,148	\$71,342		-	-		10,549,148	\$73,821	\$0.0070
21	CONS C&I Class 2 - Int	2,806,183	\$197,583		-	-		2,806,183	\$20,859	\$0.0074
22		253,802	\$15,190		-	-		253,802	\$1,778	\$0.0070
23	CONS C&I Class 2 - Joint				-	-				
24	NKG C&I Class 2 - Int (Transport)		\$12,186		-	-				
25	CONS C&I Class 2 - Int (Transport)		\$40,027		-	-				
26	NKG C&I Class 2 - Joint (Transport)	771,817	\$66,846		-	-				
27	CONS C&I Class 2 - Joint (Transport)	1,269,335	\$66,846		-	-				
28		16,204,200	\$970,746	\$0.0597	-	-				
29	Commercial & Industrial Class 3		\$262,270		-	-		3,439,729	\$24,103	\$0.0070
30	NKG C&I Class 3 - Firm	523,378	\$36,270		-	-		3,439,729	\$24,103	\$0.0070
31	CONS C&I Class 3 - Firm	523,378	\$36,270		-	-				
32		\$3,663,107	\$268,540	\$0.0732	-	-				
33					-	-				
34					-	-				
35	NKG C&I Class 3 - Int	14,426,716	\$793,289		-	-		14,426,716	\$101,692	\$0.0070
36	CONS C&I Class 3 - Int	2,791,694	\$142,233		-	-		2,791,694	\$19,862	\$0.0071
37		4,411,597	\$226,312		-	-				
38	CONS C&I Class 3 - Int (Transport)				-	-				
39	NKG C&I Class 3 - Joint (Transport)	12,706,470	\$620,404		-	-				
40	CONS C&I Class 3 - Joint (Transport)	450,080	\$177,442		-	-				
41		72,583,264	\$4,674,464	\$0.0643	-	-				
42					-	-				
43	NKG L&I - Farm Tap	3,043,620	\$86,220	\$0.0283	-	-		3,043,620	\$21,238	\$0.0070
44	Commercial & Industrial Class 4		\$10,550		-	-				
45	NKG Transport for Retail (Transport)	206,679	\$10,550		-	-				
46	CONS Transport for Retail (Transport)				-	-				
47					-	-				
48	NKG C&I Class 4 - Int	3,905,351	\$198,351		-	-		3,905,351	\$24,571	\$0.0063
49	CONS C&I Class 4 - Int	14,000,250	\$246,548		-	-				
50	NKG C&I Class 4 - Int (Transport)	4,245,924	\$246,548		-	-				
51	CONS C&I Class 4 - Int (Transport)	2,854,975	\$162,987		-	-				
52		24,708,677	\$1,386,576	\$0.0562	-	-				
53	Commercial & Industrial Class 5		\$4,030,865		-	-				
54	NKG C&I Class 5 - Int - CIP Exempt (Transport)	223,134,374	\$4,030,865		-	-				
55	CONS C&I Class 5 - Int - CIP Exempt (Transport)	43,166,561	\$726,748		-	-				
56		1,087,558	\$50,355		-	-				
57	NKG C&I Class 5 - Joint (Transport)	28,114,105	\$5,161,706	\$0.1836	-	-				
58					-	-				
59	Commercial & Industrial Class 5 - FLEX		\$272,592		-	-				
60	NKG Flex Transport (Cust A) (Transport)	5,824,816	\$272,592		-	-				
61	CONS Flex Transport (Cust B) (Transport)				-	-				
62	NKG Flex Transport (Cust C) (Transport)				-	-				
63	CONS Flex Transport (Cust D) (Transport)				-	-				
64	NKG Flex Transport (Cust E) (Transport)	7,473,350	\$132,058		-	-				
65	CONS Flex Transport (Cust F) (Transport)	144,000	\$38,994		-	-				
66	NKG Flex Transport (Cust G) (Transport)	90,000	\$26,996		-	-				
67	CONS Flex Transport (Cust H) (Transport)				-	-				
68	Agriculture Grain Dryer	18,940,697	\$667,256	\$0.0352	-	-				
69	NKG Agriculture Grain Dryer - Class 1	7,711	\$563		-	-		7,711	\$54	\$0.0070
70	CONS Agriculture Grain Dryer - Class 1	12,291	\$895		-	-		12,291	\$86	\$0.0070
71		20,002	\$1,458	\$0.0732	-	-				
72					-	-				
73	NKG Agriculture Grain Dryer - Class 1 Int	206,900	\$14,735		-	-		206,900	\$1,450	\$0.0070
74	CONS Agriculture Grain Dryer - Class 1 Int	7,897	\$568		-	-		7,897	\$56	\$0.0072
75		214,697	\$15,304	\$0.0712	-	-				
76					-	-				
77	NKG Agriculture Grain Dryer - Class 2	1,945,747	\$127,653		-	-		1,945,747	\$13,634	\$0.0070
78	CONS Agriculture Grain Dryer - Class 2	30,040	\$1,716		-	-				
79		2,024,483	\$132,736	\$0.0656	-	-				
80					-	-				
81	NKG Agriculture Grain Dryer - Class 3 (Transport)	1,604,064	\$83,892		-	-				
82	CONS Agriculture Grain Dryer - Class 3 (Transport)				-	-				
83	Power Generation Unit		\$151		-	-				
84	NKG Power Generating Unit - Class 1	2,396	\$151		-	-		2,396	\$17	\$0.0070
85	CONS Power Generating Unit - Class 1				-	-				
86		163,361	\$9,904	\$0.0606	-	-		163,361	\$1,145	\$0.0070
87	NKG Power Generating Unit - Class 1 Int				-	-				
88	CONS Power Generating Unit - Class 1 Int				-	-				
89	NKG Power Generating Unit - Class 2 - CIP Exempt (Trans)	40,225,718	\$394,586		-	-				
90	CONS Power Generating Unit - Class 2 - CIP Exempt (Trans)				-	-				
91	GRAND TOTALS	353,081,025	\$32,845,526		4,288,400	\$1,232,347		3,627,231,617	\$2,667,871	\$0.0073

Minnesota Energy Resources Corporation
Minnesota Energy Resources Corporation
Gas Costs of Service Study - Minimum/Size Method
Forecasted Test Year Ending December 31, 2018
COST OF SERVICE BY BILLING UNIT

LINE NO.	RATE SCHEDULE	METER COUNT	CUSTOMER COSTS	[D] -- PER METER -- FIXED CHARGE	[E] TELEMETERING MAINTENANCE COSTS	[F] TELEMETERING MAINTENANCE CHARGE	[G] ENHANCED ADMINISTRATIVE COSTS	[H] ENHANCED ADMIN. CHARGE	[I] TOTAL MONTHLY -- PER METER -- FIXED CHARGE
1	Residential -								
2	NNG Residential	2,145,055	\$67,746,002						\$67,746,002
3	CONS Residential	546,971	\$17,346,907						\$17,346,907
4	CONS Residential	2,507,197	\$71,062,656	\$28,331					\$28,331
5	NNG Residential - Farm Tap	16,774	\$270,656	\$16.15			\$10,503	\$5.99	\$22.14
6	NNG Residential - Farm Tap	80,812	\$2,537,356						\$31.33
7	NNG C&I Class 1 - Firm	1,073,079	\$31,722,914						\$31.33
8	CONS C&I Class 1 - Firm	107,672	\$3,372,914	\$31.33					\$31.33
9	NNG C&I Class 1 - Firm	1,180,751	\$35,095,828						\$31.33
10	CONS C&I Class 1 - Firm	107,672	\$3,372,914	\$31.33					\$31.33
11	NNG C&I Class 1 - Firm	1,288,423	\$38,468,742						\$31.33
12	CONS C&I Class 1 - Firm	107,672	\$3,372,914	\$31.33					\$31.33
13	NNG C&I - Farm Tap	1,439	\$25,351	\$17.62			\$13,536	\$9.41	\$27.02
14	NNG C&I - Farm Tap	115,193	\$6,037,564						\$43.49
15	Commercial & Industrial Class 2	38,408	\$1,636,455						\$43.49
16	NNG C&I Class 2 - Firm	3,144	\$47,765	\$15.78					\$43.49
17	CONS C&I Class 2 - Firm	624	\$27,871	\$15.78					\$43.49
18	NNG C&I Class 2 - Firm	36	\$1,638	\$270					\$43.49
19	CONS C&I Class 2 - Firm	48	\$2,158	\$280					\$43.49
20	NNG C&I Class 2 - Joint	59	\$2,626	\$344			\$9,059	\$153.55	\$302.87
21	CONS C&I Class 2 - Joint	205	\$9,253	\$1,195			\$31,477	\$153.55	\$302.87
22	NNG C&I Class 2 - Joint (Transport)	157,983	\$6,877,257	\$1.49			\$3,249	\$153.55	\$302.87
23	CONS C&I Class 2 - Joint (Transport)	205	\$9,253	\$1.49					\$302.87
24	NNG C&I Class 2 - Joint (Transport)	205	\$9,253	\$1.49					\$302.87
25	CONS C&I Class 2 - Joint (Transport)	205	\$9,253	\$1.49					\$302.87
26	NNG C&I Class 2 - Joint (Transport)	205	\$9,253	\$1.49					\$302.87
27	CONS C&I Class 2 - Joint (Transport)	205	\$9,253	\$1.49					\$302.87
28	Commercial & Industrial Class 3	200	\$14,453						\$70.41
29	NNG C&I Class 3 - Firm	54	\$3,672						\$70.41
30	CONS C&I Class 3 - Firm	662	\$42,786	\$3,802					\$70.41
31	NNG C&I Class 3 - Firm	145	\$9,795	\$718					\$70.41
32	CONS C&I Class 3 - Firm	145	\$9,795	\$718					\$70.41
33	NNG C&I Class 3 - Firm	141	\$10,562	\$622			\$6,376	\$153.55	\$229.78
34	CONS C&I Class 3 - Firm (Transport)	387	\$26,414	\$2,257			\$9,423	\$153.55	\$229.78
35	NNG C&I Class 3 - Joint (Transport)	2,262	\$15,258	\$689			\$2,678	\$153.55	\$229.78
36	CONS C&I Class 3 - Joint (Transport)	2,262	\$15,258	\$689					\$229.78
37	NNG C&I Class 3 - Joint (Transport)	2,262	\$15,258	\$689					\$229.78
38	CONS C&I Class 3 - Joint (Transport)	2,262	\$15,258	\$689					\$229.78
39	NNG C&I - Farm Tap	2,423	\$44,011	\$18.15			\$12,512	\$51.80	\$69.96
40	CONS C&I - Farm Tap	12	\$795	\$70					\$69.96
41	NNG Transport for Retail (Transport)	12	\$795	\$70					\$69.96
42	CONS Transport for Retail (Transport)	12	\$795	\$70					\$69.96
43	Commercial & Industrial Class 4	39	\$6,176	\$27					\$153.55
44	NNG C&I Class 4 - Firm	130	\$1,617	\$76			\$19,961	\$153.55	\$293.20
45	CONS C&I Class 4 - Firm	13	\$2,823	\$76			\$1,996	\$153.55	\$293.20
46	NNG C&I Class 4 - Firm (Transport)	23	\$2,764	\$134			\$3,532	\$153.55	\$293.20
47	CONS C&I Class 4 - Firm (Transport)	23	\$2,764	\$134					\$293.20
48	NNG C&I Class 4 - Joint (Transport)	205	\$25,350	\$123.82					\$488.06
49	CONS C&I Class 4 - Joint (Transport)	205	\$25,350	\$123.82					\$488.06
50	NNG C&I Class 5 - Firm - CIP Exempt (Transport)	169	\$63,402	\$985			\$25,949	\$153.55	\$488.06
51	CONS C&I Class 5 - Firm - CIP Exempt (Transport)	72	\$15,146	\$400			\$11,055	\$153.55	\$488.06
52	NNG C&I Class 5 - Firm (Transport)	12	\$57,101	\$140			\$3,685	\$153.55	\$488.06
53	CONS C&I Class 5 - Firm (Transport)	265	\$57,101	\$140					\$488.06
54	Commercial & Industrial Class 5 - FLEX	12	\$3,539	\$70					\$153.55
55	NNG Flex Transport (Cust B) (Transport)	12	\$3,539	\$70			\$1,843	\$153.55	\$312.34
56	CONS Flex Transport (Cust B) (Transport)	12	\$3,539	\$70					\$312.34
57	NNG Flex Transport (Cust C) (Transport)	12	\$2,975	\$70					\$152.97
58	CONS Flex Transport (Cust C) (Transport)	12	\$2,975	\$70					\$152.97
59	NNG Flex Transport (Cust D) (Transport)	12	\$4,211	\$210			\$1,843	\$153.55	\$312.34
60	CONS Flex Transport (Cust D) (Transport)	12	\$4,211	\$210					\$312.34
61	NNG Flex Transport (Cust E) (Transport)	12	\$1,289	\$70			\$1,843	\$153.55	\$312.34
62	CONS Flex Transport (Cust E) (Transport)	12	\$1,289	\$70					\$312.34
63	NNG Flex Transport (Cust F) (Transport)	12	\$1,014	\$70					\$153.55
64	CONS Flex Transport (Cust F) (Transport)	12	\$1,014	\$70					\$153.55
65	NNG Agriculture Grain Dyer - Class 1	36	\$2,342	\$210					\$67.69
66	CONS Agriculture Grain Dyer - Class 1	60	\$2,734	\$350					\$67.69
67	NNG Agriculture Grain Dyer - Class 1 Int	12	\$550	\$150					\$67.69
68	CONS Agriculture Grain Dyer - Class 1 Int	12	\$550	\$150					\$67.69
69	NNG Agriculture Grain Dyer - Class 2	416	\$26,743	\$61.86					\$77.04
70	CONS Agriculture Grain Dyer - Class 2	456	\$29,452	\$2,659					\$77.04
71	NNG Agriculture Grain Dyer - Class 2 (Transport)	12	\$778	\$70			\$1,843	\$153.55	\$224.19
72	CONS Agriculture Grain Dyer - Class 2 (Transport)	12	\$778	\$70					\$224.19
73	NNG Agriculture Grain Dyer - Class 2	460	\$31,108	\$68.61					\$70.64
74	CONS Agriculture Grain Dyer - Class 2	460	\$31,108	\$68.61					\$70.64
75	NNG Agriculture Grain Dyer - Class 3 (Transport)	12	\$1,509	\$70			\$1,843	\$153.55	\$285.14
76	CONS Agriculture Grain Dyer - Class 3 (Transport)	12	\$1,509	\$70					\$285.14
77	Power Generating Unit - Class 1	24	\$1,544	\$140					\$71.01
78	NNG Power Generating Unit - Class 1	24	\$1,544	\$140					\$71.01
79	CONS Power Generating Unit - Class 1 Int	64	\$5,931	\$65.18					\$86.60
80	NNG Power Generating Unit - Class 1 Int	64	\$5,931	\$65.18					\$86.60
81	CONS Power Generating Unit - Class 1 Int	64	\$5,931	\$65.18					\$86.60
82	NNG Power Generating Unit - Class 2 - CIP Exempt (Trans)	24	\$17,451	\$271.12			\$3,685	\$153.55	\$866.50
83	CONS Power Generating Unit - Class 2 - CIP Exempt (Trans)	24	\$17,451	\$271.12					\$866.50
84	NNG Power Generating Unit - Class 2 - CIP Exempt (Trans)	24	\$17,451	\$271.12					\$866.50
85	CONS Power Generating Unit - Class 2 - CIP Exempt (Trans)	24	\$17,451	\$271.12					\$866.50
GRAND TOTALS				2,797,320	\$52,015,139		\$51,491	\$153.55	\$52,015,139

FERC Account 376 - Gas Distribution Mains
Derivation of Minimum System Costs for Distribution Mains
Minimum-Size Study; 2" Main as Installation Standard

Line No.	Material	Pipe Size	[A] Quantity	[B] = [C] / [A] Current Unit Cost	[C] Current System Cost	[D] (i.e. 2" main) Minimum Unit Cost	[E] = [A] x [D] Minimum System Cost
1	Plastic	0.75	71,664	\$8.16	\$584,485	\$13.06	\$935,932
2		1.00	91,278	\$13.18	\$1,202,642	\$13.06	\$1,192,091
3		1.25	500,169	\$5.47	\$2,736,059	\$13.06	\$6,532,207
4		2.00	12,097,307	\$13.06	\$158,016,186	\$13.06	\$157,990,829
5		3.00	628,202	\$10.76	\$6,757,561	\$13.06	\$8,204,318
6		4.00	3,425,687	\$21.47	\$73,548,715	\$13.06	\$44,739,472
7		6.00	565,949	\$26.38	\$14,930,161	\$13.06	\$7,391,294
8		8.00	15,338	\$67.97	\$1,042,573	\$13.06	\$200,314
9							
10	Subtotal: Plastic		17,395,594		\$258,818,383		\$227,186,458
11							
12	Steel	0.75	10,076	\$25.31	\$255,018	\$14.14	\$142,475
13		1.00	77,930	\$16.31	\$1,271,199	\$14.14	\$1,101,930
14		1.25	523,179	\$16.09	\$8,420,311	\$14.14	\$7,397,751
15		1.50	112,277	\$13.77	\$1,546,100	\$14.14	\$1,587,597
16		2.00	3,437,596	\$14.14	\$48,619,013	\$14.14	\$48,607,607
17		2.50	3,249	\$7.42	\$24,092	\$14.14	\$45,941
18		3.00	977,785	\$11.41	\$11,159,419	\$14.14	\$13,825,880
19		4.00	1,631,996	\$43.69	\$71,293,972	\$14.14	\$23,076,423
20		6.00	537,901	\$55.00	\$29,583,842	\$14.14	\$7,605,920
21		8.00	367,896	\$40.14	\$14,766,799	\$14.14	\$5,202,049
22		10.00	104,864	\$34.78	\$3,647,381	\$14.14	\$1,482,777
23		12.00	62,632	\$151.62	\$9,496,510	\$14.14	\$885,616
24							
25	Subtotal: Steel		7,847,381		\$200,083,656		\$110,961,967
26							
27	Company Total		25,242,975		\$458,902,038		\$338,148,425

30 Derivation of Customer and Capacity Related Costs for Distribution Mains

	Cost	Percentage
33 Total System Cost of Mains in Service	\$458,902,038	
34 Minimum System Cost of Mains in Service	\$338,148,425	0.737 = Customer Related
35 Cost in Excess of Minimum System	\$120,753,614	0.263 = Capacity Related

FERC Account 376 - Gas Distribution Mains
Derivation of Minimum System Costs for Distribution Mains
Minimum-Size Study; 0.75" Main

Line No.	Material	Pipe Size	[A] Quantity	[B] = [C] / [A] Current Unit Cost	[C] Current System Cost	[D] (i.e. 0.75" main) Minimum Unit Cost	[E] = [A] x [D] Minimum System Cost
1	Plastic	0.75	71,664	\$8.16	\$584,485	\$8.16	\$584,778
2		1.00	91,278	\$13.18	\$1,202,642	\$8.16	\$744,828
3		1.25	500,169	\$5.47	\$2,736,059	\$8.16	\$4,081,379
4		2.00	12,097,307	\$13.06	\$158,016,186	\$8.16	\$98,714,025
5		3.00	628,202	\$10.76	\$6,757,561	\$8.16	\$5,126,128
6		4.00	3,425,687	\$21.47	\$73,548,715	\$8.16	\$27,953,606
7		6.00	565,949	\$26.38	\$14,930,161	\$8.16	\$4,618,144
8		8.00	15,338	\$67.97	\$1,042,573	\$8.16	\$125,158
9							
10	Subtotal: Plastic		17,395,594		\$258,818,383		\$141,948,047
11							
12	Steel	0.75	10,076	\$25.31	\$255,018	\$25.31	\$255,018
13		1.00	77,930	\$16.31	\$1,271,199	\$25.31	\$1,972,368
14		1.25	523,179	\$16.09	\$8,420,311	\$25.31	\$13,241,392
15		1.50	112,277	\$13.77	\$1,546,100	\$25.31	\$2,841,673
16		2.00	3,437,596	\$14.14	\$48,619,013	\$25.31	\$87,003,788
17		2.50	3,249	\$7.42	\$24,092	\$25.31	\$82,231
18		3.00	977,785	\$11.41	\$11,159,419	\$25.31	\$24,747,236
19		4.00	1,631,996	\$43.69	\$71,293,972	\$25.31	\$41,304,980
20		6.00	537,901	\$55.00	\$29,583,842	\$25.31	\$13,613,998
21		8.00	367,896	\$40.14	\$14,766,799	\$25.31	\$9,311,258
22		10.00	104,864	\$34.78	\$3,647,381	\$25.31	\$2,654,054
23		12.00	62,632	\$151.62	\$9,496,510	\$25.31	\$1,585,184
24							
25	Subtotal: Steel		7,847,381		\$200,083,656		\$198,613,179
26							
27	Company Total		25,242,975		\$458,902,038		\$340,561,226
28							
29							

Derivation of Customer and Capacity Related Costs for Distribution Mains

	Cost	Percentage	
Total System Cost of Mains in Service	\$458,902,038		
Minimum System Cost of Mains in Service	\$340,561,226	0.742	= Customer Related
Cost in Excess of Minimum System	\$118,340,813	0.258	= Capacity Related

Incremental Cost Study for Super Large Volume Customer Classes - Minimum-size Method
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A] DESCRIPTION	[B] NNG - Super Large Volume	[C] CONS - Super Large Volume	[D] Total - Super Large Volume
	<u>Operation & Maintenance Expense</u>			
1	Production:			
2	Firm Demand Related	152,039	45,025	197,063
3	Interruptible Demand Related	310,666	1,727	312,394
4	Total Production	462,705	46,752	509,457
5				
6	Transmission			
7	Firm Demand Related	5,890	1,744	7,634
8	Interruptible Demand Related	9,972	1,736	11,708
9	Total Transmission	15,862	3,480	19,342
10				
11	Distribution:			
12	301,302,303: Intangible	14,691	2,924	17,615
13	374: Land and Land Rights	577	115	692
14	375: Structures and Improvements	109	22	131
15	376: Mains (Firm Demand)	193,602	57,333	250,936
16	376: Mains (Interruptible Demand)	327,763	57,062	384,825
17	376: Mains (Fixed Cost)	387	128	516
18	377: Compressor Station Equipment	0	0	0
19	378: Measuring & Regulation Equipment - General	0	0	0
20	379: Measuring & Regulation Equipment - Gate Station	145,556	20,162	165,718
21	380: Services	390	129	519
22	381: Meters	507	681	1,188
23	381 (Telemeter Maintenance): Meters	1,265	420	1,685
24	382: Meter Connections & Installatoin	0	0	0
25	383: House Regulators	0	0	0
26	385: Industrial Metering & Regulating Station Equip.	124,949	17,307	142,256
27	Total Distribution	809,796	156,283	966,079
28				
29	Customer Accounts:			
30	Allocable	657	218	875
31	Direct Transport	21,785	7,228	29,014
32	Customer - Acct 904 Allocable	415	138	552
33	Total Customer Accounts:	22,857	7,584	30,441
34				
35	Customer Services (Acct 907-910):	90	30	120
36	Customer Sales (Acct 911-917):	0	0	0
37	Total Customer:	22,947	7,614	30,561
38				
39	Total Incremental Costs	1,311,310	214,129	1,525,439
40				
41	MERC's Proposed Revenues	2,323,035	485,242	2,808,277

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Basic System Method
Forecasted Test Year Ending December 31, 2018
Revenue Deficiency (Excess) by Rate Schedule

LINE NO.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	SUMMARY OF OPERATING INCOME, RATE BASE, LAND RATE OF RETURN	MIN JURISDICTION	NING Residential	NING Residential Farm Top	NING S&I - Farm Top	NING LCB - Farm Top	CONV Residential	NING C&I Class 1 - Farm	NING C&I Class 2 - Farm	NING C&I Class 3 - Farm	CONV C&I Class 1 - Farm	CONV C&I Class 2 - Farm	SOURCE OR ALLOCATION FACTOR
2	Operating Revenues:	250,328,750	130,255,158	1,759,677	215,282	2,046,360	19,947,791	5,950,396	46,952,206	2,199,366	1,870,527	12,605,428	Page 5-8, line 1
3	Other Revenues:	1,035,000	779,723	889	519	132,905	132,905	45,325	45,325	2,633	9,613	14,935	Page 5-8, line 13
4	Total Operating Revenues:	251,363,750	131,034,881	1,760,566	215,801	2,047,249	20,080,696	5,979,930	46,997,531	2,199,629	1,880,340	12,620,423	
5	Operating Expense:	149,931,863	79,692,916	1,955,969	128,672	1,423,410	10,191,333	3,056,644	30,839,705	1,609,659	885,774	7,590,101	Page 9-12, line 2
6	Operation & Maintenance Cost of Gas	46,367,970	24,250,623	1,160,000	31,009	1,123,410	4,903,320	1,270,743	10,048,647	133,774	419,738	1,269,937	Page 9-12, line 2
7	Operation & Maintenance Cost of Gas	27,667,283	11,950,064	104,163	11,685	103,574	2,016,865	510,943	3,476,634	154,957	172,271	1,044,302	Page 13-16, line 42
8	Depreciation & Amortization Expense	12,971,672	5,722,059	23,641	2,201	8,524	968,620	252,074	1,369,302	57,109	63,210	424,914	Page 17-20, line 11
9	Taxes other than Income Tax	0	0	0	0	0	0	0	0	0	0	0	Page 21-24, line 3
10	LESS: Income & Other Adj's Before Income Tax	5,426,816	2,416,060	9,900	925	3,628	409,006	107,016	590,310	24,588	35,194	180,860	Rate Base
11	Income Tax	0	0	0	0	0	0	0	0	0	0	0	Page 21-24, line 9
12	LESS: Income & Other Adj's After Income Tax	5,426,816	2,416,060	9,900	925	3,628	409,006	107,016	590,310	24,588	35,194	180,860	
13	Total Operating Expense	238,355,694	121,020,924	1,468,722	174,592	1,710,525	16,380,194	5,197,420	40,333,628	1,970,065	1,596,165	10,509,674	
14	NET OPERATING INCOME (Return)	13,008,155	10,013,957	296,995	41,209	336,724	1,700,502	782,509	6,663,903	229,544	284,166	2,110,550	Rate Base
15	Interest	0	0	0	0	0	0	0	0	0	0	0	Rate Base
16	Income Tax Effect of Int. Allow for Rate Making	(103,603)	(46,125)	(189)	(18)	(69)	(7,808)	(2,043)	(11,270)	(469)	(672)	(3,455)	
17	ADJUSTED NET OPERATING INCOME	12,904,552	9,967,832	296,806	41,191	336,654	1,692,694	780,466	6,652,633	229,075	283,494	2,107,095	
18	UTILITY PLANT IN SERVICE	561,234,596	268,454,642	1,174,310	105,116	262,258	45,509,309	11,568,354	55,370,549	2,241,572	3,803,831	17,090,084	Page 25-28, line 34
19	Accumulated Depreciation - S/L	(286,114,320)	(106,834,646)	(524,088)	(46,529)	(116,986)	(17,960,888)	(4,406,469)	(18,310,572)	(745,888)	(1,453,541)	(5,689,665)	Page 29-32, line 31
20	Accumulated Depreciation - Deferred Taxes	(8,878,373)	(4,357,430)	(175,663)	(157,740)	(42,256)	(6,944,632)	(1,110,307)	(5,830,291)	(362,730)	(592,625)	(2,000,000)	Page 33-36, line 11
21	Construction Work in Progress	27,500,913	123,968,261	474,616	42,863	123,068	20,891,981	5,497,236	26,501,659	1,214,301	1,803,993	9,065,713	Page 37-44, line 31
22	Net Plant in Service	7,304,375	3,522,826	51,178	6,237	66,983	591,924	148,156	1,494,277	77,972	51,497	441,275	Page 41-44, line 2
23	Gas Stored Underground:	4,489,730	1,307,800	1,390	133	798	219,985	59,889	478,586	18,863	20,721	141,700	Page 41-44, line 9
24	Prepayments	0	0	0	0	0	0	0	0	0	0	0	
25	Regulatory Assets & Liabilities	294,000	117,125	1,100	14	713	0	4,770	17,760	0	0	0	
26	Materials & Supplies:	(36,180)	(27,725)	(217)	(109)	(37)	(3,723)	(1,045)	(11,490)	(33)	(347)	(5,487)	Page 41-44, line 14
27	TOTAL RATE BASE	289,503,027	128,868,960	526,116	49,327	193,541	21,819,128	5,708,921	31,481,126	1,311,672	1,877,467	9,653,648	Page 41-44, line 16
28	% of Rate Base	100.00%	44.52%	0.18%	0.02%	0.07%	7.54%	1.97%	10.89%	0.45%	0.65%	3.33%	Rate Base
29	PERCENT RATE OF RETURN	4.45%	7.33%	56.2008%	83.5063%	173.9450%	7.7578%	13.6709%	21.1254%	17.4643%	15.0993%	21.8269%	Rate Base
30	Required Rate of Return	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	Rate Base
31	Required Return	20,323,112	9,048,005	37,074	3,463	13,587	1,531,703	400,770	2,210,677	92,079	131,798	677,686	
32	(Required Return % - Rate Base)	7.18560	(919,827)	(259,732)	(37,729)	(323,068)	(169,991)	(379,697)	(4,441,956)	(136,995)	(151,666)	(1,429,409)	
33	Revenue Conversion Factor	1,7040											
34	Additional Income Tax on Return Def.	5,222,867	2,325,171	9,527	890	3,491	393,619	102,990	568,103	23,663	33,870	174,153	
35	(Income Deficiency * Tax Factor)	12,641,227	1,405,344	(250,204)	(36,839)	(15,576)	(232,628)	(276,706)	(3,873,853)	(113,333)	(117,816)	(1,255,256)	
36	Total Revenue Deficiency (inc. Adtl Inc. Taxes)	5.05%	1.08%	-14.22%	-17.11%	-15.62%	1.17%	-4.65%	-8.25%	-5.15%	-6.30%	-9.96%	
37	Revenue Deficiency % (including Cost of Gas)	11.77%	2.44%	-35.55%	-42.53%	-51.30%	2.38%	-9.56%	-24.03%	-19.19%	-11.96%	-25.03%	
38	Revenue Deficiency % (Without Cost of Gas)												
39	(Distribution Margin Only)												

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LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]
1	SUMMARY OF OPERATING INCOME, RATE BASE, LAND RATE OF RETURN	MIN. JURISDICTION	CONNS C&I Class 3 - Int. Firm	CONNS C&I Class 2 - Int.	CONNS C&I Class 3 - Int.	CONNS C&I Class 3 - Int.	CONNS C&I Class 4 - Int.	CONNS C&I Class 2 - Int.	CONNS C&I Class 2 - Int.	CONNS C&I Class 2 - Int.	CONNS C&I Class 3 - Int.	CONNS C&I Class 3 - Int.	CONNS C&I Class 3 - Int.	CONNS C&I Class 2 - Int.	CONNS C&I Class 3 - Int.
2	Operating Revenues:		294,867	5,453,477	6,534,647	1,119,599	1,301,235	80,307	116,738	0	1,533,634	800,088	1,079,072	44,127	Page 5-8, line 1 Page 5-8, line 13
3	Operating Expenses:		294,055	9,946,914	5,395,457	881,477	1,107,162	56,290	80,138	0	439,598	298,553	2,911,276	13,017	Page 9-12, line 2 Page 9-12, line 2
4	Operating Expenses:		27,667,280	219,713	490,189	547,075	113,587	140,430	7,065	11,210	0	559,619	1,543,160	10,981	Page 13-16, line 42
5	Operating Expenses:		12,971,672	83,151	121,160	22,093	23,449	37,617	2,548	3,508	0	174,465	1,393,756	1,826	Page 17-20, line 11
6	Operating Expenses:		0	0	0	0	0	0	0	0	0	0	0	0	Rate Base
7	Operating Expenses:		3,984	29,639	47,162	7,779	15,120	1,067	1,428	1,428	0	67,468	54,065	628	Page 21-24, line 3 Rate Base
8	Operating Expenses:		238,355,694	4,692,681	6,332,043	1,121,124	1,394,931	72,696	103,963	0	1,595,734	1,047,693	6,399,685	26,453	Page 21-24, line 9
9	Operating Expenses:		13,008,165	762,158	143,183	190,111	45,573	(83,571)	7,632	12,793	0	(61,409)	(247,180)	(5,316,686)	Rate Base
10	Operating Expenses:		(103,603)	(76)	(900)	(149)	(174)	(289)	(20)	(27)	0	(1,032)	(10,532)	(12)	Rate Base
11	Operating Expenses:		12,904,552	761,692	142,283	189,963	45,399	(83,860)	7,611	12,756	0	(62,697)	(248,132)	(6,327,219)	Rate Base
12	Operating Expenses:		561,234,596	2,217,855	3,854,798	745,653	1,293,901	95,416	123,908	0	6,334,322	5,134,387	52,127,644	54,622	Page 25-28, line 34 Page 29-32, line 31 Page 33-36, line 31 Page 37-40, line 31
13	Operating Expenses:		(286,114,320)	(631,612)	(1,246,774)	(158,928)	(240,904)	(30,642)	(81,116)	0	(2,050,576)	(1,680,573)	(16,999,323)	(15,288)	Page 25-28, line 34 Page 29-32, line 31 Page 33-36, line 31 Page 37-40, line 31
14	Operating Expenses:		(88,878,373)	(3,917)	(601,092)	(19,862)	(23,113)	2,865	3,111	0	169,723	148,133	(5,481,856)	(6,426)	Page 25-28, line 34 Page 29-32, line 31 Page 33-36, line 31 Page 37-40, line 31
15	Operating Expenses:		277,500,913	1,881,217	2,108,055	327,074	705,665	52,425	68,552	0	3,464,485	2,788,536	28,463,928	31,427	Page 25-28, line 34 Page 29-32, line 31 Page 33-36, line 31 Page 37-40, line 31
16	Operating Expenses:		7,304,375	239,129	327,026	66,331	79,485	3,411	5,753	0	0	0	0	0	Page 41-44, line 2 Page 41-44, line 9
17	Operating Expenses:		4,489,730	2,882	78,601	20,982	15,235	1,078	1,813	0	131,017	82,758	940,397	2,016	Page 41-44, line 2 Page 41-44, line 9
18	Operating Expenses:		0	0	0	0	0	0	0	0	0	0	0	0	Page 41-44, line 2 Page 41-44, line 9
19	Operating Expenses:		234,000	83	2,270	618	494	593	63	0	3,752	2,370	26,125	60	Page 41-44, line 14 Page 41-44, line 16
20	Operating Expenses:		(36,180)	(1,142)	(2,148)	(61)	(44)	(6)	(5)	0	0	0	0	0	Page 41-44, line 14 Page 41-44, line 16
21	Operating Expenses:		289,503,027	213,045	1,581,135	2,515,922	414,998	487,017	806,579	56,945	3,599,243	2,893,688	29,431,950	33,502	Rate Base
22	Operating Expenses:		100.00%	0.07%	0.45%	0.14%	0.17%	0.02%	0.03%	0.00%	1.24%	1.00%	10.17%	0.01%	Rate Base
23	Operating Expenses:		15,480.0%	48.1674%	5.6553%	45.7744%	9.3218%	13.3661%	16.7463%	#DIV/0!	-1.7420%	-8.6068%	-18.1007%	52.7945%	Rate Base
24	Operating Expenses:		7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	Rate Base
25	Operating Expenses:		20,323,112	14,956	176,618	29,133	34,189	96,622	5,347	5,347	0	252,667	202,433	2,066,060	2,352
26	Operating Expenses:		7,418,560	(18,045)	(650,596)	(160,830)	(11,210)	140,481	(3,614)	(7,409)	0	315,364	450,626	7,393,279	(15,336)
27	Operating Expenses:		1,7040												
28	Operating Expenses:		5,222,667	3,843	45,388	7,487	8,766	1,027	1,374	0	64,831	52,022	530,839	604	Rate Base
29	Operating Expenses:		(Income Deficiency * Tax Factor)												
30	Operating Expenses:		12,641,227	(14,202)	(622,072)	(153,343)	(2,424)	(2,957)	(6,034)	0	380,295	502,647	7,994,218	(14,731)	Rate Base
31	Operating Expenses:		5.05%	-11.41%	1.22%	-11.70%	-0.22%	11.91%	-5.17%	#DIV/0!	24.80%	62.82%	734.35%	-33.38%	Rate Base
32	Operating Expenses:		11.77%	-15.64%	41.27%	-38.62%	-1.02%	79.88%	-16.49%	#DIV/0!	24.80%	62.82%	734.35%	-33.38%	Rate Base
33	Operating Expenses:														
34	Operating Expenses:														
35	Operating Expenses:														
36	Operating Expenses:														
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51	Operating Expenses:														
52	Operating Expenses:														

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LINE NO.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	
LINE NO.	SUMMARY OF OPERATING INCOME, RATE BASE, LAND RATE OF RETURN	MIN. JURISDICTION	CONS C&I Class 3 - Int (Transport)	CONS C&I Class 4 - Int (Transport)	CONS C&I Class 5 - Int (Transport)	CONS C&I Class 2 - Joint (Transport)	CONS C&I Class 3 - Joint (Transport)	CONS C&I Class 4 - Joint (Transport)	CONS C&I Class 5 - Joint (Transport)	CONS C&I Class 2 - Joint (Transport)	CONS C&I Class 3 - Joint (Transport)	CONS C&I Class 4 - Joint (Transport)	CONS C&I Class 5 - Joint (Transport)	NNG Flex Transport (Cost 'C')	NNG Flex Transport (Cost 'D')	NNG Flex Transport (Cost 'E')	SOURCE OR ALLOCATION FACTOR
1	Operating Revenues:		250,328,750	312,575	230,165	499,741	153,644	1,081,756	200,516	808,513	214,739	934,953	227,884	0	0	137,300	Page 5-8, line 1
2	Tariffed Revenues		142	126	144	117	144	686	141	526	163	183	0	0	0	171	Page 5-8, line 13
3	Other Revenues		251,363,750	312,718	230,281	501,165	153,760	1,082,429	200,659	809,209	214,881	935,379	228,047	0	0	0	
4	Total Operating Revenues:		251,363,750	312,718	230,281	501,165	153,760	1,082,429	200,659	809,209	214,881	935,379	228,047	0	0	137,472	
5	Operating Expense:																
6	Operation & Maintenance Cost of Gas		149,691,663	0	0	91,187	918,175	62,166	408,670	77,984	328,691	107,231	0	0	0	0	Page 8-12, line 2
7	Depreciation & Amortization Expense		46,367,970	0	0	167,262	169,986	449,504	37,715	130,776	229,425	61,634	568,011	0	0	0	Page 8-12, line 2
8	Taxes other than Income Tax		27,667,283	0	0	40,832	445,196	13,923	170,172	43,083	222,411	22,692	153,767	0	0	0	Page 13-16, line 42
9	LESS: Income & Other Adj's Before Income Tax		12,971,672	0	0	0	0	0	0	0	0	0	0	0	0	0	Page 17-20, line 11
10	Income Tax		0	0	0	16,420	189,763	5,940	72,585	9,677	64,148	21,543	0	0	0	0	Rate Base
11	LESS: Income & Other Adj's After Income Tax		12,512	0	0	0	0	0	0	0	0	0	0	0	0	0	Page 21-24, line 3
12	Total Operating Expense		304,000	318,425	2,002,639	119,744	1,199,017	284,567	1,000,724	171,957	1,114,606	405,550	0	0	0	0	Page 21-24, line 9
13	NET OPERATING INCOME (Return)		13,008,165	8,717	(88,134)	(1,501,474)	34,016	(116,589)	(83,909)	(191,514)	42,934	(179,238)	0	0	0	0	Rate Base
14	Income Tax Effect of Int. Allow for Rate-making		0	0	0	0	0	0	0	0	0	0	0	0	0	0	Rate Base
15	ADJUSTED NET OPERATING INCOME		12,903,603	(239)	(88,448)	(1,505,095)	33,903	(117,974)	(84,259)	(183,294)	42,739	(180,452)	(177,914)	0	0	0	
16	Rate Base		1,734,362	1,556,763	18,319,869	568,242	7,009,850	1,772,968	8,860,639	923,368	6,158,491	2,068,923	0	0	0	0	Page 25-28, line 34
17	Accumulated Depreciation - S/L		(286,114,320)	(375,981)	(6,086,081)	(163,859)	(2,327,121)	(588,828)	(2,965,165)	(285,407)	(2,035,049)	(684,130)	0	0	0	0	Page 29-32, line 31
18	Construction Work in Progress		(88,778,373)	(44,940)	(1,742,583)	(6,770)	(1,317,124)	(5,431)	(1,745,415)	(36,380)	(67,113)	(63,334)	0	0	0	0	Page 33-36, line 31
19	Net Plant in Service		27,970,913	642,550	849,842	9,506,693	311,258	3,801,539	961,616	4,866,877	506,926	3,345,553	1,124,056	0	0	1,177,123	Page 37-40, line 31
20	Gas Stored Underground:		0	0	0	0	0	0	0	0	0	0	0	0	0	0	Page 41-44, line 2
21	Working Capital Allowance		4,499,730	24,240	25,597	181,379	5,481	68,674	17,497	104,069	9,027	74,388	24,494	0	0	31,447	Page 41-44, line 9
22	Prepayments		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	Regulatory Assets & Liabilities		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	Materials & Supplies		294	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	Intangible Assets		665	710	51,172	16,000	1,975	50	2,972	285	2,135	683	0	0	0	0	Page 44-44, line 14
26	TOTAL RATE BASE		289,503,027	667,473	875,657	10,123,243	3,163,901	3,872,181	978,614	4,973,918	516,217	3,422,073	1,149,248	0	0	1,209,465	Page 44-44, line 16
27	% of Rate Base		100.00%	0.23%	0.39%	3.50%	0.11%	1.34%	0.34%	1.72%	0.18%	1.18%	0.49%	0.00%	0.00%	0.42%	Rate Base
28	PERCENT RATE OF RETURN		4.4575%	1.2703%	-10.0972%	-14.8677%	10.6892%	-3.0467%	-8.6012%	-3.8862%	8.2793%	-5.2732%	-15.4609%	#DIV/0!	#DIV/0!	-9.6352%	
29	Required Rate of Return		7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	
30	Required Return		20,323,112	46,857	61,492	710,652	22,246	271,827	68,769	349,169	36,238	240,230	80,677	0	0	84,904	
31	(Required Return % - Rate Base)		7,418,560	38,378	149,940	2,151,748	(11,656)	389,801	153,028	542,463	(6,501)	420,662	258,591	0	0	201,439	
32	(Required Ret. Adj. Operating Income)		1,7040														
33	Revenue Conversion Factor		5,222,867	12,041	15,802	182,624	5,717	69,855	17,672	89,730	9,313	61,735	20,733	0	0	21,819	
34	Additional Income Tax on Return Def.		12,641,227	50,419	185,742	2,398,372	(5,899)	459,656	170,700	632,193	2,812	482,417	279,324	0	0	223,258	
35	Total Revenue Deficiency (inc. Adtl Inc. Taxes)		5.05%	16.13%	72.01%	479.92%	-3.87%	42.48%	85.13%	78.19%	1.31%	51.60%	122.57%	#DIV/0!	#DIV/0!	162.61%	
36	Revenue Deficiency % (including Cost of Gas)		11.77%	16.13%	72.01%	479.92%	-3.87%	42.48%	85.13%	78.19%	1.31%	51.60%	122.57%	#DIV/0!	#DIV/0!	162.61%	
37	Revenue Deficiency % (Without Cost of Gas)																
38	(Distribution Margin Only)																

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LINE NO.	[A] SUMMARY OF OPERATING INCOME, RATE BASE, LAND RATE OF RETURN	[B] MN JURISDICTION	[C] NNG Flex Transport (Cost F) (Transp)	[D] NNG Flex Transport for Resale (Transp)	[E] NNG Agriculture Grain Dryer - Class 1 (Transp)	[F] NNG Agriculture Grain Dryer - Class 2 (Transp)	[G] NNG Agriculture Grain Dryer - Class 3 (Transp)	[H] NNG Agriculture Grain Dryer - Class 4 (Transp)	[I] NNG Agriculture Grain Dryer - Class 5 (Transp)	[J] NNG Agriculture Grain Dryer - Class 6 (Transp)	[K] NNG Agriculture Grain Dryer - Class 7 (Transp)	[L] CONS Agriculture Grain Dryer - Class 1 (Transp)	[M] NNG Power Generating Unit - Class 1 (Transp)	[N] NNG Power Generating Unit - Class 2 (Transp)	[O] NNG Power Generating Unit - Class 3 (Transp)	[P] SOURCE OR ALLOCATION FACTOR	
1	Total Operating Revenues:	250,328,750	209,337	18,952	6,212	143,207	10,651	89,942	8,942	23	5	10,535	2,605	80,912	457,992	Page 5-8, line 1	
2	Other Revenues:	1,035,000	158	14	124	241	9	43	23	23	5	10,540	2,614	80,941	2,107	Page 5-8, line 13	
3	Total Operating Revenues:	251,363,750	209,495	18,966	6,228	143,331	945,962	10,660	89,124	8,964	5,285	10,540	2,614	80,941	460,099		
4	Operating Expense:	149,931,863	0	0	9,696	77,939	727,895	0	4,792	1,826	2,522	6,538	1,121	61,107	0	Page 9-13, line 2	
5	Operation & Maintenance Cost of Gas	46,367,970	40,207	5,229	1,371	16,147	67,483	5,013	29,699	1,826	869	6,236	809	6,236	1,388,053	Page 9-12, line 5	
6	Operation & Maintenance Cost of Non-Costed Gas	27,667,283	181,752	49,266	7,859	84,715	3,094	3,094	61,214	810	404	953	273	7,200	672,325	Page 13-16, line 42	
7	Depreciation & Amortization Expense	12,971,672	46,359	17,560	1,530	4,644	26,010	1,375	12,854	377	151	317	168	2,333	667,015	Page 17-20, line 11	
8	Taxes other than Income Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Page 21-24, line 3	
9	LESS: Income & Other Adj.'s Before Income Tax	5,426,816	0	0	141	1,997	10,760	609	5,224	164	64	133	76	965	284,791	Rate Base	
10	Income Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Page 21-24, line 3	
11	LESS: Income & Other Adj.'s After Income Tax	5,426,816	0	0	141	1,997	10,760	609	5,224	164	64	133	76	965	284,791	Rate Base	
12	Total Operating Expense	238,355,994	348,339	115,478	10,004	111,477	916,803	10,091	108,990	7,979	3,681	8,886	2,447	77,841	2,912,193	Page 21-24, line 9	
13	NET OPERATING INCOME (Return)	13,038,165	(136,844)	(48,719)	3,748	192	28,169	569	(19,866)	885	1,604	1,854	168	3,100	(2,452,094)	Rate Base	
14	Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Rate Base	
15	Income Tax Effect of Int. Allow for Rate Making	(103,603)	(377)	(11)	(38)	(205)	(12)	(100)	(3)	(11)	(3)	(3)	(1)	(18)	(5,437)	Rate Base	
16	ADJUSTED NET OPERATING INCOME	12,934,562	(139,220)	(48,871)	3,736	189	28,954	557	(19,965)	892	1,603	1,851	166	3,082	(2,457,531)	Rate Base	
17	RATE BASE:	561,234,696	1,903,175	776,778	55,901	13,530	184,426	98,888	497,171	16,155	5,924	11,857	7,408	85,822	27,480,379	Page 25-28, line 34	
18	Utility Plant in Service	(286,114,320)	(631,468)	(239,746)	(18,070)	(4,273)	(58,204)	(19,315)	(162,982)	(5,455)	(1,940)	(3,740)	(2,311)	(27,911)	(9,127,397)	Page 25-32, line 31	
19	Accumulated Depreciation - SL	(69,548,852)	(1,250,525)	(471,630)	(24,059)	(5,455)	(21,865)	(9,252)	(49,825)	(1,636)	(607)	(1,107)	(1,107)	(12,454)	(4,481,759)	Page 33-36, line 30	
20	Construction Work in Progress	27,579,913	59,169	25,965	1,448	7,803	2,762	14,504	1,507	2,654	107	237	30	2,865	861,759	Page 37-40, line 31	
21	Net Plant in Service	277,503,027	1,032,578	420,885	30,570	7,285	100,332	517,655	32,120	8,370	3,171	6,508	3,883	46,661	14,922,694		
22	Gas Stored Underground:	7,304,375	0	0	175	4,690	44,106	0	279	0	181	469	54	3,703	0	Page 41-44, line 2	
23	Working Capital Allowance	4,489,730	19,160	4,682	1,132	55	1,444	352	7,500	88	56	128	17	1,059	282,347	Page 41-44, line 9	
24	Prepayments	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
25	Regulatory Assets & Liabilities	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
26	Materials & Supplies:	294,100	0	0	0	0	0	0	0	0	0	0	0	0	0		
27	Inventory	(36,180)	0	0	0	0	0	0	210	0	0	0	0	0	0		
28	Accumulated Depreciation - Inventory	(1,150,000)	0	0	0	0	0	0	0	0	0	0	0	0	0		
29	Other Assets	(1,150,000)	0	0	0	0	0	0	0	0	0	0	0	0	0		
30	Other Liabilities	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
31	Other Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
32	Other Liabilities	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
33	Other Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
34	Other Liabilities	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
35	TOTAL RATE BASE	289,503,027	1,052,265	424,888	31,734	7,487	106,515	574,033	32,483	8,741	3,410	7,103	4,055	51,455	15,192,658	Rate Base	
36	PERCENT RATE OF RETURN	4.4575%	-13.2303%	-11.5018%	11.7737%	2.5242%	29.8702%	1.7166%	-7.1648%	11.2373%	47.0658%	23.2315%	4.0955%	5.8881%	-16.1758%		
37	Required Rate of Return	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%		
38	Required Return	20,323,112	73,870	29,628	2,228	528	7,477	40,295	2,280	19,562	614	239	285	3,612	1,066,525		
39	Required Return % - Rate Base	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%		
40	Revenue Conversion Factor	74,180,600	213,091	78,689	(1,509)	337	(24,339)	11,341	1,723	39,527	(969)	(1,363)	119	530	3,524,055		
41	Revenue Conversion Factor	1,7040															
42	Additional Income Tax on Return Def.	5,222,867	18,983	7,665	572	1,35	1,922	10,355	586	5,027	158	62	128	73	928	274,077	Rate Base
43	(Income Deficiency * Tax Factor)	12,641,227	232,074	86,364	(936)	472	(22,417)	21,696	2,309	44,554	(211)	(1,302)	192	1,459	3,796,133		
44	Total Revenue Deficiency (inc. Adtl Inc. Taxes)	5.05%	110.86%	129.49%	-4.94%	7.60%	-15.65%	2.29%	21.68%	50.02%	-2.36%	-9.72%	7.36%	1.80%	829.30%		
45	Revenue Deficiency % (including Cost of Gas)	11.77%	110.86%	129.49%	-4.94%	18.12%	-34.06%	9.96%	21.68%	50.02%	-5.08%	-25.62%	12.92%	7.37%	829.30%		
46	Revenue Deficiency % (Without Cost of Gas)																
47	Revenue Deficiency % (Without Cost of Gas)																
48	(Distribution Margin Only)																

May not cross-check due to Rounding

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LINE ID	DESCRIPTION	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	REVENUES FROM GAS OPERATIONS													
2		JURISDICTION	MN	NNG Residential	NNG Residential - Farm	NNG S&I - Farm	NNG LC&I - Farm	CONS Revenue	NNG C&I Class	NNG C&I Class	NNG C&I Class	CONS C&I Class	CONS C&I Class	SOURCE OR ALLOCATION
3		250,328,750	130,255,158	17,759,077	2,046,360	216,582	2,046,360	13,947,791	5,550,356	46,552,226	4,199,866	1,870,527	12,635,423	Direct
4	OTHER OPERATING INCOME:													
5	Acct 487 - Late Payment Charges	675,000	516,876	4,048	585	347	585	88,117	19,500	27,798	55	6,481	9,268	Customers
6	Acct 488 - Miscellaneous Revenue	140,004	107,207	840	121	72	121	18,277	4,045	5,765	12	1,344	1,922	Customers
7	Acct 493 - Rent from Gas Property	39,995	17,807	73	27	0	27	3,014	789	4,351	181	259	1,334	Rate Base
8	Acct 485 - Interdepartmental Rents	0	0	0	0	0	0	0	0	0	0	0	0	
9	Acct 486	0	0	0	0	0	0	0	0	0	0	0	0	
10	Gas True-up	0	0	0	0	0	0	0	0	0	0	0	0	Commodity Cost
11	Other Gas Revenues	180,000	137,834	1,079	156	83	156	23,498	5,200	7,412	15	1,728	2,471	Customers
12	Acct 495 - Rate Refund	0	0	0	0	0	0	0	0	0	0	0	0	Revenue
13	TOTAL OTHER REVENUE	1,035,000	779,723	6,039	889	519	889	132,905	29,533	45,325	263	9,813	14,995	
14														
15	TOTAL OPERATING REVENUE	251,363,750	131,034,881	17,765,717	2,047,249	216,801	2,047,249	20,050,696	5,979,930	46,997,531	2,199,629	1,880,340	12,620,423	

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LINE NO.	DESCRIPTION	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
1	REVENUES FROM GAS OPERATIONS															
2		259,328,750	259,867	5,465,477	6,534,647	1,310,958	1,119,599	1,301,255	80,327	116,728	0	1,535,634	800,086	1,079,072	44,127	
3																
4	OTHER OPERATING INCOME:															
5	Acct 487 - Late Payment Charges	675,000	13	775	157	151	26	9	9	12	0	131	31	41	14	Customers
6	Acct 488 - Miscellaneous Revenue	140,004	3	161	33	31	5	2	2	2	0	27	7	8	3	Customers
7	Acct 493 - Rent from Gas Property	39,995	29	218	348	57	67	111	8	11	0	497	388	4,066	5	Rate Base
8	Acct 485 - Interdepartmental Rents	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Acct 486	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	Gas True-up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Commodity Cost
11	Other Gas Revenues	180,000	3	207	42	40	7	3	2	3	0	35	8	11	4	Customers
12	Acct 495 - Rate Refund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Revenue
13	TOTAL OTHER REVENUE	1,035,000	49	1,361	950	1,05	125	21	28	445	0	680	4126	26		
14																
15	TOTAL OPERATING REVENUE	261,363,750	294,916	5,464,638	6,535,226	1,311,235	1,119,704	1,301,361	80,327	116,766	0	1,534,325	800,533	1,083,198	44,152	

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LINE ID	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
			CONS C&I Class 3 - Int (Transp)	CONS C&I Class 4 - Int (Transp)	CONS C&I Class 5 - Int (Transp)	CONS C&I Class 2 - Joint (Transp)	CONS C&I Class 3 - Joint (Transp)	CONS C&I Class 4 - Joint (Transp)	CONS C&I Class 5 - Joint (Transp)	CONS C&I Class 2 - Joint (Transp)	CONS C&I Class 3 - Joint (Transp)	NNG Flex Transport (Cust "A") (Transp)	NNG Flex Transport (Cust "B") (Transp)	NNG Flex Transport (Cust "C") (Transp)	NNG Flex Transport (Cust "D") (Transp)	NNG Flex Transport (Cust "E") (Transp)	SOURCE OR ALLOCATION FISCAL YEAR
1	REVENUES FROM GAS OPERATIONS	250,328,750	312,575	230,165	469,741	153,644	1,051,756	200,516	686,513	214,739	394,653	227,884	0	0	0	137,320	Direct
2																	
3	OTHER OPERATING INCOME:																
4	Acct 487 - Late Payment Charges	675,000	34	3	17	49	93	6	6	48	36	3	0	0	0	0	Customers
5	Acct 488 - Miscellaneous Revenue	140,004	7	1	4	10	19	1	1	10	7	1	0	0	0	1	Customers
6	Acct 489 - Rent from Gas Property	39,995	92	121	1,399	44	535	135	687	71	473	159	0	0	0	167	Rate Base
7	Acct 490 - Interdepartmental Rents	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	Acct 491 - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Acct 492 - Gas True-up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Commodity/Cost
10	Other Gas Revenues	180,000	9	1	5	13	25	1	2	13	10	1	0	0	0	1	Customers
11	Acct 493 - Rate Refund	1,035,000	0	142	1,424	117	673	144	686	141	526	163	0	0	0	0	Revenue
12	TOTAL OTHER REVENUE																
13	TOTAL OPERATING REVENUE	251,383,750	312,718	230,291	501,165	153,760	1,052,429	200,659	809,209	214,881	935,379	228,047	0	0	0	137,472	
14																	
15	TOTAL OPERATING REVENUE																

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LINE ID	DESCRIPTION	[A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]	
			MM	Transport (Cust F)	Transport (Cust G)	Transport for Resale	Class 2	Class 3	Class 4	Class 5	Class 6	Class 7	Class 8	Class 9	Class 10	Class 11	Class 12	Class 13	
1	REVENUES FROM GAS OPERATIONS	250,328,750		66,698	18,952	9,212	143,207	946,721	10,661	89,082	9,942	5,285	10,540	2,885	80,912	467,932		Direct	
2																			
3	OTHER OPERATING INCOME:																		
4	Acct 487 - Late Payment Charges	675,000	9	3	3	9	74	110	3	3	14	3	3	3	6	14	6		Customers
5	Acct 488 - Miscellaneous Revenue	140,004	2	1	2	15	23	1	23	1	3	1	1	1	1	3	1		Customers
6	Acct 489 - Rent from Gas Property	39,996	145	59	4	1	15	79	4	38	1	0	0	0	1	7	2,099		Rate Base
7	Acct 490 - Interdepartmental Rents	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
8	Acct 491 - Gas True-up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
9	Other Gas Revenues	180,000	2	1	1	2	20	23	1	1	4	1	1	1	2	4	2		Commodity Cost
10	Acct 496 - Rate Refund	1,035,000	0	0	0	0	0	0	0	0	23	0	0	5	9	28	0		Customers Revenue
11	TOTAL OTHER REVENUE	1,815,000	158	63	9	14	124	241	9	43	23	5	5	9	9	28	2,107		
12																			
13	TOTAL OPERATING REVENUE	251,383,750	209,495	66,759	18,961	6,226	143,331	946,962	10,660	89,124	8,964	5,285	10,540	2,614	80,941	460,039			
14																			
15																			

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LINE NO.	DESCRIPTION	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
		JURISDICTION	MN Residential	NNG Residential	NNG S&I - Firm Tap	NNG S&I - Farm Tap	NNG LCAI - Farm Tap	CONS Residential	NNG C&I Class 1 - Firm	NNG C&I Class 2 - Firm	NNG C&I Class 3 - Firm	CONS C&I Class 1 - Firm	CONS C&I Class 2 - Firm	SOURCE OR ALLOCATION FACTOR
1	Production:													
2	Purchased Gas Cost	142,921,863	72,682,218	1,055,858	128,672	1,423,410	10,181,333	3,056,644	30,928,735	1,608,658	885,774	7,590,101		Commodity Cost
3	Gas Supply Acquisition	374,727	5,444	7,339	62,982	158,844	8,294	15,759	158,844	8,294	5,478	46,538		Sales
4	Firm Demand Related	917,577	388,584	5,255	6,214	17,247	61,701	17,247	17,247	7,134	5,664	44,107		Coincident Peak Demand - Firm
5	Interruptible Demand Related	489,019	0	0	0	0	0	0	0	0	0	0		Coincident Peak Demand - Int.
6	Total Production	145,105,402	73,425,529	1,066,557	128,911	1,436,983	10,305,996	3,089,650	31,132,227	1,624,086	886,916	7,681,145		
7	Transmission:													
8	Firm Demand Related	35,080	14,279	0	0	0	2,390	688	5,600	276	219	1,709		Peak Demand - Firm excl. FT
9	Interruptible Demand Related	18,696	0	0	0	0	0	0	735	146	0	217		Weighted Peak Dem - Int excl. FT
10	Total Transmission	53,776	14,279	0	0	0	2,390	688	6,335	422	219	1,926		
11	Distribution:													
12	301 (302,303)	296,462	80,797	1,174	159	1,466	13,574	3,755	31,743	1,255	1,305	9,374		Weighted Peak Demand
13	374	11,051	3,175	46	6	58	533	148	1,248	49	51	368		Weighted Peak Demand
14	375 (Firm Demand)	2,199	899	9	1	11	101	28	625	9	0	69		Peak Demand - Firm excl. FT
15	376 (Interruptible Demand)	4,352	1,784,536	0	0	0	298,779	83,575	699,825	34,440	27,422	213,639		Weighted Peak Dem - Int excl. FT
16	376 (Fixed Cost)	2,336,821	0	0	0	0	0	0	81,901	18,246	0	27,139		Customer excl. FT
17	377	0	0	0	0	0	0	0	0	0	0	0		Therm Throughput
18	378 (Direct Firm Tap)	1,017,713	550,761	0	0	0	92,539	25,598	216,409	0	0	63,908		Acct 378 - FT
19	379	239,550	0	100,503	0	125,512	0	0	0	0	0	0		Weighted Peak Demand excl. FT
20	380	483,721	133,071	0	0	0	22,359	6,185	52,287	2,067	2,150	15,441		Services
21	381 (Telemeter Maintenance)	4,700,619	3,584,160	28,067	2,408	4,349	611,025	132,219	206,764	413	44,944	68,940		Acct Telemeter
22	382	3,466,319	2,033,046	0	0	0	346,323	124,220	673,773	2,011	38,333	209,019		Meters
23	383	46,241	0	0	0	0	0	0	0	0	0	0		Cust - Small/Medium - excl. FT
24	385	1,492,870	1,152,669	0	0	0	196,540	43,494	61,988	0	14,456	20,672		385 excl. FT
25	Total Distribution	18,712,706	8,323,052	129,798	16,109	131,395	1,581,732	422,149	2,036,224	60,954	137,601	628,513		
26	Customer Accounts:													
27	Allocable Transport	8,468,143	6,484,626	50,780	4,356	7,335	1,105,484	244,645	348,728	685	61,314	116,274		Customers
28	Customer - Act 904 Residential Allocable	235,913	0	7,509	0	0	163,482	0	0	0	0	0		Customers - Residential
29	Customer - Act 904 C&I Allocable	522,964	0	2,749	4,629	11,965	1,268,976	399,045	568,817	1,136	132,633	189,657		Customers - C&I
30	Total Customer Accounts:	10,345,914	7,443,652	58,290	7,106	11,965	1,268,976	399,045	568,817	1,136	132,633	189,657		
31	Customer Services (Act 907-910):	1,159,264	887,898	6,951	596	1,004	151,334	33,490	47,738	95	11,131	15,917		Customers
32	Customer Sales (Act 911-917):	11,595,179	8,331,280	65,241	7,702	12,969	1,420,310	432,535	616,555	1,231	143,765	205,574		Customers
33	Administrative & General:													
34	Purchased Gas Cost	0	0	0	0	0	0	0	0	0	0	0		Commodity Cost
35	Gas Supply Acquisition Cost	408,455	196,999	2,862	349	3,858	33,100	8,285	83,559	4,360	2,880	24,676		Sales
36	Firm Demand Cost	2,805,736	1,142,035	0	0	0	191,176	53,437	447,875	22,103	17,549	136,662		Peak Demand - Firm
37	Interruptible Demand Cost	2,479,517	0	0	0	0	0	0	97,521	19,362	0	28,799		Weighted Peak Dem - Int
38	Customer	11,099,776	8,499,567	66,569	5,710	9,614	1,449,000	320,662	457,086	913	106,891	152,403		Customers
39	Enhance Other Services - Transport Allocable	119,276	0	0	0	0	0	0	0	0	0	0		Customers - Transport
40	Total Administrative and General	16,912,761	9,538,601	69,421	6,069	13,473	1,673,275	382,384	1,066,041	46,739	127,009	342,540		
41	Total Operation & Maintenance	182,289,823	100,932,741	1,331,017	159,781	1,594,799	14,983,703	4,327,387	34,877,382	1,733,432	1,305,510	8,859,698		

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LINE NO.	DESCRIPTION	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
		JURISDICTION	CONNS C&I Class 3 - Firm	NNG C&I Class 2 - Int	NNG C&I Class 3 - Int	CONNS C&I Class 2 - Int	CONNS C&I Class 3 - Int	CONNS C&I Class 4 - Int	NNG C&I Class 2 - Joint	CONNS C&I Class 2 - Joint	NNG C&I Class 2 - Int (Transport)	NNG C&I Class 3 - Int (Transport)	NNG C&I Class 4 - Int (Transport)	NNG C&I Class 5 - Int (Transport)	CONNS C&I Class 2 - Int (Transport)	SOURCE OR ALLOCATION FACTOR
1	Production:															
2	Purchased Gas Cost	142,921,863	204,065	3,946,014	5,396,457	923,942	881,477	1,107,162	56,290	80,138	0	0	0	0	0	Commodity Cost
3	Gas Supply Acquisition	776,953	1,262	25,436	34,785	7,056	6,731	8,455	363	612	0	0	0	0	0	Sales
4	Firm Demand Related	917,577	1,186	0	0	0	0	0	357	414	0	0	0	0	0	Coincident Peak Demand - Firm
5	Interruptible Demand Related	489,019	0	27,186	28,728	6,808	5,832	6,143	0	55	0	38,736	20,010	301,896	480	Coincident Peak Demand - Int.
6	Total Production	145,105,402	206,513	3,999,636	5,459,970	937,806	894,040	1,121,759	57,010	81,219	0	38,736	20,010	301,896	490	
7	Transmission:															
8	Firm Demand Related	35,980	46	0	0	0	0	0	14	16	0	0	0	0	0	Peak Demand - Firm excl. FT
9	Interruptible Demand Related	18,696	22	118	612	33	118	225	2	3	0	1,028	898	8,974	3	Weighted Peak Dem - Int excl. FT
10	Total Transmission	53,776	68	118	612	33	118	225	16	19	0	1,028	898	8,974	3	
11	Distribution:															
12	301,302,303	296,462	191	5,080	5,263	1,409	1,018	1,405	72	122	0	8,635	5,612	63,270	136	Weighted Peak Demand
13	374	11,051	8	200	207	55	40	55	3	5	0	347	2,487	2,487	5	Weighted Peak Demand
14	375 (Firm Demand)	2,195	1	38	39	10	6	10	1	1	0	65	42	469	1	Peak Demand - Int excl. FT
15	376 (Interruptible Demand)	4,352	5,742	0	0	1,730	2,003	1,730	2,003	354	0	128,480	112,183	1,121,529	395	Weighted Peak Dem - Int excl. FT
16	376 (Fixed Cost)	2,336,821	2,776	14,707	76,527	4,079	14,809	28,085	210	354	0	0	0	0	0	Customer excl. FT
17	377	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput
18	378	1,017,713	0	34,632	0	9,606	0	494	833	0	0	0	0	0	0	Act 378
19	378 (Direct Firm Tip)	239,550	0	0	0	0	0	0	0	0	0	0	0	0	0	Act 378 - FT
20	379	483,721	314	8,968	8,669	2,321	1,677	2,315	119	201	0	14,554	9,243	104,218	225	Weighted Peak Demand excl. FT
21	380	4,700,619	97	5,767	1,170	1,120	190	70	65	86	0	975	233	303	106	Services
22	381 (Telemeter Maintenance)	3,462,010	750	18,725	1,622	6,229	1,622	6,229	210	280	0	6,166	2,788	985	344	Customer Telemeter
23	382	46,241	0	0	0	0	0	0	0	0	0	3,166	788	0	0	Meters
24	383	1,492,670	0	1,729	0	336	0	0	19	26	0	0	0	0	0	Small/Medium - excl. FT
25	385	204,158	270	0	7,441	1,440	1,440	1,987	0	0	0	12,493	7,935	89,464	32	385 excl. FT
26	Total Distribution	18,712,706	10,154	108,049	110,493	25,973	21,282	35,160	3,134	4,173	0	175,058	136,429	1,382,725	2,496	
27	Customer Accounts:															
28	Allocable Transport	8,469,419	163	9,727	1,974	1,889	321	118	109	145	0	1,644	384	512	179	Customers
29	Customer - Act 904 Residential Allocable	235,913	0	0	0	0	0	0	0	0	0	54,514	13,051	16,897	5,923	Customers - Transport
30	Customer - Act 904 C&I Allocable	1,129,948	0	0	0	0	0	0	0	0	0	0	0	0	0	Customers - Residential
31	Total Customer Accounts:	522,864	103	6,139	1,246	1,192	203	75	69	92	0	1,037	248	323	113	Customers - C&I
32	Customer Services (Act 907-910):	10,345,914	267	15,866	3,220	3,081	523	193	178	237	0	57,185	13,693	17,801	6,215	Customers
33	Customer Sales (Act 911-917):	1,159,264	22	1,332	270	259	44	16	15	20	0	225	54	70	24	Customers
34	Total Customer	11,505,179	289	17,197	3,490	3,340	567	209	193	257	0	57,420	13,747	17,871	6,239	Customers
35	Administrative & General:															
36	Purchased Gas Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Commodity Cost
37	Gas Supply Acquisition Cost	408,455	663	13,372	18,287	3,709	3,539	4,445	191	322	0	0	0	0	0	Sales
38	Firm Demand Cost	2,805,736	3,674	0	0	0	0	0	1,107	1,282	0	0	0	0	0	Peak Demand - Firm
39	Interruptible Demand Cost	2,479,517	2,946	15,606	81,207	4,329	15,714	29,813	223	375	0	136,337	119,044	1,190,116	419	Weighted Peak Dem - Int
40	Customer	11,099,776	214	12,749	2,597	2,476	421	155	143	190	0	2,155	516	671	234	Customers
41	Enhance Other Services - Transport Allocable	119,276	0	0	0	0	0	0	0	0	0	28,962	8,910	8,953	3,136	Customers - Transport
42	Total Administrative and General	16,912,761	7,488	41,727	102,082	10,514	19,674	34,412	1,663	2,170	0	167,354	126,469	1,199,770	3,789	
43	Total Operation & Maintenance	182,289,823	224,522	4,165,727	5,676,646	977,665	935,682	1,191,765	62,015	87,437	0	439,596	299,553	2,911,276	13,017	

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
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Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
NO.	JURISDICTION	CONC C&I Class 3 - Int (Transport)	CONC C&I Class 4 - Int (Transport)	CONC C&I Class 5 - Int (Transport)	CONC C&I Class 3 - Int (Transport)	CONC C&I Class 4 - Int (Transport)	CONC C&I Class 5 - Int (Transport)	CONC C&I Class 3 - Int (Transport)	CONC C&I Class 4 - Int (Transport)	CONC C&I Class 5 - Int (Transport)	CONC C&I Class 3 - Int (Transport)	CONC C&I Class 4 - Int (Transport)	CONC C&I Class 5 - Int (Transport)	CONC C&I Class 3 - Int (Transport)	CONC C&I Class 4 - Int (Transport)	CONC C&I Class 5 - Int (Transport)	SOURCE OR ALLOCATION FACTOR
1	Production:																
2	Purchased Gas Cost	142,921,863	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Commodity Cost
3	Gas Supply Acquisition	776,953	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Sales
4	Firm Demand Related	917,577	0	0	45,025	2,243	20,026	3,777	17,303	3,756	14,107	3,856	0	0	0	2,257	Coincident Peak Demand - Firm
5	Interruptible Demand Related	489,019	10,928	11,256	1,727	0	269	8,730	2,949	0	2,952	2,949	0	0	0	7,037	Coincident Peak Demand - Int.
6	Total Production	145,105,402	10,928	11,256	46,752	2,243	20,026	4,046	26,033	3,756	16,159	6,805	0	0	0	9,294	
7	Transmission:																
8	Firm Demand Related	35,980	0	1,744	87	776	146	670	149	146	547	149	0	0	0	87	Peak Demand - Firm excl. FT
9	Interruptible Demand Related	18,696	187	272	1,736	9	539	189	998	14	597	234	0	0	0	301	Weighted Peak Dem. - Int excl. FT
10	Total Transmission	53,776	187	272	3,480	96	1,315	336	1,668	160	1,133	384	0	0	0	388	
11	Distribution:																
12	301,302,303	296,462	1,609	1,702	12,240	372	4,635	1,184	7,036	611	5,044	1,652	0	0	0	2,119	Weighted Peak Demand
13	374	11,051	63	67	481	15	182	47	277	24	198	65	0	0	0	83	Weighted Peak Demand
14	375 (Firm Demand)	2,199	12	13	101	3	34	52	83	52	37	12	0	0	0	16	Peak Demand - Firm
15	376 (Interruptible Demand)	4,392	23,402	24,020	217,696	10,862	96,952	18,295	63,276	18,185	69,371	19,697	0	0	0	10,928	Peak Demand - Int
16	376 (Firm Demand)	2,336,821	34,020	34,020	216,986	1,076	67,402	23,676	124,717	1,770	73,341	29,277	0	0	0	37,563	Weighted Peak Dem. - Int excl. FT
17	376 (Interruptible Demand)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customer excl. FT
18	376 (Firm Demand)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Therm. Throughput
19	376 (Interruptible Demand)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Acct 378
20	377	1,017,713	0	0	2,534	0	0	0	4,167	0	0	0	0	0	0	0	Acct 378 - FT
21	378	239,550	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Demand excl. FT
22	378 (Direct Firm Tap)	483,721	2,651	2,803	20,162	612	7,635	1,951	11,589	1,007	8,308	2,721	0	0	0	3,491	Services
23	379	4,700,619	253	23	129	369	695	41	43	354	267	22	0	0	0	270	Meters
24	380	3,490,610	1,121	32	1,376	39	4,272	38	1,172	140	2,863	70	0	0	0	70	Customer Telemeter
25	381 (Telemeter Maintenance)	46,244	822	76	420	1,185	2,257	134	140	1,149	868	70	0	0	0	0	Meters
26	382	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customer excl. FT
27	383	1,492,970	0	0	110	0	0	0	106	0	0	0	0	0	0	0	Customer excl. FT
28	384	204,158	2,276	2,406	17,307	0	6,554	1,675	9,949	0	7,132	2,335	0	0	0	0	385 excl. FT
29	385	33,059	41,441	46,475	19,346	190,733	47,392	238,095	28,449	185,694	55,074	0	0	0	0	57,540	
30	Total Distribution	18,712,706	33,059	41,441	46,475	19,346	190,733	47,392	238,095	28,449	185,694	55,074	0	0	0	57,540	
31	Customer Accounts:																
32	Account	8,469,149	427	39	218	601	1,172	70	73	596	451	36	0	0	0	36	Customers
33	Transport	295,913	14,155	1,395	7,228	20,591	38,852	2,309	2,403	19,778	14,959	1,295	0	0	0	1,295	Customers - Transport
34	Customer - Act 904 Residential Allocable	1,129,948	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customers - Residential
35	Customer - Act 904 C&I Allocable	522,964	269	25	138	392	739	44	46	376	285	23	0	0	0	23	Customers - C&I
36	Total Customer Accounts:	10,345,914	14,852	1,369	7,584	21,593	40,763	2,423	2,528	20,750	15,694	1,264	0	0	0	1,264	
37	Customer Services (Act 907-910):	1,159,264	58	5	30	85	160	10	10	82	62	5	0	0	0	5	Customers
38	Customer Sales (Act 911-917):	11,595,179	14,910	1,375	7,614	21,678	40,924	2,432	2,538	20,832	15,756	1,269	0	0	0	1,269	Customers
39	Total Customer	22,190,347	29,722	2,744	15,228	43,271	81,687	4,855	5,066	41,582	31,450	2,534	0	0	0	2,534	
40	Administrative & General:																
41	Purchased Gas Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Commodity Cost
42	Gas Supply Acquisition Cost	408,455	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Sales
43	Firm Demand Cost	2,895,736	0	0	139,507	6,951	62,050	11,702	53,612	11,637	43,711	11,946	0	0	0	6,993	Peak Demand - Firm
44	Interruptible Demand Cost	2,479,517	24,833	36,100	230,234	1,142	71,524	25,124	132,344	1,878	77,827	31,067	0	0	0	39,860	Weighted Peak Dem - Int
45	Customer	11,099,776	559	52	286	813	1,536	91	95	782	591	48	0	0	0	48	Customers
46	Enhance Other Services - Transport Allocable	119,276	7,495	691	3,827	10,896	20,570	1,223	1,276	10,471	7,920	638	0	0	0	638	Customers - Transport
47	Total Administrative and General	16,912,761	32,867	36,694	373,634	19,663	153,660	38,159	197,327	24,768	130,049	43,699	0	0	0	47,538	
48	Total Operation & Maintenance	182,269,823	91,971	91,187	918,175	62,166	408,678	92,345	455,651	77,984	328,681	107,231	0	0	0	116,029	

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
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Rate Schedule Allocation of Operation & Maintenance
Forecasted Year Ending December 31, 2018

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]			
		JURISDICTION	MN	NNG Flex Transport (Cust. G)	NNG Flex Transport (Cust. F)	NNG Agriculture Grain Dryer - Class 1	NNG Agriculture Grain Dryer - Class 2	NNG Agriculture Grain Dryer - Class 3	NNG Agriculture Grain Dryer - Class 4	NNG Agriculture Grain Dryer - Class 5	NNG Agriculture Grain Dryer - Class 6	CONS Agriculture Grain Dryer - Class 1	CONS Agriculture Grain Dryer - Class 2	CONS Agriculture Grain Dryer - Class 3	CONS Agriculture Grain Dryer - Class 4	CONS Agriculture Grain Dryer - Class 5	CONS Agriculture Grain Dryer - Class 6			
1	Production:																			
2	Purchased Gas Cost		142,921,863	0	0	3,606	77,393	727,826	0	0	4,792	2,522	6,638	1,121	61,107	0	Commodity Cost			
3	Gas Supply Acquisition		776,953	0	0	19	499	4,692	0	0	30	19	50	6	394	0	Sales			
4	Firm Demand Related		917,577	4,514	2,821	0	0	171	0	0	0	0	0	0	0	0	134,736	Coincident Peak Demand - Firm		
5	Interruptible Demand Related		489,619	301	0	469	20	491	3,908	0	2,600	33	19	48	251	0	0	Coincident Peak Demand - Int.		
6	Total Production		145,105,402	4,815	2,821	3,644	78,383	738,426	171	2,600	4,855	2,560	6,638	1,132	61,752	134,736				
7	Transmission:																			
8	Firm Demand Related		35,980	175	109	0	0	0	0	7	0	0	0	0	0	0	0	5,220	Peak Demand - Firm excl. FT	
9	Interruptible Demand Related		18,696	184	44	9	1	17	135	4	88	1	1	1	0	13	0	0	Weighted Peak Dem - Int excl. FT	
10	Total Transmission		53,776	358	153	9	1	17	135	11	88	1	1	1	0	13	0	5,220		
11	Distribution:																			
12	301 (302,303)		296,462	1,294	308	75	4	96	798	24	503	6	4	8	1	72	18,060	Weighted Peak Demand		
13	374		11,051	51	12	3	0	4	31	1	20	0	0	0	0	3	710	Weighted Peak Demand		
14	375 (Firm Demand)		2,199	0	0	0	0	0	6	0	4	0	0	0	0	0	134	Peak Demand - Firm		
15	376 (Interruptible Demand)		4,362	21,869	13,659	1,096	78	2,053	16,857	503	10,979	124	81	179	23	1,563	0	652,353	Peak Demand - Int.	
16	376 (Fixed Cost)		2,336,821	22,837	5,668	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Dem - Int excl. FT	
17	377		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customer excl. FT	
18	378 (Direct Firm Tip)		1,017,713	0	0	24	654	5,440	162	0	39	25	58	0	0	0	0	0	Therm Throughput	
19	379		239,550	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Acct 378 - FT	
20	380		483,721	2,131	508	124	6	158	1,314	39	829	9	6	14	2	118	28,749	Weighted Peak Demand excl. FT		
21	381 (Telephone Maintenance)		4,700,619	65	22	65	553	818	22	22	108	22	108	43	0	0	0	0	Services	
22	382		3,469,910	1,114	274	70	479	4,255	17	26	326	36	70	170	33	0	0	0	Customer Meter	
23	383		46,241	210	70	70	210	1,796	2,659	70	385	70	70	140	359	140	0	0	Customer Meter	
24	384		1,492,970	0	0	19	166	245	6	6	32	6	6	6	0	0	0	0	Meters	
25	385		204,158	1,830	436	107	0	0	712	0	712	0	0	0	1	101	25,537	0	Cust - Small/Medium - excl. FT	
26	Total Distribution		18,712,706	51,142	20,737	1,633	904	9,786	34,154	1,813	13,406	1,065	293	517	546	3,154	726,727			
27	Customer Accounts:																			
28	Allocable Transport		8,469,149	109	98	36	109	932	1,380	36	36	162	36	36	73	182	73	0	0	Customers
29	Customer - Act 904 Residential Allocable		295,933	3,614	1,205	0	0	0	1,205	1,205	0	0	0	0	0	0	0	0	0	Customers - Transport
30	Customer - Act 904 C&I Allocable		1,129,948	69	23	23	69	598	871	23	23	115	23	23	46	46	0	0	0	Customers - Residential
31	Total Customer Accounts:		10,345,914	3,792	1,264	1,264	178	1,521	2,252	1,264	1,264	296	59	59	119	236	2,528			Customers - C&I
32	Customer Services (Act 907-910):		1,159,264	15	5	5	15	128	189	5	5	25	5	5	10	25	10	0	0	Customers
33	Customer Sales (Act 911-917):		11,505,179	3,807	1,269	183	1,649	2,441	1,269	1,269	321	64	64	128	321	2,538	0	0	0	Customers
34	Administrative & General:																			
35	Purchased Gas Cost		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Commodity Cost
36	Gas Supply Acquisition Cost		408,455	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Sales
37	Firm Demand Cost		2,805,736	8,741	0	0	0	0	530	0	16	10	26	3	207	0	0	0	0	Peak Demand - Firm
38	Interruptible Demand Cost		2,479,517	24,339	5,801	1,163	83	2,221	17,988	534	11,651	132	86	190	24	1,659	0	0	0	Weighted Peak Dem - Int
39	Customer		11,099,776	143	48	48	143	1,222	1,809	48	238	48	48	95	238	95	0	0	0	Customers
40	Enhance Other Services - Transport Allocable		119,276	1,914	638	0	0	0	638	638	0	0	0	0	0	0	0	0	0	Customers - Transport
41	Total Administrative and General		16,912,761	40,351	13,227	1,819	235	3,706	22,164	1,749	12,336	366	143	264	123	2,104	41,634			
42	Total Operation & Maintenance		182,289,823	100,503	40,207	5,229	4,978	93,540	795,319	5,013	29,699	6,627	3,061	7,483	1,929	67,343	1,288,063			

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Basic System Method
Rate Schedule Allocation of Depreciation Expense
Forecasted Year Ending December 31, 2018

LINE NO.	DESCRIPTION	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
DEPRECIATION EXPENSE - S/L	JURISDICTION	MN Residential	NNG Residential	NNG S&I - Farm Tap	NNG LCAI - Farm Tap	CONS Residential	NNG CAI Class 1 - Firm	NNG CAI Class 2 - Firm	NNG CAI Class 3 - Firm	CONS CAI Class 1 - Firm	CONS CAI Class 2 - Firm	CONS CAI Class 3 - Firm	SOURCE OR ALLOCATION FACTOR	
1	Production:													
2	Firm Demand Related	54,197	310	34	367	3,644	1,019	8,538	421	335	2,605	0	Concurrent Peak Demand - Firm	
3	Interruptible Demand Related	28,884	0	0	0	0	0	0	0	0	0	0	Concurrent Peak Demand - Int.	
4	Total Production	83,082	310	34	367	3,644	1,019	8,538	421	335	2,605	0		
5	Transmission													
6	Firm Demand Related	160,701	0	0	0	10,268	2,870	24,066	1,187	943	7,340	0	Peak Demand - Firm excl. FT	
7	Interruptible Demand Related	80,116	0	0	0	0	0	3,159	637	0	0	0	Weighted Peak Dem - Int excl. FT	
8	Total Transmission	231,017	0	0	0	10,268	2,870	27,215	1,814	943	7,340	0		
9	Distribution													
10	Firm Demand Related	1,680,818	6,654	886	8,310	76,958	21,288	179,972	7,114	7,399	53,147	0	Weighted Peak Demand	
11	Interruptible Demand Related	27,645	109	15	137	1,266	350	2,960	117	122	874	0	Weighted Peak Demand	
12	Total Firm Demand Related	1,708,463	6,763	901	8,447	78,224	21,638	182,932	7,231	7,521	54,021	0	Weighted Peak Demand	
13	376 (Firm Demand)	2,896,107	0	0	0	197,333	55,159	462,301	22,615	18,114	141,094	0	Peak Demand - Firm excl. FT	
14	376 (Fixed Cost)	1,543,171	0	0	0	0	0	607,735	12,135	0	17,827	0	Weighted Peak Demand excl. FT	
15	376 (Fixed Cost)	0	0	0	0	0	0	0	0	0	0	0	Customers excl. FT	
16	376 (Fixed Cost)	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput	
17	376 (Fixed Cost)	0	0	0	0	0	0	0	0	0	0	0	Accr 378	
18	376 (Fixed Cost)	588,790	0	0	0	53,538	14,809	125,202	0	5,148	36,973	0	Weighted Peak Demand excl. FT	
19	376 (Fixed Cost)	764,701	0	0	0	35,346	9,777	82,659	3,267	3,398	24,410	0	Services	
20	376 (Fixed Cost)	4,174,931	3,183,330	24,928	3,863	542,692	120,087	183,641	367	39,817	61,230	0	Meters	
21	376 (Fixed Cost)	1,330,343	773,517	0	0	131,766	47,262	256,352	990	14,597	79,537	0	Customers excl. FT	
22	376 (Fixed Cost)	311,650	0	0	0	0	0	0	0	0	0	0	385 excl. FT	
23	376 (Fixed Cost)	79,877	0	0	0	41,062	9,097	12,935	694	3,070	4,330	0	Customers	
24	376 (Fixed Cost)	0	0	0	0	0	0	0	0	0	0	0	Customers	
25	376 (Fixed Cost)	0	0	0	0	0	0	0	0	0	0	0	Customers	
26	376 (Fixed Cost)	0	0	0	0	0	0	0	0	0	0	0	Customers	
27	376 (Fixed Cost)	0	0	0	0	0	0	0	0	0	0	0	Customers	
28	Total Distribution	13,408,895	6,373,909	31,732	3,055	1,080,434	277,960	1,367,849	47,461	91,761	419,808	0		
29	Customer	589,239	451,205	3,303	510	76,921	17,023	24,265	48	5,658	8,090	0		
30	Total Depreciation Expense - S/L	14,312,232	6,908,226	35,576	3,392	1,171,268	298,972	1,427,867	49,745	98,696	498,777	0		
31	Amortizations (Acc407)													
32	Production related	40,866	12,291	175	207	2,057	575	4,820	238	189	1,471	0	Concurrent Peak Demand	
33	Transmission related	1,347	370	0	0	62	17	146	6	6	43	0	Weighted Peak Demand excl. FT	
34	Distribution related	798,427	216,896	0	0	36,443	10,081	85,224	3,969	3,504	25,168	0	Weighted Peak Demand excl. FT	
35	Customer related	290,538	222,477	1,742	252	37,928	8,383	11,964	24	2,790	3,989	0	Customers	
36	CIP Expense	12,233,774	4,589,804	66,670	8,125	89,878	771,107	193,005	1,946,613	101,575	67,086	574,854	Direct	
37	Total Amortization Expense	13,355,051	5,041,838	68,587	8,293	847,598	212,071	2,048,767	105,412	73,575	605,525	0		
38	Total Depreciation & Amortization Expenses:	27,667,283	11,950,064	104,163	11,685	2,018,866	510,943	3,476,634	154,857	172,271	1,044,302	0		

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Basic System Method
Rate Schedule Allocation Of Depreciation Expense
Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	(A)	(B)	(B)	(C)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
		MIN JURISDICTION	CONS C&I Class 3 - Firm	NNG C&I Class 2 - Int	NNG C&I Class 3 - Int	CONS C&I Class 2 - Int	CONS C&I Class 3 - Int	CONS C&I Class 4 - Int	NNG C&I Class 2 - Joint	CONS C&I Class 2 - Joint	NNG C&I Class 2 - Int (Transport)	NNG C&I Class 3 - Int (Transport)	NNG C&I Class 4 - Int (Transport)	NNG C&I Class 5 - Int - CIP Exempt (Transport)	CONS C&I Class 2 - Int (Transport)	SOURCE OR ALLOCATION FACTOR		
1	DEPRECIATION EXPENSE - S/L																	
2	Production:																	
3	Firm Demand Related		54,197	0	1,606	1,697	402	344	0	21	0	0	0	0	0	0	0	0
4	Interruptible Demand Related		28,984	0	1,606	402	344	383	0	21	0	0	0	0	0	0	0	0
5	Total Production		83,082	0	3,212	1,897	746	727	0	42	0	0	0	0	0	0	0	0
6	Transmission																	
7	Firm Demand Related		160,701	197	506	2,630	140	509	666	59	0	0	0	0	0	0	0	0
8	Interruptible Demand Related		80,116	95	506	140	509	966	11	11	0	0	0	0	0	0	0	0
9	Total Transmission		231,017	293	1,012	2,630	140	1,475	67	67	0	0	0	0	0	0	0	0
10	Distribution																	
11	Firm Demand Related		1,680,818	1,062	28,801	29,838	7,989	5,774	411	693	0	0	0	0	0	0	0	0
12	Interruptible Demand Related		27,645	18	474	131	95	131	7	11	0	0	0	0	0	0	0	0
13	Total Distribution		1,708,463	1,080	29,275	30,163	8,084	5,905	418	704	0	0	0	0	0	0	0	0
14	Firm Demand Related		2,896,107	3,793	7	177	183	49	35	4	0	0	0	0	0	0	0	0
15	Interruptible Demand Related		1,543,171	1,832	9,715	50,555	0	9,792	138	1,323	0	0	0	0	0	0	0	0
16	Total Firm Demand		4,439,278	5,625	11,392	11,178	11,068	18,569	173	2,027	0	0	0	0	0	0	0	0
17	Firm Demand (Fixed Cost)		376	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Total Firm Demand (Fixed Cost)		376	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Firm Demand (Variable Cost)		588,790	0	20,036	0	5,558	0	286	482	0	0	0	0	0	0	0	0
20	Total Firm Demand (Variable Cost)		964,866	0	20,036	5,558	5,558	3,660	772	964	0	0	0	0	0	0	0	0
21	Firm Demand (Total)		4,174,331	5,625	11,392	11,178	11,068	18,569	173	2,027	0	0	0	0	0	0	0	0
22	Interruptible Demand (Total)		1,330,943	287	7,150	2,806	1,292	378	80	99	0	0	0	0	0	0	0	0
23	Total Interruptible Demand		1,330,943	287	7,150	2,806	1,292	378	80	99	0	0	0	0	0	0	0	0
24	Firm Demand (Total)		5,505,274	5,912	18,542	17,476	17,366	22,947	253	3,021	0	0	0	0	0	0	0	0
25	Interruptible Demand (Total)		1,330,943	287	7,150	2,806	1,292	378	80	99	0	0	0	0	0	0	0	0
26	Total Demand		6,836,217	6,199	25,692	20,282	18,658	23,325	333	3,120	0	0	0	0	0	0	0	0
27	Total Distribution		13,408,895	7,709	85,064	101,523	22,448	19,634	31,584	2,318	3,247	0	167,193	125,400	1,307,679	2,169		
28	Customer		589,239	11	677	137	131	22	8	10	0	114	27	36	12			
29	Total Depreciation Expense - S/L		14,312,232	8,094	87,852	105,987	23,122	20,510	32,920	2,413	3,365	0	174,010	130,465	1,384,059	2,224		
30	Amortization (Add/07)		40,866	40	800	845	200	172	181	10	15	0	1,140	589	8,886	14		
31	Transmission related		1,947	1	23	24	6	5	6	0	1	0	41	26	290	1		
32	Distribution related		798,427	513	13,639	14,129	3,793	2,734	3,773	195	328	0	23,721	15,066	169,867	366		
33	Customer related		290,538	6	334	68	65	11	4	5	0	56	14	18	6			
34	CIP Expense		12,233,774	15,455	311,516	426,021	86,410	82,439	103,545	4,444	7,485	0	715,237	413,459	0	8,370		
35	Total Amortization Expense		13,355,051	16,014	326,312	441,098	90,465	85,360	107,510	4,652	7,844	0	740,195	429,153	179,061	8,757		
36	Total Depreciation & Amortization Expenses:		27,667,283	24,098	414,164	547,075	113,587	105,870	140,930	7,065	11,210	0	914,205	569,619	1,543,160	10,981		

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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
		JURISDICTION	CONC C&I Class 3 - Int (Transport)	CONC C&I Class 4 - Int (Transport)	CONC C&I Class 5 - Int (Transport)	CONC C&I Class 2 - Int (Transport)	CONC C&I Class 3 - Int (Transport)	CONC C&I Class 4 - Int (Transport)	CONC C&I Class 5 - Int (Transport)	CONC C&I Class 2 - Int (Transport)	CONC C&I Class 3 - Int (Transport)	CONC C&I Class 4 - Int (Transport)	CONC C&I Class 5 - Int (Transport)	CONC C&I Class 2 - Int (Transport)	CONC C&I Class 3 - Int (Transport)	CONC C&I Class 4 - Int (Transport)	CONC C&I Class 5 - Int (Transport)
1	DEPRECIATION EXPENSE - S/L																
2	Production:																
3	Firm Demand Related		54,197	0	2,659	133	1,183	223	1,022	833	228	174	0	0	0	0	133
4	Interruptible Demand Related		28,884	645	102	0	16	516	0	121	274	0	0	0	0	0	416
5	Total Production		83,082	645	2,761	133	1,183	239	1,538	222	954	402	0	0	0	0	549
6	Transmission																
7	Firm Demand Related		160,701	0	7,493	373	3,333	629	2,890	695	2,940	642	0	0	0	0	376
8	Interruptible Demand Related		80,116	804	1,169	7,458	37	2,317	814	4,297	2,621	1,006	0	0	0	0	1,291
9	Total Transmission		231,017	804	1,169	410	5,650	1,442	7,166	686	4,869	1,648	0	0	0	0	1,667
10	Distribution																
11	Firm Demand Related		1,680,818	9,124	69,396	2,107	26,280	6,715	39,890	3,465	28,595	9,364	0	0	0	0	12,014
12	Interruptible Demand Related		27,645	150	159	1,141	35	432	110	656	57	470	154	0	0	0	198
13	Total Distribution		1,708,463	9,274	70,555	3,248	26,715	7,147	40,000	4,121	29,151	9,834	154	0	0	0	13,212
14	Firm Demand Related		10,314	56	59	426	13	161	41	245	175	57	0	0	0	0	74
15	Interruptible Demand Related		2,896,107	0	144,000	7,175	64,049	12,078	55,338	12,012	45,119	12,331	0	0	0	0	7,218
16	Total Firm Demand		1,543,171	15,456	22,472	143,313	44,356	15,613	85,263	11,183	46,446	15,333	0	0	0	0	24,919
17	Firm Demand		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Interruptible Demand		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Total Firm Demand		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Firm Demand Related		588,790	0	0	1,466	0	0	0	2,411	0	0	0	0	0	0	0
21	Interruptible Demand Related		764,701	4,191	31,873	968	12,070	3,084	18,321	1,592	13,134	4,301	0	0	0	0	5,518
22	Total Firm Demand		1,353,491	4,191	33,346	1,474	12,070	3,084	18,321	4,003	14,668	4,301	0	0	0	0	10,518
23	Firm Demand		1,330,943	750	126	259	458	148	193	408	793	96	0	0	0	0	96
24	Interruptible Demand		311,600	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Total Firm Demand		1,642,543	750	126	259	458	148	193	408	793	96	0	0	0	0	96
26	Firm Demand		79,877	890	941	6,771	0	2,564	655	3,892	2,790	914	0	0	0	0	1,172
27	Total Distribution		13,408,895	30,844	37,668	397,299	13,280	152,362	38,508	200,957	21,471	139,769	46,576	0	0	0	51,122
28	Customer		589,239	30	15	43	82	5	5	41	31	3	0	0	0	0	3
29	Total Depreciation Expense - S/L		14,312,232	32,323	39,695	415,027	13,866	159,276	40,195	209,696	22,421	145,615	46,628	0	0	0	53,340
30	Amortization (403/407)		40,866	322	331	1,552	36	570	134	834	65	531	215	0	0	0	282
31	Transmission related		1,947	7	8	56	2	21	5	32	3	23	8	0	0	0	10
32	Distribution related		798,427	4,321	4,569	32,862	988	12,445	3,180	18,890	1,641	13,541	4,434	0	0	0	5,689
33	Customer related		290,538	15	1	7	21	40	2	20	15	1	0	0	0	0	1
34	CIP Expense		12,233,774	130,274	125,392	0	22,792	375,222	87,260	37,483	408,285	172,007	0	0	0	0	0
35	Total Amortization Expense		13,355,051	134,939	130,291	34,478	23,848	388,307	90,582	19,758	39,213	422,396	176,695	0	0	0	5,983
36	Total Depreciation & Amortization Expenses:		27,667,283	167,262	169,986	449,504	37,715	547,582	130,776	229,425	61,634	588,011	225,293	0	0	0	59,323

Minnesota Energy Resources Corporation
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 Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
1	DEPRECIATION EXPENSE - S/L																
2	Production:																
3	Firm Demand Related	54,197	167	0	0	0	0	0	10	0	0	0	0	0	0	0	7,958
4	Interruptible Demand Related	28,884	18	0	28	1	29	231	10	154	2	1	3	3	0	15	7,958
5	Total Production	83,082	187	0	28	1	29	231	20	154	2	1	3	3	0	15	15,916
6	Transmission																
7	Firm Demand Related	160,701	751	469	0	0	0	0	26	0	0	0	0	0	0	0	22,423
8	Interruptible Demand Related	80,116	788	188	38	3	72	579	41	377	4	3	6	6	1	54	22,423
9	Total Transmission	230,817	1,540	657	38	3	72	579	46	377	4	3	6	6	1	54	44,846
10	Distribution																
11	Firm Demand Related	1,680,818	7,336	1,748	427	20	544	4,524	135	2,853	32	21	48	6	406	102,394	44,846
12	Interruptible Demand Related	27,645	121	29	7	0	9	74	2	47	1	0	0	0	7	1,684	44,846
13	Total Distribution	1,708,463	7,457	1,777	434	20	553	4,600	137	2,900	33	21	48	6	413	104,078	89,730
14	Firm Demand Related	2,896,107	14,436	9,023	0	0	0	0	547	18	0	0	0	0	2	628	44,846
15	Interruptible Demand Related	1,543,171	151,151	3,011	72	0	1,385	11,135	352	7,232	82	50	118	10	1,032	430,917	44,846
16	Total Distribution	4,439,278	145,587	12,034	72	0	1,385	11,135	899	18	82	50	118	10	1,034	431,545	89,730
17	Production	83,082	187	0	28	1	29	231	20	154	2	1	3	3	0	15	15,916
18	Transmission	230,817	1,540	657	38	3	72	579	46	377	4	3	6	6	1	54	44,846
19	Distribution	1,708,463	7,457	1,777	434	20	553	4,600	137	2,900	33	21	48	6	413	104,078	89,730
20	Firm Demand Related	588,790	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Interruptible Demand Related	764,701	3,369	803	196	9	250	2,078	62	1,311	15	10	22	3	187	47,029	89,730
22	Total Distribution	1,353,491	3,369	803	196	9	250	2,078	62	1,311	15	10	22	3	187	47,029	89,730
23	Firm Demand Related	4,174,831	57	19	19	57	491	727	19	19	96	19	38	96	38	96	38
24	Interruptible Demand Related	1,330,943	289	96	52	190	1,623	2,277	60	102	151	30	60	128	319	0	0
25	Total Distribution	5,505,774	346	115	71	247	2,114	2,999	79	121	247	49	98	128	319	96	38
26	Firm Demand Related	311,639	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Interruptible Demand Related	79,877	171	42	42	0	35	51	0	278	0	0	0	1	40	9,991	385
28	Total Distribution	13,468,895	41,521	15,510	1,470	347	4,716	24,042	1,254	11,880	408	150	304	180	2,089	592,692	423,525
29	Customer	589,239	8	3	3	8	65	96	3	13	3	3	3	5	13	5	5
30	Total Depreciation Expense - S/L	14,312,232	43,353	16,337	1,538	359	4,882	24,948	1,312	12,414	425	156	316	197	2,170	623,069	823,325
31	Amortization (403407)																
32	Production related	40,866	159	73	14	1	14	115	3	77	1	1	1	0	7	683	823,325
33	Transmission related	1,947	6	1	0	0	0	4	0	2	0	0	0	0	0	83	823,325
34	Distribution related	788,427	3,474	828	202	10	258	2,142	64	1,351	15	10	23	3	192	48,488	823,325
35	Customer related	290,938	4	1	4	32	47	1	1	6	6	1	1	2	6	2	2
36	CIP Expense	12,233,774	32,116	6,103	228	6,110	57,469	1,714	47,969	363	236	611	71	4,824	0	0	0
37	Total Amortization Expense	13,355,051	136,400	33,019	6,321	242	6,414	59,766	1,792	48,800	395	248	637	76	5,030	49,256	823,325
38	Total Depreciation & Amortization Expenses:	27,667,883	181,752	49,356	7,859	600	11,296	84,715	3,094	61,214	810	404	953	273	7,200	672,325	823,325

May not cross-check due to Rounding

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Basic System Method
Rate Schedule Allocation Of Taxes Other Than Income
Forecasted Ten Year Ending December 31, 2018

LINE ID	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]
		JURISDICTION	MN	Residential	Residential - Farm	Residential - Farm	Residential - Farm	Residential - Farm	Residential - Farm	Residential - Farm	Residential - Farm	Residential - Farm	Residential - Farm	Residential - Farm
			11,435,742	5,081,290	20,981	1,948	7,645	961,884	225,512	1,243,940	511,113	74,162	361,231	
1	Real Est & Property		8,726	3,576	16	1,948	7,645	961,884	225,512	1,243,940	511,113	74,162	361,231	
2	Unemployment Comp. - FED		21,767	8,920	39	4	12	1,509	375	2,052	74	128	615	246
3	Unemployment Comp. - State		0	0	0	0	0	0	0	0	0	0	0	0
4	Gross Receipts Tax		38,210	17,011	70	26	26	2,880	753	4,156	173	248	1,274	0
5	Unauthor Ins Tax		0	0	0	0	0	0	0	0	0	0	0	0
6	Excise Tax		0	0	0	0	0	0	0	0	0	0	0	0
7	Tax Credit		0	0	0	0	0	0	0	0	0	0	0	0
8	State Tax		497,669	203,904	900	263	34,503	34,503	8,574	46,911	1,702	2,824	14,056	0
9	FED Income Tax		969,659	387,868	1,755	552	67,239	67,239	16,709	91,420	3,317	5,698	27,391	0
10	Retirement Benefits - FED		12,971,672	5,722,059	23,641	2,201	8,524	969,620	252,074	1,359,302	57,109	83,210	424,914	0
11	TOTAL TAXES OTHER THAN INCOME													

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
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Rate Schedule Allocation Of Taxes Other Than Income
Forecasted Ten Year Ending December 31, 2018

LINE ID	DESCRIPTION	MN JURISDICTION	[A] [B] [C] [D] [E] [F] [G] [H] [I] [J] [K] [L] [M] [N] [O]														
			CONNS C&I Class 3 - Firm	CONNS C&I Class 3 - Int	CONNS C&I Class 3 - Transp	CONNS C&I Class 3 - Int	CONNS C&I Class 3 - Transp	CONNS C&I Class 3 - Int	CONNS C&I Class 3 - Transp	CONNS C&I Class 3 - Int	CONNS C&I Class 3 - Transp	CONNS C&I Class 3 - Int	CONNS C&I Class 3 - Transp	CONNS C&I Class 3 - Int	CONNS C&I Class 3 - Transp	CONNS C&I Class 3 - Int	CONNS C&I Class 3 - Transp
1	Real Est & Property	11,435,742	6,416	16	33	19,238	31,841	2,249	3,003	0	142,185	113,309	11,622,544	0	0	0	Rate Base
2	Unemployment Comp. - FED	8,726	5	125	24	2	33	4	3	0	118	1,324	3	0	0	0	Salaries & Wages
3	Unemployment Comp. - State	21,767	11	298	60	82	82	4	7	0	462	293	3,304	0	0	0	Salaries & Wages
4	Gross Receipts Tax	38,210	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Revenue
5	Unauthor Ins Tax	0	28	209	64	106	8	8	10	0	475	381	3,884	0	0	0	Rate Base
6	Excise Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Rate Base
7	Tax Credit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Salaries & Wages
8	State Income Tax	497,669	260	1,876	1,278	1,977	0	97	162	0	10,668	6,703	75,515	0	0	0	Rate Base
9	IRS Retirement Tax	969,659	506	3,655	2,885	3,657	188	316	316	0	20,598	13,063	147,164	0	0	0	Salaries & Wages
10	Retirement Benefits - FED	12,971,672	9,226	22,093	23,448	37,617	2,548	3,508	0	0	174,465	134,466	1,393,756	0	0	0	Salaries & Wages
11	TOTAL TAXES OTHER THAN INCOME																

Minnesota Energy Resources Corporation
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LINE ID	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
			CONS C&I Class 3 - Int (Transp.)	CONS C&I Class 4 - Int (Transp.)	CONS C&I Class 5 - Int - CIP Exempt (Transp.)	CONS C&I Class 2 - Joint (Transp.)	CONS C&I Class 3 - Joint (Transp.)	CONS C&I Class 4 - Joint (Transp.)	CONS C&I Class 5 - Joint (Transp.)	CONS C&I Class 2 - Joint (Transp.)	CONS C&I Class 3 - Joint (Transp.)	NNG Flex Transport (Cust 'A') (Transp.)	NNG Flex Transport (Cust 'B') (Transp.)	NNG Flex Transport (Cust 'C') (Transp.)	NNG Flex Transport (Cust 'D') (Transp.)	NNG Flex Transport (Cust 'E') (Transp.)	SOURCE OR ALLOCATION
1	Real Estate Property	11,435,742	34,336	34,336	359,881	12,518	162,958	38,626	186,478	29,321	185,176	48,397	0	0	0	0	Rate Base
2	Unemployment Comp. - FED	8,726	34	36	256	97	25	62	147	13	106	35	0	0	0	0	Salaries & Wages
3	Unemployment Comp. - State	21,767	89	89	639	20	243	62	367	32	264	86	0	0	0	111	Salaries & Wages
4	Gross Receipts Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Revenue
5	Unauthor Ins Tax	38,210	88	116	1,336	42	511	129	656	68	452	152	0	0	0	160	Rate Base
6	Excise Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Rate Base
7	Tax Credit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Salaries & Wages
8	State Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Rate Base
9	IRS Refund Tax	497,669	1,927	2,091	14,611	463	5,559	1,414	8,398	739	6,028	1,972	0	0	0	2,530	Salaries & Wages
10	Retirement Benefits - FED	969,659	3,755	3,959	28,473	883	10,815	2,756	16,366	1,439	11,743	3,842	0	0	0	4,329	Salaries & Wages
11	TOTAL TAXES OTHER THAN INCOME	12,971,672	32,255	40,832	445,196	13,923	170,172	43,083	222,411	22,682	153,767	51,483	0	0	0	0	55,549

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LINE ID	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
1	Real Estate Property	11,435,742	4,157	16,184	1,254	298	4,207	22,674	1,253	11,007	345	185	281	193	2,033	680,139	Rate Base
2	Unemployment Comp. - FED	8,726	27	6	2	0	0	19	1	11	0	0	0	0	2	378	Salaries & Wages
3	Unemployment Comp. - State	21,767	68	16	4	0	6	47	1	26	0	0	0	0	4	943	Salaries & Wages
4	Gross Receipts Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Revenue
5	Unauthor Ins Tax	38,210	139	56	4	1	14	76	4	37	1	0	1	1	7	2,005	Rate Base
6	Excise Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Rate Base
7	Tax Credit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Salaries & Wages
8	State Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Rate Base
9	IRS Self-Employment Tax	497,659	1,546	369	9	6	146	1,083	26	601	10	5	12	2	97	21,554	Salaries & Wages
10	Retirement Benefits - FED	969,659	3,013	718	176	12	274	2,111	56	1,172	20	11	23	5	190	42,005	Salaries & Wages
11	TOTAL TAXES OTHER THAN INCOME	12,971,672	46,359	17,550	1,530	316	4,644	26,010	1,375	12,854	377	151	317	168	2,333	667,015	

Minnesota Energy Resources Corporation
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Rate Schedule Allocation Of Other Income & Adjusts
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LINE ID	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]
1	BEFORE TAX ADJUSTMENTS:													
2	Gain/(Loss) - Sale of Utility Property	0	0	0	0	0	0	0	0	0	0	0	0	0
3	TOTAL OTHER ADJUSTS	0	0	0	0	0	0	0	0	0	0	0	0	0
4														
5	AFTER TAX ADJUSTMENTS:													
7	Tax Amortizations (409)	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Tax Amortizations (11826431)	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL OTHER ADJUSTS	0	0	0	0	0	0	0	0	0	0	0	0	0

Minnesota Energy Resources Corporation
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Rate Schedule Allocation Of Other Income & Adjusts
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[A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]
LINE ID	DESCRIPTION	MIN JURISDICTION	CONS C&I Class 3 - Firm	NNG C&I Class 2 - Int	CONS C&I Class 2 - Int	CONS C&I Class 3 - Int	CONS C&I Class 4 - Int	NNG C&I Class 2 - Joint	CONS C&I Class 2 - Int (Transport)	NNG C&I Class 3 - Int (Transport)	NNG C&I Class 4 - Int (Transport)	NNG C&I Class 5 - Int - CPJ Exempt (Transport)	CONS C&I Class 2 - Int (Transport)	SOURCE OR ALLOCATION FACTOR	
1	BEFORE TAX ADJUSTMENTS:		0	0	0	0	0	0	0	0	0	0	0	0	
2	Gain/(Loss) - Sale of Utility Property		0	0	0	0	0	0	0	0	0	0	0	0	
3	TOTAL OTHER ADJUSTS		0	0	0	0	0	0	0	0	0	0	0	0	
4			0	0	0	0	0	0	0	0	0	0	0	0	
5	AFTER TAX ADJUSTMENTS:		0	0	0	0	0	0	0	0	0	0	0	0	
6	Tax Amortizations (409)		0	0	0	0	0	0	0	0	0	0	0	0	
7	Tax Amortizations (11626/431)		0	0	0	0	0	0	0	0	0	0	0	0	
8	Tax Amortizations (11626/431)		0	0	0	0	0	0	0	0	0	0	0	0	
9	TOTAL OTHER ADJUSTS		0	0	0	0	0	0	0	0	0	0	0	0	

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Case Cost of Service Study - Basic System Method
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Forecasted Ten Year Ending December 31, 2018

LINE ID	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
		MIN JURISDICTION	CONS C&I Class 3 - Int (Transport)	CONS C&I Class 4 - Int (Transport)	CONS C&I Class 5 - Int - CIP-Exempt (Transport)	CONS C&I Class 2 - Joint (Transport)	CONS C&I Class 3 - Joint (Transport)	CONS C&I Class 4 - Joint (Transport)	CONS C&I Class 5 - Joint (Transport)	CONS C&I Class 2 - Joint (Transport)	CONS C&I Class 3 - Joint (Transport)	NNG C&I Transport (Cust 'A')	NNG C&I Transport (Cust 'B')	NNG C&I Transport (Cust 'C')	NNG C&I Transport (Cust 'D')	NNG C&I Transport (Cust 'E')	SOURCE OR ALLOCATION FACTOR
1	BEFORE TAX ADJUSTMENTS:																
2	Gain/(Loss) - Sale of Utility Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	TOTAL OTHER ADJUSTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4																	
5	AFTER TAX ADJUSTMENTS:																
6	Tax Amortizations (409)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Tax Amortizations (116286431)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8																	
9	TOTAL OTHER ADJUSTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Basic System Method
Rate Schedule Allocation Of Other Income & Adjusts
Forecasted Ten Year Ending December 31, 2018

LINE ID	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
			MIN JURISDICTION	NNG Flex Transport (Cust F) (Transport)	NNG Flex Transport for Resale (Transport)	NNG Agriculture Grain Dryer - Class 1 (Transport)	NNG Agriculture Grain Dryer - Class 2 (Transport)	NNG Agriculture Grain Dryer - Class 2 (Transport)	NNG Agriculture Grain Dryer - Class 2 (Transport)	NNG Agriculture Grain Dryer - Class 3 (Transport)	CONS Agriculture Grain Dryer - Class 1 (Trans)	CONS Agriculture Grain Dryer - Class 2 (Trans)	NNG Power Generating Unit - Class 1 (Trans)	NNG Power Generating Unit - Class 2 (Trans)			SOURCE OR ALLOCATION FACTOR
1	BEFORE TAX ADJUSTMENTS:																
2	Gain/Loss - Sale of Utility Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	TOTAL OTHER ADJUSTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4																	
5	AFTER TAX ADJUSTMENTS:																
7	Tax Amortizations (409)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Tax Amortizations (11626431)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL OTHER ADJUSTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Gas Cost of Service Study - Basic System Method
Rate Schedule Allocation Of Rate Base Component - Plant In Service
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LINE NO.	DESCRIPTION	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
NO.	GAS PLANT	JURISDICTION	MIN Residential	NNG Residential	NNG Residential - Farm Tap	NNG S&I - Farm Tap	NNG LCAI - Farm Tap	CONS Residential	NNG CAI Class 1 - Firm	NNG CAI Class 2 - Firm	NNG CAI Class 3 - Firm	CONS CAI Class 1 - Firm	CONS CAI Class 2 - Firm	SOURCE OR ALLOCATION FACTOR
1	Production:													
2	Firm Demand Related	1,116,032	448,302	6,392	700	7,558	75,045	20,977	175,812	8,677	8,677	6,889	53,646	Concident Peak Demand - Firm
3	Interruptible Demand Related	594,785	0	0	0	7,558	75,045	20,977	175,812	8,677	8,677	6,889	53,646	Concident Peak Demand - Int.
4	Total Production	1,710,817	448,302	6,392	700	15,116	150,090	41,954	351,624	17,354	17,354	13,778	107,292	
5	Transmission													
6	Firm Demand Related	6,390,606	2,601,160	0	0	0	435,432	121,712	1,020,104	50,944	50,944	39,970	311,269	Peak Demand - Firm excl. FT
7	Interruptible Demand Related	3,495,794	0	0	0	0	0	0	133,862	26,995	26,995	0	0	Weighted Peak Demand - Int excl. FT
8	Total Transmission	9,886,400	2,601,160	0	0	0	435,432	121,712	1,154,067	78,039	78,039	39,970	311,269	
9	Distribution													
10	301,302,303	20,846,723	5,680,805	82,525	11,114	103,061	954,483	264,027	2,232,140	88,234	88,234	91,772	659,173	Weighted Peak Demand
11	374	819,280	223,257	3,243	437	4,050	37,512	10,376	87,723	3,468	3,468	3,607	25,906	Weighted Peak Demand
12	375	154,541	42,113	612	82	764	7,076	1,957	16,547	654	654	680	4,887	Weighted Peak Demand
13	376 (Firm Demand)	159,278,685	64,831,934	0	0	0	10,862,805	3,033,574	25,425,822	1,254,783	1,254,783	996,221	7,788,139	Peak Demand - Firm excl. FT
14	376 (Interruptible Demand)	84,586,617	0	0	0	0	0	0	3,338,324	662,175	662,175	0	965,311	Weighted Peak Demand - Int excl. FT
15	376 (Fixed Cost)	0	0	0	0	0	0	0	0	0	0	0	0	Customers excl. FT
16	377	0	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput
17	378	13,712,700	7,420,892	0	0	0	1,246,878	344,905	2,915,902	0	0	0	0	Accr. 378
18	379	16,103,630	4,430,096	0	0	0	744,348	206,888	1,740,703	68,808	68,808	71,567	514,047	Weighted Peak Demand excl. FT
19	380	168,947,659	128,820,208	1,008,779	86,541	156,314	21,961,173	4,859,987	7,431,404	14,838	14,838	1,615,345	2,477,801	Services
20	381	48,252,253	28,637,322	0	0	0	4,878,274	1,749,754	9,490,710	36,643	36,643	540,413	2,944,646	Meters
21	382	0	0	0	0	0	0	0	0	0	0	0	0	Customers excl. FT
22	383	20,753,410	16,027,420	0	0	0	2,732,310	604,630	861,901	0	0	200,014	287,310	Cust. - Small - excl. FT
23	385	2,538,918	0	0	0	0	0	0	0	24,866	24,866	0	0	385 excl. FT
24	Total Distribution	537,593,889	256,113,971	1,098,169	98,174	264,190	43,414,873	11,075,137	53,541,022	2,154,859	2,154,859	3,640,465	16,519,014	
25	Distribution Plant (excluding 301-303,374, 375)	515,773,344	250,167,797	1,008,779	86,541	156,314	42,415,793	10,798,776	51,204,611	2,062,603	2,062,603	3,544,405	15,929,048	
26	Distribution Plant Percentage	100.00%	48.50%	0.20%	0.02%	0.03%	8.22%	2.09%	9.83%	0.40%	0.40%	0.89%	3.07%	
27	Customer	12,133,600	9,291,269	72,769	6,242	10,510	1,563,968	350,529	499,659	998	998	116,507	186,598	Customers
28	Total Plant In Service	561,234,996	268,454,642	1,174,310	105,116	282,258	45,509,309	11,568,354	55,370,549	2,241,572	2,241,572	3,803,831	17,090,884	

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LINE NO.	DESCRIPTION	[A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]
		CONNS C&I Class 3 - Firm	NNG C&I Class 2 - Int.	NNG C&I Class 3 - Int.	CONNS C&I Class 2 - Int.	CONNS C&I Class 3 - Int.	CONNS C&I Class 2 - Int.	CONNS C&I Class 3 - Int.	CONNS C&I Class 4 - Int.	NNG C&I Class 2 - Int.	CONNS C&I Class 2 - Joint	NNG C&I Class 2 - Int.	NNG C&I Class 3 - Int.	NNG C&I Class 4 - Int.	NNG C&I Class 5 - Int.	CONNS C&I Class 2 - Int.	SOURCE OR ALLOCATION FACTOR
1	Gas Plant																
2	Production:																
3	Firm Demand Related	1,116,032	0	0	8,280	7,093	0	435	503	0	0	0	0	0	0	0	Concurrent Peak Demand - Firm
4	Interruptible Demand Related	594,785	0	33,066	34,941	0	0	0	0	0	0	0	0	0	0	0	Concurrent Peak Demand - Int.
5	Total Production	1,710,817	1,442	33,066	34,941	8,280	7,093	435	503	0	0	0	0	0	0	0	
6	Transmission																
7	Firm Demand Related	6,390,606	8,399	0	0	5,946	0	2,622	2,620	0	0	0	0	0	0	0	Peak Demand - Firm excl. FT
8	Interruptible Demand Related	3,495,794	4,027	21,438	111,544	0	0	0	0	0	0	0	0	0	0	0	Peak Demand - Int. excl. FT
9	Total Transmission	9,886,400	12,425	21,438	111,544	5,946	0	2,622	2,620	0	0	0	0	0	0	0	
10		3,796,281	12,415	21,438	111,544	5,946	21,895	2,828	3,438	0	0	0	187,269	183,515	1,634,710	576	
11	Distribution																
12	301,302,303	20,846,723	13,425	357,209	370,067	89,085	71,611	5,096	8,594	0	0	0	621,297	394,602	4,449,064	9,588	Weighted Peak Demand
13	374	819,280	528	14,038	14,544	3,894	2,814	200	338	0	0	0	24,417	15,508	174,849	377	Weighted Peak Demand
14	375	154,541	100	2,648	2,743	735	531	38	64	0	0	0	4,606	2,995	32,892	71	Weighted Peak Demand
15	376 (Firm Demand)	159,278,665	208,583	0	0	0	0	62,854	72,778	0	0	0	0	0	0	0	Peak Demand - Firm excl. FT
16	376 (Interruptible Demand)	84,586,672	160,853	0	0	0	0	7,856	12,856	0	0	0	0	0	0	0	Peak Demand - Int. excl. FT
17	376 (Fixed Cost)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Demand - Firm excl. FT
18	377	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customers excl. FT
19	378	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput
20	379	13,712,700	0	466,632	0	129,437	0	6,656	11,227	0	0	0	0	0	0	0	Act 378
21	380	16,103,630	10,470	278,665	288,591	77,270	55,845	3,974	6,702	0	0	0	484,510	307,725	3,469,540	7,485	Weighted Peak Demand excl. FT
22	381	168,947,659	3,484	207,279	42,062	40,256	6,838	2,322	3,097	0	0	0	35,030	8,387	10,803	3,806	Services
23	382	48,252,253	10,634	284,718	103,874	47,841	20,874	2,966	3,680	0	0	0	86,509	31,090	0	4,523	Meters
24	383	29,753,440	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customers excl. FT
25	384	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Act 378
26	385	2,838,918	3,753	0	103,452	4,660	0	286	350	0	0	0	173,693	110,310	1,243,729	44	Cost - Small Medium, excl. FT
27	Total Distribution	537,593,889	361,835	2,148,415	3,705,485	551,369	716,515	1,245,310	91,897	119,693	0	0	6,097,584	4,945,970	50,124,962	53,194	
28																	
29	Distribution Plant (excluding 301-303,374, 375)	515,773,344	337,782	1,775,520	3,318,131	447,675	641,559	1,141,871	86,664	110,697	0	0	5,447,264	4,532,935	45,468,067	43,149	
30	Distribution Plant Percentage	100.00%	0.07%	0.34%	0.64%	0.09%	0.12%	0.22%	0.02%	0.02%	0.00%	0.00%	1.06%	0.89%	8.82%	0.01%	
31	Customer																
32	12,133,600	234	13,937	2,628	2,707	460	169	156	208	0	0	0	2,355	564	733	286	Customers
33	Total Plant In Service	561,234,596	365,927	2,217,855	3,854,798	568,322	745,653	1,293,801	95,416	123,908	0	0	6,334,322	5,134,387	52,127,644	54,622	

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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]	
		CONC C&I Class 3 - Int (Transp)	CONC C&I Class 4 - Int (Transp)	CONC C&I Class 5 - Int (Transp)	CONC C&I Class 3 - Int (Transp)	CONC C&I Class 4 - Int (Transp)	CONC C&I Class 5 - Int (Transp)	CONC C&I Class 3 - Int (Transp)	CONC C&I Class 4 - Int (Transp)	CONC C&I Class 5 - Int (Transp)	CONC C&I Class 3 - Int (Transp)	CONC C&I Class 4 - Int (Transp)	CONC C&I Class 5 - Int (Transp)	CONC C&I Class 3 - Int (Transp)	CONC C&I Class 4 - Int (Transp)	CONC C&I Class 5 - Int (Transp)	SOURCE OR ALLOCATION FACTOR	
1	PRODUCTION																	
2	Firm Demand Related	1,116,032	0	54,763	2,729	24,358	4,593	21,045	4,598	17,159	4,689	0	0	0	0	2,745	Coincident Peak Demand - Firm	
3	Interruptible Demand Related	594,785	13,292	13,691	2,101	0	327	10,618	0	2,496	3,587	0	0	0	0	0	8,559	Coincident Peak Demand - Int.
4	Total Production	1,710,817	13,292	13,691	56,864	2,729	24,358	4,921	31,663	4,598	19,654	8,277	0	0	0	0	11,304	
5	Transmission																	
6	Firm Demand Related	6,390,606	0	317,748	16,502	144,329	26,652	122,109	26,596	99,659	27,290	0	0	0	0	0	16,997	Peak Demand - Firm excl. FT
7	Interruptible Demand Related	3,495,794	34,109	49,586	316,243	1,588	98,244	34,510	181,784	2,579	106,900	43,673	0	0	0	0	54,751	Peak Demand - Firm excl. FT
8	Total Transmission	9,886,399	34,109	49,586	633,991	17,401	239,572	61,162	303,893	29,175	208,459	68,882	0	0	0	0	70,678	
9	Distribution																	
10	Firm Demand Related	20,846,723	113,164	119,664	860,696	26,135	325,940	83,281	494,748	42,981	354,861	116,141	0	0	0	0	149,011	Weighted Peak Demand
11	Interruptible Demand Related	819,280	4,447	4,703	33,825	1,027	12,809	3,273	19,444	1,689	13,938	4,564	0	0	0	0	5,856	Weighted Peak Demand
12	Total Distribution	21,665,993	117,611	124,367	904,521	27,162	338,749	86,554	514,192	44,670	368,799	120,705	0	0	0	0	154,867	Weighted Peak Demand
13	Firm Demand Related	154,541	839	887	6,381	194	2,416	617	3,688	319	2,629	861	0	0	0	0	1,105	Peak Demand - Firm excl. FT
14	Interruptible Demand Related	159,278,665	0	7,819,624	394,608	7,819,624	3,222,512	684,266	3,043,464	690,630	2,461,416	675,163	0	0	0	0	386,974	Peak Demand - Firm excl. FT
15	Total Distribution	159,433,206	0	8,639,248	4,114,232	8,639,248	3,224,928	7,498,930	3,728,150	7,113,269	2,962,835	1,350,326	0	0	0	0	1,392,079	Peak Demand - Firm excl. FT
16	Firm Demand Related	84,586,652	0	1,235,688	35,076	2,440,640	880,176	0	4,330,656	64,248	2,684,416	0	0	0	0	0	1,364,918	Weighted Peak Demand
17	Interruptible Demand Related	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Demand
18	Total Distribution	84,586,652	0	1,235,688	35,076	2,440,640	880,176	0	4,330,656	64,248	2,684,416	0	0	0	0	0	1,364,918	Weighted Peak Demand
19	Firm Demand Related	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput
20	Interruptible Demand Related	13,712,700	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Act 378
21	Total Distribution	13,712,700	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Act 378
22	Firm Demand Related	16,103,630	86,249	93,318	671,202	20,381	254,180	64,945	385,823	33,519	276,577	90,571	0	0	0	0	116,204	Weighted Peak Demand excl. FT
23	Interruptible Demand Related	168,947,659	9,096	839	4,645	13,225	24,966	1,484	1,548	12,709	9,612	774	0	0	0	0	774	Services
24	Total Distribution	185,051,289	9,965	932	5,290	16,606	29,946	1,968	1,992	15,418	10,583	788	0	0	0	0	848	Services
25	Firm Demand Related	29,763,460	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Meters
26	Interruptible Demand Related	2,838,918	31,635	33,462	240,606	1,534	91,116	23,281	138,396	1,471	99,145	32,487	0	0	0	0	0	Meters
27	Total Distribution	32,602,378	31,670	34,924	242,142	3,068	112,232	23,562	156,686	2,942	100,330	64,974	0	0	0	0	0	Cust - Small/Medium, excl. FT
28	Firm Demand Related	537,593,889	1,125,349	1,483,429	17,629,701	547,224	6,744,241	1,706,786	8,624,979	888,861	5,831,732	1,990,712	0	0	0	0	2,079,769	385 excl. FT
29	Interruptible Demand Related	516,773,344	1,006,899	1,368,878	16,727,999	519,869	6,403,075	1,618,615	8,107,119	843,872	5,560,904	1,869,146	0	0	0	0	1,923,737	385 excl. FT
30	Total Distribution	1,054,367,233	2,132,248	2,852,307	34,357,699	1,067,093	13,147,316	3,325,401	16,732,098	1,732,733	11,392,636	3,860,858	0	0	0	0	4,003,506	Distribution Plant
31	Customer	12,133,600	612	56	312	889	1,679	100	104	855	646	52	0	0	0	0	52	Customers
32	Total Plant In Service	1,066,499,833	1,733,862	1,556,763	18,319,869	568,242	7,009,850	1,772,968	8,960,639	923,368	6,158,491	2,068,923	0	0	0	0	2,161,803	

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		IN	NNG Flex Transport (Cust "G")	NNG Flex Transport (Cust "F")	NNG Agriculture Grain Dryer - Class 1 (Transport)	NNG Agriculture Grain Dryer - Class 2 (Transport)	NNG Agriculture Grain Dryer - Class 3 (Transport)	CONS Agriculture Grain Dryer - Class 1	CONS Agriculture Grain Dryer - Class 1 Int.	CONS Agriculture Grain Dryer - Class 2	CONS Agriculture Grain Dryer - Class 2 Int.	CONS Agriculture Grain Dryer - Class 2 Int.	NNG Power Generating Unit - Class 1 (Trans)	NNG Power Generating Unit - Class 1 Int.	NNG Power Generating Unit - Class 2 (Trans)	SOURCE OR ALLOCATION FACTOR	
1	PRODUCTION:																
2	Firm Demand Related	1,116,032	5,490	3,431	0	0	0	0	208	0	0	0	0	0	0	163,877	Concident Peak Demand - Firm
3	Interruptible Demand Related	594,785	366	0	571	24	597	4,754	0	0	40	23	59	7	306	163,877	Concident Peak Demand - Int.
4	Total Production	1,710,817	5,856	3,431	571	24	597	4,754	208	0	40	23	59	7	306	163,877	
5	TRANSMISSION:																
6	Firm Demand Related	6,390,606	10,909	0	0	0	0	0	1,298	0	0	0	0	0	0	0	950,854
7	Interruptible Demand Related	3,495,794	33,432	7,868	1,598	114	3,051	24,571	723	16,003	181	118	281	33	2,278	0	Weighted Peak Demand - Firm excl. FT
8	Total Transmission	9,886,400	14,341	7,868	1,598	114	3,051	24,571	1,944	16,003	181	118	281	33	2,278	0	Weighted Peak Demand - Int. excl. FT
9	DISTRIBUTION:																
10	Firm Demand Related	20,846,723	90,989	21,685	5,302	251	6,748	56,114	1,674	35,390	401	260	597	74	5,038	1,289,965	Weighted Peak Demand
11	Interruptible Demand Related	819,280	3,576	852	208	10	2,205	2,205	66	1,391	16	10	23	3	198	49,910	Weighted Peak Demand
12	Total Distribution	21,666,003	94,565	22,537	5,510	261	8,953	58,319	1,740	36,781	417	270	620	77	5,236	1,339,875	Weighted Peak Demand
13	Firm Demand Related	154,541	675	161	39	2	50	416	12	262	3	2	4	1	37	9,415	Peak Demand - Firm excl. FT
14	Interruptible Demand Related	793,947	496,277	0	0	0	0	0	30,104	0	0	0	0	0	0	0	Weighted Peak Demand excl. FT
15	Total Demand	84,836,672	198,226	198,226	39,828	2,824	76,052	612,405	18,286	398,872	4,150	2,936	6,517	83	56,740	23,695,326	Weighted Peak Demand excl. FT
16	Firm Demand Related	13,712,700	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Therm. Throughput
17	Interruptible Demand Related	16,103,630	70,956	16,911	4,134	196	5,262	43,760	1,305	27,598	313	203	466	58	3,929	890,364	Act 378
18	Total Demand	29,816,330	70,956	16,911	8,268	392	10,524	47,520	2,605	35,196	426	206	472	116	7,858	1,780,728	Weighted Peak Demand excl. FT
19	Firm Demand Related	168,947,659	2,322	774	774	2,322	19,870	29,418	774	3,871	774	774	1,548	3,871	1,548	0	Services
20	Interruptible Demand Related	48,252,253	10,712	3,771	1,912	7,022	60,076	84,282	2,218	3,773	5,590	1,116	2,233	4,727	11,817	0	Meters
21	Total Demand	217,200,000	13,034	11,485	9,684	9,314	79,900	113,694	9,992	7,644	11,180	8,886	3,781	8,604	16,534	0	Customer excl. FT
22	Firm Demand Related	29,763,640	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customer - Small Medium - excl. FT
23	Interruptible Demand Related	2,838,918	25,436	6,062	1,482	0	2,306	3,416	0	9,893	440	9	0	21	1,498	385,017	Customer - Small Medium - excl. FT
24	Total Distribution	57,593,869	1,831,877	744,818	53,681	13,236	179,441	905,314	56,697	477,953	15,673	5,732	11,485	7,264	63,078	26,375,544	Weighted Peak Demand excl. FT
25	Firm Demand Related	515,773,344	1,736,638	722,120	48,131	12,973	172,378	846,579	54,945	440,911	15,254	5,459	10,859	7,186	77,805	25,046,255	Act 378
26	Interruptible Demand Related	100,000%	0.34%	0.14%	0.01%	0.09%	0.03%	0.16%	0.01%	0.09%	0.00%	0.00%	0.00%	0.00%	0.02%	4.86%	Weighted Peak Demand excl. FT
27	Total Distribution	615,773,344	1,736,638	722,120	48,131	12,973	172,378	846,579	54,945	440,911	15,254	5,459	10,859	7,186	77,805	25,046,255	Weighted Peak Demand excl. FT
28	Firm Demand Related	12,133,600	196	52	52	196	1,336	1,978	52	52	260	52	52	104	260	104	0
29	Interruptible Demand Related	561,234,996	1,803,175	776,178	55,901	13,530	184,436	936,616	58,898	497,171	16,155	5,924	11,957	7,408	85,922	27,490,379	Customer
30	Total Plant In Service																
31	Distribution Plant Percentage																
32	Customer																
33	Total Plant In Service																
34																	

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1	DEPRECIATION RESERVE - S/L	MIN JURISDICTION	NNG Residential	NNG Residential - Farm Tap	NNG S&I - Farm Tap	NNG L&I - Farm Tap	CONS Residential	NNG C&I Class 1 - Firm	NNG C&I Class 2 - Firm	NNG C&I Class 3 - Firm	CONS C&I Class 1 - Firm	CONS C&I Class 2 - Firm	CONS C&I Class 3 - Firm	SOURCE OR ALLOCATION FACTOR
2	Production:													
3	Firm Demand Related	(251,961)	(101,211)	(1,443)	(159)	(1,706)	(16,943)	(4,736)	(39,692)	(1,959)	(1,559)	(1,555)	(12,111)	Coincident Peak Demand - Firm
4	Interruptible Demand Related	(134,282)	0	0	0	0	0	0	0	0	0	0	0	Coincident Peak Demand - Int.
5	Total Production	(386,243)	(101,211)	(1,443)	(159)	(1,706)	(16,943)	(4,736)	(39,692)	(1,959)	(1,559)	(1,555)	(12,111)	
6	Transmission													
7	Firm Demand Related	(9,294,659)	(974,468)	0	0	0	(163,125)	(45,597)	(892,169)	(18,863)	(14,974)	(14,974)	(116,610)	Peak Demand - Firm excl. FT
8	Interruptible Demand Related	(1,275,906)	0	0	0	0	0	0	(65,182)	(9,863)	0	0	(14,619)	Weighted Peak Demand - Int excl. FT
9	Total Transmission	(10,570,565)	(974,468)	0	0	0	(163,125)	(45,597)	(957,351)	(28,726)	(14,974)	(14,974)	(131,229)	
10	Distribution													
11	301,302,303	(7,527,275)	(2,051,209)	(29,798)	(4,013)	(37,213)	(344,646)	(95,334)	(805,975)	(31,859)	(33,137)	(33,137)	(238,012)	Weighted Peak Demand
12	374	(290,733)	(79,226)	(1,151)	(185)	(1,437)	(13,312)	(3,682)	(31,130)	(1,231)	(1,280)	(1,280)	(9,193)	Weighted Peak Demand
13	375	(121,080)	(32,995)	(479)	(65)	(599)	(5,544)	(1,533)	(12,964)	(512)	(533)	(533)	(3,529)	Weighted Peak Demand
14	376 (Firm Demand)	(53,857,862)	(21,922,111)	0	0	(3,669,741)	(1,025,165)	(8,997,266)	(424,289)	(224,400)	(336,860)	(336,860)	(2,623,316)	Peak Demand - Firm excl. FT
15	376 (Interruptible Demand)	(287,603,477)	0	0	0	0	0	(1,126,599)	(224,400)	0	0	0	(333,314)	Weighted Peak Demand - Int excl. FT
16	376 (Firm Cost)	0	0	0	0	0	0	0	0	0	0	0	0	Customers excl. FT
17	377	0	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput
18	378	(2,398,291)	(1,237,897)	0	0	(218,074)	(60,322)	(509,978)	(84,130)	(20,867)	(20,867)	(20,867)	(150,602)	Acct. 378
19	379	(2,062,538)	(567,403)	0	0	(26,371)	(222,948)	(8,413)	(222,948)	(8,413)	(9,166)	(9,166)	(65,639)	Weighted Peak Demand excl. FT
20	380	(79,513,256)	(60,627,808)	(474,771)	(40,729)	(73,568)	(10,335,784)	(2,287,299)	(3,487,508)	(6,883)	(760,244)	(760,244)	(1,186,150)	Services
21	381	(7,399,803)	(7,399,803)	0	0	(1,260,549)	(452,138)	(2,452,506)	(9,469)	(139,643)	(139,643)	(139,643)	(760,898)	Meters
22	382	(11,243,000)	0	0	0	0	0	(327,510)	(466,590)	0	0	0	(155,600)	Cust - Straightline - excl. FT
23	383	(873,897)	(873,897)	0	0	0	(1,480,230)	(7,695)	(7,695)	(7,695)	(7,695)	(7,695)	(385 excl. FT)	385 excl. FT
24	385	(199,318,767)	(102,681,336)	(506,199)	(44,962)	(112,816)	(17,423,218)	(4,280,020)	(17,726,032)	(714,893)	(1,410,708)	(1,410,708)	(5,506,912)	Customers
25	Total Distribution	(27,739,344)	(2,097,632)	(16,426)	(2,373)	(357,603)	(79,137)	(112,806)	(225)	(26,303)	(26,303)	(26,303)	(37,612)	
26	Customer	(206,114,320)	(105,834,646)	(524,068)	(46,529)	(116,896)	(17,960,988)	(4,409,469)	(18,310,872)	(745,898)	(1,453,541)	(1,453,541)	(5,688,065)	
27	Total Depreciation Reserve - Straight Line:													
28														
29														
30														
31														

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1	DEPRECIATION RESERVE - S/L	MIN JURISDICTION	CONS C&I Class 3 - Firm	NNG C&I Class 2 - Int.	NNG C&I Class 3 - Int.	CONS C&I Class 2 - Int.	CONS C&I Class 3 - Int.	CONS C&I Class 4 - Int.	NNG C&I Class 2 - Joint	CONS C&I Class 2 - Joint	NNG C&I Class 2 - Int. (Transport)	NNG C&I Class 3 - Int. (Transport)	NNG C&I Class 4 - Int. (Transport)	NNG C&I Class 5 - Int. CIP Exempt (Transport)	CONS C&I Class 2 - Int. (Transport)	SOURCE OR ALLOCATION FACTOR
2	Production:															
3	Firm Demand Related		(251,961)	(326)	0	0	0	0	(98)	(114)	0	0	0	0	0	0
4	Interruptible Demand Related		(134,282)	0	(7,465)	(1,889)	(1,601)	(1,601)	0	(15)	0	(10,637)	(6,495)	(62,910)	(134)	0
5	Total Production		(386,243)	(326)	(7,888)	(1,889)	(1,601)	(1,601)	(98)	(129)	0	(10,637)	(6,495)	(82,910)	(134)	0
6	Transmission															
7	Firm Demand Related		(9,294,669)	(3,135)	0	0	0	0	(645)	(1,094)	0	0	0	0	0	0
8	Interruptible Demand Related		(1,275,906)	(1,516)	(41,788)	(2,228)	(8,086)	(15,341)	(115)	(193)	0	(70,156)	(61,257)	(612,408)	(216)	0
9	Total Transmission		(10,570,575)	(4,651)	(41,788)	(2,228)	(8,086)	(15,341)	(1,059)	(1,287)	0	(70,156)	(61,257)	(612,408)	(216)	0
10	Distribution															
11	Firm Demand Related		(7,527,275)	(4,848)	(133,623)	(35,777)	(25,857)	(35,883)	(1,840)	(3,103)	0	(224,336)	(142,482)	(1,606,455)	(3,465)	0
12	Interruptible Demand Related		(290,733)	(187)	(5,161)	(1,382)	(899)	(1,379)	(71)	(120)	0	(8,665)	(5,503)	(62,046)	(134)	0
13	Total Distribution		(7,818,008)	(5,035)	(138,784)	(37,159)	(27,256)	(37,262)	(1,911)	(3,223)	0	(233,001)	(147,985)	(1,668,501)	(3,600)	0
14	Firm Demand Related		(53,857,862)	(70,330)	0	0	0	0	(21,253)	(24,609)	0	0	0	0	0	0
15	Interruptible Demand Related		(287,603,277)	(64,107)	(840,074)	(60,110)	(181,912)	(345,121)	(4,347)	(4,347)	0	(1,578,268)	(1,378,070)	(13,777,040)	(4,856)	0
16	Total Demand		(341,461,140)	(134,467)	(978,857)	(181,912)	(181,912)	(345,121)	(26,602)	(26,602)	0	(1,578,268)	(1,378,070)	(13,777,040)	(4,856)	0
17	Firm Demand Related		(2,398,291)	0	0	(22,638)	0	0	0	0	0	0	0	0	0	0
18	Interruptible Demand Related		(2,062,538)	(1,341)	(36,963)	(9,897)	(7,153)	(9,871)	(509)	(858)	0	(62,056)	(39,413)	(444,376)	(949)	0
19	Total Demand		(4,460,829)	(1,341)	(38,306)	(17,035)	(17,004)	(17,742)	(1,018)	(1,316)	0	(62,056)	(39,413)	(444,376)	(949)	0
20	Firm Demand Related		(13,276,814)	(2,748)	(68,403)	(12,362)	(5,394)	(3,621)	(766)	(951)	0	(22,354)	(6,018)	0	0	0
21	Interruptible Demand Related		(11,243,610)	0	0	0	0	0	(16)	(16)	0	0	0	0	0	0
22	Total Demand		(24,520,424)	(2,748)	(68,403)	(12,362)	(5,394)	(3,621)	(782)	(967)	0	(22,354)	(6,018)	0	0	0
23	Firm Demand Related		(193,318,767)	(11,156)	(31,853)	(2,529)	(6,164)	(8,596)	(16)	(196)	0	(53,477)	(33,965)	(382,948)	(23)	0
24	Interruptible Demand Related		(183,984,811)	(11,631)	(1,196,468)	(154,220)	(231,113)	(405,937)	(29,458)	(37,653)	0	(1,989,251)	(1,613,694)	(16,303,639)	(14,860)	0
25	Total Distribution		(377,303,578)	(22,787)	(1,228,321)	(156,749)	(237,273)	(414,533)	(49,914)	(63,306)	0	(2,042,728)	(1,727,389)	(17,993,587)	(15,268)	0
26	Firm Demand Related		(2,739,344)	(53)	(638)	(611)	(104)	(38)	(35)	(47)	0	(632)	(127)	(165)	(58)	0
27	Interruptible Demand Related		(206,114,320)	(121,660)	(1,246,774)	(158,928)	(240,804)	(423,003)	(30,642)	(39,116)	0	(2,050,576)	(1,690,573)	(16,999,323)	(15,268)	0
28	Total Customer		(208,853,664)	(121,713)	(1,247,112)	(159,539)	(240,898)	(423,041)	(30,677)	(39,163)	0	(2,051,208)	(1,690,700)	(17,164,918)	(15,326)	0
29	Firm Demand Related		(2,739,344)	(53)	(638)	(611)	(104)	(38)	(35)	(47)	0	(632)	(127)	(165)	(58)	0
30	Interruptible Demand Related		(206,114,320)	(121,660)	(1,246,774)	(158,928)	(240,804)	(423,003)	(30,642)	(39,116)	0	(2,050,576)	(1,690,573)	(16,999,323)	(15,268)	0
31	Total Depreciation Reserve - Straight Line:		(377,303,578)	(22,787)	(1,228,321)	(156,749)	(237,273)	(414,533)	(49,914)	(63,306)	0	(2,042,728)	(1,727,389)	(17,993,587)	(15,268)	0

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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]	
1	DEPRECIATION RESERVE - SL:																	
2	Production:																	
3	Firm Demand Related	(251,961)	0	(12,364)	(1,037)	(4,751)	(1,031)	(3,874)	(1,059)	(810)	0	0	0	0	0	(620)	Coincident Peak Demand - Firm	
4	Interruptible Demand Related	(134,282)	(3,001)	(474)	0	(2,397)	0	(653)	(810)	(1,869)	0	0	0	0	0	0	(1,932)	
5	Total Production	(386,243)	(3,001)	(12,838)	(1,111)	(7,149)	(1,031)	(4,437)	(1,869)	(1,869)	0	0	0	0	0	0	(2,552)	
6	Transmission																	
7	Firm Demand Related	(9,394,669)	0	(110,937)	(9,395)	(45,745)	(9,390)	(37,937)	(19,193)	(15,987)	0	0	0	0	0	0	(6,987)	
8	Interruptible Demand Related	(1,275,906)	(12,778)	(118,576)	(12,299)	(68,102)	(886)	(40,546)	(15,987)	(26,511)	0	0	0	0	0	0	(26,511)	
9	Total Transmission	(10,670,575)	(12,778)	(229,513)	(22,913)	(113,847)	(10,896)	(77,348)	(35,180)	(31,574)	0	0	0	0	0	0	(33,498)	
10	Distribution																	
11	Firm Demand Related	(7,527,275)	(40,861)	(43,208)	(310,771)	(178,642)	(117,689)	(30,071)	(178,642)	(15,520)	(128,060)	(41,936)	0	0	0	0	(53,904)	
12	Interruptible Demand Related	(290,733)	(1,578)	(1,699)	(12,003)	(364)	(4,546)	(1,161)	(6,900)	(599)	(4,946)	(1,620)	0	0	0	0	(2,078)	
13	Total Distribution	(7,818,008)	(42,439)	(44,907)	(322,774)	(179,006)	(122,235)	(31,232)	(185,542)	(16,119)	(132,996)	(43,556)	0	0	0	0	(55,982)	
14	Firm Demand Related	(53,857,862)	0	(2,877,922)	(13,429)	(1,911,094)	(1,911,094)	(224,620)	(1,029,110)	(223,394)	(839,060)	(229,312)	0	0	0	0	(134,232)	
15	Interruptible Demand Related	(287,605,277)	0	(417,590)	(2,865,247)	(1,532,046)	(827,979)	(250,959)	(1,532,046)	(2,177,893)	(900,856)	(359,649)	0	0	0	0	(461,469)	
16	Total Demand	(841,463,139)	0	(430,952)	(4,416,870)	(3,943,140)	(4,749,073)	(1,056,723)	(3,640,688)	(4,061,812)	(1,740,911)	(1,189,927)	0	0	0	0	(1,095,413)	
17	Firm Demand Related	(2,398,291)	0	0	0	0	0	0	0	(9,820)	0	0	0	0	0	0	0	
18	Interruptible Demand Related	(2,062,538)	(11,303)	(11,952)	(85,967)	(2,610)	(32,555)	(8,318)	(49,416)	(4,293)	(35,424)	(11,600)	0	0	0	0	(14,883)	
19	Total Demand	(4,460,829)	(11,303)	(23,851)	(97,477)	(26,418)	(65,109)	(16,636)	(98,832)	(12,113)	(70,844)	(23,200)	0	0	0	0	(29,683)	
20	Firm Demand Related	(79,513,556)	(4,281)	(395)	(2,186)	(6,889)	(729)	(5,981)	(4,524)	(364)	(4,524)	(364)	0	0	0	0	(923)	
21	Interruptible Demand Related	(12,726,614)	(7,175)	(1,207)	(2,479)	(4,364)	(15,932)	(1,419)	(1,845)	(3,903)	(7,952)	(923)	0	0	0	0	(923)	
22	Total Demand	(92,240,170)	(11,456)	(4,192)	(4,665)	(11,253)	(17,911)	(7,400)	(6,369)	(8,427)	(12,476)	(1,287)	0	0	0	0	(1,846)	
23	Firm Demand Related	(11,249,600)	0	0	0	0	0	0	0	(78)	0	0	0	0	0	0	0	
24	Interruptible Demand Related	(873,897)	(9,740)	(10,900)	(74,093)	(42,595)	(28,955)	(7,189)	(42,595)	(30,527)	(30,527)	(9,997)	0	0	0	0	(12,826)	
25	Total Demand	(12,123,497)	(9,740)	(21,800)	(114,186)	(85,190)	(56,910)	(17,377)	(85,190)	(61,054)	(61,054)	(10,024)	0	0	0	0	(12,826)	
26	Firm Demand Related	(199,318,767)	(93,064)	(487,328)	(5,635,661)	(17,616,943)	(2,231,493)	(564,781)	(2,844,148)	(286,297)	(1,953,120)	(656,068)	0	0	0	0	(881,465)	
27	Interruptible Demand Related	(1,275,906)	(12,778)	(118,576)	(12,299)	(68,102)	(886)	(40,546)	(15,987)	(26,511)	0	0	0	0	0	0	(26,511)	
28	Total Distribution	(200,594,673)	(105,842)	(605,904)	(5,754,660)	(17,683,882)	(2,232,379)	(605,327)	(2,909,736)	(292,894)	(1,983,673)	(666,072)	0	0	0	0	(907,980)	
29	Customer	(2,739,344)	(138)	(13)	(71)	(201)	(379)	(193)	(24)	(193)	(146)	(12)	0	0	0	0	Customers	
30	Total Depreciation Reserve - Straight Line:	(206,114,320)	(509,008)	(6,096,081)	(193,939)	(2,327,121)	(588,928)	(2,985,165)	(298,407)	(2,035,049)	(684,130)	0	0	0	0	0	(710,447)	

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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
1	DEPRECIATION RESERVE - SL:																
2	Production:																
3	Firm Demand Related	(251,961)	(1,239)	(775)	0	0	0	0	(47)	0	0	0	0	0	0	0	(36,998)
4	Interruptible Demand Related	(134,282)	(83)	(775)	(129)	(1,073)	(1,35)	(1,073)	0	(714)	(9)	(9)	(13)	(2)	(69)	0	0
5	Total Production	(386,243)	(1,322)	(775)	(129)	(1,073)	(1,35)	(1,073)	(47)	(714)	(9)	(9)	(13)	(2)	(69)	0	(36,998)
6	Transmission																
7	Firm Demand Related	(9,394,659)	(1,094)	(7,468)	0	0	0	0	(452)	0	0	0	0	0	0	0	0
8	Interruptible Demand Related	(1,275,906)	(12,526)	(2,965)	(599)	(1,443)	(43)	(1,443)	(272)	(5,995)	(69)	(44)	(99)	(13)	(853)	0	(853)
9	Total Transmission	(10,670,565)	(13,620)	(10,433)	(599)	(1,443)	(43)	(1,443)	(724)	(5,995)	(69)	(44)	(99)	(13)	(853)	0	(853)
10	Distribution																
11	Firm Demand Related	(7,527,275)	(32,854)	(7,530)	(1,914)	(2,436)	(20,261)	(604)	(604)	(12,778)	(145)	(94)	(216)	(27)	(1,819)	(458,555)	(458,555)
12	Interruptible Demand Related	(290,733)	(1,269)	(302)	(74)	(783)	(23)	(494)	(23)	(494)	(6)	(4)	(8)	(1)	(70)	(17,711)	(17,711)
13	Total Distribution	(7,818,008)	(34,123)	(7,832)	(1,988)	(3,219)	(20,755)	(628)	(627)	(13,276)	(151)	(98)	(224)	(28)	(1,889)	(476,266)	(476,266)
14	Firm Demand Related	(53,857,862)	(268,463)	(187,940)	0	0	0	0	(10,179)	0	0	0	(2,304)	0	(19,200)	(8,013,632)	(8,013,632)
15	Interruptible Demand Related	(287,603,707)	(87,740)	(13,468)	0	(25,716)	(207,077)	(6,177)	(6,177)	(134,879)	(1,550)	0	0	0	0	0	0
16	Total Firm Demand	(841,461,569)	(356,206)	(201,408)	(1,988)	(3,219)	(20,755)	(628)	(16,356)	(138,153)	(1,556)	(94)	(2,304)	(28)	(19,200)	(8,013,632)	(8,013,632)
17	Firm Demand	(287,603,707)	(87,740)	(13,468)	0	(25,716)	(207,077)	(6,177)	(6,177)	(134,879)	(1,550)	0	0	0	0	0	0
18	Interruptible Demand	(553,857,862)	(268,463)	(187,940)	(1,988)	(3,219)	(20,755)	(628)	(10,179)	(1,550)	(94)	(94)	(2,304)	(28)	(19,200)	(8,013,632)	(8,013,632)
19	Total Firm Demand	(841,461,569)	(356,206)	(201,408)	(1,988)	(3,219)	(20,755)	(628)	(16,356)	(138,153)	(1,556)	(94)	(2,304)	(28)	(19,200)	(8,013,632)	(8,013,632)
20	Firm Demand	(287,603,707)	(87,740)	(13,468)	0	(25,716)	(207,077)	(6,177)	(6,177)	(134,879)	(1,550)	0	0	0	0	0	0
21	Interruptible Demand	(553,857,862)	(268,463)	(187,940)	(1,988)	(3,219)	(20,755)	(628)	(10,179)	(1,550)	(94)	(94)	(2,304)	(28)	(19,200)	(8,013,632)	(8,013,632)
22	Total Firm Demand	(841,461,569)	(356,206)	(201,408)	(1,988)	(3,219)	(20,755)	(628)	(16,356)	(138,153)	(1,556)	(94)	(2,304)	(28)	(19,200)	(8,013,632)	(8,013,632)
23	Firm Demand	(287,603,707)	(87,740)	(13,468)	0	(25,716)	(207,077)	(6,177)	(6,177)	(134,879)	(1,550)	0	0	0	0	0	0
24	Interruptible Demand	(553,857,862)	(268,463)	(187,940)	(1,988)	(3,219)	(20,755)	(628)	(10,179)	(1,550)	(94)	(94)	(2,304)	(28)	(19,200)	(8,013,632)	(8,013,632)
25	Total Firm Demand	(841,461,569)	(356,206)	(201,408)	(1,988)	(3,219)	(20,755)	(628)	(16,356)	(138,153)	(1,556)	(94)	(2,304)	(28)	(19,200)	(8,013,632)	(8,013,632)
26	Firm Demand	(287,603,707)	(87,740)	(13,468)	0	(25,716)	(207,077)	(6,177)	(6,177)	(134,879)	(1,550)	0	0	0	0	0	0
27	Interruptible Demand	(553,857,862)	(268,463)	(187,940)	(1,988)	(3,219)	(20,755)	(628)	(10,179)	(1,550)	(94)	(94)	(2,304)	(28)	(19,200)	(8,013,632)	(8,013,632)
28	Total Firm Demand	(841,461,569)	(356,206)	(201,408)	(1,988)	(3,219)	(20,755)	(628)	(16,356)	(138,153)	(1,556)	(94)	(2,304)	(28)	(19,200)	(8,013,632)	(8,013,632)
29	Customer	(2,739,344)	(35)	(302)	(12)	(302)	(447)	(447)	(12)	(12)	(59)	(12)	(12)	(24)	(59)	(24)	Customers
30	Total Depreciation Reserve - Straight Line:	(206,114,320)	(831,469)	(259,746)	(18,070)	(58,204)	(295,069)	(19,315)	(162,992)	(5,455)	(1,940)	(3,740)	(2,311)	(27,911)	(9,127,397)		
31																	

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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]
1	DEPRECIATION RESERVE - Deferred Taxes:													
2	Production:													
3	Firm Demand Related	(72,374)	(29,072)	(415)	(480)	(45)	(480)	(4,867)	(1,360)	(11,401)	(56.3)	(447)	(3,479)	Concurrent Peak Demand - Firm
4	Interruptible Demand Related	(38,572)	0	0	0	0	0	0	0	0	0	0	0	Concurrent Peak Demand - Int.
5	Total Production	(110,946)	(29,072)	(415)	(480)	(45)	(480)	(4,867)	(1,360)	(11,401)	(56.3)	(447)	(3,479)	
6	Transmission													
7	Firm Demand Related	(1,298,744)	(503,399)	0	0	0	0	(84,268)	(23,555)	(937,519)	(3,743)	(7,715)	(60,239)	Peak Demand - Firm excl. FT
8	Interruptible Demand Related	(659,119)	0	0	0	0	0	0	0	(25,924)	(5,417)	(7,715)	(67,656)	Weighted Peak Dem - Int excl. FT
9	Total Transmission	(1,957,863)	(503,399)	0	0	0	0	(84,268)	(23,555)	(963,443)	(14,880)	(7,730)	(127,895)	
10	Distribution													
11	301,302,303	(3,244,132)	(884,037)	(12,842)	(16,038)	(1,730)	(16,038)	(148,537)	(41,087)	(347,382)	(13,731)	(14,281)	(102,579)	Weighted Peak Demand
12	374	(127,490)	(34,741)	(505)	(630)	(89)	(630)	(5,837)	(1,615)	(13,651)	(540)	(661)	(4,031)	Weighted Peak Demand
13	375	(24,049)	(6,553)	(95)	(119)	(13)	(119)	(1,101)	(305)	(2,575)	(102)	(105)	(769)	Peak Demand - Firm excl. FT
14	376 (Firm Demand)	(24,894,821)	(10,096,365)	0	0	0	0	(1,690,122)	(472,423)	(3,893,520)	(195,403)	(155,143)	(1,208,165)	Weighted Peak Dem - Int excl. FT
15	376 (Interruptible Demand)	(13,715,757)	0	0	0	0	0	0	0	(9,193,979)	(103,239)	0	(1,532,743)	Weighted Peak Dem - Int excl. FT
16	376 (Fixed Cost)	0	0	0	0	0	0	0	0	0	0	0	0	Customers excl. FT
17	377	0	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput
18	378	(2,134,419)	(1,155,096)	0	0	0	0	(194,080)	(53,685)	(453,868)	(18,660)	(18,660)	(134,032)	Acct. 378
19	379	(2,508,795)	(690,168)	0	0	0	0	(115,962)	(32,077)	(271,185)	(10,720)	(11,150)	(90,084)	Weighted Peak Demand excl. FT
20	380	(26,302,311)	(20,055,165)	(157,050)	(24,336)	(13,473)	(24,336)	(3,418,990)	(756,619)	(1,156,946)	(2,310)	(251,482)	(385,752)	Services
21	381	(7,667,142)	(4,457,897)	0	0	0	0	(759,405)	(272,398)	(1,477,527)	(5,704)	(64,127)	(488,396)	Meters
22	382	0	0	0	0	0	0	0	0	0	0	0	0	Customers excl. FT
23	383	(3,229,575)	(2,484,400)	0	0	0	0	(425,162)	(84,063)	(134,110)	(3,841)	(31,210)	(441,700)	Cust - Smecham - excl. FT
24	384	(441,891)	0	0	0	0	0	0	0	0	0	0	0	385 excl. FT
25	385	(83,704,070)	(39,874,163)	(170,492)	(41,123)	(15,263)	(41,123)	(6,759,216)	(1,724,289)	(8,336,592)	(335,583)	(566,784)	(2,572,082)	Customers
26	Total Distribution	(86,497,736)	(41,009,165)	(175,625)	(42,295)	(15,724)	(42,295)	(6,951,070)	(1,771,936)	(8,603,739)	(351,103)	(582,522)	(2,654,860)	
27	Customer													
28	786,859	(602,631)	(662)	(4,718)	(662)	(405)	(662)	(102,719)	(22,732)	(32,403)	(65)	(7,555)	(10,604)	
29	Total Depreciation Reserve - Deferred Taxes													
30	86,497,736	(41,009,165)	(175,625)	(42,295)	(15,724)	(15,724)	(42,295)	(6,951,070)	(1,771,936)	(8,603,739)	(351,103)	(582,522)	(2,654,860)	
31	Total Depreciation Reserve - Deferred Taxes													

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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
JURISDICTION	MIN	CONS C&I Class 3 - Firm	NNG C&I Class 2 - Int	NNG C&I Class 3 - Int	CONS C&I Class 2 - Int	CONS C&I Class 3 - Int	CONS C&I Class 4 - Int	NNG C&I Class 2 - Int	CONS C&I Class 2 - Joint	CONS C&I Class 2 - Int	NNG C&I Class 2 - Int	NNG C&I Class 3 - Int	NNG C&I Class 4 - Int	NNG C&I Class 5 - Int - CIP Exempt	CONS C&I Class 2 - Int	SOURCE OR ALLOCATION FACTOR
1	DEPRECIATION RESERVE - Deferred Taxes:															
2	Production:															
3	Firm Demand Related	(72,374)	(94)	0	0	0	0	0	(28)	(33)	0	0	0	0	0	0
4	Interruptible Demand Related	(38,572)	0	(2,144)	(2,266)	(537)	(460)	(485)	0	(4)	0	(3,055)	(1,578)	(23,815)	(39)	0
5	Total Production	(110,946)	(94)	(2,144)	(2,266)	(537)	(460)	(485)	(28)	(37)	0	(3,055)	(1,578)	(23,815)	(39)	0
6	Transmission															
7	Firm Demand Related	(1,298,744)	(1,620)	0	0	0	0	0	(488)	(655)	0	0	0	0	0	0
8	Interruptible Demand Related	(659,119)	(703)	(4,149)	(21,597)	(1,151)	(4,177)	(7,925)	(659)	(100)	0	(36,242)	(31,645)	(316,963)	(111)	0
9	Total Transmission	(1,957,863)	(2,403)	(4,149)	(21,597)	(1,151)	(4,177)	(7,925)	(547)	(655)	0	(36,242)	(31,645)	(316,963)	(111)	0
10	Distribution															
11	Firm Demand Related	(3,244,132)	(2,089)	(55,688)	(57,589)	(15,419)	(11,144)	(15,279)	(793)	(1,337)	0	(86,685)	(61,407)	(692,356)	(1,484)	0
12	Interruptible Demand Related	(127,490)	(82)	(2,185)	(2,263)	(606)	(438)	(604)	(31)	(53)	0	(3,800)	(2,413)	(27,209)	(59)	0
13	Total Distribution	(3,371,622)	(2,171)	(57,873)	(59,852)	(16,025)	(11,582)	(15,883)	(824)	(1,390)	0	(90,485)	(63,820)	(719,565)	(1,543)	0
14	Firm Demand	(24,604,821)	(82,463)	(412)	(427)	(114)	(83)	(114)	(6)	(10)	0	(717)	(465)	(5,132)	(11)	0
15	Interruptible Demand	(13,215,271)	(15,707)	0	0	0	0	0	(8,788)	(11,334)	0	0	0	0	0	0
16	Total Demand	(37,820,092)	(98,170)	(412)	(427)	(114)	(83)	(114)	(14,676)	(22,444)	0	(726,485)	(63,820)	(5,132)	(11)	0
17	Firm Demand	(24,604,821)	(82,463)	(412)	(427)	(114)	(83)	(114)	(6)	(10)	0	(717)	(465)	(5,132)	(11)	0
18	Interruptible Demand	(13,215,271)	(15,707)	0	0	0	0	0	(8,788)	(11,334)	0	0	0	0	0	0
19	Total Demand	(37,820,092)	(98,170)	(412)	(427)	(114)	(83)	(114)	(14,676)	(22,444)	0	(726,485)	(63,820)	(5,132)	(11)	0
20	Firm Demand	(24,604,821)	(82,463)	(412)	(427)	(114)	(83)	(114)	(6)	(10)	0	(717)	(465)	(5,132)	(11)	0
21	Interruptible Demand	(13,215,271)	(15,707)	0	0	0	0	0	(8,788)	(11,334)	0	0	0	0	0	0
22	Total Demand	(37,820,092)	(98,170)	(412)	(427)	(114)	(83)	(114)	(14,676)	(22,444)	0	(726,485)	(63,820)	(5,132)	(11)	0
23	Firm Demand	(24,604,821)	(82,463)	(412)	(427)	(114)	(83)	(114)	(6)	(10)	0	(717)	(465)	(5,132)	(11)	0
24	Interruptible Demand	(13,215,271)	(15,707)	0	0	0	0	0	(8,788)	(11,334)	0	0	0	0	0	0
25	Total Demand	(37,820,092)	(98,170)	(412)	(427)	(114)	(83)	(114)	(14,676)	(22,444)	0	(726,485)	(63,820)	(5,132)	(11)	0
26	Firm Demand	(24,604,821)	(82,463)	(412)	(427)	(114)	(83)	(114)	(6)	(10)	0	(717)	(465)	(5,132)	(11)	0
27	Interruptible Demand	(13,215,271)	(15,707)	0	0	0	0	0	(8,788)	(11,334)	0	0	0	0	0	0
28	Total Demand	(37,820,092)	(98,170)	(412)	(427)	(114)	(83)	(114)	(14,676)	(22,444)	0	(726,485)	(63,820)	(5,132)	(11)	0
29	Customer	(786,859)	(15)	(804)	(183)	(176)	(30)	(11)	(10)	(14)	0	(153)	(37)	(48)	(17)	0
30	Total Depreciation Reserve - Deferred Taxes	(66,497,736)	(57,301)	(341,837)	(601,061)	(67,709)	(116,244)	(202,346)	(14,911)	(19,353)	0	(988,963)	(803,471)	(8,145,828)	(8,449)	0

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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
1	DEPRECIATION RESERVE - Deferred Taxes:																
2	Production:																
3	Firm Demand Related	(72,374)	0	(3,551)	(1,590)	(1,590)	(1,590)	(238)	(1,365)	(296)	(1,113)	(304)	0	0	0	0	(178)
4	Interruptible Demand Related	(38,572)	(862)	(136)	0	(21)	(1,580)	(319)	(689)	0	(1,622)	(233)	0	0	0	0	(555)
5	Total Production	(110,946)	(862)	(3,688)	(1,590)	(1,611)	(3,170)	(557)	(2,053)	(296)	(2,725)	(537)	0	0	0	0	(733)
6	Transmission																
7	Firm Demand Related	(1,298,744)	0	(61,493)	(1,026)	(6,159)	(1,033)	(5,159)	(33,632)	(6,130)	(19,937)	(5,268)	0	0	0	0	(8,092)
8	Interruptible Demand Related	(659,119)	(6,601)	(9,598)	(1,202)	(1,004)	(19,013)	(4,690)	(35,182)	(4,690)	(32,689)	(8,239)	0	0	0	0	(13,596)
9	Total Transmission	(1,957,863)	(6,601)														
10	Distribution																
11	Firm Demand Related	(3,244,132)															
12	Interruptible Demand Related																
13																	
14	Firm Demand Related																
15	Interruptible Demand Related																
16																	
17	Firm Demand Related																
18	Interruptible Demand Related																
19																	
20	Firm Demand Related																
21	Interruptible Demand Related																
22																	
23	Firm Demand Related																
24	Interruptible Demand Related																
25																	
26	Firm Demand Related																
27	Interruptible Demand Related																
28																	
29	Customer																
30	Firm Demand Related	(786,859)															
31	Interruptible Demand Related																
32																	

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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
1	DEPRECIATION RESERVE - Deferred Taxes:																
2	Production:																
3	Firm Demand Related	(72,374)	(356)	(223)	0	0	0	0	(13)	0	0	0	0	0	0	0	(10,627)
4	Interruptible Demand Related	(38,572)	(24)	0	(37)	(2)	(39)	(308)	0	(205)	(3)	(3)	(4)	(0)	(20)	0	(10,627)
5	Total Production	(110,946)	(223)	(223)	(37)	(2)	(39)	(308)	(13)	(205)	(3)	(3)	(4)	(0)	(20)	0	(10,627)
6	Transmission																
7	Firm Demand Related	(1,298,744)	(6,165)	(3,653)	(309)	0	0	(224)	(376)	(3,097)	(35)	(23)	(51)	(6)	0	0	(164,010)
8	Interruptible Demand Related	(659,119)	(6,470)	(1,542)	(309)	0	0	(142)	(376)	(3,097)	(35)	(23)	(51)	(6)	0	0	(164,010)
9	Total Transmission	(1,957,863)	(12,635)	(5,195)	(618)	0	0	(366)	(752)	(6,194)	(70)	(46)	(102)	(12)	0	0	(328,020)
10	Distribution																
11	Firm Demand Related	(3,244,132)	(14,160)	(3,375)	(825)	(39)	(1,050)	(6,732)	(260)	(5,507)	(62)	(41)	(93)	(11)	(784)	(197,630)	(197,630)
12	Interruptible Demand Related	(127,490)	(556)	(133)	(32)	(2)	(41)	(343)	(10)	(216)	(2)	(2)	(4)	(0)	(31)	(7,767)	(7,767)
13	Total Distribution	(3,371,622)	(14,716)	(3,508)	(857)	(41)	(1,091)	(7,075)	(270)	(5,723)	(64)	(43)	(97)	(11)	(815)	(205,397)	(205,397)
14	Firm Demand Related	(24,049)	(105)	(25)	(6)	(0)	(8)	(65)	(2)	(41)	(0)	(0)	(1)	(0)	(6)	(1,465)	(1,465)
15	Interruptible Demand Related	(24,049)	(105)	(25)	(6)	(0)	(8)	(65)	(2)	(41)	(0)	(0)	(1)	(0)	(6)	(1,465)	(1,465)
16	Total Firm Demand	(48,098)	(210)	(50)	(12)	(0)	(16)	(130)	(4)	(82)	(0)	(0)	(2)	(0)	(12)	(2,930)	(2,930)
17	Firm Demand	(3,244,132)	(14,160)	(3,375)	(825)	(39)	(1,050)	(6,732)	(260)	(5,507)	(62)	(41)	(93)	(11)	(784)	(197,630)	(197,630)
18	Interruptible Demand	(127,490)	(556)	(133)	(32)	(2)	(41)	(343)	(10)	(216)	(2)	(2)	(4)	(0)	(31)	(7,767)	(7,767)
19	Total Firm Demand	(3,371,622)	(14,716)	(3,508)	(857)	(41)	(1,091)	(7,075)	(270)	(5,723)	(64)	(43)	(97)	(11)	(815)	(205,397)	(205,397)
20	Firm Demand	(2,134,419)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Interruptible Demand	(2,508,795)	(11,054)	(2,635)	(644)	(31)	(820)	(6,817)	(203)	(4,300)	(48)	(32)	(73)	(9)	(612)	(154,290)	(154,290)
22	Total Firm Demand	(4,643,214)	(21,110)	(5,270)	(1,288)	(62)	(1,640)	(13,647)	(406)	(8,603)	(96)	(74)	(166)	(19)	(1,224)	(308,580)	(308,580)
23	Firm Demand	(2,134,419)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Interruptible Demand	(2,508,795)	(11,054)	(2,635)	(644)	(31)	(820)	(6,817)	(203)	(4,300)	(48)	(32)	(73)	(9)	(612)	(154,290)	(154,290)
25	Total Firm Demand	(4,643,214)	(21,110)	(5,270)	(1,288)	(62)	(1,640)	(13,647)	(406)	(8,603)	(96)	(74)	(166)	(19)	(1,224)	(308,580)	(308,580)
26	Firm Demand	(2,134,419)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Interruptible Demand	(2,508,795)	(11,054)	(2,635)	(644)	(31)	(820)	(6,817)	(203)	(4,300)	(48)	(32)	(73)	(9)	(612)	(154,290)	(154,290)
28	Total Firm Demand	(4,643,214)	(21,110)	(5,270)	(1,288)	(62)	(1,640)	(13,647)	(406)	(8,603)	(96)	(74)	(166)	(19)	(1,224)	(308,580)	(308,580)
29	Customer	(86,497,736)	(296,298)	(121,610)	(8,709)	(2,094)	(28,654)	(146,161)	(9,222)	(77,735)	(2,495)	(920)	(1,846)	(1,144)	(13,414)	(4,302,059)	(4,302,059)
30	Total Depreciation Reserve - Deferred Taxes																
31																	

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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]
		MIN JURISDICTION	NNG Residential	NNG Residential - Farm Tap	NNG Sckl1 - Farm Tap	NNG Lck1 - Farm Tap	CONS Residential	NNG C&I - Class 1 - Firm	NNG C&I - Class 2 - Firm	NNG C&I - Class 3 - Firm	CONS C&I - Class 1 - Firm	CONS C&I - Class 2 - Firm	SOURCE OR ALLOCATION FACTOR	
1	CONSTRUCTION WORK IN PROGRESS													
2	Production:													
3	Firm Demand Related		0	0	0	0	0	0	0	0	0	0	0	0
4	Interruptible Demand Related		0	0	0	0	0	0	0	0	0	0	0	0
5	Total Production		0	0	0	0	0	0	0	0	0	0	0	0
6	Transmission													
7	Firm Demand Related		0	0	0	0	0	0	0	0	0	0	0	0
8	Interruptible Demand Related		0	0	0	0	0	0	0	0	0	0	0	0
9	Total Transmission		0	0	0	0	0	0	0	0	0	0	0	0
10	Distribution													
11	301,302,303		0	0	0	0	0	0	0	0	0	0	0	0
12	374		0	0	0	0	0	0	0	0	0	0	0	0
13	375		0	0	0	0	0	0	0	0	0	0	0	0
14	376 (Firm Demand)		5,791,703	0	0	0	0	0	0	0	0	0	0	0
15	376 (Interruptible Demand)		2,357,430	0	0	0	0	0	0	0	0	0	0	0
16	376 (Fixed Cost)		3,086,073	0	0	0	394,632	110,307	924,520	45,927	36,225	282,163	0	0
17	377		0	0	0	0	0	0	12,146	24,000	0	35,000	0	0
18	378		0	0	0	0	0	0	0	0	0	0	0	0
19	379		0	0	0	0	0	0	0	0	0	0	0	0
20	380		0	0	0	0	0	0	0	0	0	0	0	0
21	381		0	0	0	0	0	0	0	0	0	0	0	0
22	382		0	0	0	0	0	0	0	0	0	0	0	0
23	383		0	0	0	0	0	0	0	0	0	0	0	0
24	384		0	0	0	0	0	0	0	0	0	0	0	0
25	385		0	0	0	0	0	0	0	0	0	0	0	0
26	Total Distribution		8,878,373	2,357,430	0	0	394,632	110,307	1,045,921	69,730	36,225	317,954	0	0
27	Customer		0	0	0	0	0	0	0	0	0	0	0	0
28	Total Construction Work in Progress		8,878,373	2,357,430	0	0	394,632	110,307	1,045,921	69,730	36,225	317,954	0	0
29														
30														
31														

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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]
			CONNS C&I Class 3 - Firm	NNG C&I Class 2 - Int	NNG C&I Class 3 - Int	CONNS C&I Class 2 - Int	CONNS C&I Class 3 - Int	CONNS C&I Class 4 - Int	NNG C&I Class 2 - Joint	CONNS C&I Class 2 - Joint	NNG C&I Class 2 - Int (Transport)	NNG C&I Class 3 - Int (Transport)	NNG C&I Class 4 - Int (Transport)	NNG C&I Class 5 - Int CIP Exempt (Transport)	CONNS C&I Class 2 - Int (Transport)	SOURCE OR ALLOCATION FACTOR
1	CONSTRUCTION WORK IN PROGRESS															
2	Production:															
3	Firm Demand Related	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Interruptible Demand Related	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Transmission															
7	Firm Demand Related	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Firm Demand Related	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Interruptible Demand Related	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Total Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Distribution															
12	Firm Demand Related	301,302,303	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Interruptible Demand Related	374	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Firm Demand	301,677	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Interruptible Demand	376	7,585	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Interruptible Demand	376	7,585	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Firm Demand	301,677	7,585	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Firm Demand	376	3,066,073	19,428	101,092	37,113	2,286	27	46	2,286	169,722	148,193	1,481,536	522	522	Weighted Peak Demand - Firm excl. FT
19	Firm Demand	376	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Firm Demand	376	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Firm Demand	379	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Firm Demand	380	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Firm Demand	381	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Firm Demand	382	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Firm Demand	383	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Firm Demand	385	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Distribution	8,878,373	11,252	19,428	101,092	5,389	19,562	37,113	3,114	2,563	169,722	148,193	1,481,536	522	522	Weighted Peak Demand - Firm excl. FT
28	Customer															
29	Firm Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Total Construction Work in Progress	8,878,373	11,252	19,428	101,092	5,389	19,562	37,113	3,114	2,563	169,722	148,193	1,481,536	522	522	Customers

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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
1	CONSTRUCTION WORK IN PROGRESS																
2	Production:																
3	Firm Demand Related																
4	Interruptible Demand Related																
5	Total Production																
6	Transmission																
7	Firm Demand Related																
8	Interruptible Demand Related																
9	Total Transmission																
10																	
11																	
12	Distribution																
13	Firm Demand Related																
14	Interruptible Demand Related																
15	Total Distribution																
16																	
17																	
18																	
19																	
20																	
21																	
22																	
23																	
24																	
25																	
26																	
27	Total Distribution																
28	Customer																
29																	
30	Total Construction Work in Progress																
31																	

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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
		MIN JURISDICTION	NNG Flex Transport (Cust F) (Transmission)	NNG Flex Transport (Cust G) (Transmission)	NNG Transport for Resale (Transmission)	NNG Agriculture Grain Dryer - Class 1 (Transmission)	NNG Agriculture Grain Dryer - Class 1 Int (Transmission)	NNG Agriculture Grain Dryer - Class 2 (Transmission)	NNG Agriculture Grain Dryer - Class 2 (Transmission)	NNG Agriculture Grain Dryer - Class 3 (Transmission)	CONS Agriculture Grain Dryer - Class 1 (Transmission)	CONS Agriculture Grain Dryer - Class 1 Int (Transmission)	CONS Agriculture Grain Dryer - Class 2 (Transmission)	NNG Power Generating Unit - Class 1 (Transmission)	NNG Power Generating Unit - Class 2 (Transmission)	SOURCE OR ALLOCATION FACTOR	
1	CONSTRUCTION WORK IN PROGRESS																
2	Production:																
3	Firm Demand Related		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Interruptible Demand Related		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Production		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Transmission																
7	Firm Demand Related		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Interruptible Demand Related		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total Transmission		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Distribution																
11	Firm Demand Related		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Interruptible Demand Related		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Total Distribution		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Firm Demand Related		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Interruptible Demand Related		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Firm Demand		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Firm Demand		5,791,703	19,044	0	0	1,096	0	1,096	14,504	164	107	237	0	0	0	0
18	Interruptible Demand		3,086,073	7,221	1,448	103	2,765	22,268	684	0	0	0	0	0	0	0	0
19	Total Firm Demand		8,877,776	26,265	1,448	103	2,765	22,268	1,780	14,504	164	107	237	0	0	0	0
20	Firm Demand		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Interruptible Demand		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Total Interruptible Demand		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Firm Demand		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Interruptible Demand		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Total Firm Demand		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Total Distribution		581,169	25,265	1,448	103	2,765	22,268	1,759	14,504	164	107	237	30	2,065	861,759	0
27	Firm Demand		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Interruptible Demand		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	Total Customer		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Firm Demand		8,878,373	25,265	1,448	103	2,765	22,268	1,759	14,504	164	107	237	30	2,065	861,759	0
31	Interruptible Demand		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
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Rate Schedule Allocation Of Other Rate Base Components
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LINE ID	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]
		JURISDICTION	MN Residential	NNG Residential	NNG Residential - Farm Tap	NNG S&I - Farm Tap	NNG LC&I - Farm Tap	CONS Residential	NNG C&I Class 1 - Firm	NNG C&I Class 2 - Firm	NNG C&I Class 3 - Firm	CONS C&I Class 1 - Firm	CONS C&I Class 2 - Firm	SOURCE OR ALLOCATION FACTOR
1	Gas S&I Underground													
2	Gas Supply Acquisition	7,394,375	51,178	6,237	68,993	591,924	148,156	1,494,277	77,972	51,497	441,275			Sales
3	Working Capital Allowance													
4	Production Related	134,485	40,348	575	675	6,754	1,888	15,824	781	620	4,828			Concurrent Peak Demand
5	Transmission Related	66,792	18,374	0	3,087	854	7,220	285	297	2,132	2,132			Weighted Peak Demand excl. FT
6	Distribution Related	4,162,856	1,451,116	0	192,403	53,222	4,934,777	17,786	18,499	132,874	1,966			Weighted Peak Demand excl. FT
7	Customer Related	4,558,998	1,045,062	815	73	3,828	3,828	1,303	1,966	1,966				Customers
8	Sub-Total	4,495,730	1,307,860	1,380	798	219,985	59,889	476,386	18,863	20,721	141,700			
10	Materials & Supplies:													
11	Distribution Demand	125,199	34,117	496	619	5,732	1,586	13,406	530	551	3,959			Weighted Peak Demand
12	Distribution Fixed Cost	108,991	83,459	654	94	14,228	3,149	4,488	9	1,047	1,496			Customers
13	Sub-Total	234,190	117,576	1,149	713	19,960	4,734	17,894	539	1,598	5,455			
14	Customer Advances	(96,180)	(27,705)	(19)	(31)	(4,723)	(1,045)	(1,490)	(3)	(347)	(497)			Customers
15	TOTAL OTHER RATE BASE COMPONENTS	12,002,114	4,920,698	53,500	6,474	827,147	211,735	1,969,267	97,371	73,469	587,933			

Minnesota Energy Resources Corporation
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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
18	TOTAL OTHER RATE BASE COMPONENTS															
1	Gas Supply Acquisition															
2	Gas Supply Acquisition	7,394,375	11,864	239,129	327,026	66,331	63,282	79,485	3,411	5,753	0	0	0	0	0	0
3	Working Capital Allowance															
4	Production Related	134,485	130	2,627	2,776	658	563	594	32	51	0	3,743	1,933	29,172	47	
5	Transmission Related	66,792	43	1,155	1,197	330	232	320	16	28	0	2,010	1,276	14,390	31	
6	Distribution Related	4,162,856	2,706	72,005	74,597	19,973	14,435	19,920	1,027	1,732	0	125,239	79,542	896,626	1,935	
7	Customer Related	4,359,998	3	1,136	1,132	30	5	2	2	2	0	26	26	0	0	
8	Sub-Total	4,495,730	2,882	75,943	78,601	20,982	15,255	20,855	1,076	1,815	0	131,017	82,736	940,397	2,016	
9	Materials & Supplies:															
10	Distribution Demand	125,199	81	2,145	2,223	595	430	593	31	52	0	3,731	2,370	26,720	58	
11	Distribution Fixed Cost	108,991	2	125	25	24	4	2	1	2	0	21	5	7	2	
12	Sub-Total	234,190	83	2,270	2,248	619	434	595	32	53	0	3,752	2,375	26,726	60	
13	Customer Advances	(36,180)	(1)	(42)	(8)	(8)	(1)	(1)	(1)	(1)	0	(7)	(2)	(2)	(1)	
14	Sub-Total	12,002,114	14,828	317,301	407,867	87,924	78,951	100,914	4,520	7,619	0	134,763	85,132	967,121	2,075	
15	TOTAL OTHER RATE BASE COMPONENTS															

May not cross-check due to Rounding

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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]	
NO.	JURISDICTION	CONC C&I Class 3 - Int (Transport)	CONC C&I Class 4 - Int (Transport)	CONC C&I Class 5 - Int - CIP Exempt (Transport)	CONC C&I Class 2 - Joint (Transport)	CONC C&I Class 3 - Joint (Transport)	CONC C&I Class 4 - Joint (Transport)	CONC C&I Class 5 - Joint (Transport)	CONC C&I Class 2 - Joint (Transport)	CONC C&I Class 3 - Joint (Transport)	CONC C&I Class 4 - Joint (Transport)	CONC C&I Class 5 - Joint (Transport)	NNG Flex Transport (Cust 'A') (Transport)	NNG Flex Transport (Cust 'B') (Transport)	NNG Flex Transport (Cust 'C') (Transport)	NNG Flex Transport (Cust 'D') (Transport)	NNG Flex Transport (Cust 'E') (Transport)	SOURCE OR ALLOCATION FACTOR
1	Gas Size Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Sales
2	Gas Supply Acquisition	7,394,375																
3	Working Capital Allowance																	
4	Production Related	134,485	1,056	5,096	118	1,900	439	2,738	215	1,743	707	0	0	0	0	0	927	Concident Peak Demand
5	Transmission Related	66,792	386	2,784	85	1,054	269	1,600	139	1,147	376	0	0	0	0	0	482	Weighted Peak Demand excl. FT
6	Distribution Related	4,162,856	22,811	173,496	5,288	65,702	16,787	99,730	8,664	71,491	23,411	0	0	0	0	0	30,037	Weighted Peak Demand excl. FT
7	Customer Related	4,358,898																Customers
8	Sub-Total	4,495,730	24,240	181,379	5,461	68,874	17,487	104,069	9,027	74,388	24,494	0	0	0	0	0	31,447	
9																		
10	Materials & Supplies:																	
11	Distribution Demand	125,199	680	5,169	157	1,957	500	2,971	258	2,130	688	0	0	0	0	0	895	Weighted Peak Demand
12	Distribution Fixed Cost	108,991	5	3	8	15	1	1	8	6	0	0	0	0	0	0	0	Customers
13	Sub-Total	234,190	685	719	165	1,973	501	2,972	266	2,136	688	0	0	0	0	0	895	
14	Customer Advances	(36,180)	(2)	(0)	(1)	(3)	(0)	(0)	(3)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	Customers
15																		
16																		
17																		
18	TOTAL OTHER RATE BASE COMPONENTS	12,002,114	24,923	186,550	5,643	70,642	17,988	107,041	9,291	76,522	25,192	0	0	0	0	0	0	32,342

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Rate Schedule Allocation Of Other Rate Base Components
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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]	
1	Gas Supply Acquisition																	
2	Gas Supply Acquisition	7,394,375	0	0	0	175	4,690	44,108	0	0	279	181	469	54	3,703	0	Sales	
3	Working Capital Allowance																	
4	Production Related	134,485	523	240	45	2	47	378	9	251	3	2	5	1	24	2,243	Concurrent Peak Demand	
5	Transmission Related	66,792	284	70	17	1	22	181	5	114	1	1	2	0	16	4,108	Weighted Peak Demand excl. FT	
6	Distribution Related	4,162,856	18,341	4,371	1,069	51	1,360	11,311	337	7,134	81	53	120	15	1,016	255,995	Weighted Peak Demand excl. FT	
7	Customer Related	4,358,998	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customers
8	Sub-Total	4,495,730	19,160	-4,682	1,132	55	1,444	11,892	352	7,530	88	56	128	17	1,039	262,347		
9																		
10	Materials & Supplies:																	
11	Distribution Demand	125,199	546	130	32	2	41	337	10	213	2	2	4	0	30	7,627	Weighted Peak Demand	
12	Distribution Fixed Cost	108,991	1	0	0	0	12	18	0	0	2	0	0	0	1	2	0	
13	Sub-Total	234,190	548	131	32	3	53	355	11	213	5	2	4	1	33	7,628	Customers	
14																		
15	Customer Advances	(36,180)	(0)	(0)	(0)	(0)	(4)	(6)	(0)	(0)	(1)	(0)	(0)	(0)	(1)	(0)	Customers	
16																		
17	TOTAL OTHER RATE BASE COMPONENTS	12,002,114	19,708	-4,812	1,164	232	6,183	56,348	363	7,713	371	239	601	72	4,794	269,974		
18																		

Minnesota Energy Resources Corporation
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Gas Cost of Service Study - Basic System Method
Functional Classification Of Plant In Service - 13 Month Avg. And G/C Allocated
Forecasted Test Year Ending December 31, 2018

LINE NO.	DESCRIPTION	ACCT. NO.	MN JURISDICTION	COMMODITY PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DEMAND	FIRM DEMAND	INTERRUPT. DEMAND	CUSTOMER DEMAND	[H]	[I]	[J]	[K]
1	PRODUCTION	304-383		1,710,817	0	0	1,116,032	594,785	0	0	0	0	0
2	TRANSMISSION	365-371		9,798,291	0	0	6,390,486	3,405,794	0	0	0	0	0
3	DISTRIBUTION-GENERAL & COMMON RELATED												
7	Intangible	301,302,303											
8	Land and Land Rights	374		1,276,834	0	0	685,287	591,547	0	0	0	0	0
9	Structures and Improvements	375		50,180	0	0	26,932	23,248	0	0	0	0	0
10	Mains	376		9,465	0	0	5,080	4,385	0	0	0	0	0
11	Compressor Station Equipment	377		14,954,750	0	0	9,755,582	5,199,206	0	0	0	0	0
12	Measuring & Regulation Equipment - General	378		839,895	0	0	839,885	0	0	0	0	0	0
13	Measuring & Regulation Equipment - Gate Station	379		986,326	0	0	986,326	0	0	0	0	0	0
14	Services	380		10,347,808	0	0	0	10,347,808	0	0	0	0	0
15	Meters	381		3,016,635	0	0	0	3,016,635	0	0	0	0	0
16	Meter Connections & Installations	382		1,271,154	0	0	0	1,271,154	0	0	0	0	0
17	House Regulators	383		1,271,154	0	0	0	1,271,154	0	0	0	0	0
18	Industrial Metering & Regulating Station Equip.	384		173,837	0	0	173,837	0	0	0	0	0	0
19	TOTAL DISTRIBUTION RELATED G/C	385		32,956,912	0	0	9,755,582	7,916,353	15,254,777	0	0	0	0
20	DISTRIBUTION-DIRECT PLANT ACCT												
21	Intangible	301,302,303											
22	Land and Land Rights	374		19,569,889	0	0	10,503,315	9,066,574	0	0	0	0	0
23	Structures and Improvements	375		769,100	0	0	412,782	356,318	0	0	0	0	0
24	Mains	376		145,076	0	0	77,963	67,213	0	0	0	0	0
25	Compressor Station Equipment	377		229,210,314	0	0	149,522,663	79,687,651	0	0	0	0	0
26	Measuring & Regulation Equipment - General	378		19,872,816	0	0	13,872,816	0	0	0	0	0	0
27	Measuring & Regulation Equipment - Gate Station	379		15,117,304	0	0	15,117,304	0	0	0	0	0	0
28	Services	380		158,599,851	0	0	0	158,599,851	0	0	0	0	0
29	Meters	381		46,235,618	0	0	0	46,235,618	0	0	0	0	0
30	Meter Connections & Installations	382		19,482,827	0	0	0	19,482,827	0	0	0	0	0
31	House Regulators	383		2,664,361	0	0	2,664,361	0	0	0	0	0	0
32	Industrial Metering & Regulating Station Equip.	384		594,666,377	0	0	148,522,663	121,356,093	233,808,201	0	0	0	0
33	TOTAL DISTRIBUTION PLANT ACCT	385		537,953,659	0	0	198,272,265	128,252,646	249,068,748	0	0	0	0
34	Total Percentage of Dist. Plant (less 301-303, 374, 375)	386		100.00%			53.07%	46.92%					
35	CUSTOMER - ALLOCABLE												
36	TOTAL PLANT IN SERVICE			12,133,600	0	0	0	12,133,600	0	0	0	0	0
37	GROSS PLANT			561,234,696	0	0	166,764,793	133,253,226	261,196,577	0	0	0	0
40				100.00%			53.46%	46.54%					

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Functional Classification Of Depreciation Reserve SL - 13 Month Avg. And GIC Allocated
Forecasted Test Year Ending December 31, 2018

LINE NO.	DESCRIPTION	ACCT. NO.	MN JURISDICTION	COMMODITY PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	FIRM DEMAND	INTERRUPT. DEMAND	CUSTOMER SERVICES	CUSTOMER ENHANCED OTHER SERVICES	DIRECT	[K]
1	PRODUCTION	304-383		(386,245)	0	0	(251,961)	(134,282)	0	0	0
2	TRANSMISSION	365-371		(8,669,666)	0	0	(2,394,059)	(1,275,908)	0	0	0
3											
4											
5	DISTRIBUTION-GENERAL & COMMON RELATED										
6											
7	Intangible	301,302,303		(280,736)	0	0	(150,673)	(130,063)	0	0	0
8	Land and Land Rights	374		(10,843)	0	0	(5,820)	(5,024)	0	0	0
9	Structures and Improvements	375		(4,516)	0	0	(2,494)	(2,092)	0	0	0
10	Mains	376		(3,079,152)	0	0	(1,070,517)	0	0	0	0
11	Compressor Station Equipment	377		(89,446)	0	0	(89,446)	0	0	0	0
12	Measuring & Regulation Equipment - General	378		(76,924)	0	0	(76,924)	0	0	0	0
13	Measuring & Regulation Equipment - Gate Station	379		(2,965,510)	0	0	0	(2,965,510)	0	0	0
14	Services	380		(474,657)	0	0	0	(474,657)	0	0	0
15	Meters	381		(419,335)	0	0	0	(419,335)	0	0	0
16	Meter Connections & Installations	382		(32,593)	0	0	(32,593)	0	0	0	0
17	House Regulators	383		(7,455,751)	0	0	(1,425,336)	(3,986,679)	0	0	0
18	Industrial Metering & Regulating Station Equip.	385									
19	TOTAL DISTRIBUTION RELATED G&C										
20											
21	DISTRIBUTION-DIRECT PLANT ACCT										
22	Intangible	301,302,303		(7,246,540)	0	0	(3,889,275)	(3,357,264)	0	0	0
23	Land and Land Rights	374		(279,890)	0	0	(150,219)	(129,671)	0	0	0
24	Structures and Improvements	375		(116,564)	0	0	(62,561)	(54,003)	0	0	0
25	Mains	376		(79,482,197)	0	(51,846,287)	(27,632,910)	0	0	0	0
26	Compressor Station Equipment	377		0	0	0	0	0	0	0	0
27	Measuring & Regulation Equipment - General	378		(3,309,845)	0	0	(3,309,845)	0	0	0	0
28	Measuring & Regulation Equipment - Gate Station	379		(1,985,614)	0	0	(1,985,614)	0	0	0	0
29	Services	380		(76,547,746)	0	0	0	(76,547,746)	0	0	0
30	Meters	381		(12,252,159)	0	0	0	(12,252,159)	0	0	0
31	Meter Connections & Installations	382		0	0	0	0	0	0	0	0
32	House Regulators	383		(10,824,159)	0	0	0	(10,824,159)	0	0	0
33	Industrial Metering & Regulating Station Equip.	385		(641,304)	0	0	(641,304)	0	0	0	0
34	TOTAL DISTRIBUTION PLT ACCT										
35											
36	TOTAL DISTRIBUTION FUNCTION										
37	CUSTOMER - ALLOCABLE										
38											
39	TOTAL DEPRECIATION RESERVE - STRAIGHT LINE										

LINE NO.	DESCRIPTION	ACCT. NO.	[B] JURISDICTION	[C] MN	[D] PURCHASED GAS COST	[E] COMMODITY		[F] FIRM DEMAND	[G] DEMAND	[H] CUSTOMER	[I] CUSTOMER ENHANCED OTHER SERVICES	[J] DIRECT	[K]
						GAS SUPPLY ACQUISITION COST	INTERRUPT. DEMAND						
1	PRODUCTION	304-383		(110,846)	0	0	0	(72,374)	(38,572)	0	0	0	0
2	TRANSMISSION	365-371		(1,895,862)	0	0	0	(1,236,744)	(658,119)	0	0	0	0
3	DISTRIBUTION-GENERAL & COMMON RELATED												
7	Intangible	301,302,303		(82,759)	0	0	0	0	(44,417)	(38,341)	0	0	0
8	Land and Land Rights	374		(3,252)	0	0	0	0	(1,746)	(1,507)	0	0	0
9	Structures and Improvements	375		(613)	0	0	0	0	(329)	(294)	0	0	0
10	Mains	376		(969,959)	0	0	0	(632,767)	(337,251)	0	0	0	0
11	Compressor Station Equipment	377		(54,449)	0	0	0	0	(54,448)	0	0	0	0
12	Measuring & Regulation Equipment - General	378		(64,000)	0	0	0	0	(64,000)	0	0	0	0
13	Measuring & Regulation Equipment - Gate Station	379		(670,872)	0	0	0	0	(670,872)	0	0	0	0
14	Services	380		(185,689)	0	0	0	0	(185,689)	0	0	0	0
15	Meters	381		0	0	0	0	0	0	0	0	0	0
16	Meter Connections & Installations	382		(82,387)	0	0	0	0	(82,387)	0	0	0	0
17	House Regulators	383		(11,275)	0	0	0	0	(11,275)	0	0	0	0
18	Industrial Metering & Regulating Station Equip.	385		(2,135,266)	0	0	0	(632,767)	(513,447)	(889,061)	0	0	0
19	TOTAL DISTRIBUTION RELATED G&C												
20	DISTRIBUTION-DIRECT PLANT ACCT												
21	Intangible	301,302,303		(3,161,374)	0	0	0	0	(1,686,735)	(1,464,640)	0	0	0
22	Land and Land Rights	374		(124,239)	0	0	0	0	(66,679)	(57,558)	0	0	0
23	Structures and Improvements	375		(23,435)	0	0	0	0	(12,579)	(10,857)	0	0	0
24	Mains	376		(37,054,166)	0	0	0	(24,171,854)	(12,882,312)	0	0	0	0
25	Compressor Station Equipment	377		0	0	0	0	0	0	0	0	0	0
26	Measuring & Regulation Equipment - General	378		(2,079,970)	0	0	0	0	(2,079,970)	0	0	0	0
27	Measuring & Regulation Equipment - Gate Station	379		(2,444,798)	0	0	0	0	(2,444,798)	0	0	0	0
28	Services	380		(25,631,338)	0	0	0	0	0	(25,631,338)	0	0	0
29	Meters	381		(7,471,553)	0	0	0	0	0	(7,471,553)	0	0	0
30	Meter Connections & Installations	382		(3,147,190)	0	0	0	0	0	(3,147,190)	0	0	0
31	House Regulators	383		(430,716)	0	0	0	0	(430,716)	0	0	0	0
32	Industrial Metering & Regulating Station Equip.	385		(81,588,775)	0	0	0	(24,171,854)	(19,613,785)	(37,793,136)	0	0	0
33	TOTAL DISTRIBUTION PLT ACCT												
34	TOTAL DISTRIBUTION FUNCTION												
35	CUSTOMER - ALLOCABLE												
36	TOTAL DEPRECIATION RESERVE - DEFERRED TAXES:												
37				(786,859)	0	0	0	0	0	(786,859)	0	0	0
38				(86,487,739)	0	0	0	(26,113,739)	(20,824,921)	(39,559,076)	0	0	0

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Basic System Method
Functional Classification Of Construction Work In Progress
Forecasted Test Year Ending December 31, 2018

LINE NO.	DESCRIPTION	ACCT. NO.	MN JURISDICTION	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
1	PRODUCTION	304-383			0	0	0	0	0	0	0	0
2												
3	TRANSMISSION	365-371			0	0	0	0	0	0	0	0
4												
5	DISTRIBUTION-GENERAL & COMMON RELATED											
6		301,302,303			0	0	0	0	0	0	0	0
7	Intangible	374			0	0	0	0	0	0	0	0
8	Land and Land Rights	375			0	0	0	0	0	0	0	0
9	Structures and Improvements	376			0	0	0	0	0	0	0	0
10	Mains	377			0	0	0	0	0	0	0	0
11	Compressor Station Equipment	378			0	0	0	0	0	0	0	0
12	Measuring & Regulation Equipment - General	379			0	0	0	0	0	0	0	0
13	Measuring & Regulation Equipment - Gate Station	380			0	0	0	0	0	0	0	0
14	Services	381			0	0	0	0	0	0	0	0
15	Meters	382			0	0	0	0	0	0	0	0
16	Meter Connections & Installations	383			0	0	0	0	0	0	0	0
17	House Regulators	384			0	0	0	0	0	0	0	0
18	Industrial Metering & Regulating Station Equip.	385			0	0	0	0	0	0	0	0
19	TOTAL DISTRIBUTION RELATED G&C				0	0	0	0	0	0	0	0
20												
21	DISTRIBUTION-DIRECT PLANT ACCT											
22	Intangible	301,302,303			0	0	0	0	0	0	0	0
23	Land and Land Rights	374			0	0	0	0	0	0	0	0
24	Structures and Improvements	375			0	0	0	0	0	0	0	0
25	Mains	8,878,373			0	0	5,791,703	3,086,670	0	0	0	0
26	Compressor Station Equipment	377			0	0	0	0	0	0	0	0
27	Measuring & Regulation Equipment - General	378			0	0	0	0	0	0	0	0
28	Measuring & Regulation Equipment - Gate Station	379			0	0	0	0	0	0	0	0
29	Services	380			0	0	0	0	0	0	0	0
30	Meters	381			0	0	0	0	0	0	0	0
31	Meter Connections & Installations	382			0	0	0	0	0	0	0	0
32	House Regulators	383			0	0	0	0	0	0	0	0
33	Industrial Metering & Regulating Station Equip.	384			0	0	0	0	0	0	0	0
34	TOTAL DISTRIBUTION PLT ACCT	8,878,373			0	0	5,791,703	3,086,670	0	0	0	0
35	TOTAL DISTRIBUTION FUNCTION	8,878,373			0	0	5,791,703	3,086,670	0	0	0	0
36												
37	CUSTOMER - ALLOCABLE				0	0	0	0	0	0	0	0
38												
39	TOTAL CONSTRUCTION WORK IN PROGRESS	8,878,373			0	0	5,791,703	3,086,670	0	0	0	0

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Basic System Method
Functional Classification Of Depreciation Expense S.L. - Year End Total And G/C Allocated
Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	ACCT. NO.	MN JURISDICTION	COMMODITY PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DEMAND		CUSTOMER ENHANCED SERVICES	CUSTOMER OTHER SERVICES	DIRECT	[K]
						[D]	[E]				
1	PRODUCTION	304-383	83,082	0	0	54,197	28,884	0	0	0	0
2	TRANSMISSION	365-371	231,017	0	0	150,701	80,316	0	0	0	0
3	DISTRIBUTION-GENERAL & COMMON RELATED	301,302,303	200,438	0	0	0	107,577	92,861	0	0	0
4	Intangible	374	3,297	0	0	0	1,769	1,527	0	0	0
5	Land and Land Rights	375	1,230	0	0	660	660	570	0	0	0
6	Structures and Improvements	376	529,421	0	0	345,362	184,059	0	0	0	0
7	Mains	377	0	0	0	0	0	0	0	0	0
8	Compressor Station Equipment	378	70,213	0	0	0	70,213	0	0	0	0
9	Measuring & Regulation Equipment - General	379	91,191	0	0	0	91,191	0	0	0	0
10	Measuring & Regulation Equipment - Gate Station	380	487,862	0	0	0	0	487,862	0	0	0
11	Services	381	158,644	0	0	0	0	158,644	0	0	0
12	Meters	382	0	0	0	0	0	0	0	0	0
13	Meter Connections & Installations	383	37,194	0	0	0	0	37,194	0	0	0
14	House Regulators	384	9,525	0	0	0	9,525	0	0	0	0
15	Industrial Metering & Regulating Station Equip.	385	1,389,616	0	0	345,362	464,395	786,656	0	0	0
16	TOTAL DISTRIBUTION RELATED G/C										
17	DISTRIBUTION-DIRECT PLANT ACCT	301,302,303	1,480,380	0	0	0	794,532	686,848	0	0	0
18	Intangible	374	24,348	0	0	0	13,068	11,280	0	0	0
19	Land and Land Rights	375	9,094	0	0	4,875	4,209	0	0	0	0
20	Structures and Improvements	376	3,910,156	0	0	2,550,745	1,359,411	0	0	0	0
21	Mains	377	0	0	0	0	0	0	0	0	0
22	Compressor Station Equipment	378	518,510	0	0	0	518,510	0	0	0	0
23	Measuring & Regulation Equipment - General	379	673,510	0	0	0	673,510	0	0	0	0
24	Measuring & Regulation Equipment - Gate Station	380	3,677,069	0	0	0	0	3,677,069	0	0	0
25	Services	381	1,171,699	0	0	0	0	1,171,699	0	0	0
26	Meters	382	0	0	0	0	0	0	0	0	0
27	Meter Connections & Installations	383	274,704	0	0	0	0	274,704	0	0	0
28	House Regulators	384	70,352	0	0	0	70,352	0	0	0	0
29	Industrial Metering & Regulating Station Equip.	385	11,809,679	0	0	2,550,745	3,433,325	5,824,809	0	0	0
30	TOTAL DISTRIBUTION PLT ACCT										
31	TOTAL DISTRIBUTION FUNCTION										
32	CUSTOMER - ALLOCABLE		589,239	0	0	0	0	589,239	0	0	0
33	TOTAL DEPRECIATION EXPENSE		14,312,232	0	0	3,101,005	4,006,521	7,202,706	0	0	0

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Basic System Method
Functional Classification Of Operation & Maintenance - Year End Total
Forecasted Test Year Ending December 31, 2016

LINE NO.	DESCRIPTION	ACCT. NO.	MN JURISDICTION	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	FIRM DEMAND	INTERMITTENT DEMAND	CUSTOMER SERVICES	CUSTOMER ENHANCED OTHER SERVICES	DIRECT	[K]
1	PRODUCTION EXPENSE - DISTRIBUTION & GATHERING	795-754-756	1,406,696	0	0	917,577	489,019	0	0	0	0
2	GAS PURCHASES - COG	804410	142,921,853	142,921,853	0	0	0	0	0	0	
3	GAS PURCHASES - COG	804111, 804120	287,009	287,009	0	0	0	0	0	0	
4	GAS PURCHASES - Non-COG Related	812	0	0	0	0	0	0	0	0	
5	GAS USED FOR UTILITY OPS - COG	813	489,944	489,944	0	0	0	0	0	0	
6	OTHER GAS SUPPLIES EXPENSE		145,105,402	142,921,853	776,953	917,577	489,019	0	0	0	
7	TOTAL PRODUCTION										
8	TRANSMISSION EXPENSE - NATURAL GAS TRANSMISSION	850-867	53,776	0	0	35,080	18,696	0	0	0	
9	DISTRIBUTION-DIRECT PLANT ACCT	870-894	296,462	0	0	0	159,113	137,348	0	0	
10	Intangible	301-302,303	11,651	0	0	0	6,253	5,398	0	0	
11	Land and Land Rights	374	2,198	0	0	0	1,180	1,018	0	0	
12	Structures and Improvements	375	6,720,953	0	0	4,394,342	2,336,621	0	0	0	
13	Mains	376	0	0	0	0	0	0	0	0	
14	Compressor Station Equipment	377	1,257,893	0	0	0	1,017,710	0	239,559	0	
15	Regulating Station Equipment - General	378	483,721	0	0	0	483,721	0	0	0	
16	Measuring & Regulating Equipment - Gate Station	379	4,700,619	0	0	0	0	4,700,619	0	0	
17	Services FARM TAP	380	0	0	0	0	0	0	0	0	
18	Meters	381	3,542,801	0	0	0	0	3,496,560	46,241	0	
19	Meter Connections & Installations	382	1,492,870	0	0	0	0	1,492,870	0	0	
20	House Regulators	383	204,159	0	0	0	204,159	0	0	0	
21	Industrial Metering & Regulating Station Equip.	385	18,712,766	0	0	4,394,342	4,268,759	9,853,814	285,791	0	
22	TOTAL DISTRIBUTION FUNCTION										
23	CUSTOMER - ALLOCABLE	901-903, 905	8,468,419	0	0	0	0	8,468,419	0	0	
24	CUSTOMER - DIRECT Transport	901-903, 905	225,283	0	0	0	0	225,283	0	0	
25	CUSTOMER - ALLOCABLE	904	1,652,213	0	0	0	0	1,652,213	0	0	
26	CUSTOMER - ALLOCABLE	907-910	1,159,264	0	0	0	0	1,159,264	0	0	
27	CUSTOMER - ALLOCABLE	911-917	0	0	0	0	0	0	0	0	
28	TOTAL CUSTOMER		11,505,779	0	0	0	0	11,279,896	225,283	0	
29	Total O&M (excl. direct assigned & COG-related)	31, 944,136	776,953	5,336,999	4,716,474	21,113,709	14,76%	68.10%			
30	Percentage	100.00%	2.43%	16.71%	14.76%						
31	ADMINISTRATIVE & GENERAL - ALLOCABLE	920-935	16,793,485	0	408,455	2,805,736	2,479,517	11,099,776	119,276	0	
32	ADMINISTRATIVE & GENERAL - TRANSPORT	920-935	119,276	0	0	0	0	119,276	0	0	
33	TOTAL CUSTOMER		16,912,761	0	408,455	2,805,736	2,479,517	11,099,776	119,276	0	
34	TOTAL OPERATION & MAINTENANCE EXPENSE:		192,289,923	142,921,853	1,185,408	8,142,735	7,195,992	32,213,466	630,350	0	

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	NNG Residential							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	72,682,218						72,682,218
5	Gas Supply Acquisition Cost		374,727					374,727
6	Daily Firm Capacity Cost				368,584			368,584
7	Total - Production	72,682,218	374,727	-	368,584	-	-	73,425,529
8								
9	Transmission				14,279			14,279
10	Distribution:				2,494,336	6,828,716		9,323,052
11	Customer Accounts and Services:							
12	Allocable					8,331,280		8,331,280
13	Transport Allocable							-
14	Customer Sales:							-
15	Administrative & General:		196,999		1,142,035	8,499,567		9,838,601
16	Total Operation & Maintenance Expense:	72,682,218	571,727	-	4,019,233	23,659,563	-	100,932,741
17								
18	Depreciation & Amort Expense:				6,753,867	5,196,197		11,950,064
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				9,258	3,238		12,496
22	Retirement Benefits - FED				294,404	102,963		397,368
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	465	-	6,186	10,361	-	17,011
24	IBS Payroll Tax				151,070	52,834		203,904
25	Real Estate & Property	-	139,160	-	1,851,289	3,100,831	-	5,091,280
26	Total Taxes Other Than Income Taxes:	-	139,625	-	2,312,207	3,270,227	-	5,722,059
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	66,038	-	878,527	1,471,495	-	2,416,060
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	72,682,218	777,390	-	13,963,834	33,597,482	-	121,020,924
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(516,876)		(516,876)
38	Acct 488 - Miscellaneous Revenue					(107,207)		(107,207)
39	Acct 493 - Rent from Gas Property	-	(487)	-	(6,475)	(10,845)	-	(17,807)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(137,834)		(137,834)
43	Total Other Operating Income:	-	(487)	-	(6,475)	(772,762)	-	(779,723)
44								
45	Actual Return (Net Operating Income)	-	273,712	-	3,641,270	6,098,975	-	10,013,957
46								
47	Return Income Deficiency	-	(25,142)	-	(334,467)	(560,218)	-	(919,827)
48								
49	Additional Income Taxes on Deficiency:	-	63,554	-	845,478	1,416,139	-	2,325,171
50								
51	REVENUE REQUIREMENTS:	72,682,218	1,089,027	-	18,109,640	39,779,616	-	131,660,502
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				81,555,132	186,899,510		268,454,642
57	Accumulated Depreciation - S/L				(25,526,237)	(80,308,408)		(105,834,646)
58	Accumulated Depreciation - Deferred Taxes				(12,757,738)	(28,251,426)		(41,009,165)
59	Construction Work in Progress				2,357,430	-		2,357,430
60	Net Plant in Service	-	-	-	45,628,586	78,339,675	-	123,968,261
61								
62	Gas Stored Underground:		3,522,926					3,522,926
63	Working Capital Allowance				1,203,839	104,062		1,307,900
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities							
66	Materials & Supplies:				34,117	83,459		117,576
67	Customer Deposits					(27,705)		(27,705)
68	TOTAL RATE BASE	-	3,522,926	-	46,866,542	78,499,492	-	128,888,960
69	% of Rate Base	0.0000%	2.7333%	0.0000%	36.3620%	60.9047%	0.0000%	100.0000%

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	NNG Residential - Farm Tap							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	1,055,858						1,055,858
5	Gas Supply Acquisition Cost		5,444					5,444
6	Daily Firm Capacity Cost				5,255			5,255
7	Total - Production	1,055,858	5,444	-	5,255	-	-	1,066,557
8								
9	Transmission				-			-
10	Distribution:				-	29,296	100,503	129,798
11	Customer Accounts and Services:							
12	Allocable					65,241		65,241
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	2,862		-	66,559	-	69,421
16	Total Operation & Maintenance Expense:	1,055,858	8,305	-	5,255	161,096	100,503	1,331,017
17								
18	Depreciation & Amort Expense:				67,155	37,008		104,163
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				41	14		55
22	Retirement Benefits - FED				1,300	455		1,755
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	7	-	1	62	-	70
24	IBS Payroll Tax				667	233		900
25	Real Estate & Property	-	2,022	-	221	18,618	-	20,861
26	Total Taxes Other Than Income Taxes:	-	2,028	-	2,230	19,383	-	23,641
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	959	-	105	8,835	-	9,900
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	1,055,858	11,293	-	74,746	226,322	100,503	1,468,722
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(4,048)		(4,048)
38	Acct 488 - Miscellaneous Revenue					(840)		(840)
39	Acct 493 - Rent from Gas Property	-	(7)	-	(1)	(65)	-	(73)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(1,079)		(1,079)
43	Total Other Operating Income:	-	(7)	-	(1)	(6,032)	-	(6,039)
44								
45	Actual Return (Net Operating Income)	-	28,781	-	3,152	265,062	-	296,995
46								
47	Return Income Deficiency	-	(25,170)	-	(2,757)	(231,805)	-	(259,732)
48								
49	Additional Income Taxes on Deficiency:	-	923	-	101	8,503	-	9,527
50								
51	REVENUE REQUIREMENTS:	1,055,858	15,820	-	75,242	262,050	100,503	1,509,473
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				6,392	1,167,918		1,174,310
57	Accumulated Depreciation - S/L				(1,443)	(522,625)		(524,068)
58	Accumulated Depreciation - Deferred Taxes				(415)	(175,211)		(175,625)
59	Construction Work in Progress				-	-		-
60	Net Plant in Service	-	-	-	4,534	470,082	-	474,616
61								
62	Gas Stored Underground:		51,178					51,178
63	Working Capital Allowance				575	815		1,390
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				496	654		1,149
67	Customer Deposits					(217)		(217)
68	TOTAL RATE BASE	-	51,178	-	5,605	471,333	-	528,116
69	% of Rate Base	0.0000%	9.6906%	0.0000%	1.0614%	89.2480%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL	
1	NNG SC&I - Farm Tap							
2	Operation & Maintenance Expense:							
3	Production:							
4	128,672							128,672
5		663						663
6				576				576
7	128,672	663	-	576	-	-	-	129,911
8	Transmission							
9								
10					2,573	13,536		16,109
11	Customer Accounts and Services:							
12					7,702			7,702
13								
14								
15		349			5,710			6,059
16	128,672	1,012	-	576	15,985	13,536		159,781
17	Depreciation & Amort Expense:							
18				8,178	3,507			11,685
19	Taxes Other Than Income Taxes:							
20								
21				4	1			5
22				118	41			159
23	-	1	-	0	6	-		7
24				61	21			82
25	-	246	-	25	1,677	-		1,948
26	-	247	-	207	1,747	-		2,201
27	Other Income Before Income Taxes:							
28	-	-	-	-	-	-		-
29	Income Taxes							
30	-	117	-	12	796	-		925
31	Other Income After Income Taxes:							
32	-	-	-	-	-	-		-
33	TOTAL EXPENSES:							
34	128,672	1,376	-	8,973	22,036	13,536		174,592
35	Other Operating Income (Revenue Credits):							
36								
37						(347)		(347)
38						(72)		(72)
39	-	(1)	-	(0)	(6)	-		(7)
40						-		-
41								
42						(93)		(93)
43	-	(1)	-	(0)	(518)	-		(519)
44	Actual Return (Net Operating Income)							
45	-	5,210	-	523	35,475	-		41,209
46	Return Income Deficiency							
47	-	(4,770)	-	(479)	(32,479)	-		(37,729)
48	Additional Income Taxes on Deficiency:							
49	-	113	-	11	766	-		890
50	REVENUE REQUIREMENTS:							
51	128,672	1,928	-	9,028	25,280	13,536		178,444
52	RATE BASE:							
53	Utility Plant in Service							
54					700	104,416		105,116
55					(158)	(46,371)		(46,529)
56					(45)	(15,688)		(15,734)
57								
58	-	-	-	497	42,357	-		42,853
59	Gas Stored Underground:							
60		6,237						6,237
61					63	70		133
62								
63								
64								
65								
66					67	56		123
67						(19)		(19)
68	-	6,237	-	626	42,464	-		49,327
69	0.0000%	12.6437%	0.0000%	1.2700%	86.0864%	0.0000%		100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A] NNG LC&I - Farm Tap	[B] PURCHASED GAS COST	[C] GAS SUPPLY ACQUISITION COST	[D] DAILY FIRM CAPACITY COST	[E] DEMAND	[F] CUSTOMER	[G] ENHANCED OTHER SERVICES	[H] TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	1,423,410						1,423,410
5	Gas Supply Acquisition Cost		7,339					7,339
6	Daily Firm Capacity Cost				6,214			6,214
7	Total - Production	1,423,410	7,339	-	6,214	-	-	1,436,963
8								
9	Transmission				-			-
10	Distribution:				-	5,883	125,512	131,395
11	Customer Accounts and Services:							
12	Allocable					12,969		12,969
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	3,858		-	9,614	-	13,473
16	Total Operation & Maintenance Expense:	1,423,410	11,197	-	6,214	28,466	125,512	1,594,799
17								
18	Depreciation & Amort Expense:				90,452	13,122		103,574
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				13	4		17
22	Retirement Benefits - FED				409	143		552
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	9	-	1	16	-	26
24	IBS Payroll Tax				210	73		283
25	Real Estate & Property	-	2,725	-	263	4,657	-	7,645
26	Total Taxes Other Than Income Taxes:	-	2,734	-	896	4,893	-	8,524
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	1,293	-	125	2,210	-	3,628
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	1,423,410	15,224	-	97,687	48,692	125,512	1,710,525
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(585)		(585)
38	Acct 488 - Miscellaneous Revenue					(121)		(121)
39	Acct 493 - Rent from Gas Property	-	(10)	-	(1)	(16)	-	(27)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(156)		(156)
43	Total Other Operating Income:	-	(10)	-	(1)	(878)	-	(889)
44								
45	Actual Return (Net Operating Income)	-	120,035	-	11,589	205,100	-	336,724
46								
47	Return Income Deficiency	-	(115,167)	-	(11,119)	(196,782)	-	(323,068)
48								
49	Additional Income Taxes on Deficiency:	-	1,245	-	120	2,127	-	3,491
50								
51	REVENUE REQUIREMENTS:	1,423,410	21,328	-	98,276	58,258	125,512	1,726,784
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				7,558	274,700		282,258
57	Accumulated Depreciation - S/L				(1,706)	(115,189)		(116,896)
58	Accumulated Depreciation - Deferred Taxes				(490)	(41,804)		(42,295)
59	Construction Work in Progress				-	-		-
60	Net Plant in Service	-	-	-	5,362	117,706	-	123,068
61								
62	Gas Stored Underground:		68,993					68,993
63	Working Capital Allowance				680	118		798
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				619	94		713
67	Customer Deposits					(31)		(31)
68	TOTAL RATE BASE	-	68,993	-	6,661	117,887	-	193,541
69	% of Rate Base	0.0000%	35.6478%	0.0000%	3.4416%	60.9106%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONNS Residential	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	10,181,333						10,181,333
5	Gas Supply Acquisition Cost		62,962					62,962
6	Daily Firm Capacity Cost				61,701			61,701
7	Total - Production	10,181,333	62,962	-	61,701	-	-	10,305,996
8								
9	Transmission				2,390			2,390
10	Distribution:				417,938	1,163,794		1,581,732
11	Customer Accounts and Services:							
12	Allocable					1,420,310		1,420,310
13	Transport Allocable							-
14	Customer Sales:							-
15	Administrative & General:		33,100		191,176	1,449,000		1,673,275
16	Total Operation & Maintenance Expense:	10,181,333	96,062	-	673,204	4,033,104	-	14,983,703
17								
18	Depreciation & Amort Expense:				1,133,630	885,235		2,018,865
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				1,567	548		2,114
22	Retirement Benefits - FED				49,816	17,423		67,239
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	78	-	1,036	1,766	-	2,880
24	IBS Payroll Tax				25,563	8,940		34,503
25	Real Estate & Property		23,382		310,084	528,417		861,884
26	Total Taxes Other Than Income Taxes:	-	23,460	-	388,066	557,094	-	968,620
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	11,096	-	147,150	250,760	-	409,006
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	10,181,333	130,618	-	2,342,051	5,726,192	-	18,380,194
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(88,117)		(88,117)
38	Acct 488 - Miscellaneous Revenue					(18,277)		(18,277)
39	Acct 493 - Rent from Gas Property	-	(82)	-	(1,085)	(1,848)	-	(3,014)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(23,498)		(23,498)
43	Total Other Operating Income:	-	(82)	-	(1,085)	(131,739)	-	(132,905)
44								
45	Actual Return (Net Operating Income)	-	46,132	-	611,799	1,042,571	-	1,700,502
46								
47	Return Income Deficiency	-	(4,367)	-	(57,921)	(98,703)	-	(160,991)
48								
49	Additional Income Taxes on Deficiency:	-	10,678	-	141,615	241,327	-	393,619
50								
51	REVENUE REQUIREMENTS:	10,181,333	182,979	-	3,036,459	6,779,648	-	20,180,419
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				13,657,042	31,852,267		45,509,309
57	Accumulated Depreciation - S/L				(4,273,290)	(13,687,598)		(17,960,888)
58	Accumulated Depreciation - Deferred Taxes				(2,136,379)	(4,814,691)		(6,951,070)
59	Construction Work in Progress				394,632	-		394,632
60	Net Plant in Service	-	-	-	7,642,004	13,349,977	-	20,991,981
61								
62	Gas Stored Underground:		591,924					591,924
63	Working Capital Allowance				202,245	17,740		219,985
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				5,732	14,228		19,960
67	Customer Deposits					(4,723)		(4,723)
68	TOTAL RATE BASE	-	591,924	-	7,849,981	13,377,222	-	21,819,128
69	% of Rate Base	0.0000%	2.7129%	0.0000%	35.9775%	61.3096%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL	
1	NNG C&I Class 1 - Firm							
2	Operation & Maintenance Expense:							
3	Production:							
4	3,056,644							3,056,644
5		15,759						15,759
6				17,247				17,247
7	3,056,644	15,759	-	17,247	-	-	-	3,089,650
8	Transmission							
9				668				668
10	Distribution:							
11				116,590	305,559	-	-	422,149
12	Customer Accounts and Services:							
13					432,535	-	-	432,535
14	Allocable							
15					-	-	-	-
16		8,285		53,437	320,662	-	-	382,384
17	3,056,644	24,044	-	187,942	1,058,757	-	-	4,327,387
18	Depreciation & Amort Expense:							
19				294,538	216,405	-	-	510,943
20	Taxes Other Than Income Taxes:							
21				389	136	-	-	525
22				12,380	4,330	-	-	16,709
23	-	20	-	289	444	-	-	753
24				6,353	2,222	-	-	8,574
25		5,852	-	86,631	133,029	-	-	225,512
26	-	5,872	-	106,042	140,161	-	-	252,074
27	Other Income Before Income Taxes:							
28	-	-	-	-	-	-	-	-
29	Income Taxes							
30	-	2,777	-	41,110	63,129	-	-	107,016
31	Other Income After Income Taxes:							
32	-	-	-	-	-	-	-	-
33	TOTAL EXPENSES:							
34	3,056,644	32,693	-	629,632	1,478,451	-	-	5,197,420
35	Other Operating Income (Revenue Credits):							
36					(19,500)	-	-	(19,500)
37					(4,045)	-	-	(4,045)
38	-	(20)	-	(303)	(465)	-	-	(789)
39					-	-	-	-
40					(5,200)	-	-	(5,200)
41					-	-	-	-
42					-	-	-	-
43	-	(20)	-	(303)	(29,210)	-	-	(29,533)
44	Actual Return (Net Operating Income)							
45	-	20,307	-	300,602	461,600	-	-	782,509
46	Return Income Deficiency							
47	-	(9,854)	-	(145,861)	(223,982)	-	-	(379,697)
48	Additional Income Taxes on Deficiency:							
49	-	2,673	-	39,564	60,754	-	-	102,990
50	REVENUE REQUIREMENTS:							
51	3,056,644	45,799	-	823,634	1,747,613	-	-	5,673,690
52	RATE BASE:							
53	Utility Plant in Service							
54				3,818,796	7,749,558	-	-	11,568,354
55				(1,196,166)	(3,213,323)	-	-	(4,409,489)
56				(597,375)	(1,174,561)	-	-	(1,771,936)
57				110,307	-	-	-	110,307
58	-	-	-	2,135,562	3,361,674	-	-	5,497,236
59	Gas Stored Underground:							
60		148,156						148,156
61	Working Capital Allowance							
62				55,963	3,926	-	-	59,889
63	Prepayments							
64				-	-	-	-	-
65	Regulatory Assets & Liabilities							
66				1,586	3,149	-	-	4,734
67					(1,045)	-	-	(1,045)
68	-	148,156	-	2,193,111	3,367,703	-	-	5,708,971
69	0.0000%	2.5951%	0.0000%	38.4152%	58.9897%	0.0000%	100.0000%	

May not cross-check due to rounding.

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL	
1	NNG C&I Class 2 - Firm							
2	Operation & Maintenance Expense:							
3	Production:							
4	30,828,735							30,828,735
5		158,944						158,944
6				144,548				144,548
7	30,828,735	158,944	-	144,548	-	-	-	31,132,227
8	Transmission							
9				6,335				6,335
10	Distribution:							
11				1,082,149	954,075			2,036,224
12	Customer Accounts and Services:							
13					616,555			616,555
14	Customer Sales:							
15		83,559		545,396	457,086			1,086,041
16	30,828,735	242,502	-	1,778,428	2,027,716	-	-	34,877,382
17	Depreciation & Amort Expense:							
18				2,923,541	553,092			3,476,634
19	Taxes Other Than Income Taxes:							
20								
21				2,130	745			2,875
22				67,732	23,688			91,420
23		197		2,725	1,234			4,156
24				34,756	12,155			46,911
25		59,026		815,511	369,403			1,243,940
26		59,223		922,853	407,225			1,389,302
27	Other Income Before Income Taxes:							
28								
29								
30		28,011		387,000	175,300			590,310
31	Other Income After Income Taxes:							
32								
33	TOTAL EXPENSES:							
34	30,828,735	329,736	-	6,011,823	3,163,334	-	-	40,333,628
35	Other Operating Income (Revenue Credits):							
36								
37					(27,796)			(27,796)
38					(5,765)			(5,765)
39		(206)		(2,852)	(1,292)			(4,351)
40								
41								
42					(7,412)			(7,412)
43		(206)		(2,852)	(42,266)			(45,325)
44	Actual Return (Net Operating Income)							
45		316,207		4,368,771	1,978,925			6,663,903
46	Return Income Deficiency							
47		(210,774)		(2,912,091)	(1,319,092)			(4,441,956)
48	Additional Income Taxes on Deficiency:							
49		26,957		372,441	168,705			568,103
50	REVENUE REQUIREMENTS:							
51	30,828,735	461,920	-	7,838,093	3,949,606	-	-	43,078,353
52	RATE BASE:							
53	Utility Plant in Service							
54								
55				36,275,404	19,095,146			55,370,549
56				(11,485,973)	(6,824,899)			(18,310,872)
57				(5,676,561)	(2,927,178)			(8,603,739)
58				1,045,921				1,045,921
59				20,158,790	9,343,069			29,501,859
60	Gas Stored Underground:							
61		1,494,277						1,494,277
62				472,990	5,596			478,586
63								
64								
65								
66				13,406	4,488			17,894
67					(1,490)			(1,490)
68	TOTAL RATE BASE							
69	-	1,494,277	-	20,645,186	9,351,663	-	-	31,491,126
70	0.0000%	4.7451%	0.0000%	65.5587%	29.6962%	0.0000%	100.0000%	

May not cross-check due to rounding.

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A] NNG C&I Class 3 - Firm	[B] PURCHASED GAS COST	[C] GAS SUPPLY ACQUISITION COST	[D] DAILY FIRM CAPACITY COST	[E] DEMAND	[F] CUSTOMER	[G] ENHANCED OTHER SERVICES	[H] TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	1,608,658						1,608,658
5	Gas Supply Acquisition Cost		8,294					8,294
6	Daily Firm Capacity Cost				7,134			7,134
7	Total - Production	1,608,658	8,294	-	7,134	-	-	1,624,086
8								
9	Transmission				422			422
10	Distribution:				57,907	3,047		60,954
11	Customer Accounts and Services:							
12	Allocable					1,231		1,231
13	Transport Allocable							-
14	Customer Sales:							-
15	Administrative & General:		4,360		41,465	913		46,738
16	Total Operation & Maintenance Expense:	1,608,658	12,654	-	106,929	5,191	-	1,733,432
17								
18	Depreciation & Amort Expense:				153,346	1,610		154,957
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				77	27		104
22	Retirement Benefits - FED				2,458	860		3,317
23	Unathor. Ins Tax, Excise Tax & Use Tax		10		159	4		173
24	IBS Payroll Tax				1,261	441		1,702
25	Real Estate & Property		3,080		47,593	1,140		51,813
26	Total Taxes Other Than Income Taxes:		3,090	-	51,548	2,471	-	57,109
27								
28	Other Income Before Income Taxes:							
29								
30	Income Taxes		1,462		22,585	541		24,588
31								
32	Other Income After Income Taxes:							
33								
34	TOTAL EXPENSES:	1,608,658	17,206	-	334,409	9,813	-	1,970,085
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(55)		(55)
38	Acct 488 - Miscellaneous Revenue					(12)		(12)
39	Acct 493 - Rent from Gas Property		(11)		(166)	(4)		(181)
40	Acct 494 - Interdepartmentall Rents					-		-
41	Acct 495 - Gas True-up							-
42	Acct 495 - Miscellaneous					(15)		(15)
43	Total Other Operating Income:		(11)		(166)	(86)		(263)
44								
45	Actual Return (Net Operating Income)		13,645		210,851	5,048		229,544
46								
47	Return Income Deficiency		(8,144)		(125,839)	(3,013)		(136,995)
48								
49	Additional Income Taxes on Deficiency:		1,407		21,736	520		23,663
50								
51	REVENUE REQUIREMENTS:	1,608,658	24,103	-	440,990	12,283	-	2,086,034
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				2,186,789	54,783		2,241,572
57	Accumulated Depreciation - S/L				(728,382)	(17,516)		(745,898)
58	Accumulated Depreciation - Deferred Taxes				(342,665)	(8,438)		(351,103)
59	Construction Work in Progress				69,730			69,730
60	Net Plant in Service				1,185,471	28,830		1,214,301
61								
62	Gas Stored Underground:		77,972					77,972
63	Working Capital Allowance				18,852	11		18,863
64	Prepayments							-
65	Regulatory Assets & Liabilities							-
66	Materials & Supplies:				530	9		539
67	Customer Deposits					(3)		(3)
68	TOTAL RATE BASE		77,972		1,204,853	28,847		1,311,672
69	% of Rate Base	0.0000%	5.9445%	0.0000%	91.8563%	2.1993%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A] CONS C&I Class 1 - Firm	[B] PURCHASED GAS COST	[C] GAS SUPPLY ACQUISITION COST	[D] DAILY FIRM CAPACITY COST	[E] DEMAND	[F] CUSTOMER	[G] ENHANCED OTHER SERVICES	[H] TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	885,774						885,774
5	Gas Supply Acquisition Cost		5,478					5,478
6	Daily Firm Capacity Cost				5,664			5,664
7	Total - Production	885,774	5,478	-	5,664	-	-	896,916
8								
9	Transmission				219			219
10	Distribution:				38,927	98,674	-	137,601
11	Customer Accounts and Services:							
12	Allocable					143,765		143,765
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	2,880		17,549	106,581	-	127,009
16	Total Operation & Maintenance Expense:	885,774	8,357	-	62,359	349,019	-	1,305,510
17								
18	Depreciation & Amort Expense:				101,258	71,013		172,271
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				133	46		179
22	Retirement Benefits - FED				4,221	1,476		5,698
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	7	-	96	145	-	248
24	IBS Payroll Tax				2,166	758		2,924
25	Real Estate & Property	-	2,034	-	28,818	43,310	-	74,162
26	Total Taxes Other Than Income Taxes:	-	2,041	-	35,434	45,735	-	83,210
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	965	-	13,675	20,553	-	35,194
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	885,774	11,364	-	212,726	486,321	-	1,596,185
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(6,481)		(6,481)
38	Acct 488 - Miscellaneous Revenue					(1,344)		(1,344)
39	Acct 493 - Rent from Gas Property	-	(7)	-	(101)	(151)	-	(259)
40	Acct 494 - Interdepartmentall Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(1,728)		(1,728)
43	Total Other Operating Income:	-	(7)	-	(101)	(9,706)	-	(9,813)
44								
45	Actual Return (Net Operating Income)	-	7,794	-	110,416	165,946	-	284,156
46								
47	Return Income Deficiency	-	(4,161)	-	(58,941)	(88,584)	-	(151,686)
48								
49	Additional Income Taxes on Deficiency:	-	929	-	13,161	19,780	-	33,870
50								
51	REVENUE REQUIREMENTS:	885,774	15,919	-	277,260	573,757	-	1,752,711
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				1,266,720	2,537,111		3,803,831
57	Accumulated Depreciation - S/L				(395,234)	(1,058,307)		(1,453,541)
58	Accumulated Depreciation - Deferred Taxes				(198,144)	(384,378)		(582,522)
59	Construction Work in Progress				36,225	-		36,225
60	Net Plant in Service	-	-	-	709,567	1,094,425	-	1,803,993
61								
62	Gas Stored Underground:		51,497					51,497
63	Working Capital Allowance				19,416	1,305		20,721
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				551	1,047		1,598
67	Customer Deposits					(347)		(347)
68	TOTAL RATE BASE	-	51,497	-	729,534	1,096,429	-	1,877,461
69	% of Rate Base	0.0000%	2.7429%	0.0000%	38.8575%	58.3996%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CON S C&I Class 2 - Firm	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	7,590,101						7,590,101
5	Gas Supply Acquisition Cost		46,938					46,938
6	Daily Firm Capacity Cost				44,107			44,107
7	Total - Production	7,590,101	46,938	-	44,107	-	-	7,681,145
8								
9	Transmission				1,926			1,926
10	Distribution:				326,313	302,200	-	628,513
11	Customer Accounts and Services:							
12	Allocable					205,574		205,574
13	Transport Allocable						-	-
14	Customer Sales:						-	-
15	Administrative & General:	-	24,676		165,461	152,403	-	342,540
16	Total Operation & Maintenance Expense:	7,590,101	71,613	-	537,807	660,177	-	8,859,698
17								
18	Depreciation & Amort Expense:				867,532	176,770		1,044,302
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				638	223		861
22	Retirement Benefits - FED				20,294	7,098		27,391
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	58	-	823	393	-	1,274
24	IBS Payroll Tax				10,414	3,642		14,056
25	Real Estate & Property	-	17,431	-	246,231	117,669	-	381,331
26	Total Taxes Other Than Income Taxes:	-	17,489	-	278,400	129,025	-	424,914
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	8,272	-	116,849	55,840	-	180,960
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	7,590,101	97,374	-	1,800,587	1,021,811	-	10,509,874
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(9,268)		(9,268)
38	Acct 488 - Miscellaneous Revenue					(1,922)		(1,922)
39	Acct 493 - Rent from Gas Property	-	(61)	-	(861)	(412)	-	(1,334)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(2,471)		(2,471)
43	Total Other Operating Income:	-	(61)	-	(861)	(14,073)	-	(14,995)
44								
45	Actual Return (Net Operating Income)	-	96,475	-	1,362,813	651,262	-	2,110,550
46								
47	Return Income Deficiency	-	(65,339)	-	(922,990)	(441,079)	-	(1,429,409)
48								
49	Additional Income Taxes on Deficiency:	-	7,961	-	112,453	53,739	-	174,153
50								
51	REVENUE REQUIREMENTS:	7,590,101	136,409	-	2,352,002	1,271,660	-	11,350,172
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				10,964,776	6,125,308		17,090,084
57	Accumulated Depreciation - S/L				(3,477,164)	(2,210,901)		(5,688,065)
58	Accumulated Depreciation - Deferred Taxes				(1,715,857)	(938,402)		(2,654,260)
59	Construction Work in Progress				317,954			317,954
60	Net Plant in Service	-	-	-	6,089,709	2,976,004	-	9,065,713
61								
62	Gas Stored Underground:		441,275					441,275
63	Working Capital Allowance				139,834	1,866		141,700
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				3,959	1,496		5,455
67	Customer Deposits					(497)		(497)
68	TOTAL RATE BASE	-	441,275	-	6,233,501	2,978,870	-	9,653,646
69	% of Rate Base	0.0000%	4.5711%	0.0000%	64.5715%	30.8575%	0.0000%	100.0000%

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSENT CLASS 3 - FIRM	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	204,065						204,065
5	Gas Supply Acquisition Cost		1,262					1,262
6	Daily Firm Capacity Cost				1,186			1,186
7	Total - Production	204,065	1,262	-	1,186	-	-	206,513
8								
9	Transmission				68			68
10	Distribution:				9,294	860		10,154
11	Customer Accounts and Services:							
12	Allocable					289		289
13	Transport Allocable							-
14	Customer Sales:							-
15	Administrative & General:		663		6,620	214		7,498
16	Total Operation & Maintenance Expense:	204,065	1,925	-	17,168	1,363	-	224,522
17								
18	Depreciation & Amort Expense:				23,661	437		24,098
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				12	4		16
22	Retirement Benefits - FED				375	131		506
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	2	-	25	1	-	28
24	IBS Payroll Tax				193	67		260
25	Real Estate & Property		469		7,632	315		8,416
26	Total Taxes Other Than Income Taxes:	-	470	-	8,237	519	-	9,226
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	222	-	3,622	150	-	3,994
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	204,065	2,618	-	52,687	2,469	-	261,839
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(13)		(13)
38	Acct 488 - Miscellaneous Revenue					(3)		(3)
39	Acct 493 - Rent from Gas Property	-	(2)	-	(27)	(1)	-	(29)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up							-
42	Acct 495 - Miscellaneous					(3)		(3)
43	Total Other Operating Income:	-	(2)	-	(27)	(20)	-	(49)
44								
45	Actual Return (Net Operating Income)	-	1,842	-	29,995	1,240	-	33,077
46								
47	Return Income Deficiency	-	(1,005)	-	(16,364)	(676)	-	(18,045)
48								
49	Additional Income Taxes on Deficiency:	-	214	-	3,485	144	-	3,843
50								
51	REVENUE REQUIREMENTS:	204,065	3,667	-	69,777	3,156	-	280,666
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				350,988	14,939		365,927
57	Accumulated Depreciation - S/L				(117,006)	(4,654)		(121,660)
58	Accumulated Depreciation - Deferred Taxes				(54,997)	(2,304)		(57,301)
59	Construction Work in Progress				11,252	-		11,252
60	Net Plant in Service	-	-	-	190,236	7,981	-	198,217
61								
62	Gas Stored Underground:		11,864					11,864
63	Working Capital Allowance				2,879	3		2,882
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				81	2		83
67	Customer Deposits					(1)		(1)
68	TOTAL RATE BASE	-	11,864	-	193,196	7,985	-	213,045
69	% of Rate Base	0.0000%	5.5688%	0.0000%	90.6833%	3.7479%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	NNG C&I Class 2 - Int							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	3,946,014						3,946,014
5	Gas Supply Acquisition Cost		25,436					25,436
6	Daily Firm Capacity Cost				27,186			27,186
7	Total - Production	3,946,014	25,436	-	27,186	-	-	3,998,636
8								
9	Transmission				118			118
10	Distribution:				61,538	27,775	18,735	108,049
11	Customer Accounts and Services:							
12	Allocable					17,197		17,197
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	13,372		15,606	12,749	-	41,727
16	Total Operation & Maintenance Expense:	3,946,014	38,808	-	104,448	57,721	18,735	4,165,727
17								
18	Depreciation & Amort Expense:				392,292	21,872		414,164
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				309	108		417
22	Retirement Benefits - FED				9,826	3,437		13,263
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	32	-	138	40	-	209
24	IBS Payroll Tax				5,042	1,763		6,806
25	Real Estate & Property	-	9,446	-	41,154	11,857	-	62,457
26	Total Taxes Other Than Income Taxes:	-	9,477	-	56,469	17,204	-	83,151
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	4,483	-	19,530	5,627	-	29,639
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	3,946,014	52,768	-	572,739	102,424	18,735	4,692,681
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(775)		(775)
38	Acct 488 - Miscellaneous Revenue					(161)		(161)
39	Acct 493 - Rent from Gas Property	-	(33)	-	(144)	(41)	-	(218)
40	Acct 494 - Interdepartmentall Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(207)		(207)
43	Total Other Operating Income:	-	(33)	-	(144)	(1,184)	-	(1,361)
44								
45	Actual Return (Net Operating Income)	-	115,268	-	502,203	144,687	-	762,158
46								
47	Return Income Deficiency	-	(98,395)	-	(428,693)	(123,508)	-	(650,596)
48								
49	Additional Income Taxes on Deficiency:	-	4,314	-	18,795	5,415	-	28,524
50								
51	REVENUE REQUIREMENTS:	3,946,014	73,921	-	664,900	127,834	18,735	4,831,405
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				1,603,423	614,432		2,217,855
57	Accumulated Depreciation - S/L				(411,479)	(220,133)		(631,612)
58	Accumulated Depreciation - Deferred Taxes				(247,458)	(94,379)		(341,837)
59	Construction Work in Progress				19,428	-		19,428
60	Net Plant in Service	-	-	-	963,914	299,920	-	1,263,834
61								
62	Gas Stored Underground:		239,129					239,129
63	Working Capital Allowance				75,787	156		75,943
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				2,145	125		2,270
67	Customer Deposits					(42)		(42)
68	TOTAL RATE BASE	-	239,129	-	1,041,846	300,160	-	1,581,135
69	% of Rate Base	0.0000%	15.1239%	0.0000%	65.8923%	18.9838%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	NNG C&I Class 3 - Int							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	5,396,457						5,396,457
5	Gas Supply Acquisition Cost		34,785					34,785
6	Daily Firm Capacity Cost				28,728			28,728
7	Total - Production	5,396,457	34,785	-	28,728	-	-	5,459,970
8								
9	Transmission				612			612
10	Distribution:				97,904	8,787	3,802	110,493
11	Customer Accounts and Services:							
12	Allocable					3,490		3,490
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	18,287		81,207	2,587	-	102,082
16	Total Operation & Maintenance Expense:	5,396,457	53,072	-	208,451	14,864	3,802	5,676,646
17								
18	Depreciation & Amort Expense:				541,683	5,392		547,075
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				323	113		437
22	Retirement Benefits - FED				10,287	3,598		13,884
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	43	-	277	11	-	332
24	IBS Payroll Tax				5,278	1,846		7,125
25	Real Estate & Property	-	12,918	-	83,035	3,430	-	99,382
26	Total Taxes Other Than Income Taxes:	-	12,961	-	99,201	8,998	-	121,160
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	6,130	-	39,404	1,628	-	47,162
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	5,396,457	72,164	-	888,739	30,881	3,802	6,392,043
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(157)		(157)
38	Acct 488 - Miscellaneous Revenue					(33)		(33)
39	Acct 493 - Rent from Gas Property	-	(45)	-	(290)	(12)	-	(348)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(42)		(42)
43	Total Other Operating Income:	-	(45)	-	(290)	(244)	-	(580)
44								
45	Actual Return (Net Operating Income)	-	18,611	-	119,631	4,941	-	143,183
46								
47	Return Income Deficiency	-	4,463	-	28,687	1,185	-	34,335
48								
49	Additional Income Taxes on Deficiency:	-	5,900	-	37,922	1,566	-	45,388
50								
51	REVENUE REQUIREMENTS:	5,396,457	101,092	-	1,074,688	38,330	3,802	6,614,369
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				3,688,997	165,801		3,854,798
57	Accumulated Depreciation - S/L				(1,193,300)	(53,474)		(1,246,774)
58	Accumulated Depreciation - Deferred Taxes				(575,508)	(25,553)		(601,061)
59	Construction Work in Progress				101,092	-		101,092
60	Net Plant in Service	-	-	-	2,021,282	86,774	-	2,108,055
61								
62	Gas Stored Underground:		327,026					327,026
63	Working Capital Allowance				78,569	32		78,601
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities							
66	Materials & Supplies:				2,223	25		2,248
67	Customer Deposits					(8)		(8)
68	TOTAL RATE BASE	-	327,026	-	2,102,074	86,822	-	2,515,922
69	% of Rate Base	0.0000%	12.9983%	0.0000%	83.5508%	3.4509%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSTRUCTION COST	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	923,942						923,942
5	Gas Supply Acquisition Cost		7,056					7,056
6	Daily Firm Capacity Cost				6,808			6,808
7	Total - Production	923,942	7,056	-	6,808	-	-	937,806
8								
9	Transmission				33			33
10	Distribution:				17,176	5,158	3,639	25,973
11	Customer Accounts and Services:							
12	Allocable					3,340		3,340
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:		3,709		4,329	2,476		10,514
16	Total Operation & Maintenance Expense:	923,942	10,765	-	28,346	10,974	3,639	977,665
17								
18	Depreciation & Amort Expense:				109,341	4,246		113,587
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				85	30		115
22	Retirement Benefits - FED				2,708	947		3,655
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	9	-	39	7	-	55
24	IBS Payroll Tax				1,390	486		1,875
25	Real Estate & Property		2,620		11,530	2,243		16,393
26	Total Taxes Other Than Income Taxes:	-	2,629	-	15,751	3,713	-	22,093
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	1,243	-	5,471	1,064	-	7,779
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	923,942	14,637	-	158,909	19,998	3,639	1,121,124
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(151)		(151)
38	Acct 488 - Miscellaneous Revenue					(31)		(31)
39	Acct 493 - Rent from Gas Property	-	(9)	-	(40)	(8)	-	(57)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(40)		(40)
43	Total Other Operating Income:	-	(9)	-	(40)	(230)	-	(279)
44								
45	Actual Return (Net Operating Income)	-	30,386	-	133,713	26,011	-	190,111
46								
47	Return Income Deficiency	-	(25,706)	-	(113,119)	(22,005)	-	(160,830)
48								
49	Additional Income Taxes on Deficiency:	-	1,197	-	5,266	1,024	-	7,487
50								
51	REVENUE REQUIREMENTS:	923,942	20,505	-	184,729	24,798	3,639	1,157,613
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				451,359	116,963		568,322
57	Accumulated Depreciation - S/L				(116,660)	(42,268)		(158,928)
58	Accumulated Depreciation - Deferred Taxes				(69,748)	(17,961)		(87,709)
59	Construction Work in Progress				5,389	-		5,389
60	Net Plant in Service	-	-	-	270,340	56,734	-	327,074
61								
62	Gas Stored Underground:		66,331					66,331
63	Working Capital Allowance				20,951	30		20,982
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities							
66	Materials & Supplies:				595	24		619
67	Customer Deposits					(8)		(8)
68	TOTAL RATE BASE	-	66,331	-	291,886	56,781	-	414,998
69	% of Rate Base	0.0000%	15.9834%	0.0000%	70.3343%	13.6822%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONNS C&I Class 3 - Int	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	881,477						881,477
5	Gas Supply Acquisition Cost		6,731					6,731
6	Daily Firm Capacity Cost				5,832			5,832
7	Total - Production	881,477	6,731	-	5,832	-	-	894,040
8								
9	Transmission				118			118
10	Distribution:				18,946	1,718	618	21,282
11	Customer Accounts and Services:							
12	Allocable					567		567
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	3,539		15,714	421	-	19,674
16	Total Operation & Maintenance Expense:	881,477	10,270	-	40,610	2,706	618	935,682
17								
18	Depreciation & Amort Expense:				104,849	1,021		105,870
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				63	22		84
22	Retirement Benefits - FED				1,989	696		2,685
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	8	-	54	2	-	64
24	IBS Payroll Tax				1,021	357		1,378
25	Real Estate & Property	-	2,500	-	16,079	659	-	19,238
26	Total Taxes Other Than Income Taxes:	-	2,508	-	19,206	1,735	-	23,449
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	1,186	-	7,630	313	-	9,129
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	881,477	13,964	-	172,295	5,775	618	1,074,131
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(26)		(26)
38	Acct 488 - Miscellaneous Revenue					(5)		(5)
39	Acct 493 - Rent from Gas Property	-	(9)	-	(56)	(2)	-	(67)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(7)		(7)
43	Total Other Operating Income:	-	(9)	-	(56)	(40)	-	(105)
44								
45	Actual Return (Net Operating Income)	-	5,922	-	38,091	1,560	-	45,573
46								
47	Return Income Deficiency	-	(1,457)	-	(9,370)	(384)	-	(11,210)
48								
49	Additional Income Taxes on Deficiency:	-	1,142	-	7,343	301	-	8,786
50								
51	REVENUE REQUIREMENTS:	881,477	19,562	-	208,304	7,213	618	1,117,174
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				714,243	31,410		745,653
57	Accumulated Depreciation - S/L				(231,010)	(9,894)		(240,904)
58	Accumulated Depreciation - Deferred Taxes				(111,396)	(4,848)		(116,244)
59	Construction Work in Progress				19,562	-		19,562
60	Net Plant in Service	-	-	-	391,399	16,668	-	408,067
61								
62	Gas Stored Underground:		63,282					63,282
63	Working Capital Allowance				15,230	5		15,235
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				430	4		434
67	Customer Deposits					(1)		(1)
68	TOTAL RATE BASE	-	63,282	-	407,059	16,676	-	487,017
69	% of Rate Base	0.0000%	12.9939%	0.0000%	83.5821%	3.4241%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSTRUCTION COST	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	1,107,162						1,107,162
5	Gas Supply Acquisition Cost		8,455					8,455
6	Daily Firm Capacity Cost				6,143			6,143
7	Total - Production	1,107,162	8,455	-	6,143	-	-	1,121,759
8								
9	Transmission				225			225
10	Distribution:				33,847	1,086	227	35,160
11	Customer Accounts and Services:							
12	Allocable					209		209
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	4,445		29,813	155	-	34,412
16	Total Operation & Maintenance Expense:	1,107,162	12,899	-	70,027	1,450	227	1,191,765
17								
18	Depreciation & Amort Expense:				139,859	571		140,430
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				85	30		115
22	Retirement Benefits - FED				2,710	948		3,657
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	10	-	95	1	-	106
24	IBS Payroll Tax				1,390	486		1,877
25	Real Estate & Property	-	3,140	-	28,326	395	-	31,861
26	Total Taxes Other Than Income Taxes:	-	3,150	-	32,607	1,860	-	37,617
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	1,490	-	13,442	187	-	15,120
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	1,107,162	17,540	-	255,935	4,068	227	1,384,931
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(9)		(9)
38	Acct 488 - Miscellaneous Revenue					(2)		(2)
39	Acct 493 - Rent from Gas Property	-	(11)	-	(99)	(1)	-	(111)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(3)		(3)
43	Total Other Operating Income:	-	(11)	-	(99)	(15)	-	(125)
44								
45	Actual Return (Net Operating Income)	-	(8,236)	-	(74,300)	(1,035)	-	(83,571)
46								
47	Return Income Deficiency	-	13,844	-	124,897	1,740	-	140,481
48								
49	Additional Income Taxes on Deficiency:	-	1,434	-	12,937	180	-	14,551
50								
51	REVENUE REQUIREMENTS:	1,107,162	24,571	-	319,370	4,938	227	1,456,267
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				1,275,707	18,194		1,293,901
57	Accumulated Depreciation - S/L				(417,615)	(5,388)		(423,003)
58	Accumulated Depreciation - Deferred Taxes				(199,529)	(2,817)		(202,346)
59	Construction Work in Progress				37,113	-		37,113
60	Net Plant in Service	-	-	-	695,675	9,990	-	705,665
61								
62	Gas Stored Underground:		79,485					79,485
63	Working Capital Allowance				20,834	2		20,835
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				593	2		595
67	Customer Deposits					(1)		(1)
68	TOTAL RATE BASE	-	79,485	-	717,102	9,993	-	806,579
69	% of Rate Base	0.0000%	9.8545%	0.0000%	88.9066%	1.2389%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG C&I Class 2 - Joint	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	56,290						56,290
5	Gas Supply Acquisition Cost		363					363
6	Daily Firm Capacity Cost			357	-			357
7	Total - Production	56,290	363	357	-	-	-	57,010
8								
9	Transmission			14	2			16
10	Distribution:			1,730	894	299	210	3,134
11	Customer Accounts and Services:							
12	Allocable					193		193
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:		191	1,107	223	143		1,663
16	Total Operation & Maintenance Expense:	56,290	554	3,209	1,118	635	210	62,015
17								
18	Depreciation & Amort Expense:			1,223	5,662	180		7,065
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				4	2		6
22	Retirement Benefits - FED				140	49		188
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	0	5	2	0		8
24	IBS Payroll Tax				72	25		97
25	Real Estate & Property		135	1,402	595	117		2,249
26	Total Taxes Other Than Income Taxes:	-	135	1,407	813	193		2,548
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	64	665	283	56		1,067
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	56,290	753	6,504	7,876	1,063	210	72,696
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(9)		(9)
38	Acct 488 - Miscellaneous Revenue					(2)		(2)
39	Acct 493 - Rent from Gas Property	-	(0)	(5)	(2)	(0)		(8)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(2)		(2)
43	Total Other Operating Income:	-	(0)	(5)	(2)	(13)		(21)
44								
45	Actual Return (Net Operating Income)	-	457	4,757	2,020	397		7,632
46								
47	Return Income Deficiency	-	(216)	(2,253)	(957)	(188)		(3,614)
48								
49	Additional Income Taxes on Deficiency:	-	62	640	272	53		1,027
50								
51	REVENUE REQUIREMENTS:	56,290	1,054	9,644	9,209	1,313	210	77,720
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			65,811	23,549	6,056		95,416
57	Accumulated Depreciation - S/L			(22,296)	(6,181)	(2,165)		(30,642)
58	Accumulated Depreciation - Deferred Taxes			(10,305)	(3,678)	(929)		(14,911)
59	Construction Work in Progress			2,286	277			2,563
60	Net Plant in Service	-	-	35,495	13,967	2,962		52,425
61								
62	Gas Stored Underground:		3,411					3,411
63	Working Capital Allowance				1,076	2		1,078
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				31	1		32
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	3,411	35,495	15,074	2,965	-	56,945
69	% of Rate Base	0.0000%	5.9902%	62.3322%	26.4707%	5.2069%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSENT CLASS 2 - JOINT	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	80,138						80,138
5	Gas Supply Acquisition Cost		612					612
6	Daily Firm Capacity Cost			414	55			469
7	Total - Production	80,138	612	414	55	-	-	81,219
8								
9	Transmission			16	3			19
10	Distribution:			2,003	1,508	381	280	4,173
11	Customer Accounts and Services:							
12	Allocable					257		257
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:		322	1,282	375	190		2,170
16	Total Operation & Maintenance Expense:	80,138	934	3,715	1,942	829	280	87,837
17								
18	Depreciation & Amort Expense:			1,417	9,551	242		11,210
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				7	3		10
22	Retirement Benefits - FED				234	82		316
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	1	5	3	1	-	10
24	IBS Payroll Tax				120	42		162
25	Real Estate & Property		227	1,623	1,006	152		3,009
26	Total Taxes Other Than Income Taxes:	-	228	1,629	1,371	279	-	3,508
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	108	770	477	72	-	1,428
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	80,138	1,270	7,531	13,342	1,422	280	103,983
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(12)		(12)
38	Acct 488 - Miscellaneous Revenue					(2)		(2)
39	Acct 493 - Rent from Gas Property	-	(1)	(6)	(4)	(1)	-	(11)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(3)		(3)
43	Total Other Operating Income:	-	(1)	(6)	(4)	(18)	-	(28)
44								
45	Actual Return (Net Operating Income)	-	966	6,897	4,274	646	-	12,783
46								
47	Return Income Deficiency	-	(560)	(3,997)	(2,477)	(375)	-	(7,409)
48								
49	Additional Income Taxes on Deficiency:	-	104	741	459	69	-	1,374
50								
51	REVENUE REQUIREMENTS:	80,138	1,778	11,167	15,595	1,746	280	110,704
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			76,202	39,782	7,924		123,908
57	Accumulated Depreciation - S/L			(25,817)	(10,439)	(2,861)		(39,116)
58	Accumulated Depreciation - Deferred Taxes			(11,932)	(6,207)	(1,215)		(19,353)
59	Construction Work in Progress			2,646	467	-		3,114
60	Net Plant in Service	-	-	41,100	23,603	3,848	-	68,552
61								
62	Gas Stored Underground:		5,753					5,753
63	Working Capital Allowance				1,811	2		1,813
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				52	2		53
67	Customer Deposits					(1)		(1)
68	TOTAL RATE BASE	-	5,753	41,100	25,466	3,852	-	76,171
69	% of Rate Base	0.0000%	7.5530%	53.9574%	33.4325%	5.0571%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	NNG C&I Class 2 - Int (Transport)							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost				-			-
7	Total - Production	-	-	-				-
8								
9	Transmission				-			-
10	Distribution:				-			-
11	Customer Accounts and Services:							
12	Allocable					-		-
13	Transport Allocable						-	-
14	Customer Sales:							-
15	Administrative & General:							-
16	Total Operation & Maintenance Expense:	-	-	-	-	-	-	-
17								
18	Depreciation & Amort Expense:				-			-
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	-	-		-
24	IBS Payroll Tax				-	-		-
25	Real Estate & Property	-	-	-	-	-		-
26	Total Taxes Other Than Income Taxes:	-	-	-	-	-	-	-
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	-	-	-	-
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	-	-	-	-
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					-		-
38	Acct 488 - Miscellaneous Revenue					-		-
39	Acct 493 - Rent from Gas Property	-	-	-	-	-		-
40	Acct 494 - Interdepartmentall Rents					-		-
41	Acct 495 - Gas True-up	-	-	-	-	-		-
42	Acct 495 - Miscellaneous					-		-
43	Total Other Operating Income:	-	-	-	-	-	-	-
44								
45	Actual Return (Net Operating Income)	-	-	-	-	-	-	-
46								
47	Return Income Deficiency	-	-	-	-	-	-	-
48								
49	Additional Income Taxes on Deficiency:	-	-	-	-	-	-	-
50								
51	REVENUE REQUIREMENTS:	-	-	-	-	-	-	-
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				-	-		-
57	Accumulated Depreciation - S/L				-	-		-
58	Accumulated Depreciation - Deferred Taxes				-	-		-
59	Construction Work in Progress				-	-		-
60	Net Plant in Service	-	-	-	-	-	-	-
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance				-	-		-
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				-	-		-
67	Customer Deposits				-	-		-
68	TOTAL RATE BASE	-	-	-	-	-	-	-
69	% of Rate Base	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	NNG C&I Class 3 - Int (Transport)							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost				38,736			38,736
7	Total - Production	-	-	-	38,736	-	-	38,736
8								
9	Transmission				1,028			1,028
10	Distribution:				164,569	7,322	3,166	175,058
11	Customer Accounts and Services:							
12	Allocable					2,906		2,906
13	Transport Allocable						54,514	54,514
14	Customer Sales:					-		-
15	Administrative & General:	-	-	-	136,337	2,155	28,862	167,354
16	Total Operation & Maintenance Expense:	-	-	-	340,670	12,383	86,542	439,596
17								
18	Depreciation & Amort Expense:				909,689	4,516		914,205
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				480	168		648
22	Retirement Benefits - FED				15,260	5,337		20,598
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	465	10	-	475
24	IBS Payroll Tax				7,831	2,739		10,569
25	Real Estate & Property	-	-	-	139,313	2,862	-	142,175
26	Total Taxes Other Than Income Taxes:	-	-	-	163,349	11,116	-	174,465
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	66,111	1,358	-	67,469
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	1,479,819	29,373	86,542	1,595,734
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(131)		(131)
38	Acct 488 - Miscellaneous Revenue					(27)		(27)
39	Acct 493 - Rent from Gas Property	-	-	-	(487)	(10)	-	(497)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(35)		(35)
43	Total Other Operating Income:	-	-	-	(487)	(203)	-	(690)
44								
45	Actual Return (Net Operating Income)	-	-	-	(60,173)	(1,236)	-	(61,409)
46								
47	Return Income Deficiency	-	-	-	309,015	6,349	-	315,364
48								
49	Additional Income Taxes on Deficiency:	-	-	-	63,624	1,307	-	64,931
50								
51	REVENUE REQUIREMENTS:	-	-	-	1,791,797	35,590	86,542	1,913,930
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				6,195,918	138,404		6,334,322
57	Accumulated Depreciation - S/L				(2,005,924)	(44,652)		(2,050,576)
58	Accumulated Depreciation - Deferred Taxes				(967,651)	(21,331)		(988,983)
59	Construction Work in Progress				169,722	-		169,722
60	Net Plant in Service	-	-	-	3,392,064	72,421	-	3,464,485
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				130,991	26		131,017
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				3,731	21		3,752
67	Customer Deposits					(7)		(7)
68	TOTAL RATE BASE	-	-	-	3,526,786	72,462	-	3,599,248
69	% of Rate Base	0.0000%	0.0000%	0.0000%	97.9867%	2.0133%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	NNG C&I Class 4 - Int (Transport)							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost				20,010			20,010
7	Total - Production	-	-	-	20,010	-	-	20,010
8								
9	Transmission				898			898
10	Distribution:				135,184	2,487	758	138,429
11	Customer Accounts and Services:							
12	Allocable					696		696
13	Transport Allocable						13,051	13,051
14	Customer Sales:					-		-
15	Administrative & General:	-	-	-	119,044	516	6,910	126,469
16	Total Operation & Maintenance Expense:	-	-	-	275,135	3,699	20,719	299,553
17								
18	Depreciation & Amort Expense:				558,250	1,369		559,619
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				304	106		411
22	Retirement Benefits - FED				9,678	3,385		13,063
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	378	3	-	381
24	IBS Payroll Tax				4,966	1,737		6,703
25	Real Estate & Property	-	-	-	112,982	926	-	113,909
26	Total Taxes Other Than Income Taxes:	-	-	-	128,308	6,157	-	134,466
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	53,616	440	-	54,055
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	1,015,309	11,665	20,719	1,047,693
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(31)		(31)
38	Acct 488 - Miscellaneous Revenue					(7)		(7)
39	Acct 493 - Rent from Gas Property	-	-	-	(395)	(3)	-	(398)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(8)		(8)
43	Total Other Operating Income:	-	-	-	(395)	(49)	-	(445)
44								
45	Actual Return (Net Operating Income)	-	-	-	(245,150)	(2,010)	-	(247,160)
46								
47	Return Income Deficiency	-	-	-	446,961	3,665	-	450,626
48								
49	Additional Income Taxes on Deficiency:	-	-	-	51,599	423	-	52,022
50								
51	REVENUE REQUIREMENTS:	-	-	-	1,268,323	13,693	20,719	1,302,736
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				5,090,815	43,572		5,134,387
57	Accumulated Depreciation - S/L				(1,667,174)	(13,399)		(1,680,573)
58	Accumulated Depreciation - Deferred Taxes				(796,740)	(6,732)		(803,471)
59	Construction Work in Progress				148,193			148,193
60	Net Plant in Service	-	-	-	2,775,095	23,441	-	2,798,536
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				82,752	6		82,758
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities							
66	Materials & Supplies:				2,370	5		2,375
67	Customer Deposits					(2)		(2)
68	TOTAL RATE BASE	-	-	-	2,860,217	23,451	-	2,883,668
69	% of Rate Base	0.0000%	0.0000%	0.0000%	99.1868%	0.8132%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG C&I Class 5 - Int - CIP Exempt (Transpo	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost				301,936			301,936
7	Total - Production	-	-	-	301,936	-	-	301,936
8								
9	Transmission				8,974			8,974
10	Distribution:				1,381,421	319	985	1,382,725
11	Customer Accounts and Services:							
12	Allocable					905		905
13	Transport Allocable						16,967	16,967
14	Customer Sales:					-		-
15	Administrative & General:	-	-	-	1,190,116	671	8,983	1,199,770
16	Total Operation & Maintenance Expense:	-	-	-	2,882,446	1,894	26,935	2,911,276
17								
18	Depreciation & Amort Expense:				1,542,749	411		1,543,160
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				3,429	1,199		4,628
22	Retirement Benefits - FED				109,032	38,132		147,164
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	3,884	1	-	3,884
24	IBS Payroll Tax				55,948	19,567		75,515
25	Real Estate & Property	-	-	-	1,162,361	203	-	1,162,564
26	Total Taxes Other Than Income Taxes:	-	-	-	1,334,654	59,102	-	1,393,756
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	551,597	96	-	551,693
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	6,311,446	61,504	26,935	6,399,885
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(41)		(41)
38	Acct 488 - Miscellaneous Revenue					(8)		(8)
39	Acct 493 - Rent from Gas Property	-	-	-	(4,065)	(1)	-	(4,066)
40	Acct 494 - Interdepartmentall Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(11)		(11)
43	Total Other Operating Income:	-	-	-	(4,065)	(61)	-	(4,126)
44								
45	Actual Return (Net Operating Income)	-	-	-	(5,315,757)	(929)	-	(5,316,686)
46								
47	Return Income Deficiency	-	-	-	7,391,987	1,292	-	7,393,279
48								
49	Additional Income Taxes on Deficiency:	-	-	-	530,847	93	-	530,939
50								
51	REVENUE REQUIREMENTS:	-	-	-	8,914,457	61,898	26,935	9,003,290
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				52,114,892	12,752		52,127,644
57	Accumulated Depreciation - S/L				(16,993,620)	(5,703)		(16,999,323)
58	Accumulated Depreciation - Deferred Taxes				(8,144,010)	(1,919)		(8,145,928)
59	Construction Work in Progress				1,481,536	-		1,481,536
60	Net Plant in Service	-	-	-	28,458,799	5,131	-	28,463,929
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				940,389	8		940,397
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				26,720	7		26,726
67	Customer Deposits					(2)		(2)
68	TOTAL RATE BASE	-	-	-	29,425,907	5,143	-	29,431,050
69	% of Rate Base	0.0000%	0.0000%	0.0000%	99.9825%	0.0175%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSENT CLASS 2 - INT (TRANSPORT)	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost				490			490
7	Total - Production	-	-	-	490	-	-	490
8								
9	Transmission				3			3
10	Distribution:				1,664	488	344	2,496
11	Customer Accounts and Services:							
12	Allocable					316		316
13	Transport Allocable						5,923	5,923
14	Customer Sales:					-		-
15	Administrative & General:	-	-	-	419	234	3,136	3,789
16	Total Operation & Maintenance Expense:	-	-	-	2,576	1,038	9,403	13,017
17								
18	Depreciation & Amort Expense:				10,579	402		10,981
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				8	3		10
22	Retirement Benefits - FED				239	84		323
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	4	1	-	4
24	IBS Payroll Tax				123	43		166
25	Real Estate & Property	-	-	-	1,111	212	-	1,323
26	Total Taxes Other Than Income Taxes:	-	-	-	1,484	342	-	1,826
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	527	101	-	628
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	15,167	1,883	9,403	26,453
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(14)		(14)
38	Acct 488 - Miscellaneous Revenue					(3)		(3)
39	Acct 493 - Rent from Gas Property	-	-	-	(4)	(1)	-	(5)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(4)		(4)
43	Total Other Operating Income:	-	-	-	(4)	(22)	-	(26)
44								
45	Actual Return (Net Operating Income)	-	-	-	14,861	2,839	-	17,699
46								
47	Return Income Deficiency	-	-	-	(12,876)	(2,460)	-	(15,336)
48								
49	Additional Income Taxes on Deficiency:	-	-	-	507	97	-	604
50								
51	REVENUE REQUIREMENTS:	-	-	-	17,655	2,337	9,403	29,396
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				43,553	11,069		54,622
57	Accumulated Depreciation - S/L				(11,268)	(4,000)		(15,268)
58	Accumulated Depreciation - Deferred Taxes				(6,749)	(1,700)		(8,449)
59	Construction Work in Progress				522	-		522
60	Net Plant in Service	-	-	-	26,058	5,369	-	31,427
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				2,013	3		2,016
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				58	2		60
67	Customer Deposits					(1)		(1)
68	TOTAL RATE BASE	-	-	-	28,129	5,374	-	33,502
69	% of Rate Base	0.0000%	0.0000%	0.0000%	83.9607%	16.0393%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONC C&I Class 3 - Int (Transport)	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost				10,928			10,928
7	Total - Production	-	-	-	10,928	-	-	10,928
8								
9	Transmission				187			187
10	Distribution:				29,951	2,286	822	33,059
11	Customer Accounts and Services:							
12	Allocable					755		755
13	Transport Allocable						14,155	14,155
14	Customer Sales:					-		-
15	Administrative & General:	-	-	-	24,833	559	7,495	32,887
16	Total Operation & Maintenance Expense:	-	-	-	65,899	3,600	22,472	91,971
17								
18	Depreciation & Amort Expense:				165,902	1,361		167,262
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				87	31		118
22	Retirement Benefits - FED				2,782	973		3,755
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	85	3	-	88
24	IBS Payroll Tax				1,428	499		1,927
25	Real Estate & Property	-	-	-	25,489	877	-	26,366
26	Total Taxes Other Than Income Taxes:	-	-	-	29,872	2,383	-	32,255
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	12,096	416	-	12,512
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	273,768	7,760	22,472	304,000
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(34)		(34)
38	Acct 488 - Miscellaneous Revenue					(7)		(7)
39	Acct 493 - Rent from Gas Property	-	-	-	(89)	(3)	-	(92)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(9)		(9)
43	Total Other Operating Income:	-	-	-	(89)	(53)	-	(142)
44								
45	Actual Return (Net Operating Income)	-	-	-	8,428	290	-	8,717
46								
47	Return Income Deficiency	-	-	-	37,102	1,276	-	38,378
48								
49	Additional Income Taxes on Deficiency:	-	-	-	11,641	400	-	12,041
50								
51	REVENUE REQUIREMENTS:	-	-	-	330,849	9,673	22,472	362,995
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				1,131,552	41,810		1,173,362
57	Accumulated Depreciation - S/L				(365,810)	(13,172)		(378,981)
58	Accumulated Depreciation - Deferred Taxes				(176,292)	(6,453)		(182,745)
59	Construction Work in Progress				30,913	-		30,913
60	Net Plant in Service	-	-	-	620,364	22,186	-	642,550
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				24,233	7		24,240
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				680	5		685
67	Customer Deposits					(2)		(2)
68	TOTAL RATE BASE	-	-	-	645,277	22,196	-	667,473
69	% of Rate Base	0.0000%	0.0000%	0.0000%	96.6746%	3.3254%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSTRUCTION COST	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost				11,256			11,256
7	Total - Production	-	-	-	11,256	-	-	11,256
8								
9	Transmission				272			272
10	Distribution:				41,003	362	76	41,441
11	Customer Accounts and Services:							
12	Allocable					70		70
13	Transport Allocable						1,305	1,305
14	Customer Sales:					-		-
15	Administrative & General:	-	-	-	36,100	52	691	36,843
16	Total Operation & Maintenance Expense:	-	-	-	88,632	483	2,072	91,187
17								
18	Depreciation & Amort Expense:				169,795	191		169,986
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				92	32		124
22	Retirement Benefits - FED				2,933	1,026		3,959
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	115	0	-	116
24	IBS Payroll Tax				1,505	526		2,031
25	Real Estate & Property	-	-	-	34,470	132	-	34,601
26	Total Taxes Other Than Income Taxes:	-	-	-	39,115	1,717	-	40,832
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	16,358	62	-	16,420
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	313,900	2,453	2,072	318,425
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(3)		(3)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	-	-	(121)	(0)	-	(121)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	-	-	(121)	(5)	-	(126)
44								
45	Actual Return (Net Operating Income)	-	-	-	(87,799)	(335)	-	(88,134)
46								
47	Return Income Deficiency	-	-	-	149,369	571	-	149,940
48								
49	Additional Income Taxes on Deficiency:	-	-	-	15,742	60	-	15,802
50								
51	REVENUE REQUIREMENTS:	-	-	-	391,092	2,743	2,072	395,907
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				1,550,693	6,070		1,556,763
57	Accumulated Depreciation - S/L				(507,210)	(1,798)		(509,008)
58	Accumulated Depreciation - Deferred Taxes				(242,113)	(940)		(243,053)
59	Construction Work in Progress				44,940	-		44,940
60	Net Plant in Service	-	-	-	846,309	3,332	-	849,642
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				25,596	1		25,597
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				719	1		719
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	-	-	872,624	3,333	-	875,957
69	% of Rate Base	0.0000%	0.0000%	0.0000%	99.6195%	0.3805%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSPURCHASED	GAS SUPPLY	DAILY FIRM	DEMAND	CUSTOMER	ENHANCED	TOTAL	
	C&I Class 5 - Int - CIP Exempt (Transp)	GAS COST	ACQUISITION COST	CAPACITY COST		OTHER SERVICES		
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			45,025	1,727			46,752
7	Total - Production	-	-	45,025	1,727	-	-	46,752
8								
9	Transmission			1,744	1,736			3,480
10	Distribution:			217,998	267,236	821	420	486,475
11	Customer Accounts and Services:							
12	Allocable					385		385
13	Transport Allocable						7,228	7,228
14	Customer Sales:							
15	Administrative & General:	-	-	139,507	230,234	286	3,827	373,854
16	Total Operation & Maintenance Expense:	-	-	404,274	500,933	1,492	11,475	918,175
17								
18	Depreciation & Amort Expense:			154,153	294,895	457		449,504
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				663	232		895
22	Retirement Benefits - FED				21,095	7,378		28,473
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	590	745	1	-	1,336
24	IBS Payroll Tax				10,825	3,786		14,611
25	Real Estate & Property	-	-	176,666	222,901	314	-	399,881
26	Total Taxes Other Than Income Taxes:	-	-	177,256	256,230	11,711	-	445,196
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	83,837	105,777	149	-	189,763
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	819,519	1,157,835	13,809	11,475	2,002,639
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(17)		(17)
38	Acct 488 - Miscellaneous Revenue					(4)		(4)
39	Acct 493 - Rent from Gas Property	-	-	(618)	(780)	(1)	-	(1,399)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-					-
42	Acct 495 - Miscellaneous					(5)		(5)
43	Total Other Operating Income:	-	-	(618)	(780)	(27)	-	(1,424)
44								
45	Actual Return (Net Operating Income)	-	-	(663,345)	(836,949)	(1,180)	-	(1,501,474)
46								
47	Return Income Deficiency	-	-	978,909	1,235,099	1,741	-	2,215,748
48								
49	Additional Income Taxes on Deficiency:	-	-	80,683	101,798	143	-	182,624
50								
51	REVENUE REQUIREMENTS:	-	-	1,215,147	1,657,004	14,487	11,475	2,898,113
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			8,292,135	10,012,416	15,319		18,319,869
57	Accumulated Depreciation - S/L			(2,809,323)	(3,271,743)	(5,015)		(6,086,081)
58	Accumulated Depreciation - Deferred Taxes			(1,298,378)	(1,570,946)	(2,356)		(2,871,681)
59	Construction Work in Progress			287,975	286,611	-		574,586
60	Net Plant in Service	-	-	4,472,408	5,456,338	7,947	-	9,936,693
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				181,376	3		181,379
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities							
66	Materials & Supplies:				5,169	3		5,172
67	Customer Deposits					(1)		(1)
68	TOTAL RATE BASE	-	-	4,472,408	5,642,882	7,953	-	10,123,243
69	% of Rate Base	0.0000%	0.0000%	44.1796%	55.7418%	0.0786%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG C&I Class 2 - Joint (Transport)	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			2,243	-			2,243
7	Total - Production	-	-	2,243	-	-	-	2,243
8								
9	Transmission			87	9			96
10	Distribution:			10,862	4,587	1,701	1,195	18,346
11	Customer Accounts and Services:							
12	Allocable					1,097		1,097
13	Transport Allocable						20,581	20,581
14	Customer Sales:					-		-
15	Administrative & General:	-	-	6,951	1,142	813	10,896	19,803
16	Total Operation & Maintenance Expense:	-	-	20,144	5,738	3,612	32,672	62,166
17								
18	Depreciation & Amort Expense:			7,681	29,032	1,002		37,715
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				21	7		28
22	Retirement Benefits - FED				654	229		883
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	29	10	2	-	42
24	IBS Payroll Tax				336	117		453
25	Real Estate & Property	-	-	8,803	3,054	662	-	12,518
26	Total Taxes Other Than Income Taxes:	-	-	8,832	4,074	1,017	-	13,923
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	4,177	1,449	314	-	5,940
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	40,834	40,293	5,945	32,672	119,744
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(49)		(49)
38	Acct 488 - Miscellaneous Revenue					(10)		(10)
39	Acct 493 - Rent from Gas Property	-	-	(31)	(11)	(2)	-	(44)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-					-
42	Acct 495 - Miscellaneous					(13)		(13)
43	Total Other Operating Income:	-	-	(31)	(11)	(75)	-	(117)
44								
45	Actual Return (Net Operating Income)	-	-	23,920	8,298	1,798	-	34,016
46								
47	Return Income Deficiency	-	-	(8,197)	(2,844)	(616)	-	(11,656)
48								
49	Additional Income Taxes on Deficiency:	-	-	4,020	1,395	302	-	5,717
50								
51	REVENUE REQUIREMENTS:	-	-	60,547	47,132	7,353	32,672	147,704
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			413,169	120,870	34,203		568,242
57	Accumulated Depreciation - S/L			(139,979)	(31,734)	(12,226)		(183,939)
58	Accumulated Depreciation - Deferred Taxes			(64,694)	(18,878)	(5,244)		(88,816)
59	Construction Work in Progress			14,349	1,421	-		15,770
60	Net Plant in Service	-	-	222,845	71,679	16,733	-	311,258
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance				5,471	10		5,481
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				157	8		165
67	Customer Deposits					(3)		(3)
68	TOTAL RATE BASE	-	-	222,845	77,307	16,749	-	316,901
69	% of Rate Base	0.0000%	0.0000%	70.3201%	24.3947%	5.2852%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG C&I Class 3 - Joint (Transport)	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			20,026	-			20,026
7	Total - Production	-	-	20,026	-	-	-	20,026
8								
9	Transmission			776	539			1,315
10	Distribution:			96,962	86,377	5,137	2,257	190,733
11	Customer Accounts and Services:							
12	Allocable					2,071		2,071
13	Transport Allocable						38,852	38,852
14	Customer Sales:					-		-
15	Administrative & General:	-	-	62,050	71,524	1,536	20,570	155,680
16	Total Operation & Maintenance Expense:	-	-	179,814	158,441	8,744	61,679	408,678
17								
18	Depreciation & Amort Expense:			68,564	476,250	2,768		547,582
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				252	88		340
22	Retirement Benefits - FED				8,013	2,802		10,815
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	263	242	6	-	511
24	IBS Payroll Tax				4,112	1,438		5,550
25	Real Estate & Property	-	-	78,578	72,447	1,931	-	152,956
26	Total Taxes Other Than Income Taxes:	-	-	78,840	85,065	6,266	-	170,172
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	37,289	34,380	917	-	72,585
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	364,508	754,136	18,695	61,679	1,199,017
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(93)		(93)
38	Acct 488 - Miscellaneous Revenue					(19)		(19)
39	Acct 493 - Rent from Gas Property	-	-	(275)	(253)	(7)	-	(535)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-					-
42	Acct 495 - Miscellaneous					(25)		(25)
43	Total Other Operating Income:	-	-	(275)	(253)	(144)	-	(673)
44								
45	Actual Return (Net Operating Income)	-	-	(59,895)	(55,222)	(1,472)	-	(116,589)
46								
47	Return Income Deficiency	-	-	200,252	184,627	4,922	-	389,801
48								
49	Additional Income Taxes on Deficiency:	-	-	35,886	33,086	882	-	69,855
50								
51	REVENUE REQUIREMENTS:	-	-	540,477	916,374	22,882	61,679	1,541,412
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			3,688,199	3,228,735	92,916		7,009,850
57	Accumulated Depreciation - S/L			(1,249,539)	(1,047,843)	(29,740)		(2,327,121)
58	Accumulated Depreciation - Deferred Taxes			(577,496)	(506,505)	(14,312)		(1,098,314)
59	Construction Work in Progress			128,086	89,038	-		217,124
60	Net Plant in Service	-	-	1,989,250	1,763,425	48,864	-	3,801,539
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance				68,656	19		68,674
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				1,957	15		1,973
67	Customer Deposits					(5)		(5)
68	TOTAL RATE BASE	-	-	1,989,250	1,834,038	48,893	-	3,872,181
69	% of Rate Base	0.0000%	0.0000%	51.3729%	47.3645%	1.2627%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	NNG C&I Class 4 - Joint (Transport)							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			3,777	269			4,046
7	Total - Production	-	-	3,777	269	-	-	4,046
8								
9	Transmission			146	189			336
10	Distribution:			18,285	28,536	436	134	47,392
11	Customer Accounts and Services:							
12	Allocable					123		123
13	Transport Allocable						2,309	2,309
14	Customer Sales:					-		-
15	Administrative & General:	-	-	11,702	25,124	91	1,223	38,139
16	Total Operation & Maintenance Expense:	-	-	33,910	54,119	651	3,666	92,345
17								
18	Depreciation & Amort Expense:			12,930	117,625	222		130,776
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				64	22		87
22	Retirement Benefits - FED				2,042	714		2,756
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	50	79	1	-	129
24	IBS Payroll Tax				1,048	367		1,414
25	Real Estate & Property	-	-	14,818	23,719	159	-	38,696
26	Total Taxes Other Than Income Taxes:	-	-	14,868	26,952	1,263	-	43,083
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	7,032	11,256	75	-	18,363
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	68,740	209,951	2,211	3,666	284,567
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(6)		(6)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	-	(52)	(83)	(1)	-	(135)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	-	(52)	(83)	(9)	-	(144)
44								
45	Actual Return (Net Operating Income)	-	-	(32,132)	(51,431)	(345)	-	(83,908)
46								
47	Return Income Deficiency	-	-	58,601	93,798	629	-	153,028
48								
49	Additional Income Taxes on Deficiency:	-	-	6,768	10,832	73	-	17,672
50								
51	REVENUE REQUIREMENTS:	-	-	101,925	263,067	2,558	3,666	371,216
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			695,531	1,069,988	7,449		1,772,968
57	Accumulated Depreciation - S/L			(235,642)	(350,910)	(2,276)		(588,828)
58	Accumulated Depreciation - Deferred Taxes			(108,906)	(167,899)	(1,150)		(277,956)
59	Construction Work in Progress			24,155	31,276	-		55,431
60	Net Plant in Service	-	-	375,139	582,455	4,022	-	961,616
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				17,496	1		17,497
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				500	1		501
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	-	375,139	600,451	4,024	-	979,614
69	% of Rate Base	0.0000%	0.0000%	38.2945%	61.2947%	0.4108%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	NNG C&I Class 5 - Joint (Transport)							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			17,303	8,730			26,033
7	Total - Production	-	-	17,303	8,730	-	-	26,033
8								
9	Transmission			670	998			1,668
10	Distribution:			83,775	153,612	558	140	238,085
11	Customer Accounts and Services:							
12	Allocable					128		128
13	Transport Allocable						2,409	2,409
14	Customer Sales:					-		-
15	Administrative & General:	-	-	53,612	132,344	95	1,276	187,327
16	Total Operation & Maintenance Expense:	-	-	155,360	295,684	782	3,825	455,651
17								
18	Depreciation & Amort Expense:			59,240	169,902	282		229,425
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				381	133		515
22	Retirement Benefits - FED				12,125	4,241		16,366
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	227	429	1	-	656
24	IBS Payroll Tax				6,222	2,176		8,398
25	Real Estate & Property	-	-	67,892	128,383	202	-	196,476
26	Total Taxes Other Than Income Taxes:	-	-	68,118	147,540	6,752	-	222,411
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	32,218	60,924	96	-	93,237
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	314,936	674,050	7,912	3,825	1,000,724
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(6)		(6)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	-	(237)	(449)	(1)	-	(687)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-					-
42	Acct 495 - Miscellaneous					(2)		(2)
43	Total Other Operating Income:	-	-	(237)	(449)	(9)	-	(696)
44								
45	Actual Return (Net Operating Income)	-	-	(66,177)	(125,141)	(197)	-	(191,514)
46								
47	Return Income Deficiency	-	-	187,446	354,460	557	-	542,463
48								
49	Additional Income Taxes on Deficiency:	-	-	31,006	58,632	92	-	89,730
50								
51	REVENUE REQUIREMENTS:	-	-	466,974	961,553	8,355	3,825	1,440,707
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			3,186,618	5,764,672	9,349		8,960,639
57	Accumulated Depreciation - S/L			(1,079,606)	(1,882,759)	(2,800)		(2,965,165)
58	Accumulated Depreciation - Deferred Taxes			(498,959)	(903,610)	(1,446)		(1,404,015)
59	Construction Work in Progress			110,667	164,751	-		275,418
60	Net Plant in Service	-	-	1,718,720	3,143,054	5,104	-	4,866,877
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				104,067	1		104,069
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities							
66	Materials & Supplies:				2,971	1		2,972
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	-	1,718,720	3,250,093	5,105	-	4,973,918
69	% of Rate Base	0.0000%	0.0000%	34.5546%	65.3427%	0.1026%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSTRUCTION CLASSIFICATION	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			3,756				3,756
7	Total - Production	-	-	3,756				3,756
8								
9	Transmission			146	14			160
10	Distribution:			18,185	7,561	1,554	1,149	28,449
11	Customer Accounts and Services:							
12	Allocable					1,054		1,054
13	Transport Allocable						19,778	19,778
14	Customer Sales:							
15	Administrative & General:	-	-	11,637	1,878	782	10,471	24,768
16	Total Operation & Maintenance Expense:	-	-	33,723	9,453	3,390	31,397	77,964
17								
18	Depreciation & Amort Expense:			12,859	47,846	929		61,634
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				34	12		45
22	Retirement Benefits - FED				1,066	373		1,439
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	49	17	2		68
24	IBS Payroll Tax				547	191		739
25	Real Estate & Property	-	-	14,737	5,045	609		20,391
26	Total Taxes Other Than Income Taxes:	-	-	14,786	6,709	1,187		22,682
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	6,993	2,394	289		9,677
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	68,362	66,402	5,795	31,397	171,957
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(48)		(48)
38	Acct 488 - Miscellaneous Revenue					(10)		(10)
39	Acct 493 - Rent from Gas Property	-	-	(52)	(18)	(2)		(71)
40	Acct 494 - Interdepartmental Rents							
41	Acct 495 - Gas True-up	-	-					
42	Acct 495 - Miscellaneous					(13)		(13)
43	Total Other Operating Income:	-	-	(52)	(18)	(72)		(141)
44								
45	Actual Return (Net Operating Income)	-	-	31,021	10,621	1,282		42,924
46								
47	Return Income Deficiency	-	-	(4,698)	(1,608)	(194)		(6,501)
48								
49	Additional Income Taxes on Deficiency:	-	-	6,730	2,304	278		9,313
50								
51	REVENUE REQUIREMENTS:	-	-	101,364	77,701	7,089	31,397	217,551
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			691,704	199,962	31,702		923,368
57	Accumulated Depreciation - S/L			(234,345)	(52,618)	(11,444)		(298,407)
58	Accumulated Depreciation - Deferred Taxes			(108,307)	(31,231)	(4,858)		(144,395)
59	Construction Work in Progress			24,022	2,338			26,360
60	Net Plant in Service	-	-	373,074	118,451	15,401		506,926
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				9,018	10		9,027
64	Prepayments							
65	Regulatory Assets & Liabilities							
66	Materials & Supplies:				258	8		266
67	Customer Deposits					(3)		(3)
68	TOTAL RATE BASE	-	-	373,074	127,727	15,416		516,217
69	% of Rate Base	0.0000%	0.0000%	72.2708%	24.7428%	2.9863%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSENT CLASS 3 - JOINT (TRANSPORT)	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			14,107	2,052			16,159
7	Total - Production	-	-	14,107	2,052	-	-	16,159
8								
9	Transmission			547	587			1,133
10	Distribution:			68,304	94,023	2,387	869	165,584
11	Customer Accounts and Services:							
12	Allocable					798		798
13	Transport Allocable						14,959	14,959
14	Customer Sales:							
15	Administrative & General:	-	-	43,711	77,827	591	7,920	130,049
16	Total Operation & Maintenance Expense:	-	-	126,669	174,488	3,776	23,747	328,681
17								
18	Depreciation & Amort Expense:			48,300	518,429	1,282		568,011
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				274	96		369
22	Retirement Benefits - FED				8,701	3,043		11,743
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	185	264	3	-	452
24	IBS Payroll Tax				4,465	1,561		6,026
25	Real Estate & Property	-	-	55,354	78,934	889	-	135,176
26	Total Taxes Other Than Income Taxes:	-	-	55,539	92,636	5,592	-	153,767
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	26,268	37,458	422	-	64,148
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	256,776	823,012	11,072	23,747	1,114,606
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(36)		(36)
38	Acct 488 - Miscellaneous Revenue					(7)		(7)
39	Acct 493 - Rent from Gas Property	-	-	(194)	(276)	(3)	-	(473)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-					-
42	Acct 495 - Miscellaneous					(10)		(10)
43	Total Other Operating Income:	-	-	(194)	(276)	(56)	-	(526)
44								
45	Actual Return (Net Operating Income)	-	-	(73,392)	(104,657)	(1,179)	-	(179,228)
46								
47	Return Income Deficiency	-	-	172,266	245,649	2,766	-	420,682
48								
49	Additional Income Taxes on Deficiency:	-	-	25,280	36,049	406	-	61,735
50								
51	REVENUE REQUIREMENTS:	-	-	380,736	999,777	13,009	23,747	1,417,270
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			2,598,133	3,518,158	42,201		6,158,491
57	Accumulated Depreciation - S/L			(880,231)	(1,141,620)	(13,198)		(2,035,049)
58	Accumulated Depreciation - Deferred Taxes			(406,814)	(551,676)	(6,511)		(965,001)
59	Construction Work in Progress			90,230	96,884	-		187,113
60	Net Plant in Service	-	-	1,401,317	1,921,746	22,492	-	3,345,555
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				74,381	7		74,388
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities							
66	Materials & Supplies:				2,130	6		2,136
67	Customer Deposits					(2)		(2)
68	TOTAL RATE BASE	-	-	1,401,317	1,998,257	22,503	-	3,422,078
69	% of Rate Base	0.0000%	0.0000%	40.9493%	58.3931%	0.6576%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG Flex Transport (Cust "A") (Transport)	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			3,856	2,949			6,805
7	Total - Production	-	-	3,856	2,949	-	-	6,805
8								
9	Transmission			149	234			384
10	Distribution:			18,667	36,058	279	70	55,074
11	Customer Accounts and Services:							
12	Allocable					64		64
13	Transport Allocable						1,205	1,205
14	Customer Sales:					-		-
15	Administrative & General:	-	-	11,946	31,067	48	638	43,699
16	Total Operation & Maintenance Expense:	-	-	34,618	70,309	391	1,913	107,231
17								
18	Depreciation & Amort Expense:			13,200	211,952	142		225,293
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				90	31		121
22	Retirement Benefits - FED				2,847	996		3,842
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	51	101	0	-	152
24	IBS Payroll Tax				1,461	511		1,972
25	Real Estate & Property	-	-	15,128	30,168	101	-	45,397
26	Total Taxes Other Than Income Taxes:	-	-	15,179	34,666	1,639	-	51,483
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	7,179	14,316	48	-	21,543
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	70,176	331,242	2,219	1,913	405,550
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(3)		(3)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	-	(53)	(106)	(0)	-	(159)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-					-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	-	(53)	(106)	(5)	-	(163)
44								
45	Actual Return (Net Operating Income)	-	-	(59,151)	(117,957)	(395)	-	(177,503)
46								
47	Return Income Deficiency	-	-	86,173	171,843	575	-	258,591
48								
49	Additional Income Taxes on Deficiency:	-	-	6,909	13,778	46	-	20,733
50								
51	REVENUE REQUIREMENTS:	-	-	104,054	398,800	2,441	1,913	507,208
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			710,062	1,354,182	4,680		2,068,923
57	Accumulated Depreciation - S/L			(240,564)	(442,164)	(1,402)		(684,130)
58	Accumulated Depreciation - Deferred Taxes			(111,181)	(212,167)	(724)		(324,072)
59	Construction Work in Progress			24,659	38,675	-		63,334
60	Net Plant in Service	-	-	382,976	738,526	2,554	-	1,124,056
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance				24,494	1		24,494
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				698	0		698
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	-	382,976	763,717	2,555	-	1,149,248
69	% of Rate Base	0.0000%	0.0000%	33.3240%	66.4536%	0.2223%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG Flex Transport (Cust "B") (Transport)	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			-				-
7	Total - Production	-	-	-				-
8								
9	Transmission			-				-
10	Distribution:			-				-
11	Customer Accounts and Services:							
12	Allocable					-		-
13	Transport Allocable						-	-
14	Customer Sales:							-
15	Administrative & General:							-
16	Total Operation & Maintenance Expense:	-	-	-				-
17								
18	Depreciation & Amort Expense:			-				-
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE					-		-
22	Retirement Benefits - FED					-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-				-
24	IBS Payroll Tax					-		-
25	Real Estate & Property	-	-	-				-
26	Total Taxes Other Than Income Taxes:	-	-	-				-
27								
28	Other Income Before Income Taxes:	-	-	-				-
29								
30	Income Taxes	-	-	-				-
31								
32	Other Income After Income Taxes:	-	-	-				-
33								
34	TOTAL EXPENSES:	-	-	-				-
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					-		-
38	Acct 488 - Miscellaneous Revenue					-		-
39	Acct 493 - Rent from Gas Property	-	-	-				-
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					-		-
43	Total Other Operating Income:	-	-	-				-
44								
45	Actual Return (Net Operating Income)	-	-	-				-
46								
47	Return Income Deficiency	-	-	-				-
48								
49	Additional Income Taxes on Deficiency:	-	-	-				-
50								
51	REVENUE REQUIREMENTS:	-	-	-				-
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			-		-		-
57	Accumulated Depreciation - S/L			-		-		-
58	Accumulated Depreciation - Deferred Taxes			-		-		-
59	Construction Work in Progress			-		-		-
60	Net Plant in Service	-	-	-		-		-
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance					-		-
64	Prepayments					-		-
65	Regulatory Assets & Liabilities					-		-
66	Materials & Supplies:					-		-
67	Customer Deposits					-		-
68	TOTAL RATE BASE	-	-	-		-		-
69	% of Rate Base	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG Flex Transport (Cust "C") (Transport)	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			-				-
7	Total - Production	-	-	-				-
8								
9	Transmission			-				-
10	Distribution:			-				-
11	Customer Accounts and Services:							
12	Allocable					-		-
13	Transport Allocable						-	-
14	Customer Sales:					-		-
15	Administrative & General:					-		-
16	Total Operation & Maintenance Expense:	-	-	-		-		-
17								
18	Depreciation & Amort Expense:			-				-
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE					-		-
22	Retirement Benefits - FED					-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-		-		-
24	IBS Payroll Tax					-		-
25	Real Estate & Property	-	-	-		-		-
26	Total Taxes Other Than Income Taxes:	-	-	-		-		-
27								
28	Other Income Before Income Taxes:	-	-	-		-		-
29								
30	Income Taxes	-	-	-		-		-
31								
32	Other Income After Income Taxes:	-	-	-		-		-
33								
34	TOTAL EXPENSES:	-	-	-		-		-
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					-		-
38	Acct 488 - Miscellaneous Revenue					-		-
39	Acct 493 - Rent from Gas Property	-	-	-		-		-
40	Acct 494 - Interdepartmentall Rents					-		-
41	Acct 495 - Gas True-up	-				-		-
42	Acct 495 - Miscellaneous					-		-
43	Total Other Operating Income:	-	-	-		-		-
44								
45	Actual Return (Net Operating Income)	-	-	-		-		-
46								
47	Return Income Deficiency	-	-	-		-		-
48								
49	Additional Income Taxes on Deficiency:	-	-	-		-		-
50								
51	REVENUE REQUIREMENTS:	-	-	-		-		-
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			-		-		-
57	Accumulated Depreciation - S/L			-		-		-
58	Accumulated Depreciation - Deferred Taxes			-		-		-
59	Construction Work in Progress			-		-		-
60	Net Plant in Service	-	-	-		-		-
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance					-		-
64	Prepayments					-		-
65	Regulatory Assets & Liabilities					-		-
66	Materials & Supplies:					-		-
67	Customer Deposits					-		-
68	TOTAL RATE BASE	-	-	-		-		-
69	% of Rate Base	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.	DESCRIPTION	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	NNG Flex Transport (Cust "D") (Transport)							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			-				-
7	Total - Production	-	-	-				-
8								
9	Transmission			-				-
10	Distribution:			-				-
11	Customer Accounts and Services:							
12	Allocable					-		-
13	Transport Allocable						-	-
14	Customer Sales:							-
15	Administrative & General:							-
16	Total Operation & Maintenance Expense:	-	-	-				-
17								
18	Depreciation & Amort Expense:			-				-
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE					-		-
22	Retirement Benefits - FED					-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-				-
24	IBS Payroll Tax					-		-
25	Real Estate & Property	-	-	-				-
26	Total Taxes Other Than Income Taxes:	-	-	-				-
27								
28	Other Income Before Income Taxes:	-	-	-				-
29								
30	Income Taxes	-	-	-				-
31								
32	Other Income After Income Taxes:	-	-	-				-
33								
34	TOTAL EXPENSES:	-	-	-				-
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					-		-
38	Acct 488 - Miscellaneous Revenue					-		-
39	Acct 493 - Rent from Gas Property	-	-	-				-
40	Acct 494 - Interdepartmentall Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					-		-
43	Total Other Operating Income:	-	-	-				-
44								
45	Actual Return (Net Operating Income)	-	-	-				-
46								
47	Return Income Deficiency	-	-	-				-
48								
49	Additional Income Taxes on Deficiency:	-	-	-				-
50								
51	REVENUE REQUIREMENTS:	-	-	-				-
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			-		-		-
57	Accumulated Depreciation - S/L			-		-		-
58	Accumulated Depreciation - Deferred Taxes			-		-		-
59	Construction Work in Progress			-		-		-
60	Net Plant in Service	-	-	-				-
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance				-	-		-
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				-	-		-
67	Customer Deposits				-	-		-
68	TOTAL RATE BASE	-	-	-	-	-	-	-
69	% of Rate Base	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG Flex Transport (Cust "E") (Transport)	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			2,257	7,037			9,294
7	Total - Production	-	-	2,257	7,037	-	-	9,294
8								
9	Transmission			87	301			388
10	Distribution:			10,927	46,263	280	70	57,540
11	Customer Accounts and Services:							
12	Allocable					64		64
13	Transport Allocable						1,205	1,205
14	Customer Sales:					-		-
15	Administrative & General:	-	-	6,993	39,860	48	638	47,538
16	Total Operation & Maintenance Expense:	-	-	20,264	93,461	392	1,913	116,029
17								
18	Depreciation & Amort Expense:			7,727	51,449	147		59,323
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				115	40		155
22	Retirement Benefits - FED				3,652	1,277		4,929
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	30	130	0	-	160
24	IBS Payroll Tax				1,874	655		2,530
25	Real Estate & Property	-	-	8,855	38,818	102	-	47,775
26	Total Taxes Other Than Income Taxes:	-	-	8,885	44,589	2,075	-	55,549
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	4,202	18,421	49	-	22,672
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	41,079	207,919	2,663	1,913	253,573
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(3)		(3)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	-	(31)	(136)	(0)	-	(167)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-					-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	-	(31)	(136)	(5)	-	(171)
44								
45	Actual Return (Net Operating Income)	-	-	(21,520)	(94,333)	(248)	-	(116,102)
46								
47	Return Income Deficiency	-	-	37,338	163,670	431	-	201,439
48								
49	Additional Income Taxes on Deficiency:	-	-	4,044	17,728	47	-	21,819
50								
51	REVENUE REQUIREMENTS:	-	-	60,910	294,848	2,888	1,913	360,558
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			415,646	1,741,408	4,749		2,161,803
57	Accumulated Depreciation - S/L			(140,818)	(568,201)	(1,427)		(710,447)
58	Accumulated Depreciation - Deferred Taxes			(65,082)	(272,472)	(735)		(338,289)
59	Construction Work in Progress			14,435	49,621	-		64,055
60	Net Plant in Service	-	-	224,181	950,354	2,588	-	1,177,123
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance				31,446	1		31,447
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				895	0		895
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	-	224,181	982,695	2,589	-	1,209,465
69	% of Rate Base	0.0000%	0.0000%	18.5355%	81.2504%	0.2140%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG Flex Transport (Cust "F") (Transport)	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			4,514	301			4,815
7	Total - Production	-	-	4,514	301	-	-	4,815
8								
9	Transmission			175	184			358
10	Distribution:			21,854	28,242	835	210	51,142
11	Customer Accounts and Services:							
12	Allocable					193		193
13	Transport Allocable						3,614	3,614
14	Customer Sales:					-		-
15	Administrative & General:	-	-	13,986	24,339	143	1,914	40,381
16	Total Operation & Maintenance Expense:	-	-	40,529	53,066	1,171	5,738	100,503
17								
18	Depreciation & Amort Expense:			15,454	165,884	414		181,752
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				70	25		95
22	Retirement Benefits - FED				2,232	781		3,013
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	59	79	1	-	139
24	IBS Payroll Tax				1,145	401		1,546
25	Real Estate & Property	-	-	17,711	23,555	300	-	41,567
26	Total Taxes Other Than Income Taxes:	-	-	17,770	27,082	1,507	-	46,359
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	8,405	11,178	142	-	19,725
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	82,157	257,210	3,235	5,738	348,339
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(9)		(9)
38	Acct 488 - Miscellaneous Revenue					(2)		(2)
39	Acct 493 - Rent from Gas Property	-	-	(62)	(82)	(1)	-	(145)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-					-
42	Acct 495 - Miscellaneous					(2)		(2)
43	Total Other Operating Income:	-	-	(62)	(82)	(14)	-	(158)
44								
45	Actual Return (Net Operating Income)	-	-	(59,159)	(78,682)	(1,003)	-	(138,844)
46								
47	Return Income Deficiency	-	-	90,794	120,757	1,539	-	213,091
48								
49	Additional Income Taxes on Deficiency:	-	-	8,088	10,758	137	-	18,983
50								
51	REVENUE REQUIREMENTS:	-	-	121,819	309,960	3,894	5,738	441,411
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			831,292	1,057,978	13,906		1,903,175
57	Accumulated Depreciation - S/L			(281,636)	(345,676)	(4,156)		(631,469)
58	Accumulated Depreciation - Deferred Taxes			(130,163)	(165,984)	(2,151)		(298,298)
59	Construction Work in Progress			28,870	30,299	-		59,169
60	Net Plant in Service	-	-	448,362	576,617	7,599	-	1,032,578
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance				19,159	2		19,160
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				546	1		548
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	-	448,362	596,322	7,602	-	1,052,285
69	% of Rate Base	0.0000%	0.0000%	42.6084%	56.6692%	0.7224%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG Flex Transport (Cust "G") (Transport)	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			2,821	-			2,821
7	Total - Production	-	-	2,821	-	-	-	2,821
8								
9	Transmission			109	44			153
10	Distribution:			13,659	6,731	277	70	20,737
11	Customer Accounts and Services:							
12	Allocable					64		64
13	Transport Allocable						1,205	1,205
14	Customer Sales:					-		-
15	Administrative & General:	-	-	8,741	5,801	48	638	15,227
16	Total Operation & Maintenance Expense:	-	-	25,330	12,576	389	1,913	40,207
17								
18	Depreciation & Amort Expense:			9,659	39,567	130		49,356
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				17	6		23
22	Retirement Benefits - FED				532	186		718
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	37	19	0	-	56
24	IBS Payroll Tax				273	96		369
25	Real Estate & Property	-	-	11,069	5,617	98	-	16,784
26	Total Taxes Other Than Income Taxes:	-	-	11,106	6,457	386	-	17,950
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	5,253	2,665	47	-	7,965
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	51,348	61,266	951	1,913	115,478
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(3)		(3)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	-	(39)	(20)	(0)	-	(59)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-					-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	-	(39)	(20)	(5)	-	(63)
44								
45	Actual Return (Net Operating Income)	-	-	(32,131)	(16,303)	(285)	-	(48,719)
46								
47	Return Income Deficiency	-	-	51,903	26,336	460	-	78,699
48								
49	Additional Income Taxes on Deficiency:	-	-	5,055	2,565	45	-	7,665
50								
51	REVENUE REQUIREMENTS:	-	-	76,137	73,843	1,167	1,913	153,060
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			519,557	252,087	4,534		776,178
57	Accumulated Depreciation - S/L			(176,023)	(82,375)	(1,348)		(259,746)
58	Accumulated Depreciation - Deferred Taxes			(81,352)	(39,557)	(701)		(121,610)
59	Construction Work in Progress			18,044	7,221	-		25,265
60	Net Plant in Service	-	-	280,226	137,375	2,484	-	420,085
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance				4,681	1		4,682
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				130	0		131
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	-	280,226	142,187	2,485	-	424,898
69	% of Rate Base	0.0000%	0.0000%	65.9514%	33.4637%	0.5848%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	NNG Transport for Resale (Transport)							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost				469			469
7	Total - Production	-	-	-	469	-	-	469
8								
9	Transmission				9			9
10	Distribution:				1,402	162	70	1,633
11	Customer Accounts and Services:							
12	Allocable					64		64
13	Transport Allocable						1,205	1,205
14	Customer Sales:					-		-
15	Administrative & General:	-	-	-	1,163	48	638	1,849
16	Total Operation & Maintenance Expense:	-	-	-	3,043	274	1,913	5,229
17								
18	Depreciation & Amort Expense:				7,760	99		7,859
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				4	1		6
22	Retirement Benefits - FED				131	46		176
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	4	0	-	4
24	IBS Payroll Tax				67	23		91
25	Real Estate & Property	-	-	-	1,190	63	-	1,254
26	Total Taxes Other Than Income Taxes:	-	-	-	1,396	134	-	1,530
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	565	30	-	595
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	12,764	536	1,913	15,213
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(3)		(3)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	-	-	(4)	(0)	-	(4)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	-	-	(4)	(4)	-	(9)
44								
45	Actual Return (Net Operating Income)	-	-	-	3,559	188	-	3,748
46								
47	Return Income Deficiency	-	-	-	(1,433)	(76)	-	(1,509)
48								
49	Additional Income Taxes on Deficiency:	-	-	-	544	29	-	572
50								
51	REVENUE REQUIREMENTS:	-	-	-	15,430	673	1,913	18,016
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				52,853	3,048		55,901
57	Accumulated Depreciation - S/L				(17,087)	(983)		(18,070)
58	Accumulated Depreciation - Deferred Taxes				(8,239)	(470)		(8,709)
59	Construction Work in Progress				1,448	-		1,448
60	Net Plant in Service	-	-	-	28,975	1,595	-	30,570
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				1,131	1		1,132
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				32	0		32
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	-	-	30,138	1,596	-	31,734
69	% of Rate Base	0.0000%	0.0000%	0.0000%	94.9705%	5.0295%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	NNG Agriculture Grain Dryer - Class 1							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	3,606						3,606
5	Gas Supply Acquisition Cost		19					19
6	Daily Firm Capacity Cost				20			20
7	Total - Production	3,606	19	-	20	-	-	3,644
8								
9	Transmission				1			1
10	Distribution:				109	585	210	904
11	Customer Accounts and Services:							
12	Allocable					193		193
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	10		83	143	-	235
16	Total Operation & Maintenance Expense:	3,606	28	-	212	921	210	4,978
17								
18	Depreciation & Amort Expense:				322	278		600
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				0	0		0
22	Retirement Benefits - FED				9	3		12
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	0	-	0	1	-	1
24	IBS Payroll Tax				5	2		6
25	Real Estate & Property	-	7	-	81	208	-	296
26	Total Taxes Other Than Income Taxes:	-	7	-	96	214	-	316
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	3	-	38	99	-	141
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	3,606	39	-	668	1,511	210	6,034
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(9)		(9)
38	Acct 488 - Miscellaneous Revenue					(2)		(2)
39	Acct 493 - Rent from Gas Property	-	(0)	-	(0)	(1)	-	(1)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(2)		(2)
43	Total Other Operating Income:	-	(0)	-	(0)	(14)	-	(14)
44								
45	Actual Return (Net Operating Income)	-	4	-	53	135	-	192
46								
47	Return Income Deficiency	-	8	-	92	237	-	337
48								
49	Additional Income Taxes on Deficiency:	-	3	-	37	95	-	135
50								
51	REVENUE REQUIREMENTS:	3,606	54	-	850	1,965	210	6,685
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				3,565	9,965		13,530
57	Accumulated Depreciation - S/L				(1,114)	(3,160)		(4,273)
58	Accumulated Depreciation - Deferred Taxes				(557)	(1,537)		(2,094)
59	Construction Work in Progress				103	-		103
60	Net Plant in Service	-	-	-	1,997	5,268	-	7,265
61								
62	Gas Stored Underground:		175					175
63	Working Capital Allowance				53	2		55
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				2	1		3
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	175	-	2,052	5,271	-	7,497
69	% of Rate Base	0.0000%	2.3314%	0.0000%	27.3661%	70.3025%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	77,393						77,393
5	Gas Supply Acquisition Cost		499					499
6	Daily Firm Capacity Cost				491			491
7	Total - Production	77,393	499	-	491	-	-	78,383
8								
9	Transmission				17			17
10	Distribution:				2,958	5,031	1,796	9,786
11	Customer Accounts and Services:							
12	Allocable					1,649		1,649
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:		262		2,221	1,222		3,706
16	Total Operation & Maintenance Expense:	77,393	761	-	5,688	7,902	1,796	93,540
17								
18	Depreciation & Amort Expense:				8,785	2,511		11,296
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				6	2		9
22	Retirement Benefits - FED				203	71		274
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	1	-	7	6	-	14
24	IBS Payroll Tax				104	36		140
25	Real Estate & Property		185		2,209	1,814		4,207
26	Total Taxes Other Than Income Taxes:	-	186	-	2,529	1,929	-	4,644
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	88	-	1,048	861	-	1,997
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	77,393	1,035	-	18,050	13,203	1,796	111,477
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(74)		(74)
38	Acct 488 - Miscellaneous Revenue					(15)		(15)
39	Acct 493 - Rent from Gas Property	-	(1)	-	(8)	(6)	-	(15)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(20)		(20)
43	Total Other Operating Income:	-	(1)	-	(8)	(116)	-	(124)
44								
45	Actual Return (Net Operating Income)	-	1,403	-	16,721	13,731	-	31,854
46								
47	Return Income Deficiency	-	(1,072)	-	(12,776)	(10,491)	-	(24,339)
48								
49	Additional Income Taxes on Deficiency:	-	85	-	1,009	828	-	1,922
50								
51	REVENUE REQUIREMENTS:	77,393	1,450	-	22,996	17,154	1,796	120,789
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				97,470	86,956		184,426
57	Accumulated Depreciation - S/L				(30,553)	(27,651)		(58,204)
58	Accumulated Depreciation - Deferred Taxes				(15,239)	(13,415)		(28,654)
59	Construction Work in Progress				2,765	-		2,765
60	Net Plant in Service	-	-	-	54,443	45,890	-	100,332
61								
62	Gas Stored Underground:		4,690					4,690
63	Working Capital Allowance				1,429	15		1,444
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				41	12		53
67	Customer Deposits					(4)		(4)
68	TOTAL RATE BASE	-	4,690	-	55,913	45,913	-	106,515
69	% of Rate Base	0.0000%	4.4031%	0.0000%	52.4927%	43.1042%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	NNG Agriculture Grain Dryer - Class 2							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	727,826						727,826
5	Gas Supply Acquisition Cost		4,692					4,692
6	Daily Firm Capacity Cost				3,908			3,908
7	Total - Production	727,826	4,692	-	3,908	-	-	736,426
8								
9	Transmission				135			135
10	Distribution:				24,332	7,163	2,659	34,154
11	Customer Accounts and Services:							
12	Allocable					2,441		2,441
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	2,466		17,888	1,809	-	22,164
16	Total Operation & Maintenance Expense:	727,826	7,158	-	46,263	11,413	2,659	795,319
17								
18	Depreciation & Amort Expense:				80,876	3,838		84,715
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				49	17		66
22	Retirement Benefits - FED				1,564	547		2,111
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	6	-	61	9	-	76
24	IBS Payroll Tax				802	281		1,083
25	Real Estate & Property	-	1,742	-	18,295	2,637	-	22,674
26	Total Taxes Other Than Income Taxes:	-	1,748	-	20,772	3,490	-	26,010
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	827	-	8,682	1,251	-	10,760
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	727,826	9,733	-	156,593	19,993	2,659	916,803
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(110)		(110)
38	Acct 488 - Miscellaneous Revenue					(23)		(23)
39	Acct 493 - Rent from Gas Property	-	(6)	-	(64)	(9)	-	(79)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(29)		(29)
43	Total Other Operating Income:	-	(6)	-	(64)	(171)	-	(241)
44								
45	Actual Return (Net Operating Income)	-	2,241	-	23,528	3,391	-	29,159
46								
47	Return Income Deficiency	-	871	-	9,151	1,319	-	11,341
48								
49	Additional Income Taxes on Deficiency:	-	796	-	8,355	1,204	-	10,355
50								
51	REVENUE REQUIREMENTS:	727,826	13,634	-	197,563	25,735	2,659	967,417
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				809,402	127,215		936,616
57	Accumulated Depreciation - S/L				(254,194)	(40,875)		(295,069)
58	Accumulated Depreciation - Deferred Taxes				(126,537)	(19,624)		(146,161)
59	Construction Work in Progress				22,268	-		22,268
60	Net Plant in Service	-	-	-	450,939	66,716	-	517,655
61								
62	Gas Stored Underground:		44,106					44,106
63	Working Capital Allowance				11,870	22		11,892
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				337	18		355
67	Customer Deposits					(6)		(6)
68	TOTAL RATE BASE	-	44,106	-	463,146	66,750	-	574,003
69	% of Rate Base	0.0000%	7.6840%	0.0000%	80.6871%	11.6289%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG Agriculture Grain Dryer - Class 2 (Trans	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			171	-			171
7	Total - Production	-	-	171	-	-	-	171
8								
9	Transmission			7	4			11
10	Distribution:			829	728	187	70	1,813
11	Customer Accounts and Services:							
12	Allocable					64		64
13	Transport Allocable						1,205	1,205
14	Customer Sales:					-		-
15	Administrative & General:	-	-	530	534	48	638	1,749
16	Total Operation & Maintenance Expense:	-	-	1,537	1,265	299	1,913	5,013
17								
18	Depreciation & Amort Expense:			586	2,416	92		3,094
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				1	0		2
22	Retirement Benefits - FED				42	15		56
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	2	2	0	-	4
24	IBS Payroll Tax				21	8		29
25	Real Estate & Property	-	-	672	544	67	-	1,283
26	Total Taxes Other Than Income Taxes:	-	-	674	611	90	-	1,375
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	319	258	32	-	609
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	3,115	4,551	512	1,913	10,091
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(3)		(3)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	-	(2)	(2)	(0)	-	(4)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-					-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	-	(2)	(2)	(5)	-	(9)
44								
45	Actual Return (Net Operating Income)	-	-	298	241	30	-	569
46								
47	Return Income Deficiency	-	-	902	731	90	-	1,723
48								
49	Additional Income Taxes on Deficiency:	-	-	307	249	31	-	586
50								
51	REVENUE REQUIREMENTS:	-	-	4,619	5,770	659	1,913	12,960
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			31,520	24,146	3,232		58,898
57	Accumulated Depreciation - S/L			(10,679)	(7,603)	(1,034)		(19,315)
58	Accumulated Depreciation - Deferred Taxes			(4,935)	(3,788)	(498)		(9,222)
59	Construction Work in Progress			1,095	664	-		1,759
60	Net Plant in Service	-	-	17,000	13,420	1,700	-	32,120
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance				352	1		352
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				10	0		11
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	-	17,000	13,782	1,701	-	32,483
69	% of Rate Base	0.0000%	0.0000%	52.3363%	42.4270%	5.2368%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG Agriculture Grain Dryer - Class 3 (Trans	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost				2,600			2,600
7	Total - Production	-	-	-	2,600	-	-	2,600
8								
9	Transmission				88			88
10	Distribution:				13,041	295	70	13,406
11	Customer Accounts and Services:							
12	Allocable					64		64
13	Transport Allocable						1,205	1,205
14	Customer Sales:					-		-
15	Administrative & General:	-	-	-	11,651	48	638	12,336
16	Total Operation & Maintenance Expense:	-	-	-	27,380	407	1,913	29,699
17								
18	Depreciation & Amort Expense:				61,059	155		61,214
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				27	10		37
22	Retirement Benefits - FED				868	304		1,172
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	36	0	-	37
24	IBS Payroll Tax				445	156		601
25	Real Estate & Property	-	-	-	10,900	107	-	11,007
26	Total Taxes Other Than Income Taxes:	-	-	-	12,277	577	-	12,854
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	5,173	51	-	5,224
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	105,888	1,189	1,913	108,990
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(3)		(3)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	-	-	(38)	(0)	-	(38)
40	Acct 494 - Interdepartmentall Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	-	-	(38)	(5)	-	(43)
44								
45	Actual Return (Net Operating Income)	-	-	-	(19,672)	(194)	-	(19,866)
46								
47	Return Income Deficiency	-	-	-	39,141	386	-	39,527
48								
49	Additional Income Taxes on Deficiency:	-	-	-	4,978	49	-	5,027
50								
51	REVENUE REQUIREMENTS:	-	-	-	130,298	1,426	1,913	133,636
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				492,190	4,981		497,171
57	Accumulated Depreciation - S/L				(161,502)	(1,490)		(162,992)
58	Accumulated Depreciation - Deferred Taxes				(76,964)	(771)		(77,735)
59	Construction Work in Progress				14,504	-		14,504
60	Net Plant in Service	-	-	-	268,227	2,720	-	270,947
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				7,499	1		7,500
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				213	0		213
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	-	-	275,939	2,721	-	278,660
69	% of Rate Base	0.0000%	0.0000%	0.0000%	99.0234%	0.9766%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSUMERS	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	4,792						4,792
5	Gas Supply Acquisition Cost		30					30
6	Daily Firm Capacity Cost				33			33
7	Total - Production	4,792	30	-	33	-	-	4,855
8								
9	Transmission				1			1
10	Distribution:				175	540	350	1,065
11	Customer Accounts and Services:							
12	Allocable					321		321
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:		16		132	238		386
16	Total Operation & Maintenance Expense:	4,792	45	-	341	1,099	350	6,627
17								
18	Depreciation & Amort Expense:				517	293		810
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				0	0		1
22	Retirement Benefits - FED				15	5		20
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	0	-	0	1	-	1
24	IBS Payroll Tax				8	3		10
25	Real Estate & Property		11	-	130	204	-	345
26	Total Taxes Other Than Income Taxes:	-	11	-	153	213	-	377
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	5	-	62	97	-	164
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	4,792	61	-	1,073	1,703	350	7,979
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(14)		(14)
38	Acct 488 - Miscellaneous Revenue					(3)		(3)
39	Acct 493 - Rent from Gas Property	-	(0)	-	(0)	(1)	-	(1)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(4)		(4)
43	Total Other Operating Income:	-	(0)	-	(0)	(22)	-	(23)
44								
45	Actual Return (Net Operating Income)	-	31	-	371	583	-	985
46								
47	Return Income Deficiency	-	(12)	-	(139)	(218)	-	(369)
48								
49	Additional Income Taxes on Deficiency:	-	5	-	59	93	-	158
50								
51	REVENUE REQUIREMENTS:	4,792	86	-	1,364	2,139	350	8,731
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				5,723	10,432		16,155
57	Accumulated Depreciation - S/L				(1,790)	(3,665)		(5,455)
58	Accumulated Depreciation - Deferred Taxes				(894)	(1,600)		(2,495)
59	Construction Work in Progress				164	-		164
60	Net Plant in Service	-	-	-	3,203	5,167	-	8,370
61								
62	Gas Stored Underground:		279					279
63	Working Capital Allowance				85	3		88
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				2	2		5
67	Customer Deposits					(1)		(1)
68	TOTAL RATE BASE	-	279	-	3,291	5,172	-	8,741
69	% of Rate Base	0.0000%	3.1874%	0.0000%	37.6479%	59.1647%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSUMPTION	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	2,522						2,522
5	Gas Supply Acquisition Cost		19					19
6	Daily Firm Capacity Cost				19			19
7	Total - Production	2,522	19	-	19	-	-	2,560
8								
9	Transmission				1			1
10	Distribution:				115	109	70	293
11	Customer Accounts and Services:							
12	Allocable					64		64
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	10		86	48	-	143
16	Total Operation & Maintenance Expense:	2,522	29	-	220	220	70	3,061
17								
18	Depreciation & Amort Expense:				342	62		404
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				0	0		0
22	Retirement Benefits - FED				8	3		11
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	0	-	0	0	-	0
24	IBS Payroll Tax				4	1		5
25	Real Estate & Property	-	7	-	86	42	-	135
26	Total Taxes Other Than Income Taxes:	-	7	-	98	46	-	151
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	3	-	41	20	-	64
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	2,522	40	-	700	349	70	3,681
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(3)		(3)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	(0)	-	(0)	(0)	-	(0)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	(0)	-	(0)	(4)	-	(5)
44								
45	Actual Return (Net Operating Income)	-	85	-	1,022	497	-	1,604
46								
47	Return Income Deficiency	-	(72)	-	(869)	(422)	-	(1,363)
48								
49	Additional Income Taxes on Deficiency:	-	3	-	39	19	-	62
50								
51	REVENUE REQUIREMENTS:	2,522	56	-	892	438	70	3,978
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				3,793	2,131		5,924
57	Accumulated Depreciation - S/L				(1,191)	(749)		(1,940)
58	Accumulated Depreciation - Deferred Taxes				(593)	(327)		(920)
59	Construction Work in Progress				107			107
60	Net Plant in Service	-	-	-	2,116	1,055	-	3,171
61								
62	Gas Stored Underground:		181					181
63	Working Capital Allowance				55	1		56
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				2	0		2
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	181	-	2,173	1,056	-	3,410
69	% of Rate Base	0.0000%	5.3097%	0.0000%	63.7306%	30.9597%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSUMERS	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	6,538						6,538
5	Gas Supply Acquisition Cost		50					50
6	Daily Firm Capacity Cost				48			48
7	Total - Production	6,538	50	-	48	-	-	6,636
8								
9	Transmission				1			1
10	Distribution:				258	189	70	517
11	Customer Accounts and Services:							
12	Allocable					64		64
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	26		190	48	-	264
16	Total Operation & Maintenance Expense:	6,538	76	-	498	301	70	7,483
17								
18	Depreciation & Amort Expense:				854	99		953
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				1	0		1
22	Retirement Benefits - FED				17	6		23
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	0	-	1	0	-	1
24	IBS Payroll Tax				9	3		12
25	Real Estate & Property	-	19	-	193	69	-	281
26	Total Taxes Other Than Income Taxes:	-	19	-	220	79	-	317
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	9	-	92	33	-	133
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	6,538	104	-	1,664	511	70	8,886
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(3)		(3)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	(0)	-	(1)	(0)	-	(1)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	(0)	-	(1)	(5)	-	(5)
44								
45	Actual Return (Net Operating Income)	-	109	-	1,138	407	-	1,654
46								
47	Return Income Deficiency	-	(76)	-	(793)	(283)	-	(1,152)
48								
49	Additional Income Taxes on Deficiency:	-	8	-	88	32	-	128
50								
51	REVENUE REQUIREMENTS:	6,538	145	-	2,096	661	70	9,511
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				8,530	3,327		11,857
57	Accumulated Depreciation - S/L				(2,673)	(1,067)		(3,740)
58	Accumulated Depreciation - Deferred Taxes				(1,333)	(513)		(1,846)
59	Construction Work in Progress				237	-		237
60	Net Plant in Service	-	-	-	4,760	1,747	-	6,508
61								
62	Gas Stored Underground:		469					469
63	Working Capital Allowance				127	1		128
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				4	0		4
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	469	-	4,891	1,748	-	7,109
69	% of Rate Base	0.0000%	6.6029%	0.0000%	68.8045%	24.5926%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	NNG Power Generating Unit - Class 1							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	1,121						1,121
5	Gas Supply Acquisition Cost		6					6
6	Daily Firm Capacity Cost				6			6
7	Total - Production	1,121	6	-	6	-	-	1,132
8								
9	Transmission				0			0
10	Distribution:				26	380	140	546
11	Customer Accounts and Services:							
12	Allocable					128		128
13	Transport Allocable							-
14	Customer Sales:							-
15	Administrative & General:		3		24	95		123
16	Total Operation & Maintenance Expense:	1,121	9	-	57	603	140	1,929
17								
18	Depreciation & Amort Expense:				94	179		273
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				0	0		0
22	Retirement Benefits - FED				4	1		5
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	0	-	0	0	-	1
24	IBS Payroll Tax				2	1		2
25	Real Estate & Property		2	-	22	137	-	160
26	Total Taxes Other Than Income Taxes:	-	2	-	27	139	-	168
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	1	-	10	65	-	76
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	1,121	12	-	188	986	140	2,447
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(6)		(6)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	(0)	-	(0)	(0)	-	(1)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(2)		(2)
43	Total Other Operating Income:	-	(0)	-	(0)	(9)	-	(9)
44								
45	Actual Return (Net Operating Income)	-	2	-	23	143	-	168
46								
47	Return Income Deficiency	-	2	-	16	101	-	119
48								
49	Additional Income Taxes on Deficiency:	-	1	-	10	62	-	73
50								
51	REVENUE REQUIREMENTS:	1,121	17	-	237	1,283	140	2,797
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				962	6,447		7,408
57	Accumulated Depreciation - S/L				(313)	(1,998)		(2,311)
58	Accumulated Depreciation - Deferred Taxes				(150)	(994)		(1,144)
59	Construction Work in Progress				30	-		30
60	Net Plant in Service	-	-	-	529	3,454	-	3,983
61								
62	Gas Stored Underground:		54					54
63	Working Capital Allowance				16	1		17
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				0	1		1
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	54	-	545	3,456	-	4,055
69	% of Rate Base	0.0000%	1.3393%	0.0000%	13.4318%	85.2289%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG Power Generating Unit - Class 1 Int	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	61,107						61,107
5	Gas Supply Acquisition Cost		394					394
6	Daily Firm Capacity Cost				251			251
7	Total - Production	61,107	394	-	251	-	-	61,752
8								
9	Transmission				13			13
10	Distribution:				1,842	962	350	3,154
11	Customer Accounts and Services:							
12	Allocable					321		321
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	207		1,659	238	-	2,104
16	Total Operation & Maintenance Expense:	61,107	601	-	3,764	1,521	350	67,343
17								
18	Depreciation & Amort Expense:				6,683	517		7,200
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				4	2		6
22	Retirement Benefits - FED				141	49		190
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	0	-	5	1	-	7
24	IBS Payroll Tax				72	25		97
25	Real Estate & Property	-	146	-	1,528	358	-	2,033
26	Total Taxes Other Than Income Taxes:	-	147	-	1,750	436	-	2,333
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	69	-	725	170	-	965
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	61,107	817	-	12,923	2,644	350	77,841
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(14)		(14)
38	Acct 488 - Miscellaneous Revenue					(3)		(3)
39	Acct 493 - Rent from Gas Property	-	(1)	-	(5)	(1)	-	(7)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(4)		(4)
43	Total Other Operating Income:	-	(1)	-	(5)	(23)	-	(28)
44								
45	Actual Return (Net Operating Income)	-	223	-	2,331	546	-	3,100
46								
47	Return Income Deficiency	-	38	-	399	94	-	530
48								
49	Additional Income Taxes on Deficiency:	-	67	-	698	164	-	928
50								
51	REVENUE REQUIREMENTS:	61,107	1,145	-	16,345	3,425	350	82,371
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				68,911	17,011		85,922
57	Accumulated Depreciation - S/L				(22,591)	(5,321)		(27,911)
58	Accumulated Depreciation - Deferred Taxes				(10,790)	(2,625)		(13,414)
59	Construction Work in Progress				2,065			2,065
60	Net Plant in Service	-	-	-	37,595	9,066	-	46,661
61								
62	Gas Stored Underground:		3,703					3,703
63	Working Capital Allowance				1,056	3		1,059
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				30	2		33
67	Customer Deposits					(1)		(1)
68	TOTAL RATE BASE	-	3,703	-	38,682	9,070	-	51,455
69	% of Rate Base	0.0000%	7.1967%	0.0000%	75.1756%	17.6277%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Basic System Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A] NNG Power Generating Unit - Class 2 - CIP E	[B] PURCHASED GAS COST	[C] GAS SUPPLY ACQUISITION COST	[D] DAILY FIRM CAPACITY COST	[E] DEMAND	[F] CUSTOMER	[G] ENHANCED OTHER SERVICES	[H] TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			134,736				134,736
7	Total - Production	-	-	134,736				134,736
8								
9	Transmission			5,220				5,220
10	Distribution:			652,355	74,188	44	140	726,727
11	Customer Accounts and Services:							
12	Allocable					128		128
13	Transport Allocable						2,409	2,409
14	Customer Sales:							
15	Administrative & General:	-	-	417,471		95	1,276	418,842
16	Total Operation & Maintenance Expense:	-	-	1,209,781	74,188	268	3,825	1,288,063
17								
18	Depreciation & Amort Expense:			461,299	210,974	52		672,325
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				979	342		1,321
22	Retirement Benefits - FED				31,121	10,884		42,005
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	1,801	204	0		2,005
24	IBS Payroll Tax				15,969	5,585		21,554
25	Real Estate & Property	-	-	539,032	61,070	27		600,130
26	Total Taxes Other Than Income Taxes:	-	-	540,833	109,343	16,839		667,015
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	255,797	28,981	13		284,791
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	2,467,710	423,486	17,172	3,825	2,912,193
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(6)		(6)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	-	(1,885)	(214)	(0)		(2,099)
40	Acct 494 - Interdepartmental Rents							
41	Acct 495 - Gas True-up	-	-					
42	Acct 495 - Miscellaneous					(2)		(2)
43	Total Other Operating Income:	-	-	(1,885)	(214)	(9)		(2,107)
44								
45	Actual Return (Net Operating Income)	-	-	(2,202,454)	(249,528)	(112)		(2,452,094)
46								
47	Return Income Deficiency	-	-	3,165,283	358,612	161		3,524,055
48								
49	Additional Income Taxes on Deficiency:	-	-	246,174	27,890	13		274,077
50								
51	REVENUE REQUIREMENTS:	-	-	3,674,828	560,247	17,225	3,825	4,256,125
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			24,814,057	2,674,588	1,735		27,490,379
57	Accumulated Depreciation - S/L			(8,406,846)	(719,768)	(782)		(9,127,397)
58	Accumulated Depreciation - Deferred Taxes			(3,885,373)	(416,424)	(261)		(4,302,058)
59	Construction Work in Progress			861,759				861,759
60	Net Plant in Service	-	-	13,383,596	1,538,395	692		14,922,684
61								
62	Gas Stored Underground:							
63	Working Capital Allowance			262,346		1		262,347
64	Prepayments							
65	Regulatory Assets & Liabilities							
66	Materials & Supplies:				7,627	1		7,628
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	-	13,645,942	1,546,022	694		15,192,658
69	% of Rate Base	0.0000%	0.0000%	89.8193%	10.1761%	0.0046%	0.0000%	100.0000%

May not cross-check due to rounding.

Minnesota Energy Resources Corporation
Informational Requirements Document No. 12
Gas Cost of Service Study - Basic System Method
Forecasted Test Year Ending December 31, 2018
COST OF SERVICE BY BILLING UNIT

LINE NO.	A	B	C	D	E	F	G	H	I	J
NO.	RATE SCHEDULE	PER METER FIXED CHARGE	TELEMETER MAINTENANCE CHARGE	ENHANCED ADMIN. CHARGE	TOTAL PER METER FIXED CHARGE	VOLUMETRIC RATE	GAS SUPPLY ACQUISITION RATE	TOTAL THERM RATE	DAILY FIRM CAPACITY RATE	DAILY FIRM CAPACITY RATE
1	NG Residential	\$18.57	-	-	\$18.57	\$0.1165	\$0.0070	\$0.1235	-	-
2	NG Residential - Firm Tap	\$15.62	\$6.99	-	\$22.61	\$0.0333	\$0.0070	\$0.0403	-	-
3	NG C&I - Firm Tap	\$10.50	\$10.50	-	\$21.00	\$0.0333	\$0.0070	\$0.0403	-	-
4	NG C&I - Firm Tap	\$24.57	\$51.30	-	\$75.87	\$0.1323	\$0.0070	\$0.1393	-	-
5	CONS Residential	\$18.57	-	-	\$18.57	\$0.1165	\$0.0070	\$0.1235	-	-
6	NG C&I Class 1 - Firm	\$21.56	-	-	\$21.56	\$0.1250	\$0.0070	\$0.1320	-	-
7	NG C&I Class 2 - Firm	\$34.14	-	-	\$34.14	\$0.1193	\$0.0070	\$0.1263	-	-
8	NG C&I Class 3 - Firm	\$27.84	-	-	\$27.84	\$0.1250	\$0.0070	\$0.1320	-	-
9	CONS C&I Class 1 - Firm	\$21.56	-	-	\$21.56	\$0.1193	\$0.0070	\$0.1263	-	-
10	CONS C&I Class 2 - Firm	\$34.14	-	-	\$34.14	\$0.1193	\$0.0070	\$0.1263	-	-
11	CONS C&I Class 3 - Firm	\$27.84	-	-	\$27.84	\$0.1289	\$0.0070	\$0.1359	-	-
12	NG C&I Class 2 - Int	\$34.14	\$6.83	-	\$39.97	\$0.0628	\$0.0070	\$0.0698	-	-
13	NG C&I Class 3 - Int	\$27.84	\$6.83	-	\$34.67	\$0.0735	\$0.0070	\$0.0805	-	-
14	NG C&I Class 4 - Int	\$34.14	\$6.83	-	\$40.97	\$0.0628	\$0.0070	\$0.0698	-	-
15	CONS C&I Class 3 - Int	\$27.84	\$6.83	-	\$34.67	\$0.0735	\$0.0070	\$0.0805	-	-
16	CONS C&I Class 4 - Int	\$34.14	\$6.83	-	\$40.97	\$0.0628	\$0.0070	\$0.0698	\$0.8507	\$0.0284
17	NG C&I Class 2 - Joint	\$34.14	\$6.83	-	\$40.97	\$0.0628	\$0.0070	\$0.0698	\$0.8507	\$0.0284
18	NG C&I Class 3 - Joint	\$27.84	\$6.83	-	\$34.67	\$0.0735	\$0.0070	\$0.0805	\$0.8507	\$0.0284
19	NG C&I Class 4 - Joint	\$34.14	\$6.83	-	\$40.97	\$0.0628	\$0.0070	\$0.0698	\$0.8507	\$0.0284
20	CONS C&I Class 3 - Int (Transport)	\$27.84	\$153.95	\$222.21	\$513.00	\$0.0735	-	\$0.0735	-	-
21	NG C&I Class 4 - Int (Transport)	\$116.74	\$153.95	\$270.69	\$387.43	\$0.0907	-	\$0.0907	-	-
22	NG C&I Class 5 - Int - CIP Exempt (Transport)	\$19.78	\$153.95	\$173.73	\$193.71	\$0.0396	-	\$0.0396	-	-
23	NG C&I Class 2 - Int (Transport)	\$34.14	\$153.95	\$188.09	\$217.14	\$0.0735	-	\$0.0735	-	-
24	CONS C&I Class 2 - Int (Transport)	\$27.84	\$153.95	\$181.79	\$209.59	\$0.0735	-	\$0.0735	-	-
25	CONS C&I Class 4 - Int (Transport)	\$116.74	\$153.95	\$270.69	\$387.43	\$0.0907	-	\$0.0907	-	-
26	CONS C&I Class 5 - Int - CIP Exempt (Transport)	\$19.78	\$153.95	\$173.73	\$193.71	\$0.0396	-	\$0.0396	-	-
27	NG C&I Class 2 - Joint (Transport)	\$34.14	\$153.95	\$188.09	\$217.14	\$0.0628	-	\$0.0628	\$0.8507	\$0.0284
28	NG C&I Class 3 - Joint (Transport)	\$27.84	\$153.95	\$181.79	\$209.59	\$0.0735	-	\$0.0735	\$0.8507	\$0.0284
29	NG C&I Class 4 - Joint (Transport)	\$34.14	\$153.95	\$188.09	\$217.14	\$0.0628	-	\$0.0628	\$0.8507	\$0.0284
30	NG C&I Class 5 - Joint (Transport)	\$19.78	\$153.95	\$173.73	\$193.71	\$0.0396	-	\$0.0396	\$0.8507	\$0.0284
31	CONS C&I Class 2 - Joint (Transport)	\$34.14	\$153.95	\$188.09	\$217.14	\$0.0628	-	\$0.0628	\$0.8507	\$0.0284
32	CONS C&I Class 3 - Joint (Transport)	\$27.84	\$153.95	\$181.79	\$209.59	\$0.0735	-	\$0.0735	\$0.8507	\$0.0284
33	NG Flex Transport (Cust "A") (Transport)	\$144.31	-	-	\$144.31	\$0.0569	-	\$0.0569	-	-
34	NG Flex Transport (Cust "B") (Transport)	\$144.31	-	-	\$144.31	\$0.0569	-	\$0.0569	-	-
35	NG Flex Transport (Cust "C") (Transport)	\$144.31	-	-	\$144.31	\$0.0569	-	\$0.0569	-	-
36	NG Flex Transport (Cust "D") (Transport)	\$144.31	-	-	\$144.31	\$0.0569	-	\$0.0569	-	-
37	NG Flex Transport (Cust "E") (Transport)	\$144.31	\$153.95	\$298.26	\$442.56	\$0.0569	-	\$0.0569	\$0.8507	\$0.0284
38	NG Flex Transport (Cust "F") (Transport)	\$144.31	\$153.95	\$298.26	\$442.56	\$0.0569	-	\$0.0569	\$0.8507	\$0.0284
39	NG Transport for Resale (Transport)	\$56.10	\$153.95	\$210.05	\$266.15	\$0.0747	-	\$0.0747	-	-
40	NG Transport for Resale (Transport)	\$56.10	\$153.95	\$210.05	\$266.15	\$0.0747	-	\$0.0747	-	-
41	NG Agriculture Grain Dyer - Class 1	\$52.15	\$6.83	-	\$58.98	\$0.1107	\$0.0070	\$0.1177	-	-
42	NG Agriculture Grain Dyer - Class 1 Int	\$52.15	\$6.83	-	\$58.98	\$0.1107	\$0.0070	\$0.1177	-	-
43	NG Agriculture Grain Dyer - Class 2	\$52.15	\$6.83	-	\$58.98	\$0.1107	\$0.0070	\$0.1177	-	-
44	NG Agriculture Grain Dyer - Class 2 Int	\$52.15	\$6.83	-	\$58.98	\$0.1107	\$0.0070	\$0.1177	-	-
45	NG Agriculture Grain Dyer - Class 3 (Transport)	\$118.82	\$6.83	\$125.65	\$244.47	\$0.0812	-	\$0.0812	\$0.8507	\$0.0284
46	CONS Agriculture Grain Dyer - Class 3 (Transport)	\$118.82	\$6.83	\$125.65	\$244.47	\$0.0812	-	\$0.0812	\$0.8507	\$0.0284
47	CONS Agriculture Grain Dyer - Class 1 Int	\$52.15	\$6.83	-	\$58.98	\$0.1107	\$0.0070	\$0.1177	-	-
48	CONS Agriculture Grain Dyer - Class 2 Int	\$52.15	\$6.83	-	\$58.98	\$0.1107	\$0.0070	\$0.1177	-	-
49	NG Power Generating Unit - Class 1	\$56.05	\$6.83	-	\$62.88	\$0.1081	-	\$0.1081	-	-
50	NG Power Generating Unit - Class 1 Int	\$56.05	\$6.83	-	\$62.88	\$0.1081	-	\$0.1081	-	-
51	NG Power Generating Unit - Class 2 - CIP Exempt (Trans)	\$171.71	\$153.95	\$325.66	\$497.66	\$0.1139	-	\$0.1139	\$0.8507	\$0.0284

Minnesota Energy Resources Corporation
Informational Requirements Document No. 12
Gas Cost of Service Study - Basic System Method
Forecasted Test Year Ending December 31, 2018
COST OF SERVICE BY BILLING UNIT

LINE NO.	RATE SCHEDULE	A	B	C	D	E	F	G	H	I	J
		THROUGHPUT	DEMAND COSTS	VOLUMETRIC RATE	DAILY FIRM CAPACITY	DAILY FIRM CAPACITY COST	DAILY FIRM CAPACITY DATE	THERM SALES	GAS SUPPLY ACQUISITION COST	GAS SUPPLY ACQUISITION RATE	
1	Residential										
2	NKG Residential	155,813,472	\$16,109,640		-	-	-	155,813,472	\$106,657	\$0.685	
3	CONS Residential	\$1,112,672	\$1,112,672		-	-	-	401,16,876	\$1,069,829	\$2.67	
4		181,526,150	\$21,146,959	\$0.1165	-	-	-		\$1,272,607	\$0.70	
5	NKG Residential - Farm Tap		\$75,242	\$0.0350	-	-	-		\$15,820	\$0.21	
6	Commercial & Industrial Class 1		\$823,634		-	-	-		\$45,739	\$0.055	
7	NKG C&I Class 1 - Firm	6,635,899	\$923,634		-	-	-	6,635,899	\$138,409	\$0.21	
8	CONS C&I Class 1 - Firm	1,079,919	\$1,079,919		-	-	-	2,271,799	\$10,718	\$0.047	
9		8,507,688	\$1,103,856	\$0.1290	-	-	-		\$17,178	\$0.20	
10	NKG S&I - Farm Tap		\$9,026	\$0.0326	-	-	-		\$1,828	\$0.21	
11	Commercial & Industrial Class 2		\$7,838,093		-	-	-		\$461,800	\$0.059	
12	NKG C&I Class 2 - Firm	65,919,847	\$7,838,093		-	-	-	65,919,847	\$136,409	\$0.20	
13	CONS C&I Class 2 - Firm	19,465,759	\$2,352,002		-	-	-	19,465,759	\$88,269	\$0.45	
14		855,386,633	\$10,190,094	\$0.1180	-	-	-		\$288,269	\$0.34	
15	NKG C&I Class 2 - Int		\$664,900		-	-	-		\$73,821	\$0.11	
16	CONS C&I Class 2 - Int	10,549,148	\$664,900		11,400	\$5,644	-	10,549,148	\$20,859	\$0.20	
17	NKG C&I Class 2 - Joint	2,826,183	\$194,729		13,200	\$11,167	-	2,826,183	\$25,802	\$0.09	
18	CONS C&I Class 2 - Joint	253,802	\$15,595		-	-	-	253,802	\$1,778	\$0.70	
19	NKG C&I Class 2 - CP Exempt (Transport)		\$17,455		-	-	-		-	-	
20	CONS C&I Class 2 - CP Exempt (Transport)	5,047	\$17,455		-	-	-	5,047	-	-	
21	NKG C&I Class 2 - Joint (Transport)		\$47,152		71,871	\$60,547	-		-	-	
22	CONS C&I Class 2 - Joint (Transport)	1,269,335	\$77,701		119,830	\$101,364	-		-	-	
23		16,204,200	\$1,016,921	\$0.0629	-	-	-		\$87,259	\$0.54	
24	Commercial & Industrial Class 3		\$440,990		-	-	-		\$24,103	\$0.054	
25	NKG C&I Class 3 - Firm	3,439,729	\$440,990		-	-	-	3,439,729	\$3,697	\$0.11	
26	CONS C&I Class 3 - Firm	523,378	\$69,777		-	-	-	523,378	\$27,771	\$0.53	
27		\$3,963,107	\$510,767	\$0.1280	-	-	-		-	-	
28	NKG C&I Class 3 - Int		\$1,074,688		-	-	-		\$101,692	\$0.092	
29	CONS C&I Class 3 - Int	14,426,716	\$1,074,688		-	-	-	14,426,716	\$19,862	\$0.14	
30	NKG C&I Class 3 - Joint	2,791,694	\$209,304		-	-	-		-	-	
31	CONS C&I Class 3 - Joint	4,411,697	\$330,849		-	-	-	2,791,694	-	-	
32	NKG C&I Class 3 - CP Exempt (Transport)		\$16,374		638,886	\$540,477	-		-	-	
33	CONS C&I Class 3 - CP Exempt (Transport)	12,706,470	\$16,374		450,000	\$620,243	-		-	-	
34	NKG C&I Class 3 - Joint (Transport)		\$5,321,740		-	-	-		\$120,654	\$0.23	
35	CONS C&I Class 3 - Joint (Transport)	72,583,284	\$5,321,740		-	-	-		\$21,238	\$0.29	
36	NKG L&I - Farm Tap		\$88,276	\$0.0322	-	-	-		-	-	
37	Commercial & Industrial Class 4		\$16,430		-	-	-		-	-	
38	NKG Transport for Retail (Transport)	206,679	\$16,430		-	-	-		-	-	
39	CONS C&I Class 4 - Int		\$16,370		-	-	-		\$24,571	\$0.15	
40	CONS C&I Class 4 - Int (Transport)	14,000,329	\$16,370		-	-	-	3,506,450	-	-	
41	NKG C&I Class 4 - Int (Transport)	4,245,824	\$391,052		-	-	-		-	-	
42	CONS C&I Class 4 - Int (Transport)	2,854,975	\$263,067		120,483	\$101,925	-		-	-	
43	NKG C&I Class 4 - Joint (Transport)		\$2,241,652		-	-	-		\$24,571	\$0.11	
44	CONS C&I Class 4 - Joint (Transport)	24,708,677	\$2,241,652		-	-	-		-	-	
45	NKG C&I Class 5 - Int - CP Exempt (Transport)		\$8,914,457		1,436,400	\$1,215,147	-		-	-	
46	CONS C&I Class 5 - Int - CP Exempt (Transport)	43,166,951	\$1,697,004		552,000	\$1,685,121	-		-	-	
47	NKG C&I Class 5 - Joint (Transport)		\$11,533,013		-	-	-		-	-	
48	CONS C&I Class 5 - Joint (Transport)	28,114,105	\$11,533,013		-	-	-		-	-	
49	Commercial & Industrial Class 5 - FLEX		\$388,800		123,000	\$104,054	-		-	-	
50	NKG Flex Transport (Cust A) (Transport)	5,824,816	\$388,800		-	-	-		-	-	
51	CONS Flex Transport (Cust B) (Transport)		-		-	-	-		-	-	
52	NKG Flex Transport (Cust C) (Transport)		-		-	-	-		-	-	
53	CONS Flex Transport (Cust D) (Transport)		-		-	-	-		-	-	
54	NKG Flex Transport (Cust E) (Transport)	7,473,350	\$294,648		72,000	\$69,910	-		-	-	
55	CONS Flex Transport (Cust F) (Transport)	4,563,375	\$390,960		144,000	\$121,819	-		-	-	
56	NKG Flex Transport (Cust G) (Transport)	1,087,558	\$73,343		90,000	\$78,137	-		-	-	
57	CONS Flex Transport (Cust H) (Transport)	18,940,697	\$1,077,492		386,000	\$382,620	-		-	-	
58	Agriculture Grain Dryer		\$860		-	-	-		\$54	\$0.062	
59	NKG Agriculture Grain Dryer - Class 1	7,711	\$860		-	-	-	7,711	\$86	\$0.11	
60	CONS Agriculture Grain Dryer - Class 1	12,291	\$1,364		-	-	-	12,291	\$149	\$0.12	
61		20,002	\$2,210	\$0.1102	-	-	-		-	-	
62	NKG Agriculture Grain Dryer - Class 1 Int		\$22,396		-	-	-		\$1,450	\$0.062	
63	CONS Agriculture Grain Dryer - Class 1 Int	7,897	\$896		-	-	-	206,900	\$56	\$0.027	
64		24,689	\$2,392	\$0.1112	-	-	-	7,897	\$1,256	\$0.16	
65	NKG Agriculture Grain Dryer - Class 2		\$197,563		5,480	\$4,619	-		\$13,634	\$0.24	
66	CONS Agriculture Grain Dryer - Class 2	30,040	\$197,563		-	-	-	1,945,747	\$145	\$0.074	
67	NKG Agriculture Grain Dryer - Class 2 (Transport)	30,040	\$197,563		-	-	-		-	-	
68	CONS Agriculture Grain Dryer - Class 2 (Transport)	2,024,483	\$206,429		-	-	-	20,796	\$13,780	\$0.65	
69	NKG Agriculture Grain Dryer - Class 3 (Transport)		\$130,286		-	-	-		-	-	
70	CONS Agriculture Grain Dryer - Class 3 (Transport)	1,604,064	\$130,286		-	-	-		-	-	
71	Power Generation Unit		\$237		-	-	-		\$17	\$0.072	
72	NKG Power Generating Unit - Class 1	2,396	\$237		-	-	-	2,396	\$17	\$0.072	
73	CONS Power Generating Unit - Class 1	163,361	\$16,345		-	-	-	163,361	\$145	\$0.088	
74	NKG Power Generating Unit - Class 1 Int		\$660,247		4,288,400	\$3,674,828	-		-	-	
75	CONS Power Generating Unit - Class 1 Int	40,225,718	\$660,247		-	-	-		-	-	
76	NKG Power Generating Unit - Class 2 - CP Exempt (Trans)		\$55,763,516		-	-	-		-	-	
77	CONS Power Generating Unit - Class 2 - CP Exempt (Trans)	353,081,025	\$55,763,516		-	-	-		-	-	
78	GRAND TOTALS				5,146,680	\$6,930,347		32,231,617	\$2,267,871	\$0.070	

Minnesota Energy Resources Corporation
Minnesota Energy Resources Corporation
Basic System Method
Forecasted Test Year Ending December 31, 2018
COST OF SERVICE BY BILLING UNIT

LINE NO.	RATE SCHEDULE	METER COUNT	CUSTOMER COSTS	[D] -- PER METER -- FIXED CHARGE	[E] TELEMETERING MAINTENANCE COSTS	[F] TELEMETERING MAINTENANCE CHARGE	[G] ENHANCED ADMINISTRATIVE COSTS	[H] ENHANCED ADMIN. CHARGE	[I] TOTAL MONTHLY PER METER -- FIXED CHARGE
1	Residential -								
2	NNG Residential	2,145,055	\$8,776,616						\$18.57
3	CONS Residential	546,971	\$8,776,616						\$18.57
4		2,507,197	\$46,559,264	\$18.57					
5	NNG Residential - Farm Tap	16,774	\$262,050	\$15.62			\$10,050.3	\$5.99	\$21.61
6									
7	Commercial & Industrial Class 1	80,812	\$1,747,613						\$21.56
8	NNG C&I Class 1 - Firm	107,672	\$2,327,370	\$21.56					\$21.56
9	CONS C&I Class 1 - Firm								
10									
11	NNG S&I - Farm Tap	1,439	\$25,280	\$17.57			\$13,526	\$9.41	\$26.97
12									
13	Commercial & Industrial Class 2	115,193	\$3,949,696						\$34.14
14	NNG C&I Class 2 - Firm	38,408	\$1,271,660	\$19.78					\$34.14
15	CONS C&I Class 2 - Firm	3,144	\$1,271,660	\$19.78					\$34.14
16	NNG C&I Class 2 - Int	624	\$24,798	\$3.63					\$39.97
17	CONS C&I Class 2 - Int	36	\$1,313	\$2.0					\$39.97
18	NNG C&I Class 2 - Joint	48	\$1,746	\$2.0					\$39.97
19	CONS C&I Class 2 - Joint	59	\$2,337	\$3.44					\$39.97
20	NNG C&I Class 2 - IH (Transport)	205	\$7,353	\$1.95					\$19.52
21	CONS C&I Class 2 - IH (Transport)	205	\$7,353	\$1.95					\$19.52
22	NNG C&I Class 2 - Joint (Transport)	147,983	\$5,383,736	\$34.14					\$19.52
23	CONS C&I Class 2 - Joint (Transport)								
24	Commercial & Industrial Class 3	200	\$12,293						\$62.84
25	NNG C&I Class 3 - Firm	54	\$3,156	\$3.82					\$62.84
26	CONS C&I Class 3 - Firm	652	\$30,330	\$3.82					\$62.84
27	NNG C&I Class 3 - Int	105	\$3,718	\$3.63					\$68.67
28	CONS C&I Class 3 - Int	143	\$3,718	\$3.63					\$68.67
29	NNG C&I Class 3 - Joint (Transport)	141	\$9,673	\$6.22					\$22.21
30	CONS C&I Class 3 - Joint (Transport)	387	\$2,862	\$2.257					\$22.21
31	NNG C&I Class 3 - Joint (Transport)	2,262	\$42,135	\$62.84					\$22.21
32	CONS C&I Class 3 - Joint (Transport)								
33	NNG L&I - Farm Tap	2,423	\$58,258	\$24.01			\$125,512	\$51.80	\$75.84
34									
35	NNG Transport for Resale (Transport)	12	\$673	\$56.0					\$216.47
36									
37	Commercial & Industrial Class 4	39	\$1,158	\$27					\$125.52
38	NNG C&I Class 4 - IH (Transport)	130	\$7,693	\$76					\$276.12
39	CONS C&I Class 4 - IH (Transport)	13	\$2,743	\$76					\$276.12
40	NNG C&I Class 4 - Joint (Transport)	23	\$2,558	\$134					\$276.12
41	CONS C&I Class 4 - Joint (Transport)	205	\$23,933	\$116.71					\$276.12
42	Commercial & Industrial Class 5	169	\$61,888	\$985					\$470.15
43	NNG C&I Class 5 - IH - CIP Exempt (Transport)	72	\$14,487	\$400					\$470.15
44	CONS C&I Class 5 - IH - CIP Exempt (Transport)	72	\$14,487	\$400					\$470.15
45	NNG C&I Class 5 - Joint (Transport)	265	\$51,741	\$319.78					\$470.15
46	CONS C&I Class 5 - Joint (Transport)								
47	Commercial & Industrial Class 5 - FLEX	12	\$2,441	\$70					\$303.69
48	NNG Flex Transport (Cust B) (Transport)								\$144.31
49	CONS Flex Transport (Cust B) (Transport)								\$144.31
50	NNG Flex Transport (Cust C) (Transport)								\$303.69
51	CONS Flex Transport (Cust C) (Transport)								\$303.69
52	NNG Flex Transport (Cust E) (Transport)	12	\$2,888	\$70					\$303.69
53	CONS Flex Transport (Cust E) (Transport)	36	\$3,884	\$210					\$303.69
54	NNG Flex Transport (Cust F) (Transport)	12	\$1,157	\$70					\$303.69
55	CONS Flex Transport (Cust F) (Transport)	12	\$1,030	\$70					\$303.69
56	Agriculture Grain Dryers	36	\$1,965	\$210					\$27.88
57	NNG Agriculture Grain Dryer - Class 1	60	\$2,139	\$210					\$27.88
58	CONS Agriculture Grain Dryer - Class 1	12	\$438	\$70					\$27.88
59	NNG Agriculture Grain Dryer - Class 1 Int	418	\$21,686	\$52.15					\$27.88
60	CONS Agriculture Grain Dryer - Class 1 Int								
61	NNG Agriculture Grain Dryer - Class 2	456	\$25,735	\$2,659					\$62.20
62	CONS Agriculture Grain Dryer - Class 2	12	\$559	\$70					\$62.20
63	NNG Agriculture Grain Dryer - Class 2 (Transport)	12	\$661	\$70					\$62.20
64	CONS Agriculture Grain Dryer - Class 2 (Transport)	480	\$27,055	\$56.95					\$62.20
65	NNG Agriculture Grain Dryer - Class 3 (Transport)	12	\$1,426	\$70					\$278.19
66	CONS Agriculture Grain Dryer - Class 3 (Transport)								
67	Power Generation Unit - Class 1	24	\$1,263	\$140					\$61.88
68	NNG Power Generating Unit - Class 1	64	\$3,425	\$350					\$61.88
69	CONS Power Generating Unit - Class 1								
70	NNG Power Generating Unit - Class 2 (Transport)	24	\$17,225	\$17.71					\$163.55
71	CONS Power Generating Unit - Class 2 (Transport)								
72	GRAND TOTALS	2,797,320	\$50,953,940	\$46,241					\$50,953,940

Incremental Cost Study for Super Large Volume Customer Classes - Basic System Method
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A] DESCRIPTION	[B] NNG - Super Large Volume	[C] CONS - Super Large Volume	[D] Total - Super Large Volume
	<u>Operation & Maintenance Expense</u>			
1	Production:			
2	Firm Demand Related	152,039	45,025	197,063
3	Interruptible Demand Related	310,666	1,727	312,394
4	Total Production	462,705	46,752	509,457
5				
6	Transmission			
7	Firm Demand Related	5,890	1,744	7,634
8	Interruptible Demand Related	9,972	1,736	11,708
9	Total Transmission	15,862	3,480	19,342
10				
11	Distribution:			
12	301,302,303: Intangible	88,366	12,240	100,606
13	374: Land and Land Rights	3,473	481	3,954
14	375: Structures and Improvements	655	91	746
15	376: Mains (Firm Demand)	736,130	217,998	954,128
16	376: Mains (Interruptible Demand)	1,246,246	216,966	1,463,212
17	376: Mains (Fixed Cost)	0	0	0
18	377: Compressor Station Equipment	0	0	0
19	378: Measuring & Regulation Equipment - General	0	0	0
20	379: Measuring & Regulation Equipment - Gate Station	145,556	20,162	165,718
21	380: Services	390	129	519
22	381: Meters	507	681	1,188
23	381 (Telemeter Maintenance): Meters	1,265	420	1,685
24	382: Meter Connections & Installatoin	0	0	0
25	383: House Regulators	0	0	0
26	385: Industrial Metering & Regulating Station Equip.	124,949	17,307	142,256
27	Total Distribution	2,347,538	486,475	2,834,012
28				
29	Customer Accounts:			
30	Allocable	657	218	875
31	Direct Transport	21,785	7,228	29,014
32	Customer - Acct 904 Allocable	415	138	552
33	Total Customer Accounts:	22,857	7,584	30,441
34				
35	Customer Services (Acct 907-910):	90	30	120
36	Customer Sales (Acct 911-917):	0	0	0
37	Total Customer:	22,947	7,614	30,561
38				
39	Total Incremental Costs	2,849,051	544,321	3,393,372
40				
41	MERC's Proposed Revenues	2,323,035	485,242	2,808,277

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Average and Excess Method
Forecasted Test Year Ending December 31, 2018
Revenue Deficiency (Excess) by Rate Schedule

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]
1	SUMMARY OF OPERATING INCOME, RATE BASE, LAND RATE OF RETURN	JURISDICTION	MN	Residential	NNG	NNG S&I - Farm	NNG LCB - Farm	CONV	NNG C&I - Class 1 - Firm	NNG C&I - Class 2 - Firm	NNG C&I - Class 3 - Firm	CONV C&I - Class 2 - Firm	SOURCE OR ALLOCATION FACTOR
2	Tariff Revenues	250,328,750	130,255,158	1,759,617	215,242	2,046,360	19,947,791	5,959,396	46,952,206	2,199,366	1,870,527	12,605,428	Page 5-8, line 1
3	Other Revenues	1,035,000	779,868	6,116	531	132,947	29,540	214	9,815	214	214	9,815	Page 5-8, line 13
4	Total Operating Revenues:	251,363,750	131,035,124	1,765,733	215,813	2,047,338	20,080,738	5,979,936	46,997,263	2,199,580	1,880,342	12,620,343	Page 5-8, line 13
5	Operating Expense:												
6	Operation & Maintenance Cost of Gas	149,691,663	79,692,916	1,952,969	129,672	1,423,410	10,191,393	3,052,644	30,839,705	1,609,858	885,774	7,590,101	Page 9-12, line 2
7	Operation & Maintenance Cost of Non-Cost Gas	46,367,970	22,546,852	322,141	39,709	227,113	4,952,388	1,292,407	3,956,682	32,884	423,662	1,242,275	Page 9-12, line 2
8	Depreciation & Amortization Expense	27,667,283	12,285,745	126,543	15,242	126,606	2,076,408	522,978	3,365,775	141,959	175,564	1,020,657	Page 13-16, line 42
9	Taxes other than Income Tax	12,971,672	5,291,646	48,700	5,759	34,082	980,631	253,860	1,309,713	43,023	63,679	401,912	Page 17-20, line 11
10	LESS: Income & Other Adj.'s Before Income Tax												Rate Base
11	Income Tax	5,426,816	2,448,972	20,333	2,607	15,716	414,687	107,861	552,667	17,925	35,415	170,081	Rate Base
12	LESS: Income & Other Adj.'s After Income Tax												Rate Base
13	Total Operating Expense	238,385,694	121,755,432	1,570,574	190,990	1,826,927	18,505,447	5,223,750	40,033,582	1,904,250	1,604,095	10,425,625	Page 21-24, line 9
14	NET OPERATING INCOME (Return)	13,008,155	9,279,691	195,219	24,824	220,411	1,575,292	756,186	6,963,672	295,331	276,247	2,194,718	Rate Base
15	Income Tax Effect of Int. Allow for Rate Making	(103,603)	(46,753)	(388)	(60)	(300)	(7,917)	(2,059)	(10,551)	(242)	(676)	(3,247)	Rate Base
16	ADJUSTED NET OPERATING INCOME	12,904,552	9,232,938	194,831	24,774	220,111	1,567,375	754,127	6,953,121	294,989	275,571	2,191,471	Rate Base
17	Rate Base												
18	Rate Base												
19	Rate Base												
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52	Rate Base												

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Average and Excess Method
Forecasted Test Year Ending December 31, 2018
Revenue Deficiency (Excess) by Rate Schedule

LINE NO.	SUMMARY OF OPERATING INCOME, RATE BASE, AND RATE OF RETURN	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
		MIN. JURISDICTION	CONS C&I Class 3 - Int. Firm	NING C&I Class 2 - Int.	NING C&I Class 3 - Int.	CONS C&I Class 2 - Int.	CONS C&I Class 3 - Int.	CONS C&I Class 4 - Int.	NING C&I Class 2 - Int.	CONS C&I Class 2 - Int.	NING C&I Class 2 - Int. (Transp.)	NING C&I Class 3 - Int. (Transp.)	NING C&I Class 4 - Int. (Transp.)	NING C&I Class 5 - Int. (Transp.)	CONS C&I Class 2 - Int. (Transp.)	SOURCE OR ALLOCATION FACTOR
1	Operating Revenues:															
2	Tariffed Revenues	250,328,750	294,867	5,453,477	6,534,647	1,301,235	1,119,599	1,301,235	80,307	116,738	0	1,533,634	800,088	1,079,072	44,127	Page 5-8, line 1
3	Other Revenues	1,035,000	41	1,827	718	133	119	119	19	19	0	789	468	5,068	30	Page 5-8, line 13
4	Total Operating Revenues:	251,363,750	294,909	5,455,104	6,535,365	1,311,300	1,119,731	1,301,354	80,326	116,755	0	1,534,424	800,557	1,084,140	44,157	
5	Operating Expense:															
6	Operation & Maintenance Cost of Gas	149,691,863	294,055	9,946,014	5,398,457	923,649	881,477	1,107,162	56,290	80,139	0	483,172	0	0	0	Page 9-12, line 2
7	Operation & Maintenance Cost of Electricity	46,367,283	14,599	363,550	66,885	125,972	110,984	134,674	68,947	74,005	0	290,532	3,274,298	15,991	0	Page 9-12, line 2
8	Depreciation & Amortization Expense	27,667,970	22,298	469,541	571,976	125,972	110,984	134,674	68,947	74,005	0	912,468	552,487	11,525	0	Page 13-16, line 42
9	Taxes other than Income Tax	12,971,672	7,097	159,345	160,943	40,684	31,411	35,700	2,102	3,328	0	202,890	141,287	1,663,882	3,046	Page 17-20, line 11
10	LESS: Income & Other Adj.'s Before Income Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Page 21-24, line 3
11	Income Tax	5,426,816	2,987	65,676	65,978	16,572	12,895	14,213	857	1,343	0	80,913	57,281	679,455	1,205	Rate Base
12	LESS: Income & Other Adj.'s After Income Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Page 21-24, line 9
13	Total Operating Expense	238,355,694	251,996	5,094,776	6,548,905	1,204,055	1,105,714	1,366,453	70,755	103,199	0	1,679,443	1,041,587	7,285,990	31,767	
14	NET OPERATING INCOME (Return)	13,008,155	42,912	420,327	(13,540)	107,245	14,017	(65,099)	9,571	13,556	0	(145,019)	(241,030)	(6,181,450)	12,390	Rate Base
15	Interest	(103,603,652)	(57)	(1,254)	(1,260)	(316)	(246)	(271)	(16)	(26)	0	(1,545)	(1,094)	(12,871)	(23)	Rate Base
16	Income Tax Effect of Int. Allow for Rate-making	12,904,552	42,855	419,074	(14,799)	106,929	13,771	(65,371)	9,554	13,541	0	(146,564)	(242,123)	(6,194,422)	12,367	
17	ADJUSTED NET OPERATING INCOME	561,234,596	263,829	5,746,114	5,667,360	1,433,331	1,108,117	1,207,233	74,807	116,030	0	7,886,548	5,433,323	64,324,276	112,505	
18	Accumulated Depreciation - S/L	(286,114,320)	(86,354)	(1,821,192)	(1,850,526)	(451,689)	(361,663)	(394,862)	(23,714)	(68,590)	0	(2,505,058)	(1,777,697)	(21,036,793)	(35,162)	Page 25-58, line 34
19	Accumulated Depreciation - Deferred Taxes	(8,878,373)	(1,562)	(12,975)	(17,294)	(2,426)	(1,864)	(1,864)	(1,864)	(1,864)	0	(1,864)	(1,864)	(1,864)	(1,864)	Page 29-32, line 31
20	Construction Work in Progress	27,500,913	143,637	3,188,567	3,105,566	797,984	607,543	660,228	41,311	64,345	0	4,188,094	2,972,126	35,238,753	62,788	Page 37-40, line 31
21	Net Plant in Service	7,304,375	11,864	239,129	327,026	66,331	63,282	79,485	3,411	5,753	0	0	0	0	0	Page 41-44, line 2
22	Gas Stored Underground:	4,489,730	3,722	75,861	84,685	19,188	16,593	17,887	951	1,503	0	115,061	81,300	979,777	1,445	Page 41-44, line 9
23	Prepayments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	Regulatory Assets & Liabilities	294	0	2,892	2,452	57	41	515	0	0	0	0	0	0	0	
25	Materials & Supplies:	(36,180)	(9)	(42)	(42)	(9)	(9)	(9)	(9)	(9)	0	3,390	2,390	28,105	41	Page 44-44, line 14
26	Construction Work in Progress	289,503,027	159,331	3,503,618	3,519,721	884,076	687,890	758,216	45,700	71,645	0	4,316,453	3,055,778	36,246,693	64,275	Page 41-44, line 16
27	% of Rate Base	100.00%	0.06%	1.21%	1.22%	0.31%	0.24%	0.26%	0.02%	0.02%	0.00%	1.48%	1.06%	12.52%	0.02%	Rate Base
28	PERCENT RATE OF RETURN	4.575%	28.8971%	11.9612%	-0.4205%	12.0950%	2.0019%	-8.6216%	20.9162%	18.8895%	#DIV/0!	-3.3955%	-7.9235%	-17.0886%	19.2400%	
29	Required Rate of Return	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	
30	Required Return	20,323,112	11,185	245,954	247,084	62,062	48,290	53,227	3,208	5,030	0	303,015	214,516	2,544,518	4,512	
31	(Required Return % - Rate Base)	7,418,560	(31,670)	(173,120)	261,884	(44,867)	34,519	118,937	(6,346)	(8,511)	0	449,579	456,639	8,738,939	(7,854)	
32	Revenue Conversion Factor	1.7040														
33	Additional Income Tax on Return Def.	5,222,867	2,874	63,206	63,496	15,949	12,410	13,678	824	1,282	0	77,869	55,127	653,894	1,160	Rate Base
34	(Income Deficiency * Tax Factor)	12,641,227	(28,796)	(109,914)	325,360	(28,918)	46,929	132,276	(5,522)	(7,219)	0	527,449	511,766	9,392,834	(6,695)	
35	Total Revenue Deficiency (inc. Adtl Inc. Taxes)	5.05%	-9.77%	-2.02%	4.98%	-2.21%	4.19%	10.17%	-6.88%	-6.18%	#DIV/0!	34.39%	63.96%	870.45%	-15.17%	
36	Revenue Deficiency % (including Cost of Gas)	11.77%	-31.71%	-7.29%	28.59%	-7.47%	19.71%	68.16%	-22.99%	-19.72%	#DIV/0!	34.39%	63.96%	870.45%	-15.17%	
37	Revenue Deficiency % (Without Cost of Gas)															
38	(Distribution Margin Only)															

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
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Forecasted Test Year Ending December 31, 2018
Revenue Deficiency (Excess) by Rate Schedule

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
	MIN JURISDICTION	CONS C&I Class 3 - Int- (Transport)	CONS C&I Class 4 - Int- (Transport)	CONS C&I Class 5 - Int- (Transport)	CONS C&I Class 2 - Joint (Transport)	CONS C&I Class 3 - Joint (Transport)	CONS C&I Class 4 - Joint (Transport)	CONS C&I Class 5 - Joint (Transport)	CONS C&I Class 2 - Joint (Transport)	CONS C&I Class 3 - Joint (Transport)	CONS C&I Class 4 - Joint (Transport)	CONS C&I Class 5 - Joint (Transport)	NNG Flex Transport (Cost 'C')	NNG Flex Transport (Cost 'D')	NNG Flex Transport (Cost 'E')	SOURCE OR ALLOCATION FACTOR
1	LAND RATE OF RETURN:															
2	Tariffed Revenues	250,328,750	312,575	1,081,756	200,516	808,513	214,739	934,853	227,884	0	0	0	0	0	137,300	Page 5-8, line 1
3	Other Revenues	207	163	979	104	492	86	572	443	156	0	0	0	0	178	Page 5-8, line 13
4	Total Operating Revenues:	251,363,750	312,742	230,328	500,720	1,53,748	200,601	809,085	214,852	935,296	228,040	0	0	0	137,478	
5	Operating Expense:															
6	Operation & Maintenance: Cost of Gas	149,691,863	0	0	0	0	0	0	0	0	0	0	0	0	0	Page 8-12, line 2
7	Operation & Maintenance: Non-Cost of Gas	46,367,970	177,436	106,444	57,728	291,062	57,747	368,170	62,477	269,501	97,630	0	0	0	112,973	Page 8-12, line 2
8	Depreciation & Amortization Expense	27,667,283	181,922	177,664	33,629	492,745	113,008	185,518	52,581	538,975	221,969	0	0	0	57,095	Page 13-16, line 42
9	Taxes other than Income Tax	12,971,672	501,688	51,557	317,482	10,347	26,530	186,798	14,425	130,081	49,508	0	0	0	57,365	Page 17-20, line 11
10	LESS: Income & Other Adj.'s Before Income Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Rate Base
11	Income Tax	5,426,816	21,230	21,492	129,358	4,249	10,534	76,394	5,771	52,945	20,609	0	0	0	23,531	Page 21-24, line 3
12	LESS: Income & Other Adj.'s After Income Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Rate Base
13	Total Operating Expense	238,355,694	381,276	357,057	1,372,465	104,162	950,129	806,888	135,255	989,503	389,715	0	0	0	250,964	Page 21-24, line 9
14	NET OPERATING INCOME (Return)	13,008,155	(68,494)	(126,728)	(871,745)	49,586	132,119	(2,219)	(2,219)	2,197	(61,675)	0	0	0	(113,487)	Rate Base
15	Income Tax Effect of Int. Allow for Rate Making	(103,603)	(405)	(410)	(2,470)	(81)	(917)	(1,458)	(110)	(1,011)	(383)	0	0	0	(449)	Rate Base
16	ADJUSTED NET OPERATING INCOME	12,904,552	(68,900)	(127,139)	(874,215)	49,505	131,202	(2,419)	(2,419)	738	(62,068)	0	0	0	(113,936)	
17	RATE BASE:															
18	Utility Plant in Service	561,234,596	2,033,186	12,327,766	402,026	4,594,505	1,006,415	7,283,969	543,520	5,036,429	1,956,734	0	0	0	2,231,488	Page 25-28, line 34
19	Accumulated Depreciation - S/L	(286,114,320)	(654,945)	(6,644,487)	(4,048,114)	(12,778,515)	(1,504,607)	(330,679)	(171,148)	(1,851,033)	(641,109)	0	0	0	(738,488)	Page 29-32, line 31
20	Accumulated Depreciation - Deferred Taxes	(8,878,373)	(3,540)	(1,372,146)	(10,225)	(135,286)	(26,740)	(1,129,233)	(13,744)	(162,689)	(60,234)	0	0	0	(8,878,373)	Page 33-36, line 31
21	Construction Work in Progress	27,979,913	1,101,302	1,114,586	6,713,226	221,505	2,484,552	3,963,945	300,877	2,747,815	1,069,242	0	0	0	68,778	Page 37-40, line 31
22	Gas Stored Underground:	7,304,375	0	0	0	0	0	0	0	0	0	0	0	0	0	Page 41-44, line 2
23	Working Capital Allowance	4,489,730	30,391	182,361	5,007	66,400	14,663	108,297	6,807	74,489	29,319	0	0	0	33,655	Page 41-44, line 9
24	Prepayments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	Regulatory Assets & Liabilities	294,100	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	Materials & Supplies:	(36,180)	87	5,291	193	1,952	481	3,120	201	2,159	863	0	0	0	970	Page 44-44, line 14
27	Other Assets & Liabilities	(289,503,027)	1,132,568	1,146,565	6,900,837	2,266,617	2,562,870	561,964	4,075,370	307,883	2,824,467	0	0	0	1,255,202	Page 44-44, line 16
28	TOTAL RATE BASE	100,000%	0.39%	2.38%	0.68%	0.89%	0.19%	1.41%	0.11%	0.98%	0.38%	0.00%	0.00%	0.00%	0.43%	Rate Base
29	PERCENT RATE OF RETURN	4.4575%	-11.0888%	-12.6682%	21.8406%	5.1193%	-0.4305%	0.0181%	25.8171%	-1.9550%	-14.7414%	#DIV/0!	#DIV/0!	#DIV/0!	-9.0764%	
30	Required Rate of Return	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	
31	Required Return % - Rate Base	20,323,112	79,506	80,488	484,439	15,912	179,913	39,450	286,091	21,613	198,277	0	0	0	88,122	
32	Required Return - (Required Ret. - Adj. Operating Income)	7,418,560	148,406	207,627	1,359,654	(33,593)	48,711	41,869	285,353	(57,873)	253,465	0	0	0	202,057	
33	Revenue Conversion Factor	1,7040														
34	Additional Income Tax on Return Def.	5,222,867	20,432	20,684	124,492	4,089	46,234	10,138	73,520	5,554	50,954	0	0	0	22,646	Rate Base
35	(Income Deficiency - Tax Factor)	12,641,227	168,838	228,311	1,483,146	(29,504)	94,946	52,007	359,873	(52,319)	304,448	259,080	0	0	224,703	
36	Total Revenue Deficiency (inc. Adtl Inc. Taxes)	5.05%	54.01%	99.19%	286.78%	-19.20%	8.78%	25.94%	44.39%	-24.38%	32.57%	113.69%	#DIV/0!	#DIV/0!	163.66%	
37	Revenue Deficiency % (including Cost of Gas)	11.77%	54.01%	99.19%	296.78%	-19.20%	8.78%	25.94%	44.39%	-24.38%	32.57%	113.69%	#DIV/0!	#DIV/0!	163.66%	
38	Revenue Deficiency % (Without Cost of Gas)															
39	(Distribution Margin Only)															

May not cross-check due to Rounding

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Average and Excess Method
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Revenue Deficiency (Excess) by Rate Schedule

LINE NO.	SUMMARY OF OPERATING INCOME, RATE BASE, AND RATE OF RETURN	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
		MIN JURISDICTION	NNG Flex Transport (Cost-F) (Transp)	NNG Flex Transport (Transp)	NNG Transport for Resale (Transp)	NNG Agriculture Grain Dryer - Class 1 (Transp)	NNG Agriculture Grain Dryer - Class 2 (Transp)	NNG Agriculture Grain Dryer - Class 3 (Transp)	NNG Agriculture Grain Dryer - Class 1 (Transp)	NNG Agriculture Grain Dryer - Class 2 (Transp)	NNG Agriculture Grain Dryer - Class 3 (Transp)	CONS Agriculture Grain Dryer - Class 1 (Transp)	CONS Agriculture Grain Dryer - Class 2 (Transp)	NNG Power Generating Unit - Class 1 (Transp)	NNG Power Generating Unit - Class 2 (Transp)	NNG Power Generating Unit - Class 3 (Transp)	SOURCE OR ALLOCATION FACTOR
1	Operating Revenues	250,328,750	209,337	66,696	18,952	6,212	143,207	945,721	10,651	89,082	8,942	5,280	10,535	2,605	80,912	457,992	Page 5-8, line 1 Page 5-8, line 13
2	Other Revenues	1,035,000	120	14	13	124	243	7	44	23	23	5	5	5	28	1,380	
3	Total Operating Revenues:	251,363,750	209,457	66,710	18,965	6,226	143,331	945,964	10,658	89,126	8,964	5,285	10,540	2,614	80,941	459,372	
4	Operating Expense:																
5	Operation & Maintenance Cost of Gas	149,691,863	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Page 9-13, line 2 Page 9-12, line 5 Page 13-16, line 42
6	Depreciation & Amortization Expense	27,667,283	73,427	25,906	7,601	3,908	77,933	3,650	27,984	1,826	1,826	515	812	1,121	5,140	626,970	
7	Taxes other than Income Tax	12,971,672	35,464	11,645	2,736	327	4,656	26,406	60,489	843	399	399	965	294	7,662	453,096	
8	LESS: Income & Other Adj's Before Income Tax	5,426,816	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Page 17-20, line 11 Page 21-24, line 3 Rate Base
9	LESS: Income & Other Adj's After Income Tax	238,355,694	293,688	86,625	20,437	6,071	110,963	913,279	7,340	107,044	8,039	3,649	8,932	2,480	77,287	2,024,414	Page 21-24, line 9
10	NET OPERATING INCOME (Return)	13,008,165	(84,231)	(20,888)	(1,472)	166	32,368	32,684	3,317	(17,918)	825	1,635	1,808	134	3,654	(1,565,042)	Rate Base
11	Income Tax Effect of Int. Allow for Rate-making	(103,603)	(278)	(95)	(22)	(38)	(209)	(6)	(103)	(3)	(1)	(3)	(2)	(18)	(3,552)	Rate Base	
12	ADJUSTED NET OPERATING INCOME	12,904,562	(84,509)	(20,983)	(1,494)	128	32,329	32,475	3,311	(18,021)	821	1,634	1,805	132	3,635	(1,568,594)	
13	Rate Base	561,234,596	1,387,786	475,298	110,223	14,042	185,168	953,240	31,334	511,167	17,036	5,862	12,816	7,795	85,183	17,726,520	Page 25-28, line 34 Page 29-32, line 31 Page 33-36, line 3 Page 37-40, line 31
14	Accumulated Depreciation - S/L	(286,114,320)	(655,111)	(150,639)	(35,984)	(4,453)	(58,504)	(300,313)	(9,959)	(167,137)	(5,753)	(1,917)	(4,054)	(2,434)	(27,633)	(5,615,220)	
15	Construction Work in Progress	(8,878,373)	(2,471)	(1,174)	(339)	(111)	2,793	27,677	(4,759)	16,698	(2,186)	106	(1,252)	(1,394)	2,112	(2,151,565)	
16	Net Plant in Service	277,590,913	756,407	258,678	60,463	7,525	100,685	527,852	17,219	278,721	8,837	3,133	7,041	4,158	46,363	9,862,962	
17	Gas Stored Underground:	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Page 41-44, line 2 Page 41-44, line 9
18	Working Capital Allowance	4,489,730	20,404	6,866	1,654	56	1,393	11,682	378	7,684	95	53	136	18	1,033	255,572	
19	Prepayments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	Regulatory Assets & Liabilities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
21	Materials & Supplies:	234,100	560	200	46	16	50	365	0	220	5	0	0	0	0	7,407	
22	Other Assets & Liabilities	(36,180)	(60)	(10)	(10)	(10)	(4)	(4)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
23	TOTAL RATE BASE	289,503,027	777,402	265,834	62,164	7,759	106,815	583,987	17,628	287,626	9,214	3,369	7,851	4,231	51,131	9,926,030	Page 41-44, line 14 Page 41-44, line 16
24	% of Rate Base	100.00%	0.27%	0.93%	0.02%	0.03%	0.04%	0.20%	0.01%	0.10%	0.00%	0.00%	0.00%	0.00%	0.02%	3.43%	Rate Base
25	PERCENT RATE OF RETURN	4.4575%	-10.8707%	-7.5923%	-2.4033%	1.8721%	30.2689%	5.5610%	18.8043%	-6.2654%	10.0003%	48.5069%	20.9833%	3.1312%	7.1087%	-16.9028%	
26	Required Rate of Return	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	
27	Required Return	20,323,112	54,574	18,662	4,364	545	7,498	40,996	1,236	20,191	647	236	537	297	3,589	696,807	
28	(Required Return % - Rate Base)	7.41850	139,083	38,844	5,858	392	(24,831)	8,521	(2,075)	38,212	(275)	(1,388)	165	(46)	2,854,402		
29	Revenue Conversion Factor	1,7040															
30	Additional Income Tax on Return Def.	5,222,867	14,024	4,796	1,121	140	1,927	10,535	318	5,189	166	61	138	76	922	179,067	
31	(Income Deficiency * Tax Factor)	12,641,227	153,107	43,640	6,979	532	(22,904)	19,056	(1,757)	43,401	(108)	(1,337)	(830)	241	877	2,444,468	
32	Total Revenue Deficiency (inc. Adtl Inc. Taxes)	5.05%	73.14%	65.43%	36.83%	8.56%	-15.99%	2.01%	-16.50%	48.72%	-1.21%	-25.32%	-8.83%	9.25%	1.08%	533.74%	
33	Revenue Deficiency % (including Cost of Gas)	11.77%	73.14%	65.43%	36.83%	20.40%	-34.80%	8.75%	-16.50%	48.72%	-2.61%	-48.47%	-23.28%	16.23%	4.43%	533.74%	
34	Revenue Deficiency % (Without Cost of Gas)																
35	(Distribution Margin Only)																

Minnesota Energy Resources Corporation
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Allocation Of Operating Revenue
Forecasted Test Year Ending December 31, 2018

LINE ID	DESCRIPTION	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
		MIN JURISDICTION	NNG Residential	NNG Residential - Farm	NNG Residential - Farm	NNG S&I - Farm	NNG LC&I - Farm	CONS Revenue	NNG C&I Class	NNG C&I Class	NNG C&I Class	CONS C&I Class	CONS C&I Class	SOURCE OR ALLOCATION
		250,328,750	130,255,158	17,759,077	2,046,360	13,947,791	5,550,396	46,552,226	2,199,866	1,870,527	12,635,423			Direct
1	REVENUES FROM GAS OPERATIONS													
2														
3														
4	OTHER OPERATING INCOME:													
5	Acct 487 - Late Payment Charges	675,000	516,876	4,048	585	88,117	19,500	27,796	55	6,481	9,268			Customers
6	Acct 488 - Miscellaneous Revenue	140,004	107,207	840	121	18,277	4,045	5,765	12	1,344	1,922			Customers
7	Acct 493 - Rent from Gas Property	39,996	18,049	150	116	3,056	795	4,073	132	261	1,254			Rate Base
8	Acct 484 - Interdepartmental Rents	0	0	0	0	0	0	0	0	0	0			
9	Acct 486	0	0	0	0	0	0	0	0	0	0			
10	Gas True-up	0	0	0	0	0	0	0	0	0	0			Commodity Cost
11	Other Gas Revenues	180,000	137,834	1,079	156	23,498	5,200	7,412	15	1,728	2,471			Customers
12	Acct 498 - Rate Refund	0	0	0	0	0	0	0	0	0	0			Revenue
13	TOTAL OTHER REVENUE	1,035,000	779,896	6,116	978	132,947	28,540	45,047	214	9,815	14,515			
14														
15	TOTAL OPERATING REVENUE	251,363,750	131,035,124	17,765,793	2,047,338	20,080,738	5,979,936	46,997,253	2,199,890	1,880,342	12,620,343			

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Forecasted Test Year Ending December 31, 2018

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]
1	REVENUES FROM GAS OPERATIONS															
2		259,328,750	259,867	5,465,477	6,534,647	1,310,956	1,119,599	1,301,656	80,307	116,736	0	1,635,634	800,086	1,079,072	44,127	
3																
4	OTHER OPERATING INCOME:															
5	Acct 487 - Late Payment Charges	675,000	13	775	157	151	26	9	9	12	0	131	31	41	14	Customers
6	Acct 488 - Miscellaneous Revenue	140,004	3	161	33	31	5	2	2	2	0	27	7	8	3	Customers
7	Acct 493 - Rent from Gas Property	39,995	22	484	486	122	95	105	6	10	0	596	422	5,008	9	Rate Base
8	Acct 494 - Interdepartmental Rents	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Acct 495	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	Gas True-up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Commodity Cost
11	Other Gas Revenues	180,000	3	207	42	40	7	3	2	3	0	35	8	11	4	Customers
12	Acct 496 - Rate Refund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Revenue
13	TOTAL OTHER REVENUE	1,035,000	41	1,627	718	344	133	119	19	27	0	789	468	5,068	30	
14																
15	TOTAL OPERATING REVENUE	261,363,750	294,909	5,465,104	6,535,365	1,311,300	1,119,731	1,301,354	80,326	116,765	0	1,534,424	800,557	1,084,140	44,157	

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Forecasted Test Year Ending December 31, 2018

LINE ID	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
NO.	REVENUES FROM GAS OPERATIONS		CONS C&I Class 3 - Int (Transp)	CONS C&I Class 4 - Int (Transp)	CONS C&I Class 5 - Int (Transp)	CONS C&I Class 2 - Joint (Transp)	CONS C&I Class 3 - Joint (Transp)	CONS C&I Class 4 - Joint (Transp)	CONS C&I Class 5 - Joint (Transp)	CONS C&I Class 2 - Joint (Transp)	CONS C&I Class 3 - Joint (Transp)	NNG Flex Transport (Cust "A") (Transp)	NNG Flex Transport (Cust "B") (Transp)	NNG Flex Transport (Cust "C") (Transp)	NNG Flex Transport (Cust "D") (Transp)	NNG Flex Transport (Cust "E") (Transp)	SOURCE OR ALLOCATION FOR
1	MIN JURISDICTION	250,328,750	312,575	230,165	499,741	153,644	1,051,756	206,516	686,513	214,739	934,653	227,884	0	0	0	137,320	Direct
2	REVENUES FROM GAS OPERATIONS																
3	OTHER OPERATING INCOME:																
4	Acct 487 - Late Payment Charges	675,000	34	3	17	49	93	6	6	48	36	3	0	0	0	0	Customers
5	Acct 488 - Miscellaneous Revenue	140,004	7	1	4	10	19	1	1	10	7	1	0	0	0	0	Customers
6	Acct 489 - Rent from Gas Property	39,995	156	198	953	31	354	78	563	43	390	152	0	0	0	173	Rate Base
7	Acct 490 - Interdepartmental Rents	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	Acct 491 - Other Gas Revenues	180,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Commodity/Cost
9	Acct 492 - Rate Refund	1,035,000	0	0	0	104	482	86	572	113	443	156	0	0	0	0	Customers Revenue
10	TOTAL OTHER OPERATING INCOME																
11	TOTAL OTHER OPERATING INCOME																
12	TOTAL OTHER OPERATING INCOME																
13	TOTAL OTHER OPERATING INCOME																
14	TOTAL OTHER OPERATING INCOME																
15	TOTAL OPERATING REVENUE	251,383,750	312,782	230,328	500,720	153,748	1,052,248	200,601	809,085	214,852	935,296	228,040	0	0	0	137,478	

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Average and Excess Method
Allocation Of Operating Revenue
Forecasted Test Year Ending December 31, 2018

LINE ID	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
1	REVENUES FROM GAS OPERATIONS																
2		259,328,750	66,698	18,952	10,651	946,721	89,082	9,942	5,285	10,540	2,685	80,912	457,932				SOURCE OR ALLOCATION FACTOR
3																	Direct
4	OTHER OPERATING INCOME:																
5	Acct 487 - Late Payment Charges	675,000	9	3	3	110	3	14	3	3	6	14	6				Customers
6	Acct 488 - Miscellaneous Revenue	140,004	2	1	2	15	23	1	1	1	1	1	3				Customers
7	Acct 493 - Rent from Gas Property	39,995	107	37	9	1	15	81	2	40	1	0	1				Rate Base
8	Acct 486 - Interdepartmental Rents	0	0	0	0	0	0	0	0	0	0	0	0				
9	Acct 486	0	0	0	0	0	0	0	0	0	0	0	0				
10	Gas True-up	180,000	0	0	0	0	0	0	0	0	0	0	0				Commodity Cost
11	Other Gas Revenues	0	1	1	2	20	23	1	1	4	1	1	2				Customers
12	Acct 496 - Rate Refund	1,035,000	120	41	13	124	243	23	44	5	9	28	1,380				Revenue
13	TOTAL OTHER REVENUE		66,737	18,965	10,658	946,964	89,126	8,964	5,285	10,540	2,614	80,941	458,372				
14																	
15	TOTAL OPERATING REVENUE	251,383,750	209,457	6,228	143,331	946,964	89,126	8,964	5,285	10,540	2,614	80,941	458,372				

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Average and Excess Method
Rate Schedule Allocation of Operation & Maintenance
Forecasted Year Ending December 31, 2018

LINE NO.	DESCRIPTION	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
		MIN Residential	NNG Residential - Farm Tap	NNG S&I - Farm Tap	NNG LCAI - Farm Tap	CONS Residential	NNG C&I - Class 1 - Firm	NNG C&I - Class 2 - Firm	NNG C&I - Class 3 - Firm	CONC C&I - Class 1 - Firm	CONC C&I - Class 2 - Firm	CONC C&I - Class 3 - Firm	SOURCE OR ALLOCATION FACTOR	
1	Production:													
2	Purchased Gas Cost	142,921,863	72,682,218	128,672	1,423,410	10,181,333	3,056,644	30,828,735	1,608,658	885,774	7,590,101		Commodity Cost	
3	Gas Supply Acquisition	776,953	374,727	7,339	62,982	15,759	8,294	158,844	8,294	5,478	46,538		Sales	
4	Firm Demand Related	917,577	388,894	5,255	6,214	61,701	17,247	144,548	7,134	5,664	44,107		Coincident Peak Demand - Firm	
5	Interruptible Demand Related	489,019	0	0	0	0	0	0	0	0	0		Coincident Peak Demand - Int.	
6	Total Production	145,105,402	73,425,529	128,911	1,436,963	10,305,996	3,089,650	31,132,227	1,624,086	896,916	7,681,145			
7	Transmission:													
8	Firm Demand Related	35,980	14,279	0	0	2,390	688	5,600	276	219	1,709		Peak Demand - Firm excl. FT	
9	Interruptible Demand Related	18,696	0	0	0	0	0	735	146	0	217		Weighted Peak Dem - Int excl. FT	
10	Total Transmission	53,776	14,279	0	0	2,390	688	6,335	422	219	1,926			
11														
12	Distribution:													
13	301, 302, 303	296,462	143,395	1,143	766	24,315	6,169	27,482	819	2,026	8,517		Distribution Plant	
14	374	11,051	5,635	45	30	956	242	1,080	32	80	335		Distribution Plant	
15	375	2,198	1,053	8	6	160	46	204	6	15	63		Losses	
16	376 (Firm Demand)	0	0	0	0	0	0	0	0	0	0		Average & Excess	
17	376 (Interruptible Demand)	6,720,983	1,770,844	4,099	30,379	296,524	81,934	700,589	34,808	27,683	212,987		Average & Excess	
18	376 (Fixed Cost)	0	0	0	0	0	0	0	0	0	0		Customer excl. FT	
19	377	0	0	0	0	0	0	0	0	0	0		Therm Throughput	
20	378	1,017,713	550,761	0	0	92,539	25,598	216,409	0	8,897	63,908		Acct 378	
21	378 (Direct Firm Tap)	239,550	0	100,503	125,512	0	0	0	0	0	0		Acct 378 - FT	
22	379	483,721	127,437	295	2,186	21,341	5,897	50,423	2,905	1,948	15,228		Average & Excess	
23	380	4,700,819	3,584,160	28,067	4,349	611,025	135,219	206,764	413	44,944	68,940		Services	
24	381 (Telemeter Maintenance)	3,466,139	2,033,046	0	0	346,323	124,220	673,773	2,111	38,333	209,019		Customer - Telemeter	
25	382	46,241	0	0	0	0	0	0	0	0	0		Meters	
26	383	1,492,870	1,152,669	0	0	196,540	43,494	61,988	0	14,456	20,672		Cust - Small/Medium - excl. FT	
27	385	204,158	0	0	0	0	0	0	1,774	0	0		385 excl. FT	
28														
29	Total Distribution	18,712,706	8,389,011	156,885	163,229	1,589,743	422,819	1,938,733	42,858	137,795	599,778			
30														
31	Customer Accounts:													
32	Allocable	8,468,419	6,484,626	4,356	7,335	1,105,484	244,645	348,728	685	81,314	116,274		Customers	
33	Transport	235,913	0	0	0	0	0	0	0	0	0		Customers - Transport	
34	Customer - Acct 904 Residential Allocable	1,129,948	958,957	7,509	4,629	163,482	154,401	220,089	4,339	51,319	73,383		Customers - Residential	
35	Customer - Acct 904 C&I Allocable	522,964	0	2,749	4,629	1,268,976	399,045	568,817	1,136	132,633	189,657		Customers - C&I	
36	Total Customer Accounts:	10,345,914	7,443,582	11,965	11,965	1,268,976	399,045	568,817	1,136	132,633	189,657			
37														
38	Customer Services (Acct 907-910):	1,159,264	887,898	596	1,004	151,334	33,490	47,738	95	11,131	15,917		Customers	
39	Customer Sales (Acct 911-917):	11,505,179	8,331,280	65,241	12,969	1,420,310	432,535	616,555	1,231	143,765	205,574		Customers	
40	Total Customer:	12,664,443	9,219,178	67,207	14,973	1,572,308	472,025	664,293	1,326	154,896	221,571			
41														
42	Administrative & General:													
43	Purchased Gas Cost	0	0	0	0	0	0	0	0	0	0		Commodity Cost	
44	Gas Supply Acquisition Cost	408,455	196,999	2,862	3,858	33,100	8,285	83,559	4,360	2,880	24,676		Sales	
45	Firm Demand Cost	500,825	131,843	1,885	2,264	22,086	6,105	52,206	2,594	2,017	15,670		Average & Excess	
46	Interruptible Demand Cost	4,794,428	1,260,462	18,009	2,918	211,088	58,328	498,728	24,778	19,265	151,604		Average & Excess	
47	Customer	11,099,776	8,499,567	5,710	9,614	1,449,000	320,662	457,068	913	106,891	152,403		Customers	
48	Enhance Other Services - Transport Allocable	119,276	0	0	0	0	0	0	0	0	0		Customers - Transport	
49	Total Administrative and General	16,912,761	10,988,971	89,315	9,282	1,716,282	393,379	1,091,577	32,645	130,742	344,533			
50														
51	Total Operation & Maintenance	182,289,823	101,229,070	1,377,999	1,650,523	15,033,721	4,339,051	34,765,427	1,701,342	1,309,437	8,832,976			
52														

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Average and Excess Method
Rate Schedule Allocation Of Operation & Maintenance
Forecasted Year Ending December 31, 2018

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]
		JURISDICTION	CONNS C&I Class 3 - Firm	NNG C&I Class 2 - Int	NNG C&I Class 3 - Int	CONNS C&I Class 2 - Int	CONNS C&I Class 3 - Int	CONNS C&I Class 4 - Int	NNG C&I Class 2 - Joint	CONNS C&I Class 2 - Joint	NNG C&I Class 2 - Int (Transport)	NNG C&I Class 3 - Int (Transport)	NNG C&I Class 4 - Int (Transport)	NNG C&I Class 5 - Int - CIP Exempt (Transport)	CONNS C&I Class 2 - Int (Transport)	SOURCE OR ALLOCATION FACTOR
1	Production:															
2	Purchased Gas Cost	142,921,853	204,065	3,986,636	5,396,457	923,942	881,477	1,107,162	56,290	80,138	0	0	0	0	0	Commodity Cost
3	Gas Supply Acquisition	776,953	1,262	25,436	34,785	7,056	6,731	8,455	612	363	0	0	0	0	0	Sales
4	Firm Demand Related	489,019	0	27,186	28,728	6,808	5,832	6,143	55	55	0	0	0	0	0	Coincident Peak Demand - Firm
5	Interruptible Demand Related	145,105,402	206,513	3,989,636	5,459,970	937,806	894,040	1,121,759	57,010	81,219	0	38,736	20,010	301,936	490	Coincident Peak Demand - Int.
6	Total Production															
7	Transmission:															
8	Firm Demand Related	35,980	46	0	0	0	0	0	14	16	0	0	0	0	0	Peak Demand - Firm excl. FT
9	Interruptible Demand Related	18,696	22	118	612	33	118	225	2	3	0	1,028	898	8,974	3	Weighted Peak Dem - Int excl. FT
10	Total Transmission	53,776	68	118	612	33	118	225	16	19	0	1,028	898	8,974	3	
11	Distribution:															
12	301,302,303															
13	374	296,462	138	3,131	3,043	781	595	639	39	62	0	4,097	2,892	34,368	61	Distribution Plant
14	375 (Firm Demand)	11,051	5	123	120	31	23	25	2	2	0	161	114	1,351	2	Distribution Plant
15	376 (Interruptible Demand)	2,198	1	23	23	6	4	5	0	0	0	30	21	255	0	Average & Excess
16	377 (Fixed Cost)	6,720,863	5,726	115,805	130,270	29,353	25,499	27,665	1,453	2,296	0	176,450	126,076	1,511,620	2,202	Average & Excess
17	378 (Direct Firm Tip)	1,017,713	0	34,632	0	0	0	0	494	833	0	0	0	0	0	Customer excl. FT
18	379	239,550	0	0	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput
19	380	483,221	412	8,335	9,376	2,113	1,635	1,894	105	165	0	12,699	9,074	108,794	158	Act 378 - FT
20	381 (Telemeter Maintenance)	4,700,619	97	5,267	1,170	1,120	190	70	86	86	0	975	233	303	106	Average & Excess
21		3,468,140	75	1,625	1,625	1,625	1,625	1,625	210	280	0	6,162	2,838	344	0	Customer excl. FT
22		46,244	0	18,735	3,882	3,636	618	227	210	280	0	3,166	788	985	344	Customer Telemeter
23		382	0	0	0	0	0	0	0	0	0	0	0	0	0	Meters
24		1,492,670	0	1,729	0	336	0	0	19	26	0	0	0	0	0	Cust - Small/Medium - excl. FT
25		204,158	270	0	7,441	1,440	1,440	1,987	0	0	0	12,493	7,935	89,464	32	385 excl. FT
26		18,712,706	7,404	207,074	162,619	50,381	31,687	33,487	2,698	4,012	0	216,214	146,307	1,747,141	4,158	
27	Total Distribution															
28	Customer Accounts:															
29	Allocable Transport	8,469,419	163	9,727	1,974	1,889	321	118	109	145	0	1,644	394	512	179	Customers
30	Customer - Act 904 Residential Allocable	235,913	0	0	0	0	0	0	0	0	0	54,514	13,051	16,897	5,923	Customers - Transport
31	Customer - Act 904 C&I Allocable	522,964	103	6,139	1,246	1,192	203	75	69	92	0	1,037	248	323	113	Customers - Residential
32	Total Customer Accounts:	10,345,914	267	15,866	3,220	3,081	523	193	178	237	0	57,195	13,693	17,801	6,215	Customers - C&I
33	Customer Services (Act 907-910):	1,159,264	22	1,332	270	259	44	16	15	20	0	225	54	70	24	Customers
34	Customer Sales (Act 911-917):	11,505,179	289	17,197	3,480	3,340	567	269	193	257	0	57,420	13,747	17,671	6,239	Customers
35	Administrative & General:															
36	Purchased Gas Cost	408,455	663	13,372	18,267	3,709	3,539	4,445	191	322	0	0	0	0	0	Commodity Cost
37	Firm Demand Cost	500,825	427	8,629	9,707	2,187	1,800	2,054	108	171	0	13,149	9,395	112,641	164	Sales
38	Interruptible Demand Cost	4,794,428	4,076	82,438	92,735	20,896	18,152	19,623	1,035	1,634	0	125,609	89,749	1,076,072	1,567	Average & Excess
39	Customer	11,099,776	214	12,749	2,597	2,476	421	155	143	190	0	2,155	516	671	234	Customers
40	Enhance Other Service - Transport Allocable	119,276	0	0	0	0	0	0	0	0	0	28,962	6,910	8,993	3,136	Customers - Transport
41	Total Administrative and General	16,912,761	5,380	117,169	123,316	29,268	24,011	26,276	1,476	2,318	0	169,774	106,570	1,196,367	5,102	
42	Total Operation & Maintenance	182,269,823	2,119,654	4,340,214	5,750,007	1,020,827	950,425	1,181,966	61,292	87,625	0	483,172	290,532	3,274,288	15,981	

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Average and Excess Method
Rate Schedule Allocation Of Operation & Maintenance
Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
		IN	CONC C&I	CONC C&I	CONC C&I	CONC C&I	CONC C&I	CONC C&I	CONC C&I	CONC C&I	CONC C&I	CONC C&I	CONC C&I	CONC C&I	CONC C&I	CONC C&I	SOURCE OR ALLOCATION FACTOR
		Class 3 - Int	Class 4 - Int	Class 5 - Int	Class 2 - Joint	Class 3 - Joint	Class 4 - Joint	Class 5 - Joint	Class 2 - Joint	Class 3 - Joint	Class 4 - Joint	Class 5 - Joint	Class 2 - Joint	Class 3 - Joint	Class 4 - Joint	Class 5 - Joint	
		(Transport)	(Transport)	(Transport)	(Transport)	(Transport)	(Transport)	(Transport)	(Transport)	(Transport)	(Transport)	(Transport)	(Transport)	(Transport)	(Transport)	(Transport)	
1	Production:																
2	Purchased Gas Cost	142,921,863	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Commodity Cost
3	Gas Supply Acquisition	776,953	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Sales
4	Firm Demand Related	917,577	0	0	45,025	2,243	20,026	3,777	17,303	3,756	14,107	3,856	0	0	0	2,257	Coincident Peak Demand - Firm
5	Interruptible Demand Related	489,619	10,928	11,256	1,727	0	269	8,730	0	2,952	2,949	0	0	0	0	7,037	Coincident Peak Demand - Int.
6	Total Production	145,105,402	10,928	11,256	46,752	2,243	20,026	4,046	26,033	3,756	16,159	6,805	0	0	0	9,294	
7	Transmission:																
8	Firm Demand Related	35,980	0	0	1,744	87	776	146	670	146	547	149	0	0	0	0	87
9	Interruptible Demand Related	18,696	187	272	1,736	9	539	189	998	14	597	234	0	0	0	301	Peak Demand - Firm excl. FT
10	Total Transmission	53,776	187	272	3,480	96	1,315	336	1,668	160	1,133	384	0	0	0	388	Weighted Peak Dem. - Int excl. FT
11	Distribution:																
12	301,302,303	296,462	1,080	1,086	6,417	210	2,382	519	3,821	281	2,652	1,036	0	0	0	1,185	Distribution Plant
13	374	11,051	42	43	252	8	94	20	150	11	104	41	0	0	0	47	Distribution Plant
14	375	2,198	8	8	48	2	16	4	28	2	20	8	0	0	0	9	Distribution Plant
15	376 (Firm Demand)	6,720,883	46,764	47,787	281,716	7,741	102,411	22,513	167,853	10,495	115,594	45,590	0	0	0	52,085	Average & Excess
16	376 (Interruptible Demand)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Average & Excess
17	376 (Fixed Cost)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customer excl. FT
18	377	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput
19	378	1,017,713	0	0	0	2,534	0	0	0	4,167	0	0	0	0	0	0	Acct 378
20	379	239,550	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Acct 378 - FT
21	378 (Direct Firm Tip)	483,221	3,366	3,440	20,276	557	7,371	1,620	12,081	749	8,319	3,281	0	0	0	3,747	Average & Excess
22	380	4,700,619	253	23	129	368	695	41	43	354	267	22	0	0	0	22	Services
23	381	3,464,910	1,121	32	169	427	393	140	1,172	1,272	2,863	25	0	0	0	25	Meters
24	381 (Telemeter Maintenance)	46,244	0	0	76	420	1,185	2,257	134	1,149	868	70	0	0	0	70	Customer Telemeter
25	382	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Meters
26	383	1,492,970	0	0	110	0	0	0	0	106	0	0	0	0	0	0	Customer - Small/Medium - excl. FT
27	385	204,158	2,276	2,406	17,307	0	6,554	1,675	9,949	0	7,132	2,335	0	0	0	0	385 excl. FT
28	Total Distribution	18,712,706	56,592	55,211	327,246	13,924	126,157	26,916	194,572	18,295	137,040	52,636	0	0	0	60,394	
29	Customer Accounts:																
30	Allocable Transport	8,469,419	427	39	218	601	1,172	70	73	596	451	36	0	0	0	36	Customers
31	Customer - Act 904 Residential Allocable	225,913	14,155	1,395	7,228	20,591	38,852	2,309	2,403	19,778	14,959	1,295	0	0	0	1,295	Customers - Residential
32	Customer - Act 904 C&I Allocable	1,129,948	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customers - C&I
33	Total Customer Accounts:	522,964	269	25	138	392	739	44	46	376	285	23	0	0	0	23	
34	Customer Services (Act 907-910):	10,345,914	14,852	1,369	7,584	21,583	40,763	2,423	2,528	20,750	15,694	1,264	0	0	0	1,264	
35	Customer Sales (Act 911-917):	1,159,264	58	5	30	85	160	10	10	82	62	5	0	0	0	5	Customers
36	Total Customer	11,505,179	14,910	1,375	7,614	21,678	40,924	2,432	2,538	20,832	15,756	1,289	0	0	0	1,289	
37	Administrative & General:																
38	Purchased Gas Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Commodity Cost
39	Gas Supply Acquisition Cost	408,455	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Sales
40	Firm Demand Cost	500,825	3,485	3,562	20,993	577	7,631	1,678	12,508	775	8,614	3,397	0	0	0	3,880	Average & Excess
41	Interruptible Demand Cost	4,794,428	33,289	34,025	200,544	5,510	72,903	16,028	119,489	7,407	82,287	32,454	0	0	0	37,063	Average & Excess
42	Customer	11,099,776	559	52	286	813	1,536	91	95	782	591	48	0	0	0	48	Customers
43	Enhance Other Services - Transport Allocable	119,276	7,495	691	3,827	10,886	20,570	1,223	1,276	10,471	7,920	638	0	0	0	638	Customers - Transport
44	Total Administrative and General	16,912,761	44,628	38,329	229,650	17,797	102,640	19,016	133,368	19,435	89,412	36,537	0	0	0	41,628	
45	Total Operation & Maintenance	182,289,823	127,436	106,444	610,742	55,738	291,062	52,747	368,179	62,477	269,501	97,630	0	0	0	112,973	

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
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Rate Schedule Allocation of Operation & Maintenance
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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
			MM JURISDICTION	NNG Flex Transport (Cust F) (Transport)	NNG Flex Transport (Cust G) (Transport)	NNG Agriculture Grain Dryer - Class 1 (Transport)	NNG Agriculture Grain Dryer - Class 2 (Transport)	NNG Agriculture Grain Dryer - Class 3 (Transport)	NNG Agriculture Grain Dryer - Class 1 (Transport)	NNG Agriculture Grain Dryer - Class 2 (Transport)	NNG Agriculture Grain Dryer - Class 3 (Transport)	CONS Agriculture Grain Dryer - Class 1	CONS Agriculture Grain Dryer - Class 2	CONS Agriculture Grain Dryer - Class 3	NNG Power Generating Unit - Class 1	NNG Power Generating Unit - Class 2	SOURCE OR ALLOCATION FACTOR
1	Production:																
2	Purchased Gas Cost	142,921,863		0	0	3,606	77,393	727,826	0	0	4,792	2,522	6,638	1,121	61,107	0	Commodity Cost
3	Gas Supply Acquisition	776,953		0	0	19	499	4,692	0	0	30	19	50	0	394	0	Sales
4	Firm Demand Related	917,577	4,514	2,821	0	0	0	171	0	0	0	0	0	0	0	134,736	Coincident Peak Demand - Firm
5	Interruptible Demand Related	489,019	301	0	469	20	491	3,908	0	2,690	33	19	48	6	251	0	Coincident Peak Demand - Int.
6	Total Production	145,105,402	4,815	2,821	469	3,644	78,383	738,426	171	2,690	4,855	2,560	6,638	1,132	61,752	134,736	
7	Transmission:																
8	Firm Demand Related	35,980	175	109	0	0	0	0	7	0	0	0	0	0	0	0	Peak Demand - Firm excl FT
9	Interruptible Demand Related	18,696	184	44	9	1	17	135	4	88	1	1	1	0	13	0	Weighted Peak Dem - Int excl FT
10	Total Transmission	53,776	358	153	9	1	17	135	11	88	1	1	1	0	13	0	
11	Distribution:																
12	301,302,303	296,462	726	245	60	8	99	508	16	271	9	3	7	4	45	9,162	Distribution Plant
13	374	11,051	29	10	2	0	4	20	1	11	0	0	0	0	2	360	Distribution Plant
14	375 (Firm Demand)	2,198	5	2	0	0	1	4	0	2	0	0	0	0	0	68	Average & Excess
15	376 (Interruptible Demand)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Average & Excess
16	377 (Fixed Cost)	6,720,863	31,623	10,730	2,568	84	2,112	17,924	586	11,815	141	80	208	26	1,588	402,397	Average & Excess
17	378 (Direct Firm Tip)	1,017,713	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customer excl FT
18	379	239,550	0	0	0	24	654	5,440	162	0	38	25	58	0	0	0	Therm Throughout
19	380	483,221	2,276	772	185	6	152	1,290	42	850	10	0	0	0	0	0	Act 378 - FT
20	381 (Telephone Maintenance)	4,700,619	65	22	22	65	553	818	22	22	108	22	15	2	115	28,961	Average & Excess
21	382	3,469,010	161	54	22	48	426	5,265	17	26	36	70	13	33	108	43	Services
22	383	46,241	210	70	70	210	1,796	2,669	70	70	385	70	70	140	359	140	Customer Meter
23	384	1,492,970	0	0	0	19	166	245	6	6	32	6	6	0	0	0	Meters
24	385	204,158	1,830	436	107	0	0	712	0	0	0	0	0	1	101	25,537	Cust - Small/Medium - excl FT
25	Total Distribution	18,712,706	37,523	12,539	3,149	915	9,802	34,893	1,062	14,020	1,096	292	545	552	3,159	466,685	
26	Customer Accounts:																
27	Allocable Transport	8,469,419	109	36	36	109	932	1,390	36	36	162	36	36	73	182	73	Customers
28	Customer - Act 904 Residential Allocable	235,983	3,614	1,205	0	0	0	1,205	0	0	0	0	0	0	0	0	Customers - Residential
29	Customer - Act 904 C&I Allocable	1,129,948	69	23	23	69	588	871	23	23	115	23	23	46	46	46	Customers - C&I
30	Total Customer Accounts:	522,964	69	23	23	69	588	871	23	23	115	23	23	46	46	46	
31	Customer Services (Act 907-910):	10,345,914	3,792	1,264	1,264	1,521	2,252	1,264	1,264	1,264	296	59	59	119	296	2,528	Customers
32	Customer Sales (Act 911-917):	1,159,264	15	5	5	15	128	189	5	5	25	5	5	10	25	10	Customers
33	Total Customer	11,505,179	3,807	1,269	1,269	1,649	2,441	1,269	1,269	1,269	321	64	64	128	321	2,538	Customers
34	Administrative & General:																
35	Purchased Gas Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Commodity Cost
36	Gas Supply Acquisition Cost	408,455	0	0	0	0	262	2,466	0	0	0	0	0	0	0	0	Sales
37	Firm Demand Cost	500,825	2,356	800	191	6	157	1,336	44	880	11	6	16	2	119	29,985	Average & Excess
38	Interruptible Demand Cost	4,794,428	22,511	7,638	1,828	60	1,504	12,759	417	8,411	100	57	148	18	1,138	286,453	Average & Excess
39	Customer	11,099,776	143	48	48	143	1,222	1,809	48	238	48	48	95	238	95	95	Customers
40	Enhance Other Services - Transport Allocable	119,276	1,914	638	638	0	0	638	638	638	0	0	0	0	0	0	Customers - Transport
41	Total Administrative and General	16,912,761	26,624	9,123	2,705	219	3,146	16,371	1,146	9,977	365	121	238	119	1,702	317,809	
42	Total Operation & Maintenance	182,289,823	73,427	25,906	7,601	4,971	92,996	792,265	3,659	27,954	6,627	3,037	7,484	1,932	66,947	926,970	

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Rate Schedule Allocation Of Depreciation Expense
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LINE NO.	DESCRIPTION	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
DEPRECIATION EXPENSE - S/L		JURISDICTION	MIN Residential	NNG Residential	NNG Residential - Firm Tap	NNG Sckl - Firm Tap	NNG LCal - Firm Tap	CONS Residential	NNG Csl - Class 1 - Firm	NNG Csl - Class 2 - Firm	NNG Csl Class 3 - Firm	CONS Csl - Class 1 - Firm	CONS Csl - Class 2 - Firm	SOURCE OR ALLOCATION FACTOR
1	Production:													
2	Firm Demand Related	54,197	310	310	367	3,644	1,019	8,538	421	0	0	335	2,605	Coincident Peak Demand - Firm
3	Interruptible Demand Related	28,884	0	0	0	0	0	0	0	0	0	0	0	Coincident Peak Demand - Int.
4	Total Production	83,082	310	310	367	3,644	1,019	8,538	421	0	0	335	2,605	
5	Transmission													
6	Firm Demand Related	160,701	0	0	0	10,268	2,870	24,066	1,187	24,066	1,187	943	7,340	Peak Demand - Firm excl. FT
7	Interruptible Demand Related	80,116	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Dem - Int excl. FT
8	Total Transmission	231,017	0	0	0	10,268	2,870	24,066	1,187	24,066	1,187	943	7,340	
9	Distribution													
10	Firm Demand Related	1,680,818	6,480	6,480	4,343	137,854	34,974	155,871	4,641	11,486	48,230	11,486	48,230	Distribution Plant
11	Interruptible Demand Related	27,645	107	107	71	2,267	575	2,564	76	189	794	189	794	Distribution Plant
12	Total Firm Demand Related	1,708,463	6,587	6,587	4,414	140,121	35,549	158,435	4,717	11,675	48,924	11,675	48,924	Average & Excess
13	376 (Firm Demand)	1,680,818	6,480	6,480	4,343	137,854	34,974	155,871	4,641	11,486	48,230	11,486	48,230	Average & Excess
14	376 (Fixed Cost)	27,645	107	107	71	2,267	575	2,564	76	189	794	189	794	Customers excl FT
15	Total Distribution	1,736,108	6,694	6,694	4,485	142,388	36,124	161,000	4,717	11,864	49,718	11,864	49,718	Therm Throughput
16	Firm Demand Related	588,790	0	0	0	59,538	14,809	125,202	0	0	0	0	0	Accr 378
17	Interruptible Demand Related	764,701	0	0	0	33,738	9,322	79,712	3,960	3,079	61,230	3,960	61,230	Average & Excess
18	Total Firm Demand Related	1,353,491	0	0	0	93,276	24,131	204,914	3,960	3,079	122,430	3,960	122,430	Services
19	376 (Firm Demand)	1,353,491	0	0	0	93,276	24,131	204,914	3,960	3,079	122,430	3,960	122,430	Customers excl FT
20	376 (Fixed Cost)	764,701	0	0	0	42,262	12,678	35,288	0	0	0	0	0	Meters
21	Total Distribution	1,353,491	0	0	0	93,276	24,131	204,914	3,960	3,079	122,430	3,960	122,430	Cust - Service excl. FT
22	Firm Demand Related	311,650	0	0	0	41,062	9,000	12,835	694	4,310	0	4,310	0	385 excl. FT
23	Interruptible Demand Related	79,877	0	0	0	0	0	0	0	0	0	0	0	Customers
24	Total Distribution	13,408,895	6,718,774	51,144	31,828	1,131,634	290,464	1,260,029	33,748	95,384	386,348	95,384	386,348	
25	Customer	589,239	451,205	3,533	303	76,921	17,023	24,265	48	5,658	8,090	5,658	8,090	
26	Total Depreciation Expense - S/L	14,312,232	7,253,091	54,988	6,467	32,705	1,230,468	311,376	1,340,046	36,033	102,819	36,033	102,819	
27	Amortization (Acc407)	40,566	12,291	175	207	2,057	575	4,820	238	189	1,471	189	1,471	Coincident Peak Demand
28	Transmission related	1,947	370	0	62	17	146	6	6	6	43	6	43	Weighted Peak Demand excl. FT
29	Distribution related	788,427	207,712	2,968	481	34,785	9,612	82,185	4,083	3,175	24,983	4,083	24,983	Average & Excess
30	Customer related	290,538	222,477	1,742	252	37,928	8,383	11,964	24	2,790	3,989	2,790	3,989	Customers
31	CIP Expense	12,233,774	4,589,804	66,670	8,125	89,878	771,107	193,005	1,946,613	101,575	67,086	101,575	67,086	Direct
32	Total Amortization Expense	13,355,051	5,032,654	71,555	8,774	94,590	211,602	2,045,728	105,926	73,246	695,340	73,246	695,340	
33	Total Depreciation & Amortization Expenses:	27,667,283	12,285,745	126,543	15,242	126,606	2,076,408	3,385,775	141,559	175,564	1,020,657	175,564	1,020,657	

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LINE NO.	DESCRIPTION	[A]	[B]	[B]	[C]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]
		IN JURISDICTION	CONS C&I Class 3 - Firm	NNG C&I Class 2 - Int	NNG C&I Class 3 - Int	CONS C&I Class 2 - Int	CONS C&I Class 3 - Int	CONS C&I Class 4 - Int	CONS C&I Class 2 - Joint	NNG C&I Class 2 - Int (Transport)	NNG C&I Class 3 - Int (Transport)	NNG C&I Class 4 - Int (Transport)	NNG C&I Class 5 - Int - CIP Exempt (Transport)	CONS C&I Class 2 - Int (Transport)	SOURCE OR ALLOCATION FACTOR			
1	DEPRECIATION EXPENSE - S/L																	
2	Production:																	
3	Firm Demand Related		70	1,606	0	0	0	0	21	24	0	0	0	0	0	0	0	0
4	Interruptible Demand Related		28,884	0	1,697	402	344	383	0	3	0	2,288	1,182	17,834	29	0	0	0
5	Total Production		83,082	70	1,697	402	344	383	21	28	0	2,288	1,182	17,834	29	0	0	0
6	Transmission																	
7	Firm Demand Related		160,701	197	0	0	0	0	59	69	0	0	0	0	0	0	0	0
8	Firm Demand Related		80,116	95	596	2,630	140	599	11	11	0	4,418	3,856	38,550	14	0	0	0
9	Interruptible Demand Related		231,017	293	596	2,630	140	599	67	81	0	4,418	3,856	38,550	14	0	0	0
10	Total Transmission		471,834	585	1,222	4,400	839	1,338	137	161	0	8,836	7,712	77,100	28	0	0	0
11	Distribution																	
12	Firm Demand Related		1,680,818	761	17,752	4,428	3,373	3,623	223	350	0	23,230	16,399	194,852	347	0	0	0
13	Interruptible Demand Related		27,645	13	292	284	73	55	60	6	0	392	270	3,205	6	0	0	0
14	Total Firm Demand Related		1,708,463	774	18,044	4,712	3,448	3,678	283	356	0	23,622	16,669	198,057	353	0	0	0
15	376 (Firm Demand)		10,314	5	109	106	27	21	22	2	0	143	101	1,196	2	0	0	0
16	376 (Interruptible Demand)		17,331	8	187	178	46	34	38	4	0	249	169	1,999	4	0	0	0
17	376 (Fixed Cost)		4,439,577	3,760	76,498	86,050	16,844	18,298	960	1,511	0	116,550	83,290	988,510	1,450	0	0	0
18	Total Distribution		6,836,670	4,554	102,316	117,260	20,361	22,266	1,173	1,517	0	140,415	100,359	1,184,816	1,456	0	0	0
19	376 (Firm Demand)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	376 (Interruptible Demand)		588,790	0	20,036	0	5,558	0	286	482	0	20,076	14,345	171,990	251	0	0	0
21	376 (Fixed Cost)		764,701	651	13,176	14,822	3,340	2,801	1,316	261	0	866	207	269	94	0	0	0
22	Total Distribution		1,353,491	651	33,212	14,822	9,898	1,601	1,601	743	0	2,337	838	1,469	122	0	0	0
23	376 (Firm Demand)		1,330,943	287	7,150	2,806	1,292	564	80	99	0	2,337	838	1,469	122	0	0	0
24	376 (Interruptible Demand)		311,548	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	376 (Fixed Cost)		79,879	106	2,911	0	563	777	0	5	0	4,889	3,105	35,003	0	0	0	0
26	Total Distribution		13,408,895	5,711	140,494	125,271	35,173	24,481	1,781	2,799	0	168,478	118,544	1,405,028	2,821	0	0	0
27	Customer																	
28	Firm Demand Related		589,239	11	677	137	131	22	8	10	0	114	27	36	12	0	0	0
29	Interruptible Demand Related		14,312,232	6,085	143,282	129,736	35,846	25,367	1,876	2,918	0	175,295	123,609	1,461,445	2,876	0	0	0
30	Total Customer		14,901,471	6,096	143,919	129,873	35,977	25,489	1,884	2,928	0	175,409	123,636	1,461,481	2,888	0	0	0
31	Total Depreciation Expense - S/L		27,667,263	22,258	469,541	571,976	125,972	110,884	134,574	6,504	10,703	812,468	562,487	1,647,866	11,525	0	0	0
32	Amortization (Add/07)																	
33	Production																	
34	Firm Demand Related		40,866	40	800	845	200	172	10	15	0	1,140	589	8,886	14	0	0	0
35	Interruptible Demand Related		1,947	1	23	24	6	5	0	1	0	41	26	290	1	0	0	0
36	Total Production		42,813	41	823	869	206	177	10	16	0	1,181	595	9,176	15	0	0	0
37	Transmission																	
38	Firm Demand Related		798,427	672	13,665	15,292	3,443	2,991	170	269	0	20,699	14,790	177,326	258	0	0	0
39	Interruptible Demand Related		290,538	6	334	68	65	11	4	5	0	56	14	18	6	0	0	0
40	Total Transmission		1,088,965	678	14,000	15,360	3,508	3,002	174	274	0	20,755	14,804	177,344	264	0	0	0
41	Customer																	
42	Firm Demand Related		12,233,734	15,455	311,516	426,021	86,410	82,439	4,444	7,485	0	715,237	413,459	4,459	8,370	0	0	0
43	Interruptible Demand Related		13,355,051	16,173	326,258	442,240	90,125	85,617	7,985	7,795	0	737,173	428,877	186,520	8,649	0	0	0
44	Total Customer		25,588,785	31,628	637,774	1,268,261	176,535	168,056	12,429	15,280	0	1,452,410	842,336	4,474	16,419	0	0	0
45	Total Depreciation & Amortization Expenses:		53,256,048	53,886	1,107,285	1,840,237	292,507	278,940	256,003	26,013	25,983	1,964,878	1,404,923	1,654,351	28,144	0	0	0

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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
DEPRECIATION EXPENSE - S/L																	
	JURISDICTION	CONC C&I Class 3 - Int (Transmission)	CONC C&I Class 4 - Int (Transmission)	CONC C&I Class 5 - Int (Transmission)	CONC C&I Class 2 - Int (Transmission)	CONC C&I Class 3 - Int (Transmission)	CONC C&I Class 4 - Int (Transmission)	CONC C&I Class 5 - Int (Transmission)	CONC C&I Class 2 - Int (Transmission)	CONC C&I Class 3 - Int (Transmission)	CONC C&I Class 4 - Int (Transmission)	CONC C&I Class 5 - Int (Transmission)	CONC C&I Class 2 - Int (Transmission)	CONC C&I Class 3 - Int (Transmission)	CONC C&I Class 4 - Int (Transmission)	CONC C&I Class 5 - Int (Transmission)	SOURCE OR ALLOCATION FACTOR
1	Production:																
2	Production:																
3	Firm Demand Related	54,197	0	2,659	133	1,183	223	1,022	1,022	222	833	228	0	0	0	133	Coincident Peak Demand - Firm
4	Interruptible Demand Related	28,884	645	685	102	0	16	516	516	0	121	174	0	0	0	416	Coincident Peak Demand - Int.
5	Total Production	83,082	645	2,761	133	1,183	239	1,538	222	854	402	402	0	0	0	549	
6	Transmission																
7	Firm Demand Related	160,701	0	7,493	373	3,333	620	2,890	2,890	620	2,940	642	0	0	0	376	Peak Demand - Firm excl. FT
8	Interruptible Demand Related	80,116	804	1,169	7,458	37	2,317	814	4,297	61	2,621	1,006	0	0	0	1,291	Weighted Peak Dem - Int excl. FT
9	Total Transmission	231,017	804	1,169	14,951	410	5,650	1,442	7,186	686	4,869	1,648	0	0	0	1,667	
10	Distribution																
11	Production:																
12	Production:																
13	Firm Demand Related	1,680,818	6,125	6,159	36,382	1,191	13,503	2,940	21,662	1,591	15,038	5,673	0	0	0	6,720	Distribution Plant
14	Interruptible Demand Related	27,645	101	101	598	20	222	48	356	26	247	97	0	0	0	111	Distribution Plant
15	Total Production	10,314	38	38	223	7	83	18	133	10	92	36	0	0	0	41	Average & Excess
16	Firm Demand Related	4,439,277	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customers excl. FT
17	Interruptible Demand Related	30,889	0	0	186,089	0	67,646	14,971	110,876	0	76,356	30,116	0	0	0	34,392	Customers excl. FT
18	Total Production	4,470,166	0	0	186,089	0	67,646	14,971	110,876	0	76,356	30,116	0	0	0	34,392	Customers excl. FT
19	Firm Demand Related	588,790	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput
20	Interruptible Demand Related	764,701	5,321	5,438	32,053	881	11,652	2,561	19,098	1,184	13,152	5,187	0	0	0	5,924	Average & Excess
21	Total Production	1,353,491	5,321	5,438	32,053	881	11,652	2,561	19,098	1,184	13,152	5,187	0	0	0	11,918	Services
22	Firm Demand Related	4,174,831	225	21	115	327	617	37	314	238	19	0	0	0	0	19	Meters
23	Interruptible Demand Related	1,330,443	750	126	259	456	148	193	408	793	96	0	0	0	0	96	Customers excl. FT
24	Total Production	5,505,274	975	147	374	783	565	530	722	1,031	914	0	0	0	0	115	Customers excl. FT
25	Firm Demand Related	311,650	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customers excl. FT
26	Interruptible Demand Related	79,877	890	941	6,771	0	2,564	655	3,892	20	2,790	914	0	0	0	1,172	Customers excl. FT
27	Total Production	13,408,895	44,339	44,397	262,492	9,484	37,955	21,279	166,248	12,839	108,708	42,337	0	0	0	48,476	Customers
28	Customer																
29	Customer	589,239	30	15	43	82	5	5	5	41	31	3	0	0	0	3	Customers
30	Total Depreciation Expense - S/L	14,312,232	45,818	46,234	280,220	10,070	104,869	22,965	164,958	13,788	114,950	44,390	0	0	0	50,694	
31	Amortizations (Adj 407)																
32	Production:																
33	Production:																
34	Firm Demand Related	40,866	322	331	1,552	36	570	134	834	65	631	215	0	0	0	282	Coincident Peak Demand
35	Interruptible Demand Related	1,947	7	8	56	2	21	5	32	3	23	8	0	0	0	10	Weighted Peak Demand excl. FT
36	Total Production	42,813	329	339	1,608	38	591	139	866	68	654	223	0	0	0	292	Average & Excess
37	Firm Demand Related	798,427	5,496	5,607	33,048	908	12,014	2,641	19,691	1,221	13,560	5,348	0	0	0	6,108	Customers
38	Interruptible Demand Related	290,538	15	1	7	21	40	2	20	20	15	1	0	0	0	1	Direct
39	Total Production	1,088,965	5,511	5,608	33,055	109	12,054	2,643	19,711	1,241	13,575	5,349	0	0	0	7	
40	Firm Demand Related	13,355,051	136,104	131,330	34,664	23,759	387,876	90,043	20,559	38,793	422,415	177,579	0	0	0	6,401	
41	Interruptible Demand Related	27,667,263	181,922	177,864	314,883	33,929	492,745	113,008	185,518	52,581	536,975	221,989	0	0	0	57,895	
42	Total Depreciation & Amortization Expenses:																

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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
DEPRECIATION EXPENSE - S/L																	
	JURISDICTION	NNG Flex Transport (Transp)	NNG Flex Transport (Cust 'G')	NNG Transport for Resale (Transp)	NNG Agriculture Grain Dryer - Class 1	NNG Agriculture Grain Dryer - Class 2	NNG Agriculture Grain Dryer - Class 3	NNG Agriculture Grain Dryer - Class 3 (Transp)	NNG Agriculture Grain Dryer - Class 1	CONS Agriculture Grain Dryer - Class 1 Int.	CONS Agriculture Grain Dryer - Class 1 Int.	CONS Agriculture Grain Dryer - Class 2	CONS Agriculture Grain Dryer - Class 2	NNG Power Generating Unit - Class 1	NNG Power Generating Unit - Class 1 - CIP Exempt (Trans)	SOURCE OR ALLOCATION FACTOR	
1	Production:																
2	Firm Demand Related	267	167	0	0	0	0	10	0	0	0	0	0	0	0	7,958	Coincident Peak Demand - Firm
3	Interruptible Demand Related	18	0	28	1	29	231	0	154	2	1	3	3	0	15	7,958	Coincident Peak Demand - Int.
4	Total Production	284	167	28	1	29	231	10	154	2	1	3	3	0	15	7,958	
5	Transmission																
6	Firm Demand Related	751	469	0	0	0	0	26	0	0	0	0	0	0	0	22,423	Peak Demand - Firm excl. FT
7	Interruptible Demand Related	80,116	758	38	3	72	579	41	377	4	3	6	6	1	54	22,423	Weighted Peak Dem - Int excl. FT
8	Total Transmission	231,017	1,540	657	38	72	579	46	377	4	3	6	6	1	54	22,423	
9	Distribution																
10	301,302,303	4,116	1,388	338	43	563	2,882	91	1,538	52	18	39	24	257	51,944	Distribution Plant	
11	374	27,645	68	23	6	1	9	47	1	25	1	0	1	0	4	854	Distribution Plant
12	375	10,314	25	9	2	0	3	18	1	9	0	0	0	0	2	319	Average & Excess
13	376 (Firm Demand)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customers excl FT
14	376 (Fixed Cost)	4,439,277	7,088	1,699	55	1,356	11,895	382	7,895	89	53	193	11	1,065	265,800	Therm Throughput	
15	377	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Act 378
16	378	588,790	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Average & Excess
17	379	764,701	1,221	292	10	240	2,039	67	1,344	16	9	24	3	182	45,784	Services	
18	380	4,174,831	57	19	19	491	727	19	19	96	19	38	96	38	96	38	Meters
19	381	1,330,343	289	96	52	190	1,623	2,277	60	102	151	30	60	128	319	0	Cost - Shared Medium - excl. FT
20	382	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customers
21	383	311,610	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
22	385	79,877	171	42	0	0	0	0	278	0	0	0	0	1	40	9,991	
23	Total Distribution	13,408,895	23,758	10,014	2,446	4,739	23,029	721	11,121	438	146	313	211	1,855	374,736		
24	Customer	589,239	8	3	3	8	65	96	3	13	3	3	5	5	13	5	
25	Total Depreciation Expense - S/L	14,312,232	31,590	10,841	2,514	386	4,904	23,935	779	11,655	457	152	327	217	2,037	405,123	
26	Amortizations (Add/07)																
27	Transmission related	40,866	159	73	14	14	115	3	77	1	1	1	1	0	7	683	Coincident Peak Demand
28	Distribution related	1,347	6	1	0	0	4	0	2	0	0	0	0	0	0	83	Weighted Peak Demand excl. FT
29	Customer related	788,427	3,710	1,259	301	248	2,103	69	1,386	17	9	24	3	188	47,205	Average & Excess	
30	CIP Expense	290,538	4	1	4	32	47	1	6	1	6	1	2	6	2	0	Customers
31	Total Amortization Expense	12,233,774	134,756	32,116	6,103	6,110	57,459	1,714	47,369	363	236	611	71	4,824	47,973	Direct	
32	Total Depreciation & Amortization Expenses:	13,355,051	136,635	33,450	6,420	6,404	59,727	1,797	48,835	397	247	639	76	5,026	47,973		
33		27,667,263	170,225	44,291	8,934	627	11,309	83,662	2,566	60,489	843	389	965	294	7,062	453,036	

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LINE ID	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]
		JURISDICTION	MN	NNG Residential	NNG Residential - Farm	NNG S&I - Farm	NNG LC&I - Farm	CONS Residual	NNG CAI Class	NNG CAI Class	NNG CAI Class	CONS CAI Class	CONS CAI Class	SOURCE OR ALLOCATION
1	Real Est & Property	11,435,742	5,160,834	42,946	3,495	33,118	972,865	227,282	1,164,615	37,774	74,520	358,248	246	Rate Base
2	Unemployment Comp. - FED	8,726	3,576	16	1	5	605	150	823	30	51	128	615	Salaries & Wages
3	Unemployment Comp. - State	21,767	8,920	39	4	12	1,509	375	2,052	74	128	0	0	Salaries & Wages
4	Gross Receipts Tax	0	0	0	0	0	0	0	0	0	0	0	0	Revenue
5	Unauthor Ins Tax	38,210	17,243	143	18	111	2,920	759	3,891	126	249	249	1,198	Rate Base
6	Excise Tax	0	0	0	0	0	0	0	0	0	0	0	0	Rate Base
7	Tax Credit	0	0	0	0	0	0	0	0	0	0	0	0	Salaries & Wages
8	State Tax	0	203,904	0	82	283	34,503	8,574	46,911	1,702	2,824	14,066	0	Rate Base
9	IRS	969,659	387,868	1,755	159	552	67,239	16,709	91,420	3,317	5,698	27,391	0	Salaries & Wages
10	Retirement Benefits - FED	12,971,672	5,791,646	45,700	5,759	34,082	950,631	253,860	1,309,713	43,023	83,679	401,312	0	Salaries & Wages
11	TOTAL TAXES OTHER THAN INCOME													

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LINE ID	DESCRIPTION	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
LINE ID	DESCRIPTION	MIN JURISDICTION	CONS C&I Class 3 - Fing	NNG C&I Class 3 - Int	CONS C&I Class 3A	CONS C&I Class 3B	CONS C&I Class 3C	CONS C&I Class 3D	NNG C&I Class 2 - Int	CONS C&I Class 2 - Int	CONS C&I Class 2 - Int	NNG C&I Class 3 - Int	CONS C&I Class 4 - Int	NNG C&I Class 5 - Int - CIP Exempt	CONS C&I Class 2 - Int	SOURCE OR ALLOCATION
1	Real Est & Property	11,435,742	6,234	158,034	34,192	27,171	23,149	11,862	2,933	0	176,148	120,707	1,431,741	2,539		Rate Base
2	Unemployment Comp. - FED	8,726	5	125	33	60	82	4	7	0	185	118	1,324	3		Salaries & Wages
3	Unemployment Comp. - State	21,767	11	298	82	0	0	0	0	0	462	293	3,304	7		Salaries & Wages
4	Gross Receipts Tax	0	0	0	0	0	0	0	0	0	0	0	0	0		Revenue
5	Unauthor Ins Tax	38,210	21	465	117	91	100	6	9	0	570	403	4,784	8		Rate Base
6	Excise Tax	0	0	0	0	0	0	0	0	0	0	0	0	0		Rate Base
7	Tax Credit	0	0	0	0	0	0	0	0	0	0	0	0	0		Salaries & Wages
8	Use Tax	0	260	7,120	1,876	1,278	1,977	97	162	0	10,658	6,703	75,515	166		Rate Base
9	IRS Payroll Tax	497,659	6,806	13,884	3,655	2,885	3,657	188	316	0	20,598	13,063	147,164	323		Salaries & Wages
10	Retirement Benefits - FED	969,659	506	13,263	3,655	2,885	3,657	188	316	0	20,598	13,063	147,164	323		Salaries & Wages
11	TOTAL TAXES OTHER THAN INCOME	12,971,672	7,097	160,943	40,684	31,411	35,700	2,102	3,328	0	202,890	141,287	1,653,892	3,046		

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LINE ID	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
			CONS C&I Class 3 - Int (Transp)	CONS C&I Class 4 - Int (Transp)	CONS C&I Class 5 - Int - CIP Exempt (Transp)	CONS C&I Class 2 - Joint (Transp)	CONS C&I Class 3 - Joint (Transp)	CONS C&I Class 4 - Joint (Transp)	CONS C&I Class 5 - Joint (Transp)	CONS C&I Class 2 - Joint (Transp)	CONS C&I Class 3 - Joint (Transp)	NNG Flex Transport (Cust 'A') (Transp)	NNG Flex Transport (Cust 'B') (Transp)	NNG Flex Transport (Cust 'C') (Transp)	NNG Flex Transport (Cust 'D') (Transp)	NNG Flex Transport (Cust 'E') (Transp)	SOURCE OR ALLOCATION
1	Real Est & Property	11,435,742	44,738	46,240	272,592	9,965	101,237	24,738	168,982	14,732	111,170	49,428	49,428	0	0	49,598	Rate Base
2	Unemployment Comp. - FED	8,726	34	36	256	97	8	25	147	13	106	35	35	0	0	44	Salaries & Wages
3	Unemployment Comp. - State	21,767	84	89	639	20	243	62	367	32	264	86	86	0	0	111	Salaries & Wages
4	Gross Receipts Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Revenue
5	Unauthor Ins Tax	38,210	149	151	911	30	338	74	538	41	373	145	145	0	0	166	Rate Base
6	Excise Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Rate Base
7	Tax Credit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Salaries & Wages
8	State Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Rate Base
9	IRS - Social Security Tax	497,669	1,927	2,031	14,611	463	5,559	1,414	8,398	739	6,028	1,972	1,972	0	0	2,530	Salaries & Wages
10	Retirement Benefits - FED	969,659	3,755	3,959	28,473	883	10,815	2,756	16,366	1,439	11,743	3,842	3,842	0	0	4,929	Salaries & Wages
11	TOTAL TAXES OTHER THAN INCOME	12,971,672	50,688	51,557	317,482	10,347	118,279	26,530	186,798	14,425	130,081	49,598	49,598	0	0	57,365	Salaries & Wages

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LINE ID	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
			MIN JURISDICTION	NNG Flex Transport (Cust 'F')	NNG Flex Transport (Cust 'G')	NNG Transport for Resale	NNG Agriculture Grain Dryer - Class 1	NNG Agriculture Grain Dryer - Class 2	NNG Agriculture Grain Dryer - Class 3	CONs Agriculture Grain Dryer - Class 1	CONs Agriculture Grain Dryer - Class 2	CONs Agriculture Grain Dryer - Class 3	NNG Power Generating Unit - Class 1	NNG Power Generating Unit - Class 2			SOURCE OR ALLOCATION
1	Real Estate Property	11,435,742		30,728		2,456	4,213	25,068	693	11,302	364	133	307	197	2,020	392,031	Rate Base
2	Unemployment Comp. - FED	8,726		27	6	2	19	19	1	11	0	0	0	0	2	0	Salaries & Wages
3	Unemployment Comp. - State	21,767		68	16	4	47	0	1	26	0	0	1	0	4	0	Salaries & Wages
4	Gross Receipts Tax	0		0	0	0	0	0	0	0	0	0	0	0	0	0	Revenue
5	Unauthor Ins Tax	38,210		103	35	8	77	77	2	38	1	0	1	1	7	1,310	Rate Base
6	Excise Tax	0		0	0	0	0	0	0	0	0	0	0	0	0	0	Rate Base
7	Tax Credit	0		0	0	0	0	0	0	0	0	0	0	0	0	0	Salaries & Wages
8	State Tax	0		0	0	0	0	0	0	0	0	0	0	0	0	0	Rate Base
9	IRS payroll Tax	497,659		1,546	369	91	146	1,083	26	601	10	5	12	2	97	21,554	Salaries & Wages
10	Retirement Benefits - FED	969,659		3,013	718	176	2,111	56	1,172	20	11	23	5	2	190	42,005	Salaries & Wages
11	TOTAL TAXES OTHER THAN INCOME	12,971,672		35,464	11,645	2,736	4,656	26,406	765	13,209	396	150	339	175	2,320	458,281	

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LINE ID	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]
1	BEFORE TAX ADJUSTMENTS:													
2	Gain/(Loss) - Sale of Utility Property	0	0	0	0	0	0	0	0	0	0	0	0	0
3	TOTAL OTHER ADJUSTS	0	0	0	0	0	0	0	0	0	0	0	0	0
4														
5	AFTER TAX ADJUSTMENTS:													
7	Tax Amortizations (409)	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Tax Amortizations (11826/431)	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL OTHER ADJUSTS	0	0	0	0	0	0	0	0	0	0	0	0	0

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[A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]
LINE ID	DESCRIPTION	MIN JURISDICTION	CONS C&I Class 3 - Firm	NNG C&I Class 2 - Int	CONS C&I Class 2 - Int	CONS C&I Class 3 - Int	CONS C&I Class 4 - Int	NNG C&I Class 2 - Joint	CONS C&I Class 2 - Joint	NNG C&I Class 2 - Int (Transport)	NNG C&I Class 3 - Int (Transport)	NNG C&I Class 4 - Int (Transport)	NNG C&I Class 5 - Int - CPJ Exempt (Transport)	CONS C&I Class 2 - Int (Transport)	SOURCE OR ALLOCATION FACTOR
1	BEFORE TAX ADJUSTMENTS:														
2	Gain/(Loss) - Sale of Utility Property		0	0	0	0	0	0	0	0	0	0	0	0	0
3	TOTAL OTHER ADJUSTS		0	0	0	0	0	0	0	0	0	0	0	0	0
4															
5	AFTER TAX ADJUSTMENTS:														
6	Tax Amortizations (409)		0	0	0	0	0	0	0	0	0	0	0	0	0
7	Tax Amortizations (41)		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Tax Amortizations (11626431)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL OTHER ADJUSTS		0	0	0	0	0	0	0	0	0	0	0	0	0

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LINE ID	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
		MIN JURISDICTION	CONS C&I Class 3 - Int (Transport)	CONS C&I Class 4 - Int (Transport)	CONS C&I Class 5 - Int - CIP-Exempt (Transport)	CONS C&I Class 2 - Joint (Transport)	CONS C&I Class 3 - Joint (Transport)	CONS C&I Class 4 - Joint (Transport)	CONS C&I Class 5 - Joint (Transport)	CONS C&I Class 2 - Joint (Transport)	CONS C&I Class 3 - Joint (Transport)	NNG C&I Transport (Cust 'A')	NNG Flex Transport (Cust 'B')	NNG Flex Transport (Cust 'C')	NNG Flex Transport (Cust 'D')	NNG Flex Transport (Cust 'E')	SOURCE OR ALLOCATION FACTOR
1	BEFORE TAX ADJUSTMENTS:	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Gain/(Loss) - Sale of Utility Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	TOTAL OTHER ADJUSTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	AFTER TAX ADJUSTMENTS:	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Tax Amortizations (409)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Tax Amortizations (116266431)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL OTHER ADJUSTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Rate Schedule Allocation Of Other Income & Adjusts
Forecasted Ten Year Ending December 31, 2018

LINE ID	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
			MIN JURISDICTION	NNG Flex Transport (Cust F) (Transport)	NNG Flex Transport (Cust G) (Transport)	NNG Transport for Resale (Transport)	NNG Agriculture Grain Dryer - Class 1 (Transport)	NNG Agriculture Grain Dryer - Class 2 (Transport)	NNG Agriculture Grain Dryer - Class 2 (Transport)	NNG Agriculture Grain Dryer - Class 3 (Transport)	CONS Agriculture Grain Dryer - Class 1 (Trans)	CONS Agriculture Grain Dryer - Class 2 (Trans)	CONS Agriculture Grain Dryer - Class 2 (Trans)	NNG Power Generating Unit - Class 1 (Trans)	NNG Power Generating Unit - Class 1 (Trans)	NNG Power Generating Unit - Class 2 (Trans)	SOURCE OR ALLOCATION FACTOR
1	BEFORE TAX ADJUSTMENTS:																
2	Gain/Loss - Sale of Utility Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	TOTAL OTHER ADJUSTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4																	
5	AFTER TAX ADJUSTMENTS:																
6	Tax Amortizations (409)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Tax Amortizations (11626431)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Tax Amortizations (11626431)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL OTHER ADJUSTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Average and Excess Method
Rate Schedule Allocation Of Rate Base Component - Plant In Service
Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
JURISDICTION	MIN Residential	NNG Residential	NNG S&I - Farm Tap	NNG LCAI - Farm Tap	CONS Residential	NNG CAI Class 1 - Firm	NNG CAI Class 2 - Firm	NNG CAI Class 3 - Firm	CONS CAI Class 1 - Firm	CONS CAI Class 2 - Firm	CONS CAI Class 3 - Firm	CONCIDENT PEAK DEMAND - INT.	SOURCE OR ALLOCATION FACTOR	
1	301,302,303	10,083,327	80,370	9,914	1,709,759	433,778	1,933,219	57,558	142,460	598,922	0	53,646	Concident Peak Demand - Firm	
2	Production:													
3	Firm Demand Related	1,116,032	6,392	700	7,558	20,977	175,812	8,677	6,889	53,646	0	53,646	Concident Peak Demand - Int.	
4	Interruptible Demand Related	594,785	0	0	0	0	0	0	0	0	0	0		
5	Total Production	1,710,817	6,392	700	7,558	20,977	175,812	8,677	6,889	53,646	0	53,646		
6	Transmission													
7	Firm Demand Related	6,399,698	2,601,160	0	0	435,432	1,020,164	50,944	39,970	911,269	0	911,269	Peak Demand - Firm excl. FT	
8	Interruptible Demand Related	3,395,794	0	0	0	0	133,862	26,995	0	39,970	0	39,970	Weighted Peak Dem - Int excl. FT	
9	Total Transmission	9,795,492	2,601,160	0	0	435,432	1,154,026	76,939	39,970	951,239	0	951,239		
10	Distribution													
11	301,302,303	20,846,723	10,083,327	80,370	9,914	1,709,759	433,778	1,933,219	57,558	142,460	598,922	0	Distribution Plant	
12	374	819,280	396,276	3,159	2,117	67,194	17,048	75,976	2,262	5,599	23,538	0	Distribution Plant	
13	375	154,541	74,750	596	73	12,675	3,216	14,331	427	1,056	4,440	0	Distribution Plant	
14	376 (Firm Demand)	0	0	0	0	0	0	0	0	0	0	0	Average & Excess	
15	376 (Firm Demand)	0	0	0	0	0	0	0	0	0	0	0	Customers excl FT	
16	376 (Firm Demand)	244,185,103	64,325,812	919,068	1,103,648	10,772,400	2,976,571	1,264,519	983,176	7,796,865	0	7,796,865	Therm Throughput	
17	376 (Fixed Cost)	0	0	0	0	0	0	0	0	0	0	0	Acct 378	
18	377	0	0	0	0	0	0	0	0	0	0	0	Average & Excess	
19	378	13,712,700	7,420,982	0	1,246,878	344,905	2,915,902	83,400	64,844	510,276	0	510,276	Services	
20	379	16,103,630	4,242,516	60,616	72,790	710,481	1,678,634	14,838	1,615,345	2,477,801	0	2,477,801	Meters	
21	380	168,947,659	128,820,208	1,009,779	156,314	21,961,173	4,859,987	7,431,404	36,643	2,944,646	0	2,944,646	Customers excl FT	
22	381	48,252,253	28,637,322	0	4,878,274	1,749,754	9,490,710	36,643	0	0	0	0	Acct 378	
23	382	0	0	0	0	0	0	0	0	0	0	0	Average & Excess	
24	383	29,753,440	16,027,765	0	2,732,310	604,630	861,990	24,866	200,000	287,300	0	287,300	Customers excl FT	
25	384	2,838,918	0	0	0	0	0	0	0	0	0	0	Acct 378	
26	385	537,593,889	260,028,147	2,072,587	1,388,137	44,091,151	11,186,233	48,853,718	1,484,312	3,673,752	15,444,863	15,444,863	Customers	
27	Total Distribution	516,773,344	248,473,794	1,988,462	1,332,753	42,301,523	10,732,192	47,830,192	1,424,065	3,524,637	14,818,063	14,818,063	Distribution Plant	
28	Distribution Plant (excluding 301-303,374, 375)	100.00%	48.37%	0.39%	0.26%	8.26%	2.08%	9.27%	0.28%	0.89%	2.87%	2.87%		
29	Distribution Plant Percentage													
30	Customer	12,133,600	9,291,269	72,759	10,510	1,563,988	350,529	499,659	998	116,507	186,598	186,598	Customers	
31	Total Plant In Service	561,234,998	272,368,918	2,151,738	1,407,265	46,185,586	11,679,450	51,683,245	1,570,926	3,837,118	16,016,033	16,016,033		

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Average and Excess Method
Rate Schedule Allocation Of Rate Base Component - Plant In Service
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LINE NO.	DESCRIPTION	[A]	[B]	[B]	[C]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]
		CONNS C&I Class 1 - Firm	CONNS C&I Class 2 - Int.	CONNS C&I Class 3 - Int.	CONNS C&I Class 4 - Int.	CONNS C&I Class 5 - Int.	CONNS C&I Class 6 - Int.	CONNS C&I Class 7 - Int.	CONNS C&I Class 8 - Int.	CONNS C&I Class 9 - Int.	CONNS C&I Class 10 - Int.	CONNS C&I Class 11 - Int.	CONNS C&I Class 12 - Int.	CONNS C&I Class 13 - Int.	CONNS C&I Class 14 - Int.	CONNS C&I Class 15 - Int.	CONNS C&I Class 16 - Int.	SOURCE OR ALLOCATION FACTOR
1	PLANT																	
2	Production:																	
3	Firm Demand Related	1,116,032	1,442	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Interruptible Demand Related	594,785	0	33,066	34,941	8,280	7,093	7,471	7,471	0	435	503	67	0	24,338	367,239	595	0
5	Total Production	1,710,817	1,442	33,066	34,941	8,280	7,093	7,471	7,471	0	435	503	67	0	24,338	367,239	595	0
6	Transmission																	
7	Firm Demand Related	6,390,606	8,399	0	0	5,946	21,896	40,960	0	2,622	2,620	0	0	0	1,634,710	0	0	0
8	Interruptible Demand Related	3,495,794	4,027	21,438	111,544	5,946	21,896	40,960	0	306	3,438	0	0	0	1,634,710	576	0	0
9	Total Transmission	9,886,400	12,426	21,438	111,544	5,946	21,896	40,960	0	2,928	3,438	0	0	0	1,634,710	576	0	0
10	Distribution																	
11	Firm Demand Related	20,846,723	9,684	220,168	213,978	54,925	41,840	44,830	0	2,768	4,336	0	0	0	2,416,696	4,307	0	0
12	Interruptible Demand Related	819,280	381	8,653	8,409	2,159	1,644	1,766	0	1,099	170	0	0	0	7,993	84,977	169	0
13	Total Distribution	21,666,003	10,065	228,821	222,387	57,084	43,484	46,596	0	3,867	4,506	0	0	0	7,993	84,977	169	0
14	Firm Demand Related	154,541	72	1,632	1,596	407	310	333	0	21	32	0	0	0	1,508	17,916	32	0
15	Interruptible Demand Related	244,185,103	208,011	4,207,080	0	1,066,371	926,397	1,001,419	0	52,795	83,411	0	0	0	4,580,210	54,915,487	79,985	0
16	Total Demand	244,339,644	208,083	4,230,148	0	1,067,398	926,707	1,002,818	0	52,816	83,443	0	0	0	4,580,210	54,915,487	79,985	0
17	Firm Demand Related	13,712,700	0	466,632	0	129,437	0	0	0	0	0	0	0	0	0	0	0	0
18	Interruptible Demand Related	16,103,630	13,719	277,473	312,130	70,331	61,097	66,047	0	6,656	11,227	0	0	0	302,063	3,621,888	5,275	0
19	Total Demand	29,816,330	13,738	744,105	624,260	199,768	122,194	132,094	0	13,312	22,454	0	0	0	302,063	3,621,888	5,275	0
20	Firm Demand Related	168,947,659	3,484	207,279	42,062	40,256	6,838	2,516	0	2,322	3,097	0	0	0	35,030	8,387	10,803	0
21	Interruptible Demand Related	48,252,253	10,634	284,718	103,874	47,841	20,874	14,012	0	2,966	3,680	0	0	0	31,030	0	4,523	0
22	Total Demand	217,199,912	14,118	492,000	145,936	88,097	27,712	18,524	0	5,288	6,777	0	0	0	66,060	8,387	15,326	0
23	Firm Demand Related	29,753,410	0	24,044	0	4,660	0	0	0	0	0	0	0	0	0	0	0	0
24	Interruptible Demand Related	2,838,718	3,753	103,452	0	20,019	27,626	0	0	286	350	0	0	0	110,310	1,243,729	441	0
25	Total Demand	32,592,128	3,753	123,496	0	24,679	27,626	0	0	286	350	0	0	0	110,310	1,243,729	441	0
26	Firm Demand Related	537,593,889	249,737	5,677,675	5,518,047	1,416,398	1,078,980	1,158,842	0	71,389	111,815	0	0	0	7,429,810	5,244,906	62,321,694	111,078
27	Interruptible Demand Related	516,773,344	239,601	5,447,222	5,234,073	1,358,907	1,035,185	1,111,614	0	86,491	107,276	0	0	0	7,128,239	5,032,919	59,792,006	106,569
28	Total Demand	1,054,367,233	489,338	11,124,897	10,752,120	2,775,305	2,114,165	2,270,456	0	157,880	219,091	0	0	0	14,558,049	10,277,825	122,113,700	217,647
29	Distribution Plant (excluding 301-303,374, 375)	100.00%	0.05%	1.09%	1.03%	0.26%	0.20%	0.22%	0.01%	0.01%	0.02%	0.00%	0.00%	1.39%	0.98%	11.65%	0.02%	0.02%
30	Distribution Plant Percentage																	
31	Customer	12,133,600	234	13,937	2,628	2,707	460	169	0	156	208	0	0	0	2,355	564	733	286
32	Total Plant In Service	561,234,996	263,829	5,746,114	5,667,360	1,433,331	1,108,117	1,207,233	0	74,807	116,030	0	0	0	7,886,548	5,433,323	64,324,276	112,505

Minnesota Energy Resources Corporation
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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]	
		IN JURISDICTION	CONS C&I Class 3 - Int (Transp)	CONS C&I Class 4 - Int (Transp)	CONS C&I Class 5 - Int (Transp)	CONS C&I Class 3 - Int (Transp)	CONS C&I Class 4 - Int (Transp)	CONS C&I Class 5 - Int (Transp)	CONS C&I Class 3 - Int (Transp)	CONS C&I Class 4 - Int (Transp)	CONS C&I Class 5 - Int (Transp)	CONC C&I Class 3 - Int (Transp)	CONC C&I Class 4 - Int (Transp)	CONC C&I Class 5 - Int (Transp)	CONC C&I Class 3 - Int (Transp)	CONC C&I Class 4 - Int (Transp)	CONC C&I Class 5 - Int (Transp)	
1	Production:																	
2	Firm Demand Related	1,116,032	0	54,763	2,729	24,358	4,593	21,045	4,568	17,159	4,689	0	0	0	0	0	2,745	
3	Interruptible Demand Related	594,785	13,292	13,691	2,101	0	327	10,618	0	2,486	3,587	0	0	0	0	0	8,559	
4	Total Production	1,710,817	13,292	13,691	56,864	2,729	24,358	4,921	31,663	4,568	19,654	8,277	0	0	0	0	11,304	
5	Transmission																	
6	Firm Demand Related	6,390,606	0	317,748	16,502	144,929	28,652	122,109	28,596	99,658	27,299	0	0	0	0	0	15,937	
7	Interruptible Demand Related	3,295,794	34,109	49,586	315,243	1,588	98,244	34,510	181,784	25,729	106,900	43,673	0	0	0	0	54,751	
8	Total Transmission	9,686,400	34,109	49,586	633,991	17,401	239,572	61,162	303,893	23,085	208,459	68,882	0	0	0	0	70,678	
9	Distribution																	
10	Firm Demand Related	20,846,723	75,963	76,387	451,242	14,775	167,477	36,460	288,665	19,738	186,509	72,845	0	0	0	0	83,351	
11	Interruptible Demand Related	819,280	2,985	3,002	17,734	581	6,582	1,433	10,559	776	7,330	2,863	0	0	0	0	3,276	
12	Total Distribution	21,666,003	78,948	79,389	468,976	15,356	174,059	37,893	299,224	20,514	193,839	75,708	0	0	0	0	86,627	
13	376 (Firm Demand)	154,541	563	566	3,345	110	1,242	270	1,992	146	1,393	540	0	0	0	0	618	
14	376 (Firm Demand)	1,698,868	0	1,736,414	10,234,433	0	0	0	377,988	4,189,386	1,655,238	0	0	0	0	0	1,891,489	
15	376 (Firm Demand)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	376 (Firm Demand)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	376 (Firm Demand)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	376 (Firm Demand)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
19	376 (Firm Demand)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	376 (Firm Demand)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
21	376 (Firm Demand)	112,047	114,523	675,000	18,547	245,380	53,942	402,181	24,930	276,966	109,235	0	0	0	0	0	124,749	
22	376 (Firm Demand)	168,947,659	9,096	839	4,645	13,225	24,966	1,484	12,709	9,612	774	0	0	0	0	0	774	
23	376 (Firm Demand)	48,252,253	27,786	4,671	9,594	16,890	61,655	5,490	7,142	15,103	25,341	3,571	0	0	0	0	3,571	
24	376 (Firm Demand)	29,753,460	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	376 (Firm Demand)	2,838,918	31,635	33,452	240,606	91,116	23,281	138,306	1,471	99,145	32,487	0	0	0	0	0	41,636	
26	376 (Firm Demand)	537,593,889	1,856,923	1,869,853	11,536,599	391,007	4,318,886	940,232	6,928,308	509,013	4,809,670	1,876,523	0	0	0	0	2,149,452	
27	Total Distribution	515,773,344	1,879,412	1,889,898	11,642,278	365,543	4,143,595	902,069	6,647,094	488,352	4,614,449	1,802,275	0	0	0	0	2,062,207	
28	Distribution Plant (excluding 301-303,374, 375)	100.00%	0.36%	0.37%	2.16%	0.07%	0.80%	0.17%	1.29%	0.09%	0.89%	0.35%	0.00%	0.00%	0.00%	0.00%	0.40%	
29	Distribution Plant Percentage																	
30	Customer	12,133,600	612	56	312	889	1,679	100	104	855	646	52	0	0	0	0	52	
31	Total Plant In Service	561,234,996	2,006,936	2,033,186	12,927,766	402,026	4,584,505	1,008,415	7,263,969	545,520	5,036,429	1,956,734	0	0	0	0	2,231,486	

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Average and Excess Method
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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]
		MIN JURISDICTION	NNG Residential	NNG Residential - Farm Tap	NNG S&I - Farm Tap	NNG LC&I - Farm Tap	CONS Residential	NNG C&I - Class 1 - Firm	NNG C&I - Class 2 - Firm	NNG C&I - Class 3 - Firm	CONS C&I - Class 1 - Firm	CONS C&I - Class 2 - Firm	SOURCE OR ALLOCATION FACTOR	
1	DEPRECIATION RESERVE - SL:													
2	Production:													
3	Firm Demand Related	(251,961)	(101,211)	(1,443)	(159)	(1,706)	(16,943)	(4,736)	(39,692)	(1,959)	(1,555)	(12,111)	Concident Peak Demand - Firm	
4	Interruptible Demand Related	(134,282)	0	0	0	(1,706)	(16,943)	(4,736)	(39,692)	(1,959)	(1,555)	(12,111)	Concident Peak Demand - Int.	
5	Total Production	(386,243)	(101,211)	(1,443)	(159)	(1,706)	(16,943)	(4,736)	(39,692)	(1,959)	(1,555)	(12,111)		
6	Transmission													
7	Firm Demand Related	(9,394,669)	(974,468)	0	0	0	(163,125)	(45,597)	(891,169)	(18,863)	(14,974)	(116,610)	Peak Demand - Firm excl. FT	
8	Interruptible Demand Related	(1,275,906)	0	0	0	0	(163,125)	(45,597)	(891,169)	(18,863)	(14,974)	(116,610)	Weighted Peak Demand - Int excl. FT	
9	Total Transmission	(3,669,866)	(974,468)	0	0	0	(163,125)	(45,597)	(891,169)	(18,863)	(14,974)	(116,610)		
10														
11	Total Distribution	(193,318,767)	(104,142,669)	(823,913)	(86,122)	(476,590)	(17,679,322)	(4,324,165)	(16,484,213)	(484,230)	(1,424,740)	(5,142,807)		
12	Distribution													
13	301,302,303	(7,527,275)	(3,640,859)	(29,020)	(3,580)	(19,450)	(617,355)	(156,627)	(698,041)	(20,783)	(51,439)	(216,257)	Distribution Plant	
14	374	(290,733)	(140,624)	(1,121)	(139)	(751)	(23,945)	(6,050)	(26,861)	(803)	(1,897)	(9,353)	Distribution Plant	
15	375	(121,090)	(59,665)	(467)	(69)	(313)	(9,930)	(2,519)	(11,228)	(334)	(827)	(3,479)	Distribution Plant	
16	376 (Firm Demand)	0	0	0	0	0	0	0	0	0	0	0	Average & Excess Services	
17	376 (Interruptible Demand)	(82,581,389)	(21,750,871)	(310,771)	(50,359)	(373,181)	(3,642,533)	(1,006,461)	(8,606,153)	(427,481)	(332,449)	(2,616,145)	Average & Excess Services	
18	376 (Fixed Cost)	0	0	0	0	0	0	0	0	0	0	0	Customers excl FT	
19	377	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput	
20	378	(2,398,291)	(1,237,897)	0	0	0	(218,074)	(60,322)	(509,978)	0	(20,867)	(150,602)	Acct 378	
21	379	(2,062,538)	(543,378)	(7,764)	(1,258)	(9,323)	(90,998)	(25,144)	(214,988)	(10,682)	(8,305)	(65,356)	Average & Excess Services	
22	380	(79,513,556)	(60,627,808)	(474,771)	(40,729)	(73,568)	(10,335,794)	(2,287,299)	(3,487,598)	(6,983)	(760,244)	(1,186,150)	Average & Excess Services	
23	381	(12,726,814)	(7,399,803)	0	0	0	(1,260,548)	(452,138)	(2,452,506)	(9,469)	(139,643)	(790,898)	Meters	
24	382	(11,243,000)	(6,682,700)	0	0	0	(1,480,230)	(327,570)	(466,530)	0	(108,600)	(155,600)	Customers excl FT	
25	383	(873,897)	0	0	0	0	0	0	0	(7,993)	(1,424,740)	(5,142,807)	Cust - Streetlights - excl. FT	
26	385	0	0	0	0	0	0	0	0	0	0	0	385 excl. FT	
27	Total Distribution	(193,318,767)	(104,142,669)	(823,913)	(86,122)	(476,590)	(17,679,322)	(4,324,165)	(16,484,213)	(484,230)	(1,424,740)	(5,142,807)		
28	Customer													
29	Customer	(2,739,344)	(2,997,632)	(16,426)	(1,409)	(2,373)	(357,603)	(79,137)	(112,806)	(225)	(26,303)	(37,612)	Customers	
30	Total Depreciation Reserve - Straight Line:	(206,114,320)	(107,315,999)	(841,783)	(97,689)	(480,669)	(18,216,993)	(4,453,654)	(17,069,053)	(515,237)	(1,467,672)	(5,324,060)		
31														

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Average and Excess Method
Rate Schedule Allocation Of Rate Base Component - Depreciation Reserve - SL
Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]
1	DEPRECIATION RESERVE - SL:															
2	Production:															
3	Firm Demand Related	(251,961)	(326)	0	0	0	0	0	(98)	(114)	0	0	0	0	0	0
4	Interruptible Demand Related	(134,282)	0	(7,465)	(7,888)	(1,869)	(1,601)	(1,601)	0	(15)	0	(10,637)	(6,495)	(82,910)	(134)	0
5	Total Production	(386,243)	(326)	(7,465)	(7,888)	(1,869)	(1,601)	(1,687)	(98)	(129)	0	(10,637)	(6,495)	(82,910)	(134)	0
6	Transmission															
7	Firm Demand Related	(9,394,669)	(3,135)	0	0	0	0	0	(645)	(1,094)	0	0	0	0	0	0
8	Interruptible Demand Related	(1,275,936)	(1,516)	(8,031)	(41,788)	(2,228)	(8,096)	(15,341)	(115)	(193)	0	(70,156)	(61,257)	(612,408)	(216)	0
9	Total Transmission	(10,670,605)	(4,651)	(8,031)	(41,788)	(2,228)	(8,096)	(15,341)	(1,059)	(1,287)	0	(70,156)	(61,257)	(612,408)	(216)	0
10	Distribution															
11	Firm Demand Related	(7,527,275)	(3,487)	(79,498)	(77,263)	(19,832)	(15,108)	(16,223)	(1,000)	(1,566)	0	(104,031)	(73,438)	(872,614)	(1,555)	0
12	Interruptible Demand Related	(290,733)	(135)	(3,071)	(2,894)	(766)	(594)	(627)	(39)	(60)	0	(4,018)	(2,836)	(33,704)	(60)	0
13	Total Distribution	(7,818,008)	(3,622)	(82,569)	(80,157)	(20,598)	(15,702)	(16,850)	(1,039)	(1,626)	0	(108,049)	(76,274)	(906,318)	(1,615)	0
14	Firm Demand Related	(82,581,389)	(70,332)	(1,422,672)	(1,600,254)	(360,569)	(313,236)	(338,615)	(17,852)	(28,206)	0	(2,167,546)	(1,548,741)	(18,588,989)	(27,046)	0
15	Interruptible Demand Related	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Demand	(82,581,389)	(70,332)	(1,422,672)	(1,600,254)	(360,569)	(313,236)	(338,615)	(17,852)	(28,206)	0	(2,167,546)	(1,548,741)	(18,588,989)	(27,046)	0
17	Firm Demand Related	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Interruptible Demand Related	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Total Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Firm Demand Related	(2,398,291)	0	(81,612)	0	(22,638)	0	0	(1,164)	(1,963)	0	0	0	0	0	0
21	Interruptible Demand Related	(2,062,538)	(1,757)	(35,539)	(39,977)	(9,008)	(7,825)	(8,459)	(446)	(705)	0	(54,149)	(38,690)	(463,888)	(676)	0
22	Total Distribution	(4,460,829)	(1,757)	(117,151)	(79,954)	(31,646)	(15,654)	(16,918)	(1,610)	(2,668)	0	(108,298)	(77,389)	(927,776)	(1,352)	0
23	Firm Demand Related	(13,726,614)	(2,748)	(68,403)	(26,841)	(12,362)	(5,394)	(3,621)	(766)	(951)	0	(22,354)	(6,018)	0	(1,169)	0
24	Interruptible Demand Related	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Total Demand	(13,726,614)	(2,748)	(68,403)	(26,841)	(12,362)	(5,394)	(3,621)	(766)	(951)	0	(22,354)	(6,018)	0	(1,169)	0
26	Firm Demand Related	(11,243,010)	0	(13,029)	0	(2,529)	0	0	(146)	(196)	0	0	0	0	0	0
27	Interruptible Demand Related	(873,897)	(1,156)	(1,802,550)	(31,853)	(6,164)	(6,164)	(6,164)	(146)	(196)	0	(53,477)	(33,965)	(382,948)	(232)	0
28	Total Distribution	(12,116,907)	(1,312)	(13,831,579)	(33,706)	(12,738)	(12,738)	(12,738)	(312)	(392)	0	(106,951)	(68,930)	(765,896)	(464)	0
29	Customer	(2,739,344)	(53)	(3,146)	(638)	(611)	(104)	(38)	(35)	(47)	0	(632)	(127)	(165)	(58)	0
30	Total Depreciation Reserve - Straight Line:	(206,114,320)	(86,354)	(1,821,192)	(1,850,526)	(451,689)	(361,653)	(394,652)	(23,714)	(36,590)	0	(2,505,056)	(1,777,697)	(21,036,793)	(35,162)	0
31																

May not cross-check due to Rounding

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Average and Excess Method
Rate Schedule Allocation Of Rate Base Component - Depreciation Reserve - SL
Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]	
1	DEPRECIATION RESERVE - SL:																	
2	Production:																	
3	Firm Demand Related	(251,961)	0	(12,364)	(1,037)	(4,751)	(1,031)	(3,874)	(1,059)	(1,059)	(1,059)	0	0	0	0	0	(620)	
4	Interruptible Demand Related	(134,282)	(3,001)	(3,091)	(474)	0	0	(653)	(810)	(810)	(810)	0	0	0	0	0	(1,932)	
5	Total Production	(386,243)	(3,001)	(12,838)	(1,505)	(4,751)	(1,031)	(4,437)	(1,869)	(1,869)	(1,869)	0	0	0	0	0	(2,552)	
6	Transmission																	
7	Firm Demand Related	(9,394,659)	0	(119,937)	(9,395)	(45,745)	(9,930)	(97,937)	(19,193)	(19,193)	(19,193)	0	0	0	0	0	(6,997)	
8	Interruptible Demand Related	(1,275,906)	(12,778)	(118,576)	(12,299)	(68,102)	(9,866)	(40,546)	(15,987)	(15,987)	(15,987)	0	0	0	0	0	(20,511)	
9	Total Transmission	(10,670,565)	(12,778)	(237,511)	(22,913)	(113,847)	(19,896)	(77,348)	(26,180)	(26,180)	(26,180)	0	0	0	0	0	(26,478)	
10	Distribution																	
11	Firm Demand Related	(7,527,275)	(27,428)	(162,933)	(5,335)	(60,472)	(7,127)	(67,344)	(26,303)	(26,303)	(26,303)	0	0	0	0	0	(30,096)	
12	Interruptible Demand Related	(290,733)	(1,059)	(1,065)	(2,336)	(3,747)	(275)	(2,601)	(1,016)	(1,016)	(1,016)	0	0	0	0	0	(1,162)	
13	Total Distribution	(7,818,008)	(28,487)	(164,000)	(7,670)	(64,219)	(7,402)	(69,945)	(27,319)	(27,319)	(27,319)	0	0	0	0	0	(31,258)	
14	Firm Demand Related	(82,581,389)	(674,465)	(597,477)	(3,460,646)	(1,258,033)	(276,539)	(2,081,954)	(1,419,970)	(1,419,970)	(1,419,970)	0	0	0	0	0	(639,579)	
15	Interruptible Demand Related	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	Total Firm Demand	(82,581,389)	(674,465)	(597,477)	(3,460,646)	(1,258,033)	(276,539)	(2,081,954)	(1,419,970)	(1,419,970)	(1,419,970)	0	0	0	0	0	(639,579)	
17	Firm Demand Related	(2,398,291)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	Interruptible Demand Related	(2,062,538)	(14,351)	(14,668)	(86,453)	(2,375)	(31,428)	(6,909)	(51,511)	(51,511)	(51,511)	0	0	0	0	0	(15,978)	
19	Total Firm Demand	(4,460,829)	(14,351)	(29,336)	(86,906)	(2,375)	(31,428)	(13,818)	(102,022)	(102,022)	(102,022)	0	0	0	0	0	(31,953)	
20	Firm Demand Related	(79,513,556)	(4,281)	(395)	(2,186)	(6,989)	(729)	(5,981)	(4,524)	(4,524)	(4,524)	0	0	0	0	0	(364)	
21	Interruptible Demand Related	(12,726,614)	(7,175)	(1,207)	(2,479)	(4,364)	(15,932)	(1,845)	(3,903)	(3,903)	(3,903)	0	0	0	0	0	(923)	
22	Total Firm Demand	(92,240,170)	(11,456)	(4,112)	(4,665)	(11,353)	(17,861)	(7,830)	(8,427)	(8,427)	(8,427)	0	0	0	0	0	(1,287)	
23	Firm Demand Related	(11,249,897)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	Interruptible Demand Related	(873,897)	(9,740)	(10,900)	(74,083)	(681)	(7,169)	(42,595)	(9,997)	(9,997)	(9,997)	0	0	0	0	0	(12,826)	
25	Total Distribution	(199,318,767)	(639,927)	(642,807)	(3,797,685)	(12,049)	(1,408,979)	(306,633)	(2,260,920)	(1,569,104)	(1,569,104)	0	0	0	0	0	(701,406)	
26	Firm Demand Related	(2,739,344)	(138)	(13)	(71)	(201)	(379)	(193)	(146)	(146)	(146)	0	0	0	0	0	(12)	
27	Interruptible Demand Related	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
28	Total Customer	(2,739,344)	(138)	(13)	(71)	(201)	(379)	(193)	(146)	(146)	(146)	0	0	0	0	0	(12)	
29	Firm Demand Related	(206,114,320)	(654,845)	(664,487)	(4,048,114)	(127,915)	(1,504,607)	(330,679)	(2,381,939)	(1,711,145)	(1,651,033)	(641,109)	0	0	0	0	(739,448)	
30	Interruptible Demand Related	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
31	Total Depreciation Reserve - Straight Line:																	

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Average and Excess Method
Rate Schedule Allocation Of Rate Base Component - Depreciation Reserve - S/L
Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]	
1	DEPRECIATION RESERVE - S/L																	
2	Production:																	
3	Firm Demand Related	(251,961)	(1,239)	(775)	0	0	0	0	0	0	0	0	0	0	0	0	(36,998)	
4	Interruptible Demand Related	(134,282)	(83)	(775)	(129)	(5)	(135)	(1,073)	0	(714)	(9)	(9)	(5)	(2)	(69)	0	(36,998)	
5	Total Production	(386,243)	(1,322)	(775)	(129)	(5)	(135)	(1,073)	(47)	(714)	(9)	(9)	(5)	(2)	(69)	0	(36,998)	
6	Transmission																	
7	Firm Demand Related	(9,394,659)	(1,094)	(7,468)	(599)	0	0	0	(452)	(5,995)	(68)	(68)	0	0	0	0	(356,217)	
8	Interruptible Demand Related	(1,275,906)	(12,526)	(2,985)	(599)	(43)	(1,143)	(9,295)	(272)	(5,995)	(68)	(68)	0	(13)	(853)	0	(356,217)	
9	Total Transmission	(10,670,565)	(13,620)	(10,453)	(1,198)	(43)	(1,143)	(9,295)	(724)	(11,990)	(136)	(136)	0	(13)	(941)	0	(712,434)	
10	Distribution																	
11	Firm Demand Related	(7,527,275)	(18,433)	(6,216)	(1,512)	(192)	(2,523)	(12,909)	(408)	(6,888)	(232)	(79)	(174)	(107)	(1,153)	(232,621)	(378)	
12	Interruptible Demand Related	(290,733)	(712)	(240)	(58)	(7)	(97)	(499)	(16)	(266)	(9)	(3)	(7)	(4)	(45)	(8,985)	(378)	
13	Total Distribution	(7,818,008)	(19,145)	(6,456)	(1,570)	(199)	(2,620)	(13,408)	(424)	(7,154)	(241)	(82)	(181)	(111)	(119)	(241,606)	(756)	
14	Firm Demand Related	(82,581,389)	(988,457)	(31,547)	(31,547)	0	(1,030)	(25,850)	(7,195)	(145,139)	(1,732)	(989)	(2,857)	(31)	(19,639)	(4,943,107)	(378)	
15	Interruptible Demand Related	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(378)	
16	Total Distribution	(82,581,389)	(988,457)	(31,547)	(31,547)	0	(1,030)	(25,850)	(7,195)	(145,139)	(1,732)	(989)	(2,857)	(31)	(19,639)	(4,943,107)	(756)	
17	Firm Demand Related	(2,398,291)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(378)
18	Interruptible Demand Related	(2,062,538)	(9,704)	(3,283)	(788)	(26)	(648)	(5,501)	(180)	(3,626)	(43)	(25)	(64)	(8)	(491)	(123,488)	(378)	
19	Total Distribution	(4,460,829)	(9,704)	(6,566)	(866)	(26)	(648)	(5,501)	(260)	(7,127)	(66)	(30)	(128)	(12)	(532)	(146,976)	(756)	
20	Firm Demand Related	(79,513,556)	(1,093)	(364)	(364)	(1,093)	(9,352)	(13,945)	(364)	(3,626)	(1,822)	(364)	(677)	(729)	(3,054)	(729)	(378)	
21	Interruptible Demand Related	(12,726,814)	(2,768)	(923)	(494)	(1,814)	(15,524)	(21,779)	(573)	(975)	(1,442)	(288)	(577)	(1,221)	(3,054)	(729)	(378)	
22	Total Distribution	(92,240,370)	(3,861)	(1,287)	(858)	(2,907)	(24,876)	(35,724)	(937)	(4,601)	(3,264)	(652)	(1,254)	(849)	(6,108)	(1,453)	(756)	
23	Firm Demand Related	(11,243,610)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(378)
24	Interruptible Demand Related	(673,897)	(7,832)	(1,869)	(456)	(19)	(1,246)	(1,841)	(49)	(3,046)	(245)	(41)	(9)	(6)	(434)	(109,311)	(378)	
25	Total Distribution	(11,917,507)	(8,664)	(3,738)	(912)	(19)	(1,246)	(1,841)	(49)	(3,046)	(245)	(41)	(9)	(6)	(434)	(109,311)	(756)	
26	Firm Demand Related	(199,318,767)	(432,286)	(144,609)	(35,245)	(4,370)	(56,324)	(289,588)	(9,174)	(160,416)	(5,618)	(1,856)	(3,931)	(2,386)	(26,651)	(5,421,962)	(378)	
27	Interruptible Demand Related	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(378)	
28	Total Distribution	(199,318,767)	(432,286)	(144,609)	(35,245)	(4,370)	(56,324)	(289,588)	(9,174)	(160,416)	(5,618)	(1,856)	(3,931)	(2,386)	(26,651)	(5,421,962)	(756)	
29	Customer	(2,739,344)	(35)	(12)	(12)	(35)	(302)	(447)	(12)	(12)	(59)	(12)	(24)	(24)	(59)	(24)	(378)	
30	Total Depreciation Reserve - Straight Line:	(206,114,320)	(655,111)	(196,039)	(35,984)	(4,463)	(58,504)	(300,313)	(9,959)	(167,137)	(5,753)	(1,917)	(4,054)	(2,434)	(27,633)	(5,815,220)	(378)	
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Gas Cost of Service Study - Average and Excess Method
Rate Schedule Allocation Of Rate Base Component - Depreciation Reserve - Deferred Taxes
Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]
1	DEPRECIATION RESERVE - Deferred Taxes:													
2	Production:													
3	Firm Demand Related	(72,374)	(29,072)	(415)	(480)	(45)	(480)	(4,867)	(1,360)	(11,401)	(563)	(447)	(3,479)	Concurrent Peak Demand - Firm
4	Interruptible Demand Related	(38,572)	0	0	0	0	0	0	0	0	0	0	0	Concurrent Peak Demand - Int.
5	Total Production	(110,946)	(29,072)	(415)	(480)	(45)	(480)	(4,867)	(1,360)	(11,401)	(563)	(447)	(3,479)	
6	Transmission													
7	Firm Demand Related	(1,298,744)	(503,399)	0	0	0	0	(84,268)	(23,555)	(937,519)	(3,743)	(7,732)	(69,239)	Peak Demand - Firm excl. FT
8	Interruptible Demand Related	(659,119)	0	0	0	0	0	0	0	(25,924)	(5,417)	(7,732)	(67,656)	Weighted Peak Dem - Int excl. FT
9	Total Transmission	(1,957,863)	(503,399)	0	0	0	0	(84,268)	(23,555)	(963,443)	(14,880)	(14,880)	(137,295)	
10	Distribution													
11	301,302,303	(3,244,132)	(1,569,150)	(12,507)	(8,383)	(1,543)	(8,383)	(266,070)	(67,504)	(300,844)	(8,957)	(22,169)	(93,203)	Distribution Plant
12	374	(127,490)	(61,666)	(492)	(329)	(61)	(329)	(10,456)	(2,653)	(11,823)	(352)	(871)	(3,663)	Distribution Plant
13	375	(24,049)	(11,632)	(93)	(62)	(11)	(62)	(1,972)	(500)	(2,230)	(66)	(164)	(691)	Average & Excess
14	376 (Firm Demand)	0	0	0	0	0	0	0	0	0	0	0	0	Customers excl FT
15	376 (Interruptible Demand)	(38,024,164)	(10,017,500)	(143,139)	(171,873)	(23,139)	(171,873)	(1,677,661)	(463,549)	(3,963,619)	(196,925)	(153,111)	(1,204,872)	Therm Throughput
16	376 (Fixed Cost)	0	0	0	0	0	0	0	0	0	0	0	0	Acct 378
17	377	0	0	0	0	0	0	0	0	0	0	0	0	Average & Excess
18	378	(2,134,419)	(1,155,096)	0	0	0	0	(194,080)	(53,685)	(453,868)	0	(18,660)	(134,032)	Services
19	379	(2,508,795)	(660,944)	(9,443)	(11,340)	0	(11,340)	(110,686)	(30,584)	(261,515)	(12,993)	(10,102)	(79,496)	Meters
20	380	(26,302,311)	(20,055,165)	(157,050)	(24,336)	(13,473)	(24,336)	(3,418,990)	(756,619)	(1,156,946)	(2,310)	(251,482)	(385,752)	Customers excl FT
21	381	(7,667,142)	(4,457,897)	0	0	0	0	(759,405)	(272,398)	(1,477,627)	(5,704)	(84,127)	(468,396)	
22	382	0	0	0	0	0	0	0	0	0	0	0	0	
23	383	(3,239,405)	(2,494,400)	0	0	0	0	(425,162)	(84,082)	(134,142)	0	(31,240)	(44,700)	
24	384	(441,891)	0	0	0	0	0	0	0	0	0	0	0	
25	385	(83,704,070)	(40,483,190)	(322,713)	(216,323)	(39,811)	(216,323)	(6,864,442)	(1,741,569)	(7,762,395)	(231,148)	(571,962)	(2,404,825)	Cust - Smecham - excl. FT
26	Total Distribution	(83,704,070)	(40,483,190)	(322,713)	(216,323)	(39,811)	(216,323)	(6,864,442)	(1,741,569)	(7,762,395)	(231,148)	(571,962)	(2,404,825)	
27	Customer													
28	Customer	(786,859)	(602,631)	(4,718)	(662)	(405)	(662)	(102,719)	(22,732)	(32,403)	(65)	(7,555)	(10,604)	Customers
29	Total Depreciation Reserve - Deferred Taxes	(86,497,736)	(41,618,192)	(327,845)	(217,494)	(40,261)	(217,494)	(7,056,297)	(1,786,216)	(6,029,542)	(246,666)	(587,699)	(2,487,003)	
30														
31														

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Average and Excess Method
Rate Schedule Allocation Of Rate Base Component - Depreciation Reserve - Delta
Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]
1	DEPRECIATION RESERVE - Deferred Taxes:															
2	Production:															
3	Firm Demand Related	(72,374)	(94)	0	0	0	0	0	(28)	(33)	0	0	0	0	0	0
4	Interruptible Demand Related	(38,572)	0	(2,144)	(2,266)											
5	Total Production	(110,946)	(94)	(2,144)	(2,266)											
6	Transmission															
7	Firm Demand Related	(1,298,744)	(1,620)	0	0	0	0	0	(488)	(655)	0	0	0	0	0	0
8	Interruptible Demand Related	(659,119)	(703)	(4,149)												
9	Total Transmission															
10	Distribution															
11	Firm Demand Related															
12	Interruptible Demand Related															
13	Total Distribution															
14	Firm Demand Related															
15	Interruptible Demand Related															
16	Total Demand															
17	Firm Demand Related															
18	Interruptible Demand Related															
19	Total Demand															
20	Firm Demand Related															
21	Interruptible Demand Related															
22	Total Distribution															
23	Firm Demand Related															
24	Interruptible Demand Related															
25	Total Demand															
26	Firm Demand Related															
27	Interruptible Demand Related															
28	Total Distribution															
29	Customer															
30	Total Depreciation Reserve - Deferred Taxes															
31	Total Depreciation Reserve - Deferred Taxes															
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Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study -- Average and Excess Method
Rate Schedule Allocation Of Rate Base Component - Depreciation Reserve - Delle
Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
1	DEPRECIATION RESERVE - Deferred Taxes:																
2	Production:																
3	Firm Demand Related	(72,374)	0	(3,551)	(1,590)	(1,590)	(1,590)	(288)	(1,365)	(286)	(1,113)	(304)	0	0	0	0	(178)
4	Interruptible Demand Related	(38,572)	(862)	(136)	0	0	(1,580)	(319)	(689)	0	(162)	(233)	0	0	0	0	(555)
5	Total Production	(110,946)	(862)	(3,688)	(1,590)	(1,590)	(48,364)	(11,837)	(2,053)	(286)	(1,275)	(537)	0	0	0	0	(733)
6	Transmission																
7	Firm Demand Related	(1,298,744)	0	(61,493)	(2,299)	(5,314)	(27,951)	(6,159)	(23,632)	(6,190)	(19,237)	(5,268)	0	0	0	0	(8,092)
8	Interruptible Demand Related	(659,119)	(6,601)	(9,598)	(1,202)	(1,004)	(19,013)	(35,188)	(4,690)	(4,690)	(32,688)	(8,239)	0	0	0	0	(13,596)
9	Total Transmission	(1,958,863)	(6,601)	(72,091)	(3,501)	(6,318)	(46,964)	(11,837)	(28,322)	(10,880)	(52,925)	(13,507)	0	0	0	0	(21,688)
10	Distribution																
11	Firm Demand Related	(3,244,132)	(11,821)	(11,887)	(70,222)	(2,299)	(26,063)	(6,674)	(41,809)	(3,072)	(29,024)	(11,336)	0	0	0	0	(12,971)
12	Interruptible Demand Related	(127,490)	(465)	(467)	(2,760)	(90)	(1,024)	(223)	(1,643)	(1,721)	(1,141)	(445)	0	0	0	0	(510)
13	Total Distribution	(3,371,622)	(12,286)	(12,354)	(72,982)	(2,389)	(27,087)	(6,897)	(43,452)	(4,793)	(30,165)	(11,781)	0	0	0	0	(13,481)
14	Firm Demand Related	(24,049)	(88)	(88)	(521)	(17)	(193)	(42)	(310)	(23)	(215)	(84)	0	0	0	0	(98)
15	Interruptible Demand Related	(38,024,164)	(264,567)	(270,441)	(1,353,827)	(43,793)	(579,356)	(127,389)	(949,637)	(58,865)	(653,976)	(257,927)	0	0	0	0	(294,569)
16	Total Distribution	(38,048,213)	(264,655)	(270,529)	(1,353,844)	(43,810)	(579,549)	(127,431)	(949,947)	(58,882)	(654,191)	(258,011)	0	0	0	0	(294,667)
17	Firm Demand Related	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Interruptible Demand Related	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Total Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Firm Demand Related	(2,134,419)	0	0	(5,314)	0	0	0	0	(6,740)	0	0	0	0	0	0	0
21	Interruptible Demand Related	(2,508,795)	(17,456)	(17,456)	(105,159)	(2,889)	(38,228)	(8,404)	(62,656)	(3,894)	(43,148)	(17,018)	0	0	0	0	(19,435)
22	Total Distribution	(4,643,214)	(17,456)	(17,456)	(110,473)	(2,889)	(46,656)	(12,808)	(65,312)	(7,734)	(46,292)	(16,970)	0	0	0	0	(38,870)
23	Firm Demand Related	(7,667,442)	(4,322)	(727)	(1,494)	(2,029)	(9,598)	(855)	(1,112)	(2,351)	(4,568)	(556)	0	0	0	0	(556)
24	Interruptible Demand Related	(3,229,891)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Total Distribution	(10,897,333)	(4,322)	(727)	(1,494)	(2,029)	(9,598)	(855)	(1,112)	(2,351)	(4,568)	(556)	0	0	0	0	(556)
26	Firm Demand Related	(441,891)	(4,926)	(5,269)	(37,469)	(23)	(14,189)	(3,626)	(21,538)	(23)	(15,440)	(5,056)	0	0	0	0	(6,487)
27	Interruptible Demand Related	(83,704,070)	(306,765)	(306,765)	(1,812,168)	(59,330)	(672,571)	(148,423)	(1,076,848)	(79,263)	(748,008)	(282,543)	0	0	0	0	(334,734)
28	Total Distribution	(84,545,961)	(311,691)	(312,034)	(1,849,637)	(59,343)	(787,150)	(152,849)	(1,098,386)	(79,286)	(763,471)	(282,566)	0	0	0	0	(335,221)
29	Customer	(786,859)	(40)	(20)	(86)	(109)	(6)	(6)	(55)	(42)	(3)	(3)	0	0	0	0	(3)
30	Total Depreciation Reserve - Deferred Taxes	(86,497,736)	(512,564)	(317,253)	(1,536,572)	(62,532)	(720,630)	(158,584)	(1,139,818)	(85,243)	(790,290)	(306,607)	0	0	0	0	(349,149)

May not cross-check due to Rounding

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Gas Cost of Service Study - Average and Excess Method
Rate Schedule Allocation Of Rate Base Component - Depreciation Reserve - Delta
Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
1	DEPRECIATION RESERVE - Deferred Taxes:																
2	Production:																
3	Firm Demand Related	(72,374)	(356)	(223)	0	0	0	0	(13)	0	0	0	0	0	0	0	(10,627)
4	Interruptible Demand Related	(38,572)	(24)	0	(37)	(2)	(39)	(308)	0	(205)	(3)	(3)	(4)	(0)	(20)	0	0
5	Total Production	(110,946)	(380)	(223)	(37)	(2)	(39)	(308)	(13)	(205)	(3)	(3)	(4)	(0)	(20)	0	(10,627)
6	Transmission																
7	Firm Demand Related	(1,296,744)	(6,165)	(3,953)	(309)	0	0	(224)	(224)	(3,097)	(35)	(23)	(51)	(6)	0	0	(164,010)
8	Interruptible Demand Related	(659,119)	(6,470)	(1,523)	(309)	0	0	(142)	(142)	(3,097)	(35)	(23)	(51)	(6)	0	0	0
9	Total Transmission	(1,955,863)	(12,635)	(5,386)	(618)	0	0	(376)	(376)	(6,194)	(70)	(46)	(102)	(12)	0	0	(164,010)
10	Distribution																
11	Firm Demand Related	(3,244,132)	(7,944)	(2,679)	(652)	(83)	(1,087)	(5,583)	(176)	(2,989)	(100)	(34)	(75)	(46)	(497)	(100,256)	Distribution Plant
12	Interruptible Demand Related	(127,490)	(312)	(105)	(26)	(3)	(43)	(219)	(7)	(117)	(4)	(1)	(3)	(2)	(20)	(3,940)	Distribution Plant
13	Total Distribution	(3,371,622)	(8,256)	(2,784)	(678)	(86)	(1,130)	(5,802)	(183)	(3,106)	(104)	(35)	(78)	(48)	(517)	(104,196)	Average & Excess
14	Firm Demand Related	(24,049)	(59)	(20)	(5)	(1)	(8)	(41)	(1)	(22)	(1)	(0)	(1)	(0)	(4)	(743)	Average & Excess
15	Interruptible Demand Related	(38,024,164)	(178,909)	(80,795)	(14,528)	0	(475)	(101,405)	(3,316)	(68,845)	(79)	(45)	(1,178)	(14)	(19,044)	(2,276,578)	Average & Excess
16	Total Distribution	(24,073,113)	(179,068)	(80,815)	(14,533)	0	(483)	(101,446)	(3,317)	(68,867)	(80)	(45)	(1,179)	(14)	(19,058)	(2,277,321)	Customers excl FT
17	Firm Demand Related	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Interruptible Demand Related	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Total Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Firm Demand Related	(2,134,419)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Interruptible Demand Related	(2,508,795)	(11,804)	(4,005)	(959)	(31)	(789)	(6,891)	(219)	(4,410)	(53)	(30)	(79)	(10)	(597)	(150,206)	Act 378
22	Total Distribution	(4,643,214)	(11,804)	(4,005)	(959)	(31)	(789)	(6,891)	(219)	(4,410)	(53)	(30)	(79)	(10)	(597)	(150,206)	Average & Excess
23	Firm Demand Related	(7,667,425)	(1,668)	(596)	(288)	(1,093)	(9,352)	(13,120)	(345)	(587)	(869)	(174)	(348)	(736)	(1,940)	0	0
24	Interruptible Demand Related	(3,239,991)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Total Distribution	(10,907,416)	(1,668)	(596)	(288)	(1,093)	(9,352)	(13,120)	(345)	(587)	(869)	(174)	(348)	(736)	(1,940)	0	0
26	Firm Demand Related	(441,891)	(3,961)	(944)	(231)	(47)	(359)	(53)	(4)	(1,541)	(10)	(1)	(1)	(3)	(219)	(55,286)	Customers excl FT
27	Interruptible Demand Related	(83,704,070)	(205,016)	(69,134)	(16,819)	(2,140)	(28,054)	(143,590)	(4,557)	(76,611)	(2,577)	(881)	(1,938)	(1,185)	(12,822)	(2,567,251)	Customers excl FT
28	Total Distribution	(84,545,961)	(208,977)	(70,078)	(17,058)	(2,167)	(28,313)	(143,643)	(4,561)	(77,152)	(2,584)	(882)	(1,939)	(1,186)	(12,823)	(2,567,251)	Customers excl FT
29	Customer	(786,859)	(10)	(3)	(3)	(10)	(87)	(128)	(3)	(3)	(3)	(3)	(3)	(7)	(17)	(7)	Customers
30	Total Depreciation Reserve - Deferred Taxes	(86,497,736)	(218,041)	(74,755)	(17,169)	(2,174)	(28,770)	(148,752)	(4,929)	(79,917)	(2,632)	(909)	(1,995)	(1,199)	(13,299)	(2,781,903)	

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Rate Schedule Allocation Of Rate Base Component - Construction Work In Progress
Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]
		MIN JURISDICTION	NING Residential	NING Residential - Farm Tap	NING Sck/I - Farm Tap	NING LC&I - Farm Tap	CON Residential	NING C&I - Class 1 - Firm	NING C&I - Class 2 - Firm	NING C&I Class 3 - Firm	CON S C&I - Class 1 - Firm	CON S C&I - Class 2 - Firm	SOURCE OR ALLOCATION FACTOR	
1	CONSTRUCTION WORK IN PROGRESS													
2	Production:													
3	Firm Demand Related		0	0	0	0	0	0	0	0	0	0	0	0
4	Interruptible Demand Related		0	0	0	0	0	0	0	0	0	0	0	0
5	Total Production		0	0	0	0	0	0	0	0	0	0	0	0
6	Transmission													
7	Firm Demand Related		0	0	0	0	0	0	0	0	0	0	0	0
8	Firm Demand - Firm excl. FT		0	0	0	0	0	0	0	0	0	0	0	0
9	Interruptible Demand - Firm excl. FT		0	0	0	0	0	0	0	0	0	0	0	0
10	Total Transmission		0	0	0	0	0	0	0	0	0	0	0	0
11	Distribution													
12	301,302,303		0	0	0	0	0	0	0	0	0	0	0	0
13	374		0	0	0	0	0	0	0	0	0	0	0	0
14	375		0	0	0	0	0	0	0	0	0	0	0	0
15	376 (Firm Demand)		0	0	0	0	0	0	0	0	0	0	0	0
16	376 (Interruptible Demand)		8,878,273	2,339,015	5,415	40,131	391,708	108,235	925,477	45,881	35,750	281,329		
17	376 (Fixed Cost)		0	0	0	0	0	0	0	0	0	0	0	0
18	377		0	0	0	0	0	0	0	0	0	0	0	0
19	378		0	0	0	0	0	0	0	0	0	0	0	0
20	379		0	0	0	0	0	0	0	0	0	0	0	0
21	380		0	0	0	0	0	0	0	0	0	0	0	0
22	381		0	0	0	0	0	0	0	0	0	0	0	0
23	382		0	0	0	0	0	0	0	0	0	0	0	0
24	383		0	0	0	0	0	0	0	0	0	0	0	0
25	384		0	0	0	0	0	0	0	0	0	0	0	0
26	385		0	0	0	0	0	0	0	0	0	0	0	0
27	Total Distribution		8,878,273	2,339,015	5,415	40,131	391,708	108,235	925,477	45,881	35,750	281,329		
28	Customer		0	0	0	0	0	0	0	0	0	0	0	0
29	Customer		0	0	0	0	0	0	0	0	0	0	0	0
30	Total Construction Work in Progress		8,878,273	2,339,015	5,415	40,131	391,708	108,235	925,477	45,881	35,750	281,329		
31														

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Average and Excess Method
Rate Schedule Allocation Of Rate Base Component - Construction Work in Progr
Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]
1	CONSTRUCTION WORK IN PROGRESS															
2	Production:															
3	Firm Demand Related	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Interruptible Demand Related	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Transmission															
7	Firm Demand Related	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Interruptible Demand Related	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Distribution															
11	Firm Demand Related	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Interruptible Demand Related	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Total Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Firm Demand Related	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Interruptible Demand Related	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Firm Demand Related	8,878,373	7,564	152,879	172,086	38,776	33,884	36,414	1,920	3,033	0	233,090	166,546	1,996,846	2,908	0
18	Interruptible Demand Related	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Total Demand	8,878,373	7,564	152,879	172,086	38,776	33,884	36,414	1,920	3,033	0	233,090	166,546	1,996,846	2,908	0
20	Firm Demand Related	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Interruptible Demand Related	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Total Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Firm Demand Related	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Interruptible Demand Related	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Total Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Firm Demand Related	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Interruptible Demand Related	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	Firm Demand Related	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Interruptible Demand Related	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	Total Construction Work in Progress	8,878,373	7,564	152,879	172,086	38,776	33,884	36,414	1,920	3,033	0	233,090	166,546	1,996,846	2,908	0

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study -- Average and Excess Method
Rate Schedule Allocation Of Rate Base Component - Construction Work in Progr
Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
1	CONSTRUCTION WORK IN PROGRESS																
2	Production:																
3	Firm Demand Related																
4	Interruptible Demand Related																
5	Total Production																
6	Transmission																
7	Firm Demand Related																
8	Interruptible Demand Related																
9	Total Transmission																
10	Distribution																
11	Firm Demand Related																
12	Interruptible Demand Related																
13	Total Distribution																
14	Total Production																
15	Transmission																
16	Distribution																
17	Total Demand																
18	Firm Demand																
19	Interruptible Demand																
20	Total Demand																
21	Transmission																
22	Distribution																
23	Total Demand																
24	Firm Demand																
25	Interruptible Demand																
26	Total Demand																
27	Transmission																
28	Distribution																
29	Total Demand																
30	Customer																
31	Total Construction Work in Progress																

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study -- Average and Excess Method
Rate Schedule Allocation Of Rate Base Component - Construction Work in Progr
Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
			MIN JURISDICTION	NNG Flex Transport (Cust F) (Transp)	NNG Flex Transport (Cust G) (Transp)	NNG Transport for Resale (Transp)	NNG Agriculture Grain Dryer - Class 1 (Transp)	NNG Agriculture Grain Dryer - Class 2 (Transp)	NNG Agriculture Grain Dryer - Class 2 (Transp)	NNG Agriculture Grain Dryer - Class 3 (Transp)	CONS Agriculture Grain Dryer - Class 1 (Transp)	CONS Agriculture Grain Dryer - Class 1 (Transp)	CONS Agriculture Grain Dryer - Class 2 (Transp)	NNG Power Generating Unit - Class 1 (Trans)	NNG Power Generating Unit - Class 2 (Trans)	SOURCE OR ALLOCATION FACTOR	
1	CONSTRUCTION WORK IN PROGRESS																
2	Production:																
3	Firm Demand Related																
4	Interruptible Demand Related																
5	Total Production																
6	Transmission																
7	Firm Demand Related																
8	Firm Demand Related																
9	Interruptible Demand Related																
10	Total Transmission																
11	Distribution																
12																	
13																	
14																	
15																	
16																	
17																	
18																	
19																	
20																	
21																	
22																	
23																	
24																	
25																	
26																	
27	Total Distribution																
28	Customer																
29																	
30	Total Construction Work in Progress																
31																	

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Average and Excess Method
Rate Schedule Allocation Of Other Rate Base Components
Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	JURISDICTION	MIN	NNG Residential	NNG S&I - Farm Tap	NNG L&I - Farm Tap	CONSUMERS Residential	NNG C&I Class 1 - Farm	NNG C&I Class 2 - Farm	NNG C&I Class 3 - Farm	CONSUMERS Class 1 - Farm	CONSUMERS Class 2 - Farm	CONSUMERS Class 3 - Farm	SOURCE OR ALLOCATION FACTOR	
2	Gas Supply Acquisition	7,394,375	51,178	6,237	68,993	591,924	148,156	1,494,277	77,972	51,497	441,275		Sales	
3	Working Capital Allowance													
4	Production Related	134,485	575	63	680	6,754	1,888	15,824	781	620	4,828		Concurrent Peak Demand	
5	Transmission Related	66,792	0	0	0	3,087	854	7,220	285	297	2,132		Weighted Peak Demand excl. FT	
6	Distribution Related	4,162,856	15,688	2,539	18,815	183,848	50,745	433,803	21,558	16,761	131,899		Average & Excess	
7	Customer Related	4,859,730	17,052	173	17,740	3,328	6,313	5,599	1,958	1,303	1,958		Customers	
8	Sub-Total	1,259,944	17,052	2,672	18,613	211,231	57,413	462,342	22,635	18,383	140,725			
9	Materials & Supplies:													
10	Distribution Demand	125,199	471	76	566	5,524	1,526	13,051	648	504	3,967		Average & Excess	
11	Distribution Fixed Cost	108,991	654	56	94	14,228	3,149	4,488	9	1,047	1,496		Customers	
12	Sub-Total	234,190	1,125	132	660	19,752	4,675	17,539	657	1,551	5,464			
13	Customer Advances	(36,180)	(217)	(19)	(31)	(4,723)	(1,045)	(1,490)	(3)	(347)	(497)		Customers	
14	TOTAL OTHER RATE BASE COMPONENTS	12,002,114	68,144	9,022	89,235	818,184	208,199	1,972,868	101,262	71,884	586,967			

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Average and Excess Method
Rate Schedule Allocation Of Other Rate Base Components
Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]
		MIN JURISDICTION	CONS C&I Class 3 - Firm	NNG C&I Class 2 - Int	NNG C&I Class 3 - Int	CONS C&I Class 2 - Int	CONS C&I Class 3 - Int	CONS C&I Class 4 - Int	NNG C&I Class 2 - Joint	CONS C&I Class 2 - Int (Transport)	NNG C&I Class 2 - Int (Transport)	NNG C&I Class 3 - Int (Transport)	NNG C&I Class 4 - Int (Transport)	NNG C&I Class 5 - Int - CIP Exempt (Transport)	CONS C&I Class 2 - Int (Transport)	SOURCE OR ALLOCATION FACTOR
1	Gas Supply Acquisition		11,864	238,129	327,026	66,331	63,282	79,485	3,411	5,753	0	0	0	0	0	Sales
2	Gas Supply Acquisition	7,394,375														
3	Working Capital Allowance															
4	Production Related	134,485	130	2,627	2,776	658	563	594	32	51	0	3,743	1,933	29,172	47	Coincident Peak Demand
5	Transmission Related	66,792	43	1,155	1,197	320	232	320	16	28	0	2,010	1,276	14,390	31	Weighted Peak Demand exc. FT
6	Distribution Related	4,162,856	3,546	71,723	80,681	18,180	15,793	17,072	900	1,422	0	109,283	76,084	936,206	1,364	Average & Excess Customers
7	Customer Related	4,358,998	3	196	84,685	19,188	16,563	17,887	851	1,505	0	115,661	81,300	979,777	1,445	
8	Sub-Total															
9	Materials & Supplies:															
10	Distribution Demand	125,199	107	2,157	2,427	547	475	513	27	43	0	3,287	2,349	28,159	41	Average & Excess Customers
11	Distribution Fixed Cost	108,991	2	125	25	24	4	2	1	2	0	21	5	7	2	
12	Sub-Total	234,190	109	2,282	2,452	571	479	515	28	45	0	3,308	2,354	28,165	43	
13	Customer Advances	(36,180)	(1)	(42)	(8)	(8)	(1)	(1)	(0)	(1)	0	(7)	(2)	(2)	(1)	Customers
14	TOTAL OTHER RATE BASE COMPONENTS	12,002,114	15,694	317,031	414,155	86,082	80,353	97,986	4,390	7,300	0	118,362	83,652	1,007,940	1,487	

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Average and Excess Method
Rate Schedule Allocation Of Other Rate Base Components
Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]					
			CONS C&I Class 3 - Int (Transport)	CONS C&I Class 4 - Int (Transport)	CONS C&I Class 5 - Int - CIP Exempt (Transport)	CONS C&I Class 2 - Joint (Transport)	CONS C&I Class 3 - Joint (Transport)	CONS C&I Class 4 - Joint (Transport)	CONS C&I Class 5 - Joint (Transport)	CONS C&I Class 2 - Joint (Transport)	CONS C&I Class 3 - Joint (Transport)	CONS C&I Class 4 - Joint (Transport)	CONS C&I Class 5 - Joint (Transport)	CONS C&I Class 2 - Joint (Transport)	CONS C&I Class 3 - Joint (Transport)	CONS C&I Class 4 - Joint (Transport)	CONS C&I Class 5 - Joint (Transport)	CONSIDERATION	SALES	OTHER	SOURCE OR ALLOCATION FACTOR	
1	Gas Size Underground		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,394,375			
2	Gas Supply Acquisition																					
3	Working Capital Allowance																					
4	Production Related		1,056	1,088	5,096	118	1,900	439	2,738	215	1,743	707	0	0	0	0	0	0	927			
5	Transmission Related		366	387	2,784	85	1,054	269	1,600	139	1,147	376	0	0	0	0	0	0	482			
6	Distribution Related		28,963	29,603	174,478	4,794	63,427	13,943	103,958	6,444	71,592	26,236	0	0	0	0	0	0	32,248			
7	Customer Related		7	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
8	Sub-Total		30,381	31,078	182,361	5,087	66,400	14,655	108,297	6,807	74,489	29,319	0	0	0	0	0	0	33,655			
9	Materials & Supplies:																					
10	Distribution Demand		871	890	5,248	144	1,908	419	3,127	194	2,153	849	0	0	0	0	0	0	970			
11	Distribution Fixed Cost		5	1	8	15	1	1	1	8	6	0	0	0	0	0	0	0	0			
12	Sub-Total		877	891	5,251	152	1,923	420	3,128	201	2,159	850	0	0	0	0	0	0	970			
13	Customer Advances		(2)	(0)	(1)	(3)	(5)	(0)	(0)	(3)	(2)	(0)	0	0	0	0	0	0	(0)			
14	TOTAL OTHER RATE BASE COMPONENTS		31,266	31,869	187,611	5,156	68,318	15,073	111,424	7,006	76,646	30,188	0	0	0	0	0	0	34,625			

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Average and Excess Method
Rate Schedule Allocation Of Other Rate Base Components
Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
1	Gas Size Adjustment																
2	Gas Supply Acquisition																
1	Gas Size Adjustment																
2	Gas Supply Acquisition	7,394,375				175	4,690	44,108			279	181	469	54	3,703	0	Sales
3	Working Capital Allowance																
4	Production Related	134,485	523	240	45	2	47	378	9	251	3	2	5	1	24	2,243	Concurrent Peak Demand
5	Transmission Related	66,792	284	70	17	1	22	181	5	114	1	1	2	0	16	4,108	Weighted Peak Demand excl. FT
6	Distribution Related	4,162,856	19,585	6,645	1,591	52	1,308	11,101	363	7,318	87	50	129	16	990	249,220	Average & Excess
7	Customer Related	4,358,898	2			1	15		1		3						Customers
8	Sub-Total	4,495,730	20,404	6,866	1,654	56	1,383	11,622	378	7,694	95	53	138	18	1,033	255,572	
9	Materials & Supplies:																
10	Distribution Demand	125,199	589	200	48	2	39	334	11	220	3	1	4	0	30	7,496	Average & Excess
11	Distribution Fixed Cost	108,991	1	0	0	0	12	18	0	0	2	0	0	0	1	2	Customers
12	Sub-Total	234,190	590	200	48	3	51	352	11	221	5	2	4	1	32	7,497	
13	Customer Advances	(36,180)	(0)	(0)	(0)	(0)	(4)	(6)	(0)	(0)	(1)	(0)	(0)	(0)	(1)	(0)	Customers
14	TOTAL OTHER RATE BASE COMPONENTS	12,002,114	20,994	7,156	1,702	234	6,130	56,134	389	7,904	378	236	610	74	4,768	263,069	

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Average and Excess Method
Functional Classification of Plant in Service - 13 Month Avg. And G/C Allocated
Forecasted Test Year Ending December 31, 2018

LINE NO.	DESCRIPTION	ACCT. NO.	MN JURISDICTION	COMMODITY PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DEMAND	INTERRUPT. DEMAND	CUSTOMER SERVICES	CUSTOMER ENHANCED OTHER SERVICES	DIRECT	GROSS PLANT
1	PRODUCTION	304-383		1,710,817	0	0	1,116,032	584,785	0	0	0
2	TRANSMISSION	365-371		8,798,291	0	0	6,390,486	3,405,794	0	0	0
3	DISTRIBUTION-GENERAL & COMMON RELATED										
4	Intangible	301,302,303									
5	Land and Land Rights	374		1,276,834	0	0	685,287	591,547	0	0	0
6	Structures and Improvements	375		50,180	0	0	26,932	23,248	0	0	0
7	Mains	376		9,465	0	0	5,080	4,385	0	0	0
8	Compressor Station Equipment	377		14,954,756	0	0	14,954,756	0	0	0	0
9	Measuring & Regulation Equipment - General	378		839,895	0	0	839,885	0	0	0	0
10	Measuring & Regulation Equipment - Gate Station	379		986,326	0	0	986,326	0	0	0	0
11	Services	380		10,347,808	0	0	0	10,347,808	0	0	0
12	Meters	381		3,016,635	0	0	0	3,016,635	0	0	0
13	Meter Connections & Installations	382		1,271,154	0	0	0	1,271,154	0	0	0
14	House Regulators	383		873,857	0	0	179,837	0	0	0	0
15	Industrial Metering & Regulating Station Equip.	385		32,956,912	0	0	11,672,135	15,254,777	0	0	0
16	TOTAL DISTRIBUTION RELATED G/C										
17	DISTRIBUTION-DIRECT PLANT ACCT										
18	Intangible	301,302,303									
19	Land and Land Rights	374		19,569,889	0	0	10,503,315	9,066,574	0	0	0
20	Structures and Improvements	375		769,100	0	0	412,782	356,318	0	0	0
21	Mains	376		145,076	0	0	77,963	67,213	0	0	0
22	Compressor Station Equipment	377		229,210,314	0	0	229,210,314	0	0	0	0
23	Measuring & Regulation Equipment - General	378		0	0	0	0	0	0	0	0
24	Measuring & Regulation Equipment - Gate Station	379		19,872,816	0	0	13,872,816	0	0	0	0
25	Services	380		15,117,304	0	0	15,117,304	0	0	0	0
26	Meters	381		158,599,851	0	0	0	158,599,851	0	0	0
27	Meter Connections & Installations	382		46,235,618	0	0	0	46,235,618	0	0	0
28	House Regulators	383		19,482,827	0	0	0	19,482,827	0	0	0
29	Industrial Metering & Regulating Station Equip.	385		2,664,391	0	0	2,664,391	0	0	0	0
30	TOTAL DISTRIBUTION PLANT ACCT			594,956,577	0	0	270,853,776	233,808,201	0	0	0
31	TOTAL DISTRIBUTION PLANT			537,953,699	0	0	286,530,911	249,106,978	0	0	0
32	Total Percentage of Dist. Plant (less 301-303, 374, 375)			100.00%			53.07%	46.92%			
33	CUSTOMER - ALLOCABLE			12,133,600	0	0	0	12,133,600	0	0	0
34	TOTAL PLANT IN SERVICE			561,234,696	0	0	7,506,528	292,531,491	261,156,577	0	0
35				100.00%			53.46%	46.54%			

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Average and Excess Method
Functional Classification Of Depreciation Reserve SL - 13 Month Avg. And GIC Allocated
Forecasted Ten Year Ending December 31, 2018

LINE NO.	DESCRIPTION	ACCT. NO.	MN JURISDICTION	COMMODITY PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	FIRM DEMAND	INTERRUPT. DEMAND	CUSTOMER SERVICES	CUSTOMER ENHANCED OTHER SERVICES	DIRECT	[K]
1	PRODUCTION	304-383		(386,245)	0	0	(251,961)	(134,282)	0	0	0
2	TRANSMISSION	365-371		(8,669,966)	0	0	(2,394,059)	(1,275,908)	0	0	0
3	DISTRIBUTION-GENERAL & COMMON RELATED	301,302,303		(280,736)	0	0	(150,673)	(130,063)	0	0	0
4	Intangible	374		(10,843)	0	0	(5,820)	(5,024)	0	0	0
5	Land and Land Rights	375		(4,516)	0	0	(2,424)	(2,092)	0	0	0
6	Structures and Improvements	376		(3,078,192)	0	0	(3,078,192)	0	0	0	0
7	Mains	377		(89,446)	0	0	(89,446)	0	0	0	0
8	Compressor Station Equipment	378		(76,924)	0	0	(76,924)	0	0	0	0
9	Measuring & Regulation Equipment - General	379		(2,965,510)	0	0	0	(2,965,510)	0	0	0
10	Measuring & Regulation Equipment - Gate Station	380		(474,657)	0	0	0	(474,657)	0	0	0
11	Meters	381		(419,335)	0	0	0	(419,335)	0	0	0
12	Meter Connections & Installations	382		(32,593)	0	0	(32,593)	0	0	0	0
13	House Regulators	383		(7,455,751)	0	0	(3,437,371)	(3,986,679)	0	0	0
14	Industrial Metering & Regulating Station Equip.	385									
15	TOTAL DISTRIBUTION RELATED G&C										
16	DISTRIBUTION-DIRECT PLANT ACCT	301,302,303		(7,246,540)	0	0	(3,889,275)	(3,357,264)	0	0	0
17	Intangible	374		(279,890)	0	0	(150,219)	(129,671)	0	0	0
18	Land and Land Rights	375		(116,564)	0	0	(62,561)	(54,003)	0	0	0
19	Structures and Improvements	376		(79,482,197)	0	0	(79,482,197)	0	0	0	0
20	Mains	377		0	0	0	0	0	0	0	0
21	Compressor Station Equipment	378		(3,309,845)	0	0	(3,309,845)	0	0	0	0
22	Measuring & Regulation Equipment - General	379		(1,985,614)	0	0	(1,985,614)	0	0	0	0
23	Measuring & Regulation Equipment - Gate Station	380		(76,547,746)	0	0	0	(76,547,746)	0	0	0
24	Meters	381		(12,252,159)	0	0	0	(12,252,159)	0	0	0
25	Meter Connections & Installations	382		0	0	0	0	0	0	0	0
26	House Regulators	383		(10,824,159)	0	0	0	(10,824,159)	0	0	0
27	Industrial Metering & Regulating Station Equip.	385		(641,304)	0	0	(641,304)	0	0	0	0
28	TOTAL DISTRIBUTION PLT ACCT			(191,385,077)	0	0	(88,720,016)	(103,165,001)	0	0	0
29	TOTAL DISTRIBUTION FUNCTION			(199,318,767)	0	0	(82,197,387)	(107,161,680)	0	0	0
30	CUSTOMER - ALLOCABLE			(2,739,344)	0	0	0	(2,739,344)	0	0	0
31	TOTAL DEPRECIATION RESERVE - STRAIGHT LINE			(206,114,320)	0	0	(2,646,020)	(63,567,275)	(109,901,025)	0	0

LINE NO.	DESCRIPTION	ACCT. NO.	[B] JURISDICTION	[C] MN PURCHASED GAS COST	[D] COMMODITY GAS SUPPLY ACQUISITION COST	[E] FIRM DEMAND	[F] INTERRUPT. DEMAND	[G] CUSTOMER DEMAND	[H] CUSTOMER SERVICES	[I] CUSTOMER ENHANCED OTHER SERVICES	[J] DIRECT	[K]																							
													304-383	365-371	(110,846)	(1,895,862)	(72,374)	(38,372)	(658,119)	(38,341)	(1,507)	(294)	(969,369)	(54,448)	(64,000)	(670,973)	(185,689)	(82,387)	(11,273)	(1,162,214)	(869,061)	(1,464,640)	(57,558)	(10,857)	(37,054,166)
1	PRODUCTION	304-383																																	
2	TRANSMISSION																																		
3																																			
4																																			
5	DISTRIBUTION-GENERAL & COMMON RELATED																																		
6																																			
7	Intangible	301,302,303																																	
8	Land and Land Rights																																		
9	Structures and Improvements																																		
10	Mains																																		
11	Compressor Station Equipment																																		
12	Measuring & Regulation Equipment - General																																		
13	Measuring & Regulation Equipment - Gate Station																																		
14	Services																																		
15	Meters																																		
16	Meter Connections & Installations																																		
17	House Regulators																																		
18	Industrial Metering & Regulating Station Equip.																																		
19	TOTAL DISTRIBUTION RELATED G&C																																		
20																																			
21	DISTRIBUTION-DIRECT PLANT ACCT																																		
22	Intangible																																		
23	Land and Land Rights																																		
24	Structures and Improvements																																		
25	Mains																																		
26	Compressor Station Equipment																																		
27	Measuring & Regulation Equipment - General																																		
28	Measuring & Regulation Equipment - Gate Station																																		
29	Services																																		
30	Meters																																		
31	Meter Connections & Installations																																		
32	House Regulators																																		
33	Industrial Metering & Regulating Station Equip.																																		
34	TOTAL DISTRIBUTION PLT ACCT																																		
35	TOTAL DISTRIBUTION FUNCTION																																		
36																																			
37	CUSTOMER - ALLOCABLE																																		
38																																			
39	TOTAL DEPRECIATION RESERVE - DEFERRED TAXES:																																		

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Average and Excess Method
Functional Classification Of Construction Work In Progress
Forecasted Test Year Ending December 31, 2018

LINE NO.	DESCRIPTION	ACCT. NO.	MN JURISDICTION	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
1	PRODUCTION	304-383											
2													
3	TRANSMISSION	365-371											
4													
5	DISTRIBUTION-GENERAL & COMMON RELATED												
6		301,302,303											
7	Intangible	374											
8	Land and Land Rights	375											
9	Structures and Improvements	376											
10	Mains	377											
11	Compressor Station Equipment - General	378											
12	Measuring & Regulation Equipment - Gate Station	379											
13	Measuring & Regulation Equipment - Gate Station	380											
14	Services	381											
15	Meters	382											
16	Meter Connections & Installations	383											
17	House Regulators	384											
18	Industrial Metering & Regulating Station Equip.	385											
19	Industrial Metering & Regulating Station Equip.												
20	TOTAL DISTRIBUTION RELATED GAC												
21	DISTRIBUTION-DIRECT PLANT ACCT												
22	Intangible	301,302,303											
23	Land and Land Rights	374											
24	Structures and Improvements	375											
25	Mains	8,878,373											
26	Compressor Station Equipment	377											
27	Measuring & Regulation Equipment - General	378											
28	Measuring & Regulation Equipment - Gate Station	379											
29	Services	380											
30	Meters	381											
31	Meter Connections & Installations	382											
32	House Regulators	383											
33	Industrial Metering & Regulating Station Equip.	384											
34	Industrial Metering & Regulating Station Equip.												
35	TOTAL DISTRIBUTION PLT ACCT	8,878,373											
36	TOTAL DISTRIBUTION FUNCTION	8,878,373											
37	CUSTOMER - ALLOCABLE												
38													
39	TOTAL CONSTRUCTION WORK IN PROGRESS	8,878,373											

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Average and Excess Method
Functional Classification Of Depreciation Expense S/L - Year End Total And G/C Allocated
Forecasted Test Year Ending December 31, 2018

LINE NO.	DESCRIPTION	ACCT. NO.	MN JURISDICTION	COMMODITY PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	FIRM DEMAND	INTERRUPT. DEMAND	[H] CUSTOMER SERVICES	[I] CUSTOMER ENHANCED OTHER SERVICES	[J] DIRECT	[K]
1	PRODUCTION	304383	83,082	0	0	54,197	28,884	0	0	0	0
2	TRANSMISSION	365371	231,017	0	0	150,701	80,316	0	0	0	0
3	DISTRIBUTION-GENERAL & COMMON RELATED	301,302,303	200,438	0	0	0	107,577	92,861	0	0	0
4	Intangible	374	3,297	0	0	0	1,769	1,527	0	0	0
5	Land and Land Rights	375	1,230	0	0	0	660	570	0	0	0
6	Structures and Improvements	376	529,421	0	0	0	529,421	0	0	0	0
7	Mains	377	0	0	0	0	0	0	0	0	0
8	Compressor Station Equipment	378	70,213	0	0	0	70,213	0	0	0	0
9	Measuring & Regulation Equipment - General	379	91,191	0	0	0	91,191	0	0	0	0
10	Measuring & Regulation Equipment - Gate Station	380	487,862	0	0	0	0	487,862	0	0	0
11	Services	381	158,644	0	0	0	0	158,644	0	0	0
12	Meters	382	0	0	0	0	0	0	0	0	0
13	Meter Connections & Installations	383	37,194	0	0	0	0	37,194	0	0	0
14	House Regulators	384	9,525	0	0	0	0	0	0	0	0
15	Industrial Metering & Regulating Station Equip.	385	1,399,616	0	0	0	810,357	786,656	0	0	0
16	TOTAL DISTRIBUTION RELATED G/C										
17	DISTRIBUTION-DIRECT PLANT ACCT	301,302,303	1,480,380	0	0	0	794,532	686,848	0	0	0
18	Intangible	374	24,348	0	0	0	13,068	11,280	0	0	0
19	Land and Land Rights	375	9,094	0	0	0	4,875	4,209	0	0	0
20	Structures and Improvements	376	3,910,156	0	0	0	3,910,156	0	0	0	0
21	Mains	377	0	0	0	0	0	0	0	0	0
22	Compressor Station Equipment	378	518,570	0	0	0	518,570	0	0	0	0
23	Measuring & Regulation Equipment - General	379	673,510	0	0	0	673,510	0	0	0	0
24	Measuring & Regulation Equipment - Gate Station	380	3,677,069	0	0	0	0	3,677,069	0	0	0
25	Services	381	1,171,699	0	0	0	0	1,171,699	0	0	0
26	Meters	382	0	0	0	0	0	0	0	0	0
27	Meter Connections & Installations	383	274,704	0	0	0	0	274,704	0	0	0
28	House Regulators	384	70,352	0	0	0	70,352	0	0	0	0
29	Industrial Metering & Regulating Station Equip.	385	11,309,679	0	0	0	5,985,070	5,824,809	0	0	0
30	TOTAL DISTRIBUTION PLT ACCT										
31	TOTAL DISTRIBUTION FUNCTION										
32	CUSTOMER - ALLOCABLE	589,239	0	0	0	0	0	589,239	0	0	0
33	TOTAL DEPRECIATION EXPENSE	14,312,232	0	0	0	204,899	6,904,627	7,202,706	0	0	0

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Average and Excess Method
Functional Classification Of Operation & Maintenance - Year-End Total
Forecasted Test Year Ending December 31, 2018

LINE NO.	DESCRIPTION	ACCT. NO.	MN JURISDICTION	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	FIRM DEMAND	INTERRUPT. DEMAND	CUSTOMER SERVICES	CUSTOMER ENHANCED OTHER SERVICES	DIRECT	[K]
1	PRODUCTION EXPENSE - DISTRIBUTION & GATHERING	795-754-756	1,406,696	0	0	917,577	489,019	0	0	0	0
2	PRODUCTION EXPENSE - COG	804410	142,921,853	142,921,853	0	0	0	0	0	0	
3	GAS PURCHASES - COG	804111, 804120, 804130	287,009	287,009	0	0	0	0	0	0	
4	GAS PURCHASES - Non-COG Related	812	0	0	0	0	0	0	0	0	
5	GAS USED FOR UTILITY OPS - COG	813	489,944	489,944	0	0	0	0	0	0	
6	OTHER GAS SUPPLIES EXPENSE		145,105,402	142,921,853	776,953	917,577	489,019	0	0	0	
7	TOTAL PRODUCTION										
8	TRANSMISSION EXPENSE - NATURAL GAS TRANSMISSION	850-867	53,776	0	0	35,080	18,696	0	0	0	
9	DISTRIBUTION-DIRECT PLANT ACCT	870-894	296,462	0	0	0	159,113	137,348	0	0	
10	Intangible	301-302,303	11,651	0	0	0	6,253	5,398	0	0	
11	Land and Land Rights	374	2,198	0	0	0	1,180	1,018	0	0	
12	Structures and Improvements	375	6,720,963	0	0	0	6,720,963	0	0	0	
13	Mains	376	0	0	0	0	0	0	0	0	
14	Compressor Station Equipment	377	1,257,893	0	0	0	1,017,771	0	239,550	0	
15	Regulating Station Equipment - General	378	483,721	0	0	0	483,721	0	0	0	
16	Measuring & Regulation Equipment - Gate Station	379	0	0	0	0	0	0	0	0	
17	Services FARM TAP	380	4,700,619	0	0	0	4,700,619	0	0	0	
18	Meters	381	3,542,801	0	0	0	0	3,496,560	46,241	0	
19	Meter Connections & Installations	382	1,492,870	0	0	0	0	1,492,870	0	0	
20	House Regulators	383	204,158	0	0	0	204,158	0	0	0	
21	Industrial Metering & Regulating Station Equip.	385	18,712,766	0	0	0	8,583,814	9,853,814	285,139	0	
22	TOTAL DISTRIBUTION FUNCTION										
23	CUSTOMER - ALLOCABLE	901-903, 905	8,468,419	0	0	0	0	8,468,419	0	0	
24	CUSTOMER - DIRECT Transport	901-903, 905	225,283	0	0	0	0	225,283	0	0	
25	CUSTOMER - ALLOCABLE	904	1,652,213	0	0	0	0	1,652,213	0	0	
26	CUSTOMER - ALLOCABLE	907-910	1,159,264	0	0	0	0	1,159,264	0	0	
27	CUSTOMER - ALLOCABLE	911-917	0	0	0	0	0	0	0	0	
28	TOTAL CUSTOMER		11,505,179	0	0	0	0	11,279,896	225,283	0	
29	Total O&M (excl. direct assigned & COG-related)		31,944,136	776,953	952,657	9,109,816	21,113,709	0	0	0	
30	Percentage		100.00%	2.43%	2.98%	28.43%	66.10%	0	0	0	
31	ADMINISTRATIVE & GENERAL - ALLOCABLE	920-935	16,793,485	0	408,455	500,825	4,784,428	11,099,776	0	0	
32	ADMINISTRATIVE & GENERAL - TRANSPORT	920-935	119,276	0	0	0	0	119,276	0	0	
33	TOTAL CUSTOMER		16,912,761	0	408,455	500,825	4,784,428	11,099,776	119,276	0	
34	TOTAL OPERATION & MAINTENANCE EXPENSE:		192,289,823	142,921,853	1,185,408	1,453,462	13,865,244	32,213,466	630,350	0	

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	NNG Residential							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	72,682,218						72,682,218
5	Gas Supply Acquisition Cost		374,727					374,727
6	Daily Firm Capacity Cost				368,584			368,584
7	Total - Production	72,682,218	374,727	-	368,584	-	-	73,425,529
8								
9	Transmission				14,279			14,279
10	Distribution:				2,494,560	6,874,451		9,369,011
11	Customer Accounts and Services:							
12	Allocable					8,331,280		8,331,280
13	Transport Allocable							-
14	Customer Sales:							-
15	Administrative & General:		196,999		1,392,405	8,499,567		10,088,971
16	Total Operation & Maintenance Expense:	72,682,218	571,727	-	4,269,827	23,705,298	-	101,229,070
17								
18	Depreciation & Amort Expense:				6,836,227	5,449,518		12,285,745
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				9,258	3,238		12,496
22	Retirement Benefits - FED				294,404	102,963		397,368
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	465	-	6,213	10,565	-	17,243
24	IBS Payroll Tax				151,070	52,834		203,904
25	Real Estate & Property	-	139,160	-	1,859,596	3,161,878	-	5,160,634
26	Total Taxes Other Than Income Taxes:	-	139,625	-	2,320,542	3,331,478	-	5,791,646
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	66,038	-	882,469	1,500,465	-	2,448,972
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	72,682,218	777,390	-	14,309,065	33,986,759	-	121,755,432
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(516,876)		(516,876)
38	Acct 488 - Miscellaneous Revenue					(107,207)		(107,207)
39	Acct 493 - Rent from Gas Property	-	(487)	-	(6,504)	(11,059)	-	(18,049)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(137,834)		(137,834)
43	Total Other Operating Income:	-	(487)	-	(6,504)	(772,975)	-	(779,966)
44								
45	Actual Return (Net Operating Income)	-	250,233	-	3,343,868	5,685,590	-	9,279,691
46								
47	Return Income Deficiency	-	(1,663)	-	(22,225)	(37,790)	-	(61,679)
48								
49	Additional Income Taxes on Deficiency:	-	63,554	-	849,272	1,444,019	-	2,356,845
50								
51	REVENUE REQUIREMENTS:	72,682,218	1,089,027	-	18,473,476	40,305,603	-	132,550,324
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				82,253,296	190,115,522		272,368,818
57	Accumulated Depreciation - S/L				(25,837,492)	(81,478,508)		(107,315,999)
58	Accumulated Depreciation - Deferred Taxes				(12,866,296)	(28,751,896)		(41,618,192)
59	Construction Work in Progress				2,339,015	-		2,339,015
60	Net Plant in Service	-	-	-	45,888,524	79,885,118	-	125,773,642
61								
62	Gas Stored Underground:		3,522,926					3,522,926
63	Working Capital Allowance				1,155,352	104,062		1,259,414
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities							
66	Materials & Supplies:				32,984	83,459		116,443
67	Customer Deposits					(27,705)		(27,705)
68	TOTAL RATE BASE	-	3,522,926	-	47,076,860	80,044,935	-	130,644,721
69	% of Rate Base	0.0000%	2.6966%	0.0000%	36.0343%	61.2692%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	NNG Residential - Farm Tap							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	1,055,858						1,055,858
5	Gas Supply Acquisition Cost		5,444					5,444
6	Daily Firm Capacity Cost				5,255			5,255
7	Total - Production	1,055,858	5,444	-	5,255	-	-	1,066,557
8								
9	Transmission				-			-
10	Distribution:				27,709	28,674	100,503	156,885
11	Customer Accounts and Services:							
12	Allocable					65,241		65,241
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	2,862		19,894	66,559	-	89,315
16	Total Operation & Maintenance Expense:	1,055,858	8,305	-	52,859	160,475	100,503	1,377,999
17								
18	Depreciation & Amort Expense:				92,977	33,566		126,543
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				41	14		55
22	Retirement Benefits - FED				1,300	455		1,755
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	7	-	77	59	-	143
24	IBS Payroll Tax				667	233		900
25	Real Estate & Property	-	2,022	-	23,036	17,789	-	42,846
26	Total Taxes Other Than Income Taxes:	-	2,028	-	25,121	18,550	-	45,700
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	959	-	10,932	8,442	-	20,333
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	1,055,858	11,293	-	181,888	221,033	100,503	1,570,574
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(4,048)		(4,048)
38	Acct 488 - Miscellaneous Revenue					(840)		(840)
39	Acct 493 - Rent from Gas Property	-	(7)	-	(81)	(62)	-	(150)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(1,079)		(1,079)
43	Total Other Operating Income:	-	(7)	-	(81)	(6,029)	-	(6,116)
44								
45	Actual Return (Net Operating Income)	-	9,211	-	104,958	81,051	-	195,219
46								
47	Return Income Deficiency	-	(5,600)	-	(63,811)	(49,276)	-	(118,687)
48								
49	Additional Income Taxes on Deficiency:	-	923	-	10,520	8,124	-	19,568
50								
51	REVENUE REQUIREMENTS:	1,055,858	15,820	-	233,475	254,902	100,503	1,660,558
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				1,027,523	1,124,215		2,151,738
57	Accumulated Depreciation - S/L				(335,058)	(506,725)		(841,783)
58	Accumulated Depreciation - Deferred Taxes				(159,436)	(168,410)		(327,845)
59	Construction Work in Progress				33,419	-		33,419
60	Net Plant in Service	-	-	-	566,449	449,081	-	1,015,529
61								
62	Gas Stored Underground:		51,178					51,178
63	Working Capital Allowance				16,244	815		17,059
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				471	654		1,125
67	Customer Deposits					(217)		(217)
68	TOTAL RATE BASE	-	51,178	-	583,164	450,332	-	1,084,673
69	% of Rate Base	0.0000%	4.7183%	0.0000%	53.7640%	41.5178%	0.0000%	100.0000%

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A] NNG SC&I - Farm Tap	[B] PURCHASED GAS COST	[C] GAS SUPPLY ACQUISITION COST	[D] DAILY FIRM CAPACITY COST	[E] DEMAND	[F] CUSTOMER	[G] ENHANCED OTHER SERVICES	[H] TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	128,672						128,672
5	Gas Supply Acquisition Cost		663					663
6	Daily Firm Capacity Cost				576			576
7	Total - Production	128,672	663	-	576	-	-	129,911
8								
9	Transmission				-			-
10	Distribution:				4,490	2,460	13,536	20,486
11	Customer Accounts and Services:							
12	Allocable					7,702		7,702
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	349		3,224	5,710	-	9,282
16	Total Operation & Maintenance Expense:	128,672	1,012	-	8,289	15,872	13,536	167,381
17								
18	Depreciation & Amort Expense:				12,362	2,880		15,242
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				4	1		5
22	Retirement Benefits - FED				118	41		159
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	1	-	12	5	-	18
24	IBS Payroll Tax				61	21		82
25	Real Estate & Property	-	246	-	3,722	1,526	-	5,495
26	Total Taxes Other Than Income Taxes:	-	247	-	3,917	1,595	-	5,759
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	117	-	1,766	724	-	2,607
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	128,672	1,376	-	26,335	21,071	13,536	190,990
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(347)		(347)
38	Acct 488 - Miscellaneous Revenue					(72)		(72)
39	Acct 493 - Rent from Gas Property	-	(1)	-	(13)	(5)	-	(19)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(93)		(93)
43	Total Other Operating Income:	-	(1)	-	(13)	(517)	-	(531)
44								
45	Actual Return (Net Operating Income)	-	1,113	-	16,816	6,894	-	24,824
46								
47	Return Income Deficiency	-	(673)	-	(10,168)	(4,169)	-	(15,009)
48								
49	Additional Income Taxes on Deficiency:	-	113	-	1,700	697	-	2,509
50								
51	REVENUE REQUIREMENTS:	128,672	1,928	-	34,671	23,976	13,536	202,782
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				166,169	96,444		262,612
57	Accumulated Depreciation - S/L				(54,218)	(43,471)		(97,689)
58	Accumulated Depreciation - Deferred Taxes				(25,814)	(14,447)		(40,261)
59	Construction Work in Progress				5,415	-		5,415
60	Net Plant in Service	-	-	-	91,552	38,526	-	130,077
61								
62	Gas Stored Underground:		6,237					6,237
63	Working Capital Allowance				2,602	70		2,672
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				76	56		132
67	Customer Deposits					(19)		(19)
68	TOTAL RATE BASE	-	6,237	-	94,230	38,633	-	139,100
69	% of Rate Base	0.0000%	4.4837%	0.0000%	67.7428%	27.7735%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A] NNG LC&I - Farm Tap	[B] PURCHASED GAS COST	[C] GAS SUPPLY ACQUISITION COST	[D] DAILY FIRM CAPACITY COST	[E] DEMAND	[F] CUSTOMER	[G] ENHANCED OTHER SERVICES	[H] TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	1,423,410						1,423,410
5	Gas Supply Acquisition Cost		7,339					7,339
6	Daily Firm Capacity Cost				6,214			6,214
7	Total - Production	1,423,410	7,339	-	6,214	-	-	1,436,963
8								
9	Transmission							
10	Distribution:				33,274	4,443	125,512	163,229
11	Customer Accounts and Services:							
12	Allocable					12,969		12,969
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:		3,858		23,890	9,614		37,362
16	Total Operation & Maintenance Expense:	1,423,410	11,197	-	63,378	27,026	125,512	1,650,523
17								
18	Depreciation & Amort Expense:				121,460	5,146		126,606
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				13	4		17
22	Retirement Benefits - FED				409	143		552
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	9	-	92	9	-	111
24	IBS Payroll Tax				210	73		283
25	Real Estate & Property		2,725		27,658	2,734		33,118
26	Total Taxes Other Than Income Taxes:	-	2,734	-	28,383	2,965	-	34,082
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	1,293	-	13,125	1,298	-	15,716
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	1,423,410	15,224	-	226,346	36,434	125,512	1,826,927
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(585)		(585)
38	Acct 488 - Miscellaneous Revenue					(121)		(121)
39	Acct 493 - Rent from Gas Property	-	(10)	-	(97)	(10)	-	(116)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(156)		(156)
43	Total Other Operating Income:	-	(10)	-	(97)	(871)	-	(978)
44								
45	Actual Return (Net Operating Income)	-	18,138	-	184,075	18,199	-	220,411
46								
47	Return Income Deficiency	-	(13,270)	-	(134,671)	(13,314)	-	(161,255)
48								
49	Additional Income Taxes on Deficiency:	-	1,245	-	12,631	1,249	-	15,125
50								
51	REVENUE REQUIREMENTS:	1,423,410	21,328	-	288,284	41,696	125,512	1,900,230
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				1,233,768	173,437		1,407,205
57	Accumulated Depreciation - S/L				(402,323)	(78,346)		(480,669)
58	Accumulated Depreciation - Deferred Taxes				(191,448)	(26,046)		(217,494)
59	Construction Work in Progress				40,131	-		40,131
60	Net Plant in Service	-	-	-	680,128	69,045	-	749,172
61								
62	Gas Stored Underground:		68,993					68,993
63	Working Capital Allowance				19,495	118		19,613
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				566	94		660
67	Customer Deposits					(31)		(31)
68	TOTAL RATE BASE	-	68,993	-	700,189	69,225	-	838,408
69	% of Rate Base	0.0000%	8.2291%	0.0000%	83.5142%	8.2568%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONNS Residential	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	10,181,333						10,181,333
5	Gas Supply Acquisition Cost		62,962					62,962
6	Daily Firm Capacity Cost				61,701			61,701
7	Total - Production	10,181,333	62,962	-	61,701	-	-	10,305,996
8								
9	Transmission				2,390			2,390
10	Distribution:				418,064	1,171,680		1,589,743
11	Customer Accounts and Services:							
12	Allocable					1,420,310		1,420,310
13	Transport Allocable							-
14	Customer Sales:							-
15	Administrative & General:		33,100		233,182	1,449,000		1,715,282
16	Total Operation & Maintenance Expense:	10,181,333	96,062	-	715,337	4,040,990	-	15,033,721
17								
18	Depreciation & Amort Expense:				1,147,493	928,915		2,076,408
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				1,567	548		2,114
22	Retirement Benefits - FED				49,816	17,423		67,239
23	Unathor. Ins Tax, Excise Tax & Use Tax		78		1,041	1,801		2,920
24	IBS Payroll Tax				25,563	8,940		34,503
25	Real Estate & Property		23,382		311,529	538,944		873,855
26	Total Taxes Other Than Income Taxes:		23,460	-	389,516	567,655	-	980,631
27								
28	Other Income Before Income Taxes:							
29								
30	Income Taxes		11,096		147,836	255,755		414,687
31								
32	Other Income After Income Taxes:							
33								
34	TOTAL EXPENSES:	10,181,333	130,618	-	2,400,182	5,793,314	-	18,505,447
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(88,117)		(88,117)
38	Acct 488 - Miscellaneous Revenue					(18,277)		(18,277)
39	Acct 493 - Rent from Gas Property		(82)		(1,090)	(1,885)		(3,056)
40	Acct 494 - Interdepartmental Rents							-
41	Acct 495 - Gas True-up							-
42	Acct 495 - Miscellaneous					(23,498)		(23,498)
43	Total Other Operating Income:		(82)		(1,090)	(131,776)		(132,947)
44								
45	Actual Return (Net Operating Income)		42,150		561,592	971,550		1,575,292
46								
47	Return Income Deficiency		(385)		(5,133)	(8,879)		(14,397)
48								
49	Additional Income Taxes on Deficiency:		10,678		142,274	246,134		399,087
50								
51	REVENUE REQUIREMENTS:	10,181,333	182,979	-	3,097,826	6,870,343	-	20,332,481
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				13,778,789	32,406,797		46,185,586
57	Accumulated Depreciation - S/L				(4,327,636)	(13,889,356)		(18,216,993)
58	Accumulated Depreciation - Deferred Taxes				(2,155,311)	(4,900,986)		(7,056,297)
59	Construction Work in Progress				391,708			391,708
60	Net Plant in Service				7,687,550	13,616,455		21,304,005
61								
62	Gas Stored Underground:		591,924					591,924
63	Working Capital Allowance				193,491	17,740		211,231
64	Prepayments							-
65	Regulatory Assets & Liabilities							-
66	Materials & Supplies:				5,524	14,228		19,752
67	Customer Deposits					(4,723)		(4,723)
68	TOTAL RATE BASE		591,924		7,886,565	13,643,700		22,122,189
69	% of Rate Base	0.0000%	2.6757%	0.0000%	35.6500%	61.6743%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	NNG C&I Class 1 - Firm							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	3,056,644						3,056,644
5	Gas Supply Acquisition Cost		15,759					15,759
6	Daily Firm Capacity Cost				17,247			17,247
7	Total - Production	3,056,644	15,759	-	17,247	-	-	3,089,650
8								
9	Transmission				668			668
10	Distribution:				115,545	307,274	-	422,819
11	Customer Accounts and Services:							
12	Allocable					432,535		432,535
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	8,285		64,432	320,662	-	393,379
16	Total Operation & Maintenance Expense:	3,056,644	24,044	-	197,891	1,060,472	-	4,339,051
17								
18	Depreciation & Amort Expense:				297,074	225,904		522,978
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				389	136		525
22	Retirement Benefits - FED				12,380	4,330		16,709
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	20	-	288	452	-	759
24	IBS Payroll Tax				6,353	2,222		8,574
25	Real Estate & Property	-	5,852	-	86,122	135,318	-	227,292
26	Total Taxes Other Than Income Taxes:	-	5,872	-	105,531	142,457	-	253,860
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	2,777	-	40,869	64,215	-	107,861
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	3,056,644	32,693	-	641,366	1,493,048	-	5,223,750
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(19,500)		(19,500)
38	Acct 488 - Miscellaneous Revenue					(4,045)		(4,045)
39	Acct 493 - Rent from Gas Property	-	(20)	-	(301)	(473)	-	(795)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(5,200)		(5,200)
43	Total Other Operating Income:	-	(20)	-	(301)	(29,218)	-	(29,540)
44								
45	Actual Return (Net Operating Income)	-	19,470	-	286,522	450,193	-	756,186
46								
47	Return Income Deficiency	-	(9,017)	-	(132,690)	(208,487)	-	(350,193)
48								
49	Additional Income Taxes on Deficiency:	-	2,673	-	39,332	61,799	-	103,803
50								
51	REVENUE REQUIREMENTS:	3,056,644	45,799	-	834,228	1,767,335	-	5,704,007
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				3,809,307	7,870,144		11,679,450
57	Accumulated Depreciation - S/L				(1,196,437)	(3,257,197)		(4,453,634)
58	Accumulated Depreciation - Deferred Taxes				(595,890)	(1,193,326)		(1,789,216)
59	Construction Work in Progress				108,235			108,235
60	Net Plant in Service	-	-	-	2,125,214	3,419,621	-	5,544,835
61								
62	Gas Stored Underground:		148,156					148,156
63	Working Capital Allowance				53,487	3,926		57,413
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities							
66	Materials & Supplies:				1,526	3,149		4,675
67	Customer Deposits					(1,045)		(1,045)
68	TOTAL RATE BASE	-	148,156	-	2,180,227	3,425,650	-	5,754,034
69	% of Rate Base	0.0000%	2.5748%	0.0000%	37.8904%	59.5348%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	NNG C&I Class 2 - Firm							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	30,828,735						30,828,735
5	Gas Supply Acquisition Cost		158,944					158,944
6	Daily Firm Capacity Cost				144,548			144,548
7	Total - Production	30,828,735	158,944	-	144,548	-	-	31,132,227
8								
9	Transmission				6,335			6,335
10	Distribution:				985,498	953,235	-	1,938,733
11	Customer Accounts and Services:							
12	Allocable					616,555		616,555
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	83,559		550,932	457,086	-	1,091,577
16	Total Operation & Maintenance Expense:	30,828,735	242,502	-	1,687,314	2,026,876	-	34,785,427
17								
18	Depreciation & Amort Expense:				2,837,336	548,438		3,385,775
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				2,130	745		2,875
22	Retirement Benefits - FED				67,732	23,688		91,420
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	197	-	2,464	1,231	-	3,891
24	IBS Payroll Tax				34,756	12,155		46,911
25	Real Estate & Property	-	59,026	-	737,309	368,281	-	1,164,616
26	Total Taxes Other Than Income Taxes:	-	59,223	-	844,390	406,100	-	1,309,713
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	28,011	-	349,889	174,767	-	552,667
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	30,828,735	329,736	-	5,718,929	3,156,182	-	40,033,582
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(27,796)		(27,796)
38	Acct 488 - Miscellaneous Revenue					(5,765)		(5,765)
39	Acct 493 - Rent from Gas Property	-	(206)	-	(2,579)	(1,288)	-	(4,073)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(7,412)		(7,412)
43	Total Other Operating Income:	-	(206)	-	(2,579)	(42,262)	-	(45,047)
44								
45	Actual Return (Net Operating Income)	-	352,937	-	4,408,645	2,202,089	-	6,963,672
46								
47	Return Income Deficiency	-	(247,504)	-	(3,091,651)	(1,544,259)	-	(4,883,415)
48								
49	Additional Income Taxes on Deficiency:	-	26,957	-	336,727	168,193	-	531,876
50								
51	REVENUE REQUIREMENTS:	30,828,735	461,920	-	7,370,071	3,939,942	-	42,600,668
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				32,647,186	19,036,059		51,683,245
57	Accumulated Depreciation - S/L				(10,265,652)	(6,803,401)		(17,069,053)
58	Accumulated Depreciation - Deferred Taxes				(5,111,559)	(2,917,983)		(8,029,542)
59	Construction Work in Progress				925,477	-		925,477
60	Net Plant in Service	-	-	-	18,195,451	9,314,675	-	27,510,126
61								
62	Gas Stored Underground:		1,494,277					1,494,277
63	Working Capital Allowance				456,946	5,596		462,542
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities							
66	Materials & Supplies:				13,051	4,488		17,539
67	Customer Deposits					(1,490)		(1,490)
68	TOTAL RATE BASE	-	1,494,277	-	18,665,448	9,323,270	-	29,482,994
69	% of Rate Base	0.0000%	5.0683%	0.0000%	63.3092%	31.6225%	0.0000%	100.0000%

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	NNG C&I Class 3 - Firm							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	1,608,658						1,608,658
5	Gas Supply Acquisition Cost		8,294					8,294
6	Daily Firm Capacity Cost				7,134			7,134
7	Total - Production	1,608,658	8,294	-	7,134	-	-	1,624,086
8								
9	Transmission					422		422
10	Distribution:				39,913	3,045	-	42,958
11	Customer Accounts and Services:							
12	Allocable					1,231		1,231
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	4,360		27,372	913	-	32,645
16	Total Operation & Maintenance Expense:	1,608,658	12,654	-	74,841	5,189	-	1,701,342
17								
18	Depreciation & Amort Expense:				140,359	1,600		141,959
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				77	27		104
22	Retirement Benefits - FED				2,458	860		3,317
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	10	-	112	4	-	126
24	IBS Payroll Tax				1,261	441		1,702
25	Real Estate & Property	-	3,080	-	33,557	1,137	-	37,774
26	Total Taxes Other Than Income Taxes:	-	3,090	-	37,465	2,468	-	43,023
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	1,462	-	15,924	540	-	17,925
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	1,608,658	17,206	-	268,588	9,797	-	1,904,250
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(55)		(55)
38	Acct 488 - Miscellaneous Revenue					(12)		(12)
39	Acct 493 - Rent from Gas Property	-	(11)	-	(117)	(4)	-	(132)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(15)		(15)
43	Total Other Operating Income:	-	(11)	-	(117)	(86)	-	(214)
44								
45	Actual Return (Net Operating Income)	-	24,081	-	262,360	8,890	-	295,331
46								
47	Return Income Deficiency	-	(18,579)	-	(202,420)	(6,859)	-	(227,859)
48								
49	Additional Income Taxes on Deficiency:	-	1,407	-	15,325	519	-	17,251
50								
51	REVENUE REQUIREMENTS:	1,608,658	24,103	-	343,736	12,262	-	1,988,759
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				1,516,269	54,656		1,570,926
57	Accumulated Depreciation - S/L				(497,768)	(17,469)		(515,237)
58	Accumulated Depreciation - Deferred Taxes				(238,249)	(8,418)		(246,666)
59	Construction Work in Progress				45,981	-		45,981
60	Net Plant in Service	-	-	-	826,234	28,769	-	855,003
61								
62	Gas Stored Underground:		77,972					77,972
63	Working Capital Allowance				22,624	11		22,635
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				648	9		657
67	Customer Deposits					(3)		(3)
68	TOTAL RATE BASE	-	77,972	-	849,506	28,786	-	956,264
69	% of Rate Base	0.0000%	8.1538%	0.0000%	88.8359%	3.0103%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A] CONS C&I Class 1 - Firm	[B] PURCHASED GAS COST	[C] GAS SUPPLY ACQUISITION COST	[D] DAILY FIRM CAPACITY COST	[E] DEMAND	[F] CUSTOMER	[G] ENHANCED OTHER SERVICES	[H] TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	885,774						885,774
5	Gas Supply Acquisition Cost		5,478					5,478
6	Daily Firm Capacity Cost				5,664			5,664
7	Total - Production	885,774	5,478	-	5,664	-	-	896,916
8								
9	Transmission				219			219
10	Distribution:				38,611	99,183	-	137,795
11	Customer Accounts and Services:							
12	Allocable					143,765		143,765
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	2,880		21,282	106,581	-	130,742
16	Total Operation & Maintenance Expense:	885,774	8,357	-	65,776	349,529	-	1,309,437
17								
18	Depreciation & Amort Expense:				101,728	73,836		175,564
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				133	46		179
22	Retirement Benefits - FED				4,221	1,476		5,698
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	7	-	96	147	-	249
24	IBS Payroll Tax				2,166	758		2,924
25	Real Estate & Property	-	2,034	-	28,604	43,991	-	74,629
26	Total Taxes Other Than Income Taxes:	-	2,041	-	35,220	46,418	-	83,679
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	965	-	13,574	20,876	-	35,415
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	885,774	11,364	-	216,299	490,658	-	1,604,095
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(6,481)		(6,481)
38	Acct 488 - Miscellaneous Revenue					(1,344)		(1,344)
39	Acct 493 - Rent from Gas Property	-	(7)	-	(100)	(154)	-	(261)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(1,728)		(1,728)
43	Total Other Operating Income:	-	(7)	-	(100)	(9,708)	-	(9,815)
44								
45	Actual Return (Net Operating Income)	-	7,530	-	105,881	162,836	-	276,247
46								
47	Return Income Deficiency	-	(3,896)	-	(54,788)	(84,259)	-	(142,943)
48								
49	Additional Income Taxes on Deficiency:	-	929	-	13,063	20,090	-	34,083
50								
51	REVENUE REQUIREMENTS:	885,774	15,919	-	280,356	579,617	-	1,761,666
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				1,264,174	2,572,944		3,837,118
57	Accumulated Depreciation - S/L				(396,228)	(1,071,345)		(1,467,572)
58	Accumulated Depreciation - Deferred Taxes				(197,745)	(389,954)		(587,699)
59	Construction Work in Progress				35,750	-		35,750
60	Net Plant in Service	-	-	-	705,952	1,111,645	-	1,817,597
61								
62	Gas Stored Underground:		51,497					51,497
63	Working Capital Allowance				17,678	1,305		18,983
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				504	1,047		1,551
67	Customer Deposits					(347)		(347)
68	TOTAL RATE BASE	-	51,497	-	724,134	1,113,649	-	1,889,281
69	% of Rate Base	0.0000%	2.7258%	0.0000%	38.3286%	58.9457%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSENT CLASS 2 - FIRM	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	7,590,101						7,590,101
5	Gas Supply Acquisition Cost		46,938					46,938
6	Daily Firm Capacity Cost				44,107			44,107
7	Total - Production	7,590,101	46,938	-	44,107	-	-	7,681,145
8								
9	Transmission				1,926			1,926
10	Distribution:				297,683	302,096	-	599,778
11	Customer Accounts and Services:							
12	Allocable					205,574		205,574
13	Transport Allocable							-
14	Customer Sales:							-
15	Administrative & General:	-	24,676		167,474	152,403	-	344,553
16	Total Operation & Maintenance Expense:	7,590,101	71,613	-	511,189	660,072	-	8,832,976
17								
18	Depreciation & Amort Expense:				844,463	176,193		1,020,657
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				638	223		861
22	Retirement Benefits - FED				20,294	7,098		27,391
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	58	-	747	393	-	1,198
24	IBS Payroll Tax				10,414	3,642		14,056
25	Real Estate & Property	-	17,431	-	223,445	117,530	-	358,406
26	Total Taxes Other Than Income Taxes:	-	17,489	-	255,537	128,886	-	401,912
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	8,272	-	106,035	55,774	-	170,081
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	7,590,101	97,374	-	1,717,225	1,020,925	-	10,425,625
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(9,268)		(9,268)
38	Acct 488 - Miscellaneous Revenue					(1,922)		(1,922)
39	Acct 493 - Rent from Gas Property	-	(61)	-	(781)	(411)	-	(1,254)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(2,471)		(2,471)
43	Total Other Operating Income:	-	(61)	-	(781)	(14,073)	-	(14,915)
44								
45	Actual Return (Net Operating Income)	-	106,739	-	1,368,276	719,703	-	2,194,718
46								
47	Return Income Deficiency	-	(75,604)	-	(969,155)	(509,769)	-	(1,554,528)
48								
49	Additional Income Taxes on Deficiency:	-	7,961	-	102,046	53,676	-	163,683
50								
51	REVENUE REQUIREMENTS:	7,590,101	136,409	-	2,217,610	1,270,463	-	11,214,583
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				9,898,046	6,117,987		16,016,033
57	Accumulated Depreciation - S/L				(3,115,822)	(2,208,238)		(5,324,060)
58	Accumulated Depreciation - Deferred Taxes				(1,549,740)	(937,263)		(2,487,003)
59	Construction Work in Progress				281,329	-		281,329
60	Net Plant in Service	-	-	-	5,513,813	2,972,486	-	8,486,299
61								
62	Gas Stored Underground:		441,275					441,275
63	Working Capital Allowance				138,859	1,866		140,725
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				3,967	1,496		5,464
67	Customer Deposits					(497)		(497)
68	TOTAL RATE BASE	-	441,275	-	5,656,640	2,975,352	-	9,073,266
69	% of Rate Base	0.0000%	4.8635%	0.0000%	62.3440%	32.7925%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSENT CLASS 3 - FIRM	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	204,065						204,065
5	Gas Supply Acquisition Cost		1,262					1,262
6	Daily Firm Capacity Cost				1,186			1,186
7	Total - Production	204,065	1,262	-	1,186	-	-	206,513
8								
9	Transmission				68			68
10	Distribution:				6,543	860		7,404
11	Customer Accounts and Services:							
12	Allocable					289		289
13	Transport Allocable							-
14	Customer Sales:							-
15	Administrative & General:		663		4,503	214		5,380
16	Total Operation & Maintenance Expense:	204,065	1,925	-	12,300	1,364	-	219,654
17								
18	Depreciation & Amort Expense:				21,821	437		22,258
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				12	4		16
22	Retirement Benefits - FED				375	131		506
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	2	-	18	1	-	21
24	IBS Payroll Tax				193	67		260
25	Real Estate & Property	-	469	-	5,510	316	-	6,294
26	Total Taxes Other Than Income Taxes:	-	470	-	6,107	519	-	7,097
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	222	-	2,615	150	-	2,987
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	204,065	2,618	-	42,843	2,470	-	251,996
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(13)		(13)
38	Acct 488 - Miscellaneous Revenue					(3)		(3)
39	Acct 493 - Rent from Gas Property	-	(2)	-	(19)	(1)	-	(22)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(3)		(3)
43	Total Other Operating Income:	-	(2)	-	(19)	(20)	-	(41)
44								
45	Actual Return (Net Operating Income)	-	3,195	-	37,565	2,152	-	42,912
46								
47	Return Income Deficiency	-	(2,358)	-	(27,724)	(1,588)	-	(31,670)
48								
49	Additional Income Taxes on Deficiency:	-	214	-	2,516	144	-	2,874
50								
51	REVENUE REQUIREMENTS:	204,065	3,667	-	55,181	3,158	-	266,071
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				248,880	14,949		263,829
57	Accumulated Depreciation - S/L				(81,697)	(4,658)		(86,354)
58	Accumulated Depreciation - Deferred Taxes				(39,096)	(2,306)		(41,402)
59	Construction Work in Progress				7,564	-		7,564
60	Net Plant in Service	-	-	-	135,651	7,986	-	143,637
61								
62	Gas Stored Underground:		11,864					11,864
63	Working Capital Allowance				3,719	3		3,722
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				107	2		109
67	Customer Deposits					(1)		(1)
68	TOTAL RATE BASE	-	11,864	-	139,477	7,990	-	159,331
69	% of Rate Base	0.0000%	7.4461%	0.0000%	87.5394%	5.0145%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	NNG C&I Class 2 - Int							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	3,946,014						3,946,014
5	Gas Supply Acquisition Cost		25,436					25,436
6	Daily Firm Capacity Cost				27,186			27,186
7	Total - Production	3,946,014	25,436	-	27,186	-	-	3,998,636
8								
9	Transmission				118			118
10	Distribution:				161,751	26,588	18,735	207,074
11	Customer Accounts and Services:							
12	Allocable					17,197		17,197
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	13,372		91,067	12,749	-	117,189
16	Total Operation & Maintenance Expense:	3,946,014	38,808	-	280,122	56,534	18,735	4,340,214
17								
18	Depreciation & Amort Expense:				454,244	15,297		469,541
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				309	108		417
22	Retirement Benefits - FED				9,826	3,437		13,263
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	32	-	397	34	-	462
24	IBS Payroll Tax				5,042	1,763		6,806
25	Real Estate & Property	-	9,446	-	118,679	10,272	-	138,397
26	Total Taxes Other Than Income Taxes:	-	9,477	-	134,253	15,615	-	159,345
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	4,483	-	56,319	4,875	-	65,676
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	3,946,014	52,768	-	924,938	92,321	18,735	5,034,776
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(775)		(775)
38	Acct 488 - Miscellaneous Revenue					(161)		(161)
39	Acct 493 - Rent from Gas Property	-	(33)	-	(415)	(36)	-	(484)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(207)		(207)
43	Total Other Operating Income:	-	(33)	-	(415)	(1,179)	-	(1,627)
44								
45	Actual Return (Net Operating Income)	-	28,688	-	360,441	31,198	-	420,327
46								
47	Return Income Deficiency	-	(11,816)	-	(148,454)	(12,849)	-	(173,120)
48								
49	Additional Income Taxes on Deficiency:	-	4,314	-	54,200	4,691	-	63,206
50								
51	REVENUE REQUIREMENTS:	3,946,014	73,921	-	1,190,710	114,182	18,735	5,343,563
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				5,215,154	530,960		5,746,114
57	Accumulated Depreciation - S/L				(1,631,429)	(189,763)		(1,821,192)
58	Accumulated Depreciation - Deferred Taxes				(809,924)	(81,389)		(891,313)
59	Construction Work in Progress				152,979	-		152,979
60	Net Plant in Service	-	-	-	2,926,779	259,808	-	3,186,587
61								
62	Gas Stored Underground:		239,129					239,129
63	Working Capital Allowance				75,505	156		75,661
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				2,157	125		2,282
67	Customer Deposits					(42)		(42)
68	TOTAL RATE BASE	-	239,129	-	3,004,441	260,048	-	3,503,618
69	% of Rate Base	0.0000%	6.8252%	0.0000%	85.7525%	7.4223%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	NNG C&I Class 3 - Int							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	5,396,457						5,396,457
5	Gas Supply Acquisition Cost		34,785					34,785
6	Daily Firm Capacity Cost				28,728			28,728
7	Total - Production	5,396,457	34,785	-	28,728	-	-	5,459,970
8								
9	Transmission				612			612
10	Distribution:				150,184	8,632	3,802	162,619
11	Customer Accounts and Services:							
12	Allocable					3,490		3,490
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	18,287		102,442	2,587	-	123,316
16	Total Operation & Maintenance Expense:	5,396,457	53,072	-	281,966	14,709	3,802	5,750,007
17								
18	Depreciation & Amort Expense:				567,439	4,537		571,976
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				323	113		437
22	Retirement Benefits - FED				10,287	3,598		13,884
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	43	-	411	11	-	465
24	IBS Payroll Tax				5,278	1,846		7,125
25	Real Estate & Property	-	12,918	-	122,892	3,223	-	139,034
26	Total Taxes Other Than Income Taxes:	-	12,961	-	139,191	8,791	-	160,943
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	6,130	-	58,318	1,530	-	65,978
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	5,396,457	72,164	-	1,046,915	29,566	3,802	6,548,905
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(157)		(157)
38	Acct 488 - Miscellaneous Revenue					(33)		(33)
39	Acct 493 - Rent from Gas Property	-	(45)	-	(430)	(11)	-	(486)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(42)		(42)
43	Total Other Operating Income:	-	(45)	-	(430)	(243)	-	(718)
44								
45	Actual Return (Net Operating Income)	-	(1,258)	-	(11,968)	(314)	-	(13,540)
46								
47	Return Income Deficiency	-	24,332	-	231,480	6,072	-	261,884
48								
49	Additional Income Taxes on Deficiency:	-	5,900	-	56,124	1,472	-	63,496
50								
51	REVENUE REQUIREMENTS:	5,396,457	101,092	-	1,322,122	36,553	3,802	6,860,027
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				5,512,421	154,939		5,667,360
57	Accumulated Depreciation - S/L				(1,801,004)	(49,522)		(1,850,526)
58	Accumulated Depreciation - Deferred Taxes				(859,491)	(23,863)		(883,354)
59	Construction Work in Progress				172,086	-		172,086
60	Net Plant in Service	-	-	-	3,024,012	81,554	-	3,105,566
61								
62	Gas Stored Underground:		327,026					327,026
63	Working Capital Allowance				84,654	32		84,685
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				2,427	25		2,452
67	Customer Deposits					(8)		(8)
68	TOTAL RATE BASE	-	327,026	-	3,111,093	81,602	-	3,519,721
69	% of Rate Base	0.0000%	9.2912%	0.0000%	88.3903%	2.3184%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSUMERS CLASS 2 - INT	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	923,942						923,942
5	Gas Supply Acquisition Cost		7,056					7,056
6	Daily Firm Capacity Cost				6,808			6,808
7	Total - Production	923,942	7,056	-	6,808	-	-	937,806
8								
9	Transmission				33			33
10	Distribution:				41,834	4,908	3,639	50,381
11	Customer Accounts and Services:							
12	Allocable					3,340		3,340
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	3,709		23,083	2,476	-	29,268
16	Total Operation & Maintenance Expense:	923,942	10,765	-	71,757	10,724	3,639	1,020,827
17								
18	Depreciation & Amort Expense:				123,109	2,863		125,972
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				85	30		115
22	Retirement Benefits - FED				2,708	947		3,655
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	9	-	102	6	-	117
24	IBS Payroll Tax				1,390	486		1,875
25	Real Estate & Property	-	2,620	-	30,393	1,909	-	34,922
26	Total Taxes Other Than Income Taxes:	-	2,629	-	34,677	3,379	-	40,684
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	1,243	-	14,423	906	-	16,572
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	923,942	14,637	-	243,966	17,871	3,639	1,204,055
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(151)		(151)
38	Acct 488 - Miscellaneous Revenue					(31)		(31)
39	Acct 493 - Rent from Gas Property	-	(9)	-	(106)	(7)	-	(122)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(40)		(40)
43	Total Other Operating Income:	-	(9)	-	(106)	(229)	-	(344)
44								
45	Actual Return (Net Operating Income)	-	8,046	-	93,335	5,864	-	107,245
46								
47	Return Income Deficiency	-	(3,366)	-	(39,047)	(2,453)	-	(44,867)
48								
49	Additional Income Taxes on Deficiency:	-	1,197	-	13,880	872	-	15,949
50								
51	REVENUE REQUIREMENTS:	923,942	20,505	-	312,027	21,925	3,639	1,282,038
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				1,333,934	99,397		1,433,331
57	Accumulated Depreciation - S/L				(415,813)	(35,876)		(451,689)
58	Accumulated Depreciation - Deferred Taxes				(207,196)	(15,227)		(222,423)
59	Construction Work in Progress				38,776			38,776
60	Net Plant in Service	-	-	-	749,701	48,293	-	797,994
61								
62	Gas Stored Underground:		66,331					66,331
63	Working Capital Allowance				19,158	30		19,188
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				547	24		571
67	Customer Deposits					(8)		(8)
68	TOTAL RATE BASE	-	66,331	-	769,406	48,339	-	884,076
69	% of Rate Base	0.0000%	7.5029%	0.0000%	87.0294%	5.4678%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSUMED GAS COST	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	881,477						881,477
5	Gas Supply Acquisition Cost		6,731					6,731
6	Daily Firm Capacity Cost				5,832			5,832
7	Total - Production	881,477	6,731	-	5,832	-	-	894,040
8								
9	Transmission				118			118
10	Distribution:				29,381	1,689	618	31,687
11	Customer Accounts and Services:							
12	Allocable					567		567
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	3,539		20,052	421	-	24,011
16	Total Operation & Maintenance Expense:	881,477	10,270	-	55,383	2,677	618	950,425
17								
18	Depreciation & Amort Expense:				110,125	858		110,984
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				63	22		84
22	Retirement Benefits - FED				1,989	696		2,685
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	8	-	80	2	-	91
24	IBS Payroll Tax				1,021	357		1,378
25	Real Estate & Property	-	2,500	-	24,054	620	-	27,173
26	Total Taxes Other Than Income Taxes:	-	2,508	-	27,206	1,696	-	31,411
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	1,186	-	11,415	294	-	12,895
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	881,477	13,964	-	204,129	5,525	618	1,105,714
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(26)		(26)
38	Acct 488 - Miscellaneous Revenue					(5)		(5)
39	Acct 493 - Rent from Gas Property	-	(9)	-	(84)	(2)	-	(95)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(7)		(7)
43	Total Other Operating Income:	-	(9)	-	(84)	(40)	-	(133)
44								
45	Actual Return (Net Operating Income)	-	1,289	-	12,408	320	-	14,017
46								
47	Return Income Deficiency	-	3,176	-	30,557	787	-	34,519
48								
49	Additional Income Taxes on Deficiency:	-	1,142	-	10,985	283	-	12,410
50								
51	REVENUE REQUIREMENTS:	881,477	19,562	-	257,995	6,875	618	1,166,528
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				1,078,773	29,344		1,108,117
57	Accumulated Depreciation - S/L				(352,420)	(9,143)		(361,563)
58	Accumulated Depreciation - Deferred Taxes				(168,169)	(4,526)		(172,695)
59	Construction Work in Progress				33,684	-		33,684
60	Net Plant in Service	-	-	-	591,868	15,675	-	607,543
61								
62	Gas Stored Underground:		63,282					63,282
63	Working Capital Allowance				16,588	5		16,593
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				475	4		479
67	Customer Deposits					(1)		(1)
68	TOTAL RATE BASE	-	63,282	-	608,931	15,683	-	687,896
69	% of Rate Base	0.0000%	9.1994%	0.0000%	88.5207%	2.2799%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSPURCHASED	GAS SUPPLY	DAILY FIRM				ENHANCED	
	C&I Class 4 - Int	GAS COST	ACQUISITION	CAPACITY	DEMAND	CUSTOMER	OTHER	TOTAL
			COST	COST			SERVICES	
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	1,107,162						1,107,162
5	Gas Supply Acquisition Cost		8,455					8,455
6	Daily Firm Capacity Cost				6,143			6,143
7	Total - Production	1,107,162	8,455	-	6,143	-	-	1,121,759
8								
9	Transmission				225			225
10	Distribution:				32,195	1,075	227	33,497
11	Customer Accounts and Services:							
12	Allocable					209		209
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	4,445		21,677	155	-	26,276
16	Total Operation & Maintenance Expense:	1,107,162	12,899	-	60,240	1,438	227	1,181,966
17								
18	Depreciation & Amort Expense:				134,066	508		134,574
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				85	30		115
22	Retirement Benefits - FED				2,710	948		3,657
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	10	-	88	1	-	100
24	IBS Payroll Tax				1,390	486		1,877
25	Real Estate & Property	-	3,140	-	26,431	380	-	29,950
26	Total Taxes Other Than Income Taxes:	-	3,150	-	30,705	1,845	-	35,700
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	1,490	-	12,543	180	-	14,213
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	1,107,162	17,540	-	237,554	3,971	227	1,366,453
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(9)		(9)
38	Acct 488 - Miscellaneous Revenue					(2)		(2)
39	Acct 493 - Rent from Gas Property	-	(11)	-	(92)	(1)	-	(105)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(3)		(3)
43	Total Other Operating Income:	-	(11)	-	(92)	(15)	-	(119)
44								
45	Actual Return (Net Operating Income)	-	(6,824)	-	(57,450)	(825)	-	(65,099)
46								
47	Return Income Deficiency	-	12,433	-	104,662	1,503	-	118,597
48								
49	Additional Income Taxes on Deficiency:	-	1,434	-	12,071	173	-	13,678
50								
51	REVENUE REQUIREMENTS:	1,107,162	24,571	-	296,744	4,807	227	1,433,511
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				1,189,837	17,396		1,207,233
57	Accumulated Depreciation - S/L				(389,465)	(5,097)		(394,562)
58	Accumulated Depreciation - Deferred Taxes				(186,162)	(2,693)		(188,855)
59	Construction Work in Progress				36,414	-		36,414
60	Net Plant in Service	-	-	-	650,623	9,606	-	660,229
61								
62	Gas Stored Underground:		79,485					79,485
63	Working Capital Allowance				17,985	2		17,987
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities							
66	Materials & Supplies:				513	2		515
67	Customer Deposits					(1)		(1)
68	TOTAL RATE BASE	-	79,485	-	669,122	9,609	-	758,216
69	% of Rate Base	0.0000%	10.4831%	0.0000%	88.2496%	1.2673%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	NNG C&I Class 2 - Joint							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	56,290						56,290
5	Gas Supply Acquisition Cost		363					363
6	Daily Firm Capacity Cost			357	-			357
7	Total - Production	56,290	363	357	-	-	-	57,010
8								
9	Transmission			14	2			16
10	Distribution:			-	2,090	298	210	2,598
11	Customer Accounts and Services:							
12	Allocable					193		193
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:		191	108	1,035	143		1,476
16	Total Operation & Maintenance Expense:	56,290	554	479	3,126	633	210	61,292
17								
18	Depreciation & Amort Expense:			81	6,252	171		6,504
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				4	2		6
22	Retirement Benefits - FED				140	49		188
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	0	0	5	0	-	6
24	IBS Payroll Tax				72	25		97
25	Real Estate & Property		135	55	1,500	115		1,805
26	Total Taxes Other Than Income Taxes:	-	135	55	1,721	191	-	2,102
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	64	26	712	55	-	857
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	56,290	753	642	11,811	1,050	210	70,755
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(9)		(9)
38	Acct 488 - Miscellaneous Revenue					(2)		(2)
39	Acct 493 - Rent from Gas Property	-	(0)	(0)	(5)	(0)	-	(6)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(2)		(2)
43	Total Other Operating Income:	-	(0)	(0)	(5)	(13)	-	(19)
44								
45	Actual Return (Net Operating Income)	-	714	293	7,953	610	-	9,571
46								
47	Return Income Deficiency	-	(474)	(194)	(5,274)	(405)	-	(6,346)
48								
49	Additional Income Taxes on Deficiency:	-	62	25	685	53	-	824
50								
51	REVENUE REQUIREMENTS:	56,290	1,054	765	15,171	1,295	210	74,785
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			2,956	65,902	5,949		74,807
57	Accumulated Depreciation - S/L			(1,043)	(20,545)	(2,126)		(23,714)
58	Accumulated Depreciation - Deferred Taxes			(516)	(10,274)	(912)		(11,702)
59	Construction Work in Progress			-	1,920	-		1,920
60	Net Plant in Service	-	-	1,397	37,002	2,911	-	41,311
61								
62	Gas Stored Underground:		3,411					3,411
63	Working Capital Allowance				949	2		951
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				27	1		28
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	3,411	1,397	37,978	2,914	-	45,700
69	% of Rate Base	0.0000%	7.4642%	3.0576%	83.1025%	6.3757%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSP C&I Class 2 - Joint	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	80,138						80,138
5	Gas Supply Acquisition Cost		612					612
6	Daily Firm Capacity Cost			414	55			469
7	Total - Production	80,138	612	414	55	-	-	81,219
8								
9	Transmission			16	3			19
10	Distribution:			-	3,355	378	280	4,012
11	Customer Accounts and Services:							
12	Allocable					257		257
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	322	171	1,634	190	-	2,318
16	Total Operation & Maintenance Expense:	80,138	934	601	5,048	825	280	87,825
17								
18	Depreciation & Amort Expense:			93	10,389	220		10,703
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				7	3		10
22	Retirement Benefits - FED				234	82		316
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	1	0	8	0	-	9
24	IBS Payroll Tax				120	42		162
25	Real Estate & Property	-	227	64	2,392	147	-	2,830
26	Total Taxes Other Than Income Taxes:	-	228	64	2,762	274	-	3,328
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	108	30	1,135	70	-	1,343
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	80,138	1,270	789	19,334	1,389	280	103,199
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(12)		(12)
38	Acct 488 - Miscellaneous Revenue					(2)		(2)
39	Acct 493 - Rent from Gas Property	-	(1)	(0)	(8)	(1)	-	(10)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(3)		(3)
43	Total Other Operating Income:	-	(1)	(0)	(8)	(18)	-	(27)
44								
45	Actual Return (Net Operating Income)	-	1,089	306	11,466	704	-	13,566
46								
47	Return Income Deficiency	-	(683)	(192)	(7,194)	(442)	-	(8,511)
48								
49	Additional Income Taxes on Deficiency:	-	104	29	1,092	67	-	1,292
50								
51	REVENUE REQUIREMENTS:	80,138	1,778	932	24,691	1,701	280	109,520
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			3,423	104,960	7,646		116,030
57	Accumulated Depreciation - S/L			(1,208)	(32,623)	(2,760)		(36,590)
58	Accumulated Depreciation - Deferred Taxes			(598)	(16,358)	(1,171)		(18,127)
59	Construction Work in Progress			-	3,033	-		3,033
60	Net Plant in Service	-	-	1,618	59,013	3,715	-	64,345
61								
62	Gas Stored Underground:		5,753					5,753
63	Working Capital Allowance				1,500	2		1,503
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				43	2		45
67	Customer Deposits					(1)		(1)
68	TOTAL RATE BASE	-	5,753	1,618	60,556	3,718	-	71,645
69	% of Rate Base	0.0000%	8.0301%	2.2583%	84.5216%	5.1900%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.	DESCRIPTION	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	NNG C&I Class 2 - Int (Transport)							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost				-			-
7	Total - Production	-	-	-				-
8								
9	Transmission				-			-
10	Distribution:				-			-
11	Customer Accounts and Services:							
12	Allocable					-		-
13	Transport Allocable						-	-
14	Customer Sales:							-
15	Administrative & General:							-
16	Total Operation & Maintenance Expense:	-	-	-	-	-	-	-
17								
18	Depreciation & Amort Expense:				-			-
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	-	-		-
24	IBS Payroll Tax				-	-		-
25	Real Estate & Property	-	-	-	-	-		-
26	Total Taxes Other Than Income Taxes:	-	-	-	-	-	-	-
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	-	-	-	-
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	-	-	-	-
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					-		-
38	Acct 488 - Miscellaneous Revenue					-		-
39	Acct 493 - Rent from Gas Property	-	-	-	-	-	-	-
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-	-	-	-		-
42	Acct 495 - Miscellaneous					-		-
43	Total Other Operating Income:	-	-	-	-	-	-	-
44								
45	Actual Return (Net Operating Income)	-	-	-	-	-	-	-
46								
47	Return Income Deficiency	-	-	-	-	-	-	-
48								
49	Additional Income Taxes on Deficiency:	-	-	-	-	-	-	-
50								
51	REVENUE REQUIREMENTS:	-	-	-	-	-	-	-
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				-	-		-
57	Accumulated Depreciation - S/L				-	-		-
58	Accumulated Depreciation - Deferred Taxes				-	-		-
59	Construction Work in Progress				-	-		-
60	Net Plant in Service	-	-	-	-	-	-	-
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance				-	-		-
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				-	-		-
67	Customer Deposits				-	-		-
68	TOTAL RATE BASE	-	-	-	-	-	-	-
69	% of Rate Base	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	NNG C&I Class 3 - Int (Transport)							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost				38,736			38,736
7	Total - Production	-	-	-	38,736	-	-	38,736
8								
9	Transmission				1,028			1,028
10	Distribution:				205,858	7,189	3,166	216,214
11	Customer Accounts and Services:							
12	Allocable					2,906		2,906
13	Transport Allocable						54,514	54,514
14	Customer Sales:					-		-
15	Administrative & General:	-	-	-	138,757	2,155	28,862	169,774
16	Total Operation & Maintenance Expense:	-	-	-	384,380	12,250	86,542	483,172
17								
18	Depreciation & Amort Expense:				908,690	3,778		912,468
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				480	168		648
22	Retirement Benefits - FED				15,260	5,337		20,598
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	561	9	-	570
24	IBS Payroll Tax				7,831	2,739		10,569
25	Real Estate & Property	-	-	-	167,821	2,685	-	170,506
26	Total Taxes Other Than Income Taxes:	-	-	-	191,953	10,937	-	202,890
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	79,639	1,274	-	80,913
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	1,564,662	28,239	86,542	1,679,443
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(131)		(131)
38	Acct 488 - Miscellaneous Revenue					(27)		(27)
39	Acct 493 - Rent from Gas Property	-	-	-	(587)	(9)	-	(596)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(35)		(35)
43	Total Other Operating Income:	-	-	-	(587)	(203)	-	(789)
44								
45	Actual Return (Net Operating Income)	-	-	-	(142,736)	(2,283)	-	(145,019)
46								
47	Return Income Deficiency	-	-	-	442,501	7,078	-	449,579
48								
49	Additional Income Taxes on Deficiency:	-	-	-	76,643	1,226	-	77,869
50								
51	REVENUE REQUIREMENTS:	-	-	-	1,940,483	34,058	86,542	2,061,083
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				7,537,512	129,036		7,666,548
57	Accumulated Depreciation - S/L				(2,463,813)	(41,243)		(2,505,056)
58	Accumulated Depreciation - Deferred Taxes				(1,176,614)	(19,873)		(1,196,488)
59	Construction Work in Progress				233,090	-		233,090
60	Net Plant in Service	-	-	-	4,130,175	67,920	-	4,198,094
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				115,035	26		115,061
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				3,287	21		3,308
67	Customer Deposits					(7)		(7)
68	TOTAL RATE BASE	-	-	-	4,248,496	67,960	-	4,316,456
69	% of Rate Base	0.0000%	0.0000%	0.0000%	98.4256%	1.5744%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	NNG C&I Class 4 - Int (Transport)							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost				20,010			20,010
7	Total - Production	-	-	-	20,010	-	-	20,010
8								
9	Transmission				898			898
10	Distribution:				146,089	2,460	758	149,307
11	Customer Accounts and Services:							
12	Allocable					696		696
13	Transport Allocable						13,051	13,051
14	Customer Sales:					-		-
15	Administrative & General:	-	-	-	99,144	516	6,910	106,570
16	Total Operation & Maintenance Expense:	-	-	-	266,141	3,672	20,719	290,532
17								
18	Depreciation & Amort Expense:				551,269	1,218		552,487
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				304	106		411
22	Retirement Benefits - FED				9,678	3,385		13,063
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	400	3	-	403
24	IBS Payroll Tax				4,966	1,737		6,703
25	Real Estate & Property	-	-	-	119,817	890	-	120,707
26	Total Taxes Other Than Income Taxes:	-	-	-	135,166	6,121	-	141,287
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	56,859	422	-	57,281
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	1,009,435	11,432	20,719	1,041,587
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(31)		(31)
38	Acct 488 - Miscellaneous Revenue					(7)		(7)
39	Acct 493 - Rent from Gas Property	-	-	-	(419)	(3)	-	(422)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(8)		(8)
43	Total Other Operating Income:	-	-	-	(419)	(49)	-	(468)
44								
45	Actual Return (Net Operating Income)	-	-	-	(239,253)	(1,777)	-	(241,030)
46								
47	Return Income Deficiency	-	-	-	453,273	3,366	-	456,639
48								
49	Additional Income Taxes on Deficiency:	-	-	-	54,720	406	-	55,127
50								
51	REVENUE REQUIREMENTS:	-	-	-	1,277,756	13,379	20,719	1,311,854
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				5,391,675	41,648		5,433,323
57	Accumulated Depreciation - S/L				(1,764,997)	(12,699)		(1,777,697)
58	Accumulated Depreciation - Deferred Taxes				(843,615)	(6,432)		(850,047)
59	Construction Work in Progress				166,546			166,546
60	Net Plant in Service	-	-	-	2,949,609	22,516	-	2,972,126
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				81,294	6		81,300
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities							
66	Materials & Supplies:				2,349	5		2,354
67	Customer Deposits					(2)		(2)
68	TOTAL RATE BASE	-	-	-	3,033,251	22,526	-	3,055,778
69	% of Rate Base	0.0000%	0.0000%	0.0000%	99.2628%	0.7372%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG C&I Class 5 - Int - CIP Exempt (Transpo	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost				301,936			301,936
7	Total - Production	-	-	-	301,936	-	-	301,936
8								
9	Transmission				8,974			8,974
10	Distribution:				1,745,845	310	985	1,747,141
11	Customer Accounts and Services:							
12	Allocable					905		905
13	Transport Allocable						16,967	16,967
14	Customer Sales:					-		-
15	Administrative & General:	-	-	-	1,188,713	671	8,983	1,198,367
16	Total Operation & Maintenance Expense:	-	-	-	3,245,468	1,885	26,935	3,274,288
17								
18	Depreciation & Amort Expense:				1,647,606	359		1,647,965
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				3,429	1,199		4,628
22	Retirement Benefits - FED				109,032	38,132		147,164
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	4,783	1	-	4,784
24	IBS Payroll Tax				55,948	19,567		75,515
25	Real Estate & Property	-	-	-	1,431,600	191	-	1,431,791
26	Total Taxes Other Than Income Taxes:	-	-	-	1,604,792	59,090	-	1,663,882
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	679,364	91	-	679,455
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	7,177,231	61,424	26,935	7,265,590
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(41)		(41)
38	Acct 488 - Miscellaneous Revenue					(8)		(8)
39	Acct 493 - Rent from Gas Property	-	-	-	(5,007)	(1)	-	(5,008)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(11)		(11)
43	Total Other Operating Income:	-	-	-	(5,007)	(61)	-	(5,068)
44								
45	Actual Return (Net Operating Income)	-	-	-	(6,180,627)	(823)	-	(6,181,450)
46								
47	Return Income Deficiency	-	-	-	8,737,775	1,164	-	8,738,939
48								
49	Additional Income Taxes on Deficiency:	-	-	-	653,807	87	-	653,894
50								
51	REVENUE REQUIREMENTS:	-	-	-	10,383,180	61,791	26,935	10,471,906
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				64,312,179	12,097		64,324,276
57	Accumulated Depreciation - S/L				(21,031,328)	(5,465)		(21,036,793)
58	Accumulated Depreciation - Deferred Taxes				(10,043,760)	(1,817)		(10,045,576)
59	Construction Work in Progress				1,996,846	-		1,996,846
60	Net Plant in Service	-	-	-	35,233,937	4,816	-	35,238,753
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				979,768	8		979,777
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				28,159	7		28,165
67	Customer Deposits					(2)		(2)
68	TOTAL RATE BASE	-	-	-	36,241,864	4,828	-	36,246,693
69	% of Rate Base	0.0000%	0.0000%	0.0000%	99.9867%	0.0133%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSTRUCTION CLASSIFICATION	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost				490			490
7	Total - Production	-	-	-	490	-	-	490
8								
9	Transmission				3			3
10	Distribution:				3,349	464	344	4,158
11	Customer Accounts and Services:							
12	Allocable					316		316
13	Transport Allocable						5,923	5,923
14	Customer Sales:					-		-
15	Administrative & General:	-	-	-	1,731	234	3,136	5,102
16	Total Operation & Maintenance Expense:	-	-	-	5,574	1,014	9,403	15,991
17								
18	Depreciation & Amort Expense:				11,255	271		11,525
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				8	3		10
22	Retirement Benefits - FED				239	84		323
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	8	1	-	8
24	IBS Payroll Tax				123	43		166
25	Real Estate & Property	-	-	-	2,358	181	-	2,539
26	Total Taxes Other Than Income Taxes:	-	-	-	2,736	310	-	3,046
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	1,119	86	-	1,205
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	20,683	1,681	9,403	31,767
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(14)		(14)
38	Acct 488 - Miscellaneous Revenue					(3)		(3)
39	Acct 493 - Rent from Gas Property	-	-	-	(8)	(1)	-	(9)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(4)		(4)
43	Total Other Operating Income:	-	-	-	(8)	(22)	-	(30)
44								
45	Actual Return (Net Operating Income)	-	-	-	11,509	881	-	12,390
46								
47	Return Income Deficiency	-	-	-	(7,296)	(559)	-	(7,854)
48								
49	Additional Income Taxes on Deficiency:	-	-	-	1,077	82	-	1,160
50								
51	REVENUE REQUIREMENTS:	-	-	-	25,965	2,064	9,403	37,432
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				103,107	9,398		112,505
57	Accumulated Depreciation - S/L				(31,770)	(3,392)		(35,162)
58	Accumulated Depreciation - Deferred Taxes				(16,023)	(1,440)		(17,463)
59	Construction Work in Progress				2,908	-		2,908
60	Net Plant in Service	-	-	-	58,222	4,566	-	62,788
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				1,442	3		1,445
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				41	2		43
67	Customer Deposits					(1)		(1)
68	TOTAL RATE BASE	-	-	-	59,705	4,571	-	64,275
69	% of Rate Base	0.0000%	0.0000%	0.0000%	92.8891%	7.1109%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSTRUCTION CLASS 3 - INT (TRANSPORT)	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost				10,928			10,928
7	Total - Production	-	-	-	10,928	-	-	10,928
8								
9	Transmission				187			187
10	Distribution:				53,513	2,246	822	56,582
11	Customer Accounts and Services:							
12	Allocable					755		755
13	Transport Allocable						14,155	14,155
14	Customer Sales:					-		-
15	Administrative & General:	-	-	-	36,774	559	7,495	44,828
16	Total Operation & Maintenance Expense:	-	-	-	101,403	3,561	22,472	127,436
17								
18	Depreciation & Amort Expense:				180,780	1,142		181,922
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				87	31		118
22	Retirement Benefits - FED				2,782	973		3,755
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	147	3	-	149
24	IBS Payroll Tax				1,428	499		1,927
25	Real Estate & Property	-	-	-	43,914	824	-	44,738
26	Total Taxes Other Than Income Taxes:	-	-	-	48,358	2,330	-	50,688
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	20,839	391	-	21,230
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	351,380	7,423	22,472	381,276
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(34)		(34)
38	Acct 488 - Miscellaneous Revenue					(7)		(7)
39	Acct 493 - Rent from Gas Property	-	-	-	(154)	(3)	-	(156)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(9)		(9)
43	Total Other Operating Income:	-	-	-	(154)	(53)	-	(207)
44								
45	Actual Return (Net Operating Income)	-	-	-	(67,233)	(1,262)	-	(68,494)
46								
47	Return Income Deficiency	-	-	-	145,672	2,734	-	148,406
48								
49	Additional Income Taxes on Deficiency:	-	-	-	20,055	376	-	20,432
50								
51	REVENUE REQUIREMENTS:	-	-	-	449,722	9,219	22,472	481,413
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				1,967,903	39,033		2,006,936
57	Accumulated Depreciation - S/L				(642,683)	(12,161)		(654,845)
58	Accumulated Depreciation - Deferred Taxes				(306,543)	(6,021)		(312,564)
59	Construction Work in Progress				61,775	-		61,775
60	Net Plant in Service	-	-	-	1,080,451	20,851	-	1,101,302
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				30,384	7		30,391
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				871	5		877
67	Customer Deposits					(2)		(2)
68	TOTAL RATE BASE	-	-	-	1,111,706	20,862	-	1,132,568
69	% of Rate Base	0.0000%	0.0000%	0.0000%	98.1580%	1.8420%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSTRUCTION CLASSIFICATION	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost				11,256			11,256
7	Total - Production	-	-	-	11,256	-	-	11,256
8								
9	Transmission				272			272
10	Distribution:				54,777	358	76	55,211
11	Customer Accounts and Services:							
12	Allocable					70		70
13	Transport Allocable						1,305	1,305
14	Customer Sales:					-		-
15	Administrative & General:	-	-	-	37,587	52	691	38,329
16	Total Operation & Maintenance Expense:	-	-	-	103,892	479	2,072	106,444
17								
18	Depreciation & Amort Expense:				177,394	169		177,564
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				92	32		124
22	Retirement Benefits - FED				2,933	1,026		3,959
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	151	0	-	151
24	IBS Payroll Tax				1,505	526		2,031
25	Real Estate & Property	-	-	-	45,164	127	-	45,290
26	Total Taxes Other Than Income Taxes:	-	-	-	49,845	1,711	-	51,557
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	21,432	60	-	21,492
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	352,565	2,420	2,072	357,057
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(3)		(3)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	-	-	(158)	(0)	-	(158)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	-	-	(158)	(5)	-	(163)
44								
45	Actual Return (Net Operating Income)	-	-	-	(126,374)	(354)	-	(126,728)
46								
47	Return Income Deficiency	-	-	-	207,047	580	-	207,627
48								
49	Additional Income Taxes on Deficiency:	-	-	-	20,626	58	-	20,684
50								
51	REVENUE REQUIREMENTS:	-	-	-	453,705	2,699	2,072	458,476
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				2,027,388	5,799		2,033,186
57	Accumulated Depreciation - S/L				(662,788)	(1,699)		(664,487)
58	Accumulated Depreciation - Deferred Taxes				(316,355)	(898)		(317,253)
59	Construction Work in Progress				63,140	-		63,140
60	Net Plant in Service	-	-	-	1,111,384	3,202	-	1,114,586
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				31,077	1		31,078
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				890	1		891
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	-	-	1,143,352	3,203	-	1,146,555
69	% of Rate Base	0.0000%	0.0000%	0.0000%	99.7206%	0.2794%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSPURCHASED	GAS SUPPLY	DAILY FIRM	DEMAND	CUSTOMER	ENHANCED	TOTAL	
	C&I Class 5 - Int - CIP Exempt (Transp)	GAS COST	ACQUISITION COST	CAPACITY COST		OTHER SERVICES		
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			45,025	1,727			46,752
7	Total - Production	-	-	45,025	1,727	-	-	46,752
8								
9	Transmission			1,744	1,736			3,480
10	Distribution:			-	326,007	819	420	327,246
11	Customer Accounts and Services:							
12	Allocable					385		385
13	Transport Allocable						7,228	7,228
14	Customer Sales:					-		-
15	Administrative & General:	-	-	20,993	200,544	286	3,827	225,650
16	Total Operation & Maintenance Expense:	-	-	67,762	530,015	1,490	11,475	610,742
17								
18	Depreciation & Amort Expense:			10,153	304,287	444		314,883
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				663	232		895
22	Retirement Benefits - FED				21,095	7,378		28,473
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	23	887	1	-	911
24	IBS Payroll Tax				10,825	3,786		14,611
25	Real Estate & Property	-	-	6,955	265,326	311	-	272,592
26	Total Taxes Other Than Income Taxes:	-	-	6,978	298,796	11,708	-	317,482
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	3,300	125,910	148	-	129,358
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	88,193	1,259,008	13,789	11,475	1,372,465
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(17)		(17)
38	Acct 488 - Miscellaneous Revenue					(4)		(4)
39	Acct 493 - Rent from Gas Property	-	-	(24)	(928)	(1)	-	(953)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(5)		(5)
43	Total Other Operating Income:	-	-	(24)	(928)	(27)	-	(979)
44								
45	Actual Return (Net Operating Income)	-	-	(22,241)	(848,509)	(995)	-	(871,745)
46								
47	Return Income Deficiency	-	-	34,664	1,322,439	1,550	-	1,358,654
48								
49	Additional Income Taxes on Deficiency:	-	-	3,176	121,174	142	-	124,492
50								
51	REVENUE REQUIREMENTS:	-	-	103,767	1,853,184	14,460	11,475	1,982,886
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			372,511	11,940,101	15,154		12,327,766
57	Accumulated Depreciation - S/L			(131,401)	(3,911,759)	(4,955)		(4,048,114)
58	Accumulated Depreciation - Deferred Taxes			(65,045)	(1,871,196)	(2,331)		(1,938,572)
59	Construction Work in Progress			-	372,146	-		372,146
60	Net Plant in Service	-	-	176,065	6,529,293	7,868	-	6,713,226
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				182,357	3		182,361
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities							
66	Materials & Supplies:				5,248	3		5,251
67	Customer Deposits					(1)		(1)
68	TOTAL RATE BASE	-	-	176,065	6,716,898	7,874	-	6,900,837
69	% of Rate Base	0.0000%	0.0000%	2.5514%	97.3345%	0.1141%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG C&I Class 2 - Joint (Transport)	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			2,243	-			2,243
7	Total - Production	-	-	2,243	-	-	-	2,243
8								
9	Transmission			87	9			96
10	Distribution:			-	11,032	1,696	1,195	13,924
11	Customer Accounts and Services:							
12	Allocable					1,097		1,097
13	Transport Allocable						20,581	20,581
14	Customer Sales:					-		-
15	Administrative & General:	-	-	577	5,510	813	10,896	17,797
16	Total Operation & Maintenance Expense:	-	-	2,907	16,551	3,607	32,672	55,738
17								
18	Depreciation & Amort Expense:			506	32,347	976		33,829
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				21	7		28
22	Retirement Benefits - FED				654	229		883
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	1	27	2	-	30
24	IBS Payroll Tax				336	117		453
25	Real Estate & Property	-	-	347	7,951	655	-	8,953
26	Total Taxes Other Than Income Taxes:	-	-	348	8,988	1,011	-	10,347
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	164	3,773	311	-	4,249
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	3,925	61,660	5,905	32,672	104,162
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(49)		(49)
38	Acct 488 - Miscellaneous Revenue					(10)		(10)
39	Acct 493 - Rent from Gas Property	-	-	(1)	(28)	(2)	-	(31)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-					-
42	Acct 495 - Miscellaneous					(13)		(13)
43	Total Other Operating Income:	-	-	(1)	(28)	(75)	-	(104)
44								
45	Actual Return (Net Operating Income)	-	-	1,919	44,037	3,630	-	49,586
46								
47	Return Income Deficiency	-	-	(1,300)	(29,834)	(2,459)	-	(33,593)
48								
49	Additional Income Taxes on Deficiency:	-	-	158	3,631	299	-	4,089
50								
51	REVENUE REQUIREMENTS:	-	-	4,701	79,466	7,300	32,672	124,140
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			18,561	349,588	33,877		402,026
57	Accumulated Depreciation - S/L			(6,547)	(109,160)	(12,107)		(127,815)
58	Accumulated Depreciation - Deferred Taxes			(3,241)	(54,498)	(5,193)		(62,932)
59	Construction Work in Progress			-	10,225	-		10,225
60	Net Plant in Service	-	-	8,773	196,155	16,577	-	221,505
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance				4,997	10		5,007
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				144	8		152
67	Customer Deposits					(3)		(3)
68	TOTAL RATE BASE	-	-	8,773	201,296	16,592	-	226,661
69	% of Rate Base	0.0000%	0.0000%	3.8704%	88.8094%	7.3201%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG C&I Class 3 - Joint (Transport)	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			20,026	-			20,026
7	Total - Production	-	-	20,026	-	-	-	20,026
8								
9	Transmission			776	539			1,315
10	Distribution:			-	118,777	5,124	2,257	126,157
11	Customer Accounts and Services:							
12	Allocable					2,071		2,071
13	Transport Allocable						38,852	38,852
14	Customer Sales:					-		-
15	Administrative & General:	-	-	7,631	72,903	1,536	20,570	102,640
16	Total Operation & Maintenance Expense:	-	-	28,433	192,219	8,731	61,679	291,062
17								
18	Depreciation & Amort Expense:			4,516	485,537	2,693		492,745
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				252	88		340
22	Retirement Benefits - FED				8,013	2,802		10,815
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	10	322	6	-	338
24	IBS Payroll Tax				4,112	1,438		5,550
25	Real Estate & Property	-	-	3,093	96,230	1,913	-	101,237
26	Total Taxes Other Than Income Taxes:	-	-	3,104	108,928	6,248	-	118,279
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	1,468	45,666	908	-	48,042
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	37,521	832,349	18,580	61,679	950,129
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(93)		(93)
38	Acct 488 - Miscellaneous Revenue					(19)		(19)
39	Acct 493 - Rent from Gas Property	-	-	(11)	(337)	(7)	-	(354)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-					-
42	Acct 495 - Miscellaneous					(25)		(25)
43	Total Other Operating Income:	-	-	(11)	(337)	(144)	-	(492)
44								
45	Actual Return (Net Operating Income)	-	-	4,037	125,585	2,497	-	132,119
46								
47	Return Income Deficiency	-	-	1,488	46,302	921	-	48,711
48								
49	Additional Income Taxes on Deficiency:	-	-	1,413	43,948	874	-	46,234
50								
51	REVENUE REQUIREMENTS:	-	-	44,448	1,047,848	22,726	61,679	1,176,702
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			165,686	4,326,853	91,965		4,584,505
57	Accumulated Depreciation - S/L			(58,445)	(1,416,768)	(29,394)		(1,504,607)
58	Accumulated Depreciation - Deferred Taxes			(28,931)	(677,535)	(14,164)		(720,630)
59	Construction Work in Progress			-	135,285	-		135,285
60	Net Plant in Service	-	-	78,311	2,367,835	48,407	-	2,494,552
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance				66,381	19		66,400
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				1,908	15		1,923
67	Customer Deposits					(5)		(5)
68	TOTAL RATE BASE	-	-	78,311	2,436,123	48,436	-	2,562,870
69	% of Rate Base	0.0000%	0.0000%	3.0556%	95.0545%	1.8899%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG C&I Class 4 - Joint (Transport)	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			3,777	269			4,046
7	Total - Production	-	-	3,777	269	-	-	4,046
8								
9	Transmission			146	189			336
10	Distribution:			-	26,346	435	134	26,916
11	Customer Accounts and Services:							
12	Allocable					123		123
13	Transport Allocable						2,309	2,309
14	Customer Sales:					-		-
15	Administrative & General:	-	-	1,678	16,026	91	1,223	19,018
16	Total Operation & Maintenance Expense:	-	-	5,601	42,831	650	3,666	52,747
17								
18	Depreciation & Amort Expense:			852	111,941	215		113,008
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				64	22		87
22	Retirement Benefits - FED				2,042	714		2,756
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	2	72	1	-	74
24	IBS Payroll Tax				1,048	367		1,414
25	Real Estate & Property	-	-	583	21,458	157	-	22,198
26	Total Taxes Other Than Income Taxes:	-	-	585	24,684	1,261	-	26,530
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	277	10,183	75	-	10,534
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	7,314	189,639	2,201	3,666	202,819
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(6)		(6)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	-	(2)	(75)	(1)	-	(78)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-					-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	-	(2)	(75)	(9)	-	(86)
44								
45	Actual Return (Net Operating Income)	-	-	(58)	(2,144)	(16)	-	(2,218)
46								
47	Return Income Deficiency	-	-	1,100	40,472	297	-	41,869
48								
49	Additional Income Taxes on Deficiency:	-	-	266	9,800	72	-	10,138
50								
51	REVENUE REQUIREMENTS:	-	-	8,621	237,691	2,545	3,666	252,522
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			31,246	967,801	7,368		1,006,415
57	Accumulated Depreciation - S/L			(11,022)	(317,411)	(2,247)		(330,679)
58	Accumulated Depreciation - Deferred Taxes			(5,456)	(151,990)	(1,138)		(158,584)
59	Construction Work in Progress			-	29,740	-		29,740
60	Net Plant in Service	-	-	14,768	528,139	3,984	-	546,891
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance				14,652	1		14,653
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				419	1		420
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	-	14,768	543,211	3,985	-	561,964
69	% of Rate Base	0.0000%	0.0000%	2.6279%	96.6629%	0.7092%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG C&I Class 5 - Joint (Transport)	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			17,303	8,730			26,033
7	Total - Production	-	-	17,303	8,730	-	-	26,033
8								
9	Transmission			670	998			1,668
10	Distribution:			-	193,876	555	140	194,572
11	Customer Accounts and Services:							
12	Allocable					128		128
13	Transport Allocable						2,409	2,409
14	Customer Sales:					-		-
15	Administrative & General:	-	-	12,508	119,489	95	1,276	133,368
16	Total Operation & Maintenance Expense:	-	-	30,481	323,094	779	3,825	358,179
17								
18	Depreciation & Amort Expense:			3,902	181,348	268		185,518
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				381	133		515
22	Retirement Benefits - FED				12,125	4,241		16,366
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	9	528	1	-	538
24	IBS Payroll Tax				6,222	2,176		8,398
25	Real Estate & Property	-	-	2,673	158,112	198	-	160,982
26	Total Taxes Other Than Income Taxes:	-	-	2,682	177,368	6,749	-	186,798
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	1,268	75,032	94	-	76,394
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	38,332	756,841	7,889	3,825	806,888
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(6)		(6)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	-	(9)	(553)	(1)	-	(563)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(2)		(2)
43	Total Other Operating Income:	-	-	(9)	(553)	(9)	-	(572)
44								
45	Actual Return (Net Operating Income)	-	-	36	2,158	3	-	2,197
46								
47	Return Income Deficiency	-	-	4,738	280,264	351	-	285,353
48								
49	Additional Income Taxes on Deficiency:	-	-	1,221	72,209	90	-	73,520
50								
51	REVENUE REQUIREMENTS:	-	-	44,318	1,110,919	8,324	3,825	1,167,386
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			143,154	7,111,654	9,162		7,263,969
57	Accumulated Depreciation - S/L			(50,497)	(2,328,711)	(2,731)		(2,381,939)
58	Accumulated Depreciation - Deferred Taxes			(24,996)	(1,113,405)	(1,417)		(1,139,818)
59	Construction Work in Progress			-	221,733	-		221,733
60	Net Plant in Service	-	-	67,661	3,891,271	5,014	-	3,963,945
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				108,296	1		108,297
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities							
66	Materials & Supplies:				3,127	1		3,128
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	-	67,661	4,002,693	5,015	-	4,075,370
69	% of Rate Base	0.0000%	0.0000%	1.6602%	98.2167%	0.1231%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSTRUCTION CLASSIFICATION	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			3,756				3,756
7	Total - Production	-	-	3,756				3,756
8								
9	Transmission			146	14			160
10	Distribution:				15,597	1,549	1,149	18,295
11	Customer Accounts and Services:							
12	Allocable					1,054		1,054
13	Transport Allocable						19,778	19,778
14	Customer Sales:							
15	Administrative & General:	-	-	775	7,407	782	10,471	19,435
16	Total Operation & Maintenance Expense:	-	-	4,677	23,018	3,386	31,397	62,477
17								
18	Depreciation & Amort Expense:			847	50,830	904		52,581
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				34	12		45
22	Retirement Benefits - FED				1,066	373		1,439
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	2	37	2		41
24	IBS Payroll Tax				547	191		739
25	Real Estate & Property	-	-	580	10,979	603		12,162
26	Total Taxes Other Than Income Taxes:	-	-	582	12,663	1,181		14,425
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	275	5,210	286		5,771
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	6,381	91,720	5,756	31,397	135,255
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(48)		(48)
38	Acct 488 - Miscellaneous Revenue					(10)		(10)
39	Acct 493 - Rent from Gas Property	-	-	(2)	(38)	(2)		(43)
40	Acct 494 - Interdepartmental Rents							
41	Acct 495 - Gas True-up	-	-					
42	Acct 495 - Miscellaneous					(13)		(13)
43	Total Other Operating Income:	-	-	(2)	(38)	(72)		(113)
44								
45	Actual Return (Net Operating Income)	-	-	3,797	71,854	3,945		79,597
46								
47	Return Income Deficiency	-	-	(2,761)	(52,244)	(2,869)		(57,873)
48								
49	Additional Income Taxes on Deficiency:	-	-	265	5,014	275		5,554
50								
51	REVENUE REQUIREMENTS:	-	-	7,680	116,307	7,036	31,397	162,420
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			31,074	481,067	31,380		543,520
57	Accumulated Depreciation - S/L			(10,961)	(148,857)	(11,326)		(171,145)
58	Accumulated Depreciation - Deferred Taxes			(5,426)	(75,010)	(4,807)		(85,243)
59	Construction Work in Progress			-	13,744	-		13,744
60	Net Plant in Service	-	-	14,687	270,944	15,246		300,877
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				6,798	10		6,807
64	Prepayments							
65	Regulatory Assets & Liabilities							
66	Materials & Supplies:				194	8		201
67	Customer Deposits					(3)		(3)
68	TOTAL RATE BASE	-	-	14,687	277,935	15,261		307,883
69	% of Rate Base	0.0000%	0.0000%	4.7703%	90.2730%	4.9567%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSTRUCTION CLASSIFICATION	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			14,107	2,052			16,159
7	Total - Production	-	-	14,107	2,052	-	-	16,159
8								
9	Transmission			547	587			1,133
10	Distribution:			-	133,798	2,374	869	137,040
11	Customer Accounts and Services:					798		798
12	Allocable					798		798
13	Transport Allocable						14,959	14,959
14	Customer Sales:					-		-
15	Administrative & General:	-	-	8,614	82,287	591	7,920	99,412
16	Total Operation & Maintenance Expense:	-	-	23,268	218,723	3,763	23,747	269,501
17								
18	Depreciation & Amort Expense:			3,181	532,588	1,207		536,975
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				274	96		369
22	Retirement Benefits - FED				8,701	3,043		11,743
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	7	363	3	-	373
24	IBS Payroll Tax				4,465	1,561		6,026
25	Real Estate & Property	-	-	2,179	108,520	871	-	111,570
26	Total Taxes Other Than Income Taxes:	-	-	2,186	122,321	5,574	-	130,081
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	1,034	51,498	413	-	52,945
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	29,669	925,130	10,956	23,747	989,503
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(36)		(36)
38	Acct 488 - Miscellaneous Revenue					(7)		(7)
39	Acct 493 - Rent from Gas Property	-	-	(8)	(380)	(3)	-	(390)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-					-
42	Acct 495 - Miscellaneous					(10)		(10)
43	Total Other Operating Income:	-	-	(8)	(380)	(56)	-	(443)
44								
45	Actual Return (Net Operating Income)	-	-	(1,059)	(52,725)	(423)	-	(54,207)
46								
47	Return Income Deficiency	-	-	4,951	246,565	1,979	-	253,495
48								
49	Additional Income Taxes on Deficiency:	-	-	995	49,561	398	-	50,954
50								
51	REVENUE REQUIREMENTS:	-	-	34,549	1,168,151	12,853	23,747	1,239,301
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			116,717	4,878,464	41,248		5,036,429
57	Accumulated Depreciation - S/L			(41,171)	(1,597,010)	(12,851)		(1,651,033)
58	Accumulated Depreciation - Deferred Taxes			(20,380)	(763,538)	(6,362)		(790,280)
59	Construction Work in Progress			-	152,699	-		152,699
60	Net Plant in Service	-	-	55,166	2,670,615	22,034	-	2,747,815
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				74,481	7		74,489
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities							
66	Materials & Supplies:				2,153	6		2,159
67	Customer Deposits					(2)		(2)
68	TOTAL RATE BASE	-	-	55,166	2,747,250	22,045	-	2,824,461
69	% of Rate Base	0.0000%	0.0000%	1.9531%	97.2663%	0.7805%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG Flex Transport (Cust "A") (Transport)	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			3,856	2,949			6,805
7	Total - Production	-	-	3,856	2,949	-	-	6,805
8								
9	Transmission			149	234			384
10	Distribution:			-	52,288	278	70	52,636
11	Customer Accounts and Services:							
12	Allocable					64		64
13	Transport Allocable						1,205	1,205
14	Customer Sales:					-		-
15	Administrative & General:	-	-	3,397	32,454	48	638	36,537
16	Total Operation & Maintenance Expense:	-	-	7,402	87,926	389	1,913	97,630
17								
18	Depreciation & Amort Expense:			869	220,965	134		221,969
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				90	31		121
22	Retirement Benefits - FED				2,847	996		3,842
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	2	143	0	-	145
24	IBS Payroll Tax				1,461	511		1,972
25	Real Estate & Property	-	-	596	42,734	99	-	43,428
26	Total Taxes Other Than Income Taxes:	-	-	598	47,273	1,637	-	49,508
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	283	20,279	47	-	20,609
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	9,152	376,444	2,208	1,913	389,715
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(3)		(3)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	-	(2)	(149)	(0)	-	(152)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-					-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	-	(2)	(149)	(5)	-	(156)
44								
45	Actual Return (Net Operating Income)	-	-	(2,217)	(159,089)	(369)	-	(161,675)
46								
47	Return Income Deficiency	-	-	3,281	235,420	546	-	239,247
48								
49	Additional Income Taxes on Deficiency:	-	-	272	19,516	45	-	19,833
50								
51	REVENUE REQUIREMENTS:	-	-	10,485	472,142	2,425	1,913	486,965
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			31,898	1,920,255	4,581		1,956,734
57	Accumulated Depreciation - S/L			(11,252)	(628,492)	(1,366)		(641,109)
58	Accumulated Depreciation - Deferred Taxes			(5,570)	(300,329)	(708)		(306,607)
59	Construction Work in Progress			-	60,224	-		60,224
60	Net Plant in Service	-	-	15,077	1,051,659	2,507	-	1,069,242
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance				29,318	1		29,319
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				849	0		850
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	-	15,077	1,081,826	2,508	-	1,099,410
69	% of Rate Base	0.0000%	0.0000%	1.3713%	98.4006%	0.2281%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG Flex Transport (Cust "B") (Transport)	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			-				-
7	Total - Production	-	-	-				-
8								
9	Transmission			-				-
10	Distribution:			-				-
11	Customer Accounts and Services:							
12	Allocable					-		-
13	Transport Allocable						-	-
14	Customer Sales:					-		-
15	Administrative & General:			-		-		-
16	Total Operation & Maintenance Expense:	-	-	-		-		-
17								
18	Depreciation & Amort Expense:			-				-
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE					-		-
22	Retirement Benefits - FED					-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-		-		-
24	IBS Payroll Tax					-		-
25	Real Estate & Property	-	-	-		-		-
26	Total Taxes Other Than Income Taxes:	-	-	-		-		-
27								
28	Other Income Before Income Taxes:	-	-	-		-		-
29								
30	Income Taxes	-	-	-		-		-
31								
32	Other Income After Income Taxes:	-	-	-		-		-
33								
34	TOTAL EXPENSES:	-	-	-		-		-
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					-		-
38	Acct 488 - Miscellaneous Revenue					-		-
39	Acct 493 - Rent from Gas Property	-	-	-		-		-
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-				-		-
42	Acct 495 - Miscellaneous					-		-
43	Total Other Operating Income:	-	-	-		-		-
44								
45	Actual Return (Net Operating Income)	-	-	-		-		-
46								
47	Return Income Deficiency	-	-	-		-		-
48								
49	Additional Income Taxes on Deficiency:	-	-	-		-		-
50								
51	REVENUE REQUIREMENTS:	-	-	-		-		-
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			-		-		-
57	Accumulated Depreciation - S/L			-		-		-
58	Accumulated Depreciation - Deferred Taxes			-		-		-
59	Construction Work in Progress			-		-		-
60	Net Plant in Service	-	-	-		-		-
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance					-		-
64	Prepayments					-		-
65	Regulatory Assets & Liabilities					-		-
66	Materials & Supplies:					-		-
67	Customer Deposits					-		-
68	TOTAL RATE BASE	-	-	-		-		-
69	% of Rate Base	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG Flex Transport (Cust "C") (Transport)	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			-				-
7	Total - Production	-	-	-				-
8								
9	Transmission			-				-
10	Distribution:			-				-
11	Customer Accounts and Services:							
12	Allocable					-		-
13	Transport Allocable						-	-
14	Customer Sales:							-
15	Administrative & General:							-
16	Total Operation & Maintenance Expense:	-	-	-				-
17								
18	Depreciation & Amort Expense:			-				-
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE					-		-
22	Retirement Benefits - FED					-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-				-
24	IBS Payroll Tax					-		-
25	Real Estate & Property	-	-	-				-
26	Total Taxes Other Than Income Taxes:	-	-	-				-
27								
28	Other Income Before Income Taxes:	-	-	-				-
29								
30	Income Taxes	-	-	-				-
31								
32	Other Income After Income Taxes:	-	-	-				-
33								
34	TOTAL EXPENSES:	-	-	-				-
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					-		-
38	Acct 488 - Miscellaneous Revenue					-		-
39	Acct 493 - Rent from Gas Property	-	-	-				-
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					-		-
43	Total Other Operating Income:	-	-	-				-
44								
45	Actual Return (Net Operating Income)	-	-	-				-
46								
47	Return Income Deficiency	-	-	-				-
48								
49	Additional Income Taxes on Deficiency:	-	-	-				-
50								
51	REVENUE REQUIREMENTS:	-	-	-				-
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			-		-		-
57	Accumulated Depreciation - S/L			-		-		-
58	Accumulated Depreciation - Deferred Taxes			-		-		-
59	Construction Work in Progress			-		-		-
60	Net Plant in Service	-	-	-				-
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance					-		-
64	Prepayments					-		-
65	Regulatory Assets & Liabilities					-		-
66	Materials & Supplies:					-		-
67	Customer Deposits					-		-
68	TOTAL RATE BASE	-	-	-				-
69	% of Rate Base	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG Flex Transport (Cust "D") (Transport)	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			-				-
7	Total - Production	-	-	-				-
8								
9	Transmission			-				-
10	Distribution:			-				-
11	Customer Accounts and Services:							
12	Allocable					-		-
13	Transport Allocable						-	-
14	Customer Sales:					-		-
15	Administrative & General:					-		-
16	Total Operation & Maintenance Expense:	-	-	-		-		-
17								
18	Depreciation & Amort Expense:			-				-
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE					-		-
22	Retirement Benefits - FED					-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-				-
24	IBS Payroll Tax					-		-
25	Real Estate & Property	-	-	-				-
26	Total Taxes Other Than Income Taxes:	-	-	-		-		-
27								
28	Other Income Before Income Taxes:	-	-	-				-
29								
30	Income Taxes	-	-	-				-
31								
32	Other Income After Income Taxes:	-	-	-				-
33								
34	TOTAL EXPENSES:	-	-	-		-		-
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					-		-
38	Acct 488 - Miscellaneous Revenue					-		-
39	Acct 493 - Rent from Gas Property	-	-	-				-
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					-		-
43	Total Other Operating Income:	-	-	-		-		-
44								
45	Actual Return (Net Operating Income)	-	-	-		-		-
46								
47	Return Income Deficiency	-	-	-				-
48								
49	Additional Income Taxes on Deficiency:	-	-	-				-
50								
51	REVENUE REQUIREMENTS:	-	-	-		-		-
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			-		-		-
57	Accumulated Depreciation - S/L			-		-		-
58	Accumulated Depreciation - Deferred Taxes			-		-		-
59	Construction Work in Progress			-		-		-
60	Net Plant in Service	-	-	-		-		-
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance					-		-
64	Prepayments					-		-
65	Regulatory Assets & Liabilities					-		-
66	Materials & Supplies:					-		-
67	Customer Deposits					-		-
68	TOTAL RATE BASE	-	-	-		-		-
69	% of Rate Base	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG Flex Transport (Cust "E") (Transport)	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			2,257	7,037			9,294
7	Total - Production	-	-	2,257	7,037	-	-	9,294
8								
9	Transmission			87	301			388
10	Distribution:			-	60,047	278	70	60,394
11	Customer Accounts and Services:							
12	Allocable					64		64
13	Transport Allocable						1,205	1,205
14	Customer Sales:					-		-
15	Administrative & General:	-	-	3,880	37,063	48	638	41,628
16	Total Operation & Maintenance Expense:	-	-	6,224	104,447	389	1,913	112,973
17								
18	Depreciation & Amort Expense:			509	56,452	134		57,095
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				115	40		155
22	Retirement Benefits - FED				3,652	1,277		4,929
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	1	164	0	-	166
24	IBS Payroll Tax				1,874	655		2,530
25	Real Estate & Property	-	-	349	49,138	99	-	49,586
26	Total Taxes Other Than Income Taxes:	-	-	350	54,943	2,072	-	57,365
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	165	23,318	47	-	23,531
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	7,248	239,161	2,643	1,913	250,964
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(3)		(3)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	-	(1)	(172)	(0)	-	(173)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-					-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	-	(1)	(172)	(5)	-	(178)
44								
45	Actual Return (Net Operating Income)	-	-	(798)	(112,462)	(227)	-	(113,487)
46								
47	Return Income Deficiency	-	-	1,421	200,233	404	-	202,057
48								
49	Additional Income Taxes on Deficiency:	-	-	159	22,441	45	-	22,646
50								
51	REVENUE REQUIREMENTS:	-	-	8,029	349,202	2,860	1,913	362,003
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			18,672	2,208,233	4,581		2,231,486
57	Accumulated Depreciation - S/L			(6,587)	(722,496)	(1,366)		(730,448)
58	Accumulated Depreciation - Deferred Taxes			(3,260)	(345,180)	(708)		(349,149)
59	Construction Work in Progress			-	68,778	-		68,778
60	Net Plant in Service	-	-	8,825	1,209,335	2,507	-	1,220,667
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance				33,655	1		33,655
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				970	0		970
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	-	8,825	1,243,959	2,508	-	1,255,292
69	% of Rate Base	0.0000%	0.0000%	0.7030%	99.0972%	0.1998%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG Flex Transport (Cust "F") (Transport)	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			4,514	301			4,815
7	Total - Production	-	-	4,514	301	-	-	4,815
8								
9	Transmission			175	184			358
10	Distribution:			-	36,480	833	210	37,523
11	Customer Accounts and Services:							
12	Allocable					193		193
13	Transport Allocable						3,614	3,614
14	Customer Sales:					-		-
15	Administrative & General:	-	-	2,356	22,511	143	1,914	26,924
16	Total Operation & Maintenance Expense:	-	-	7,045	59,476	1,168	5,738	73,427
17								
18	Depreciation & Amort Expense:			1,018	168,805	402		170,225
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				70	25		95
22	Retirement Benefits - FED				2,232	781		3,013
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	2	99	1	-	103
24	IBS Payroll Tax				1,145	401		1,546
25	Real Estate & Property	-	-	697	29,714	297	-	30,708
26	Total Taxes Other Than Income Taxes:	-	-	700	33,261	1,504	-	35,464
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	331	14,101	141	-	14,573
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	9,093	275,643	3,215	5,738	293,688
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(9)		(9)
38	Acct 488 - Miscellaneous Revenue					(2)		(2)
39	Acct 493 - Rent from Gas Property	-	-	(2)	(104)	(1)	-	(107)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(2)		(2)
43	Total Other Operating Income:	-	-	(2)	(104)	(14)	-	(120)
44								
45	Actual Return (Net Operating Income)	-	-	(1,912)	(81,503)	(815)	-	(84,231)
46								
47	Return Income Deficiency	-	-	3,158	134,579	1,346	-	139,083
48								
49	Additional Income Taxes on Deficiency:	-	-	318	13,570	136	-	14,024
50								
51	REVENUE REQUIREMENTS:	-	-	10,655	342,185	3,868	5,738	362,444
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			37,344	1,336,699	13,742		1,387,786
57	Accumulated Depreciation - S/L			(13,173)	(437,841)	(4,097)		(455,111)
58	Accumulated Depreciation - Deferred Taxes			(6,521)	(209,395)	(2,125)		(218,041)
59	Construction Work in Progress			-	41,773	-		41,773
60	Net Plant in Service	-	-	17,651	731,236	7,520	-	756,407
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance				20,403	2		20,404
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				589	1		590
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	-	17,651	752,228	7,523	-	777,402
69	% of Rate Base	0.0000%	0.0000%	2.2705%	96.7618%	0.9677%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG Flex Transport (Cust "G") (Transport)	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			2,821	-			2,821
7	Total - Production	-	-	2,821	-	-	-	2,821
8								
9	Transmission			109	44			153
10	Distribution:			-	12,192	278	70	12,539
11	Customer Accounts and Services:							
12	Allocable					64		64
13	Transport Allocable						1,205	1,205
14	Customer Sales:					-		-
15	Administrative & General:	-	-	800	7,638	48	638	9,123
16	Total Operation & Maintenance Expense:	-	-	3,730	19,874	389	1,913	25,906
17								
18	Depreciation & Amort Expense:			636	43,521	134		44,291
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				17	6		23
22	Retirement Benefits - FED				532	186		718
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	1	33	0	-	35
24	IBS Payroll Tax				273	96		369
25	Real Estate & Property	-	-	436	9,966	99	-	10,501
26	Total Taxes Other Than Income Taxes:	-	-	437	10,821	387	-	11,645
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	207	4,729	47	-	4,983
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	5,010	78,945	957	1,913	86,825
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(3)		(3)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	-	(2)	(35)	(0)	-	(37)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-					-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	-	(2)	(35)	(5)	-	(41)
44								
45	Actual Return (Net Operating Income)	-	-	(834)	(19,065)	(189)	-	(20,088)
46								
47	Return Income Deficiency	-	-	1,612	36,866	366	-	38,844
48								
49	Additional Income Taxes on Deficiency:	-	-	199	4,551	45	-	4,796
50								
51	REVENUE REQUIREMENTS:	-	-	5,986	101,263	1,175	1,913	110,336
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			23,340	447,377	4,581		475,298
57	Accumulated Depreciation - S/L			(8,233)	(146,440)	(1,366)		(156,039)
58	Accumulated Depreciation - Deferred Taxes			(4,075)	(69,971)	(708)		(74,755)
59	Construction Work in Progress			-	14,174	-		14,174
60	Net Plant in Service	-	-	11,032	245,140	2,507	-	258,678
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance				6,955	1		6,956
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				200	0		200
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	-	11,032	252,295	2,508	-	265,834
69	% of Rate Base	0.0000%	0.0000%	4.1498%	94.9069%	0.9433%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	NNG Transport for Resale (Transport)							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost				469			469
7	Total - Production	-	-	-	469	-	-	469
8								
9	Transmission				9			9
10	Distribution:				2,920	159	70	3,149
11	Customer Accounts and Services:							
12	Allocable					64		64
13	Transport Allocable						1,205	1,205
14	Customer Sales:					-		-
15	Administrative & General:	-	-	-	2,020	48	638	2,705
16	Total Operation & Maintenance Expense:	-	-	-	5,418	271	1,913	7,601
17								
18	Depreciation & Amort Expense:				8,851	83		8,934
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				4	1		6
22	Retirement Benefits - FED				131	46		176
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	8	0	-	8
24	IBS Payroll Tax				67	23		91
25	Real Estate & Property	-	-	-	2,396	59	-	2,456
26	Total Taxes Other Than Income Taxes:	-	-	-	2,606	130	-	2,736
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	1,137	28	-	1,165
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	18,012	513	1,913	20,437
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(3)		(3)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	-	-	(8)	(0)	-	(9)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	-	-	(8)	(4)	-	(13)
44								
45	Actual Return (Net Operating Income)	-	-	-	(1,436)	(36)	-	(1,472)
46								
47	Return Income Deficiency	-	-	-	5,716	142	-	5,858
48								
49	Additional Income Taxes on Deficiency:	-	-	-	1,094	27	-	1,121
50								
51	REVENUE REQUIREMENTS:	-	-	-	23,378	641	1,913	25,932
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				107,372	2,852		110,223
57	Accumulated Depreciation - S/L				(35,073)	(911)		(35,984)
58	Accumulated Depreciation - Deferred Taxes				(16,730)	(439)		(17,169)
59	Construction Work in Progress				3,393	-		3,393
60	Net Plant in Service	-	-	-	58,962	1,501	-	60,463
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				1,653	1		1,654
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				48	0		48
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	-	-	60,663	1,502	-	62,164
69	% of Rate Base	0.0000%	0.0000%	0.0000%	97.5840%	2.4160%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	NNG Agriculture Grain Dryer - Class 1							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	3,606						3,606
5	Gas Supply Acquisition Cost		19					19
6	Daily Firm Capacity Cost				20			20
7	Total - Production	3,606	19	-	20	-	-	3,644
8								
9	Transmission				1			1
10	Distribution:				116	588	210	915
11	Customer Accounts and Services:							
12	Allocable					193		193
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	10		66	143	-	219
16	Total Operation & Maintenance Expense:	3,606	28	-	203	924	210	4,971
17								
18	Depreciation & Amort Expense:				333	294		627
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				0	0		0
22	Retirement Benefits - FED				9	3		12
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	0	-	0	1	-	1
24	IBS Payroll Tax				5	2		6
25	Real Estate & Property	-	7	-	87	212	-	306
26	Total Taxes Other Than Income Taxes:	-	7	-	102	218	-	327
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	3	-	41	101	-	145
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	3,606	39	-	679	1,537	210	6,071
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(9)		(9)
38	Acct 488 - Miscellaneous Revenue					(2)		(2)
39	Acct 493 - Rent from Gas Property	-	(0)	-	(0)	(1)	-	(1)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(2)		(2)
43	Total Other Operating Income:	-	(0)	-	(0)	(14)	-	(14)
44								
45	Actual Return (Net Operating Income)	-	4	-	44	108	-	156
46								
47	Return Income Deficiency	-	9	-	112	271	-	392
48								
49	Additional Income Taxes on Deficiency:	-	3	-	40	97	-	140
50								
51	REVENUE REQUIREMENTS:	3,606	54	-	875	1,999	210	6,744
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				3,865	10,177		14,042
57	Accumulated Depreciation - S/L				(1,217)	(3,237)		(4,453)
58	Accumulated Depreciation - Deferred Taxes				(604)	(1,570)		(2,174)
59	Construction Work in Progress				111	-		111
60	Net Plant in Service	-	-	-	2,156	5,370	-	7,525
61								
62	Gas Stored Underground:		175					175
63	Working Capital Allowance				55	2		56
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				2	1		3
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	175	-	2,212	5,373	-	7,759
69	% of Rate Base	0.0000%	2.2527%	0.0000%	28.5058%	69.2415%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG Agriculture Grain Dryer - Class 1 Int	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	77,393						77,393
5	Gas Supply Acquisition Cost		499					499
6	Daily Firm Capacity Cost				491			491
7	Total - Production	77,393	499	-	491	-	-	78,383
8								
9	Transmission				17			17
10	Distribution:				2,973	5,033	1,796	9,802
11	Customer Accounts and Services:							
12	Allocable					1,649		1,649
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	262		1,661	1,222	-	3,146
16	Total Operation & Maintenance Expense:	77,393	761	-	5,142	7,904	1,796	92,996
17								
18	Depreciation & Amort Expense:				8,790	2,519		11,309
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				6	2		9
22	Retirement Benefits - FED				203	71		274
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	1	-	7	6	-	14
24	IBS Payroll Tax				104	36		140
25	Real Estate & Property	-	185	-	2,218	1,816	-	4,219
26	Total Taxes Other Than Income Taxes:	-	186	-	2,539	1,931	-	4,656
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	88	-	1,053	862	-	2,002
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	77,393	1,035	-	17,524	13,216	1,796	110,963
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(74)		(74)
38	Acct 488 - Miscellaneous Revenue					(15)		(15)
39	Acct 493 - Rent from Gas Property	-	(1)	-	(8)	(6)	-	(15)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(20)		(20)
43	Total Other Operating Income:	-	(1)	-	(8)	(116)	-	(124)
44								
45	Actual Return (Net Operating Income)	-	1,421	-	17,018	13,929	-	32,368
46								
47	Return Income Deficiency	-	(1,090)	-	(13,055)	(10,685)	-	(24,831)
48								
49	Additional Income Taxes on Deficiency:	-	85	-	1,013	829	-	1,927
50								
51	REVENUE REQUIREMENTS:	77,393	1,450	-	22,491	17,172	1,796	120,303
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				98,102	87,066		185,168
57	Accumulated Depreciation - S/L				(30,813)	(27,691)		(58,504)
58	Accumulated Depreciation - Deferred Taxes				(15,338)	(13,432)		(28,770)
59	Construction Work in Progress				2,791			2,791
60	Net Plant in Service	-	-	-	54,742	45,942	-	100,685
61								
62	Gas Stored Underground:		4,690					4,690
63	Working Capital Allowance				1,378	15		1,393
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				39	12		51
67	Customer Deposits					(4)		(4)
68	TOTAL RATE BASE	-	4,690	-	56,159	45,965	-	106,815
69	% of Rate Base	0.0000%	4.3908%	0.0000%	52.5764%	43.0328%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	NNG Agriculture Grain Dryer - Class 2							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	727,826						727,826
5	Gas Supply Acquisition Cost		4,692					4,692
6	Daily Firm Capacity Cost				3,908			3,908
7	Total - Production	727,826	4,692	-	3,908	-	-	736,426
8								
9	Transmission				135			135
10	Distribution:				25,116	7,118	2,659	34,893
11	Customer Accounts and Services:							
12	Allocable					2,441		2,441
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	2,466		14,095	1,809	-	18,371
16	Total Operation & Maintenance Expense:	727,826	7,158	-	43,254	11,368	2,659	792,265
17								
18	Depreciation & Amort Expense:				80,073	3,588		83,662
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				49	17		66
22	Retirement Benefits - FED				1,564	547		2,111
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	6	-	63	9	-	77
24	IBS Payroll Tax				802	281		1,083
25	Real Estate & Property	-	1,742	-	18,749	2,577	-	23,068
26	Total Taxes Other Than Income Taxes:	-	1,748	-	21,228	3,430	-	26,406
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	827	-	8,898	1,223	-	10,947
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	727,826	9,733	-	153,453	19,609	2,659	913,279
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(110)		(110)
38	Acct 488 - Miscellaneous Revenue					(23)		(23)
39	Acct 493 - Rent from Gas Property	-	(6)	-	(66)	(9)	-	(81)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(29)		(29)
43	Total Other Operating Income:	-	(6)	-	(66)	(171)	-	(243)
44								
45	Actual Return (Net Operating Income)	-	2,469	-	26,565	3,651	-	32,684
46								
47	Return Income Deficiency	-	644	-	6,925	952	-	8,521
48								
49	Additional Income Taxes on Deficiency:	-	796	-	8,563	1,177	-	10,535
50								
51	REVENUE REQUIREMENTS:	727,826	13,634	-	195,440	25,217	2,659	964,777
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				829,195	124,044		953,240
57	Accumulated Depreciation - S/L				(260,591)	(39,721)		(300,313)
58	Accumulated Depreciation - Deferred Taxes				(129,622)	(19,130)		(148,752)
59	Construction Work in Progress				23,677	-		23,677
60	Net Plant in Service	-	-	-	462,660	65,193	-	527,852
61								
62	Gas Stored Underground:		44,106					44,106
63	Working Capital Allowance				11,660	22		11,682
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				334	18		352
67	Customer Deposits					(6)		(6)
68	TOTAL RATE BASE	-	44,106	-	474,654	65,227	-	583,987
69	% of Rate Base	0.0000%	7.5526%	0.0000%	81.2782%	11.1692%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			171	-			171
7	Total - Production	-	-	171	-	-	-	171
8								
9	Transmission			7	4			11
10	Distribution:			-	805	187	70	1,062
11	Customer Accounts and Services:							
12	Allocable					64		64
13	Transport Allocable						1,205	1,205
14	Customer Sales:					-		-
15	Administrative & General:	-	-	44	417	48	638	1,146
16	Total Operation & Maintenance Expense:	-	-	221	1,226	299	1,913	3,659
17								
18	Depreciation & Amort Expense:			39	2,433	94		2,566
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				1	0		2
22	Retirement Benefits - FED				42	15		56
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	0	2	0	-	2
24	IBS Payroll Tax				21	8		29
25	Real Estate & Property	-	-	26	601	68	-	696
26	Total Taxes Other Than Income Taxes:	-	-	27	668	91	-	785
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	13	285	32	-	330
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	299	4,612	516	1,913	7,340
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(3)		(3)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	-	(0)	(2)	(0)	-	(2)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-					-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	-	(0)	(2)	(5)	-	(7)
44								
45	Actual Return (Net Operating Income)	-	-	126	2,868	323	-	3,317
46								
47	Return Income Deficiency	-	-	(79)	(1,794)	(202)	-	(2,075)
48								
49	Additional Income Taxes on Deficiency:	-	-	12	275	31	-	318
50								
51	REVENUE REQUIREMENTS:	-	-	358	5,959	664	1,913	8,894
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			1,416	26,654	3,264		31,334
57	Accumulated Depreciation - S/L			(499)	(8,415)	(1,045)		(9,959)
58	Accumulated Depreciation - Deferred Taxes			(247)	(4,178)	(503)		(4,929)
59	Construction Work in Progress			-	774	-		774
60	Net Plant in Service	-	-	669	14,834	1,716	-	17,219
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				377	1		378
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				11	0		11
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	-	669	15,222	1,716	-	17,608
69	% of Rate Base	0.0000%	0.0000%	3.8008%	86.4510%	9.7482%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG Agriculture Grain Dryer - Class 3 (Trans	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost				2,600			2,600
7	Total - Production	-	-	-	2,600	-	-	2,600
8								
9	Transmission				88			88
10	Distribution:				13,658	292	70	14,020
11	Customer Accounts and Services:							
12	Allocable					64		64
13	Transport Allocable						1,205	1,205
14	Customer Sales:					-		-
15	Administrative & General:	-	-	-	9,291	48	638	9,977
16	Total Operation & Maintenance Expense:	-	-	-	25,637	404	1,913	27,954
17								
18	Depreciation & Amort Expense:				60,349	140		60,489
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				27	10		37
22	Retirement Benefits - FED				868	304		1,172
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	38	0	-	38
24	IBS Payroll Tax				445	156		601
25	Real Estate & Property	-	-	-	11,258	104	-	11,362
26	Total Taxes Other Than Income Taxes:	-	-	-	12,636	573	-	13,209
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	5,342	49	-	5,392
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	103,965	1,166	1,913	107,044
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(3)		(3)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	-	-	(39)	(0)	-	(40)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	-	-	(39)	(5)	-	(44)
44								
45	Actual Return (Net Operating Income)	-	-	-	(17,754)	(164)	-	(17,918)
46								
47	Return Income Deficiency	-	-	-	37,863	349	-	38,212
48								
49	Additional Income Taxes on Deficiency:	-	-	-	5,141	47	-	5,189
50								
51	REVENUE REQUIREMENTS:	-	-	-	129,175	1,395	1,913	132,483
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				506,375	4,792		511,167
57	Accumulated Depreciation - S/L				(165,716)	(1,421)		(167,137)
58	Accumulated Depreciation - Deferred Taxes				(79,175)	(741)		(79,917)
59	Construction Work in Progress				15,608	-		15,608
60	Net Plant in Service	-	-	-	277,092	2,629	-	279,721
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				7,683	1		7,684
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				220	0		221
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	-	-	284,995	2,630	-	287,626
69	% of Rate Base	0.0000%	0.0000%	0.0000%	99.0855%	0.9145%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSUMERS	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	4,792						4,792
5	Gas Supply Acquisition Cost		30					30
6	Daily Firm Capacity Cost				33			33
7	Total - Production	4,792	30	-	33	-	-	4,855
8								
9	Transmission				1			1
10	Distribution:				194	542	350	1,086
11	Customer Accounts and Services:							
12	Allocable					321		321
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:		16		111	238		365
16	Total Operation & Maintenance Expense:	4,792	45	-	339	1,101	350	6,627
17								
18	Depreciation & Amort Expense:				538	305		843
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				0	0		1
22	Retirement Benefits - FED				15	5		20
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	0	-	0	1	-	1
24	IBS Payroll Tax				8	3		10
25	Real Estate & Property		11	-	146	207	-	364
26	Total Taxes Other Than Income Taxes:	-	11	-	169	216	-	396
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	5	-	69	98	-	173
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	4,792	61	-	1,115	1,720	350	8,039
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(14)		(14)
38	Acct 488 - Miscellaneous Revenue					(3)		(3)
39	Acct 493 - Rent from Gas Property	-	(0)	-	(1)	(1)	-	(1)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(4)		(4)
43	Total Other Operating Income:	-	(0)	-	(1)	(22)	-	(23)
44								
45	Actual Return (Net Operating Income)	-	28	-	371	526	-	925
46								
47	Return Income Deficiency	-	(8)	-	(110)	(156)	-	(275)
48								
49	Additional Income Taxes on Deficiency:	-	5	-	67	95	-	166
50								
51	REVENUE REQUIREMENTS:	4,792	86	-	1,442	2,163	350	8,833
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				6,457	10,579		17,036
57	Accumulated Depreciation - S/L				(2,036)	(3,718)		(5,753)
58	Accumulated Depreciation - Deferred Taxes				(1,009)	(1,623)		(2,632)
59	Construction Work in Progress				186			186
60	Net Plant in Service	-	-	-	3,599	5,238	-	8,837
61								
62	Gas Stored Underground:		279					279
63	Working Capital Allowance				92	3		95
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				3	2		5
67	Customer Deposits					(1)		(1)
68	TOTAL RATE BASE	-	279	-	3,694	5,242	-	9,214
69	% of Rate Base	0.0000%	3.0238%	0.0000%	40.0853%	56.8909%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSUMERS	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	2,522						2,522
5	Gas Supply Acquisition Cost		19					19
6	Daily Firm Capacity Cost				19			19
7	Total - Production	2,522	19	-	19	-	-	2,560
8								
9	Transmission				1			1
10	Distribution:				113	108	70	292
11	Customer Accounts and Services:							
12	Allocable					64		64
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	10		63	48	-	121
16	Total Operation & Maintenance Expense:	2,522	29	-	196	220	70	3,037
17								
18	Depreciation & Amort Expense:				338	61		399
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				0	0		0
22	Retirement Benefits - FED				8	3		11
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	0	-	0	0	-	0
24	IBS Payroll Tax				4	1		5
25	Real Estate & Property	-	7	-	85	41	-	133
26	Total Taxes Other Than Income Taxes:	-	7	-	97	46	-	150
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	3	-	40	20	-	63
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	2,522	40	-	671	347	70	3,649
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(3)		(3)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	(0)	-	(0)	(0)	-	(0)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	(0)	-	(0)	(4)	-	(5)
44								
45	Actual Return (Net Operating Income)	-	88	-	1,038	509	-	1,635
46								
47	Return Income Deficiency	-	(75)	-	(887)	(435)	-	(1,398)
48								
49	Additional Income Taxes on Deficiency:	-	3	-	39	19	-	61
50								
51	REVENUE REQUIREMENTS:	2,522	56	-	860	435	70	3,943
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				3,736	2,116		5,852
57	Accumulated Depreciation - S/L				(1,173)	(744)		(1,917)
58	Accumulated Depreciation - Deferred Taxes				(584)	(325)		(909)
59	Construction Work in Progress				106			106
60	Net Plant in Service	-	-	-	2,085	1,048	-	3,133
61								
62	Gas Stored Underground:		181					181
63	Working Capital Allowance				52	1		53
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				1	0		2
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	181	-	2,139	1,048	-	3,369
69	% of Rate Base	0.0000%	5.3746%	0.0000%	63.5030%	31.1224%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSUMED	PURCHASED	GAS SUPPLY	DAILY FIRM	DEMAND	CUSTOMER	ENHANCED	TOTAL
	AGRICULTURE GRAIN DRYER - CLASS 2	GAS COST	ACQUISITION COST	CAPACITY COST			OTHER SERVICES	
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	6,538						6,538
5	Gas Supply Acquisition Cost		50					50
6	Daily Firm Capacity Cost				48			48
7	Total - Production	6,538	50	-	48	-	-	6,636
8								
9	Transmission				1			1
10	Distribution:				286	188	70	545
11	Customer Accounts and Services:							
12	Allocable					64		64
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	26		164	48	-	238
16	Total Operation & Maintenance Expense:	6,538	76	-	500	300	70	7,484
17								
18	Depreciation & Amort Expense:				871	95		965
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				1	0		1
22	Retirement Benefits - FED				17	6		23
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	0	-	1	0	-	1
24	IBS Payroll Tax				9	3		12
25	Real Estate & Property	-	19	-	216	68	-	302
26	Total Taxes Other Than Income Taxes:	-	19	-	243	78	-	339
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	9	-	102	32	-	143
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	6,538	104	-	1,715	505	70	8,932
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(3)		(3)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	(0)	-	(1)	(0)	-	(1)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	(0)	-	(1)	(5)	-	(5)
44								
45	Actual Return (Net Operating Income)	-	99	-	1,147	363	-	1,608
46								
47	Return Income Deficiency	-	(66)	-	(762)	(241)	-	(1,068)
48								
49	Additional Income Taxes on Deficiency:	-	8	-	98	31	-	138
50								
51	REVENUE REQUIREMENTS:	6,538	145	-	2,198	653	70	9,604
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				9,536	3,280		12,816
57	Accumulated Depreciation - S/L				(3,005)	(1,049)		(4,054)
58	Accumulated Depreciation - Deferred Taxes				(1,490)	(506)		(1,995)
59	Construction Work in Progress				275	-		275
60	Net Plant in Service	-	-	-	5,317	1,725	-	7,041
61								
62	Gas Stored Underground:		469					469
63	Working Capital Allowance				136	1		136
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				4	0		4
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	469	-	5,456	1,725	-	7,651
69	% of Rate Base	0.0000%	6.1347%	0.0000%	71.3129%	22.5524%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG Power Generating Unit - Class 1	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	1,121						1,121
5	Gas Supply Acquisition Cost		6					6
6	Daily Firm Capacity Cost				6			6
7	Total - Production	1,121	6	-	6	-	-	1,132
8								
9	Transmission				0			0
10	Distribution:				30	382	140	552
11	Customer Accounts and Services:							
12	Allocable					128		128
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	3		20	95	-	119
16	Total Operation & Maintenance Expense:	1,121	9	-	57	606	140	1,932
17								
18	Depreciation & Amort Expense:				99	194		294
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				0	0		0
22	Retirement Benefits - FED				4	1		5
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	0	-	0	0	-	1
24	IBS Payroll Tax				2	1		2
25	Real Estate & Property	-	2	-	25	140	-	167
26	Total Taxes Other Than Income Taxes:	-	2	-	30	143	-	175
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	1	-	12	67	-	79
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	1,121	12	-	198	1,010	140	2,480
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(6)		(6)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	(0)	-	(0)	(0)	-	(1)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(2)		(2)
43	Total Other Operating Income:	-	(0)	-	(0)	(9)	-	(9)
44								
45	Actual Return (Net Operating Income)	-	2	-	20	112	-	134
46								
47	Return Income Deficiency	-	2	-	24	138	-	165
48								
49	Additional Income Taxes on Deficiency:	-	1	-	11	64	-	76
50								
51	REVENUE REQUIREMENTS:	1,121	17	-	253	1,315	140	2,846
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				1,111	6,645		7,755
57	Accumulated Depreciation - S/L				(363)	(2,070)		(2,434)
58	Accumulated Depreciation - Deferred Taxes				(174)	(1,025)		(1,199)
59	Construction Work in Progress				34			34
60	Net Plant in Service	-	-	-	608	3,550	-	4,158
61								
62	Gas Stored Underground:		54					54
63	Working Capital Allowance				17	1		18
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				0	1		1
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	54	-	626	3,551	-	4,231
69	% of Rate Base	0.0000%	1.2836%	0.0000%	14.7839%	83.9325%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	NNG Power Generating Unit - Class 1 Int							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	61,107						61,107
5	Gas Supply Acquisition Cost		394					394
6	Daily Firm Capacity Cost				251			251
7	Total - Production	61,107	394	-	251	-	-	61,752
8								
9	Transmission				13			13
10	Distribution:				1,853	956	350	3,159
11	Customer Accounts and Services:							
12	Allocable					321		321
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	207		1,257	238		1,702
16	Total Operation & Maintenance Expense:	61,107	601	-	3,374	1,515	350	66,947
17								
18	Depreciation & Amort Expense:				6,576	486		7,062
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				4	2		6
22	Retirement Benefits - FED				141	49		190
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	0	-	5	1	-	7
24	IBS Payroll Tax				72	25		97
25	Real Estate & Property	-	146	-	1,523	351	-	2,020
26	Total Taxes Other Than Income Taxes:	-	147	-	1,745	428	-	2,320
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	69	-	723	166	-	958
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	61,107	817	-	12,418	2,596	350	77,287
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(14)		(14)
38	Acct 488 - Miscellaneous Revenue					(3)		(3)
39	Acct 493 - Rent from Gas Property	-	(1)	-	(5)	(1)	-	(7)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(4)		(4)
43	Total Other Operating Income:	-	(1)	-	(5)	(23)	-	(28)
44								
45	Actual Return (Net Operating Income)	-	265	-	2,755	634	-	3,654
46								
47	Return Income Deficiency	-	(3)	-	(35)	(8)	-	(46)
48								
49	Additional Income Taxes on Deficiency:	-	67	-	695	160	-	922
50								
51	REVENUE REQUIREMENTS:	61,107	1,145	-	15,828	3,360	350	81,789
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				68,572	16,612		85,183
57	Accumulated Depreciation - S/L				(22,457)	(5,175)		(27,633)
58	Accumulated Depreciation - Deferred Taxes				(10,737)	(2,562)		(13,299)
59	Construction Work in Progress				2,112			2,112
60	Net Plant in Service	-	-	-	37,489	8,874	-	46,363
61								
62	Gas Stored Underground:		3,703					3,703
63	Working Capital Allowance				1,031	3		1,033
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				30	2		32
67	Customer Deposits					(1)		(1)
68	TOTAL RATE BASE	-	3,703	-	38,549	8,878	-	51,131
69	% of Rate Base	0.0000%	7.2424%	0.0000%	75.3937%	17.3640%	0.0000%	100.0000%

May not cross-check due to rounding.

Gas Cost of Service Study - Average and Excess Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2018

LINE NO.	[A] NNG Power Generating Unit - Class 2 - CIP E	[B] PURCHASED GAS COST	[C] GAS SUPPLY ACQUISITION COST	[D] DAILY FIRM CAPACITY COST	[E] DEMAND	[F] CUSTOMER	[G] ENHANCED OTHER SERVICES	[H] TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			134,736				134,736
7	Total - Production	-	-	134,736				134,736
8								
9	Transmission			5,220				5,220
10	Distribution:							
11	Customer Accounts and Services:							
12	Allocable				466,484	44	140	466,668
13	Transport Allocable					128		128
14	Customer Sales:						2,409	2,409
15	Administrative & General:	-	-	29,985	286,453	95	1,276	317,809
16	Total Operation & Maintenance Expense:	-	-	169,941	752,937	268	3,825	926,970
17								
18	Depreciation & Amort Expense:			30,381	422,664	51		453,096
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				979	342		1,321
22	Retirement Benefits - FED				31,121	10,884		42,005
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	103	1,207	0		1,310
24	IBS Payroll Tax				15,969	5,585		21,554
25	Real Estate & Property	-	-	30,907	361,156	27		392,091
26	Total Taxes Other Than Income Taxes:	-	-	31,011	410,432	16,839		458,281
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	14,667	171,386	13		186,066
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	246,000	1,757,419	17,170	3,825	2,024,414
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(6)		(6)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	-	(108)	(1,263)	(0)		(1,371)
40	Acct 494 - Interdepartmental Rents							
41	Acct 495 - Gas True-up	-	-					
42	Acct 495 - Miscellaneous					(2)		(2)
43	Total Other Operating Income:	-	-	(108)	(1,263)	(9)		(1,380)
44								
45	Actual Return (Net Operating Income)	-	-	(123,368)	(1,441,566)	(108)		(1,565,042)
46								
47	Return Income Deficiency	-	-	178,576	2,086,669	156		2,265,402
48								
49	Additional Income Taxes on Deficiency:	-	-	14,115	164,939	12		179,067
50								
51	REVENUE REQUIREMENTS:	-	-	315,215	2,566,198	17,222	3,825	2,902,460
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			1,114,731	16,612,071	1,718		17,728,520
57	Accumulated Depreciation - S/L			(393,214)	(5,421,230)	(776)		(5,815,220)
58	Accumulated Depreciation - Deferred Taxes			(194,645)	(2,587,000)	(258)		(2,781,903)
59	Construction Work in Progress				531,565			531,565
60	Net Plant in Service	-	-	526,872	9,135,406	684		9,662,962
61								
62	Gas Stored Underground:							
63	Working Capital Allowance			255,571		1		255,572
64	Prepayments							
65	Regulatory Assets & Liabilities							
66	Materials & Supplies:				7,496	1		7,497
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	-	782,443	9,142,902	686		9,926,030
69	% of Rate Base	0.0000%	0.0000%	7.8827%	92.1104%	0.0069%	0.0000%	100.0000%

May not cross-check due to rounding.

Minnesota Energy Resources Corporation
Minnesota Energy Resources Corporation
Gas Cost of Service Study - Averaged Excess Method
Forecasted Test Year Ending December 31, 2018

COST OF SERVICE BY BILLING UNIT

LINE NO.	A	B	C	D	E	F	G	H	I	J
NO.	RATE SCHEDULE	PER METER FIXED CHARGE	TELEMETER MAINTENANCE CHARGE	ENHANCED ADMIN. CHARGE	TOTAL PER METER FIXED CHARGE	VOLUMETRIC RATE	GAS SUPPLY ACQUISITION RATE	TOTAL THERM RATE	DAILY FIRM CAPACITY RATE	DAILY FIRM CAPACITY RATE
1	Residential - Firm Tap	\$18.82	-	-	\$18.82	\$0.1188	\$0.0070	\$0.1258	-	-
2	NG Residential - Firm Tap	\$15.20	-	\$6.99	\$22.19	\$0.1034	\$0.0070	\$0.1104	-	-
3	NG C&I - Firm Tap	\$17.96	-	\$19.41	\$37.37	\$0.1540	\$0.0070	\$0.1610	-	-
4	NG C&I - Firm Tap	\$17.96	-	\$51.30	\$69.26	\$0.1540	\$0.0070	\$0.1610	-	-
5	CONS Residential	\$18.82	-	-	\$18.82	\$0.1188	\$0.0070	\$0.1258	-	-
6	NG C&I Class 1 - Firm	\$31.80	-	-	\$31.80	\$0.1265	\$0.0070	\$0.1336	-	-
7	NG C&I Class 2 - Firm	\$33.97	-	-	\$33.97	\$0.1123	\$0.0070	\$0.1193	-	-
8	NG C&I Class 3 - Firm	\$21.88	-	-	\$21.88	\$0.1265	\$0.0070	\$0.1336	-	-
9	CONS C&I Class 1 - Firm	\$33.97	-	-	\$33.97	\$0.1123	\$0.0070	\$0.1193	-	-
10	CONS C&I Class 2 - Firm	\$33.97	-	-	\$33.97	\$0.1007	\$0.0070	\$0.1077	-	-
11	CONS C&I Class 3 - Firm	\$60.88	-	-	\$60.88	\$0.1089	\$0.0070	\$0.1159	-	-
12	NG C&I Class 2 - Int	\$6.83	-	-	\$6.83	\$0.0855	\$0.0070	\$0.0925	-	-
13	NG C&I Class 3 - Int	\$30.97	-	-	\$30.97	\$0.0855	\$0.0070	\$0.0925	-	-
14	CONS C&I Class 2 - Int	\$60.88	-	-	\$60.88	\$0.0917	\$0.0070	\$0.0987	-	-
15	CONS C&I Class 3 - Int	\$33.97	-	-	\$33.97	\$0.0889	\$0.0070	\$0.0959	-	-
16	CONS C&I Class 4 - Int	\$114.29	-	-	\$114.29	\$0.0889	\$0.0070	\$0.0959	\$0.0737	\$0.0737
17	NG C&I Class 2 - Joint	\$33.97	-	-	\$33.97	\$0.1089	\$0.0070	\$0.1159	-	-
18	NG C&I Class 3 - Joint	\$33.97	-	-	\$33.97	\$0.1089	\$0.0070	\$0.1159	-	-
19	NG C&I Class 4 - Joint	\$60.88	-	-	\$60.88	\$0.0855	\$0.0070	\$0.0925	-	-
20	NG C&I Class 5 - Int (Transport)	\$114.29	-	\$153.95	\$268.24	\$0.0917	-	\$0.0917	-	-
21	NG C&I Class 5 - Int - CIP Exempt (Transport)	\$319.15	-	\$153.95	\$473.10	\$0.0458	-	\$0.0458	-	-
22	NG C&I Class 5 - Int - CIP Exempt (Transport)	\$319.15	-	\$153.95	\$473.10	\$0.0458	-	\$0.0458	-	-
23	CONS C&I Class 2 - Int (Transport)	\$33.97	-	-	\$33.97	\$0.0855	-	\$0.0855	-	-
24	CONS C&I Class 3 - Int (Transport)	\$33.97	-	-	\$33.97	\$0.0855	-	\$0.0855	-	-
25	CONS C&I Class 4 - Int (Transport)	\$114.29	-	\$153.95	\$268.24	\$0.0917	-	\$0.0917	-	-
26	CONS C&I Class 5 - Int - CIP Exempt (Transport)	\$319.15	-	\$153.95	\$473.10	\$0.0458	-	\$0.0458	-	-
27	NG C&I Class 2 - Joint (Transport)	\$33.97	-	\$193.34	\$227.31	\$0.1089	-	\$0.1089	\$0.0737	\$0.0737
28	NG C&I Class 3 - Joint (Transport)	\$33.97	-	\$193.34	\$227.31	\$0.1089	-	\$0.1089	\$0.0737	\$0.0737
29	NG C&I Class 4 - Joint (Transport)	\$114.29	-	\$153.95	\$268.24	\$0.0917	-	\$0.0917	\$0.0737	\$0.0737
30	NG C&I Class 5 - Joint (Transport)	\$319.15	-	\$153.95	\$473.10	\$0.0458	-	\$0.0458	\$0.0737	\$0.0737
31	CONS C&I Class 2 - Joint (Transport)	\$33.97	-	\$193.34	\$227.31	\$0.1089	-	\$0.1089	\$0.0737	\$0.0737
32	CONS C&I Class 3 - Joint (Transport)	\$33.97	-	\$193.34	\$227.31	\$0.1089	-	\$0.1089	\$0.0737	\$0.0737
33	NG Flex Transport (Cust 'A')	\$143.44	-	\$153.95	\$297.39	\$0.0667	-	\$0.0667	-	-
34	NG Flex Transport (Cust 'B')	\$143.44	-	\$153.95	\$297.39	\$0.0667	-	\$0.0667	-	-
35	NG Flex Transport (Cust 'C')	\$143.44	-	\$153.95	\$297.39	\$0.0667	-	\$0.0667	-	-
36	NG Flex Transport (Cust 'D')	\$143.44	-	\$153.95	\$297.39	\$0.0667	-	\$0.0667	-	-
37	NG Flex Transport (Cust 'E')	\$143.44	-	\$153.95	\$297.39	\$0.0667	-	\$0.0667	-	-
38	NG Flex Transport (Cust 'F')	\$143.44	-	\$153.95	\$297.39	\$0.0667	-	\$0.0667	-	-
39	NG Flex Transport (Cust 'G')	\$143.44	-	\$153.95	\$297.39	\$0.0667	-	\$0.0667	-	-
40	NG Transport for Resale (Transport)	\$52.33	-	\$153.95	\$206.28	\$0.1131	-	\$0.1131	-	-
41	NG Agriculture Grain Dyer - Class 1	\$52.33	-	\$58.16	\$110.49	\$0.1158	\$0.0070	\$0.1228	-	-
42	NG Agriculture Grain Dyer - Class 1 Int	\$52.33	-	\$58.16	\$110.49	\$0.1087	\$0.0070	\$0.1157	-	-
43	NG Agriculture Grain Dyer - Class 2	\$52.33	-	\$58.16	\$110.49	\$0.1087	\$0.0070	\$0.1157	-	-
44	NG Agriculture Grain Dyer - Class 2 Int	\$52.33	-	\$58.16	\$110.49	\$0.1087	\$0.0070	\$0.1157	-	-
45	NG Agriculture Grain Dyer - Class 3	\$52.33	-	\$58.16	\$110.49	\$0.1087	\$0.0070	\$0.1157	-	-
46	NG Agriculture Grain Dyer - Class 3 (Transport)	\$52.33	-	\$58.16	\$110.49	\$0.1087	\$0.0070	\$0.1157	-	-
47	CONS Agriculture Grain Dyer - Class 1 Int	\$52.33	-	\$58.16	\$110.49	\$0.1087	\$0.0070	\$0.1157	-	-
48	CONS Agriculture Grain Dyer - Class 2	\$52.33	-	\$58.16	\$110.49	\$0.1087	\$0.0070	\$0.1157	-	-
49	CONS Agriculture Grain Dyer - Class 3	\$52.33	-	\$58.16	\$110.49	\$0.1087	\$0.0070	\$0.1157	-	-
50	NG Power Generating Unit - Class 1 Int	\$55.66	-	-	\$55.66	\$0.0969	-	\$0.0969	-	-
51	NG Power Generating Unit - Class 2 - CIP Exempt (Trans)	\$177.59	-	\$153.95	\$331.54	\$0.0638	-	\$0.0638	\$0.0737	\$0.0737

Minnesota Energy Resources Corporation
Informational Requirements Document No. 12
Gas Costs of Service Study - Averaged Excess Method
Forecasted Test Year Ending December 31, 2018
COST OF SERVICE BY BILLING UNIT

LINE NO.	A	B	C	D	E	F	G	H	I	J
NO.	RATE SCHEDULE	THERM THROUGHPUT	DEMAND COSTS	VOLUMETRIC RATE	DAILY FIRM CAPACITY	DAILY FIRM CAPACITY COST	DAILY FIRM CAPACITY DATE	THERM SALES	GAS SUPPLY ACQUISITION COST	GAS SUPPLY ACQUISITION RATE
1	Residential									
2	NKG Residential	156,167,476	\$16,675,476					156,167,476	\$106,057	\$0.679
3	CONS Residential	\$1,075,672	\$1,075,672					4,611,676	\$189,679	\$41.35
4		181,536,150	\$21,571,301	\$0.118				2,257,698	\$1,272,607	\$564.85
5	NKG Residential - Farm Tap		\$235,475	\$0.039					\$15,820	\$39.54
6	Commercial & Industrial Class 1		\$834,228					6,535,899	\$45,799	\$7.01
7	NKG C&I Class 1 - Firm	1,879,519	\$24,859,919					2,271,799	\$10,178	\$4.48
8	CONS C&I Class 1 - Firm	6,507,688	\$11,116,554	\$0.126						
9	NKG S&I - Farm Tap		\$34,671	\$0.126				275,134	\$1,828	\$6.64
10	Commercial & Industrial Class 2		\$7,370,071					65,919,847	\$461,800	\$7.01
11	NKG C&I Class 2 - Firm	19,465,758	\$2,217,610					19,466,798	\$136,409	\$6.96
12	CONS C&I Class 2 - Firm	855,386,633	\$8,597,691	\$0.112					\$588,829	\$0.69
13	NKG C&I Class 2 - Int	10,549,148	\$1,190,710					10,549,148	\$73,821	\$6.99
14	CONS C&I Class 2 - Int	2,826,183	\$112,027					2,826,183	\$20,859	\$7.38
15	NKG C&I Class 2 - Joint	253,802	\$24,691					253,802	\$1,778	\$6.97
16	CONS C&I Class 2 - Joint	5,057	\$2,485							
17	NKG C&I Class 2 - Joint (Transport)	771,812	\$70,466							
18	CONS C&I Class 2 - Joint (Transport)	1,269,335	\$116,397							
19	NKG S&I - Farm Tap	16,204,200	\$1,764,337	\$0.109					\$97,259	\$6.05
20	Commercial & Industrial Class 3		\$343,736					3,439,729	\$24,103	\$7.01
21	NKG C&I Class 3 - Firm	523,378	\$56,181					523,378	\$3,667	\$7.01
22	CONS C&I Class 3 - Firm	\$3,863,107	\$38,917	\$0.102					\$27,771	\$7.22
23	NKG C&I Class 3 - Int	14,426,716	\$1,322,122					14,426,716	\$101,692	\$7.05
24	CONS C&I Class 3 - Int	2,791,694	\$297,995					2,791,694	\$19,862	\$7.13
25	NKG C&I Class 3 - Joint	4,411,597	\$446,722							
26	CONS C&I Class 3 - Joint	12,706,470	\$1,047,848							
27	NKG C&I Class 3 - Joint (Transport)	450,000	\$44,446							
28	CONS C&I Class 3 - Joint (Transport)	72,583,264	\$6,186,321	\$0.085					\$120,654	\$1.65
29	NKG L&C - Farm Tap	3,043,620	\$268,264	\$0.094				3,043,620	\$21,238	\$7.01
30	Commercial & Industrial Class 4		\$203,679							
31	NKG Transport for Retail (Transport)		\$203,679	\$0.113						
32	CONS Transport for Retail (Transport)									
33	NKG C&I Class 4 - Firm	1,059,744	\$59,744					3,506,450	\$24,571	\$7.01
34	CONS C&I Class 4 - Firm	14,001,320	\$1,277,795							
35	NKG C&I Class 4 - Int	4,245,824	\$453,705							
36	CONS C&I Class 4 - Int	2,854,975	\$237,691							
37	NKG C&I Class 4 - Joint	24,708,677	\$2,265,696	\$0.091					\$24,571	\$0.99
38	CONS C&I Class 4 - Joint	223,134,374	\$10,363,180							
39	NKG C&I Class 5 - Int - CFP Exempt (Transport)	43,166,951	\$1,853,184							
40	CONS C&I Class 5 - Int - CFP Exempt (Transport)	1,037,558	\$107,263							
41	NKG C&I Class 5 - Joint	28,114,105	\$1,347,262	\$0.048						
42	Commercial & Industrial Class 5 - FLEX		\$472,142							
43	NKG Flex Transport (Cust A) (Transport)									
44	NKG Flex Transport (Cust B) (Transport)									
45	NKG Flex Transport (Cust C) (Transport)									
46	NKG Flex Transport (Cust D) (Transport)									
47	NKG Flex Transport (Cust E) (Transport)									
48	NKG Flex Transport (Cust F) (Transport)									
49	NKG Flex Transport (Cust G) (Transport)									
50	NKG Flex Transport (Cust H) (Transport)									
51	NKG Flex Transport (Cust I) (Transport)									
52	Commercial & Industrial Class 5		\$2,265,696							
53	NKG C&I Class 5 - Int - CFP Exempt (Transport)	223,134,374	\$10,363,180							
54	CONS C&I Class 5 - Int - CFP Exempt (Transport)	43,166,951	\$1,853,184							
55	NKG C&I Class 5 - Joint	18,940,697	\$1,264,791	\$0.066						
56	CONS C&I Class 5 - Joint	28,114,105	\$1,347,262	\$0.048						
57	NKG Agriculture Grain Dryer - Class 1		\$875					7,711	\$54	\$7.01
58	CONS Agriculture Grain Dryer - Class 1	12,291	\$1,442					12,291	\$86	\$7.01
59	NKG Agriculture Grain Dryer - Class 1 Int	20,682	\$2,317							
60	CONS Agriculture Grain Dryer - Class 1 Int	7,897	\$950							
61	NKG Agriculture Grain Dryer - Class 1 Int	24,680	\$2,867					206,900	\$1,450	\$7.01
62	CONS Agriculture Grain Dryer - Class 1 Int	1,945,747	\$196,440					7,897	\$56	\$7.01
63	NKG Agriculture Grain Dryer - Class 2	30,040	\$3,959							
64	CONS Agriculture Grain Dryer - Class 2	2,024,483	\$203,597							
65	NKG Agriculture Grain Dryer - Class 2 (Transport)		\$129,175							
66	CONS Agriculture Grain Dryer - Class 2 (Transport)	1,604,064	\$129,175							
67	NKG Power Generating Unit - Class 1		\$293							
68	CONS Power Generating Unit - Class 1	2,396	\$293					2,396	\$17	\$7.01
69	NKG Power Generating Unit - Class 1 Int	163,361	\$16,828					163,361	\$145	\$7.01
70	CONS Power Generating Unit - Class 1 Int	40,225,718	\$2,566,198							
71	NKG Power Generating Unit - Class 2 - CFP Exempt (Trans)		\$2,566,198							
72	CONS Power Generating Unit - Class 2 - CFP Exempt (Trans)	353,094,025	\$61,051,625							
73	GRAND TOTALS				5,146,680	\$665,559	\$0.077	32,231,617	\$2,267,871	\$0.070

Minnesota Energy Resources Corporation
Minnesota Energy Resources Corporation
Gas Costs of Service Study - Averaged and Excess Method
Forecasted Test Year Ending December 31, 2018

COST OF SERVICE BY BILLING UNIT

LINE NO.	RATE SCHEDULE	METER COUNT	CUSTOMER COSTS	[D] -- PER METER -- FIXED CHARGE	[E] TELEMETERING MAINTENANCE COSTS	[F] TELEMETERING MAINTENANCE CHARGE	[G] ENHANCED ADMINISTRATIVE COSTS	[H] ENHANCED ADMIN. CHARGE	[I] TOTAL MONTHLY FIXED CHARGE
1	Residential:								
2	NNG Residential	2,145,655	\$4,376,593						\$18.82
3	CONS Residential	546,971	\$4,270,903						\$18.82
4	CONS Residential	2,507,197	\$4,175,546	\$18.82					
5	NNG Residential - Farm Tap	16,774	\$254,902	\$19.20			\$10,050.3	\$5.99	\$21.19
6	NNG Residential - Farm Tap	80,812	\$1,797,335						\$21.90
7	NNG Residential - Farm Tap	107,672	\$2,346,953	\$21.80					\$21.90
8	Commercial & Industrial Class 1								
9	NNG C&I Class 1 - Firm	1,439	\$23,976	\$16.66			\$13,526	\$9.41	\$26.07
10	CONS C&I Class 1 - Firm	115,193	\$3,039,942						\$33.97
11	CONS C&I Class 1 - Firm	38,408	\$1,270,463						\$33.97
12	NNG C&I Class 2 - Firm	3,141	\$1,147,945	\$19.795					\$33.97
13	CONS C&I Class 2 - Firm	624	\$21,925	\$3,639					\$39.80
14	NNG C&I Class 2 - Joint	36	\$1,295	\$210					\$39.80
15	CONS C&I Class 2 - Joint	48	\$1,701	\$280					\$39.80
16	NNG C&I Class 2 - Joint (Transport)	59	\$2,064	\$344			\$9,059	\$153.55	\$193.34
17	CONS C&I Class 2 - Joint (Transport)	205	\$7,300	\$1195			\$31,477	\$153.55	\$193.34
18	NNG C&I Class 2 - Joint (Transport)	157,983	\$5,365,508	\$1,149			\$3,249	\$153.55	\$193.34
19	Commercial & Industrial Class 3								
20	NNG C&I Class 3 - Firm	200	\$12,262	\$33.97					\$69.88
21	CONS C&I Class 3 - Firm	54	\$3,158						\$69.88
22	NNG C&I Class 3 - Int	652	\$36,802						\$69.88
23	CONS C&I Class 3 - Int	107	\$3,718						\$69.88
24	NNG C&I Class 3 - Int (Transport)	143	\$9,075	\$3,718			\$8,376	\$153.55	\$220.26
25	CONS C&I Class 3 - Int (Transport)	30	\$1,219	\$622			\$21,650	\$153.55	\$220.26
26	NNG C&I Class 3 - Joint (Transport)	387	\$22,726	\$2,257			\$59,423	\$153.55	\$220.26
27	CONS C&I Class 3 - Joint (Transport)	2,262	\$132,704	\$69.88			\$2,278	\$153.55	\$220.26
28	NNG LCKI - Farm Tap	2,423	\$41,696	\$17.21			\$125,512	\$51.80	\$69.01
29	NNG LCKI - Farm Tap	12	\$641	\$70					\$69.01
30	NNG Transport for Resale (Transport)	42		\$53.02					\$212.80
31	Commercial & Industrial Class 4								
32	NNG C&I Class 4 - Int (Transport)	39	\$1,457	\$27			\$19,981	\$153.55	\$171.12
33	CONS C&I Class 4 - Int (Transport)	130	\$12,370	\$768			\$153.55	\$153.55	\$273.67
34	NNG C&I Class 4 - Int (Transport)	13	\$2,699	\$76			\$1,996	\$153.55	\$273.67
35	CONS C&I Class 4 - Joint (Transport)	23	\$2,545	\$134			\$3,532	\$153.55	\$273.67
36	NNG C&I Class 4 - Joint (Transport)	205	\$25,450						\$273.67
37	Commercial & Industrial Class 5								
38	NNG C&I Class 5 - Int - CIP Exempt (Transport)	169	\$61,791	\$985			\$25,949	\$153.55	\$476.53
39	CONS C&I Class 5 - Int - CIP Exempt (Transport)	72	\$14,460	\$400			\$11,005	\$153.55	\$476.53
40	NNG C&I Class 5 - Int - CIP Exempt (Transport)	265	\$51,576	\$140			\$3,695	\$153.55	\$476.53
41	Commercial & Industrial Class 5 - FLEX								
42	NNG Flex Transport (Cust B) (Transport)	12	\$2,425	\$70			\$1,843	\$153.55	\$202.82
43	CONS Flex Transport (Cust B) (Transport)	12							\$202.82
44	NNG Flex Transport (Cust C) (Transport)	12							\$202.82
45	CONS Flex Transport (Cust C) (Transport)	12							\$202.82
46	NNG Flex Transport (Cust D) (Transport)	12	\$2,860	\$70			\$1,843	\$153.55	\$202.82
47	CONS Flex Transport (Cust D) (Transport)	36	\$3,868	\$210			\$5,528	\$153.55	\$202.82
48	NNG Flex Transport (Cust E) (Transport)	12	\$1,175	\$70			\$1,843	\$153.55	\$202.82
49	CONS Flex Transport (Cust E) (Transport)	12	\$1,328	\$70					\$202.82
50	NNG Flex Transport (Cust F) (Transport)	12	\$1,328	\$70					\$202.82
51	CONS Flex Transport (Cust F) (Transport)	12	\$1,328	\$70					\$202.82
52	Commercial & Industrial Class 5 - FLEX								
53	NNG Agriculture Grain Dryer - Class 1	36	\$1,999	\$210					\$481.16
54	CONS Agriculture Grain Dryer - Class 1	60	\$2,163	\$350					\$481.16
55	NNG Agriculture Grain Dryer - Class 1 Int	12	\$1,545	\$70					\$481.16
56	CONS Agriculture Grain Dryer - Class 1 Int	12							\$481.16
57	NNG Agriculture Grain Dryer - Class 2	416	\$21,770	\$59.33					\$61.11
58	CONS Agriculture Grain Dryer - Class 2	456	\$26,217	\$2,659			\$1,843	\$153.55	\$275.61
59	NNG Agriculture Grain Dryer - Class 2 (Transport)	12	\$664	\$70					\$275.61
60	CONS Agriculture Grain Dryer - Class 2 (Transport)	12							\$275.61
61	NNG Power Generating Unit - Class 1 Int	64	\$4,075	\$56.66					\$61.49
62	CONS Power Generating Unit - Class 1 Int	64							\$61.49
63	NNG Power Generating Unit - Class 2 - CIP Exempt (Trans)	24	\$17,222	\$172.59			\$153.55	\$153.55	\$876.97
64	CONS Power Generating Unit - Class 2 - CIP Exempt (Trans)	24							\$876.97
65	GRAND TOTALS	2,797,320	\$55,537,655	\$46,241			\$51,109		\$97,350

Incremental Cost Study for Super Large Volume Customer Classes - Average & Excess Method
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A] DESCRIPTION	[B] NNG - Super Large Volume	[C] CONS - Super Large Volume	[D] Total - Super Large Volume
	<u>Operation & Maintenance Expense</u>			
1	Production:			
2	Firm Demand Related	152,039	45,025	197,063
3	Interruptible Demand Related	310,666	1,727	312,394
4	Total Production	462,705	46,752	509,457
5				
6	Transmission			
7	Firm Demand Related	5,890	1,744	7,634
8	Interruptible Demand Related	9,972	1,736	11,708
9	Total Transmission	15,862	3,480	19,342
10				
11	Distribution:			
12	301,302,303: Intangible	47,350	6,417	53,768
13	374: Land and Land Rights	1,861	252	2,113
14	375: Structures and Improvements	351	48	399
15	376: Mains (Firm Demand)	0	0	0
16	376: Mains (Interruptible Demand)	2,081,870	281,716	2,363,586
17	376: Mains (Fixed Cost)	0	0	0
18	377: Compressor Station Equipment	0	0	0
19	378: Measuring & Regulation Equipment - General	0	0	0
20	379: Measuring & Regulation Equipment - Gate Station	149,836	20,276	170,112
21	380: Services	390	129	519
22	381: Meters	507	681	1,188
23	381 (Telemeter Maintenance): Meters	1,265	420	1,685
24	382: Meter Connections & Installatoin	0	0	0
25	383: House Regulators	0	0	0
26	385: Industrial Metering & Regulating Station Equip.	124,949	17,307	142,256
27	Total Distribution	2,408,380	327,246	2,735,626
28				
29	Customer Accounts:			
30	Allocable	657	218	875
31	Direct Transport	21,785	7,228	29,014
32	Customer - Acct 904 Allocable	415	138	552
33	Total Customer Accounts:	22,857	7,584	30,441
34				
35	Customer Services (Acct 907-910):	90	30	120
36	Customer Sales (Acct 911-917):	0	0	0
37	Total Customer:	22,947	7,614	30,561
38				
39	Total Incremental Costs	2,909,893	385,092	3,294,986
40				
41	MERC's Proposed Revenues	2,323,035	485,242	2,808,277

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - 2015 Model with Current Customer Classes
Forecasted Test Year Ending December 31, 2018

Revenue Deficiency (Excess) by Rate Schedule

LINE NO.	SUMMARY OF OPERATING INCOME, RATE BASE, AND RATE OF RETURN	MIN JURISDICTION	General Service - NNG					General Service - Consolidated			Small Volume Interruptible		Large Volume Interruptible		SOURCE OR ALLOCATION FACTOR
			Total GS-NNG Residential Sales	Total GS-NNG SC&I Sales	Total GS-NNG LC&I Sales	GS-Consolidated Residential Sales	GS-Consolidated SC&I Sales	GS-Consolidated LC&I Sales	Total SVI NNG Sales	SVI Consolidated Sales	Total LVI-NNG Sales	LVI-Consolidated Sales			
1	Operating Revenues:														
2	Tariffed Revenues		132,014,835	6,186,004	51,206,424	19,947,791	1,975,252	12,904,512	8,440,560	1,995,248	4,717,403	1,752,356		Page 4, line 1	
3	Other Revenues		791,368	30,251	45,460	133,847	9,887	14,734	1,878	383	449	95		Page 4, line 13	
4	Total Operating Revenues:		132,806,203	6,196,255	51,251,884	20,081,638	1,985,139	12,919,246	8,442,439	1,995,631	4,717,852	1,752,452			
5	Operating Expense:														
6	Operation & Maintenance: Cost of Gas		73,738,076	3,185,390	33,865,455	10,181,333	888,378	7,796,354	6,201,660	1,434,832	4,007,137	1,486,809		Page 7, line 2	
7	Operation & Maintenance: Non-Cost of Gas		31,461,591	1,395,432	3,643,814	5,309,241	453,047	1,107,115	509,236	129,884	162,048	63,126		Page 7, line 52 - line 2	
8	Depreciation Expense - S/L		13,879,831	587,094	3,433,767	2,325,468	192,227	975,536	663,260	179,471	369,086	160,147		Page 10, line 42	
9	Taxes other than Income Tax		7,356,314	0	1,164,661	1,238,404	100,472	342,991	172,650	45,539	62,361	25,796		Page 13, line 11	
10	LESS: Income & Other Adj's Before Income Tax		0	0	0	0	0	0	0	0	0	0		Page 16, line 3	
11	Income Tax		3,186,531	134,281	478,287	536,737	43,389	141,798	66,985	17,540	22,446	9,120		Rate Base	
12	LESS: Income & Other Adj's After Income Tax		0	0	0	0	0	0	0	0	0	0		Page 16, line 9	
13	Total Operating Expense		123,622,343	5,612,474	42,585,983	19,591,182	1,677,514	10,363,794	7,613,792	1,807,266	4,623,078	1,744,989			
14	NET OPERATING INCOME (Return)		9,183,860	583,780	8,665,901	490,456	207,625	2,555,452	828,647	188,365	94,774	7,453		Rate Base	
15	Interest		0	0	0	0	0	0	0	0	0	0		Rate Base	
16	Income Tax Effect of Int. Allow for Patemaking		(103,603)	(2,564)	(9,131)	(10,247)	(828)	(2,707)	(1,278)	(395)	(429)	(174)			
17	ADJUSTED NET OPERATING INCOME		9,080,257	581,217	8,656,770	480,209	206,797	2,552,745	827,368	188,030	94,345	7,279			
18			3,123,028												
19															
20															
21															
22	RATE BASE:														
23	Utility Plant in Service		561,234,586	14,296,836	43,862,127	58,234,207	4,622,676	13,188,182	5,483,337	1,417,495	1,617,593	635,743		Page 19, line 34	
24	Accumulated Depreciation - S/L		(206,114,320)	(5,351,806)	(14,371,284)	(22,312,898)	(1,734,762)	(4,376,112)	(1,652,823)	(423,846)	(489,429)	(195,155)		Page 22, line 31	
25	Accumulated Depreciation - Deferred Taxes		(86,497,736)	(2,196,269)	(6,807,064)	(8,932,401)	(710,003)	(2,045,168)	(857,756)	(221,941)	(253,414)	(98,777)		Page 25, line 31	
26	Construction Work in Progress		8,878,373	4,836,820	654,572	813,809	63,165	195,946	108,285	29,062	35,265	15,028		Page 28, line 31	
27	Net Plant in Service		277,500,913	6,943,230	23,338,352	27,802,717	2,241,076	6,962,847	3,081,042	800,770	900,016	355,839			
28	Gas Stored Underground:		7,304,375	154,397	1,641,467	591,924	51,649	453,266	375,821	103,008	242,833	106,740		Page 31, line 2	
29	Working Capital Allowance		4,499,730	61,073	521,630	218,294	20,400	144,384	114,642	31,405	53,708	23,595		Page 31, line 9	
30	Prepayments		0	0	0	0	0	0	0	0	0	0		Page 31, line 16	
31	Regulatory Assets & Liabilities		0	0	0	0	0	0	0	0	0	0		Page 31, line 23	
32	Materials & Supplies:		234,190	5,803	14,925	24,965	1,904	4,477	1,975	520	864	364		Page 31, line 28	
33	Customer Advances		(36,180)	(1,064)	(1,525)	(4,723)	(348)	(498)	(50)	(9)	(10)	(1)		Page 31, line 30	
34	TOTAL RATE BASE		289,503,027	169,931,088	7,163,438	28,633,167	2,314,630	7,564,476	3,573,431	935,684	1,197,411	486,536			
35	% of Rate Base		100.00%	58.72%	2.47%	8.81%	0.80%	2.61%	1.23%	0.32%	0.41%	0.17%			
36	PERCENT RATE OF RETURN		4.4575%	33.5940%	57.7312%	1.6771%	8.9341%	33.7465%	38.8120%	20.0953%	11.2661%	1.4961%			
37	Required Rate of Return		7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%			
38	Required Return (Required Return * Rate Base)		20,323,112	11,933,374	502,873	1,791,157	162,491	531,026	250,855	65,686	84,058	34,155			
39	Return Income Deficiency (Required Ret - Adj Operating Income)		7,418,561	8,810,348	(78,343)	1,529,840	(44,306)	(2,021,718)	(576,513)	(122,344)	(10,287)	26,876			
40	Income Tax Rate		1.7040												
41	Additional Income Tax on Return Def.		5,222,667	3,066,658	460,294	516,546	41,757	136,464	64,465	16,880	21,601	8,777			
42	(Income Deficiency * Tax Factor)		12,641,227	11,877,006	(6,405,319)	2,046,385	(2,549)	(1,885,254)	(512,048)	(105,464)	11,315	35,653			
43	Total Revenue Deficiency (inc. Addl Inc. Taxes)		5.05%	9.00%	-12.51%	10.26%	-0.14%	-14.61%	-6.07%	-5.29%	0.24%	2.03%			
44	Revenue Deficiency % (Including Cost of Gas)		11.77%	20.38%	-36.94%	20.95%	-0.26%	-36.91%	-22.87%	-18.82%	1.58%	13.43%			
45	Revenue Deficiency % (Without Cost of Gas)														
46	(Distribution Margin Only)														

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - 2015 Model with Current Customer Classes
Forecasted Test Year Ending December 31, 2018

Revenue Deficiency (Excess) by Rate Schedule

LINE NO.	SUMMARY OF OPERATING INCOME, RATE BASE, AND RATE OF RETURN	MIN JURISDICTION	[A]		[B]		[C]		[D]		[E]		[F]		[G]		[H]		[I]		[J]	SOURCE OR ALLOCATION FACTOR
			Operating Revenues	Operating Expenses	Super Large Volume Joint	SLV+Consolidated Transport	SLV+Consolidated Transport	SLV+Consolidated Transport	SLV+Consolidated Transport	SLV+Consolidated Transport	SLV+Consolidated Transport	SLV+Consolidated Transport	SLV+Consolidated Transport	SLV+Consolidated Transport	SLV+Consolidated Transport	SLV+Consolidated Transport	SLV+Consolidated Transport	SLV+Consolidated Transport	SLV+Consolidated Transport	SLV+Consolidated Transport		
1	Operating Revenues:		250,328,750	457,992	499,741	1,157,980	0	0	0	0	0	641,218	18,952									Page 6, line 1
2	Tariffed Revenues		1,035,000	1,011	751	2,294	0	0	0	0	0	304	8									Page 6, line 13
3	Other Revenues		251,363,750	459,003	500,492	1,160,274	0	0	0	0	0	641,521	18,960									
4	Total Operating Revenues:																					
5	Operating Expenses:		142,921,853	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Page 9, line 2
6	Operation & Maintenance: Cost of Gas		49,367,970	703,064	603,469	1,962,365	0	0	0	0	0	241,797	5,567									Page 9, line 52 - line 2
7	Operation & Maintenance: Non-Cost of Gas		27,667,283	332,148	255,602	946,473	0	0	0	0	0	439,560	7,608									Page 12, line 42
8	Depreciation Expense - SJL		12,971,672	330,746	254,439	880,681	0	0	0	0	0	100,112	1,486									Page 15, line 11
9	Taxes other than Income Tax		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Page 18, line 3
10	LESS: Income & Other Adj's Before Income Tax		5,428,816	135,978	98,389	301,999	0	0	0	0	0	37,710	539									Rate Base
11	Income Tax		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Page 18, line 9
12	LESS: Income & Other Adj's After Income Tax		5,428,816	135,978	98,389	301,999	0	0	0	0	0	37,710	539									
13	Total Operating Expense		238,355,595	1,501,935	1,211,898	4,091,518	0	0	0	0	0	819,179	15,198									
14	NET OPERATING INCOME (Return)		13,008,155	(1,042,932)	(711,407)	(2,931,244)	0	0	0	0	0	(177,657)	3,762									Rate Base
15	Interest		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Rate Base
16	Income Tax Effect of Int. Allow. for Patemaking		(103,603)	(2,598)	(4,828)	(5,785)	0	0	0	0	0	(720)	(10)									Rate Base
17	ADJUSTED NET OPERATING INCOME		12,904,552	(1,045,530)	(713,235)	(2,937,029)	0	0	0	0	0	(178,377)	3,752									
18																						
19																						
20																						
21																						
22	RATE BASE:																					
23	Utility Plant in Service		561,234,586	13,025,278	9,227,899	27,029,099	0	0	0	0	0	3,502,734	49,485									Page 21, line 34
24	Accumulated Depreciation - SJL		(206,114,320)	(4,286,498)	(2,982,886)	(8,376,388)	0	0	0	0	0	(1,122,054)	(15,721)									Page 24, line 31
25	Accumulated Depreciation - Deferred Taxes		(86,497,736)	(2,049,032)	(1,451,029)	(4,246,319)	0	0	0	0	0	(590,631)	(7,771)									Page 27, line 31
26	Construction Work in Progress		8,878,373	382,614	259,638	687,364	0	0	0	0	0	96,107	1,286									Page 30, line 31
27	Net Plant in Service		277,500,913	7,072,362	5,053,922	15,093,756	0	0	0	0	0	1,926,157	27,289									
28	Gas Stored Underground:		7,304,375	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Page 33, line 2
29	Working Capital Allowance		4,499,730	178,885	191,965	1,001,642	0	0	0	0	0	84,270	1,427									Page 33, line 9
30	Prepayments		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Page 33, line 16
31	Regulatory Assets & Liabilities		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Page 33, line 23
32	Materials & Supplies:		234,190	2,724	2,926	15,255	0	0	0	0	0	1,287	22									Page 33, line 28
33	Customer Advances		(36,180)	(0)	(1)	(2)	0	0	0	0	0	(1)	(0)									Page 33, line 30
34	TOTAL RATE BASE		289,503,027	7,253,970	5,248,712	16,110,650	0	0	0	0	0	2,011,713	28,739									RATE BASE
35	% of Rate Base		100.00%	2.51%	1.81%	5.56%	0.00%	0.00%	0.00%	0.00%	0.00%	0.69%	0.01%									
36	PERCENT RATE OF RETURN		4.4575%	-14.4132%	-13.5897%	-18.2302%	0.0000%	#DIV/0!	7.0200%	7.0200%	7.0200%	-8.8669%	13.0547%									
37	Required Rate of Return		7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%	7.0200%									
38	Required Return		20,323,112	509,229	368,460	1,130,968	0	0	0	0	0	141,222	2,017									
39	Return Income Deficiency		7,418,561	1,554,757	1,081,745	4,067,977	0	0	0	0	0	319,600	(1,734)									
40	(Required Ret - Adj Operating Income)		1,7040																			
41	Income Tax Rate		5.222667	130,862	94,687	290,638	0	0	0	0	0	36,292	518									
42	Additional Income Tax on Return Def.		12,641,227	1,685,619	1,176,432	4,358,615	0	0	0	0	0	385,891	(1,216)									
43	(Income Deficiency * Tax Factor)		5.05%	368,05%	235,41%	376,40%	0.00%	#DIV/0!	0.00%	0.00%	0.00%	55.50%	-6.42%									
44	Total Revenue Deficiency (inc. Addl Inc. Taxes)		11.77%	368,05%	235,41%	376,40%	0.00%	#DIV/0!	0.00%	0.00%	0.00%	55.50%	-6.42%									
45	Revenue Deficiency % (Including Cost of Gas)																					
46	(Revenue Def / Tariffed Revenues)																					
47	Revenue Deficiency % (Without Cost of Gas)																					
48	(Distribution Margin Only)																					

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LINE NO.	DESCRIPTION	[B] MN JURISDICTION	[C] General Service - NNG		[D] General Service - NNG		[E] General Service - NNG		[F] General Service - Consolidated		[G] General Service - Consolidated		[H] General Service - Consolidated		[I] Small Volume Interruptible		[J] Small Volume Interruptible		[K] Large Volume Interruptible		[L] Large Volume Interruptible		[M] SOURCE OR ALLOCATION FACTOR			
			Total GS-NNG Residential Sales	Total GS-NNG SC&I Sales	Total GS-NNG SC&I Sales	GS-Consolidated Residential Sales	GS-Consolidated SC&I Sales	GS-Consolidated SC&I Sales	GS-Consolidated LC&I Sales	GS-Consolidated LC&I Sales	Total SVI NNG Sales	SVI Consolidated Sales	Total SVI NNG Sales	SVI Consolidated Sales	Total LVI-NNG Sales	LVI-Consolidated Sales	Total LVI-NNG Sales	LVI-Consolidated Sales								
1	REVENUES FROM GAS OPERATIONS	250,328,750	132,014,835	6,166,004	51,206,424	19,947,791	1,875,252	12,904,512	8,440,560	1,995,248	4,717,463	1,752,356	0.70%	0.80%	0.70%	0.70%	0.70%	0.70%	0.70%	0.70%	0.70%	0.70%	0.70%	REVENUE		
2		95.52%				7.97%	0.73%	5.16%																		
3																										
4	OTHER OPERATING INCOME:																									
5	Acc 487 - Late Payment Charges	675,000	520,924	19,850	28,448	88,117	6,490	9,287	939	172	192	19													Customer	
6	Acc 488 - Miscellaneous Revenue	140,004	108,046	4,117	5,901	18,277	1,346	1,926	195	36	40	4													Customer	
7	Acc 493 - Rent from Gas Property	39,996	23,485	990	3,525	3,956	320	1,045	494	129	165	67													Customer	
8	Acc 494 - Interdepartmental Rents	0	0	0	0	0	0	0	0	0	0	0													Rate Base	
9	Acc 495:																									
10	Gas True-up	0	0	0	0	0	0	0	0	0	0	0														Commodity Cost
11	Other Gas Revenues	180,000	138,913	5,293	7,596	23,488	1,731	2,476	251	46	51	5													Customer	
12	Acc 486 - Rate Refund	0	0	0	0	0	0	0	0	0	0	0														
13	TOTAL OTHER REVENUE	1,035,000	791,368	30,251	45,460	133,847	9,887	14,734	1,878	383	449	95														
14																										
15	TOTAL OPERATING REVENUE	251,363,750	132,806,203	6,196,255	51,251,884	20,081,638	1,885,139	12,919,246	8,442,439	1,995,631	4,717,852	1,752,452														

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LINE NO.	DESCRIPTION	M/N JURISDICTION	[C]		[D]		[E]		[F]		[G]		[H]		[I]		[J]		[K]		[L]		SOURCE OR ALLOCATION FACTOR	REVENUE		
			SVJ NNG Sales	SVJ Consolidated Sales	Small Volume Interruptible	SVI Consolidated	SVJ NNG Transport	SVI Consolidated Transport	Small Volume Joint	SVI Consolidated Transport	Large Volume Interruptible	SVI Consolidated Transport	Large Volume Joint	SVI Consolidated Transport	Large Volume Interruptible	SVI Consolidated Transport	Large Volume Joint	SVI Consolidated Transport	Large Volume Interruptible	SVI Consolidated Transport	Large Volume Joint	SVI Consolidated Transport			Large Volume Interruptible	SVI Consolidated Transport
1	REVENUES FROM GAS OPERATIONS	MN	250,328,750	95.52%	80,307	0.03%	116,738	0.05%	372,789	0.06%	145,475	0.06%	484,205	0.19%	273,079	0.11%	1,971,098	0.16%	441,382	0.17%	1,770,875	0.71%	876,513	0.35%		
2																										
3																										
4	OTHER OPERATING INCOME:																									
5	Acct 487 - Late Payment Charges		675,000		9		12		55		32		84		52		104		20		73		32		Customer	
6	Acct 488 - Miscellaneous Revenue		140,004		2		2		11		7		17		11		22		4		15		7		Customer	
7	Acct 493 - Rent from Gas Property		39,986		5		10		73		28		90		50		377		85		641		228		Rate Base	
8	Acct 494 - Interdepartmental Rents		0		0		0		0		0		0		0		0		0		0		0			
9	Acct 495:																									
10	Gas True-up		0		0		0		0		0		0		0		0		0		0		0		Commodity Cost	
11	Other Gas Revenues		180,000		2		3		15		8		22		14		28		5		19		8		Customer	
12	Acct 486 - Rate Refund		0		0		0		0		0		0		0		0		0		0		0			
13	TOTAL OTHER REVENUE		1,035,000		17		27		154		75		214		126		531		114		748		275			
14																										
15	TOTAL OPERATING REVENUE		251,363,750		80,324		116,765		372,953		145,549		484,419		273,205		1,971,628		441,506		1,771,623		876,788			

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LINE NO.	DESCRIPTION	TRANSPORT								SOURCE OR ALLOCATION FACTOR	REVENUE					
		[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]							
		Super Large Volume Joint	SLV+Consolidated Transport	SLV+Consolidated Transport	Super Large Volume Interruptible	SLV+Consolidated Transport	SLV+Consolidated Transport	Large Volume FLEX	Large Volume FLEX	LV+NNG Flex Transport	LV+NNG Flex Transport	Transport for Resale	Direct			
1	REVENUES FROM GAS OPERATIONS	250,328,750	95.52%	457,892	0.18%	499,741	0.46%	1,157,980	0.46%	0	0.00%	641,218	0.26%	18,862	0.01%	
2																
3																
4	OTHER OPERATING INCOME:															
5	Acc 487 - Late Payment Charges	675,000		6		17		47		0		17		3		Customer
6	Acc 488 - Miscellaneous Revenue	140,004		1		4		10		0		4		1		Customer
7	Acc 493 - Rent from Gas Property	39,996		1,002		725		2,226		0		278		4		Rate Base
8	Acc 494 - Interdepartmental Rents	0		0		0		0		0		0		0		
9	Acc 495:															
10	Gas True-up	0		0		0		0		0		0		0		Commodity Cost
11	Other Gas Revenues	180,000		2		5		12		0		5		1		Customer
12	Acc 486 - Rate Refund	0		0		0		0		0		0		0		
13	TOTAL OTHER REVENUE	1,035,000		1,011		751		2,294		0		304		8		
14																
15	TOTAL OPERATING REVENUE	251,363,750		459,003		500,492		1,160,274		0		641,621		18,960		

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[A]

[B]

[C]

[D]

[E]

[F]

[G]

[H]

[I]

[J]

[K]

[L]

[M]

LINE NO.	DESCRIPTION	M/N JURISDICTION	General Service - NNG			General Service - Consolidated			Small Volume Interruptible			Large Volume Interruptible			SOURCE OR ALLOCATION FACTOR
			Total GS-NNG Residential Sales	Total GS-NNG SC&I Sales	Total GS-NNG LC&I Sales	GS-Consolidated Residential Sales	GS-Consolidated SC&I Sales	GS-Consolidated LC&I Sales	Total SVI NNG Sales	SVI Consolidated Sales	Total LVI-NNG Sales	LVI-Consolidated Sales			
1	Production:														
2	Purchased Gas Cost	142,921,853	73,738,076	3,185,390	33,865,455	10,181,333	888,378	7,796,354	6,201,660	1,434,832	4,007,137	1,486,809	Commodity Cost		
3	Gas Supply Acquisition	776,953	380,171	16,423	174,000	62,962	5,494	46,213	39,975	10,957	25,630	11,354	Sales		
4	Firm Demand Related	919,363	374,546	17,856	158,217	61,817	5,691	45,391	0	0	0	0	Peak Demand - Firm		
5	Interruptible Demand Related	487,233	0	0	0	0	0	0	35,906	9,814	11,952	5,254	Weighted Peak Dem.-Interrupt		
6	Total Production	145,105,402	74,492,792	3,219,669	34,198,272	10,306,112	899,563	7,889,958	6,277,442	1,455,603	4,044,919	1,503,416			
7	Transmission														
8	Firm Demand Related	35,149	14,319	683	6,049	2,363	218	1,735	0	0	0	0	Peak Demand - Firm		
9	Interruptible Demand Related	18,628	0	0	0	0	0	0	1,369	375	457	201	Weighted Peak Dem.-Interrupt		
10	Total Transmission	53,776	14,319	683	6,049	2,363	218	1,735	1,369	375	457	201			
11	Distribution:														
12	301 (302,303)	296,462	183,596	7,607	23,192	30,981	2,459	6,976	2,853	738	836	327	Distribution Plant		
13	374	11,651	374	1,215	911	1,217	97	274	112	29	33	13	Distribution Plant		
14	375	2,198	375	56	172	230	18	52	21	5	6	2	Distribution Plant		
15	376 (Firm Demand)	1,972,401	803,550	38,309	339,439	132,623	12,210	97,382	0	0	0	0	Peak Demand - Firm		
16	376 (Interruptible Demand)	1,045,311	0	0	0	0	0	0	76,818	21,065	25,642	11,271	Weighted Peak Dem.-Interrupt		
17	376 (Fixed Cost)	3,703,251	2,857,942	108,904	156,075	483,434	35,606	50,950	5,154	945	1,054	105	Customer		
18	377	0	0	0	0	0	0	0	0	0	0	0	Acct 378 Demand		
19	378	1,257,263	645,829	30,440	275,247	106,959	10,183	76,005	61,040	16,730	0	0	Weighted Peak Demand		
20	378 (Direct)	483,721	134,233	6,327	57,209	22,231	2,116	15,797	12,687	3,477	5,949	2,615	Services		
21	380	4,700,619	3,619,198	137,913	205,511	612,204	45,091	67,088	6,786	1,245	1,388	138	Meters		
22	381 (Telemetry Maintenance)	3,486,560	2,042,710	126,064	651,683	345,265	38,300	191,386	44,347	9,403	11,439	2,110	Telemetry Customer		
23	382	0	0	0	0	0	0	0	23,049	4,227	4,713	468	Meters		
24	383	1,492,870	1,153,010	43,936	62,967	195,037	14,365	20,555	2,079	381	0	0	Cust - GS & Small		
25	385	204,158	0	0	0	0	0	0	0	0	5,461	2,400	Acct 385 Demand		
26	Total Distribution	18,712,706	11,448,644	499,855	1,772,406	1,930,161	160,445	526,485	234,947	58,234	56,521	19,449			
27	Customer Accounts:														
28	Allocable	8,468,419	6,535,406	249,037	356,504	1,105,494	81,423	116,510	11,785	2,162	2,410	239	Customer		
29	Direct Transport	225,283	0	0	0	0	0	0	0	0	0	0	Transport Customer		
30	Customer - Act 904 Residential Allocable	1,129,948	966,466	0	0	163,482	0	0	0	0	0	0	Direct - Residential		
31	Customer - Act 904 C&I Allocable	522,264	0	157,173	225,250	0	51,388	73,532	7,438	1,364	1,521	151	Direct - C&I		
32	Total Customer Accounts:	10,345,914	7,501,872	406,210	582,154	1,268,976	132,811	190,042	19,223	3,526	3,931	390			
33	Customer Services (Act 907-910):	1,159,264	894,649	34,091	48,858	151,334	11,146	15,949	1,613	296	330	33	Customer		
34	Customer Sales (Act 911-917):	11,505,179	8,396,521	440,302	631,012	1,420,310	143,957	205,991	20,837	3,822	4,260	423			
35	Administrative & General:														
36	Purchased Gas Cost	0	0	0	0	0	0	0	0	0	0	0	Sales		
37	Gas Supply Acquisition Cost	405,436	198,384	8,570	91,111	32,855	2,867	25,159	20,860	5,718	13,479	5,925	Peak Demand - Firm		
38	Firm Demand Cost	1,527,347	622,236	29,665	262,848	102,697	9,455	75,408	0	0	0	0	Weighted Peak Dem.-Interrupt		
39	Interruptible Demand Cost	1,869,148	0	0	0	0	0	0	137,360	37,649	45,852	20,155	Customer		
40	Customer	12,992,441	10,026,769	382,079	547,571	1,696,074	124,921	178,752	18,081	3,316	3,697	367	Transport Customer		
41	Enhanced Other Services - Transport Allocable	118,388	0	0	0	0	0	0	0	0	0	0			
42	Total Administrative and General	16,912,751	10,847,390	420,314	901,530	1,831,627	137,243	279,320	176,302	46,683	63,027	26,446			
43	Total Operation & Maintenance	192,289,824	105,199,667	4,580,923	37,509,269	15,490,574	1,341,426	8,903,469	6,710,897	1,564,717	4,169,185	1,549,935			

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LINE NO.	DESCRIPTION	M/N JURISDICTION	[C]		[D]		[E]		[F]		[G]		[H]		[I]		[J] SOURCE OR ALLOCATION FACTOR	
			Super Large Volume Joint	SLV+Consolidated Transport	SLV+Consolidated Transport	SLV+Consolidated Transport	Super Large Volume Interruptible Transport	SLV+Consolidated Transport	SLV+Consolidated Transport	SLV+Consolidated Transport	Large Volume FLEX Transport	LV+NG Flex Transport	LV+NG Flex Transport	Transport for Resale	Transport for Resale			
1	Production:																	
2	Purchased Gas Cost	142,921,853	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Commodity Cost
3	Gas Supply Acquisition	776,953	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Sales
4	Firm Demand Related	919,363	134,890	45,110	0	0	0	0	0	0	0	0	0	0	13,473	0	0	Peak Demand - Firm
5	Interruptible Demand Related	487,233	0	46,459	242,417	0	0	0	0	0	0	0	0	20,394	0	0	0	Weighted Peak Dem - Interrupt
6	Total Production	145,105,402	134,890	91,569	242,417	0	0	0	0	0	0	0	0	33,867	0	0	446	
7																		
8	Transmission																	
9	Firm Demand Related	35,149	5,161	1,725	0	0	0	0	0	0	0	0	0	0	515	0	0	Peak Demand - Firm
10	Interruptible Demand Related	18,628	0	1,776	9,268	0	0	0	0	0	0	0	0	780	0	0	0	Weighted Peak Dem - Interrupt
11	Total Transmission	53,776	5,161	3,501	9,268	0	0	0	0	0	0	0	0	1,295	0	0	17	
12																		
13	Distribution:																	
14	301,302,303	296,462	6,574	4,676	13,811	0	0	0	0	0	0	0	0	1,779	0	0	0	Distribution Plant
15	374	11,651	258	184	543	0	0	0	0	0	0	0	0	543	0	0	1	Distribution Plant
16	375	2,198	49	35	102	0	0	0	0	0	0	0	0	13	0	0	0	Distribution Plant
17	376 (Firm Demand)	1,972,401	289,608	96,779	0	0	0	0	0	0	0	0	0	28,904	0	0	0	Peak Demand - Firm
18	376 (Interruptible Demand)	1,045,311	0	99,673	520,082	0	0	0	0	0	0	0	0	43,754	0	0	958	Weighted Peak Dem - Interrupt
19	376 (Fixed Cost)	3,703,251	32	95	256	0	0	0	0	0	0	0	0	95	0	0	16	Customer
20	377	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Act 378 Demand
21	378	1,257,263	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Act 378 Demand
22	378 (Direct)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Demand
23	379	483,721	19,829	21,279	111,029	0	0	0	0	0	0	0	0	9,341	0	0	158	Services
24	380	4,700,619	42	626	336	0	0	0	0	0	0	0	0	126	0	0	21	Meters
25	381	3,486,560	0	679	0	0	0	0	0	0	0	0	0	1,186	0	0	38	Meters
26	381 (Telemeter Maintenance)	46,241	142	426	1,143	0	0	0	0	0	0	0	0	426	0	0	71	Telemeter Customer
27	382	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Meters
28	383	1,492,870	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Act - GS & Small
29	385	204,158	18,202	19,533	101,920	0	0	0	0	0	0	0	0	8,574	0	0	145	Act 385 Demand
30	Total Distribution	18,172,706	334,736	243,383	749,221	0	0	0	0	0	0	0	0	94,269	0	0	1,433	
31	Customer Accounts:																	
32	Allocable	8,468,419	73	218	584	0	0	0	0	0	0	0	0	218	0	0	36	Customer
33	Direct Transport	225,283	2,409	7,228	19,376	0	0	0	0	0	0	0	0	7,228	0	0	1,205	Transport Customer
34	Customer - Act 904 Residential Allocable	1,129,948	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - Residential
35	Customer - Act 904 C&I Allocable	522,264	46	138	369	0	0	0	0	0	0	0	0	138	0	0	23	Direct - C&I
36	Total Customer Accounts:	10,345,914	2,528	7,584	20,329	0	0	0	0	0	0	0	0	7,584	0	0	1,264	
37																		
38	Customer Services (Act 907-910):	1,159,264	10	30	80	0	0	0	0	0	0	0	0	30	0	0	5	Customer
39	Customer Sales (Act 911-917):	11,505,179	2,538	7,614	20,409	0	0	0	0	0	0	0	0	7,614	0	0	1,269	
40	Total Customer:																	
41																		
42	Administrative & General:																	
43	Purchased Gas Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Sales
44	Gas Supply Acquisition Cost	405,436	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Peak Demand - Firm
45	Firm Demand Cost	1,527,347	224,261	74,941	0	0	0	0	0	0	0	0	0	22,382	0	0	0	Weighted Peak Dem - Interrupt
46	Interruptible Demand Cost	1,869,148	0	178,228	929,972	0	0	0	0	0	0	0	0	78,238	0	0	1,712	Customer
47	Customer	12,992,441	111	896	896	0	0	0	0	0	0	0	0	334	0	0	56	Transport Customer
48	Enhanced Other Services - Transport Allocable	118,388	1,266	3,799	10,182	0	0	0	0	0	0	0	0	3,799	0	0	633	
49	Total Administrative and General	16,912,761	225,639	257,302	941,050	0	0	0	0	0	0	0	0	104,753	0	0	2,401	
50																		
51	Total Operation & Maintenance	192,289,824	703,064	603,469	1,962,365	0	0	0	0	0	0	0	0	241,797	0	0	5,567	
52																		

Minnesota Energy Resources Corporation
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RATE SCHEDULE ALLOCATION OF DEPRECIATION EXPENSE
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LINE NO.	DESCRIPTION	MIN JURISDICTION	General Service - NNG		General Service - Consolidated		Small Volume Interruptible		Large Volume Interruptible		SOURCE OR ALLOCATION FACTOR	
			Total GS-NNG Residential Sales	Total GS-NNG SC&I Sales	GS-Consolidated Residential Sales	GS-Consolidated SC&I Sales	Total SVI NNG Sales	SVI Consolidated Sales	Total LVI-NNG Sales	LVI-Consolidated Sales		
1	DEPRECIATION EXPENSE - SI:											
2	Production:											
3	Firm Demand Related		54,303	1,055	9,345	336	2,681	0	0	0	Peak Demand - Firm	
4	Interruptible Demand Related		28,779	0	0	0	0	2,115	580	706	Weighted Peak Dem.-Interrupt	
5	Total Production		83,082	1,055	9,345	336	2,681	2,115	580	706	310	
6	Transmission											
7	Firm Demand Related		150,995	2,933	25,985	935	7,455	0	0	0	Peak Demand - Firm	
8	Interruptible Demand Related		80,022	0	0	0	0	5,881	1,612	1,963	Weighted Peak Dem.-Interrupt	
9	Total Transmission		231,017	2,933	25,985	935	7,455	5,881	1,612	1,963	863	
10	Distribution											
11	301,302,303		1,680,818	43,128	131,492	13,943	39,551	16,175	4,171	4,741	1,852	
12	374		27,645	709	2,163	229	650	266	69	78	Distribution Plant	
13	375		10,314	265	807	86	243	99	28	29	Distribution Plant	
14	376 (Firm Demand)		1,302,883	530,790	224,219	8,065	64,326	0	0	0	Peak Demand - Firm	
15	376 (Interruptible Demand)		690,487	0	0	0	0	50,743	13,908	16,938	Weighted Peak Dem.-Interrupt	
16	376 (Fixed Cost)		2,446,207	1,887,833	103,096	23,520	33,655	3,404	624	696	Customer	
17	377		0	0	0	0	0	0	0	0	0	
18	378		588,790	14,255	128,901	4,769	7,835	28,586	7,835	0	Acct 378 Demand	
19	379		764,701	10,002	90,440	3,346	24,974	20,056	5,497	9,405	Weighted Peak Demand	
20	380		4,174,931	122,489	182,528	40,048	59,585	6,027	1,232	1,232	Services	
21	381		1,330,343	47,964	247,947	131,364	72,817	16,873	3,577	4,352	803	
22	382		0	0	0	0	0	0	0	0	0	
23	383		311,898	9,179	13,165	3,001	4,295	434	80	0	Meters	
24	384		79,877	0	0	0	0	0	0	0	Cust - GS & Small	
25	385		0	0	0	0	0	0	0	0	Acct 385 Demand	
26	Total Distribution		13,408,895	8,230,232	345,234	1,124,746	1,387,529	111,579	142,864	36,892	39,608	15,407
27	Customer		589,239	454,738	17,328	24,834	76,921	8,107	820	150	168	17
28	Total Depreciation Expense - SI		14,312,232	8,788,608	366,550	1,184,912	1,476,254	118,515	151,480	39,234	42,445	16,587
29	Amortizations (406/407)											
30	Production related		40,966	536	4,845	179	1,338	1,074	294	504	221	Weighted Peak Demand
31	Distribution related		1,347	18	159	6	44	35	10	17	7	Weighted Peak Demand
32	Customer related		788,427	218,788	93,246	3,450	25,748	20,679	5,668	9,687	4,262	Customer
33	CIP Expense		290,538	224,220	8,544	2,794	3,997	404	74	83	8	Direct Assigned
34	Total Amortization Expense		12,233,774	4,656,474	201,134	771,107	67,283	489,587	134,190	316,342	139,051	
35	Total Depreciation & Amortization Expenses:		13,355,051	5,111,223	2,248,855	847,214	621,603	511,780	140,236	326,641	143,550	
36			27,667,263	13,879,831	587,094	3,433,767	192,227	975,536	663,260	179,471	369,086	160,147

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LINE NO.	DESCRIPTION	MIN JURISDICTION	[A]		[B]		[C]		[D]		[E]		[F]		[G]		[H]		[I]		[J]		[K]		[L]		SOURCE OR ALLOCATION FACTOR
			SVJ NNG Sales	SVJ Consolidated Sales	SVJ NNG Transport	SVJ Consolidated Transport	Small Volume Interruptible	SVI Consolidated Transport	Small Volume Joint	SVI Consolidated Transport	Small Volume Interruptible	SVI Consolidated Transport	Large Volume Interruptible	SVI Consolidated Transport	Large Volume Joint	SVI Consolidated Transport	Large Volume Interruptible	SVI Consolidated Transport	Large Volume Joint	SVI Consolidated Transport	Large Volume Interruptible	SVI Consolidated Transport	Large Volume Joint	SVI Consolidated Transport	Large Volume Interruptible	SVI Consolidated Transport	
1	DEPRECIATION EXPENSE - S/L																										
2	Production:																										
3	Firm Demand Related		54,303	24	0	0	0	537	296	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Peak Demand - Firm
4	Interruptible Demand Related		28,779	32	405	142	142	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Dem.-Interrupt
5	Total Production		83,082	21	57	405	405	537	296	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	Transmission																										
7	Firm Demand Related		150,995	59	0	0	0	1,493	824	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Peak Demand - Firm
8	Interruptible Demand Related		80,022	90	1,125	395	395	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Dem.-Interrupt
9	Total Transmission		231,017	59	1,125	395	395	1,493	824	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10																											
11	Distribution																										
12	301,302,303		1,680,818	339	2,604	995	995	3,279	1,816	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution Plant
13	374		27,645	2	43	16	16	54	30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution Plant
14	375		10,314	1	16	6	6	20	11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution Plant
15	376 (Firm Demand)		1,302,883	507	0	0	0	12,882	7,114	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Peak Demand - Firm
16	376 (Interruptible Demand)		690,487	0	9,708	3,410	3,410	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Dem.-Interrupt
17	376 (Fixed Cost)		2,446,207	31	42	199	115	305	188	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customer
18	377		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
19	378		588,790	259	438	5,469	1,921	5,304	2,920	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Acct 378 Demand
20	379		764,701	182	3,837	1,348	1,348	3,722	2,048	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Demand
21	380		4,174,931	56	353	204	204	540	333	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Services
22	381		1,330,343	114	808	789	789	1,473	800	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Meters
23	382		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Meters
24	383		311,898	4	25	0	0	39	24	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Cust - GS & Small
25	384		79,877	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Acct 385 Demand
26	385		13,408,895	1,308	2,755	23,063	8,820	27,618	15,284	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customer
27	Total Distribution		13,408,895	1,308	2,755	23,063	8,820	27,618	15,284	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
28	Customer		589,239	8	48	28	28	74	45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29	Total Depreciation Expense - S/L		14,312,232	1,396	2,980	24,641	9,385	29,722	16,450	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
30																											
31	Amortizations (406/407)																										
32	Production related		40,966	10	16	206	72	199	110	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Demand
33	Transmission related		1,347	0	1	7	2	7	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Demand
34	Distribution related		788,427	188	317	3,956	1,390	3,837	2,112	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Demand
35	Customer related		290,538	4	5	24	14	36	22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customer
36	CIP Expense		12,233,774	4,444	7,495	93,671	32,900	90,850	50,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct Assigned
37	Total Amortization Expense		13,355,051	4,645	7,633	97,863	34,378	94,929	52,251	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
38																											
39	Total Depreciation & Amortization Expenses:		27,667,283	6,041	10,814	122,504	43,763	124,651	68,701	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
40																											
41																											
42																											

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RATE SCHEDULE ALLOCATION OF DEPRECIATION EXPENSE
Forecasted Test Year Ending December 31, 2018

LINE NO.	DESCRIPTION	JURISDICTION	[A]		[B]		[C]		[D]		[E]		[F]		[G]		[H]		[I]		[J] SOURCE OR ALLOCATION FACTOR	
			DEPRECIATION EXPENSE - SL	DEPRECIATION EXPENSE - SI	Super Large Volume Joint Transport	SLV+Consolidated Transport	SLV+Consolidated Transport	Super Large Volume Interinterruptible Transport	SLVI-Consolidated Transport	SLV+Consolidated Transport	Super Large Volume FLEX Transport	LV+NG Flex Transport	LV+NG Flex Transport	Super Large Volume FLEX Transport	LV+NG Flex Transport	LV+NG Flex Transport	Super Large Volume FLEX Transport	LV+NG Flex Transport	Transport for Resale			
1	Production:																					
2	Firm Demand Related		54,303	7,973	2,664	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Peak Demand - Firm	
3	Interruptible Demand Related		28,779	0	2,744	14,319	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Dem.-Interrupt	
4	Total Production		83,082	7,973	5,409	14,319	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
5	Transmission																					
6	Firm Demand Related		150,995	22,171	7,409	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Peak Demand - Firm	
7	Interruptible Demand Related		80,022	0	7,630	39,814	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Dem.-Interrupt	
8	Total Transmission		231,017	22,171	15,039	39,814	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
9	Distribution																					
10	301,302,303		1,680,818	37,271	26,508	76,305	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution Plant	
11	374		27,645	613	436	1,288	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution Plant	
12	375		10,314	229	163	480	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution Plant	
13	376 (Firm Demand)		1,302,883	191,303	63,928	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Peak Demand - Firm	
14	376 (Interruptible Demand)		690,487	0	65,940	343,543	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Dem.-Interrupt	
15	376 (Fixed Cost)		2,446,207	21	63	169	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customer	
16	377		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
17	378		588,790	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Act 378 Demand	
18	379		764,701	31,347	33,639	175,522	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Demand	
19	380		4,174,931	37	111	299	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Services	
20	381		1,330,343	0	258	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Meters	
21	382		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Act - GS & Small	
22	383		311,898	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Act 385 Demand	
23	385		79,877	7,122	7,642	39,876	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
24	Total Distribution		13,408,895	287,942	198,566	639,463	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
25	Customer		589,239	5	15	41	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customer	
26	Total Depreciation Expense - SI		14,312,232	288,091	219,051	693,656	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
27	Amortizations (406/407)																					
28	Production related		40,966	1,679	1,802	9,403	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Demand
29	Transmission related		1,347	55	59	309	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Demand
30	Distribution related		788,427	32,319	34,682	180,968	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Demand
31	Customer related		290,538	2	7	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customer
32	CIP Expense		12,233,774	0	0	62,116	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct Assigned
33	Total Amortization Expense		13,355,051	34,056	36,551	252,816	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
34	Total Depreciation & Amortization Expenses:		27,667,283	332,148	255,602	946,473	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

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RATE SCHEDULE ALLOCATION OF TAXES OTHER THAN INCOME
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LINE NO.	DESCRIPTION	MN JURISDICTION	General Service - NNG		General Service - Consolidated		Small Volume Interruptible		Large Volume Interruptible		SOURCE OR ALLOCATION FACTOR	
			Total GS-NNG Residential Sales	Total GS-NNG SC&I Sales	GS-Consolidated Residential Sales	GS-Consolidated SC&I Sales	Total SVI NNG Sales	SVI Consolidated Sales	Total LVI-NNG Sales	LVI-Consolidated Sales		
1	Real Est & Property	11,436,742	6,714,867	1,007,877	1,131,047	91,433	288,807	141,155	36,861	47,289	19,219	Ratebase
2	Unemployment Comp. - FED	8,726	3,606	594	603	51	232	181	48	87	38	Salaries & Wages
3	Unemployment Comp. - State	21,767	8,996	2,230	1,505	127	628	451	123	217	95	Salaries & Wages
4	Gross Receipts Tax	0	0	0	0	0	0	0	0	0	0	
5	Unauthor Ins Tax	38,210	22,436	3,388	3,779	305	998	472	123	158	64	Ratebase
6	Excise Tax	0	0	0	0	0	0	0	0	0	0	
7	Tax Credit	0	0	0	0	0	0	0	0	0	0	
8	Use Tax	0	0	0	0	0	0	0	0	0	0	
9	IBS - Payroll Tax	497,569	205,646	50,967	34,410	2,902	14,347	10,307	2,809	4,951	2,164	Salaries & Wages
10	Retirement Benefits - FED	969,659	400,762	99,325	67,059	5,655	27,960	20,095	5,473	9,649	4,217	Salaries & Wages
11	TOTAL TAXES OTHER THAN INCOME	12,971,672	7,356,314	1,164,661	1,239,404	100,472	342,991	172,650	45,539	62,361	25,796	

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RATE SCHEDULE ALLOCATION OF TAXES OTHER THAN INCOME
Forecasted Test Year Ending December 31, 2018

LINE NO.	DESCRIPTION	MIN JURISDICTION	[A]		[B]		[C]		[D]		[E]		[F]		[G]		[H]		[I]		[J]		[K]		[L]		[M]	
			SVJ NNG Sales	SVJ Consolidated Sales	Small SVI NNG Transport	Total SVI NNG Transport	Small SVI NNG Transport	SVI Consolidated Transport	Small SVI NNG Transport	SVI NNG Transport	Small SVI NNG Transport	SVI Consolidated Transport	Small SVI NNG Transport	SVI NNG Transport	Small SVI NNG Transport	SVI Consolidated Transport	Small SVI NNG Transport	SVI NNG Transport	Small SVI NNG Transport	SVI Consolidated Transport	Small SVI NNG Transport	SVI NNG Transport	Small SVI NNG Transport	SVI Consolidated Transport	Small SVI NNG Transport	SVI NNG Transport		Small SVI NNG Transport
1	Real Est & Property	11,436,742	1,310	2,945	20,860	7,889	25,794	14,238	107,995	24,219	183,251	65,216	95	270	86	236	0	0	0	0	0	0	0	0	0	0	0	Ratebase
2	Unemployment Comp. - FED	8,726	4	7	77	27	75	42	609	136	673	236	136	673	236	0	0	0	0	0	0	0	0	0	0	0	0	Salaries & Wages
3	Unemployment Comp. - State	211,767	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Salaries & Wages	
4	Gross Receipts Tax	38,210	4	10	70	26	86	48	360	81	612	218	81	612	218	0	0	0	0	0	0	0	0	0	0	0	Ratebase	
5	Unauthor Ins Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Ratebase	
6	Excise Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Ratebase	
7	Tax Credit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Ratebase	
8	Use Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Ratebase	
9	IBS - Payroll Tax	497,569	94	157	1,769	624	1,722	949	13,921	3,153	15,395	5,388	3,153	15,395	5,388	0	0	0	0	0	0	0	0	0	0	0	Salaries & Wages	
10	Retirement Benefits - FED	969,659	182	306	3,448	1,216	3,355	1,849	27,130	6,144	30,002	10,520	6,144	30,002	10,520	0	0	0	0	0	0	0	0	0	0	0	Salaries & Wages	
11	TOTAL TAXES OTHER THAN INCOME	12,971,672	1,697	3,328	26,245	9,793	31,003	17,141	149,960	33,790	230,203	81,694	33,790	230,203	81,694	0	0	0	0	0	0	0	0	0	0	0	0	Salaries & Wages

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - 2015 Model with Current Customer Classes
RATE SCHEDULE ALLOCATION OF TAXES OTHER THAN INCOME
Forecasted Test Year Ending December 31, 2018

LINE NO.	DESCRIPTION	[A]		[B]		[C]		[D]		[E]		[F]		[G]		[H]		[I]		[J]	
		MN	JURISDICTION	SLV+Consolidated Transport	SLV+Consolidated Transport	SLV+Consolidated Transport	SLV+Consolidated Transport	SLV+Consolidated Transport	SLV+Consolidated Transport	SLV+Consolidated Transport	SLV+Consolidated Transport	SLV+Consolidated Transport	SLV+Consolidated Transport	SLV+Consolidated Transport	SLV+Consolidated Transport	SLV+Consolidated Transport	SLV+Consolidated Transport	SLV+Consolidated Transport	SLV+Consolidated Transport	SLV+Consolidated Transport	SLV+Consolidated Transport
1	Real Est & Property	11,436,742		286,541	207,331	636,391	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Ratebase
2	Unemployment Comp. - FED	8,726		252	270	1,411	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Salaries & Wages
3	Unemployment Comp. - State	211,767		629	675	3,520	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Salaries & Wages
4	Gross Receipts Tax	38,210		957	693	2,126	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Ratebase
5	Unauthor Ins Tax	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	Excise Tax	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	Tax Credit	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	Use Tax	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	IBS - Payroll Tax	497,569		14,367	15,420	80,451	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Salaries & Wages
10	Retirement Benefits - FED	969,659		27,999	30,950	156,762	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Salaries & Wages
11	TOTAL TAXES OTHER THAN INCOME	12,971,672		330,746	254,439	880,681	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,486

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - 2015 Model with Current Customer Classes
RATE SCHEDULE ALLOCATION OF OTHER INCOME & ADJUSTS
Forecasted Test Year Ending December 31, 2018

LINE NO.	DESCRIPTION	MIN JURISDICTION	General Service - NNG		GS-Consolidated Residential Sales	GS-Consolidated SC&I Sales	GS-Consolidated LC&I Sales	General Service - Consolidated		Total SVI NNG Sales	SVI Consolidated Sales	Small Volume Interruptible	Large Volume Interruptible	LVI-Consolidated Sales	SOURCE OR ALLOCATION FACTOR
			Total GS-NNG SC&I Sales	Total GS-NNG LC&I Sales				GS-Consolidated SC&I Sales	GS-Consolidated LC&I Sales						
1	BEFORE TAX ADJUSTMENTS:														
2	Gain(Loss) - Sale of Utility Property		0	0	0	0	0	0	0	0	0	0	0	0	0
3	TOTAL OTHER ADJUSTS		0	0	0	0	0	0	0	0	0	0	0	0	0
4															
5															
6	AFTER TAX ADJUSTMENTS:														
7	Tax Amortizations (409)		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Tax Amortizations (419/426/431)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL OTHER ADJUSTS		0	0	0	0	0	0	0	0	0	0	0	0	0

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - 2015 Model with Current Customer Classes
RATE SCHEDULE ALLOCATION OF OTHER INCOME & ADJUSTS
Forecasted Test Year Ending December 31, 2018

LINE NO.	DESCRIPTION	MIN JURISDICTION	[A]		[B]		[C]		[D]		[E]		[F]		[G]		[H]		[I]		[J]		[K]		[L]		SOURCE OR ALLOCATION FACTOR
			Small Volume Sales	SVJ NNG Sales	Small Volume Joint SVJ Consolidated Sales	Total SVJ NNG Transport	Small Volume Interruptible SVJ Consolidated Transport	Total SVJ NNG Transport	Small Volume Joint SVJ Consolidated Transport	Small Volume Interruptible SVJ Consolidated Transport	Small Volume Joint SVJ Consolidated Transport	Total SVJ NNG Transport	Small Volume Interruptible SVJ Consolidated Transport	Total SVJ NNG Transport	Small Volume Joint SVJ Consolidated Transport	Small Volume Interruptible SVJ Consolidated Transport	Small Volume Joint SVJ Consolidated Transport	Total SVJ NNG Transport	Small Volume Interruptible SVJ Consolidated Transport	Total SVJ NNG Transport	Small Volume Joint SVJ Consolidated Transport	Small Volume Interruptible SVJ Consolidated Transport	Small Volume Joint SVJ Consolidated Transport	Total SVJ NNG Transport	Small Volume Interruptible SVJ Consolidated Transport	Total SVJ NNG Transport	
1	BEFORE TAX ADJUSTMENTS:																										
2	Gain(Loss) - Sale of Utility Property		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	TOTAL OTHER ADJUSTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4																											
5																											
6	AFTER TAX ADJUSTMENTS:																										
7	Tax Amortizations (409)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Tax Amortizations (419/426/431)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL OTHER ADJUSTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - 2015 Model with Current Customer Classes
RATE SCHEDULE ALLOCATION OF OTHER INCOME & ADJUSTS
Forecasted Test Year Ending December 31, 2018

LINE NO.	DESCRIPTION	[A]										[J]
		[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[I]		
		JURISDICTION	SLV+NGG Transport	SLV+Consolidated Transport	SLV+NGG Transport	SLV+Consolidated Transport	SLV+NGG Transport	Large Volume FLEX Transport	Large Volume FLEX Transport	LV+NGG Flex Transport	LV+NGG Flex Transport	SOURCE OR ALLOCATION FACTOR
1	BEFORE TAX ADJUSTMENTS:											
2	Gain(Loss) - Sale of Utility Property		0	0	0	0	0	0	0	0	0	0
3	TOTAL OTHER ADJUSTS		0	0	0	0	0	0	0	0	0	0
4												
5												
6	AFTER TAX ADJUSTMENTS:											
7	Tax Amortizations (499)		0	0	0	0	0	0	0	0	0	0
8	Tax Amortizations (419/426/431)		0	0	0	0	0	0	0	0	0	0
9	TOTAL OTHER ADJUSTS		0	0	0	0	0	0	0	0	0	0

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - 2015 Model with Current Customer Classes
RATE SCHEDULE ALLOCATION OF RATE BASE COMPONENT - PLANT IN SERVICE
Forecasted Test Year Ending December 31, 2018

LINE NO.	DESCRIPTION	JURISDICTION	General Service - NNG		General Service - Consolidated		Small Volume Interruptible SVI Consolidated Sales	Large Volume Interruptible LVI-Consolidated Sales	SOURCE OR ALLOCATION FACTOR
			Total GS-NNG Residential Sales	Total GS-NNG SC&I Sales	GS-Consolidated Residential Sales	GS-Consolidated SC&I Sales			
1	GAS PLANT:								
2	Production:								
3	Firm Demand Related		1,118,204	21,718	192,436	75,187	0	0	0
4	Interruptible Demand Related		592,613	0	0	0	43,550	11,937	6,390
5	Total Production		1,710,817	21,718	192,436	75,187	43,550	11,937	6,390
6	Transmission								
7	Firm Demand Related		6,402,935	124,361	1,101,908	430,528	0	0	0
8	Interruptible Demand Related		3,393,356	0	0	0	249,372	68,350	36,590
9	Total Transmission		9,796,291	124,361	1,101,908	430,528	249,372	68,350	36,590
10	Distribution								
11	301,302,303		20,846,723	12,910,148	1,630,856	2,177,163	172,928	490,536	51,734
12	374		819,280	507,371	64,093	85,563	19,278	7,884	2,033
13	375		154,541	95,706	12,090	16,140	1,487	384	903
14	376 (Firm Demand)		71,655,141	29,192,076	12,331,435	4,818,029	443,566	0	0
15	376 (Interruptible Demand)		37,974,990	0	0	0	2,790,714	764,903	0
16	376 (Fixed Cost)		134,534,972	103,825,839	5,670,022	17,562,621	187,231	34,339	409,475
17	377		0	0	0	0	0	0	0
18	378		13,712,700	7,043,920	3,002,064	1,166,577	665,748	182,474	0
19	379		16,103,630	4,488,754	1,904,549	740,092	422,359	115,764	0
20	380		168,947,459	130,079,533	7,386,375	22,003,554	243,907	44,734	198,052
21	381		49,252,253	28,773,447	1,775,723	4,863,378	624,674	132,445	49,872
22	382		20,763,981	16,029,227	610,808	2,711,418	28,906	0	0
23	383		2,838,218	0	0	0	0	5,301	0
24	385		537,593,869	332,926,021	42,056,408	56,144,534	5,173,529	1,334,111	75,919
25	Total Distribution		515,773,344	319,412,796	40,349,369	53,865,688	4,963,539	1,279,960	1,454,813
26	Distribution Plant (excluding 301-303,374, 375)		100.00%	61.93%	7.92%	10.44%	0.83%	0.95%	0.25%
27	Distribution Plant Percentage								0.28%
28	Customer		12,133,600	9,363,968	356,622	1,953,958	16,866	3,097	3,453
29	Total Plant in Service		561,234,596	345,354,076	43,862,127	58,234,207	4,622,676	1,417,495	1,617,593
30									635,743
31									
32									
33									
34									

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - 2015 Model with Current Customer Classes
RATE SCHEDULE ALLOCATION OF RATE BASE COMPONENT - PLANT IN SER
Forecasted Test Year Ending December 31, 2018

LINE NO.	DESCRIPTION	M/N JURISDICTION	[A]		[B]		[C]		[D]		[E]		[F]		[G]		[H]		[I]		[J]		[K]		[L]		SOURCE OR ALLOCATION FACTOR	
			Small Volume Sales	SVJ NNG Sales	Small Volume Joint SVJ Consolidated Sales	SVJ Consolidated Sales	Total SVJ NNG Transport	Small Volume Interruptible Transport	SVJ Consolidated Transport	SVJ NNG Transport	SVJ Consolidated Transport	Total LVJ-NNG Transport	Large Volume Interruptible Transport	LVJ-Consolidated Transport	LVJ-NNG Transport	LVJ-Consolidated Transport	Large Volume Joint Transport											
1	GAS PLANT:																											
2	Production:																											
3	Firm Demand Related		435	0	504	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Interruptible Demand Related		0	0	667	0	2,927	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Production		435	0	1,171	0	2,927	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Transmission																											
7	Firm Demand Related		2,493	0	2,887	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Interruptible Demand Related		0	0	3,817	0	16,758	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total Transmission		2,493	0	6,705	0	16,758	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10																												
11	Distribution																											
12	301,302,303		1,870	0	4,202	0	12,347	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	374		73	0	1,269	0	485	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	375		14	0	31	0	92	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	376 (Firm Demand)		27,904	0	32,310	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	376 (Interruptible Demand)		0	0	42,721	0	187,534	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	376 (Fixed Cost)		1,731	0	2,309	0	6,348	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	377		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	378		6,043	0	10,192	0	44,738	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	379		3,834	0	6,466	0	28,392	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	380		2,255	0	3,007	0	14,285	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	381		4,229	0	6,605	0	29,223	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	382		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	383		267	0	366	0	980	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	384		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	385		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Distribution		48,220	0	108,363	0	318,399	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28																												
29	Distribution Plant (excluding 301-303,374, 375)		46,263	0	103,965	0	305,475	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Distribution Plant Percentage		0.01%	0.02%	0.15%	0.06%	0.09%	0.06%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
31	Customer		156	208	989	573	1,514	933	1,878	1,878	1,878	351	1,310	568	968	968	968	968	968	968	968	968	968	968	968	968	968	968
32																												
33	Total Plant in Service		51,305	116,447	889,796	338,655	1,124,590	622,973	4,557,247	4,557,247	4,557,247	1,024,187	8,080,943	2,881,675	2,881,675	2,881,675	2,881,675	2,881,675	2,881,675	2,881,675	2,881,675	2,881,675	2,881,675	2,881,675	2,881,675	2,881,675	2,881,675	2,881,675
34																												

DISTRIBUTION PLANT

Customer

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - 2015 Model with Current Customer Classes
RATE SCHEDULE ALLOCATION OF RATE BASE COMPONENT - PLANT IN SER
Forecasted Test Year Ending December 31, 2018

LINE NO.	DESCRIPTION	MUN JURISDICTION	[A]		[B]		[C]		[D]		[E]		[F]		[G]		[H]		[I]		[J] SOURCE OR ALLOCATION FACTOR	
			Super Large Volume Joint Transport	SLV+Consolidated Transport	SLV+Consolidated Transport	SLV+Consolidated Transport	Super Large Volume Interruptible Transport	SLV+Consolidated Transport	Large Volume FLEX Transport	Large Volume FLEX Transport	Large Volume FLEX Transport	Large Volume FLEX Transport	Large Volume FLEX Transport	Large Volume FLEX Transport	Large Volume FLEX Transport	Large Volume FLEX Transport	Large Volume FLEX Transport	Large Volume FLEX Transport	Large Volume FLEX Transport	Large Volume FLEX Transport		Large Volume FLEX Transport
1	GAS PLANT:																					
2	Production:																					
3	Firm Demand Related		1,118,204	164,186	54,866	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Peak Demand - Firm	
4	Interruptible Demand Related		592,613	0	56,507	294,847	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Dem - Interrupt	
5	Total Production		1,710,817	164,186	111,373	294,847	0	0	0	0	0	0	0	0	0	0	0	0	0	0	543	
6	Transmission																					
7	Firm Demand Related		6,402,935	940,146	314,169	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	Interruptible Demand Related		3,383,356	0	323,565	1,688,322	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Peak Demand - Firm	
9	Total Transmission		9,786,291	940,146	637,734	1,688,322	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Dem - Interrupt	
10																						
11																						
12	Distribution																					
13	301,302,303		20,846,723	462,264	328,777	871,194	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	374		819,280	18,167	12,921	38,168	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution Plant	
15	375		154,541	3,427	2,437	7,200	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution Plant	
16	376 (Firm Demand)		71,655,141	10,521,154	3,515,863	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	376 (Interruptible Demand)		37,974,990	0	3,621,010	18,893,990	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Peak Demand - Firm	
18	376 (Fixed Cost)		134,534,972	1,154	3,463	9,282	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Dem - Interrupt	
19	377		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customer	
20	378		13,712,700	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Act 378 Demand	
21	379		16,103,630	660,125	708,386	3,696,274	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Demand	
22	380		168,947,459	1,504	4,511	12,092	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Services	
23	381		49,252,253	0	9,565	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Meters	
24	382		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	383		20,753,981	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	385		2,838,218	253,046	271,546	1,416,892	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
27	Total Distribution		537,593,889	11,920,841	8,478,479	25,045,092	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
28																						
29	Distribution Plant (excluding 301-303,374, 375)		515,773,344	11,436,983	8,134,344	24,029,530	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	DISTRIBUTION PLANT
30	Distribution Plant Percentage		100.00%	2.22%	1.98%	4.86%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	
31	Customer		12,133,600	104	312	837	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customer
32																						
33	Total Plant in Service		561,234,596	13,025,278	9,227,899	27,029,099	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	52
34																						49,495

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - 2015 Model with Current Customer Classes
RATE SCHEDULE ALLOCATION OF RATE BASE COMPONENT - DEPRECIATION RESERVE - \$/L
Forecasted Test Year Ending December 31, 2018

LINE NO.	DESCRIPTION	JURISDICTION	General Service - NNG		General Service - Consolidated		GS-Consolidated		Small Volume Interruptible		Large Volume Interruptible		SOURCE OR ALLOCATION FACTOR
			Total GS-NNG Residential Sales	Total GS-NNG SC&I Sales	GS-Consolidated Residential Sales	GS-Consolidated SC&I Sales	GS-Consolidated LC&I Sales	Total SVI NNG Sales	SVI Consolidated Sales	Total LVI-NNG Sales	LVI-Consolidated Sales		
1	DEPRECIATION RESERVE - \$/L												
2	Production:												
3	Firm Demand Related		(252,452)	(102,848)	(4,903)	(43,445)	(43,445)	(1,563)	(12,464)	0	0	0	Peak Demand - Firm
4	Interruptible Demand Related		(133,791)	0	0	0	0	0	0	(9,832)	(2,695)	(3,282)	Weighted Peak Dem.-Interrupt
5	Total Production		(386,243)	(102,848)	(4,903)	(43,445)	(43,445)	(1,563)	(12,464)	(9,832)	(2,695)	(3,282)	(1,443)
6	Transmission												
7	Firm Demand Related		(2,398,719)	(977,231)	(46,599)	(412,506)	(412,506)	(14,849)	(118,430)	0	0	0	Peak Demand - Firm
8	Interruptible Demand Related		(1,271,246)	0	0	0	0	0	0	(93,422)	(25,606)	(31,185)	Weighted Peak Dem.-Interrupt
9	Total Transmission		(3,669,966)	(977,231)	(46,599)	(412,506)	(412,506)	(14,849)	(118,430)	(93,422)	(25,606)	(31,185)	(13,708)
10	Distribution												
11	301,302,303		(7,527,275)	(4,661,559)	(193,140)	(588,865)	(588,865)	(62,440)	(177,121)	(72,439)	(18,680)	(21,232)	Distribution Plant
12	374		(290,733)	(180,048)	(7,460)	(22,744)	(22,744)	(2,412)	(6,841)	(2,798)	(721)	(820)	Distribution Plant
13	375		(121,080)	(74,983)	(3,107)	(9,472)	(9,472)	(1,004)	(2,849)	(1,165)	(300)	(342)	Distribution Plant
14	376 (Firm Demand)		(24,229,294)	(9,870,837)	(470,592)	(4,169,721)	(4,169,721)	(149,986)	(1,196,251)	0	0	0	Peak Demand - Firm
15	376 (Interruptible Demand)		(12,840,770)	0	0	0	0	0	0	(943,645)	(258,642)	(314,994)	Weighted Peak Dem.-Interrupt
16	376 (Fixed Cost)		(45,491,325)	(35,107,415)	(1,337,799)	(1,917,247)	(1,917,247)	(437,395)	(625,877)	(63,310)	(11,611)	(12,945)	Customer
17	377		0	0	0	0	0	0	0	0	0	0	
18	378		(2,398,291)	(1,231,951)	(58,066)	(525,048)	(525,048)	(19,424)	(144,984)	(116,436)	(31,914)	(25,366)	Acct. 378 Demand
19	379		(2,062,538)	(572,354)	(26,977)	(243,933)	(243,933)	(9,024)	(67,358)	(54,095)	(14,827)	(23,471)	Weighted Peak Demand
20	380		(79,513,256)	(61,220,496)	(2,332,862)	(3,476,316)	(3,476,316)	(762,732)	(1,134,829)	(114,792)	(21,054)	(23,471)	Services
21	381		(12,726,814)	(7,435,077)	(458,848)	(2,372,003)	(2,372,003)	(139,403)	(686,608)	(161,416)	(34,224)	(41,637)	Meters
22	382		0	0	0	0	0	0	0	0	0	0	
23	383		(11,243,494)	(8,683,853)	(330,906)	(474,233)	(474,233)	(108,190)	(154,811)	(15,660)	(2,872)	(23,376)	Cust. - GS & Small
24	385		(673,897)	0	0	0	0	0	0	0	0	0	Acct. 385 Demand
25	Total Distribution		(199,318,767)	(129,038,873)	(5,219,756)	(13,799,582)	(13,799,582)	(1,892,012)	(4,207,530)	(1,545,757)	(394,846)	(464,162)	(179,928)
26	Customer		(2,739,344)	(2,114,058)	(80,558)	(115,451)	(115,451)	(26,339)	(37,688)	(3,812)	(699)	(780)	Customer
27	Total Depreciation Reserve - Straight Line:		(206,114,320)	(132,232,809)	(5,351,806)	(14,371,284)	(14,371,284)	(1,734,762)	(4,376,112)	(1,652,823)	(423,846)	(499,429)	(195,155)

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RATE SCHEDULE ALLOCATION OF RATE BASE COMPONENT - DEPRECIATIO
Forecasted Test Year Ending December 31, 2018

LINE NO.	DESCRIPTION	MIN JURISDICTION	[A]		[B]		[C]		[D]		[E]		[F]		[G]		[H]		[I]		[J]		[K]		[L]		SOURCE OR ALLOCATION FACTOR	
			SVJ NNG Sales	SVJ Consolidated Sales	Small Volume Interruptible	Total SVI NNG Transport	SVI Consolidated Transport	SVI NNG Transport	SVJ Consolidated Transport	Small Volume Joint Transport	SVI Consolidated Transport	Total LVI-NNG Transport	LVI-NNG Transport	LVI Consolidated Transport	LVI-NNG Transport	Large Volume Interruptible	LVI Consolidated Transport	Large Volume Joint Transport	LVI-NNG Transport	LVI Consolidated Transport	Large Volume Joint Transport	LVI-NNG Transport	LVI Consolidated Transport	Large Volume Interruptible	LVI Consolidated Transport	Large Volume Joint Transport		
1	DEPRECIATION RESERVE - SVI																											
2	Production:																											
3	Firm Demand Related		(252,452)	(114)	(114)	0	0	(2,496)	(1,378)	(1,378)	0	0	0	(9,477)	(3,536)												Peak Demand - Firm	
4	Interruptible Demand Related		(133,791)	(151)	(151)	(661)	(661)	0	0	0	(10,585)	(10,585)	(2,398)	(11,712)	(4,106)												Weighted Peak Dem.-Interrupt	
5	Total Production		(386,243)	(98)	(98)	(1,881)	(1,881)	(2,496)	(1,378)	(1,378)	(10,585)	(10,585)	(2,398)	(21,189)	(7,642)													
6	Transmission																											
7	Firm Demand Related		(2,398,719)	(834)	(834)	0	0	(23,716)	(13,097)	(13,097)	0	0	0	(90,047)	(33,598)												Peak Demand - Firm	
8	Interruptible Demand Related		(1,271,246)	(1,430)	(1,430)	(17,874)	(17,874)	(6,278)	0	0	(100,578)	(100,578)	(22,784)	(111,283)	(39,014)												Weighted Peak Dem.-Interrupt	
9	Total Transmission		(3,669,966)	(834)	(834)	(17,874)	(17,874)	(6,278)	(13,097)	(13,097)	(100,578)	(100,578)	(22,784)	(201,330)	(72,612)													
10	Distribution																											
11	301,302,303		(7,527,275)	(675)	(675)	(11,660)	(11,660)	(4,458)	(8,135)	(8,135)	(59,368)	(59,368)	(13,335)	(104,290)	(37,153)												Distribution Plant	
12	374		(290,733)	(26)	(26)	(450)	(450)	(172)	(314)	(314)	(2,293)	(2,293)	(515)	(4,028)	(1,435)												Distribution Plant	
13	375		(121,080)	(11)	(11)	(188)	(188)	(72)	(131)	(131)	(955)	(955)	(215)	(1,678)	(588)												Distribution Plant	
14	376 (Firm Demand)		(24,229,294)	(9,435)	(9,435)	0	0	(239,557)	(132,293)	(132,293)	0	0	0	(909,561)	(339,372)												Peak Demand - Firm	
15	376 (Interruptible Demand)		(12,840,770)	0	0	(180,545)	(180,545)	(63,412)	0	0	(1,015,931)	(1,015,931)	(230,142)	(1,124,062)	(394,080)												Weighted Peak Dem.-Interrupt	
16	376 (Fixed Cost)		(45,491,325)	(685)	(685)	(3,708)	(3,708)	(2,147)	(3,496)	(3,496)	(7,942)	(7,942)	(1,317)	(4,911)	(2,130)												Customer	
17	377		0	0	0	0	0	0	0	0	0	0	0	0	0													
18	378		(2,398,291)	(1,057)	(1,057)	(22,277)	(22,277)	(7,824)	(11,892)	(11,892)	(21,606)	(21,606)	(5,525)	(90,520)	(31,735)												Acct 378 Demand	
19	379		(2,062,538)	(491)	(491)	(10,350)	(10,350)	(3,635)	(5,525)	(5,525)	(81,812)	(81,812)	(18,533)	(90,520)	(31,735)												Weighted Peak Demand	
20	380		(79,513,256)	(1,062)	(1,062)	(6,723)	(6,723)	(3,882)	(6,340)	(6,340)	(12,768)	(12,768)	(2,388)	(8,905)	(3,863)												Services	
21	381		(12,726,814)	(1,083)	(1,083)	(7,725)	(7,725)	(7,551)	(7,653)	(7,653)	(34,069)	(34,069)	(6,197)	(31,199)	(5,006)												Meters	
22	382		0	0	0	0	0	0	0	0	0	0	0	0	0												Meters	
23	383		(11,243,494)	(145)	(145)	(917)	(917)	(531)	(865)	(865)	0	0	0	0	0												Cust - GS & Small	
24	385		(673,887)	0	0	0	0	0	0	0	(75,392)	(75,392)	(17,079)	(63,417)	(29,245)												Acct 385 Demand	
25	Total Distribution		(199,318,767)	(14,580)	(14,580)	(244,543)	(244,543)	(93,695)	(176,845)	(176,845)	(1,289,630)	(1,289,630)	(283,722)	(2,362,571)	(844,616)												Customer	
26	Customer		(2,739,344)	(35)	(35)	(223)	(223)	(129)	(211)	(211)	(424)	(424)	(79)	(296)	(128)												Customer	
27	Total Depreciation Reserve - Straight Line:		(206,114,320)	(15,647)	(15,647)	(264,522)	(264,522)	(100,763)	(191,329)	(191,329)	(1,401,217)	(1,401,217)	(314,983)	(2,585,386)	(924,959)													

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Gas Cost of Service Study - 2015 Model with Current Customer Classes
RATE SCHEDULE ALLOCATION OF RATE BASE COMPONENT - DEPRECIATIO
Forecasted Test Year Ending December 31, 2018

LINE NO.	DESCRIPTION	[A]		[B]		[C]		[D]		[E]		[F]		[G]		[H]		[I]		[J]	
		MIN JURISDICTION	SLV+J-NG	Transport	SLV+Consolidated	Transport	SLV+Consolidated	Transport	Super Large Volume Joint	Transport	Super Large Volume Interruptible	Transport	SLV+Consolidated	Transport	Large Volume FLEX	Transport	Large Volume FLEX	Transport	LV+J-NG	Transport	Weighted Peak Dem - Interrupt
1	DEPRECIATION RESERVE - SLV																				
2	Production:																				
3	Firm Demand Related	(252,452)	(37,068)	(12,387)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Peak Demand - Firm
4	Interruptible Demand Related	(133,791)	0	(12,757)	(65,565)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Dem - Interrupt
5	Total Production	(386,243)	(37,068)	(25,144)	(65,565)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	Transmission																				
7	Firm Demand Related	(2,398,719)	(352,205)	(117,697)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Peak Demand - Firm
8	Interruptible Demand Related	(1,271,246)	0	(121,217)	(632,493)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Dem - Interrupt
9	Total Transmission	(3,669,966)	(352,205)	(238,913)	(632,493)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	Distribution																				
11	301,302,303	(7,527,275)	(166,913)	(118,714)	(350,676)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution Plant
12	374	(290,733)	(6,447)	(4,585)	(13,544)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution Plant
13	375	(121,080)	(2,685)	(1,910)	(5,641)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution Plant
14	376 (Firm Demand)	(24,229,294)	(3,557,597)	(1,188,945)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Peak Demand - Firm
15	376 (Interruptible Demand)	(12,840,770)	0	(1,224,399)	(6,388,767)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Dem - Interrupt
16	376 (Fixed Cost)	(45,491,325)	(390)	(1,171)	(3,139)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customer
17	377	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	378	(2,398,291)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Act 378 Demand
19	379	(2,062,538)	(84,548)	(90,729)	(473,415)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Demand
20	380	(79,513,256)	(708)	(2,123)	(5,691)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Services
21	381	(12,726,814)	0	(2,472)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Meters
22	382	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Meters
23	383	(11,243,494)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Cust - GS & Small
24	384	(73,987)	(77,914)	(63,610)	(436,266)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Act 385 Demand
25	Total Distribution	(199,318,767)	(3,897,202)	(2,716,558)	(7,677,140)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	Customer	(2,739,344)	(24)	(71)	(189)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customer
27	Total Depreciation Reserve - Straight Line:	(206,114,320)	(4,286,498)	(2,982,686)	(8,376,388)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,122,054)

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RATE SCHEDULE ALLOCATION OF RATE BASE COMPONENT - DEPRECIATION RESERVE - Deferred Taxes
Forecasted Test Year Ending December 31, 2018

LINE NO.	DESCRIPTION	JURISDICTION	General Service - NNG		General Service - Consolidated		Small Volume Interruptible		Large Volume Interruptible		SOURCE OR ALLOCATION FACTOR
			Total GS-NNG Residential Sales	Total GS-NNG SC&I Sales	GS-Consolidated Residential Sales	GS-Consolidated SC&I Sales	Total SVI NNG Sales	SVI Consolidated Sales	Total LVI-NNG Sales	LVI-Consolidated Sales	
1	DEPRECIATION RESERVE - Deferred Taxes:										
2	Production:										
3	Firm Demand Related		(72,515)	(1,408)	(12,479)	(4,876)	(449)	(3,580)	0	0	0
4	Interruptible Demand Related		(38,433)	0	0	0	0	0	(2,824)	(774)	(943)
5	Total Production		(110,948)	(1,408)	(12,479)	(4,876)	(449)	(3,580)	(2,824)	(774)	(943)
6	Transmission										
7	Firm Demand Related		(1,239,151)	(24,067)	(213,251)	(83,319)	(7,671)	(61,179)	0	0	0
8	Interruptible Demand Related		(656,711)	0	0	0	0	0	(48,261)	(13,228)	(16,110)
9	Total Transmission		(1,895,862)	(24,067)	(213,251)	(83,319)	(7,671)	(61,179)	(48,261)	(13,228)	(16,110)
10	Distribution										
11	301,302,303		(3,244,132)	(83,240)	(253,791)	(338,806)	(26,911)	(76,336)	(31,220)	(8,051)	(9,151)
12	374		(127,490)	(3,271)	(9,574)	(13,315)	(1,058)	(3,000)	(1,227)	(316)	(360)
13	375		(24,049)	(617)	(1,881)	(2,512)	(199)	(566)	(231)	(60)	(68)
14	376 (Firm Demand)		(11,158,953)	(4,546,122)	(1,920,391)	(750,318)	(69,077)	(550,941)	0	0	0
15	376 (Interruptible Demand)		(5,913,897)	0	0	0	0	0	(434,602)	(119,119)	(145,072)
16	376 (Fixed Cost)		(20,951,315)	(16,168,939)	(883,000)	(2,735,051)	(201,445)	(288,252)	(29,158)	(5,348)	(5,962)
17	377		0	0	0	0	0	0	0	0	0
18	378		(2,134,419)	(1,096,405)	(467,279)	(181,581)	(17,287)	(129,032)	(103,626)	(28,403)	(30,855)
19	379		(2,508,795)	(696,190)	(296,711)	(81,932)	(10,977)	(65,800)	(18,035)	(18,035)	(13,562)
20	380		(26,302,311)	(20,251,221)	(1,149,936)	(3,425,588)	(252,305)	(375,392)	(37,972)	(7,764)	(7,764)
21	381		(7,667,142)	(4,479,188)	(1,428,989)	(757,086)	(83,982)	(419,664)	(97,244)	(20,618)	(25,084)
22	382		0	0	0	0	0	0	0	0	0
23	383		(3,229,577)	(2,494,347)	(138,219)	(421,930)	(31,076)	(44,468)	(4,498)	(825)	0
24	384		(441,991)	0	0	0	0	0	0	0	0
25	Total Distribution		(83,704,070)	(51,835,314)	(6,548,171)	(8,741,486)	(694,318)	(1,989,583)	(605,377)	(207,739)	(236,137)
26	Customer		(786,859)	(607,249)	(33,162)	(102,719)	(7,566)	(10,826)	(1,095)	(201)	(224)
27	Total Depreciation Reserve - Deferred Taxes		(86,497,736)	(52,976,832)	(6,807,064)	(8,932,401)	(710,003)	(2,045,168)	(657,756)	(221,941)	(253,414)
28											
29											
30											
31											

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RATE SCHEDULE ALLOCATION OF RATE BASE COMPONENT - DEPRECIATIO
Forecasted Test Year Ending December 31, 2018

LINE NO.	DESCRIPTION	M/N JURISDICTION	[A]		[B]		[C]		[D]		[E]		[F]		[G]		[H]		[I]		[J]		[K]		[L]		SOURCE OR ALLOCATION FACTOR
			Small Volume Sales	SVJ Consolidated Sales	Small Volume Interruptible	Total SVJ Interruptible	Small SVJ Interruptible	Total SVJ Interruptible	SVJ Consolidated Transport	SVJ NNG Transport	Small Volume Joint Transport	SVJ Consolidated Transport	Total LVI-NNG Transport	Large Volume Interruptible Transport	LVI-Consolidated Transport	LVI-Consolidated Transport	LVI-NNG Transport	Large Volume Joint Transport	LVI-Consolidated Transport	LVI-Consolidated Transport	LVI-NNG Transport	Large Volume Joint Transport	LVI-Consolidated Transport	LVI-Consolidated Transport	LVI-NNG Transport	Large Volume Joint Transport	
1	DEPRECIATION RESERVE - Deferred Taxes:																										
2	Production:																										
3	Firm Demand Related		(72,515)	(33)	0	0	0	0	(396)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Peak Demand - Firm
4	Interruptible Demand Related		(38,431)	(43)	(540)	(130)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Dem.-Interrupt
5	Total Production		(110,946)	(76)	(540)	(130)	(190)	(396)	(396)	(3,041)	(3,041)	(689)	(689)	(6,086)	(2,195)	(2,195)											
6	Transmission																										
7	Firm Demand Related		(1,239,151)	(483)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Peak Demand - Firm
8	Interruptible Demand Related		(656,711)	(739)	(9,234)	(3,243)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Dem.-Interrupt
9	Total Transmission		(1,895,862)	(1,222)	(9,234)	(3,243)	(3,243)	(6,766)	(6,766)	(51,957)	(51,957)	(11,770)	(11,770)	(104,005)	(17,356)	(17,356)											
10	Distribution																										
11	301,302,303		(3,244,132)	(654)	(5,025)	(1,921)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Peak Demand - Firm
12	374		(127,490)	(26)	(197)	(76)	(249)	(138)	(138)	(1,006)	(1,006)	(226)	(226)	(1,786)	(629)	(629)											
13	375		(24,049)	(2)	(37)	(14)	(47)	(26)	(26)	(190)	(190)	(43)	(43)	(333)	(119)	(119)											
14	376 (Firm Demand)		(11,158,953)	(4,345)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution Plant
15	376 (Interruptible Demand)		(5,913,897)	(6,653)	(83,151)	(29,205)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution Plant
16	376 (Fixed Cost)		(20,951,315)	(360)	(1,708)	(989)	(2,614)	(1,610)	(1,610)	(3,243)	(3,243)	(607)	(607)	(517,694)	(181,496)	(181,496)											Peak Demand - Firm
17	377		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customer
18	378		(2,134,419)	(941)	(19,826)	(6,964)	(19,229)	(10,584)	(10,584)	(25,587)	(25,587)	(5,747)	(5,747)	(44,947)	(16,012)	(16,012)											Distribution Plant
19	379		(2,508,795)	(1,007)	(12,589)	(4,422)	(12,210)	(6,720)	(6,720)	(99,513)	(99,513)	(22,543)	(22,543)	(110,105)	(38,601)	(38,601)											Acct 378 Demand
20	380		(26,302,311)	(351)	(2,224)	(1,288)	(3,404)	(2,097)	(2,097)	(4,223)	(4,223)	(790)	(790)	(2,946)	(1,278)	(1,278)											Weighted Peak Demand
21	381		(7,867,142)	(658)	(4,654)	(1,428)	(8,468)	(4,610)	(4,610)	(20,525)	(20,525)	(3,733)	(3,733)	(18,795)	(3,016)	(3,016)											Services
22	382		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Meters
23	383		(3,229,577)	(42)	(263)	(153)	(403)	(248)	(248)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customer
24	385		(441,991)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Acct 385 Demand
25	Total Distribution		(83,704,070)	(7,509)	(129,676)	(48,579)	(163,303)	(90,468)	(90,468)	(660,311)	(660,311)	(8,638)	(8,638)	(43,190)	(14,791)	(14,791)											
26	Customer		(786,859)	(10)	(64)	(37)	(98)	(60)	(60)	(122)	(122)	(23)	(23)	(85)	(37)	(37)											Customer
27	Total Depreciation Reserve - Deferred Taxes		(86,497,736)	(8,029)	(139,514)	(55,049)	(176,370)	(97,690)	(97,690)	(715,430)	(715,430)	(160,802)	(160,802)	(1,270,119)	(462,966)	(462,966)											

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - 2015 Model with Current Customer Classes
RATE SCHEDULE ALLOCATION OF RATE BASE COMPONENT - DEPRECIATIO
Forecasted Test Year Ending December 31, 2018

LINE NO.	DESCRIPTION	MUN JURISDICTION	[A]		[B]		[C]		[D]		[E]		[F]		[G]		[H]		[I]		SOURCE OR ALLOCATION FACTOR
			DEPRECIATION RESERVE - Deferred Taxes	Super Large Volume Joint Transport	SLV+Consolidated Transport	SLV+Consolidated Transport	Super Large Volume Interruptible Transport	SLV+Consolidated Transport	Super Large Volume FLEX Transport	SLV+Consolidated Transport	Super Large Volume FLEX Transport	SLV+Consolidated Transport	Super Large Volume FLEX Transport	SLV+Consolidated Transport	Super Large Volume FLEX Transport	SLV+Consolidated Transport	Super Large Volume FLEX Transport	SLV+Consolidated Transport	Super Large Volume FLEX Transport		
1	DEPRECIATION RESERVE - Deferred Taxes																				
2	Production:																				
3	Firm Demand Related		(72,515)	(10,647)	(3,558)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Peak Demand - Firm
4	Interruptible Demand Related		(38,431)	0	(3,664)	(19,121)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Dem - Interrupt
5	Total Production		(110,946)	(10,647)	(7,223)	(19,121)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(35)
6	Transmission																				
7	Firm Demand Related		(1,239,151)	(181,945)	(60,801)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Interruptible Demand Related		(656,711)	0	(62,619)	(326,739)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total Transmission		(1,895,862)	(181,945)	(123,420)	(326,739)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Distribution																				
11	301 (3202.303)		(3,244,132)	(71,837)	(51,164)	(151,136)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	374		(127,490)	(2,827)	(2,011)	(5,939)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	375		(24,049)	(533)	(379)	(1,120)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	376 (Firm Demand)		(11,158,953)	(1,638,474)	(547,530)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	376 (Interruptible Demand)		(5,913,897)	0	(563,905)	(2,942,387)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	376 (Fixed Cost)		(20,951,315)	(180)	(539)	(1,446)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	377		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	378		(2,134,419)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	379		(2,508,795)	(102,841)	(110,360)	(575,845)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	380		(26,302,311)	(234)	(702)	(1,883)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	381		(7,867,142)	0	(1,489)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	382		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	383		(3,229,577)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	384		(441,991)	(39,406)	(62,287)	(220,650)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Total Distribution		(83,704,070)	(1,856,432)	(1,320,366)	(3,900,405)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Customer		(786,859)	(7)	(20)	(64)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Depreciation Reserve - Deferred Taxes		(86,497,736)	(2,049,032)	(1,451,029)	(4,246,319)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28																					
29																					
30																					
31																					

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - 2015 Model with Current Customer Classes
RATE SCHEDULE ALLOCATION OF RATE BASE COMPONENT - CONSTRUCTION WORK IN PROGRESS
Forecasted Test Year Ending December 31, 2018

LINE NO.	DESCRIPTION	MUN JURISDICTION	[A]		[B]		[C]		[D]		[E]		[F]		[G]		[H]		[I]		[J]		[K]		[L]		SOURCE OR ALLOCATION FACTOR	
			Total GS-NG Residential Sales	Total GS-NG SC&I Sales	Total GS-NG SC&I Residential Sales	Total GS-NG LC&I Sales	GS-Consolidated Residential Sales	GS-Consolidated SC&I Sales	GS-Consolidated LC&I Sales	General Service - Consolidated SC&I Sales	General Service - Consolidated LC&I Sales	Total SVI NNG Sales	SVI Consolidated Sales	Small Volume Interruptible Sales	Large Volume Interruptible Sales	LVI-Consolidated Sales												
1	CONSTRUCTION WORK IN PROGRESS																											
2	Production:																											
3	Firm Demand Related		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Peak Demand - Firm	
4	Interruptible Demand Related		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Dem.-Interrupt	
5	Total Production		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
6	Transmission																											
7	Firm Demand Related		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Peak Demand - Firm	
8	Interruptible Demand Related		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Dem.-Interrupt	
9	Total Transmission		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
10																												
11																												
12	Distribution																											
13	301,302,303		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution Plant	
14	374		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution Plant	
15	375		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution Plant	
16	376 (Firm Demand)		2,605,536	1,061,487	50,606	448,398	175,194	16,129	128,641	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Peak Demand - Firm	
17	376 (Interruptible Demand)		1,380,853	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Dem.-Interrupt	
18	376 (Fixed Cost)		4,891,984	3,775,333	143,862	206,174	638,615	47,036	67,305	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customer	
19	377		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Acct. 378 Demand	
20	378		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Demand	
21	379		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Services	
22	380		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Meters	
23	381		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Meters	
24	382		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Acct - GS & Small Vol	
25	383		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Acct 385 Demand	
26	385		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customer	
27	Total Distribution		8,878,373	4,836,820	194,468	654,572	813,809	63,165	195,946	0	0	108,285	29,062	35,265	15,028													
28																												
29	Customer		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
30																												
31	Total Construction Work in Progress		8,878,373	4,836,820	194,468	654,572	813,809	63,165	195,946	0	0	108,285	29,062	35,265	15,028													

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - 2015 Model with Current Customer Classes
RATE SCHEDULE ALLOCATION OF RATE BASE COMPONENT - CONSTRUCTIC
Forecasted Test Year Ending December 31, 2018

LINE NO.	DESCRIPTION	M/N JURISDICTION	[A]		[D]		[E]		[F]		[G]		[H]		[I]		[J]		[K]		[L]		SOURCE OR ALLOCATION FACTOR
			Small Volume Sales	SVJ Consolidated Sales	Small Volume Interruptible	SVI Consolidated	Total SVI/NGG Transport	Small Volume Interruptible	SVI Consolidated	Total LVI/NGG Transport	Small Volume Interruptible	SVI Consolidated	Total LVI/NGG Transport	Small Volume Interruptible	SVI Consolidated	Total LVI/NGG Transport	Small Volume Interruptible	SVI Consolidated	Total LVI/NGG Transport	Small Volume Interruptible	SVI Consolidated	Total LVI/NGG Transport	
1	CONSTRUCTION WORK IN PROGRESS																						
2	Production:																						
3	Firm Demand Related		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Interruptible Demand Related		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Production		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Transmission																						
7	Firm Demand Related		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Interruptible Demand Related		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total Transmission		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10																							
11	Distribution																						
12	301,302,303		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	374		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	375		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	376 (Firm Demand)		0	1,015	0	1,175	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	376 (Interruptible Demand)		0	1,380,853	0	1,553	0	19,415	6,819	0	25,761	0	14,226	0	109,250	0	24,749	0	97,811	0	36,495	0	0
17	376 (Fixed Cost)		63	84	399	84	231	610	376	376	757	142	528	229	0	0	0	0	0	0	0	0	
18	377		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
19	378		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	379		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
21	380		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
22	381		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	382		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	383		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	385		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	Total Distribution		8,878,373	1,078	2,812	2,812	7,050	19,814	26,371	14,602	110,007	24,890	219,217	79,102	0	0	0	0	0	0	0	0	
27																							
28	Customer		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29																							
30	Total Construction Work in Progress		8,878,373	1,078	2,812	2,812	7,050	19,814	26,371	14,602	110,007	24,890	219,217	79,102	0	0	0	0	0	0	0	0	

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - 2015 Model with Current Customer Classes
RATE SCHEDULE ALLOCATION OF RATE BASE COMPONENT - CONSTRUCTIC
Forecasted Test Year Ending December 31, 2018

LINE NO.	DESCRIPTION	MUN JURISDICTION	[A] [B] [C] [D] [E] [F] [G] [H] [I] [J]				SOURCE OR ALLOCATION FACTOR					
			Super Large Volume Joint Transport	SLV+Consolidated Transport	SLV+Consolidated Transport	Super Large Volume Interruptible Transport		Large Volume FLEX Transport	LVI+NG Flex Transport	LVI+NG Flex Transport for Resale		
1	CONSTRUCTION WORK IN PROGRESS											
2	Production:											
3	Firm Demand Related		0	0	0	0	0	0	0	0	0	0
4	Interruptible Demand Related		0	0	0	0	0	0	0	0	0	0
5	Total Production		0	0	0	0	0	0	0	0	0	0
6	Transmission											
7	Firm Demand Related		0	0	0	0	0	0	0	0	0	0
8	Interruptible Demand Related		0	0	0	0	0	0	0	0	0	0
9	Total Transmission		0	0	0	0	0	0	0	0	0	0
10												
11	Distribution											
12	301,302,303		0	0	0	0	0	0	0	0	0	0
13	374		0	0	0	0	0	0	0	0	0	0
14	375		0	0	0	0	0	0	0	0	0	0
15	376 (Firm Demand)		382,572	127,944	0	0	0	0	0	38,182	0	0
16	376 (Interruptible Demand)		1,380,853	131,668	0	0	0	0	0	57,799	1,265	0
17	376 (Fixed Cost)		42	126	0	0	0	0	0	126	0	21
18	377		0	0	0	0	0	0	0	0	0	0
19	378		0	0	0	0	0	0	0	0	0	0
20	379		0	0	0	0	0	0	0	0	0	0
21	380		0	0	0	0	0	0	0	0	0	0
22	381		0	0	0	0	0	0	0	0	0	0
23	382		0	0	0	0	0	0	0	0	0	0
24	383		0	0	0	0	0	0	0	0	0	0
25	384		0	0	0	0	0	0	0	0	0	0
26	385		0	0	0	0	0	0	0	0	0	0
27	Total Distribution		382,614	259,638	687,364	0	0	0	96,107	1,286	0	0
28												
29	Customer		0	0	0	0	0	0	0	0	0	0
30												
31	Total Construction Work in Progress		382,614	259,638	687,364	0	0	0	96,107	1,286	0	0

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - 2015 Model with Current Customer Classes
RATE SCHEDULE ALLOCATION OF OTHER RATE BASE COMPONENTS
Forecasted Test Year Ending December 31, 2018

LINE NO.	DESCRIPTION	MIN JURISDICTION	General Service - NNG		General Service - Consolidated		Small Volume Interruptible		Large Volume Interruptible		SOURCE OR ALLOCATION FACTOR	
			Total GS-NNG Residential Sales	Total GS-NNG SC&I Sales	Total GS-NNG LC&I Sales	GS-Consolidated Residential Sales	GS-Consolidated SC&I Sales	GS-Consolidated LC&I Sales	SVI Consolidated Sales	SVI Consolidated Sales		Total LVI-NNG Sales
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	Gas Stored Underground:											
2	Gas Supply Acquisition	7,304,375	3,574,104	154,397	1,641,467	591,924	453,266	375,821	103,008	242,833	106,740	Sales
3	Working Capital Allowance											
4	Production Related	134,485	37,320	1,759	15,905	6,181	4,392	3,527	967	1,654	727	Weighted Peak Demand
5	Transmission Related	66,792	18,535	874	7,899	3,070	2,181	1,752	480	821	361	Weighted Peak Demand
6	Distribution Related	4,162,556	1,155,109	54,444	492,298	191,303	135,941	109,174	29,923	51,193	22,503	Weighted Peak Demand
7	Customer Related	135,896	104,877	3,996	5,727	17,740	1,870	189	35	39	4	Customer
8	Sub-Total	4,499,730	1,315,839	61,073	521,830	218,294	144,384	114,642	31,405	53,708	23,595	
9												
10	Prepayments											
11	Production Related	0	0	0	0	0	0	0	0	0	0	Weighted Peak Demand
12	Transmission Related	0	0	0	0	0	0	0	0	0	0	Weighted Peak Demand
13	Distribution Related	0	0	0	0	0	0	0	0	0	0	Weighted Peak Demand
14	Customer Related	0	0	0	0	0	0	0	0	0	0	Customer
15	Sub-Total	0	0	0	0	0	0	0	0	0	0	
16												
17	Regulatory Assets & Liabilities:											
18	Production Related	0	0	0	0	0	0	0	0	0	0	Weighted Peak Demand
19	Transmission Related	0	0	0	0	0	0	0	0	0	0	Weighted Peak Demand
20	Distribution Related	0	0	0	0	0	0	0	0	0	0	Weighted Peak Demand
21	Customer Related	0	0	0	0	0	0	0	0	0	0	Customer
22	Sub-Total	0	0	0	0	0	0	0	0	0	0	
23												
24												
25	Materials & Supplies:											
26	Distribution Demand	66,410	18,429	869	7,854	3,052	2,169	1,742	477	817	369	Weighted Peak Demand
27	Distribution Fixed Cost	167,760	129,462	4,934	7,071	21,922	2,308	233	43	48	5	Customer
28	Sub-Total	234,170	147,891	5,803	14,925	24,985	4,477	1,975	520	864	364	
29												
30	Customer Advances	(86,180)	(27,922)	(1,064)	(1,525)	(4,723)	(498)	(50)	(9)	(10)	(1)	
31												
32	TOTAL OTHER RATE BASE COMPONENTS	12,002,114	5,009,933	220,208	2,176,699	830,450	601,629	492,388	134,924	297,395	130,697	

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - 2015 Model with Current Customer Classes
RATE SCHEDULE ALLOCATION OF OTHER RATE BASE COMPONENTS
Forecasted Test Year Ending December 31, 2018

LINE NO.	DESCRIPTION	MIN JURISDICTION	[A]		[D]		[E]		[F]		[G]		[H]		[I]		[J]		[K]		[L]		SOURCE OR ALLOCATION FACTOR	
			Small Volume Sales	SVJ NNG Sales	Small Volume Joint Sales	SVJ Consolidated Sales	Small Volume Interruptible	SVI Consolidated	Total SVI NNG Transport	Small Volume Joint	SVJ Consolidated	Total LVI-NNG Transport	Large Volume Interruptible	LVI Consolidated	Large Volume Joint	SVI Consolidated	Total LVI-NNG Transport	Large Volume Interruptible	LVI Consolidated	Large Volume Joint	SVI Consolidated	Total LVI-NNG Transport		
1	Gas Stored Underground:																							
2	Gas Supply Acquisition		3,411		5,753	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Sales	
3	Working Capital Allowance																							
4	Production Related		32	675	237	655	360	5,334	1,208	5,902	2,069	2,069	5,902	1,208	5,902	2,069	2,069	5,902	1,208	5,902	2,069	2,069	Weighted Peak Demand	
5	Transmission Related		16	335	118	325	179	2,649	600	2,931	1,028	1,028	2,931	600	2,931	1,028	1,028	2,931	600	2,931	1,028	1,028	Weighted Peak Demand	
6	Distribution Related		991	20,888	7,336	20,259	11,150	165,111	37,403	182,685	64,047	64,047	182,685	37,403	182,685	64,047	64,047	182,685	37,403	182,685	64,047	64,047	Weighted Peak Demand	
7	Customer Related		2	11	6	17	10	21	4	15	6	6	4	15	6	6	6	4	15	6	6	6	Customer	
8	Sub-Total		1,041	21,909	7,698	21,255	11,700	173,116	39,216	191,533	67,150	67,150	191,533	39,216	191,533	67,150	67,150	191,533	39,216	191,533	67,150	67,150	Weighted Peak Demand	
9	Prepayments																							
10	Production Related		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Demand	
11	Transmission Related		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Demand	
12	Distribution Related		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Demand	
13	Customer Related		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customer	
14	Sub-Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Demand
15	Regulatory Assets & Liabilities:																							
16	Production Related		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Demand	
17	Transmission Related		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Demand	
18	Distribution Related		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Demand	
19	Customer Related		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customer	
20	Sub-Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Demand
21	Materials & Supplies:																							
22	Distribution Demand		66,410	333	117	323	178	2,634	597	2,915	1,022	1,022	2,915	597	2,915	1,022	1,022	2,915	597	2,915	1,022	1,022	Weighted Peak Demand	
23	Distribution Fixed Cost		167,760	14	8	21	13	266	5	18	6	6	18	5	18	6	6	18	5	18	6	6	Customer	
24	Sub-Total		234,170	347	125	344	191	2,900	602	2,933	1,030	1,030	2,933	602	2,933	1,030	1,030	2,933	602	2,933	1,030	1,030	Weighted Peak Demand	
25	Customer Advances		(86,180)	(3)	(2)	(5)	(3)	(6)	(1)	(4)	(2)	(2)	(4)	(1)	(4)	(2)	(2)	(4)	(1)	(4)	(2)	(2)	Customer	
26	TOTAL OTHER RATE BASE COMPONENTS		4,469	22,253	7,621	21,595	11,688	175,771	39,816	194,462	68,178	68,178	194,462	39,816	194,462	68,178	68,178	194,462	39,816	194,462	68,178	68,178		

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - 2015 Model with Current Customer Classes
RATE SCHEDULE ALLOCATION OF OTHER RATE BASE COMPONENTS
Forecasted Test Year Ending December 31, 2018

LINE NO.	DESCRIPTION	M/N JURISDICTION	[C]		[D]		[E]		[F]		[G]		[H]		[J] SOURCE OR ALLOCATION FACTOR
			Super Large Volume Transport	SLV+Consolidated Transport	Super Large Volume Transport	SLV+Consolidated Transport	Super Large Volume Interruptible Transport	SLV+Consolidated Transport	Large Volume FLEX Transport	LV+NG Flex Transport	Large Volume FLEX Transport	LV+NG Flex Transport	Transport for Resale		
1	Gas Stored Underground:														
2	Gas Supply Acquisition		7,304,375	0	0	0	0	0	0	0	0	0	0	0	Sales
3															
4	Working Capital Allowance														
5	Production Related		134,485	5,513	5,916	30,868	0	0	0	0	2,597	0	44	44	Weighted Peak Demand
6	Transmission Related		66,792	2,738	2,938	15,331	0	0	0	0	1,290	0	22	22	Weighted Peak Demand
7	Distribution Related		4,162,556	170,633	183,108	955,433	0	0	0	0	80,390	0	1,361	1,361	Weighted Peak Demand
8	Customer Related		135,896	1	3	9	0	0	0	0	3	0	1	1	Customer
9	Sub-Total		4,499,730	178,885	191,965	1,001,642	0	0	0	0	84,270	0	1,427	1,427	
10															
11	Prepayments		0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Demand
12	Production Related		0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Demand
13	Transmission Related		0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Demand
14	Distribution Related		0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Demand
15	Customer Related		0	0	0	0	0	0	0	0	0	0	0	0	Customer
16	Sub-Total		0	0	0	0	0	0	0	0	0	0	0	0	
17															
18	Regulatory Assets & Liabilities:														
19	Production Related		0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Demand
20	Transmission Related		0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Demand
21	Distribution Related		0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Demand
22	Customer Related		0	0	0	0	0	0	0	0	0	0	0	0	Customer
23	Sub-Total		0	0	0	0	0	0	0	0	0	0	0	0	
24															
25	Materials & Supplies:														
26	Distribution Demand		66,410	2,722	2,921	15,243	0	0	0	0	1,282	0	22	22	Weighted Peak Demand
27	Distribution Fixed Cost		167,760	1	4	12	0	0	0	0	4	0	4	4	Customer
28	Sub-Total		234,170	2,724	2,926	15,255	0	0	0	0	1,287	0	22	22	
29															
30	Customer Advances		(86,180)	(0)	(1)	(2)	0	0	0	0	(1)	0	(0)	(0)	
31															
32	TOTAL OTHER RATE BASE COMPONENTS		12,002,114	181,608	194,890	1,016,894	0	0	0	0	85,556	0	1,450	1,450	

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - 2015 Model with Current Customer Classes
FUNCTIONAL CLASSIFICATION OF PLANT IN SERVICE - 13 MONTH AVG. AND G/C ALLOCATED
Forecasted Test Year Ending December 31, 2018

[K]

[J]

[I]

[H]

[G]

[F]

[E]

[D]

[C]

[B]

[A]

LINE NO.	DESCRIPTION	ACCT. NO.	MUN. JURISDICTION	COMMODITY			DEMAND		INTERRUPT. DEMAND	CUSTOMER		DIRECT
				PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	FIRM DEMAND	DEMAND	CUSTOMER		CUSTOMER ENHANCED OTHER SERVICES		
1												
2	PRODUCTION	304-363		1,710,817	0	1,116,204	592,613	0	0	0	0	0
3												
4	TRANSMISSION	365-371		9,796,291	0	6,402,935	3,393,356	0	0	0	0	0
5												
6	DISTRIBUTION-GENERAL & COMMON RELATED	301,302,303										
7	Intangible	374		1,276,834	0	0	352,236	0	924,598	0	0	0
8	Land and Land Rights	375		50,180	0	0	13,843	0	36,337	0	0	0
9	Structures and Improvements	376		9,465	0	0	2,611	0	6,854	0	0	0
10	Mains	377		14,954,788	0	4,388,782	2,325,918	0	8,240,088	0	0	0
11	Compressor Station Equipment	378		0	0	0	0	0	0	0	0	0
12	Measuring & Regulation Equipment - General	379		839,885	0	0	839,885	0	0	0	0	0
13	Measuring & Regulation Equipment - Gate Station	380		986,326	0	0	986,326	0	0	0	0	0
14	Services	381		10,347,808	0	0	0	0	10,347,808	0	0	0
15	Meters	382		3,016,635	0	0	0	0	3,016,635	0	0	0
16	Meter Connections & Installations	383		0	0	0	0	0	0	0	0	0
17	House Regulators	384		1,271,154	0	0	0	0	1,271,154	0	0	0
18	Industrial Metering & Regulating Station Equip.	385		173,837	0	0	173,837	0	0	0	0	0
19	TOTAL DISTRIBUTION RELATED G&C			32,926,912	0	4,388,782	4,694,656	0	23,843,474	0	0	0
20												
21	DISTRIBUTION-DIRECT PLANT ACCT	301,302,303										
22	Intangible	374		19,569,889	0	0	5,398,680	0	14,171,209	0	0	0
23	Land and Land Rights	375		769,100	0	0	212,169	0	556,931	0	0	0
24	Structures and Improvements	376		145,076	0	0	40,022	0	105,054	0	0	0
25	Mains	377		229,210,314	0	67,266,359	35,649,072	0	126,294,883	0	0	0
26	Compressor Station Equipment	378		0	0	0	0	0	0	0	0	0
27	Measuring & Regulation Equipment - General	379		12,872,816	0	0	12,872,816	0	0	0	0	0
28	Measuring & Regulation Equipment - Gate Station	380		15,117,304	0	0	15,117,304	0	0	0	0	0
29	Meters	381		158,599,651	0	0	0	0	158,599,651	0	0	0
30	Meter Connections & Installations	382		46,235,618	0	0	0	0	46,235,618	0	0	0
31	House Regulators	383		0	0	0	0	0	0	0	0	0
32	Industrial Metering & Regulating Station Equip.	384		19,482,827	0	0	0	0	19,482,827	0	0	0
33	TOTAL DISTRIBUTION PLT ACCT			2,664,381	0	0	2,664,381	0	0	0	0	0
34												
35	TOTAL DISTRIBUTION FUNCTION			504,666,977	0	67,266,359	71,954,445	0	365,446,173	0	0	0
36	Total Percentage of Dist. Plant (less 301-303, 374, 375)			537,593,899	0	71,655,141	76,649,100	0	399,289,648	0	0	0
37				100.00%		27.59%			72.41%			
38	CUSTOMER - ALLOCABLE			12,133,600	0	0	0	0	12,133,600	0	0	0
39												
40	TOTAL PLANT IN SERVICE			561,234,596	0	79,176,280	80,635,069	0	401,423,247	0	0	0
41				100.00%		28.47%			71.53%			

LINE NO.	DESCRIPTION	ACCT. NO.	[A] JURISDICTION	[B] [C]	[D] PURCHASED GAS COST	[E] COMMODITY		[F] FIRM DEMAND	[G] INTERRUPT. DEMAND	[H] CUSTOMER	[I] CUSTOMER ENHANCED OTHER SERVICES	[J] DIRECT	[K]
						GAS SUPPLY ACQUISITION COST	GAS COST						
2	PRODUCTION	304-363		(886,243)	0	0	(252,452)	(133,791)	0	0	0	0	0
3													
4	TRANSMISSION	365-371		(3,689,966)	0	0	(2,398,719)	(1,271,246)	0	0	0	0	0
5													
6	DISTRIBUTION-GENERAL & COMMON RELATED	301,302,303											
7	Intangible	374		(280,736)	0	0	0	(77,446)	(203,290)	0	0	0	0
8	Land and Land Rights	375		(10,843)	0	0	0	(2,991)	(7,852)	0	0	0	0
9	Structures and Improvements	376		(4,516)	0	0	0	(1,246)	(3,270)	0	0	0	0
10	Mains	377		(3,079,192)	0	0	(803,651)	(478,907)	(1,696,635)	0	0	0	0
11	Compressor Station Equipment	378		0	0	0	0	0	0	0	0	0	0
12	Measuring & Regulation Equipment - General	379		(89,446)	0	0	0	(89,446)	0	0	0	0	0
13	Measuring & Regulation Equipment - Gate Station	380		(76,924)	0	0	0	(76,924)	0	0	0	0	0
14	Services	381		(2,965,510)	0	0	0	0	(2,965,510)	0	0	0	0
15	Meters	382		(474,657)	0	0	0	0	(474,657)	0	0	0	0
16	Meter Connections & Installations	383		0	0	0	0	0	0	0	0	0	0
17	House Regulators	384		(419,335)	0	0	0	0	(419,335)	0	0	0	0
18	Industrial Metering & Regulating Station Equip.	385		(32,593)	0	0	0	(32,593)	0	0	0	0	0
19	TOTAL DISTRIBUTION RELATED G&C			(7,433,751)	0	0	(803,651)	(758,552)	(5,770,548)	0	0	0	0
20													
21	DISTRIBUTION-DIRECT PLANT ACCT	301,302,303											
22	Intangible	374		(7,246,540)	0	0	0	(1,999,079)	(5,247,461)	0	0	0	0
23	Land and Land Rights	375		(279,890)	0	0	0	(77,212)	(202,678)	0	0	0	0
24	Structures and Improvements	376		(116,564)	0	0	0	(32,156)	(84,408)	0	0	0	0
25	Mains	377		(79,482,197)	0	0	(23,325,643)	(12,361,863)	(43,794,690)	0	0	0	0
26	Compressor Station Equipment	378		0	0	0	0	0	0	0	0	0	0
27	Measuring & Regulation Equipment - General	379		(2,308,845)	0	0	0	(2,308,845)	0	0	0	0	0
28	Measuring & Regulation Equipment - Gate Station	380		(1,965,614)	0	0	0	(1,965,614)	0	0	0	0	0
29	Services	381		(76,547,746)	0	0	0	0	(76,547,746)	0	0	0	0
30	Meters	382		(12,252,158)	0	0	0	0	(12,252,158)	0	0	0	0
31	Meter Connections & Installations	383		0	0	0	0	0	0	0	0	0	0
32	House Regulators	384		(10,824,159)	0	0	0	0	(10,824,159)	0	0	0	0
33	Industrial Metering & Regulating Station Equip.	385		(841,304)	0	0	0	(841,304)	0	0	0	0	0
34	TOTAL DISTRIBUTION PLT ACCT			(191,885,077)	0	0	(23,325,643)	(19,606,074)	(148,953,300)	0	0	0	0
35	TOTAL DISTRIBUTION FUNCTION			(199,318,767)	0	0	(24,228,294)	(20,365,626)	(154,723,847)	0	0	0	0
36													
37	CUSTOMER - ALLOCABLE			(2,739,344)	0	0	0	0	(2,739,344)	0	0	0	0
38													
39	TOTAL DEPRECIATION RESERVE - STRAIGHT LINE			(206,114,320)	0	0	(26,880,464)	(21,770,664)	(157,463,192)	0	0	0	0

LINE NO.	DESCRIPTION	ACCT. NO.	[A] JURISDICTION	[B] MN	[C]	[D] PURCHASED GAS COST	[E] COMMODITY		[F] FIRM DEMAND	[G] INTERRUPT. DEMAND	[H] CUSTOMER	[I] CUSTOMER ENHANCED OTHER SERVICES	[J] DIRECT	[K]
							GAS SUPPLY ACQUISITION COST	GAS COST						
1														
2	PRODUCTION	304-363			(110,946)	0	0	0	(72,515)	(38,431)	0	0	0	0
3														
4	TRANSMISSION	365-371			(1,895,862)	0	0	0	(1,239,151)	(656,711)	0	0	0	0
5														
6	DISTRIBUTION-GENERAL & COMMON RELATED	301,302,303												
7	Intangible	374			(82,758)	0	0	0	(22,830)	(59,928)	0	0	0	0
8	Land and Land Rights	375			(3,252)	0	0	0	(897)	(2,355)	0	0	0	0
9	Structures and Improvements	376			(613)	0	0	0	(169)	(444)	0	0	0	0
10	Mains	377			(969,899)	0	0	(284,666)	(150,864)	(534,469)	0	0	0	0
11	Compressor Station Equipment	378			0	0	0	0	0	0	0	0	0	0
12	Measuring & Regulation Equipment - General	379			(54,449)	0	0	0	(54,449)	0	0	0	0	0
13	Measuring & Regulation Equipment - Gate Station	380			(64,000)	0	0	0	(64,000)	0	0	0	0	0
14	Services	381			(670,873)	0	0	0	(670,873)	0	0	0	0	0
15	Meters	382			(195,689)	0	0	0	0	(195,689)	0	0	0	0
16	Meter Connections & Installations	383			0	0	0	0	0	0	0	0	0	0
17	House Regulators	384			(82,387)	0	0	0	0	(82,387)	0	0	0	0
18	Industrial Metering & Regulating Station Equip.	385			(11,275)	0	0	0	(11,275)	0	0	0	0	0
19	TOTAL DISTRIBUTION RELATED G&C				(2,135,296)	0	0	0	(284,666)	(304,484)	(1,546,146)	0	0	0
20														
21	DISTRIBUTION-DIRECT PLANT ACCT	301,302,303												
22	Intangible	374			(3,161,374)	0	0	0	(872,118)	(2,289,256)	0	0	0	0
23	Land and Land Rights	375			(124,238)	0	0	0	(34,273)	(89,965)	0	0	0	0
24	Structures and Improvements	376			(23,435)	0	0	0	(6,465)	(16,970)	0	0	0	0
25	Mains	377			(37,054,166)	0	0	(10,874,287)	(5,763,033)	(20,416,845)	0	0	0	0
26	Compressor Station Equipment	378			0	0	0	0	0	0	0	0	0	0
27	Measuring & Regulation Equipment - General	379			(2,079,970)	0	0	0	(2,079,970)	0	0	0	0	0
28	Measuring & Regulation Equipment - Gate Station	380			(2,444,796)	0	0	0	(2,444,796)	0	0	0	0	0
29	Services	381			(25,631,338)	0	0	0	0	(25,631,338)	0	0	0	0
30	Meters	382			(7,471,553)	0	0	0	0	(7,471,553)	0	0	0	0
31	Meter Connections & Installations	383			0	0	0	0	0	0	0	0	0	0
32	House Regulators	384			(3,147,190)	0	0	0	0	(3,147,190)	0	0	0	0
33	Industrial Metering & Regulating Station Equip.	385			(450,716)	0	0	0	(430,716)	0	0	0	0	0
34	TOTAL DISTRIBUTION PLT ACCT				(81,568,774)	0	0	(10,874,287)	(11,631,370)	(59,063,117)	0	0	0	0
35	TOTAL DISTRIBUTION FUNCTION				(83,704,070)	0	0	(11,158,953)	(11,935,854)	(60,609,263)	0	0	0	0
36														
37	CUSTOMER - ALLOCABLE				(786,859)	0	0	0	0	(786,859)	0	0	0	0
38														
39	TOTAL DEPRECIATION RESERVE - DEFERRED TAXES:				(86,497,736)	0	0	(12,470,619)	(12,630,936)	(61,396,121)	0	0	0	0

LINE NO.	DESCRIPTION	ACCT. NO.	MUN. JURISDICTION	COMMODITY		FIRM DEMAND	INTERRUPT. DEMAND	CUSTOMER	CUSTOMER ENHANCED OTHER SERVICES	DIRECT	[K]
				[D] PURCHASED GAS COST	[E] GAS SUPPLY ACQUISITION COST						
2	PRODUCTION	304-363		0	0	0	0	0	0	0	0
3											
4	TRANSMISSION	365-371		0	0	0	0	0	0	0	0
5											
6	DISTRIBUTION-GENERAL & COMMON RELATED	301,302,303		0	0	0	0	0	0	0	0
7	Intangible	374		0	0	0	0	0	0	0	0
8	Land and Land Rights	375		0	0	0	0	0	0	0	0
9	Structures and Improvements	376		0	0	0	0	0	0	0	0
10	Mains	377		0	0	0	0	0	0	0	0
11	Compressor Station Equipment	378		0	0	0	0	0	0	0	0
12	Measuring & Regulation Equipment - General	379		0	0	0	0	0	0	0	0
13	Measuring & Regulation Equipment - Gate Station	380		0	0	0	0	0	0	0	0
14	Services	381		0	0	0	0	0	0	0	0
15	Meters	382		0	0	0	0	0	0	0	0
16	Meter Connections & Installations	383		0	0	0	0	0	0	0	0
17	House Regulators	384		0	0	0	0	0	0	0	0
18	Industrial Metering & Regulating Station Equip.	385		0	0	0	0	0	0	0	0
19	TOTAL DISTRIBUTION RELATED G&C			0	0	0	0	0	0	0	0
20											
21	DISTRIBUTION-DIRECT PLANT ACCT	301,302,303		0	0	0	0	0	0	0	0
22	Intangible	374		0	0	0	0	0	0	0	0
23	Land and Land Rights	375		0	0	0	0	0	0	0	0
24	Structures and Improvements	376		0	0	0	0	0	0	0	0
25	Mains	377	8,878,373	0	0	2,605,536	1,380,853	4,891,984	0	0	0
26	Compressor Station Equipment	378		0	0	0	0	0	0	0	0
27	Measuring & Regulation Equipment - General	379		0	0	0	0	0	0	0	0
28	Measuring & Regulation Equipment - Gate Station	380		0	0	0	0	0	0	0	0
29	Services	381		0	0	0	0	0	0	0	0
30	Meters	382		0	0	0	0	0	0	0	0
31	Meter Connections & Installations	383		0	0	0	0	0	0	0	0
32	House Regulators	384		0	0	0	0	0	0	0	0
33	Industrial Metering & Regulating Station Equip.	385		0	0	0	0	0	0	0	0
34	TOTAL DISTRIBUTION PLT ACCT			8,878,373	0	2,605,536	1,380,853	4,891,984	0	0	0
35	TOTAL DISTRIBUTION FUNCTION			8,878,373	0	2,605,536	1,380,853	4,891,984	0	0	0
36											
37	CUSTOMER - ALLOCABLE			0	0	0	0	0	0	0	0
38											
39	TOTAL CONSTRUCTION WORK IN PROGRESS			8,878,373	0	2,605,536	1,380,853	4,891,984	0	0	0

LINE NO.	DESCRIPTION	ACCT. NO.	MUN. JURISDICTION	COMMODITY			DEMAND		INTERRUPT. DEMAND	CUSTOMER	CUSTOMER ENHANCED OTHER SERVICES	DIRECT	[K]
				[A]	[B]	[C]	[D]	[E]					
				PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	FIRM DEMAND							
1													
2	PRODUCTION	304-363		83,082	0	54,303	28,779	0	0	0	0	0	
3													
4	TRANSMISSION	365-371		231,017	0	150,995	80,022	0	0	0	0	0	
5													
6	DISTRIBUTION-GENERAL & COMMON RELATED	301,302,303											
7	Intangible	374		200,438	0	0	55,294	145,144	0	0	0	0	
8	Land and Land Rights	375		3,297	0	0	909	2,387	0	0	0	0	
9	Structures and Improvements	376		1,230	0	339	82,341	891	0	0	0	0	
10	Mains	377		529,421	0	155,369	0	291,711	0	0	0	0	
11	Compressor Station Equipment	378		0	0	0	0	0	0	0	0	0	
12	Measuring & Regulation Equipment - General	379		70,213	0	0	70,213	0	0	0	0	0	
13	Measuring & Regulation Equipment - Gate Station	380		91,191	0	0	91,191	0	0	0	0	0	
14	Services	381		497,862	0	0	0	497,862	0	0	0	0	
15	Meters	382		158,644	0	0	0	158,644	0	0	0	0	
16	Meter Connections & Installations	383		0	0	0	0	0	0	0	0	0	
17	House Regulators	384		37,194	0	0	0	37,194	0	0	0	0	
18	Industrial Metering & Regulating Station Equip.	385		9,525	0	0	9,525	0	0	0	0	0	
19	TOTAL DISTRIBUTION RELATED G&C			1,599,016	0	155,369	309,814	1,133,833	0	0	0	0	
20													
21	DISTRIBUTION-DIRECT PLANT ACCT	301,302,303											
22	Intangible	374		1,480,380	0	0	408,388	1,071,992	0	0	0	0	
23	Land and Land Rights	375		24,348	0	0	6,717	17,631	0	0	0	0	
24	Structures and Improvements	376		9,084	0	0	2,506	6,578	0	0	0	0	
25	Mains	377		3,910,156	0	1,147,514	608,146	2,154,496	0	0	0	0	
26	Compressor Station Equipment	378		0	0	0	0	0	0	0	0	0	
27	Measuring & Regulation Equipment - General	379		518,577	0	0	518,577	0	0	0	0	0	
28	Measuring & Regulation Equipment - Gate Station	380		673,510	0	0	673,510	0	0	0	0	0	
29	Services	381		3,677,069	0	0	0	3,677,069	0	0	0	0	
30	Meters	382		1,171,699	0	0	0	1,171,699	0	0	0	0	
31	Meter Connections & Installations	383		0	0	0	0	0	0	0	0	0	
32	House Regulators	384		274,704	0	0	0	274,704	0	0	0	0	
33	Industrial Metering & Regulating Station Equip.	385		70,352	0	0	70,352	0	0	0	0	0	
34	TOTAL DISTRIBUTION PLT ACCT			11,809,879	0	1,147,514	2,285,196	8,374,170	0	0	0	0	
35	TOTAL DISTRIBUTION FUNCTION			13,408,895	0	1,302,883	2,598,009	9,508,003	0	0	0	0	
36													
37	CUSTOMER - ALLOCABLE			589,239	0	0	0	589,239	0	0	0	0	
38													
39	TOTAL DEPRECIATION EXPENSE			14,312,232	0	1,508,180	2,706,811	10,087,241	0	0	0	0	

LINE NO.	DESCRIPTION	ACCT. NO.	MUN. JURISDICTION	COMMODITY		DEMAND		FIRM DEMAND	INTERRUPT. DEMAND	CUSTOMER	CUSTOMER ENHANCED OTHER SERVICES	DIRECT
				PIURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	FIRM DEMAND	INTERRUPT. DEMAND					
1	PRODUCTION EXPENSE:											
2	NATURAL GAS PRODUCTION & GATHERING	735,754,756		1,486,586	0	0	919,363	487,233	0	0	0	0
3	GAS PURCHASES - COG	804-610		142,921,853	142,921,853	0	0	0	0	0	0	0
4	GAS PURCHASES - Non-COG Related	804111, 604120,		287,009	0	0	0	0	0	0	0	0
5	GAS USED FOR UTILITY OPS - COG	812		0	0	0	0	0	0	0	0	0
6	OTHER GAS SUPPLIES EXPENSE	813		489,944	0	0	0	0	0	0	0	0
7	TOTAL PRODUCTION			145,105,402	142,921,853	776,953	919,363	487,233	0	0	0	0
8	TRANSMISSION EXPENSE:											
9	NATURAL GAS TRANSMISSION	850-867		53,776	0	0	35,149	18,628	0	0	0	0
10	DISTRIBUTION-DIRECT PLANT ACCT											
11	Intangible	870-894		296,462	0	0	0	81,784	0	214,678	0	0
12	Land and Land Rights	301,302,303		11,651	0	0	0	3,214	0	8,437	0	0
13	Structures and Improvements	374		2,198	0	0	0	606	0	1,591	0	0
14	Mains	375		6,720,963	0	0	1,972,401	1,045,311	0	3,703,251	0	0
15	Compressor Station Equipment	376		0	0	0	0	0	0	0	0	0
16	Measuring & Regulation Equipment - General	377		1,257,263	0	0	0	1,257,263	0	0	0	0
17	Measuring & Regulation Equipment - Gate Station	378		483,721	0	0	0	483,721	0	0	0	0
18	Services	379		4,700,619	0	0	0	0	0	4,700,619	0	0
19	Meters	380		3,542,801	0	0	0	0	0	3,486,560	46,241	0
20	Meter Connections & Installations	381		1,492,870	0	0	0	0	0	1,482,870	0	0
21	Hous Regulators	382		204,158	0	0	0	204,158	0	0	0	0
22	Industrial Metering & Regulating Station Equip.	383		0	0	0	0	0	0	0	0	0
23	TOTAL DISTRIBUTION FUNCTION	385		18,712,706	0	0	1,972,401	3,076,057	13,618,006	46,241	0	0
24	CUSTOMER - ALLOCABLE											
25	CUSTOMER - DIRECT Transport	901-903, 905		8,468,419	0	0	0	0	0	8,468,419	0	0
26	CUSTOMER - ALLOCABLE	901-903, 905		225,283	0	0	0	0	0	225,283	0	0
27	CUSTOMER - ALLOCABLE	904		1,652,213	0	0	0	0	0	1,652,213	0	0
28	CUSTOMER - ALLOCABLE	907-910		1,199,264	0	0	0	0	0	1,199,264	0	0
29	CUSTOMER - ALLOCABLE	911-917		0	0	0	0	0	0	0	0	0
30	TOTAL CUSTOMER			11,505,179	0	0	0	0	0	11,279,896	225,283	0
31	Total O&M (exc. direct assigned & COG-related):			32,183,696	776,953	2,926,912	3,581,919	24,897,902	11,133%	77,36%	0	0
32	Percentage			100.00%	2.41%	9.08%	11.13%	77.36%				
33	ADMINISTRATIVE & GENERAL - ALLOCABLE	920-935		16,794,373	0	405,436	1,527,347	1,869,148	12,992,441	118,388	0	0
34	ADMINISTRATIVE & GENERAL - TRANSPORT	920-935		118,388	0	0	0	0	0	118,388	0	0
35	TOTAL CUSTOMER			16,912,761	0	405,436	1,527,347	1,869,148	12,992,441	118,388	0	0
36	TOTAL OPERATION & MAINTENANCE EXPENSE:			192,289,824	142,921,853	1,182,389	4,454,259	5,451,067	37,890,343	389,912	0	0

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LINE NO.	[A] Total SVI NNG Sales	[B] PURCHASED GAS COST	[C] GAS SUPPLY ACQUISITION COST	[D] DAILY FIRM CAPACITY COST	[E] DEMAND	[F] CUSTOMER	[G] ENHANCED OTHER SERVICES	[H] TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	6,201,660						6,201,660
5	Gas Supply Acquisition Cost		39,975					39,975
6	Daily Firm Capacity Cost			-	35,806			35,806
7	Total - Production	6,201,660	39,975	-	35,806	-	-	6,277,442
8								
9	Transmission			-	1,369			1,369
10	Distribution:			-	152,878	59,019	23,049	234,947
11	Customer Accounts and Services:							
12	Allocable					20,837		20,837
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	20,860	-	137,360	18,081	-	176,302
16	Total Operation & Maintenance Expense:	6,201,660	60,836	-	327,414	97,937	23,049	6,710,897
17								
18	Depreciation & Amort Expense:			-	631,682	31,578		663,260
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				468	164		632
22	Retirement Benefits - FED				14,881	5,204		20,085
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	50	-	343	79	-	472
24	IBS Payroll Tax				7,636	2,671		10,307
25	Real Estate & Property	-	14,845	-	102,535	23,775	-	141,155
26	Total Taxes Other Than Income Taxes:	-	14,895	-	125,862	31,893	-	172,650
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	7,045	-	48,658	11,282	-	66,985
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	6,201,660	82,776	-	1,133,615	172,691	23,049	7,613,792
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(939)		(939)
38	Acct 488 - Miscellaneous Revenue					(195)		(195)
39	Acct 493 - Rent from Gas Property	-	(52)	-	(359)	(83)	-	(494)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(251)		(251)
43	Total Other Operating Income:	-	(52)	-	(359)	(1,468)	-	(1,878)
44								
45	Actual Return (Net Operating Income)	-	87,150	-	601,927	139,571	-	828,647
46								
47	Return Income Deficiency	-	(60,633)	-	(418,778)	(97,103)	-	(576,513)
48								
49	Additional Income Taxes on Deficiency:	-	6,780	-	46,827	10,858	-	64,465
50								
51	REVENUE REQUIREMENTS:	6,201,660	116,021	-	1,363,233	224,549	23,049	7,928,512
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			-	4,335,843	1,147,494		5,483,337
57	Accumulated Depreciation - S/L			-	(1,277,136)	(375,687)		(1,652,823)
58	Accumulated Depreciation - Deferred Taxes			-	(680,648)	(177,108)		(857,756)
59	Construction Work in Progress			-	101,476	6,808		108,285
60	Net Plant in Service	-	-	-	2,479,535	601,508	-	3,081,042
61								
62	Gas Stored Underground:		375,821					375,821
63	Working Capital Allowance				114,453	189		114,642
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				1,742	233		1,975
67	Customer Deposits					(50)		(50)
68	TOTAL RATE BASE	-	375,821	-	2,595,729	601,880	-	3,573,431
69	% of Rate Base	0.0000%	10.5171%	0.0000%	72.6397%	16.8432%	0.0000%	100.0000%

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LINE NO.	[A] SVJ NNG Sales	[B] PURCHASED GAS COST	[C] GAS SUPPLY ACQUISITION COST	[D] DAILY FIRM CAPACITY COST	[E] DEMAND	[F] CUSTOMER	[G] ENHANCED OTHER SERVICES	[H] TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	56,290						56,290
5	Gas Supply Acquisition Cost		363					363
6	Daily Firm Capacity Cost			358	-			358
7	Total - Production	56,290	363	358	-	-	-	57,011
8								
9	Transmission			14	-			14
10	Distribution:			768	692	435	213	2,108
11	Customer Accounts and Services:							
12	Allocable					193		193
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	189	595	-	167	-	951
16	Total Operation & Maintenance Expense:	56,290	552	1,735	692	795	213	60,276
17								
18	Depreciation & Amort Expense:			587	5,209	245		6,041
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				4	1		6
22	Retirement Benefits - FED				135	47		182
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	0	2	1	1	-	4
24	IBS Payroll Tax				69	24		94
25	Real Estate & Property	-	135	653	340	183	-	1,310
26	Total Taxes Other Than Income Taxes:	-	135	655	550	256	-	1,597
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	64	310	161	87	-	622
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	56,290	751	3,286	6,612	1,383	213	68,536
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(9)		(9)
38	Acct 488 - Miscellaneous Revenue					(2)		(2)
39	Acct 493 - Rent from Gas Property	-	(0)	(2)	(1)	(1)	-	(5)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(2)		(2)
43	Total Other Operating Income:	-	(0)	(2)	(1)	(13)	-	(17)
44								
45	Actual Return (Net Operating Income)	-	1,212	5,871	3,061	1,644	-	11,788
46								
47	Return Income Deficiency	-	(971)	(4,705)	(2,453)	(1,318)	-	(9,447)
48								
49	Additional Income Taxes on Deficiency:	-	62	298	155	83	-	598
50								
51	REVENUE REQUIREMENTS:	56,290	1,053	4,748	7,374	1,780	213	71,458
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			30,833	11,475	8,998		51,305
57	Accumulated Depreciation - S/L			(10,468)	(2,129)	(3,050)		(15,647)
58	Accumulated Depreciation - Deferred Taxes			(4,856)	(1,787)	(1,387)		(8,029)
59	Construction Work in Progress			1,015	-	63		1,078
60	Net Plant in Service	-	-	16,523	7,559	4,624	-	28,706
61								
62	Gas Stored Underground:		3,411					3,411
63	Working Capital Allowance				1,039	2		1,041
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				16	2		18
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	3,411	16,523	8,613	4,627	-	33,175
69	% of Rate Base	0.0000%	10.2823%	49.8059%	25.9632%	13.9486%	0.0000%	100.0000%

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Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

LINE NO.	[A] Total GS-NNG Residential Sales	[B] PURCHASED GAS COST	[C] GAS SUPPLY ACQUISITION COST	[D] DAILY FIRM CAPACITY COST	[E] DEMAND	[F] CUSTOMER	[G] ENHANCED OTHER SERVICES	[H] TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	73,738,076						73,738,076
5	Gas Supply Acquisition Cost		380,171					380,171
6	Daily Firm Capacity Cost				374,545			374,545
7	Total - Production	73,738,076	380,171	-	374,545	-	-	74,492,792
8								
9	Transmission				14,319			14,319
10	Distribution:				1,608,101	9,840,543		11,448,644
11	Customer Accounts and Services:							
12	Allocable					8,396,521		8,396,521
13	Transport Allocable							-
14	Customer Sales:							-
15	Administrative & General:		198,384		622,236	10,026,769		10,847,390
16	Total Operation & Maintenance Expense:	73,738,076	578,555	-	2,619,202	28,263,833	-	105,199,667
17								
18	Depreciation & Amort Expense:				6,151,730	7,728,101		13,879,831
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				9,337	3,266		12,603
22	Retirement Benefits - FED				296,919	103,843		400,762
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	472	-	3,598	18,367	-	22,436
24	IBS Payroll Tax				152,360	53,286		205,646
25	Real Estate & Property		141,182		1,076,760	5,496,925		6,714,867
26	Total Taxes Other Than Income Taxes:	-	141,653	-	1,538,974	5,675,686	-	7,356,314
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	66,998	-	510,975	2,608,559	-	3,186,531
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	73,738,076	787,206	-	10,820,881	44,276,179	-	129,622,343
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(520,924)		(520,924)
38	Acct 488 - Miscellaneous Revenue					(108,046)		(108,046)
39	Acct 493 - Rent from Gas Property	-	(494)	-	(3,766)	(19,225)	-	(23,485)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(138,913)		(138,913)
43	Total Other Operating Income:	-	(494)	-	(3,766)	(787,108)	-	(791,368)
44								
45	Actual Return (Net Operating Income)	-	66,941	-	510,547	2,606,372	-	3,183,860
46								
47	Return Income Deficiency	-	185,240	-	1,412,780	7,212,329	-	8,810,348
48								
49	Additional Income Taxes on Deficiency:	-	64,477	-	491,753	2,510,428	-	3,066,658
50								
51	REVENUE REQUIREMENTS:	73,738,076	1,103,371	-	13,232,194	55,818,200	-	143,891,841
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				45,490,911	299,863,165		345,354,076
57	Accumulated Depreciation - S/L				(13,381,872)	(118,850,938)		(132,232,809)
58	Accumulated Depreciation - Deferred Taxes				(7,141,071)	(45,835,860)		(52,976,932)
59	Construction Work in Progress				1,061,487	3,775,333		4,836,820
60	Net Plant in Service	-	-	-	26,029,455	138,951,700	-	164,981,156
61								
62	Gas Stored Underground:		3,574,104					3,574,104
63	Working Capital Allowance				1,210,963	104,877		1,315,839
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				18,429	129,482		147,911
67	Customer Deposits					(27,922)		(27,922)
68	TOTAL RATE BASE	-	3,574,104	-	27,258,847	139,158,137	-	169,991,088
69	% of Rate Base	0.0000%	2.1025%	0.0000%	16.0355%	81.8620%	0.0000%	100.0000%

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Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

LINE NO.	[A] Total GS-NNG SC&I Sales	[B] PURCHASED GAS COST	[C] GAS SUPPLY ACQUISITION COST	[D] DAILY FIRM CAPACITY COST	[E] DEMAND	[F] CUSTOMER	[G] ENHANCED OTHER SERVICES	[H] TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	3,185,390						3,185,390
5	Gas Supply Acquisition Cost		16,423					16,423
6	Daily Firm Capacity Cost				17,856			17,856
7	Total - Production	3,185,390	16,423	-	17,856	-	-	3,219,669
8								
9	Transmission				683			683
10	Distribution:				76,239	423,616	-	499,855
11	Customer Accounts and Services:							
12	Allocable					440,302		440,302
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	8,570		29,665	382,079	-	420,314
16	Total Operation & Maintenance Expense:	3,185,390	24,993	-	124,443	1,245,996	-	4,580,823
17								
18	Depreciation & Amort Expense:				271,996	315,098		587,094
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				398	139		537
22	Retirement Benefits - FED				12,647	4,423		17,071
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	20	-	171	754	-	945
24	IBS Payroll Tax				6,490	2,270		8,760
25	Real Estate & Property	-	6,099	-	51,133	225,733	-	282,965
26	Total Taxes Other Than Income Taxes:	-	6,119	-	70,839	233,319	-	310,277
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	2,894	-	24,265	107,121	-	134,281
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	3,185,390	34,006	-	491,543	1,901,535	-	5,612,474
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(19,850)		(19,850)
38	Acct 488 - Miscellaneous Revenue					(4,117)		(4,117)
39	Acct 493 - Rent from Gas Property	-	(21)	-	(179)	(789)	-	(990)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(5,293)		(5,293)
43	Total Other Operating Income:	-	(21)	-	(179)	(30,050)	-	(30,251)
44								
45	Actual Return (Net Operating Income)	-	12,582	-	105,492	465,706	-	583,780
46								
47	Return Income Deficiency	-	(1,689)	-	(14,157)	(62,498)	-	(78,343)
48								
49	Additional Income Taxes on Deficiency:	-	2,785	-	23,352	103,091	-	129,229
50								
51	REVENUE REQUIREMENTS:	3,185,390	47,664	-	606,052	2,377,783	-	6,216,890
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				2,162,259	12,134,577		14,296,836
57	Accumulated Depreciation - S/L				(636,901)	(4,714,905)		(5,351,806)
58	Accumulated Depreciation - Deferred Taxes				(339,435)	(1,856,834)		(2,196,269)
59	Construction Work in Progress				50,606	143,862		194,468
60	Net Plant in Service	-	-	-	1,236,528	5,706,701	-	6,943,230
61								
62	Gas Stored Underground:		154,397					154,397
63	Working Capital Allowance				57,076	3,996		61,073
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				869	4,934		5,803
67	Customer Deposits					(1,064)		(1,064)
68	TOTAL RATE BASE	-	154,397	-	1,294,473	5,714,568	-	7,163,438
69	% of Rate Base	0.0000%	2.1553%	0.0000%	18.0706%	79.7741%	0.0000%	100.0000%

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Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

LINE NO.	[A] Total GS-NNG LC&I Sales	[B] PURCHASED GAS COST	[C] GAS SUPPLY ACQUISITION COST	[D] DAILY FIRM CAPACITY COST	[E] DEMAND	[F] CUSTOMER	[G] ENHANCED OTHER SERVICES	[H] TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	33,865,455						33,865,455
5	Gas Supply Acquisition Cost		174,600					174,600
6	Daily Firm Capacity Cost				158,217			158,217
7	Total - Production	33,865,455	174,600	-	158,217	-	-	34,198,272
8								
9	Transmission				6,049			6,049
10	Distribution:				682,266	1,090,140		1,772,406
11	Customer Accounts and Services:							
12	Allocable					631,012		631,012
13	Transport Allocable							-
14	Customer Sales:							-
15	Administrative & General:		91,111		262,848	547,571		901,530
16	Total Operation & Maintenance Expense:	33,865,455	265,711	-	1,109,380	2,268,723	-	37,509,269
17								
18	Depreciation & Amort Expense:				2,772,945	660,822		3,433,767
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				2,314	809		3,123
22	Retirement Benefits - FED				73,589	25,737		99,325
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	217	-	1,524	1,626	-	3,368
24	IBS Payroll Tax				37,761	13,206		50,967
25	Real Estate & Property		64,840		456,245	486,792		1,007,877
26	Total Taxes Other Than Income Taxes:	-	65,057	-	571,434	528,171	-	1,164,661
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	30,770	-	216,511	231,006	-	478,287
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	33,865,455	361,538	-	4,670,269	3,688,722	-	42,585,983
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(28,448)		(28,448)
38	Acct 488 - Miscellaneous Revenue					(5,901)		(5,901)
39	Acct 493 - Rent from Gas Property	-	(227)	-	(1,596)	(1,703)	-	(3,525)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up							-
42	Acct 495 - Miscellaneous					(7,586)		(7,586)
43	Total Other Operating Income:	-	(227)	-	(1,596)	(43,637)	-	(45,460)
44								
45	Actual Return (Net Operating Income)	-	557,506	-	3,922,874	4,185,520	-	8,665,901
46								
47	Return Income Deficiency	-	(441,688)	-	(3,107,921)	(3,316,004)	-	(6,865,613)
48								
49	Additional Income Taxes on Deficiency:	-	29,612	-	208,366	222,316	-	460,294
50								
51	REVENUE REQUIREMENTS:	33,865,455	506,742	-	5,691,992	4,736,917	-	44,801,106
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				19,261,673	24,600,454		43,862,127
57	Accumulated Depreciation - S/L				(5,660,291)	(8,710,993)		(14,371,284)
58	Accumulated Depreciation - Deferred Taxes				(3,023,601)	(3,783,463)		(6,807,064)
59	Construction Work in Progress				448,398	206,174		654,572
60	Net Plant in Service	-	-	-	11,026,179	12,312,173	-	23,338,352
61								
62	Gas Stored Underground:		1,641,467					1,641,467
63	Working Capital Allowance				516,103	5,727		521,830
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				7,854	7,071		14,925
67	Customer Deposits					(1,525)		(1,525)
68	TOTAL RATE BASE	-	1,641,467	-	11,550,136	12,323,447	-	25,515,050
69	% of Rate Base	0.0000%	6.4333%	0.0000%	45.2679%	48.2987%	0.0000%	100.0000%

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Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	GS-Consolidated Residential Sales	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	10,181,333						10,181,333
5	Gas Supply Acquisition Cost		62,962					62,962
6	Daily Firm Capacity Cost				61,817			61,817
7	Total - Production	10,181,333	62,962	-	61,817	-	-	10,306,112
8								
9	Transmission				2,363			2,363
10	Distribution:				265,858	1,664,302		1,930,161
11	Customer Accounts and Services:							
12	Allocable					1,420,310		1,420,310
13	Transport Allocable							-
14	Customer Sales:							-
15	Administrative & General:		32,855		102,697	1,696,074		1,831,627
16	Total Operation & Maintenance Expense:	10,181,333	95,817	-	432,736	4,780,687	-	15,490,574
17								
18	Depreciation & Amort Expense:				1,018,339	1,307,129		2,325,468
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				1,562	546		2,109
22	Retirement Benefits - FED				49,683	17,376		67,059
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	78	-	594	3,106	-	3,779
24	IBS Payroll Tax				25,494	8,916		34,410
25	Real Estate & Property		23,382		177,925	929,740		1,131,047
26	Total Taxes Other Than Income Taxes:	-	23,460	-	255,259	959,685	-	1,238,404
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	11,096	-	84,434	441,207	-	536,737
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	10,181,333	130,373	-	1,790,768	7,488,708	-	19,591,182
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(88,117)		(88,117)
38	Acct 488 - Miscellaneous Revenue					(18,277)		(18,277)
39	Acct 493 - Rent from Gas Property	-	(82)	-	(622)	(3,252)	-	(3,956)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(23,498)		(23,498)
43	Total Other Operating Income:	-	(82)	-	(622)	(133,143)	-	(133,847)
44								
45	Actual Return (Net Operating Income)	-	10,139	-	77,154	403,163	-	490,456
46								
47	Return Income Deficiency	-	31,626	-	240,660	1,257,554	-	1,529,840
48								
49	Additional Income Taxes on Deficiency:	-	10,678	-	81,258	424,609	-	516,546
50								
51	REVENUE REQUIREMENTS:	10,181,333	182,734	-	2,189,218	9,440,891	-	21,994,176
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				7,514,911	50,719,297		58,234,207
57	Accumulated Depreciation - S/L				(2,209,749)	(20,103,150)		(22,312,898)
58	Accumulated Depreciation - Deferred Taxes				(1,179,667)	(7,752,734)		(8,932,401)
59	Construction Work in Progress				175,194	638,615		813,809
60	Net Plant in Service	-	-	-	4,300,689	23,502,029	-	27,802,717
61								
62	Gas Stored Underground:		591,924					591,924
63	Working Capital Allowance				200,553	17,740		218,294
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities							-
66	Materials & Supplies:				3,052	21,902		24,955
67	Customer Deposits					(4,723)		(4,723)
68	TOTAL RATE BASE	-	591,924	-	4,504,294	23,536,948	-	28,633,167
69	% of Rate Base	0.0000%	2.0673%	0.0000%	15.7310%	82.2017%	0.0000%	100.0000%

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Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.	GS-Consolidated SC&I Sales	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	888,378						888,378
5	Gas Supply Acquisition Cost		5,494					5,494
6	Daily Firm Capacity Cost				5,691			5,691
7	Total - Production	888,378	5,494	-	5,691	-	-	899,563
8								
9	Transmission				218			218
10	Distribution:				24,885	135,560	-	160,445
11	Customer Accounts and Services:							
12	Allocable					143,957		143,957
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	2,867		9,455	124,921	-	137,243
16	Total Operation & Maintenance Expense:	888,378	8,361	-	40,248	404,438	-	1,341,426
17								
18	Depreciation & Amort Expense:				90,452	101,775		192,227
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				132	46		178
22	Retirement Benefits - FED				4,189	1,465		5,655
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	7	-	55	243	-	305
24	IBS Payroll Tax				2,150	752		2,902
25	Real Estate & Property	-	2,040	-	16,573	72,820	-	91,433
26	Total Taxes Other Than Income Taxes:	-	2,047	-	23,099	75,326	-	100,472
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	968	-	7,865	34,556	-	43,389
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	888,378	11,376	-	161,664	616,096	-	1,677,514
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(6,490)		(6,490)
38	Acct 488 - Miscellaneous Revenue					(1,346)		(1,346)
39	Acct 493 - Rent from Gas Property	-	(7)	-	(58)	(255)	-	(320)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(1,731)		(1,731)
43	Total Other Operating Income:	-	(7)	-	(58)	(9,822)	-	(9,887)
44								
45	Actual Return (Net Operating Income)	-	4,633	-	37,634	165,358	-	207,625
46								
47	Return Income Deficiency	-	(989)	-	(8,031)	(35,287)	-	(44,306)
48								
49	Additional Income Taxes on Deficiency:	-	932	-	7,569	33,256	-	41,757
50								
51	REVENUE REQUIREMENTS:	888,378	15,945	-	198,778	769,602	-	1,872,703
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				698,088	3,924,587		4,622,676
57	Accumulated Depreciation - S/L				(204,468)	(1,530,294)		(1,734,762)
58	Accumulated Depreciation - Deferred Taxes				(109,576)	(600,427)		(710,003)
59	Construction Work in Progress				16,129	47,036		63,165
60	Net Plant in Service	-	-	-	400,174	1,840,902	-	2,241,076
61								
62	Gas Stored Underground:		51,649					51,649
63	Working Capital Allowance				19,093	1,307		20,400
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				291	1,613		1,904
67	Customer Deposits					(348)		(348)
68	TOTAL RATE BASE	-	51,649	-	419,557	1,843,474	-	2,314,680
69	% of Rate Base	0.0000%	2.2314%	0.0000%	18.1259%	79.6427%	0.0000%	100.0000%

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Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	GS-Consolidated LC&I Sales							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	7,796,354						7,796,354
5	Gas Supply Acquisition Cost		48,213					48,213
6	Daily Firm Capacity Cost				45,391			45,391
7	Total - Production	7,796,354	48,213	-	45,391	-	-	7,889,958
8								
9	Transmission				1,735			1,735
10	Distribution:				192,128	334,337		526,465
11	Customer Accounts and Services:							
12	Allocable					205,991		205,991
13	Transport Allocable							-
14	Customer Sales:							-
15	Administrative & General:		25,159		75,408	178,752		279,320
16	Total Operation & Maintenance Expense:	7,796,354	73,372	-	314,662	719,081	-	8,903,469
17								
18	Depreciation & Amort Expense:				768,940	206,596		975,536
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				651	228		879
22	Retirement Benefits - FED				20,715	7,245		27,960
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	60	-	432	507	-	998
24	IBS Payroll Tax				10,630	3,718		14,347
25	Real Estate & Property		17,905		129,194	151,708		298,807
26	Total Taxes Other Than Income Taxes:	-	17,964	-	161,622	163,405	-	342,991
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	8,497	-	61,309	71,993	-	141,798
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	7,796,354	99,833	-	1,306,533	1,161,074	-	10,363,794
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(9,287)		(9,287)
38	Acct 488 - Miscellaneous Revenue					(1,926)		(1,926)
39	Acct 493 - Rent from Gas Property	-	(63)	-	(452)	(531)	-	(1,045)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up							-
42	Acct 495 - Miscellaneous					(2,476)		(2,476)
43	Total Other Operating Income:	-	(63)	-	(452)	(14,220)	-	(14,734)
44								
45	Actual Return (Net Operating Income)	-	153,124	-	1,104,891	1,297,437	-	2,555,452
46								
47	Return Income Deficiency	-	(121,142)	-	(874,123)	(1,026,453)	-	(2,021,718)
48								
49	Additional Income Taxes on Deficiency:	-	8,177	-	59,002	69,285	-	136,464
50								
51	REVENUE REQUIREMENTS:	7,796,354	139,929	-	1,595,852	1,487,122	-	11,019,257
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				5,470,976	7,717,206		13,188,182
57	Accumulated Depreciation - S/L				(1,614,798)	(2,761,314)		(4,376,112)
58	Accumulated Depreciation - Deferred Taxes				(858,876)	(1,186,292)		(2,045,168)
59	Construction Work in Progress				128,641	67,305		195,946
60	Net Plant in Service	-	-	-	3,125,943	3,836,904	-	6,962,847
61								
62	Gas Stored Underground:		453,266					453,266
63	Working Capital Allowance				142,514	1,870		144,384
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				2,169	2,308		4,477
67	Customer Deposits					(498)		(498)
68	TOTAL RATE BASE	-	453,266	-	3,270,625	3,840,585	-	7,564,476
69	% of Rate Base	0.0000%	5.9920%	0.0000%	43.2366%	50.7713%	0.0000%	100.0000%

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LINE NO.	[A] SVI Consolidated Sales	[B] PURCHASED GAS COST	[C] GAS SUPPLY ACQUISITION COST	[D] DAILY FIRM CAPACITY COST	[E] DEMAND	[F] CUSTOMER	[G] ENHANCED OTHER SERVICES	[H] TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	1,434,832						1,434,832
5	Gas Supply Acquisition Cost		10,957					10,957
6	Daily Firm Capacity Cost			-	9,814			9,814
7	Total - Production	1,434,832	10,957	-	9,814	-	-	1,455,603
8								
9	Transmission			-	375			375
10	Distribution:			-	41,902	12,104	4,227	58,234
11	Customer Accounts and Services:							
12	Allocable					3,822		3,822
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	5,718	-	37,649	3,316	-	46,683
16	Total Operation & Maintenance Expense:	1,434,832	16,674	-	89,740	19,242	4,227	1,564,717
17								
18	Depreciation & Amort Expense:			-	173,137	6,334		179,471
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				128	45		172
22	Retirement Benefits - FED				4,055	1,418		5,473
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	14	-	94	16	-	123
24	IBS Payroll Tax				2,081	728		2,809
25	Real Estate & Property	-	4,069	-	28,104	4,789	-	36,961
26	Total Taxes Other Than Income Taxes:	-	4,083	-	34,461	6,995	-	45,539
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	1,931	-	13,337	2,272	-	17,540
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	1,434,832	22,688	-	310,675	34,844	4,227	1,807,266
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(172)		(172)
38	Acct 488 - Miscellaneous Revenue					(36)		(36)
39	Acct 493 - Rent from Gas Property	-	(14)	-	(98)	(17)	-	(129)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(46)		(46)
43	Total Other Operating Income:	-	(14)	-	(98)	(271)	-	(383)
44								
45	Actual Return (Net Operating Income)	-	20,737	-	143,224	24,404	-	188,365
46								
47	Return Income Deficiency	-	(13,469)	-	(93,025)	(15,851)	-	(122,344)
48								
49	Additional Income Taxes on Deficiency:	-	1,858	-	12,835	2,187	-	16,880
50								
51	REVENUE REQUIREMENTS:	1,434,832	31,800	-	373,610	45,313	4,227	1,889,784
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			-	1,188,405	229,089		1,417,495
57	Accumulated Depreciation - S/L			-	(350,048)	(73,797)		(423,846)
58	Accumulated Depreciation - Deferred Taxes			-	(186,558)	(35,383)		(221,941)
59	Construction Work in Progress			-	27,814	1,249		29,062
60	Net Plant in Service	-	-	-	679,612	121,157	-	800,770
61								
62	Gas Stored Underground:		103,008					103,008
63	Working Capital Allowance				31,370	35		31,405
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				477	43		520
67	Customer Deposits					(9)		(9)
68	TOTAL RATE BASE	-	103,008	-	711,460	121,226	-	935,694
69	% of Rate Base	0.0000%	11.0088%	0.0000%	76.0355%	12.9557%	0.0000%	100.0000%

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	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL	
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	4,007,137							4,007,137
5		25,830						25,830
6				-	11,952			11,952
7	4,007,137	25,830		-	11,952	-	-	4,044,919
8								
9				-	457			457
10				-	37,778	14,031	4,713	56,521
11								
12						4,260		4,260
13								
14								
15		13,479		-	45,852	3,697	-	63,027
16	4,007,137	39,308		-	96,038	21,988	4,713	4,169,185
17								
18				-	361,724	7,362		369,086
19								
20								
21					225	79		303
22					7,149	2,500		9,649
23	-	32		-	107	19	-	158
24					3,668	1,283		4,951
25		9,592		-	32,121	5,586	-	47,299
26	-	9,624		-	43,270	9,466	-	62,361
27								
28				-	-	-	-	-
29								
30		4,552		-	15,243	2,651	-	22,446
31								
32				-	-	-	-	-
33								
34	4,007,137	53,485		-	516,276	41,467	4,713	4,623,078
35								
36	Other Operating Income (Revenue Credits):							
37						(192)		(192)
38						(40)		(40)
39	-	(34)			(112)	(20)	-	(165)
40						-		-
41								-
42						(51)		(51)
43	-	(34)		-	(112)	(303)	-	(449)
44								
45	-	19,220		-	64,361	11,192	-	94,774
46								
47	-	(2,086)		-	(6,986)	(1,215)	-	(10,287)
48								
49	-	4,381		-	14,670	2,551	-	21,601
50								
51	4,007,137	74,966		-	588,209	53,693	4,713	4,728,718
52								
53								
54								
55	RATE BASE:							
56				-	1,354,307	263,286		1,617,593
57				-	(416,759)	(82,670)		(499,429)
58				-	(212,739)	(40,675)		(253,414)
59				-	33,873	1,392		35,265
60	-	-		-	758,683	141,333	-	900,016
61								
62		242,833						242,833
63					53,669	39		53,708
64					-	-		-
65								
66					817	48		864
67						(10)		(10)
68	-	242,833		-	813,168	141,410	-	1,197,411
69	0.0000%	20.2798%		0.0000%	67.9105%	11.8096%	0.0000%	100.0000%

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Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.	LVI-Consolidated Sales	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	1,486,809						1,486,809
5	Gas Supply Acquisition Cost		11,354					11,354
6	Daily Firm Capacity Cost			-	5,254			5,254
7	Total - Production	1,486,809	11,354	-	5,254	-	-	1,503,416
8								
9	Transmission			-	201			201
10	Distribution:			-	16,606	2,376	468	19,449
11	Customer Accounts and Services:							
12	Allocable					423		423
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	5,925	-	20,155	367	-	26,446
16	Total Operation & Maintenance Expense:	1,486,809	17,278	-	42,215	3,165	468	1,549,935
17								
18	Depreciation & Amort Expense:			-	159,000	1,147		160,147
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				98	34		133
22	Retirement Benefits - FED				3,124	1,093		4,217
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	14	-	47	3	-	64
24	IBS Payroll Tax				1,603	561		2,164
25	Real Estate & Property	-	4,216	-	14,119	883	-	19,219
26	Total Taxes Other Than Income Taxes:	-	4,230	-	18,992	2,574	-	25,796
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	2,001	-	6,700	419	-	9,120
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	1,486,809	23,510	-	226,907	7,306	468	1,744,999
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(19)		(19)
38	Acct 488 - Miscellaneous Revenue					(4)		(4)
39	Acct 493 - Rent from Gas Property	-	(15)	-	(49)	(3)	-	(67)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(5)		(5)
43	Total Other Operating Income:	-	(15)	-	(49)	(31)	-	(95)
44								
45	Actual Return (Net Operating Income)	-	1,635	-	5,475	343	-	7,453
46								
47	Return Income Deficiency	-	5,896	-	19,745	1,235	-	26,876
48								
49	Additional Income Taxes on Deficiency:	-	1,926	-	6,448	403	-	8,777
50								
51	REVENUE REQUIREMENTS:	1,486,809	32,952	-	258,526	9,256	468	1,788,010
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			-	595,300	40,443		635,743
57	Accumulated Depreciation - S/L			-	(183,191)	(11,964)		(195,155)
58	Accumulated Depreciation - Deferred Taxes			-	(93,512)	(6,265)		(99,777)
59	Construction Work in Progress			-	14,889	138		15,028
60	Net Plant in Service	-	-	-	333,487	22,352	-	355,839
61								
62	Gas Stored Underground:		106,740					106,740
63	Working Capital Allowance				23,591	4		23,595
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				359	5		364
67	Customer Deposits					(1)		(1)
68	TOTAL RATE BASE	-	106,740	-	357,437	22,359	-	486,536
69	% of Rate Base	0.0000%	21.9387%	0.0000%	73.4656%	4.5956%	0.0000%	100.0000%

May not cross-check due to rounding.

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LINE NO.	[A] SVJ Consolidated Sales	[B] PURCHASED GAS COST	[C] GAS SUPPLY ACQUISITION COST	[D] DAILY FIRM CAPACITY COST	[E] DEMAND	[F] CUSTOMER	[G] ENHANCED OTHER SERVICES	[H] TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	80,138						80,138
5	Gas Supply Acquisition Cost		612					612
6	Daily Firm Capacity Cost			415	548			963
7	Total - Production	80,138	612	415	548	-	-	81,713
8								
9	Transmission			16	21			37
10	Distribution:			889	2,360	649	284	4,182
11	Customer Accounts and Services:							
12	Allocable					257		257
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	319	689	2,103	223	-	3,334
16	Total Operation & Maintenance Expense:	80,138	931	2,008	5,032	1,129	284	89,522
17								
18	Depreciation & Amort Expense:			680	9,778	356		10,814
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				7	2		10
22	Retirement Benefits - FED				227	79		306
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	1	3	5	1	-	10
24	IBS Payroll Tax				116	41		157
25	Real Estate & Property	-	227	756	1,596	267	-	2,845
26	Total Taxes Other Than Income Taxes:	-	228	758	1,952	390	-	3,328
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	108	359	757	127	-	1,350
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	80,138	1,267	3,805	17,518	2,002	284	105,015
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(12)		(12)
38	Acct 488 - Miscellaneous Revenue					(2)		(2)
39	Acct 493 - Rent from Gas Property	-	(1)	(3)	(6)	(1)	-	(10)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(3)		(3)
43	Total Other Operating Income:	-	(1)	(3)	(6)	(18)	-	(27)
44								
45	Actual Return (Net Operating Income)	-	938	3,121	6,589	1,102	-	11,750
46								
47	Return Income Deficiency	-	(533)	(1,771)	(3,739)	(625)	-	(6,668)
48								
49	Additional Income Taxes on Deficiency:	-	104	345	729	122	-	1,300
50								
51	REVENUE REQUIREMENTS:	80,138	1,776	5,498	21,091	2,583	284	111,370
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			35,701	67,741	13,005		116,447
57	Accumulated Depreciation - S/L			(12,120)	(20,048)	(4,332)		(36,500)
58	Accumulated Depreciation - Deferred Taxes			(5,623)	(10,632)	(2,006)		(18,261)
59	Construction Work in Progress			1,175	1,553	84		2,812
60	Net Plant in Service	-	-	19,132	38,614	6,751	-	64,498
61								
62	Gas Stored Underground:		5,753					5,753
63	Working Capital Allowance				1,752	2		1,754
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				27	3		30
67	Customer Deposits					(1)		(1)
68	TOTAL RATE BASE	-	5,753	19,132	40,393	6,756	-	72,034
69	% of Rate Base	0.0000%	7.9868%	26.5598%	56.0749%	9.3786%	0.0000%	100.0000%

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LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	Total SVI NNG Transport							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			-	6,851			6,851
7	Total - Production	-	-	-	6,851	-	-	6,851
8								
9	Transmission			-	262			262
10	Distribution:			-	29,250	2,978	1,350	33,577
11	Customer Accounts and Services:							
12	Allocable					1,220		1,220
13	Transport Allocable						22,890	22,890
14	Customer Sales:					-		-
15	Administrative & General:	-	-	-	26,281	1,059	12,029	39,368
16	Total Operation & Maintenance Expense:	-	-	-	62,643	5,257	36,268	104,168
17								
18	Depreciation & Amort Expense:			-	120,858	1,646		122,504
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				80	28		108
22	Retirement Benefits - FED				2,554	893		3,448
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	66	4	-	70
24	IBS Payroll Tax				1,311	458		1,769
25	Real Estate & Property	-	-	-	19,618	1,232	-	20,850
26	Total Taxes Other Than Income Taxes:	-	-	-	23,629	2,616	-	26,245
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	9,310	585	-	9,894
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	216,439	10,105	36,268	262,812
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(55)		(55)
38	Acct 488 - Miscellaneous Revenue					(11)		(11)
39	Acct 493 - Rent from Gas Property	-	-	-	(69)	(4)	-	(73)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(15)		(15)
43	Total Other Operating Income:	-	-	-	(69)	(85)	-	(154)
44								
45	Actual Return (Net Operating Income)	-	-	-	103,632	6,510	-	110,142
46								
47	Return Income Deficiency	-	-	-	(68,591)	(4,308)	-	(72,899)
48								
49	Additional Income Taxes on Deficiency:	-	-	-	8,959	563	-	9,522
50								
51	REVENUE REQUIREMENTS:	-	-	-	260,371	12,783	36,268	309,422
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			-	829,563	60,234		889,796
57	Accumulated Depreciation - S/L			-	(244,350)	(20,172)		(264,522)
58	Accumulated Depreciation - Deferred Taxes			-	(130,226)	(9,287)		(139,514)
59	Construction Work in Progress			-	19,415	399		19,814
60	Net Plant in Service	-	-	-	474,401	31,174	-	505,575
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance				21,898	11		21,909
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				333	14		347
67	Customer Deposits					(3)		(3)
68	TOTAL RATE BASE	-	-	-	496,632	31,195	-	527,828
69	% of Rate Base	0.0000%	0.0000%	0.0000%	94.0899%	5.9101%	0.0000%	100.0000%

May not cross-check due to rounding.

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LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	SVI Consolidated Transport							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			-	2,406			2,406
7	Total - Production	-	-	-	2,406	-	-	2,406
8								
9	Transmission			-	92			92
10	Distribution:			-	10,273	2,577	782	13,632
11	Customer Accounts and Services:							
12	Allocable					707		707
13	Transport Allocable						13,252	13,252
14	Customer Sales:					-		-
15	Administrative & General:	-	-	-	9,230	613	6,964	16,808
16	Total Operation & Maintenance Expense:	-	-	-	22,002	3,897	20,997	46,896
17								
18	Depreciation & Amort Expense:			-	42,448	1,315		43,763
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				28	10		38
22	Retirement Benefits - FED				901	315		1,216
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	23	3	-	26
24	IBS Payroll Tax				462	162		624
25	Real Estate & Property	-	-	-	6,890	999	-	7,889
26	Total Taxes Other Than Income Taxes:	-	-	-	8,304	1,489	-	9,793
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	3,270	474	-	3,744
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	76,024	7,174	20,997	104,196
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(32)		(32)
38	Acct 488 - Miscellaneous Revenue					(7)		(7)
39	Acct 493 - Rent from Gas Property	-	-	-	(24)	(3)	-	(28)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(8)		(8)
43	Total Other Operating Income:	-	-	-	(24)	(50)	-	(75)
44								
45	Actual Return (Net Operating Income)	-	-	-	36,118	5,235	-	41,354
46								
47	Return Income Deficiency	-	-	-	(23,811)	(3,451)	-	(27,262)
48								
49	Additional Income Taxes on Deficiency:	-	-	-	3,147	456	-	3,603
50								
51	REVENUE REQUIREMENTS:	-	-	-	91,455	9,363	20,997	121,815
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			-	291,365	47,290		338,655
57	Accumulated Depreciation - S/L			-	(85,822)	(14,940)		(100,763)
58	Accumulated Depreciation - Deferred Taxes			-	(45,739)	(7,310)		(53,049)
59	Construction Work in Progress			-	6,819	231		7,050
60	Net Plant in Service	-	-	-	166,623	25,271	-	191,893
61								
62	Gas Stored Underground:			-				-
63	Working Capital Allowance			-	7,691	6		7,698
64	Prepayments			-	-	-		-
65	Regulatory Assets & Liabilities			-	-	-		-
66	Materials & Supplies:			-	117	8		125
67	Customer Deposits			-	-	(2)		(2)
68	TOTAL RATE BASE	-	-	-	174,431	25,283	-	199,714
69	% of Rate Base	0.0000%	0.0000%	0.0000%	87.3402%	12.6598%	0.0000%	100.0000%

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
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Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	SVJ NNG Transport							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			9,090				9,090
7	Total - Production	-	-	9,090				9,090
8								
9	Transmission			348				348
10	Distribution:			19,501	14,229	5,186	2,066	40,982
11	Customer Accounts and Services:							
12	Allocable					1,868		1,868
13	Transport Allocable						35,037	35,037
14	Customer Sales:							
15	Administrative & General:	-	-	15,101		1,621	18,412	35,134
16	Total Operation & Maintenance Expense:	-	-	44,040	14,229	8,675	55,516	122,459
17								
18	Depreciation & Amort Expense:			14,911	106,953	2,786		124,651
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				78	27		106
22	Retirement Benefits - FED				2,486	869		3,355
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	55	24	7		86
24	IBS Payroll Tax				1,276	446		1,722
25	Real Estate & Property	-	-	16,571	7,067	2,096		25,734
26	Total Taxes Other Than Income Taxes:	-	-	16,627	10,930	3,446		31,003
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	7,864	3,354	995		12,212
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	83,442	135,465	15,902	55,516	290,325
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(84)		(84)
38	Acct 488 - Miscellaneous Revenue					(17)		(17)
39	Acct 493 - Rent from Gas Property	-	-	(58)	(25)	(7)		(90)
40	Acct 494 - Interdepartmental Rents							
41	Acct 495 - Gas True-up	-	-					
42	Acct 495 - Miscellaneous					(22)		(22)
43	Total Other Operating Income:	-	-	(58)	(25)	(131)		(214)
44								
45	Actual Return (Net Operating Income)	-	-	124,985	53,299	15,810		194,094
46								
47	Return Income Deficiency	-	-	(95,385)	(40,676)	(12,066)		(148,127)
48								
49	Additional Income Taxes on Deficiency:	-	-	7,568	3,227	957		11,753
50								
51	REVENUE REQUIREMENTS:	-	-	120,552	151,290	20,472	55,516	347,831
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			782,822	240,428	101,340		1,124,590
57	Accumulated Depreciation - S/L			(265,769)	(45,658)	(33,278)		(344,704)
58	Accumulated Depreciation - Deferred Taxes			(123,298)	(37,433)	(15,639)		(176,370)
59	Construction Work in Progress			25,761		610		26,371
60	Net Plant in Service	-	-	419,516	157,338	53,034		629,887
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				21,238	17		21,255
64	Prepayments							
65	Regulatory Assets & Liabilities							
66	Materials & Supplies:				323	21		344
67	Customer Deposits					(5)		(5)
68	TOTAL RATE BASE	-	-	419,516	178,899	53,067		651,482
69	% of Rate Base	0.0000%	0.0000%	64.3940%	27.4603%	8.1456%	0.0000%	100.0000%

May not cross-check due to rounding.

Minnesota Energy Resources Corporation
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Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	SVJ Consolidated Transport							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			5,020				5,020
7	Total - Production	-	-	5,020				5,020
8								
9	Transmission			192				192
10	Distribution:			10,769	7,832	2,910	1,273	22,784
11	Customer Accounts and Services:							
12	Allocable					1,151		1,151
13	Transport Allocable						21,585	21,585
14	Customer Sales:							
15	Administrative & General:	-	-	8,339		999	11,343	20,681
16	Total Operation & Maintenance Expense:	-	-	24,320	7,832	5,059	34,200	71,412
17								
18	Depreciation & Amort Expense:			8,235	58,870	1,596		68,701
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				43	15		58
22	Retirement Benefits - FED				1,370	479		1,849
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	31	13	4		48
24	IBS Payroll Tax				703	246		949
25	Real Estate & Property	-	-	9,151	3,891	1,196		14,238
26	Total Taxes Other Than Income Taxes:	-	-	9,182	6,019	1,940		17,141
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	4,343	1,846	568		6,757
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	46,080	74,568	9,163	34,200	164,011
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(52)		(52)
38	Acct 488 - Miscellaneous Revenue					(11)		(11)
39	Acct 493 - Rent from Gas Property	-	-	(32)	(14)	(4)		(50)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-					-
42	Acct 495 - Miscellaneous					(14)		(14)
43	Total Other Operating Income:	-	-	(32)	(14)	(81)		(126)
44								
45	Actual Return (Net Operating Income)	-	-	70,184	29,837	9,173		109,194
46								
47	Return Income Deficiency	-	-	(53,837)	(22,888)	(7,037)		(83,762)
48								
49	Additional Income Taxes on Deficiency:	-	-	4,179	1,777	546		6,502
50								
51	REVENUE REQUIREMENTS:	-	-	66,574	83,281	11,765	34,200	195,819
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			432,305	132,385	58,283		622,973
57	Accumulated Depreciation - S/L			(146,768)	(25,150)	(19,411)		(191,329)
58	Accumulated Depreciation - Deferred Taxes			(68,090)	(20,611)	(8,989)		(97,690)
59	Construction Work in Progress			14,226	-	376		14,602
60	Net Plant in Service	-	-	231,673	86,624	30,259		348,556
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				11,689	10		11,700
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				178	13		191
67	Customer Deposits					(3)		(3)
68	TOTAL RATE BASE	-	-	231,673	98,491	30,280		360,444
69	% of Rate Base	0.0000%	0.0000%	64.2743%	27.3250%	8.4007%	0.0000%	100.0000%

May not cross-check due to rounding.

Minnesota Energy Resources Corporation
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Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL	
1	Total LVI-NNG Transport							
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Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	LVI-Consolidated Transport							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			-	8,733			8,733
7	Total - Production	-	-	-	8,733	-	-	8,733
8								
9	Transmission			-	334			334
10	Distribution:			-	27,601	1,971	480	30,052
11	Customer Accounts and Services:							
12	Allocable					434		434
13	Transport Allocable						8,132	8,132
14	Customer Sales:					-		-
15	Administrative & General:	-	-	-	33,500	376	4,273	38,150
16	Total Operation & Maintenance Expense:	-	-	-	70,168	2,781	12,885	85,833
17								
18	Depreciation & Amort Expense:			-	264,284	979		265,264
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				143	50		193
22	Retirement Benefits - FED				4,552	1,592		6,144
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	78	3	-	81
24	IBS Payroll Tax				2,336	817		3,153
25	Real Estate & Property	-	-	-	23,468	750	-	24,219
26	Total Taxes Other Than Income Taxes:	-	-	-	30,578	3,212	-	33,790
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	11,137	356	-	11,493
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	376,167	7,328	12,885	396,380
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(20)		(20)
38	Acct 488 - Miscellaneous Revenue					(4)		(4)
39	Acct 493 - Rent from Gas Property	-	-	-	(82)	(3)	-	(85)
40	Acct 494 - Interdepartmentall Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(5)		(5)
43	Total Other Operating Income:	-	-	-	(82)	(31)	-	(114)
44								
45	Actual Return (Net Operating Income)	-	-	-	43,729	1,398	-	45,126
46								
47	Return Income Deficiency	-	-	-	(1,809)	(58)	-	(1,867)
48								
49	Additional Income Taxes on Deficiency:	-	-	-	10,718	343	-	11,061
50								
51	REVENUE REQUIREMENTS:	-	-	-	428,723	8,978	12,885	450,586
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			-	989,488	34,699		1,024,187
57	Accumulated Depreciation - S/L			-	(304,494)	(10,489)		(314,983)
58	Accumulated Depreciation - Deferred Taxes			-	(155,432)	(5,370)		(160,802)
59	Construction Work in Progress			-	24,749	142		24,890
60	Net Plant in Service	-	-	-	554,311	18,981	-	573,292
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance				39,212	4		39,216
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				597	5		602
67	Customer Deposits					(1)		(1)
68	TOTAL RATE BASE	-	-	-	594,120	18,989	-	613,109
69	% of Rate Base	0.0000%	0.0000%	0.0000%	96.9029%	3.0971%	0.0000%	100.0000%

May not cross-check due to rounding.

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Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	LVJ-NNG Transport							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			34,513	42,652			77,164
7	Total - Production	-	-	34,513	42,652	-	-	77,164
8								
9	Transmission			1,319	1,631			2,950
10	Distribution:			74,043	136,429	9,591	1,788	221,851
11	Customer Accounts and Services:							
12	Allocable					1,616		1,616
13	Transport Allocable						30,319	30,319
14	Customer Sales:					-		-
15	Administrative & General:	-	-	57,336	163,622	1,403	15,933	238,294
16	Total Operation & Maintenance Expense:	-	-	167,212	344,333	12,610	48,040	572,194
17								
18	Depreciation & Amort Expense:			56,617	567,051	4,602		628,270
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				699	244		943
22	Retirement Benefits - FED				22,228	7,774		30,002
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	210	390	12	-	612
24	IBS Payroll Tax				11,406	3,989		15,395
25	Real Estate & Property	-	-	62,919	116,785	3,547	-	183,251
26	Total Taxes Other Than Income Taxes:	-	-	63,129	151,508	15,566	-	230,203
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	29,858	55,420	1,683	-	86,962
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	316,816	1,118,313	34,460	48,040	1,517,629
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(73)		(73)
38	Acct 488 - Miscellaneous Revenue					(15)		(15)
39	Acct 493 - Rent from Gas Property	-	-	(220)	(408)	(12)	-	(641)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-					-
42	Acct 495 - Miscellaneous					(19)		(19)
43	Total Other Operating Income:	-	-	(220)	(408)	(120)	-	(748)
44								
45	Actual Return (Net Operating Income)	-	-	87,209	161,869	4,916	-	253,994
46								
47	Return Income Deficiency	-	-	25,179	46,734	1,419	-	73,332
48								
49	Additional Income Taxes on Deficiency:	-	-	28,735	53,335	1,620	-	83,690
50								
51	REVENUE REQUIREMENTS:	-	-	457,718	1,379,844	42,295	48,040	1,927,897
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			2,972,256	4,946,671	162,017		8,080,943
57	Accumulated Depreciation - S/L			(1,009,085)	(1,528,617)	(47,684)		(2,585,386)
58	Accumulated Depreciation - Deferred Taxes			(468,144)	(776,872)	(25,103)		(1,270,119)
59	Construction Work in Progress			97,811	120,878	528		219,217
60	Net Plant in Service	-	-	1,592,838	2,762,060	89,758	-	4,444,655
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance				191,519	15		191,533
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities							
66	Materials & Supplies:				2,915	18		2,933
67	Customer Deposits					(4)		(4)
68	TOTAL RATE BASE	-	-	1,592,838	2,956,493	89,786	-	4,639,117
69	% of Rate Base	0.0000%	0.0000%	34.3349%	63.7296%	1.9354%	0.0000%	100.0000%

May not cross-check due to rounding.

Minnesota Energy Resources Corporation
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Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL	
1	VJ-Consolidated Transport							
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Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.	SLVJ-NNG Transport	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			134,990	-			134,990
7	Total - Production	-	-	134,990	-	-	-	134,990
8								
9	Transmission			5,161	-			5,161
10	Distribution:			289,608	44,910	75	142	334,736
11	Customer Accounts and Services:							
12	Allocable					128		128
13	Transport Allocable						2,409	2,409
14	Customer Sales:					-		-
15	Administrative & General:	-	-	224,261	-	111	1,266	225,639
16	Total Operation & Maintenance Expense:	-	-	654,021	44,910	315	3,818	703,064
17								
18	Depreciation & Amort Expense:			221,447	110,626	75		332,148
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				652	228		880
22	Retirement Benefits - FED				20,744	7,255		27,999
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	822	135	0	-	957
24	IBS Payroll Tax				10,645	3,723		14,367
25	Real Estate & Property	-	-	246,098	40,391	52	-	286,541
26	Total Taxes Other Than Income Taxes:	-	-	246,920	72,567	11,258	-	330,746
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	116,785	19,168	25	-	135,978
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	1,239,173	247,272	11,673	3,818	1,501,935
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(6)		(6)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	-	(861)	(141)	(0)	-	(1,002)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-					-
42	Acct 495 - Miscellaneous					(2)		(2)
43	Total Other Operating Income:	-	-	(861)	(141)	(9)	-	(1,011)
44								
45	Actual Return (Net Operating Income)	-	-	(895,730)	(147,013)	(190)	-	(1,042,932)
46								
47	Return Income Deficiency	-	-	1,335,314	219,161	283	-	1,554,757
48								
49	Additional Income Taxes on Deficiency:	-	-	112,392	18,447	24	-	130,862
50								
51	REVENUE REQUIREMENTS:	-	-	1,790,289	337,724	11,781	3,818	2,143,611
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			11,625,486	1,396,917	2,874		13,025,278
57	Accumulated Depreciation - S/L			(3,946,870)	(338,466)	(1,162)		(4,286,498)
58	Accumulated Depreciation - Deferred Taxes			(1,831,066)	(217,527)	(438)		(2,049,032)
59	Construction Work in Progress			382,572	-	42		382,614
60	Net Plant in Service	-	-	6,230,122	840,924	1,316	-	7,072,362
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance				178,884	1		178,885
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				2,722	1		2,724
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	-	6,230,122	1,022,530	1,318	-	7,253,970
69	% of Rate Base	0.0000%	0.0000%	85.8857%	14.0961%	0.0182%	0.0000%	100.0000%

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Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	SLVJ-Consolidated Transport	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			45,110	46,459			91,569
7	Total - Production	-	-	45,110	46,459	-	-	91,569
8								
9	Transmission			1,725	1,776			3,501
10	Distribution:			96,779	145,368	910	426	243,483
11	Customer Accounts and Services:							
12	Allocable					385		385
13	Transport Allocable						7,228	7,228
14	Customer Sales:					-		-
15	Administrative & General:	-	-	74,941	178,228	334	3,799	257,302
16	Total Operation & Maintenance Expense:	-	-	218,555	371,831	1,630	11,453	603,469
17								
18	Depreciation & Amort Expense:			74,001	181,087	514		255,602
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				700	245		945
22	Retirement Benefits - FED				22,264	7,786		30,050
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	275	417	1	-	693
24	IBS Payroll Tax				11,424	3,996		15,420
25	Real Estate & Property	-	-	82,239	124,707	385	-	207,331
26	Total Taxes Other Than Income Taxes:	-	-	82,514	159,512	12,413	-	254,439
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	39,026	59,179	183	-	98,389
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	414,096	771,609	14,740	11,453	1,211,898
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(17)		(17)
38	Acct 488 - Miscellaneous Revenue					(4)		(4)
39	Acct 493 - Rent from Gas Property	-	-	(288)	(436)	(1)	-	(725)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-					-
42	Acct 495 - Miscellaneous					(5)		(5)
43	Total Other Operating Income:	-	-	(288)	(436)	(27)	-	(751)
44								
45	Actual Return (Net Operating Income)	-	-	(282,183)	(427,902)	(1,322)	-	(711,407)
46								
47	Return Income Deficiency	-	-	429,079	650,656	2,010	-	1,081,745
48								
49	Additional Income Taxes on Deficiency:	-	-	37,558	56,953	176	-	94,687
50								
51	REVENUE REQUIREMENTS:	-	-	598,262	1,050,880	15,578	11,453	1,676,173
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			3,884,899	5,324,407	18,593		9,227,899
57	Accumulated Depreciation - S/L			(1,318,929)	(1,657,651)	(6,106)		(2,982,686)
58	Accumulated Depreciation - Deferred Taxes			(611,889)	(836,274)	(2,866)		(1,451,029)
59	Construction Work in Progress			127,844	131,668	126		259,638
60	Net Plant in Service	-	-	2,081,925	2,962,150	9,747	-	5,053,822
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance				191,962	3		191,965
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities							
66	Materials & Supplies:				2,921	4		2,926
67	Customer Deposits					(1)		(1)
68	TOTAL RATE BASE	-	-	2,081,925	3,157,033	9,754	-	5,248,712
69	% of Rate Base	0.0000%	0.0000%	39.6655%	60.1487%	0.1858%	0.0000%	100.0000%

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Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

LINE NO.	[A] SLVI-Consolidated Transport	[B] PURCHASED GAS COST	[C] GAS SUPPLY ACQUISITION COST	[D] DAILY FIRM CAPACITY COST	[E] DEMAND	[F] CUSTOMER	[G] ENHANCED OTHER SERVICES	[H] TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			-	242,417			242,417
7	Total - Production	-	-	-	242,417	-	-	242,417
8								
9	Transmission			-	9,268			9,268
10	Distribution:			-	747,474	605	1,143	749,221
11	Customer Accounts and Services:							
12	Allocable					1,033		1,033
13	Transport Allocable						19,376	19,376
14	Customer Sales:					-		-
15	Administrative & General:	-	-	-	929,972	896	10,182	941,050
16	Total Operation & Maintenance Expense:	-	-	-	1,929,130	2,534	30,701	1,962,365
17								
18	Depreciation & Amort Expense:			-	945,873	600		946,473
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				3,653	1,278		4,930
22	Retirement Benefits - FED				116,158	40,624		156,782
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	2,125	1	-	2,126
24	IBS Payroll Tax				59,605	20,846		80,451
25	Real Estate & Property	-	-	-	635,973	419	-	636,391
26	Total Taxes Other Than Income Taxes:	-	-	-	817,513	63,168	-	880,681
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	301,800	199	-	301,999
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	3,994,317	66,500	30,701	4,091,518
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(47)		(47)
38	Acct 488 - Miscellaneous Revenue					(10)		(10)
39	Acct 493 - Rent from Gas Property	-	-	-	(2,224)	(1)	-	(2,226)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(12)		(12)
43	Total Other Operating Income:	-	-	-	(2,224)	(70)	-	(2,294)
44								
45	Actual Return (Net Operating Income)	-	-	-	(2,929,315)	(1,929)	-	(2,931,244)
46								
47	Return Income Deficiency	-	-	-	4,065,300	2,677	-	4,067,977
48								
49	Additional Income Taxes on Deficiency:	-	-	-	290,447	191	-	290,638
50								
51	REVENUE REQUIREMENTS:	-	-	-	5,418,524	67,370	30,701	5,516,595
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			-	27,005,983	23,116		27,029,099
57	Accumulated Depreciation - S/L			-	(8,367,040)	(9,348)		(8,376,388)
58	Accumulated Depreciation - Deferred Taxes			-	(4,242,796)	(3,523)		(4,246,319)
59	Construction Work in Progress			-	687,026	338		687,364
60	Net Plant in Service	-	-	-	15,083,174	10,582	-	15,093,756
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance				1,001,633	9		1,001,642
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities							
66	Materials & Supplies:				15,243	12		15,255
67	Customer Deposits					(2)		(2)
68	TOTAL RATE BASE	-	-	-	16,100,049	10,601	-	16,110,650
69	% of Rate Base	0.0000%	0.0000%	0.0000%	99.9342%	0.0658%	0.0000%	100.0000%

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Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.	SLVI-Consolidated Transport	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			-				-
7	Total - Production	-	-	-				-
8								
9	Transmission			-				-
10	Distribution:			-				-
11	Customer Accounts and Services:							
12	Allocable					-		-
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:							
16	Total Operation & Maintenance Expense:	-	-	-				-
17								
18	Depreciation & Amort Expense:			-				-
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE					-		-
22	Retirement Benefits - FED					-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-				-
24	IBS Payroll Tax					-		-
25	Real Estate & Property	-	-	-				-
26	Total Taxes Other Than Income Taxes:	-	-	-				-
27								
28	Other Income Before Income Taxes:	-	-	-				-
29								
30	Income Taxes	-	-	-				-
31								
32	Other Income After Income Taxes:	-	-	-				-
33								
34	TOTAL EXPENSES:	-	-	-				-
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					-		-
38	Acct 488 - Miscellaneous Revenue					-		-
39	Acct 493 - Rent from Gas Property	-	-	-				-
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					-		-
43	Total Other Operating Income:	-	-	-				-
44								
45	Actual Return (Net Operating Income)	-	-	-				-
46								
47	Return Income Deficiency	-	-	-				-
48								
49	Additional Income Taxes on Deficiency:	-	-	-				-
50								
51	REVENUE REQUIREMENTS:	-	-	-				-
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			-		-		-
57	Accumulated Depreciation - S/L			-		-		-
58	Accumulated Depreciation - Deferred Taxes			-		-		-
59	Construction Work in Progress			-		-		-
60	Net Plant in Service	-	-	-				-
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance					-		-
64	Prepayments					-		-
65	Regulatory Assets & Liabilities					-		-
66	Materials & Supplies:					-		-
67	Customer Deposits					-		-
68	TOTAL RATE BASE	-	-	-				-
69	% of Rate Base	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

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Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	LVI-NNG Flex Transport							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			-				-
7	Total - Production	-	-	-				-
8								
9	Transmission			-				-
10	Distribution:			-				-
11	Customer Accounts and Services:							
12	Allocable					-		-
13	Transport Allocable						-	-
14	Customer Sales:							-
15	Administrative & General:							-
16	Total Operation & Maintenance Expense:	-	-	-				-
17								
18	Depreciation & Amort Expense:			-				-
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE					-		-
22	Retirement Benefits - FED					-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-				-
24	IBS Payroll Tax					-		-
25	Real Estate & Property	-	-	-				-
26	Total Taxes Other Than Income Taxes:	-	-	-				-
27								
28	Other Income Before Income Taxes:	-	-	-				-
29								
30	Income Taxes	-	-	-				-
31								
32	Other Income After Income Taxes:	-	-	-				-
33								
34	TOTAL EXPENSES:	-	-	-				-
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					-		-
38	Acct 488 - Miscellaneous Revenue					-		-
39	Acct 493 - Rent from Gas Property	-	-	-				-
40	Acct 494 - Interdepartmentall Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					-		-
43	Total Other Operating Income:	-	-	-				-
44								
45	Actual Return (Net Operating Income)	-	-	-				-
46								
47	Return Income Deficiency	-	-	-				-
48								
49	Additional Income Taxes on Deficiency:	-	-	-				-
50								
51	REVENUE REQUIREMENTS:	-	-	-				-
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			-		-		-
57	Accumulated Depreciation - S/L			-		-		-
58	Accumulated Depreciation - Deferred Taxes			-		-		-
59	Construction Work in Progress			-		-		-
60	Net Plant in Service	-	-	-				-
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance					-		-
64	Prepayments					-		-
65	Regulatory Assets & Liabilities					-		-
66	Materials & Supplies:					-		-
67	Customer Deposits					-		-
68	TOTAL RATE BASE	-	-	-				-
69	% of Rate Base	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

May not cross-check due to rounding.

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Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL	
1								
2								
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Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.	Transport for Resale	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost			-	446			446
7	Total - Production	-	-	-	446	-	-	446
8								
9	Transmission			-	17			17
10	Distribution:			-	1,286	76	71	1,433
11	Customer Accounts and Services:							
12	Allocable					64		64
13	Transport Allocable						1,205	1,205
14	Customer Sales:					-		-
15	Administrative & General:	-	-	-	1,712	56	633	2,401
16	Total Operation & Maintenance Expense:	-	-	-	3,462	196	1,909	5,567
17								
18	Depreciation & Amort Expense:			-	7,554	53		7,608
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				5	2		7
22	Retirement Benefits - FED				166	58		224
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	4	0	-	4
24	IBS Payroll Tax				85	30		115
25	Real Estate & Property	-	-	-	1,096	39	-	1,135
26	Total Taxes Other Than Income Taxes:	-	-	-	1,357	129	-	1,486
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	520	18	-	539
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	12,893	396	1,909	15,198
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(3)		(3)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	-	-	(4)	(0)	-	(4)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	-	-	(4)	(4)	-	(8)
44								
45	Actual Return (Net Operating Income)	-	-	-	3,634	128	-	3,762
46								
47	Return Income Deficiency	-	-	-	(1,675)	(59)	-	(1,734)
48								
49	Additional Income Taxes on Deficiency:	-	-	-	501	18	-	518
50								
51	REVENUE REQUIREMENTS:	-	-	-	15,349	479	1,909	17,736
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service			-	47,504	1,991		49,495
57	Accumulated Depreciation - S/L			-	(14,994)	(727)		(15,721)
58	Accumulated Depreciation - Deferred Taxes			-	(7,466)	(305)		(7,771)
59	Construction Work in Progress			-	1,265	21		1,286
60	Net Plant in Service	-	-	-	26,309	980	-	27,289
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance				1,427	1		1,427
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				22	1		22
67	Customer Deposits					(0)		(0)
68	TOTAL RATE BASE	-	-	-	27,757	981	-	28,739
69	% of Rate Base	0.0000%	0.0000%	0.0000%	96.5855%	3.4145%	0.0000%	100.0000%

May not cross-check due to rounding.

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COST OF SERVICE BY BILLING UNIT

LINE NO.	(A) RATE SCHEDULE	(B) PER METER FIXED CHARGE	(C) TELEMETER MAINTENANCE CHARGE	(D) ENHANCED ADMIN. CHARGE	(E) TOTAL PER METER FIXED CHARGE	(F) VOLUMETRIC RATE	(G) GAS SUPPLY ACQUISITION RATE	(H) TOTAL THERM RATE	(I) ** Per DFC Basis ** DAILY FIRM CAPACITY RATE	(J) ** Per Therm Basis ** DAILY FIRM CAPACITY RATE
1	GS-NNG Residential Sales	\$25.86	-	-	\$25.86	\$0.0839	\$0.0070	\$0.0909	-	-
2	GS-Consolidated Residential Sales	\$25.86	-	-	\$25.86	\$0.0839	\$0.0070	\$0.0909	-	-
3	GS-NNG SC&I Sales	\$28.83	-	-	\$28.83	\$0.0885	\$0.0070	\$0.0955	-	-
4	GS-Consolidated SC&I Sales	\$28.83	-	-	\$28.83	\$0.0885	\$0.0070	\$0.0955	-	-
5	GS-NNG LC&I Sales	\$39.80	-	-	\$39.80	\$0.0789	\$0.0070	\$0.0859	-	-
6	GS-Consolidated LC&I Sales	\$39.80	-	-	\$39.80	\$0.0789	\$0.0070	\$0.0859	-	-
7	SVI NNG Sales	\$58.52	\$5.92	-	\$64.44	\$0.0769	\$0.0070	\$0.0839	-	-
8	SVI Consolidated Sales	\$58.52	\$5.92	-	\$64.44	\$0.0769	\$0.0070	\$0.0839	-	-
9	SVJ NNG Sales	\$58.52	\$5.92	-	\$64.44	\$0.0769	\$0.0070	\$0.0839	\$0.4165	\$0.0139
10	SVJ Consolidated Sales	\$58.52	\$5.92	-	\$64.44	\$0.0769	\$0.0070	\$0.0839	\$0.4165	\$0.0139
11	LV1-NNG Sales	\$94.22	\$5.92	-	\$100.14	\$0.0483	\$0.0070	\$0.0553	-	-
12	LV1-Consolidated Sales	\$94.22	\$5.92	-	\$100.14	\$0.0483	\$0.0070	\$0.0553	-	-
13	SVI NNG Transport	\$58.52	\$5.92	\$153.15	\$217.59	\$0.0769	-	\$0.0769	-	-
14	SVI Consolidated Transport	\$58.52	\$5.92	\$153.15	\$217.59	\$0.0769	-	\$0.0769	\$0.4165	\$0.0139
15	SVJ NNG Transport	\$58.52	\$5.92	\$153.15	\$217.59	\$0.0769	-	\$0.0769	\$0.4165	\$0.0139
16	SVJ Consolidated Transport	\$58.52	\$5.92	\$153.15	\$217.59	\$0.0769	-	\$0.0769	\$0.4165	\$0.0139
17	LV1-NNG Transport	\$94.22	\$5.92	\$153.15	\$253.29	\$0.0483	-	\$0.0483	-	-
18	LV1-Consolidated Transport	\$94.22	\$5.92	\$153.15	\$253.29	\$0.0483	-	\$0.0483	\$0.4165	\$0.0139
19	LVJ-NNG Transport	\$94.22	\$5.92	\$153.15	\$253.29	\$0.0483	-	\$0.0483	\$0.4165	\$0.0139
20	LVJ-Consolidated Transport	\$94.22	\$5.92	\$153.15	\$253.29	\$0.0483	-	\$0.0483	\$0.4165	\$0.0139
21	SLVJ-NNG Transport	\$327.78	\$5.92	\$153.15	\$486.85	\$0.0221	-	\$0.0221	\$0.4165	\$0.0139
22	SLVJ-Consolidated Transport	\$327.78	\$5.92	\$153.15	\$486.85	\$0.0221	-	\$0.0221	\$0.4165	\$0.0139
23	SLV1-NNG Transport	\$327.78	\$5.92	\$153.15	\$486.85	\$0.0221	-	\$0.0221	-	-
24	SLV1-Consolidated Transport	-	-	-	-	-	-	-	-	-
25	LVH-NNG Flex Transport	\$141.61	\$0.00	\$0.00	\$141.61	\$0.0420	-	\$0.0420	\$0.4165	\$0.0139
26	LVJ-NNG Flex Transport	\$141.61	\$5.92	\$153.15	\$300.68	\$0.0420	-	\$0.0420	-	-
27	Transport for Resale	\$39.89	\$5.92	\$153.15	\$198.96	\$0.0743	-	\$0.0743	-	-

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COST OF SERVICE BY BILLING UNIT

LINE NO.	RATE SCHEDULE	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		METER COUNT	CUSTOMER COSTS	-- PER METER -- FIXED CHARGE	TELEMETERING MAINTENANCE COSTS	TELEMETERING MAINTENANCE CHARGE	ENHANCED ADMINISTRATIVE COSTS	ENHANCED ADMIN. CHARGE	TOTAL MONTHLY -- PER METER -- FIXED CHARGE	
1	Residential:									
2	GS-NNG Residential Sales	2,158,800	\$55,816,200		-		-		\$25.86	
3	GS-Consolidated Residential Sales	365,171	\$9,440,891		-		-		\$25.86	
4		2,523,971	\$65,257,091	\$25.86						
5										
6	Small General Service									
7	GS-NNG SC&S Sales	82,263	\$2,377,783		-		-		\$28.83	
8	GS-Consolidated SC&S Sales	26,896	\$769,602		-		-		\$28.83	
9		109,159	\$3,147,386	\$28.83						
10										
11	Large General Service									
12	GS-NNG LC&S Sales	117,894	\$4,736,917		-		-		\$39.80	
13	GS-Consolidated LC&S Sales	36,486	\$1,487,122		-		-		\$39.80	
14		156,380	\$6,224,039	\$39.80						
15										
16	Small Volume Service									
17	SVI NNG Sales	3,893	\$224,549		\$23,049	\$5.92	-		\$64.44	
18	SVI Consolidated Sales	714	\$45,313		\$4,227	\$5.92	-		\$64.44	
19	SVJ NNG Sales	36	\$1,780		\$213	\$5.92	-		\$64.44	
20	SVJ Consolidated Sales	48	\$2,583		\$284	\$5.92	-		\$64.44	
21	SVI NNG Transport	228	\$12,783		\$1,350	\$5.92	\$34,918	\$153.15	\$217.59	
22	SVI Consolidated Transport	132	\$9,363		\$782	\$5.92	\$20,216	\$153.15	\$217.59	
23	SVJ NNG Transport	349	\$20,472		\$2,066	\$5.92	\$53,450	\$153.15	\$217.59	
24	SVJ Consolidated Transport	215	\$11,765		\$1,273	\$5.92	\$32,927	\$153.15	\$217.59	
25		5,615	\$328,607	\$58.52						
26										
27	Large Volume Service									
28	LVH-NNG Sales	796	\$53,683		\$4,713	\$5.92	-		\$100.14	
29	LVH-Consolidated Sales	79	\$9,256		\$468	\$5.92	-		\$100.14	
30	LVH-NNG Transport	433	\$46,404		\$2,564	\$5.92	\$66,314	\$153.15	\$253.29	
31	LVH-Consolidated Transport	81	\$8,978		\$480	\$5.92	\$12,405	\$153.15	\$253.29	
32	LVJ-NNG Transport	302	\$42,295		\$1,788	\$5.92	\$46,252	\$153.15	\$253.29	
33	LVJ-Consolidated Transport	131	\$11,047		\$776	\$5.92	\$20,063	\$153.15	\$253.29	
34		1,822	\$77,674	\$94.22						
35										
36	Super Large Volume Service									
37	SLVJ-NNG Transport	24	\$11,781		\$142	\$5.92	\$3,676	\$153.15	\$486.85	
38	SLVJ-Consolidated Transport	72	\$15,578		\$426	\$5.92	\$11,027	\$153.15	\$486.85	
39	SLVJ-NNG Transport	193	\$67,370		\$1,143	\$5.92	\$29,558	\$153.15	\$486.85	
40	SLVJ-Consolidated Transport	0	\$0		-	-	-	-	-	
41		289	\$94,728	\$327.78						
42										
43	Large Volume FLEX Service									
44	LVH-NNG Flex Transport	0	\$0		\$0	\$0.00	\$0	\$0.00	\$141.61	
45	LVH-NNG Flex Transport	72	\$10,196		\$426	\$5.92	\$11,027	\$153.15	\$300.68	
46	LVJ-NNG Flex Transport	72	\$10,196		\$426	\$5.92	\$11,027	\$153.15	\$300.68	
47		12	\$479	\$39.89	\$71	\$5.92	\$1,838	\$153.15	\$198.96	
48	Transport for Resale									
49	GRAND TOTALS	2,797,320	\$75,236,200	\$46.241	\$46,241		\$34,367.1			

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External Allocation Methods

LINE NO.	DESCRIPTION OF ALLOCATION DATA	General Service - Northern Natural										LVI Consolidated Sales	LVI Consolidated Sales
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)		
		Total GS-NG Residential Sales	Total GS-NG SC&I Sales	Total GS-NG LC&I Sales	GS-Consolidated Residential Sales	GS-Consolidated SC&I Sales	GS-Consolidated LC&I Sales	Total SVI NG Sales	SVI Consolidated NG Sales	SVI Consolidated LC&I Sales	Total LVI-NG Sales	SVI Consolidated Sales	SOURCE OR ALLOCATION FACTOR
1	CLASS MONTHLY PEAK - All Load	107,322,639	29,627,825	17,864,088	1,741,460	72,864,088	4,323,270	31,103,270	16,544,444	1,062,931	106,293,714	689,685	
2	Percentage	1.00000	0.27764	0.11728	0.01324	0.67582	0.04582	0.02889	0.06895	0.00971	0.99191	0.00541	Group Demand
3	Residential Customers												
4	Class Peak Percentage	0.32346	0.27764	0.11728	0.01324	0.67582	0.04582						Line 2
5	Annual Therm Throughput	183,783,848	157,671,170	72,413,144	6,811,192	26,112,678	2,278,477	16,579,320	4,544,204	1,071,252	176,818,16	4,708,816	Line 72
6	Proportion	0.85792	0.85792	0.75362	0.74933	0.32346	0.14208	0.53846	0.14758	0.04871	0.82402	0.00541	Line 5, Total
7	Residential Weight for Class Peak Demand	0.32346	0.27764	0.11728	0.01324	0.67582	0.04582						
8	Weighted Proportion	0.32346	0.27764	0.11728	0.01324	0.67582	0.04582						
9	Commercial Small Customers:												
10	Class Peak Percentage	0.0745	0.01324	0.11827	0.01324	0.00422	0.00422	0.02869	0.00695	0.00719	0.01230	0.00541	Line 2
11	Annual Therm Throughput	9,089,669	6,811,192	72,413,144	6,811,192	2,278,477	2,278,477	16,579,320	4,544,204	1,071,252	176,818,16	4,708,816	Line 72
12	Proportion	0.74933	0.74933	0.75362	0.74933	0.32346	0.14208	0.53846	0.14758	0.04871	0.82402	0.00541	Line 12, Total
13	Commercial Small Weight for Class Peak Demand	0.0745	0.01324	0.11827	0.01324	0.00422	0.00422	0.02869	0.00695	0.00719	0.01230	0.00541	
14	Weighted Proportion	0.0745	0.01324	0.11827	0.01324	0.00422	0.00422	0.02869	0.00695	0.00719	0.01230	0.00541	
15	Commercial Medium Customers:												
16	Class Peak Percentage	0.15093	0.11728	0.11827	0.15093	0.03266	0.03266	0.02869	0.00695	0.00719	0.01230	0.00541	Line 2
17	Annual Therm Throughput	92,408,923	72,413,144	72,413,144	72,413,144	19,995,779	19,995,779	16,579,320	4,544,204	1,071,252	176,818,16	4,708,816	Line 72
18	Proportion	0.15093	0.15093	0.15093	0.15093	0.03266	0.03266	0.02869	0.00695	0.00719	0.01230	0.00541	Line 19, Total
19	Commercial Medium Weight for Class Peak Demand	0.15093	0.11728	0.11827	0.15093	0.03266	0.03266	0.02869	0.00695	0.00719	0.01230	0.00541	
20	Weighted Proportion	0.15093	0.11728	0.11827	0.15093	0.03266	0.03266	0.02869	0.00695	0.00719	0.01230	0.00541	
21	Commercial Large Customers:												
22	Class Peak Percentage	0.04871	0.04871	0.04871	0.04871	0.04871	0.04871	0.04871	0.04871	0.04871	0.04871	0.04871	Line 2
23	Annual Therm Throughput	30,790,487	30,790,487	30,790,487	30,790,487	30,790,487	30,790,487	30,790,487	30,790,487	30,790,487	30,790,487	30,790,487	Line 72
24	Proportion	0.04871	0.04871	0.04871	0.04871	0.04871	0.04871	0.04871	0.04871	0.04871	0.04871	0.04871	Line 19, Total
25	Commercial Large Weight for Class Peak Demand	0.04871	0.04871	0.04871	0.04871	0.04871	0.04871	0.04871	0.04871	0.04871	0.04871	0.04871	
26	Weighted Proportion	0.04871	0.04871	0.04871	0.04871	0.04871	0.04871	0.04871	0.04871	0.04871	0.04871	0.04871	
27	Industrial Medium Customers:												
28	Class Peak Percentage	0.12563	0.12563	0.12563	0.12563	0.12563	0.12563	0.12563	0.12563	0.12563	0.12563	0.12563	Line 2
29	Annual Therm Throughput	109,428,646	109,428,646	109,428,646	109,428,646	109,428,646	109,428,646	109,428,646	109,428,646	109,428,646	109,428,646	109,428,646	Line 72
30	Proportion	0.12563	0.12563	0.12563	0.12563	0.12563	0.12563	0.12563	0.12563	0.12563	0.12563	0.12563	Line 33, Total
31	Industrial Medium Weight for Class Peak Demand	0.12563	0.12563	0.12563	0.12563	0.12563	0.12563	0.12563	0.12563	0.12563	0.12563	0.12563	
32	Weighted Proportion	0.12563	0.12563	0.12563	0.12563	0.12563	0.12563	0.12563	0.12563	0.12563	0.12563	0.12563	
33	Industrial Super Large Customers:												
34	Class Peak Percentage	0.33382	0.33382	0.33382	0.33382	0.33382	0.33382	0.33382	0.33382	0.33382	0.33382	0.33382	Line 2
35	Annual Therm Throughput	327,579,250	327,579,250	327,579,250	327,579,250	327,579,250	327,579,250	327,579,250	327,579,250	327,579,250	327,579,250	327,579,250	Line 72
36	Proportion	0.33382	0.33382	0.33382	0.33382	0.33382	0.33382	0.33382	0.33382	0.33382	0.33382	0.33382	Line 33, Total
37	Industrial Super Large Weight for Class Peak Demand	0.33382	0.33382	0.33382	0.33382	0.33382	0.33382	0.33382	0.33382	0.33382	0.33382	0.33382	
38	Weighted Proportion	0.33382	0.33382	0.33382	0.33382	0.33382	0.33382	0.33382	0.33382	0.33382	0.33382	0.33382	
39	Total Weighted Peak Demand Allocator	1.00000	0.27764	0.11728	0.01324	0.67582	0.04582	0.02889	0.06895	0.00971	0.99191	0.00541	Weighted Peak Demand
40	ACCOUNT 376 DEMAND												
41	Weighted Demand Allocation Percentage for Acct 376	0.54022	0.27764	0.11827	0.01324	0.04582	0.00422	0.02869	0.00695	0.00719	0.01230	0.00541	Line 2
42	Total Vgld Dmd Allocator - GS and SV/SL customers	1.00000	0.51388	0.21893	0.02421	0.08507	0.00810	0.04855	0.01331	0.04855	0.01331	0.01331	Line 72
43	Percentage	1.00000	0.51388	0.21893	0.02421	0.08507	0.00810	0.04855	0.01331	0.04855	0.01331	0.01331	Acct 376 Demand
44	ACCOUNT 385 DEMAND												
45	Weighted Demand Allocation Percentage for Acct 385	0.966	0.27764	0.11827	0.01324	0.04582	0.00422	0.02869	0.00695	0.00719	0.01230	0.00541	Line 53
46	Total Vgld Dmd Allocator - GS and SV/SL customers	1.00000	0.51388	0.21893	0.02421	0.08507	0.00810	0.04855	0.01331	0.04855	0.01331	0.01331	Line 72
47	Percentage	1.00000	0.51388	0.21893	0.02421	0.08507	0.00810	0.04855	0.01331	0.04855	0.01331	0.01331	Acct 385 Demand
48	THERM SALES												
49	Class Peak Percentage	322,231,617	157,671,170	72,413,144	6,811,192	26,112,678	2,278,477	16,579,320	4,544,204	1,071,252	176,818,16	4,708,816	Sales
50	Annual Therm Throughput	1.00000	0.48931	0.22472	0.02114	0.08104	0.00707	0.05145	0.01410	0.03324	0.03324	0.01461	
51	Proportion	0.48931	0.48931	0.22472	0.02114	0.08104	0.00707	0.05145	0.01410	0.03324	0.03324	0.01461	
52	Therm Sales Weight for Class Peak Demand	0.48931	0.48931	0.22472	0.02114	0.08104	0.00707	0.05145	0.01410	0.03324	0.03324	0.01461	
53	Weighted Proportion	0.48931	0.48931	0.22472	0.02114	0.08104	0.00707	0.05145	0.01410	0.03324	0.03324	0.01461	
54	THERM THROUGHPUT												
55	Class Peak Percentage	753,081,025	157,671,170	72,413,144	6,811,192	26,112,678	2,278,477	16,579,320	4,544,204	1,071,252	176,818,16	4,708,816	Therm Throughput
56	Annual Therm Throughput	1.00000	0.20937	0.08616	0.00904	0.03467	0.00603	0.02655	0.00603	0.02602	0.01422	0.00625	
57	Proportion	0.20937	0.20937	0.08616	0.00904	0.03467	0.00603	0.02655	0.00603	0.02602	0.01422	0.00625	
58	Therm Throughput Weight for Class Peak Demand	0.20937	0.20937	0.08616	0.00904	0.03467	0.00603	0.02655	0.00603	0.02602	0.01422	0.00625	
59	Weighted Proportion	0.20937	0.20937	0.08616	0.00904	0.03467	0.00603	0.02655	0.00603	0.02602	0.01422	0.00625	

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LINE NO.	DESCRIPTION OF ALLOCATION DATA	TRANSPORT										SOURCE OR ALLOCATION FACTOR	
		Small Volume Joint		Small Volume Interruptible		Small Volume Joint		Large Volume Interruptible		Large Volume Joint			
		MERC CORPORATE SVJ NNG Sales	SVJ Consolidated Sales	Total SVI NNG Transport	SVI Consolidated Transport	SVJ NNG Transport	SVJ Consolidated Transport	SVI NNG Transport	SVI Consolidated Transport	Total LVH NNG Transport	LVH Consolidated Transport	LVJ NNG Transport	LVJ Consolidated Transport
1	CLASS MONTHLY PEAK - All Load	107,322,638	36,608	107,359,246	107,359,246	3,826,700	3,826,700	1,400,629	1,400,629	4,072,329	4,072,329	17,952,686	17,952,686
2	Percentage	1.00000	0.00022	0.00022	0.00022	0.00472	0.00472	0.00204	0.00204	0.01360	0.01360	0.07598	0.07598
3	Residential Customers												
4	Class Peak Percentage	0.32346											
5	Annual Therm Throughput	183,783,848											
6	Proportion												
7	Residential Weight for Class Peak Demand												
8	Weighted Proportion	0.32346											
9	Commercial Small Customers:												
10	Class Peak Percentage	0.0745											
11	Annual Therm Throughput	9,089,689											
12	Proportion												
13	Commercial Small Weight for Class Peak Demand												
14	Weighted Proportion	0.0745											
15	Commercial Medium Customers:												
16	Class Peak Percentage	0.15093											
17	Annual Therm Throughput	92,408,923											
18	Proportion												
19	Commercial Medium Weight for Class Peak Demand												
20	Weighted Proportion	0.15093											
21	Commercial Large Customers:												
22	Class Peak Percentage	0.04871											
23	Annual Therm Throughput	30,790,487											
24	Proportion												
25	Commercial Large Weight for Class Peak Demand												
26	Weighted Proportion	0.04871											
27	Industrial Medium Customers:												
28	Class Peak Percentage	0.12563											
29	Annual Therm Throughput	109,428,946											
30	Proportion												
31	Industrial Medium Weight for Class Peak Demand												
32	Weighted Proportion	0.12563											
33	Industrial Super Large Customers:												
34	Class Peak Percentage	0.33382											
35	Annual Therm Throughput	327,579,250											
36	Proportion												
37	Industrial Super Large Weight for Class Peak Demand												
38	Weighted Proportion	0.33382											
39	Industrial Super Large Customers:												
40	Class Peak Percentage	0.00024											
41	Annual Therm Throughput	32,757,925											
42	Proportion												
43	Commercial L & S Weight for Class Peak Demand												
44	Weighted Proportion	0.00024											
45	Total Weighted Peak Demand Allocator	1.00000	0.00024	0.00040	0.00176	0.00487	0.00268	0.00967	0.00699	0.04389	0.04389	0.01539	0.01539
46	ACCOUNT 376 DEMAND												
47	Weighted Demand Allocation Percentage for Acct 376	0.54922	0.00024	0.00040	0.00176	0.00487	0.00268	0.00967	0.00699	0.04389	0.04389	0.01539	0.01539
48	Total Vgld Dmd Allocator - GS and SVI/SVJ customers	1.00000	0.00044	0.00074	0.00326	0.00801	0.00486	0.03967	0.02929	0.19544	0.19544	0.05445	0.05445
49	Percentage												
50	ACCOUNT 385 DEMAND												
51	Weighted Demand Allocation Percentage for Acct 385	0.966	0.45978	0.433	0.03867	0.00899	0.04389	0.00899	0.04389	0.03867	0.00899	0.01539	0.01539
52	Industrial Size Customers:												
53	Class Peak Percentage	1.00000											
54	Annual Therm Throughput	322,231,617											
55	Proportion												
56	Commercial L & S Weight for Class Peak Demand												
57	Weighted Proportion	1.00000											
58	THERM SALES												
59	Class Peak Percentage	755,081,025	150,483	253,802	3,172,067	1,114,116	1,652,294	34,550,529	7,826,842	36,227,945	13,022,164	13,022,164	
60	Annual Therm Throughput	1.00000	0.00020	0.00034	0.00148	0.00409	0.00225	0.04568	0.01039	0.05076	0.01780	0.01780	
61	Percentage												
62	THERM THROUGHPUT												
63	Class Peak Percentage	1.00000											
64	Annual Therm Throughput	755,081,025	150,483	253,802	3,172,067	1,114,116	1,652,294	34,550,529	7,826,842	36,227,945	13,022,164	13,022,164	
65	Percentage	1.00000	0.00020	0.00034	0.00148	0.00409	0.00225	0.04568	0.01039	0.05076	0.01780	0.01780	
66	THERM THROUGHPUT												
67	Class Peak Percentage	1.00000											
68	Annual Therm Throughput	755,081,025	150,483	253,802	3,172,067	1,114,116	1,652,294	34,550,529	7,826,842	36,227,945	13,022,164	13,022,164	
69	Percentage	1.00000	0.00020	0.00034	0.00148	0.00409	0.00225	0.04568	0.01039	0.05076	0.01780	0.01780	

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LINE NO.	DESCRIPTION OF ALLOCATION DATA	[A]	[B]		[C]	[D]	[E]	[F]		[G]	[H]	[I]	[K]
			MERC CORPORATE	SLV+Consolidated				SLV+Consolidated	SLV+Consolidated				
			SLV+Consolidated	SLV+Consolidated	SLV+Consolidated	SLV+Consolidated	SLV+Consolidated	SLV+Consolidated	SLV+Consolidated	SLV+Consolidated	SLV+Consolidated	SLV+Consolidated	SLV+Consolidated
			Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport
			Volume	Volume	Volume	Volume	Volume	Volume	Volume	Volume	Volume	Volume	Volume
			Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor
1	CLASS MONTHLY PEAK - All Load		107,327,069	4,226,812	4,226,812	21,029,116	21,029,116	1,493,953	1,493,953	1,493,953	1,493,953	43,572	
2	Percentage		1.00000	0.00115	0.00957	0.20141	0.20141	0.01309	0.01309	0.01309	0.01309	0.00940	Group Demand
3	Residential Customers												Line 2
4	Class Peak Percentage		0.32346										Line 2
5	Annual Therm Throughput		183,783,848										Line 5, Total
6	Proportion												Line 2
7	Residential Weight for Class Peak Demand												Line 2
8	Weighted Proportion		0.32346										Line 2
9	Commercial Small Customers:												Line 12, Total
10	Class Peak Percentage		0.07745										Line 2
11	Annual Therm Throughput		9,089,669										Line 2
12	Proportion												Line 12, Total
13	Commercial Small Weight for Class Peak Demand												Line 2
14	Weighted Proportion		0.07745										Line 2
15	Commercial Medium Customers:												Line 2
16	Class Peak Percentage		0.15093										Line 2
17	Annual Therm Throughput		92,408,923										Line 2
18	Proportion												Line 2
19	Commercial Medium Weight for Class Peak Demand												Line 19, Total
20	Weighted Proportion		0.15093										Line 2
21	Commercial Large Customers:												Line 2
22	Class Peak Percentage		0.04871										Line 2
23	Annual Therm Throughput		30,790,487										Line 2
24	Proportion												Line 2
25	Commercial Large Weight for Class Peak Demand												Line 26, Total
26	Weighted Proportion		0.04871										Line 2
27	Industrial Medium Customers:												Line 2
28	Class Peak Percentage		0.12563										Line 2
29	Annual Therm Throughput		109,428,646										Line 2
30	Proportion												Line 2
31	Industrial Medium Weight for Class Peak Demand												Line 2
32	Weighted Proportion		0.12563										Line 2
33	Industrial Super Large Customers:												Line 2
34	Class Peak Percentage		0.33382										Line 2
35	Annual Therm Throughput		327,579,250										Line 2
36	Proportion												Line 2
37	Industrial Super Large Weight for Class Peak Demand												Line 2
38	Weighted Proportion		0.33382										Line 2
39	Industrial Super Large Customers:												Line 2
40	Class Peak Percentage		0.06115										Line 2
41	Annual Therm Throughput		40,225,718										Line 2
42	Proportion												Line 2
43	Commercial L & S Weight for Class Peak Demand												Line 2
44	Weighted Proportion		0.04099										Line 2
45	Total Weighted Peak Demand Allocator		1.00000	0.04099	0.04399	0.22953	0.22953	0.01309	0.01309	0.01309	0.01309	0.00033	Weighted Peak Demand
46	ACCOUNT 376 DEMAND												Line 32
47	Weighted Demand Allocation Percentage for Acct 376		0.54022										Acct 376 Demand
48	Total Vgld Dmd Allocator - GS and SV/SLV customers		1.00000										Line 32
49	Percentage												Acct 385 Demand
50	ACCOUNT 385 DEMAND												Line 53
51	Weighted Demand Allocation Percentage for Acct 385		966	24	72	193	193						Acct 385 Demand
52	Industrial Size Customers:		0.45978	0.04099	0.04399	0.22953	0.22953	0.01309	0.01309	0.01309	0.01309	0.00033	Line 53
53	Percentage		1.00000	0.06916	0.09567	0.46922	0.46922	0.04200	0.04200	0.04200	0.04200	0.00071	Acct 385 Demand
54	THERM SALES		322,231,617										Sales
55	Percentage		1.00000										Therms Throughput
56	THERM THROUGHPUT		755,081,025	40,225,718	43,166,561	225,237,874	225,237,874	18,949,097	18,949,097	18,949,097	18,949,097	206,879	Therms Throughput
57	Percentage		1.00000	0.05341	0.05732	0.28909	0.28909	0.02516	0.02516	0.02516	0.02516	0.00027	Therms Throughput

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		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)		(K)	(L)	(M)
		Total GS-NG Residential Sales	Total GS-NG Residential Sales	Total GS-NG SC&I Sales	Total GS-NG SC&I Sales	Total GS-NG LC&I Sales	Total GS-NG LC&I Sales	GS-Consolidated Residential Sales	GS-Consolidated SC&I Sales	GS-Consolidated LC&I Sales	GS-Consolidated Residential Sales	SVI Consolidated Sales	SVI Consolidated Sales	Total LVI-NG Sales	LVI-Consolidated Sales
1	CLASS MONTHLY PEAK - Interruptible Load														
2	Percentage	38,786,648	1,00000	-	-	-	-	-	-	-	-	3,102,993	748,144	1,687,284	580,685
3												0.07999	0.01924	0.04350	0.07497
4	Residential Customers														
5	Class Peak Percentage														
6	Annual Therm Throughput	157,671,170													
7	Proportion														
8	Residential Weight for Class Peak Demand														
9	Weighted Proportion														
10	Commercial Small Customers:														
11	Class Peak Percentage														
12	Annual Therm Throughput	6,811,192													
13	Proportion														
14	Commercial Small Weight for Class Peak Demand														
15	Weighted Proportion														
16	Commercial Medium Customers:														
17	Class Peak Percentage														
18	Annual Therm Throughput	72,413,144													
19	Proportion														
20	Commercial Medium Weight for Class Peak Demand														
21	Weighted Proportion														
22	Commercial Large Customers:														
23	Class Peak Percentage														
24	Annual Therm Throughput	0.11467													
25	Proportion														
26	Commercial Large Weight for Class Peak Demand														
27	Weighted Proportion														
28	Industrial Medium Customers:														
29	Class Peak Percentage														
30	Annual Therm Throughput	25,870,188													
31	Proportion														
32	Industrial Medium Weight for Class Peak Demand														
33	Weighted Proportion														
34	Industrial Large Customers:														
35	Class Peak Percentage														
36	Annual Therm Throughput	0.11467													
37	Proportion														
38	Industrial Large Weight for Class Peak Demand														
39	Weighted Proportion														
40	Industrial Large & Super Large Customers:														
41	Class Peak Percentage														
42	Annual Therm Throughput	287,353,532													
43	Proportion														
44	Commercial L & S, Weight for Class Peak Demand														
45	Weighted Proportion														
46	Total Weighted Peak Demand Allocator Sales & Interruptible	1,00000										0.07549	0.02014	0.02453	0.01078
47															
48	FIRM CAPACITY														
49	Monthly Capacity	73,186,472	29,815,935	1,421,460	12,584,058	4,920,994	3,613,370								
50	Percentage	1,00000	0.40740	0.01942	0.17209	0.06724	0.04937								
51															
52															

Line 2
Page 1, line 72
Line 5, Total
Line 2
Page 1, line 72
Line 12, Total
Line 2
Page 1, line 72
Line 19, Total
Line 2
Page 1, line 72
Line 26, Total
Line 2
Page 1, line 72
Line 33, Total
Line 2
Page 1, line 72
Line 40, Total
Weighted Peak Dem - Interruptible
Peak Demand - Firm

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LINE NO.	DESCRIPTION OF ALLOCATION DATA	TRANSPORT										SOURCE OR ALLOCATION FACTOR	
		Small Volume Joint		Small Volume Interruptible		Large Volume Interruptible		Large Volume Joint		LVI-Consolidated Transport			
		SVJ Consolidated Sales	SVJ Consolidated Transport	SVJ Consolidated Transport	SVJ Consolidated Transport	SVJ Consolidated Transport	SVJ Consolidated Transport	SVJ Consolidated Transport	SVJ Consolidated Transport	SVJ Consolidated Transport	SVJ Consolidated Transport	SVJ Consolidated Transport	
1	CLASS MONTHLY PEAK - Interruptible Load												
2	Percentage	38,786,648	3,906	416,695	135,451	3,898,700	1,460,629	1,331,314	760,596				Group Demand - Interrupt
3		1.00000	0.00010	0.01074	0.00349	0.10652	0.03766	0.03632	0.01961				
4	Residential Customers												
5	Class Peak Percentage												Line 2
6	Annual Therm Throughput	157,671,170											Page 2, line 72
7	Proportion												Line 5, Total
8	Residential Weight for Class Peak Demand												
9	Weighted Proportion												
10	Commercial Small Customers:												
11	Class Peak Percentage												Line 2
12	Annual Therm Throughput	6,811,192											Page 2, line 72
13	Proportion												Line 12, Total
14	Commercial Small Weight for Class Peak Demand												
15	Weighted Proportion												
16	Commercial Medium Customers:												
17	Class Peak Percentage												Line 2
18	Annual Therm Throughput	72,413,144											Page 2, line 72
19	Proportion												Line 19, Total
20	Commercial Medium Weight for Class Peak Demand												
21	Weighted Proportion												
22	Commercial Large Customers:												
23	Class Peak Percentage												Line 2
24	Annual Therm Throughput	0.11467	0.00010	0.01074	0.00349	0.11416	0.00349	0.00349	0.01074	0.00349	0.00349	0.01074	Page 2, line 72
25	Proportion	25,870,188	253,602	3,172,067	1,114,116	0.04307	0.00881	0.12261	0.04307	0.00881	0.12261	0.04307	Line 2
26	Commercial Large Weight for Class Peak Demand												Page 2, line 72
27	Weighted Proportion												Line 26, Total
28	Industrial Medium Customers:												
29	Class Peak Percentage												Line 2
30	Annual Therm Throughput	109,426,946	34,550,529	7,835,832	38,227,345	13,023,161	0.07152	0.34934	0.12247	0.25058	0.08754	0.03069	Page 2, line 72
31	Proportion												Line 33, Total
32	Industrial Medium Weight for Class Peak Demand												
33	Weighted Proportion												
34	Industrial Large & Super Large Customers:												
35	Class Peak Percentage												Line 2
36	Annual Therm Throughput	0.63475	0.00112	0.01406	0.00484	0.07912	0.01782	0.06754	0.03069	0.01782	0.06754	0.03069	Page 2, line 72
37	Proportion	287,353,532											Line 40, Total
38	Industrial Large & Super Large Weight for Class Peak Demand												
39	Weighted Proportion												
40	Total Weighted Peak Demand Allocator-Sales & Interruptible	1.00000	0.00112	0.01406	0.00484	0.07912	0.01782	0.06754	0.03069	0.01782	0.06754	0.03069	Weighted Peak Dem - Interrupt
41	FIRM CAPACITY												
42	Monthly Capacity	73,186,472	33,000	-	-	723,600	390,600	2,747,000	1,025,100	-	2,747,000	1,025,100	Peak Demand - Firm
43	Percentage	1.00000	0.00039	0.00045	0.00546	0.00889	0.00546	0.03754	0.01401	-	0.03754	0.01401	

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		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)		(K)	(L)	(M)
		Small Volume Joint	SVJ Consolidated Sales	SVJ Consolidated Transport	Small Volume Interruptible	SVI Consolidated Transport	SVJ Consolidated Transport	SVJ NNG Transport	Small Volume Joint	TRANSPORT	Large Volume Interruptible	LVI Consolidated Transport	LVI NNG Transport	Large Volume Joint	LVI Consolidated Transport
1	CUSTOMERS - Total Annual														
2	Percentage	2,797,320	48	228	215	433	349	215	433	349	215	433	349	215	433
3		1.00000	0.00002	0.00008	0.00005	0.00008	0.00012	0.00008	0.00015	0.00008	0.00003	0.00011	0.00011	0.00005	0.00005
4	CUSTOMERS - GS AND SMALL VOLUME														
5	Percentage	2,795,125	48	228	215	433	349	215	433	349	215	433	349	215	433
6		1.00000	0.00002	0.00008	0.00005	0.00008	0.00012	0.00008	0.00015	0.00008	0.00003	0.00011	0.00011	0.00005	0.00005
7	CUSTOMERS - Residential														
8	Percentage	2,523,971	-	-	-	-	-	-	-	-	-	-	-	-	-
9		1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
10	CUSTOMERS - Commercial & Industrial														
11	Percentage	273,949	36	228	132	433	349	215	433	349	215	433	349	215	433
12		1.00000	0.00013	0.00083	0.00048	0.00079	0.00078	0.00079	0.00158	0.00030	0.00030	0.00110	0.00110	0.00048	0.00048
13	SERVICES														
14	CUSTOMERS - Total Annual	2,797,320	48	228	215	433	349	215	433	349	215	433	349	215	433
15	Weighting Factor - Cost Per Foot per Services	1,184.40	1,040	1,040	1,040	1,040	1,040	1,040	1,040	1,040	1,040	1,040	1,040	1,040	1,040
16	Estimated Weighted Customer Services - Acct 380	2,803,852	50	237	137	450	363	224	450	363	224	450	363	224	450
17	Percentage	1.00000	0.00002	0.00008	0.00005	0.00008	0.00013	0.00008	0.00018	0.00003	0.00003	0.00011	0.00011	0.00005	0.00005
18	METER COUNT - Total Annual														
19	Total Customers	2,797,320	48	228	132	433	349	215	433	349	215	433	349	215	433
20	Weighting Factor - Cost Per Customer Meters	1,322.11	1,387.38	2,232.15	2,232.15	1,388.88	1,575.46	1,388.88	3,070.14	2,985.29	2,985.29	4,031.00	1,491.09	1,491.09	1,491.09
21	Estimated Cost of Meters - Acct 381	495,593,921	66,594	301,440	294,644	549,835	296,608	241,809	1,269,370	1,269,370	241,809	1,269,370	1,269,370	241,809	1,269,370
22	Percentage	1.00000	0.00009	0.00061	0.00059	0.00111	0.00061	0.00061	0.00268	0.00049	0.00049	0.00245	0.00039	0.00039	0.00039
23	TRANSPORT METERS														
24	Total Transport/Meter Counts	2,244	-	228	132	433	349	215	433	349	215	433	349	215	433
25	Percentage	1.00000	-	0.10160	0.05862	0.19296	0.15653	0.09591	0.19296	0.15653	0.09591	0.19296	0.15653	0.09591	0.19296
26	TELEMETERED CUSTOMERS														
27	Total Telemetered Counts	7,810	48	228	132	433	349	215	433	349	215	433	349	215	433
28	Percentage	1.00000	0.00461	0.02919	0.01690	0.05544	0.04469	0.02753	0.05544	0.04469	0.02753	0.05544	0.04469	0.02753	0.05544
29	COMMODITY COST														
30	Percentage	142,921,853	80,138	-	-	-	-	-	-	-	-	-	-	-	-
31		1.00000	0.00056	-	-	-	-	-	-	-	-	-	-	-	-
32	SALARIES & WAGES:														
33	Production	621,945	290	490	36	811	100	55	811	100	55	811	100	55	811
34	Transmission	20,446	5	103	36	60,067	68,257	32,064	474,805	107,559	525,342	184,177	525,342	184,177	525,342
35	Distribution	11,970,144	2,850	4,806	171	562	279	105	562	279	105	562	279	105	562
36	Customer Accounting	3,627,958	47	171	37	85	60	23	85	60	23	85	60	23	85
37	Customer Services	783,085	10	13	64	121	121	23	121	23	85	121	23	85	121
38	Customer Sales	17,023,578	3,202	5,380	21,341	86,907	32,458	107,871	476,299	107,871	476,299	526,715	184,698	526,715	184,698
39	Percentage	1.00000	0.0002	0.0036	0.0013	0.0280	0.0019	0.0063	0.0280	0.0063	0.0019	0.0063	0.0019	0.0063	0.0019
40	SALARIES & WAGES - RATE SCHEDULE:														
41	Production	621,945	290	490	36	811	100	55	811	100	55	811	100	55	811
42	Transmission	20,446	5	103	36	60,067	68,257	32,064	474,805	107,559	525,342	184,177	525,342	184,177	525,342
43	Distribution	11,970,144	2,850	4,806	171	562	279	105	562	279	105	562	279	105	562
44	Customer Accounting	3,627,958	47	171	37	85	60	23	85	60	23	85	60	23	85
45	Customer Services	783,085	10	13	64	121	121	23	121	23	85	121	23	85	121
46	Customer Sales	17,023,578	3,202	5,380	21,341	86,907	32,458	107,871	476,299	107,871	476,299	526,715	184,698	526,715	184,698
47	Percentage	1.00000	0.0002	0.0036	0.0013	0.0280	0.0019	0.0063	0.0280	0.0063	0.0019	0.0063	0.0019	0.0063	0.0019

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1	CUSTOMERS - Total Annual											
2	Percentage	2,797,320	24	72	193	72	193	72	193	72	193	Customer
3		1.00000	0.00001	0.00003	0.00007	0.00007	0.00007	0.00003	0.00003	0.00003	0.00000	
4												
5	CUSTOMERS - GS AND SMALL VOLUME											
6	Percentage	2,795,125	-	-	-	-	-	-	-	-	-	Line 1
7		1.00000	-	-	-	-	-	-	-	-	-	Cust. - GS & Small Vol
8												
9	CUSTOMERS - Residential											
10	Percentage	2,523,971	-	-	-	-	-	-	-	-	-	Line 1
11		1.00000	-	-	-	-	-	-	-	-	-	Direct - Residential
12												
13	CUSTOMERS - Commercial & Industrial											
14	Percentage	273,949	24	72	193	72	193	72	72	72	12	Line 1
15		1.00000	0.00009	0.00026	0.00071	0.00026	0.00071	0.00026	0.00026	0.00026	0.00004	Direct - C&I
16												
17	SERVICES											
18	CUSTOMERS - Total Annual	2,797,320	24	72	193	72	193	72	72	72	12	Line 1
19	Weighting Factor - Cost Per Foot per Services	1,040	1,040	1,040	1,040	1,040	1,040	1,040	1,040	1,040	1,040	Services
20	Estimated Weighted Customer Services - Acct 380	2,803,652	25	75	201	75	201	75	75	75	12	Services
21	Percentage	1.00000	0.00001	0.00003	0.00007	0.00003	0.00007	0.00003	0.00003	0.00003	0.00000	Services
22												
23												
24	METER COUNT - Total Annual											
25	Total Customers	2,797,320	24	72	193	72	193	72	72	72	12	Meters
26	Weighting Factor - Cost Per Customer Meters	496,593,921	-	1,339,477	-	96,442	-	1,051,67	2,339,96	446,50	446,50	Meters
27	Estimated Cost of Meters - Acct 381	1.00000	-	0.00019	-	0.00019	-	0.00034	0.00034	0.00034	0.00001	Meters
28	Percentage	1.00000	-	0.00019	-	0.00019	-	0.00034	0.00034	0.00034	0.00001	Meters
29												
30												
31	TRANSPORT METERS											
32	Total Transport/Meter Counts	2,244	24	72	193	72	193	72	72	72	12	Line 1
33	Percentage	1.00000	0.01070	0.03209	0.08601	0.03209	0.08601	0.03209	0.03209	0.03209	0.00535	Transport Customer
34												
35												
36	TELEMETERED CUSTOMERS											
37	Total Telemetered Counts	7,810	24	72	193	72	193	72	72	72	12	Line 1
38	Percentage	1.00000	0.00307	0.00922	0.02471	0.00922	0.02471	0.00922	0.00922	0.00922	0.00154	Telemeter Customer
39												
40												
41	COMMODITY COST											
42	Percentage	142,921,853	-	-	-	-	-	-	-	-	-	Commodity Cost
43		1.00000	-	-	-	-	-	-	-	-	-	Commodity Cost
44												
45	SALARIES & WAGES:											
46	Production	621,945	-	-	-	-	-	-	-	-	-	Sales
47	Transmission	20,446	838	899	4,693	899	4,693	395	395	395	7	Weighted Peak Demand
48	Distribution	11,970,144	490,664	526,557	2,747,513	526,557	2,747,513	231,146	231,146	231,146	3,914	Weighted Peak Demand
49	Customer Accounting	3,627,998	31	93	250	93	250	93	93	93	16	Customer
50	Customer Services	783,085	7	20	54	20	54	20	20	20	3	Customer
51	TOTAL SALARIES & WAGES											
52	Percentage	17,023,576	491,560	627,570	2,752,510	627,570	2,752,510	231,655	231,655	231,655	3,939	Salaries & Wages
53		1.00000	0.02859	0.03510	0.1617	0.03510	0.1617	0.0136	0.0136	0.0136	0.0002	Salaries & Wages
54												
55	SALARIES & WAGES - RATE SCHEDULE:											
56	Production	621,945	-	-	-	-	-	-	-	-	-	Sales
57	Transmission	20,446	838	899	4,693	899	4,693	395	395	395	7	Weighted Peak Demand
58	Distribution	11,970,144	490,664	526,557	2,747,513	526,557	2,747,513	231,146	231,146	231,146	3,914	Weighted Peak Demand
59	Customer Accounting	3,627,998	31	93	250	93	250	93	93	93	16	Customer
60	Customer Services	783,085	7	20	54	20	54	20	20	20	3	Customer
61	TOTAL SALARIES & WAGES											
62	Percentage	17,023,576	491,560	627,570	2,752,510	627,570	2,752,510	231,655	231,655	231,655	3,939	Salaries & Wages
63		1.00000	0.02859	0.03510	0.1617	0.03510	0.1617	0.0136	0.0136	0.0136	0.0002	Salaries & Wages

Incremental Cost Study for Super Large Volume Customer Classes - Current Customer Classes
Forecasted Test Year Ending December 31, 2018

LINE NO.	[A] DESCRIPTION	[B] NNG - Super Large Volume	[C] CONS - Super Large Volume	[D] Total - Super Large Volume
<u>Operation & Maintenance Expense</u>				
1	Production:			
2	Firm Demand Related	134,990	45,110	180,100
3	Interruptible Demand Related	242,417	46,459	288,876
4	Total Production	377,407	91,569	468,976
5				
6	Transmission			
7	Firm Demand Related	5,161	1,725	6,885
8	Interruptible Demand Related	9,268	1,776	11,044
9	Total Transmission	14,429	3,501	17,930
10				
11	Distribution:			
12	301,302,303: Intangible	20,385	4,676	25,061
13	374: Land and Land Rights	801	184	985
14	375: Structures and Improvements	151	35	186
15	376: Mains (Firm Demand)	289,608	96,779	386,387
16	376: Mains (Interruptible Demand)	520,082	99,673	619,755
17	376: Mains (Fixed Cost)	287	95	383
18	377: Compressor Station Equipment	0	0	0
19	378: Measuring & Regulation Equipment - General	0	0	0
20	379: Measuring & Regulation Equipment - Gate Station	130,858	21,279	152,136
21	380: Services	378	126	504
22	381: Meters	0	679	679
23	381 (Telemeter Maintenance): Meters	1,285	426	1,711
24	382: Meter Connections & Installatoin	0	0	0
25	383: House Regulators	0	0	0
26	385: Industrial Metering & Regulating Station Equip.	120,122	19,533	139,654
27	Total Distribution	1,083,957	243,483	1,327,440
28				
29	Customer Accounts:			
30	Allocable	657	218	875
31	Direct Transport	21,785	7,228	29,014
32	Customer - Acct 904 Allocable	415	138	552
33	Total Customer Accounts:	22,857	7,584	30,441
34				
35	Customer Services (Acct 907-910):	90	30	120
36	Customer Sales (Acct 911-917):	0	0	0
37	Total Customer:	22,947	7,614	30,561
38				
39	Total Incremental Costs	1,498,740	346,166	1,844,907
40				
41	MERC's Proposed Revenues	2,098,130	485,242	2,583,373

Table 1
CCOSS Revenue Deficiency by Customer Class
MERC – Minnesota Service Territory

Line No.	Customer Class	Zero-Intercept		Minimum-Size		Basic System		Average and Excess	
		Dollars (\$)	Percent (%)	Dollars (\$)	Percent (%)	Dollars (\$)	Percent (%)	Dollars (\$)	Percent (%)
1	NGG Residential	\$12,178,267	9.3%	\$15,558,823	11.9%	\$1,405,344	1.1%	\$2,295,166	1.8%
2	NGG Residential - Farm Tap	(\$245,405)	-13.9%	(\$241,372)	-13.7%	(\$250,204)	-14.2%	(\$89,119)	-5.6%
3	NGG SC&I - Farm Tap	(\$37,119)	-17.2%	(\$36,774)	-17.1%	(\$36,839)	-17.1%	(\$12,500)	-5.8%
4	NGG LC&I - Farm Tap	(\$334,450)	-16.3%	(\$333,860)	-16.3%	(\$319,576)	-15.6%	(\$146,130)	-7.1%
5	CONS Residential	\$2,086,123	10.5%	\$2,667,891	13.4%	\$232,628	1.2%	\$384,690	1.9%
6	NGG C&I Class 1 - Firm	\$63,087	1.4%	\$194,577	3.3%	(\$276,706)	-4.7%	(\$246,390)	-4.1%
7	NGG C&I Class 2 - Firm	(\$5,409,623)	-11.5%	(\$5,918,658)	-12.6%	(\$3,873,853)	-8.3%	(\$4,351,538)	-9.3%
8	NGG C&I Class 3 - Firm	(\$267,964)	-12.2%	(\$319,882)	-14.5%	(\$113,333)	-5.2%	(\$210,608)	-9.6%
9	CONS C&I Class 1 - Firm	\$1,747	0.1%	\$39,132	2.1%	(\$117,816)	-6.3%	(\$108,860)	-5.8%
10	CONS C&I Class 2 - Firm	(\$1,692,810)	-13.4%	(\$1,839,393)	-14.6%	(\$1,255,256)	-10.0%	(\$1,390,845)	-11.0%
11	CONS C&I Class 3 - Firm	(\$38,857)	-13.2%	(\$47,193)	-16.0%	(\$14,202)	-4.8%	(\$28,796)	-9.8%
12	NGG C&I Class 2 - Int	(\$691,669)	-12.7%	(\$698,667)	-12.8%	(\$622,072)	-11.4%	(\$109,914)	-2.0%
13	NGG C&I Class 3 - Int	(\$182,386)	-2.8%	(\$257,230)	-3.9%	\$79,722	1.2%	\$325,380	5.0%
14	CONS C&I Class 2 - Int	(\$214,862)	-13.3%	(\$177,446)	-13.5%	(\$153,343)	-11.7%	(\$28,918)	-2.2%
15	CONS C&I Class 3 - Int	(\$53,292)	-4.8%	(\$67,823)	-6.1%	(\$2,424)	-0.2%	\$46,929	4.2%
16	CONS C&I Class 4 - Int	\$63,207	4.9%	\$35,254	2.7%	\$155,032	11.9%	\$132,276	10.2%
17	NGG C&I Class 2 - Joint	(\$8,308)	-10.3%	(\$10,147)	-12.6%	(\$2,587)	-3.2%	(\$5,522)	-6.9%
18	CONS C&I Class 2 - Joint	(\$13,332)	-11.4%	(\$15,558)	-13.3%	(\$6,034)	-5.2%	(\$7,219)	-6.2%
19	NGG C&I Class 2 - Int (Transport)	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
20	NGG C&I Class 3 - Int (Transport)	(\$64,536)	-4.2%	(\$191,517)	-12.5%	\$380,295	24.8%	\$527,449	34.4%
21	NGG C&I Class 4 - Int (Transport)	\$135,621	17.0%	\$23,941	3.0%	\$502,647	62.8%	\$511,766	64.0%
22	NGG C&I Class 5 - Int - (Transport)	\$4,161,423	385.6%	\$3,042,129	281.9%	\$7,924,218	734.4%	\$9,392,834	870.5%
23	CONS C&I Class 2 - Int (Transport)	(\$16,827)	-38.1%	(\$17,061)	-38.7%	(\$14,731)	-33.4%	(\$6,695)	-15.2%
24	CONS C&I Class 3 - Int (Transport)	(\$30,201)	-9.7%	(\$53,229)	-17.0%	\$50,419	16.1%	\$168,838	54.0%
25	CONS C&I Class 4 - Int (Transport)	\$54,208	23.6%	\$20,277	8.8%	\$165,742	72.0%	\$228,311	99.2%
26	CONS C&I Class 5 - Int - (Transport)	\$1,085,191	217.2%	\$652,570	130.6%	\$2,398,372	479.9%	\$1,483,146	296.8%
27	NGG C&I Class 2 - Joint (Transport)	(\$40,457)	-26.3%	(\$51,813)	-33.7%	(\$5,939)	-3.9%	(\$29,504)	-19.2%
28	NGG C&I Class 3 - Joint (Transport)	(\$33,293)	-3.1%	(\$195,816)	-18.1%	\$459,656	42.5%	\$94,946	8.8%
29	NGG C&I Class 4 - Joint (Transport)	\$44,078	22.0%	\$2,364	1.2%	\$170,700	85.1%	\$52,007	25.9%
30	NGG C&I Class 5 - Joint (Transport)	(\$11,198)	-1.4%	(\$218,732)	-27.1%	\$632,193	78.2%	\$358,873	44.4%
31	CONS C&I Class 2 - Joint (Transport)	(\$55,973)	-26.1%	(\$75,304)	-35.1%	\$2,812	1.3%	(\$52,319)	-24.4%
32	CONS C&I Class 3 - Joint (Transport)	\$43,645	4.7%	(\$96,962)	-10.4%	\$482,417	51.6%	\$304,448	32.6%
33	NGG Flex Transport (Cust "A") (Transport)	\$131,034	57.5%	\$83,321	36.6%	\$279,324	122.6%	\$259,080	113.7%
34	NGG Flex Transport (Cust "B") (Transport)	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
35	NGG Flex Transport (Cust "C") (Transport)	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
36	NGG Flex Transport (Cust "D") (Transport)	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
37	NGG Flex Transport (Cust "E") (Transport)	\$67,951	49.5%	\$19,642	14.3%	\$223,258	162.6%	\$224,703	163.7%
38	NGG Flex Transport (Cust "F") (Transport)	\$96,733	46.2%	\$52,248	25.0%	\$232,074	110.9%	\$153,107	73.1%
39	NGG Flex Transport (Cust "G") (Transport)	\$31,441	47.1%	\$12,467	18.7%	\$86,364	129.5%	\$43,640	65.4%
40	NGG Transport for Resale (Transport)	(\$4,668)	-24.6%	(\$5,734)	-30.3%	(\$936)	-4.9%	\$6,979	36.8%
41	NGG Agriculture Grain Dryer - Class 1	\$545	8.8%	\$553	8.9%	\$472	7.6%	\$532	8.6%
42	NGG Agriculture Grain Dryer - Class 1 Int	(\$26,376)	-18.4%	(\$27,726)	-19.4%	(\$22,417)	-15.7%	(\$22,904)	-16.0%
43	NGG Agriculture Grain Dryer - Class 2	(\$28,655)	-3.0%	(\$44,387)	-4.7%	\$21,696	2.3%	\$19,056	2.0%
44	NGG Agriculture Grain Dryer - Class 2 (Transport)	(\$1,433)	-13.5%	(\$2,728)	-25.6%	\$2,309	21.7%	(\$1,757)	-16.5%
45	NGG Agriculture Grain Dryer - Class 3 (Transport)	\$9,163	10.3%	(\$1,768)	-2.0%	\$44,554	50.0%	\$43,401	48.7%
46	CONS Agriculture Grain Dryer - Class 1	(\$114)	-1.3%	(\$94)	-1.1%	(\$211)	-2.4%	(\$108)	-1.2%
47	CONS Agriculture Grain Dryer - Class 1 Int	(\$1,462)	-27.7%	(\$1,514)	-28.7%	(\$1,302)	-24.7%	(\$1,337)	-25.3%
48	CONS Agriculture Grain Dryer - Class 2	(\$1,496)	-14.2%	(\$1,646)	-15.6%	(\$1,024)	-9.7%	(\$930)	-8.8%
49	NGG Power Generating Unit - Class 1	\$332	12.7%	\$367	14.1%	\$192	7.4%	\$241	9.2%
50	NGG Power Generating Unit - Class 1 Int	(\$3,060)	-3.8%	(\$4,476)	-5.5%	\$1,459	1.8%	\$877	1.1%
51	NGG Power Generating Unit - Class 2	\$1,837,259	401.2%	\$1,190,220	259.9%	\$3,798,133	829.3%	\$2,444,468	533.7%
52	Total	\$12,641,227	5.0%	\$12,641,227	5.0%	\$12,641,227	5.0%	\$12,641,227	5.0%