

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Minimum-Size Method
Forecasted Test Year Ending December 31, 2023

Revenue Deficiency (Excess) by Rate Schedule
[A]

	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	
LINE NO.	SUMMARY OF OPERATING INCOME, RATE BASE, AND RATE OF RETURN	MN JURISDICTION	GS-NNG Residential Sales	GS-NNG Residential Farm-Tap Sales	GS-NNG C&I FIRM Class 1	GS-NNG C&I Farm-Tap Class 1	GS-NNG C&I FIRM Class 2	GS-NNG C&I FIRM Class 3	GS-NNG C&I Farm-Tap Class 2	GS-NNG C&I Farm-Tap Class 3	NNG C&I INT Class 2	NNG C&I INT Class 3	SOURCE OR ALLOCATION FACTOR
1	Operating Revenues:												
2	Tariffed Revenues	406,983,975	207,891,300	2,334,290	9,080,561	199,053	87,553,564	8,019,792	2,732,540	780,571	6,431,619	9,770,948	Page 5-8, line 1
3	Other Revenues	1,373,668	1,045,758	6,701	41,681	616	58,719	497	1,152	15	964	367	Page 5-8, line 13
4	Total Operating Revenues:	408,357,643	208,937,058	2,340,991	9,122,242	199,669	87,612,282	8,020,289	2,733,692	780,586	6,432,583	9,771,315	
5													
6	Operating Expense:												
7	Operation & Maintenance: Cost of Gas	291,791,556	146,697,665	1,726,521	5,992,444	140,273	69,301,255	6,968,229	2,210,779	683,471	5,620,919	8,669,731	Page 9-12, line 2
8	Operation & Maintenance: Non-Cost of Gas	51,585,146	34,079,168	196,234	1,525,919	19,366	3,811,599	150,353	111,372	20,118	170,537	146,802	Page 9-12, line 52 - line 2
9	Depreciation & Amortization Expense	39,161,310	21,190,829	63,145	859,075	5,190	4,889,417	339,545	72,669	22,092	298,496	394,950	Page 13-16, line 42
10	Taxes other than Income Tax	22,533,532	13,906,687	9,210	562,279	780	2,366,302	129,579	8,214	2,374	85,993	87,844	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	Page 21-24, line 3
12	Income Tax	(2,076,645)	(1,305,384)	(765)	(52,861)	(64)	(213,773)	(11,408)	(756)	(223)	(6,847)	(6,803)	Rate Base
13	LESS: Income & Other Adj's After Income Tax	0	0	0	0	0	0	0	0	0	0	0	Page 21-24, line 9
14	Total Operating Expense	402,994,899	214,558,966	1,994,345	8,886,857	165,545	80,154,800	7,576,298	2,402,278	727,832	6,169,096	9,292,525	
15													
16	NET OPERATING INCOME (Return)	5,362,744	(5,621,908)	346,645	235,386	34,124	7,457,482	443,992	331,414	52,755	263,487	478,790	
17	Interest	0	0	0	0	0	0	0	0	0	0	0	Rate Base
18	Income Tax Effect of Int. Allow for Ratemaking	0	0	0	0	0	0	0	0	0	0	0	Rate Base
19	ADJUSTED NET OPERATING INCOME	5,362,744	(5,621,908)	346,645	235,386	34,124	7,457,482	443,992	331,414	52,755	263,487	478,790	
20													
21	RATE BASE:												
22	Utility Plant in Service	851,492,781	543,096,742	78,133	21,897,428	6,971	78,647,426	3,925,068	17,563	1,657	2,230,962	1,846,183	Page 25-28, line 34
23	Accumulated Depreciation - S/L	(261,284,275)	(172,484,135)	(23,207)	(6,926,732)	(2,071)	(21,314,340)	(1,049,784)	(5,217)	(492)	(573,691)	(462,339)	Page 29-32, line 31
24	Accumulated Depreciation - Deferred Taxes	(120,919,306)	(77,069,383)	(11,247)	(3,107,428)	(1,004)	(11,183,496)	(559,901)	(2,528)	(239)	(317,039)	(262,732)	Page 33-36, line 31
25	Construction Work in Progress	8,108,132	5,169,062	8,164	216,105	728	1,087,873	19,103	1,835	173	25,817	12,275	Page 37-40, line 31
26	Net Plant in Service	477,397,332	298,712,286	51,843	12,079,372	4,626	47,237,462	2,334,486	11,654	1,100	1,366,049	1,133,387	
27													
28	Gas Stored Underground:	23,003,871	10,983,506	129,282	448,716	10,504	5,189,300	521,783	165,544	51,179	476,149	734,415	Page 41-44, line 2
29	Working Capital Allowance	(18,218,813)	(6,591,992)	(4,520)	(253,891)	(357)	(2,778,808)	(206,583)	(1,945)	(429)	(252,284)	(288,155)	Page 41-44, line 9
30	Prepayments	0	0	0	0	0	0	0	0	0	0	0	
31	Regulatory Assets & Liabilities	0	0	0	0	0	0	0	0	0	0	0	
32	Materials & Supplies:	268,076	165,728	1,187	6,577	106	16,313	665	434	63	898	913	Page 41-44, line 14
33	Customer Advances	0	0	0	0	0	0	0	0	0	0	0	Page 41-44, line 16
34	TOTAL RATE BASE	482,450,466	303,269,530	177,793	12,280,774	14,878	49,664,266	2,650,351	175,686	51,912	1,590,813	1,580,560	
35	% of Rate Base	100.00%	62.86%	0.04%	2.55%	0.00%	10.29%	0.55%	0.04%	0.01%	0.33%	0.33%	Rate Base
36													
37	PERCENT RATE OF RETURN	1.1116%	-1.8538%	194.9716%	1.9167%	229.3615%	15.0158%	16.7522%	188.6400%	101.6236%	16.5630%	30.2924%	
38	Required Rate of Return	7.0672%	7.0672%	7.0672%	7.0672%	7.0672%	7.0672%	7.0672%	7.0672%	7.0672%	7.0672%	7.0672%	
39	Required Return	34,095,649	21,432,607	12,565	867,905	1,051	3,509,864	187,305	12,416	3,669	112,426	111,701	
40	(Required Return % * Rate Base)												
41	Return Income Deficiency	28,732,905	27,054,515	(334,081)	632,519	(33,073)	(3,947,619)	(256,686)	(318,998)	(49,086)	(151,061)	(367,089)	
42	(Required Ret - Adj Operating Income)												
43	Revenue Conversion Factor	1.4034											
44													
45	Additional Income Tax on Return Def. (Income Deficiency * Tax Factor)	11,589,452	7,285,157	4,271	295,009	357	1,193,038	63,667	4,220	1,247	38,215	37,968	Rate Base
46	Total Revenue Deficiency (inc. Add'l Inc. Taxes)	40,322,357	34,339,673	(329,810)	927,528	(32,715)	(2,754,581)	(193,020)	(314,778)	(47,839)	(112,847)	(329,121)	
47													
48	Revenue Deficiency % (including Cost of Gas)	9.91%	16.52%	-14.13%	10.21%	-16.44%	-3.15%	-2.41%	-11.52%	-6.13%	-1.75%	-3.37%	
49	(Revenue Def / Tariffed Revenues)												
50	Revenue Deficiency % (Without Cost of Gas)	35.00%	56.11%	-54.27%	30.04%	-55.66%	-15.09%	-18.36%	-60.33%	-49.27%	-13.92%	-29.89%	
51	(Distribution Margin Only)												
52													

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Revenue Deficiency (Excess) by Rate Schedule
[A]

LINE NO.	SUMMARY OF OPERATING INCOME, RATE BASE, AND RATE OF RETURN	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]
	MN JURISDICTION	NNG Agriculture Grain Dryer - Class 1	NNG Agriculture Grain Dryer - Class 2	NNG Electric Generation - Class 1	NNG C&I Firm/Interruptible Class 2	GS-CONSOLIDATED Residential Sales	GS-CONSOLIDATED C&I FIRM Class 1	GS-CONSOLIDATED C&I FIRM Class 2	GS-CONSOLIDATED C&I FIRM Class 3	CONSOLIDATED C&I INT Class 2	CONSOLIDATED C&I INT Class 3	CONSOLIDATED C&I INT Class 4	CONSOLIDATED Agriculture Grain Dryer - Class 1	CONSOLIDATED Agriculture Grain Dryer - Class 2		SOURCE OR ALLOCATION FACTOR
1	Operating Revenues:															
2	Tariffed Revenues	406,983,975	713,545	2,651,811	98,081	82,347	30,189,485	2,364,911	20,161,678	1,337,791	1,220,519	1,022,176	1,645,500	44,790	145,797	Page 5-8, line 1
3	Other Revenues	1,373,668	454	463	52	8	180,078	12,733	18,447	119	249	57	37	52	46	Page 5-8, line 13
4	Total Operating Revenues:	408,357,643	713,999	2,652,275	98,133	82,355	30,369,563	2,377,644	20,180,125	1,337,910	1,220,769	1,022,233	1,645,537	44,842	145,843	
5																
6	Operating Expense:															
7	Operation & Maintenance: Cost of Gas	291,791,556	579,568	2,377,385	82,995	69,143	19,558,103	1,416,190	14,852,083	1,112,708	1,026,687	874,901	1,523,285	33,064	125,606	Page 9-12, line 2
8	Operation & Maintenance: Non-Cost of Gas	51,585,146	60,587	171,317	5,592	2,670	5,876,059	466,732	1,145,236	32,180	41,303	19,626	28,446	5,495	12,354	Page 9-12, line 52 - line 2
9	Depreciation & Amortization Expense	39,161,310	56,793	186,295	5,785	4,076	3,866,339	263,626	1,418,988	71,593	70,772	51,720	86,487	4,678	12,816	Page 13-16, line 42
10	Taxes other than Income Tax	22,533,532	27,524	79,804	2,327	1,589	2,401,466	172,209	698,438	27,504	20,506	11,581	17,621	2,375	5,540	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	(2,076,645)	(2,291)	(6,125)	(187)	(136)	(225,356)	(16,186)	(63,329)	(2,425)	(1,636)	(899)	(1,341)	(202)	(427)	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	402,994,899	722,182	2,808,676	96,513	77,342	31,276,611	2,302,571	18,051,415	1,241,560	1,157,633	956,929	1,654,499	45,410	155,890	
15																
16	NET OPERATING INCOME (Return)	5,362,744	(8,183)	(156,401)	1,621	5,013	(907,048)	75,073	2,128,710	96,350	63,135	65,304	(8,962)	(567)	(10,047)	
17	Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Rate Base
18	Income Tax Effect of Int. Allow for Ratemaking	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Rate Base
19	ADJUSTED NET OPERATING INCOME	5,362,744	(8,183)	(156,401)	1,621	5,013	(907,048)	75,073	2,128,710	96,350	63,135	65,304	(8,962)	(567)	(10,047)	
20																
21	RATE BASE:															
22	Utility Plant in Service	851,492,781	879,056	2,424,421	70,395	48,378	93,723,043	6,702,904	23,355,316	835,338	534,869	245,176	338,784	77,710	169,726	Page 25-28, line 34
23	Accumulated Depreciation - S/L	(261,284,275)	(222,163)	(611,151)	(18,396)	(12,856)	(29,754,835)	(2,119,610)	(6,337,378)	(223,072)	(138,247)	(61,630)	(85,634)	(19,918)	(43,350)	Page 29-32, line 31
24	Accumulated Depreciation - Deferred Taxes	(120,919,306)	(124,864)	(344,759)	(10,005)	(6,894)	(13,300,117)	(951,209)	(3,320,516)	(119,146)	(76,007)	(34,889)	(48,239)	(11,035)	(24,134)	Page 33-36, line 31
25	Construction Work in Progress	8,108,132	15,314	25,193	825	298	890,810	66,141	336,988	4,525	6,119	1,651	804	1,451	1,685	Page 37-40, line 31
26	Net Plant in Service	477,397,332	547,343	1,493,704	42,820	28,926	51,558,900	3,698,227	14,034,420	497,644	326,734	150,307	205,714	48,208	103,927	
27																
28	Gas Stored Underground:	23,003,871	49,095	201,389	7,031	5,857	1,916,967	138,733	1,454,938	109,003	112,620	95,970	167,093	3,627	13,778	Page 41-44, line 2
29	Working Capital Allowance	(18,218,813)	(64,425)	(272,941)	(6,490)	(3,120)	(1,149,206)	(78,633)	(781,377)	(43,295)	(59,590)	(37,584)	(61,490)	(4,831)	(18,637)	Page 41-44, line 9
30	Prepayments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
31	Regulatory Assets & Liabilities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
32	Materials & Supplies:	268,076	264	919	28	10	28,582	2,012	4,849	141	215	121	189	22	65	Page 41-44, line 14
33	Customer Advances	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Page 41-44, line 16
34	TOTAL RATE BASE	482,450,466	532,277	1,423,070	43,389	31,673	52,355,243	3,760,338	14,712,830	563,493	379,980	208,815	311,507	47,026	99,132	
35	% of Rate Base	100.00%	0.11%	0.29%	0.01%	0.01%	10.85%	0.78%	3.05%	0.12%	0.08%	0.04%	0.06%	0.01%	0.02%	Rate Base
36																
37	PERCENT RATE OF RETURN	1.1116%	-1.5373%	-10.9904%	3.7349%	15.8271%	-1.7325%	1.9964%	14.4684%	17.0988%	16.6154%	31.2739%	-2.8770%	-1.2064%	-10.1350%	
38	Required Rate of Return	7.0672%	7.0672%	7.0672%	7.0672%	7.0672%	7.0672%	7.0672%	7.0672%	7.0672%	7.0672%	7.0672%	7.0672%	7.0672%	7.0672%	
39	Required Return	34,095,649	37,617	100,571	3,066	2,238	3,700,040	265,750	1,039,782	39,823	26,854	14,757	22,015	3,323	7,006	
40	(Required Return % * Rate Base)															
41	Return Income Deficiency	28,732,905	45,800	256,972	1,446	(2,775)	4,607,088	190,677	(1,088,928)	(56,527)	(36,281)	(50,547)	30,977	3,891	17,053	
42	(Required Ret - Adj Operating Income)															
43	Revenue Conversion Factor	1.4034														
44																
45	Additional Income Tax on Return Def. (Income Deficiency * Tax Factor)	11,589,452	12,786	34,185	1,042	761	1,257,681	90,331	353,432	13,536	9,128	5,016	7,483	1,130	2,381	Rate Base
46																
47	Total Revenue Deficiency (inc. Add'l Inc. Taxes)	40,322,357	58,586	291,157	2,488	(2,014)	5,864,769	281,008	(735,495)	(42,991)	(27,153)	(45,531)	38,460	5,020	19,434	
48																
49	Revenue Deficiency % (including Cost of Gas)	9.91%	8.21%	10.98%	2.54%	-2.45%	19.43%	11.88%	-3.65%	-3.21%	-2.22%	-4.45%	2.34%	11.21%	13.33%	
50	(Revenue Def / Tariffed Revenues)															
51	Revenue Deficiency % (Without Cost of Gas)	35.00%	43.73%	106.10%	16.49%	-15.25%	55.16%	29.62%	-13.85%	-19.10%	-14.01%	-30.92%	31.47%	42.82%	96.25%	
52	(Distribution Margin Only)															

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[A]

LINE NO.	SUMMARY OF OPERATING INCOME, RATE BASE, AND RATE OF RETURN	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
	MN JURISDICTION	CONSOLIDATED Electric Generation - Class 1	CONSOLIDATED Firm/Interruptible Class 2	Transport-NNG C&I FIRM Class 2	Transport-NNG C&I FIRM Class 3	Transport-NNG C&I FIRM Class 4	Transport-NNG C&I FIRM Class 5	Transport-NNG Electric Generation - CIP Exempt	Transport-NNG Electric Generation - CIP Exempt	Transport-NNG C&I INT Class 2	Transport-NNG C&I INT Class 3	Transport-NNG C&I INT Class 4	Transport-NNG C&I INT Class 5	Transport-NNG C&I INT Class 5 - CIP Exempt	Transport-NNG Electric Generation INT Class 2	Transport-NNG Electric Generation INT Class 2 - CIP Exempt	SOURCE OR ALLOCATION FACTOR
1	Operating Revenues:																
2	Tariffed Revenues	406,983,975	10,409	185,817	367,598	770,878	65,902	42,895	336,110	197,431	1,946,727	612,700	331,610	1,163,675	50,593	17,348	Page 5-8, line 1
3	Other Revenues	1,373,668	6	29	220	246	31	150	28	126	311	95	59	85	19	32	Page 5-8, line 13
4	Total Operating Revenues:	408,357,643	10,415	185,846	367,817	771,124	65,934	43,045	336,139	197,557	1,947,038	612,795	331,670	1,163,760	50,612	17,380	
5																	
6	Operating Expense:																
7	Operation & Maintenance: Cost of Gas	291,791,556	8,511	150,037	0	0	0	0	0	0	0	0	0	0	0	0	Page 9-12, line 2
8	Operation & Maintenance: Non-Cost of Gas	51,585,146	680	7,396	90,860	127,975	21,121	107,822	34,019	58,812	262,315	125,655	79,302	58,398	28,984	53,887	Page 9-12, line 52 - line 2
9	Depreciation & Amortization Expense	39,161,310	732	11,310	84,998	240,320	52,822	87,191	31,338	59,614	688,849	428,621	310,798	80,628	49,403	21,082	Page 13-16, line 42
10	Taxes other than Income Tax	22,533,532	281	4,234	29,109	73,785	15,764	85,427	12,252	11,936	88,148	49,334	31,407	27,992	9,254	17,669	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	0	Page 21-24, line 3
12	Income Tax	(2,076,645)	(22)	(360)	(2,479)	(6,369)	(1,363)	(7,503)	(1,199)	(863)	(5,662)	(3,063)	(1,948)	(2,740)	(711)	(1,356)	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	0	Page 21-24, line 9
14	Total Operating Expense	402,994,899	10,182	172,617	202,488	435,711	88,343	272,937	76,409	129,500	1,033,650	600,547	419,560	164,278	86,930	91,281	
15																	
16	NET OPERATING INCOME (Return)	5,362,744	233	13,229	165,329	335,413	(22,409)	(229,892)	259,729	68,057	913,388	12,248	(87,890)	999,482	(36,319)	(73,901)	
17	Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Rate Base
18	Income Tax Effect of Int. Allow for Ratemaking	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Rate Base
19	ADJUSTED NET OPERATING INCOME	5,362,744	233	13,229	165,329	335,413	(22,409)	(229,892)	259,729	68,057	913,388	12,248	(87,890)	999,482	(36,319)	(73,901)	
20																	
21	RATE BASE:																
22	Utility Plant in Service	851,492,781	8,386	126,862	1,068,568	2,740,234	588,837	3,207,946	534,784	411,618	2,987,879	1,667,888	1,059,963	1,387,932	332,066	633,193	Page 25-28, line 34
23	Accumulated Depreciation - S/L	(261,284,275)	(2,204)	(33,660)	(285,199)	(734,434)	(158,708)	(867,488)	(156,846)	(105,379)	(753,671)	(421,430)	(267,745)	(404,407)	(87,453)	(166,708)	Page 29-32, line 31
24	Accumulated Depreciation - Deferred Taxes	(120,919,306)	(1,192)	(18,071)	(152,264)	(390,943)	(84,035)	(457,878)	(76,156)	(58,511)	(425,367)	(237,496)	(150,930)	(196,961)	(47,349)	(90,289)	Page 33-36, line 31
25	Construction Work in Progress	8,108,132	80	881	6,958	10,088	1,544	7,338	17,211	3,996	10,855	3,333	2,014	12,850	588	1,029	Page 37-40, line 31
26	Net Plant in Service	477,397,332	5,069	76,011	638,064	1,624,945	347,639	1,889,916	318,993	251,724	1,819,696	1,012,295	643,301	799,413	197,852	377,225	
27																	
28	Gas Stored Underground:	23,003,871	934	16,458	0	0	0	0	0	0	0	0	0	0	0	0	Page 41-44, line 2
29	Working Capital Allowance	(18,218,813)	(875)	(8,785)	(62,461)	(145,815)	(30,978)	(147,269)	(45,192)	(51,494)	(505,844)	(301,698)	(191,409)	(179,392)	(32,747)	(62,307)	Page 41-44, line 9
30	Prepayments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
31	Regulatory Assets & Liabilities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
32	Materials & Supplies:	268,076	4	30	219	468	96	455	4,870	176	1,594	938	598	16,574	104	198	Page 41-44, line 14
33	Customer Advances	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Page 41-44, line 16
34	TOTAL RATE BASE	482,450,466	5,132	83,714	575,822	1,479,599	316,756	1,743,103	278,670	200,406	1,315,445	711,534	452,490	636,595	165,209	315,116	
35	% of Rate Base	100.00%	0.00%	0.02%	0.12%	0.31%	0.07%	0.36%	0.06%	0.04%	0.27%	0.15%	0.09%	0.13%	0.03%	0.07%	Rate Base
36																	
37	PERCENT RATE OF RETURN	1.1116%	4.5422%	15.8022%	28.7119%	22.6692%	-7.0746%	-13.1887%	93.2032%	33.9594%	69.4356%	1.7214%	-19.4237%	157.0044%	-21.9836%	-23.4522%	
38	Required Rate of Return	7.0672%	7.0672%	7.0672%	7.0672%	7.0672%	7.0672%	7.0672%	7.0672%	7.0672%	7.0672%	7.0672%	7.0672%	7.0672%	7.0672%	7.0672%	
39	Required Return	34,095,649	363	5,916	40,694	104,566	22,386	123,188	19,694	14,163	92,965	50,285	31,978	44,989	11,676	22,270	
40	(Required Return % * Rate Base)																
41	Return Income Deficiency	28,732,905	130	(7,312)	(124,635)	(230,847)	44,795	353,080	(240,035)	(53,894)	(820,423)	38,037	119,869	(954,493)	47,994	96,171	
42	(Required Ret - Adj Operating Income)																
43	Revenue Conversion Factor	1.4034															
44																	
45	Additional Income Tax on Return Def. (Income Deficiency * Tax Factor)	11,589,452	123	2,011	13,832	35,543	7,609	41,873	6,694	4,814	31,600	17,093	10,870	15,292	3,969	7,570	Rate Base
46	Total Revenue Deficiency (inc. Add'l Inc. Taxes)	40,322,357	253	(5,302)	(110,802)	(195,304)	52,404	394,953	(233,341)	(49,080)	(788,823)	55,130	130,738	(939,200)	51,963	103,741	
47																	
48	Revenue Deficiency % (including Cost of Gas) (Revenue Def / Tariffed Revenues)	9.91%	2.43%	-2.85%	-30.14%	-25.34%	79.52%	920.75%	-69.42%	-24.86%	-40.52%	9.00%	39.43%	-80.71%	102.71%	597.99%	
49	Revenue Deficiency % (Without Cost of Gas) (Distribution Margin Only)	35.00%	13.32%	-14.82%	-30.14%	-25.34%	79.52%	920.75%	-69.42%	-24.86%	-40.52%	9.00%	39.43%	-80.71%	102.71%	597.99%	

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]	[P]
		MN JURISDICTION	Transport-NNG C&I Firm/Interruptible Class 2	Transport-NNG C&I Firm/Interruptible Class 3	Transport-NNG C&I Firm/Interruptible Class 4	Transport-NNG C&I Firm/Interruptible Class 5	Transport-NNG C&I Firm/Interruptible Class 5 - CIP Exempt	Transport for Resale	LVJ-NNG Flex Transport (Cust "A")	LVI-NNG Flex Transport (Cust "B")	LVI-NNG Flex Transport (Cust "C")	LVI-NNG Flex Transport (Cust "D")	LVJ-NNG Flex Transport (Cust "E")	LVJ-NNG Flex Transport (Cust "F")	LVJ-NNG Flex Transport (Cust "G")	Transport-CONSOLIDATED C&I FIRM Class 2	SOURCE OR ALLOCATION FACTOR
1	Operating Revenues:																
2	Tariffed Revenues	406,983,975	61,154	950,538	231,033	151,318	314,812	28,935	217,865	0	0	0	0	188,538	60,161	331,145	Page 5-8, line 1
3	Other Revenues	1,373,668	38	181	99	27	777	6	7	0	0	0	0	18	6	220	Page 5-8, line 13
4	Total Operating Revenues:	408,357,643	61,192	950,718	231,132	151,345	315,589	28,940	217,872	0	0	0	0	188,555	60,167	331,365	
5																	
6	Operating Expense:																
7	Operation & Maintenance: Cost of Gas	291,791,556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Page 9-12, line 2
8	Operation & Maintenance: Non-Cost of Gas	51,585,146	17,957	147,081	92,978	38,530	839,626	2,321	3,631	0	0	0	0	6,942	2,424	88,349	Page 9-12, line 52 - line 2
9	Depreciation & Amortization Expense	39,161,310	4,388	333,387	188,644	148,431	526,978	11,380	139,939	0	0	0	0	117,033	37,419	74,390	Page 13-16, line 42
10	Taxes other than Income Tax	22,533,532	17,388	60,316	53,840	16,662	472,637	844	798	0	0	0	0	850	287	25,755	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	0	Page 21-24, line 3
12	Income Tax	(2,076,645)	(340)	(4,541)	(4,617)	(1,099)	(38,957)	(31)	(78)	0	0	0	0	(83)	(28)	(2,199)	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	0	Page 21-24, line 9
14	Total Operating Expense	402,994,899	39,344	536,244	330,845	202,524	1,800,285	14,514	144,290	0	0	0	0	124,742	40,102	186,295	
15																	
16	NET OPERATING INCOME (Return)	5,362,744	21,848	414,475	(99,713)	(51,179)	(1,484,696)	14,427	73,583	0	0	0	0	63,813	20,064	145,070	
17	Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Rate Base
18	Income Tax Effect of Int. Allow for Ratemaking	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Rate Base
19	ADJUSTED NET OPERATING INCOME	5,362,744	21,848	414,475	(99,713)	(51,179)	(1,484,696)	14,427	73,583	0	0	0	0	63,813	20,064	145,070	
20																	
21	RATE BASE:																
22	Utility Plant in Service	851,492,781	154,252	2,146,202	2,005,869	573,593	17,386,186	24,851	35,232	0	0	0	0	35,734	12,459	945,770	Page 25-28, line 34
23	Accumulated Depreciation - S/L	(261,284,275)	(40,309)	(559,965)	(539,716)	(146,710)	(4,642,952)	(5,591)	(10,091)	0	0	0	0	(9,749)	(3,414)	(252,625)	Page 29-32, line 31
24	Accumulated Depreciation - Deferred Taxes	(120,919,306)	(21,954)	(305,911)	(286,247)	(81,713)	(2,490,485)	(3,524)	(5,014)	0	0	0	0	(5,084)	(1,774)	(134,751)	Page 33-36, line 31
25	Construction Work in Progress	8,108,132	1,216	6,832	4,436	1,074	36,139	290	1,082	0	0	0	0	1,258	507	6,518	Page 37-40, line 31
26	Net Plant in Service	477,397,332	93,206	1,287,159	1,184,341	346,244	10,298,888	16,016	21,209	0	0	0	0	22,159	7,778	564,912	
27																	
28	Gas Stored Underground:	23,003,871	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Page 41-44, line 2
29	Working Capital Allowance	(18,218,813)	(14,276)	(232,946)	(112,075)	(91,191)	(1,252,198)	(8,732)	(3,394)	0	0	0	0	(3,152)	(1,359)	(54,173)	Page 41-44, line 9
30	Prepayments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
31	Regulatory Assets & Liabilities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
32	Materials & Supplies:	268,076	49	733	347	262	3,866	28	311	0	0	0	0	261	83	194	Page 41-44, line 14
33	Customer Advances	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Page 41-44, line 16
34	TOTAL RATE BASE	482,450,466	78,978	1,054,945	1,072,613	255,334	9,050,556	7,312	18,126	0	0	0	0	19,267	6,501	510,932	
35	% of Rate Base	100.00%	0.02%	0.22%	0.22%	0.05%	1.88%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.11%	Rate Base
36																	
37	PERCENT RATE OF RETURN	1.1116%	27.6629%	39.2887%	-9.2963%	-20.0438%	-16.4045%	197.2946%	405.9484%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	331.1971%	308.6124%	28.3932%	
38	Required Rate of Return	7.0672%	7.0672%	7.0672%	7.0672%	7.0672%	7.0672%	7.0672%	7.0672%	7.0672%	7.0672%	7.0672%	7.0672%	7.0672%	7.0672%	7.0672%	
39	Required Return	34,095,649	5,582	74,555	75,804	18,045	639,619	517	1,281	0	0	0	0	1,362	459	36,109	
40	(Required Return % * Rate Base)																
41	Return Income Deficiency	28,732,905	(16,266)	(339,920)	175,516	69,224	2,124,315	(13,910)	(72,302)	0	0	0	0	(62,452)	(19,605)	(108,962)	
42	(Required Ret - Adj Operating Income)																
43	Revenue Conversion Factor	1.4034															
44																	
45	Additional Income Tax on Return Def.	11,589,452	1,897	25,342	25,766	6,134	217,413	176	435	0	0	0	0	463	156	12,274	Rate Base
46	(Income Deficiency * Tax Factor)																
47	Total Revenue Deficiency (inc. Add'l Inc. Taxes)	40,322,357	(14,369)	(314,578)	201,283	75,357	2,341,728	(13,734)	(71,866)	0	0	0	0	(61,989)	(19,449)	(96,688)	
48																	
49	Revenue Deficiency % (including Cost of Gas)	9.91%	-23.50%	-33.09%	87.12%	49.80%	743.85%	-47.47%	-32.99%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	-32.88%	-32.33%	-29.20%	
50	(Revenue Def / Tariffed Revenues)																
51	Revenue Deficiency % (Without Cost of Gas)	35.00%	-23.50%	-33.09%	87.12%	49.80%	743.85%	-47.47%	-32.99%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	-32.88%	-32.33%	-29.20%	
52	(Distribution Margin Only)																

Minnesota Energy Resources Corporation
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Revenue Deficiency (Excess) by Rate Schedule
[A]

LINE NO.	SUMMARY OF OPERATING INCOME, RATE BASE, AND RATE OF RETURN	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]
	MN JURISDICTION	Transport-CONSOLIDATED C&I FIRM Class 2 - CIP Exempt	Transport-CONSOLIDATED C&I FIRM Class 3	Transport-CONSOLIDATED C&I FIRM Class 4	Transport-CONSOLIDATED C&I FIRM Class 5 - CIP Exempt	Transport-CONSOLIDATED C&I INT Class 2	Transport-CONSOLIDATED C&I INT Class 3	Transport-CONSOLIDATED C&I INT Class 4	Transport-CONSOLIDATED C&I INT Class 5	Transport-CONSOLIDATED C&I Firm/Interruptible Class 3	Transport-CONSOLIDATED C&I Firm/Interruptible Class 5 - CIP Exempt		SOURCE OR ALLOCATION FACTOR
1	Operating Revenues:												
2	Tariffed Revenues	406,983,975	10,708	636,823	76,122	263,290	67,608	458,896	76,471	167,454	54,237	64,504	Page 5-8, line 1
3	Other Revenues	1,373,668	7	190	36	997	42	99	13	25	15	162	Page 5-8, line 13
4	Total Operating Revenues:	408,357,643	10,715	637,013	76,158	264,287	67,650	458,995	76,484	167,479	54,252	64,667	
5													
6	Operating Expense:												
7	Operation & Maintenance: Cost of Gas	291,791,556	0	0	0	0	0	0	0	0	0	0	Page 9-12, line 2
8	Operation & Maintenance: Non-Cost of Gas	51,585,146	2,956	102,267	24,153	731,356	19,883	68,590	15,902	39,863	9,476	174,565	Page 9-12, line 52 - line 2
9	Depreciation & Amortization Expense	39,161,310	1,164	201,434	61,370	597,595	20,570	156,969	53,369	163,492	17,936	109,716	Page 13-16, line 42
10	Taxes other than Income Tax	22,533,532	997	61,574	18,323	583,085	4,096	20,674	6,105	16,313	3,212	98,484	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	Page 21-24, line 3
12	Income Tax	(2,076,645)	(85)	(5,310)	(1,584)	(51,211)	(295)	(1,353)	(379)	(1,005)	(241)	(8,142)	Rate Base
13	LESS: Income & Other Adj's After Income Tax	0	0	0	0	0	0	0	0	0	0	0	Page 21-24, line 9
14	Total Operating Expense	402,994,899	5,033	359,966	102,261	1,860,825	44,254	244,880	74,997	218,663	30,382	374,622	
15													
16	NET OPERATING INCOME (Return)	5,362,744	5,682	277,047	(26,103)	(1,596,538)	23,396	214,115	1,487	(51,184)	23,870	(309,955)	
17	Interest	0	0	0	0	0	0	0	0	0	0	0	Rate Base
18	Income Tax Effect of Int. Allow for Ratemaking	0	0	0	0	0	0	0	0	0	0	0	Rate Base
19	ADJUSTED NET OPERATING INCOME	5,362,744	5,682	277,047	(26,103)	(1,596,538)	23,396	214,115	1,487	(51,184)	23,870	(309,955)	
20													
21	RATE BASE:												
22	Utility Plant in Service	851,492,781	36,597	2,288,008	684,027	21,907,148	141,308	703,272	207,998	553,361	113,633	3,627,878	Page 25-28, line 34
23	Accumulated Depreciation - S/L	(261,284,275)	(9,763)	(613,646)	(184,342)	(5,925,149)	(36,160)	(177,183)	(52,587)	(139,821)	(29,445)	(969,475)	Page 29-32, line 31
24	Accumulated Depreciation - Deferred Taxes	(120,919,306)	(5,215)	(326,441)	(97,619)	(3,126,918)	(20,087)	(100,105)	(29,618)	(78,799)	(16,190)	(517,603)	Page 33-36, line 31
25	Construction Work in Progress	8,108,132	229	8,027	1,659	52,440	1,364	3,421	499	1,060	521	7,854	Page 37-40, line 31
26	Net Plant in Service	477,397,332	21,848	1,355,949	403,725	12,907,522	86,425	429,405	126,292	335,801	68,519	2,146,655	
27													
28	Gas Stored Underground:	23,003,871	0	0	0	0	0	0	0	0	0	0	Page 41-44, line 2
29	Working Capital Allowance	(18,218,813)	(2,155)	(122,754)	(35,765)	(1,013,154)	(17,865)	(115,405)	(38,443)	(102,607)	(12,497)	(257,819)	Page 41-44, line 9
30	Prepayments	0	0	0	0	0	0	0	0	0	0	0	
31	Regulatory Assets & Liabilities	0	0	0	0	0	0	0	0	0	0	0	
32	Materials & Supplies:	268,076	8	391	111	3,104	61	364	116	313	40	793	Page 41-44, line 14
33	Customer Advances	0	0	0	0	0	0	0	0	0	0	0	Page 41-44, line 16
34	TOTAL RATE BASE	482,450,466	19,700	1,233,586	368,072	11,897,472	68,620	314,364	87,965	233,507	56,061	1,891,628	
35	% of Rate Base	100.00%	0.00%	0.26%	0.08%	2.47%	0.01%	0.07%	0.02%	0.05%	0.01%	0.39%	Rate Base
36													
37	PERCENT RATE OF RETURN	1.1116%	28.8452%	22.4586%	-7.0919%	-13.4191%	34.0949%	68.1106%	1.6901%	-21.9197%	42.5775%	-16.3856%	
38	Required Rate of Return	7.0672%	7.0672%	7.0672%	7.0672%	7.0672%	7.0672%	7.0672%	7.0672%	7.0672%	7.0672%	7.0672%	
39	Required Return	34,095,649	1,392	87,180	26,012	840,816	4,850	22,217	6,217	16,502	3,962	133,685	
40	(Required Return % * Rate Base)												
41	Return Income Deficiency	28,732,905	(4,290)	(189,867)	52,115	2,437,354	(18,546)	(191,899)	4,730	67,686	(19,908)	443,640	
42	(Required Ret - Adj Operating Income)												
43	Revenue Conversion Factor	1.4034											
44													
45	Additional Income Tax on Return Def. (Income Deficiency * Tax Factor)	11,589,452	473	29,633	8,842	285,802	1,648	7,552	2,113	5,609	1,347	45,441	Rate Base
46													
47	Total Revenue Deficiency (inc. Add'l Inc. Taxes)	40,322,357	(3,817)	(160,234)	60,957	2,723,155	(16,898)	(184,347)	6,843	73,296	(18,561)	489,081	
48													
49	Revenue Deficiency % (including Cost of Gas) (Revenue Def / Tariffed Revenues)	9.91%	-35.65%	-25.16%	80.08%	1034.28%	-24.99%	-40.17%	8.95%	43.77%	-34.22%	758.21%	
50													
51	Revenue Deficiency % (Without Cost of Gas) (Distribution Margin Only)	35.00%	-35.65%	-25.16%	80.08%	1,034.28%	-24.99%	-40.17%	8.95%	43.77%	-34.22%	758.21%	
52													

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Minimum-Size Method
Allocation Of Operating Revenue
Forecasted Test Year Ending December 31, 2023

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LINE NO.	DESCRIPTION	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]
		MN JURISDICTION	GS-NNG Residential Sales	GS-NNG Residential Farm-Tap Sales	GS-NNG C&I FIRM Class 1	GS-NNG C&I Farm-Tap Class 1	GS-NNG C&I FIRM Class 2	GS-NNG C&I FIRM Class 3	GS-NNG C&I Farm-Tap Class 2	GS-NNG C&I Farm-Tap Class 3	NNG C&I INT Class 2	NNG C&I INT Class 3	SOURCE OR ALLOCATION FACTOR
1	REVENUES FROM GAS OPERATIONS	406,983,975	207,891,300	2,334,290	9,080,561	199,053	87,553,564	8,019,792	2,732,540	780,571	6,431,619	9,770,948	Direct
2													
3		\$ -											
4	OTHER OPERATING INCOME:												
5	Acct 487 - Late Payment Charges	949,992	726,999	4,762	28,965	438	38,893	198	810	8	593	168	Customers
6	Acct 488 - Miscellaneous Revenue	30,000	22,958	150	915	14	1,228	6	26	0	19	5	Customers
7	Acct 493 - Rent from Gas Property	39,996	25,142	15	1,018	1	4,117	220	15	4	132	131	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	353,680	270,660	1,773	10,784	163	14,480	74	302	3	221	63	Customers
12	Acct 496 - Rate Refund	0	0	0	0	0	0	0	0	0	0	0	Revenue
13	TOTAL OTHER REVENUE	1,373,668	1,045,758	6,701	41,681	616	58,719	497	1,152	15	964	367	
14													
15	TOTAL OPERATING REVENUE	408,357,643	208,937,058	2,340,991	9,122,242	199,669	87,612,282	8,020,289	2,733,692	780,586	6,432,583	9,771,315	

Minnesota Energy Resources Corporation
Docket No. G011/GR-22-504
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Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Minimum-Size Method
Allocation Of Operating Revenue
Forecasted Test Year Ending December 31, 2023

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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]
		MN JURISDICTION	NNG Agriculture Grain Dryer - Class 1	NNG Agriculture Grain Dryer - Class 2	NNG Electric Generation - Class 1	NNG C&I Firm/Interruptible Class 2	GS-CONSOLIDATED Residential Sales	GS-CONSOLIDATED C&I FIRM Class 1	GS-CONSOLIDATED C&I FIRM Class 2	GS-CONSOLIDATED C&I FIRM Class 3	CONSOLIDATED C&I INT Class 2	CONSOLIDATED C&I INT Class 3	CONSOLIDATED C&I INT Class 4	CONSOLIDATED Agriculture Grain Dryer - Class 1	CONSOLIDATED Agriculture Grain Dryer - Class 2	SOURCE OR ALLOCATION FACTOR
1	REVENUES FROM GAS OPERATIONS	406,983,975	713,545	2,651,811	98,081	82,347	30,189,485	2,364,911	20,161,678	1,337,791	1,220,519	1,022,176	1,645,500	44,790	145,797	Direct
2																
3		\$ -														
4	OTHER OPERATING INCOME:															
5	Acct 487 - Late Payment Charges	949,992	292	246	35	4	125,180	8,848	12,271	52	155	29	8	35	27	Customers
6	Acct 488 - Miscellaneous Revenue	30,000	9	8	1	0	3,953	279	388	2	5	1	0	1	1	Customers
7	Acct 493 - Rent from Gas Property	39,996	44	118	4	3	4,340	312	1,220	47	32	17	26	4	8	Rate Base
8	Acct 494 - Interdepartmental Rents	0	0	0	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	0	0	0	Commodity Cost
11	Other Gas Revenues	353,680	109	92	13	1	46,604	3,294	4,569	19	58	11	3	13	10	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	1,373,668	454	463	52	8	180,078	12,733	18,447	119	249	57	37	52	46	
14																
15	TOTAL OPERATING REVENUE	408,357,643	713,999	2,652,275	98,133	82,355	30,369,563	2,377,644	20,180,125	1,337,910	1,220,769	1,022,233	1,645,537	44,842	145,843	

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Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Minimum-Size Method
Allocation Of Operating Revenue
Forecasted Test Year Ending December 31, 2023

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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
		MN JURISDICTION	CONSOLIDATED Electric Generation - Class 1	CONSOLIDATED C&I Firm/Interruptible Class 2	Transport-NNG C&I FIRM Class 2	Transport-NNG C&I FIRM Class 3	Transport-NNG C&I FIRM Class 4	Transport-NNG C&I FIRM Class 5 - CIP Exempt	Transport-NNG Electric Generation - CIP Exempt	Transport-NNG C&I INT Class 2	Transport-NNG C&I INT Class 3	Transport-NNG C&I INT Class 4	Transport-NNG C&I INT Class 5	Transport-NNG C&I INT Class 5 - CIP Exempt	Transport-NNG Electric Generation INT Class 2	Transport-NNG Electric Generation INT Class 2 - CIP Exempt	SOURCE OR ALLOCATION FACTOR
1	REVENUES FROM GAS OPERATIONS	406,983,975	10,409	185,817	367,596	770,878	65,902	42,895	336,110	197,431	1,946,727	612,700	331,610	1,163,675	50,593	17,348	Direct
2																	
3		\$ -															
4	OTHER OPERATING INCOME:																
5	Acct 487 - Late Payment Charges	949,992	4	15	122	88	4	4	4	78	144	26	15	23	4	4	Customers
6	Acct 488 - Miscellaneous Revenue	30,000	0	0	4	3	0	0	0	2	5	1	0	1	0	0	Customers
7	Acct 493 - Rent from Gas Property	39,996	0	7	48	123	26	145	23	17	109	59	38	53	14	26	Rate Base
8	Acct 494 - Interdepartmental Rents	0	0	0	0	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	0	0	0	0	Commodity Cost
11	Other Gas Revenues	353,680	1	6	46	33	1	1	1	29	54	10	6	9	1	1	Customers
12	Acct 496 - Rate Refund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Revenue
13	TOTAL OTHER REVENUE	1,373,668	6	29	220	246	31	150	28	126	311	95	59	85	19	32	
14																	
15	TOTAL OPERATING REVENUE	408,357,643	10,415	185,846	367,817	771,124	65,934	43,045	336,139	197,557	1,947,038	612,795	331,670	1,163,760	50,612	17,380	

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Minimum-Size Method
Allocation Of Operating Revenue
Forecasted Test Year Ending December 31, 2023

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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
		MN JURISDICTION	Transport- NNG C&I Firm/Interrupt ible Class 2	Transport- NNG C&I Firm/Interrupt ible Class 3	Transport- NNG C&I Firm/Interrupt ible Class 4	Transport- NNG C&I Firm/Interrupt ible Class 5	Transport- NNG C&I Firm/Interrupt ible Class 5- CIP Exempt	Transport for Resale	LVJ-NNG Flex Transport (Cust "A")	LVI-NNG Flex Transport (Cust "B")	LVI-NNG Flex Transport (Cust "C")	LVI-NNG Flex Transport (Cust "D")	LVJ-NNG Flex Transport (Cust "E")	LVJ-NNG Flex Transport (Cust "F")	LVJ-NNG Flex Transport (Cust "G")	Transport- CONSOLIDA TED C&I FIRM Class 2	SOURCE OR ALLOCATION FACTOR
1	REVENUES FROM GAS OPERATIONS	406,983,975	61,154	950,538	231,033	151,318	314,812	28,935	217,865	0	0	0	0	188,538	60,161	331,145	Direct
2																	
3		\$ -															
4	OTHER OPERATING INCOME:																
5	Acct 487 - Late Payment Charges	949,992	22	67	7	4	19	4	4	0	0	0	0	12	4	127	Customers
6	Acct 488 - Miscellaneous Revenue	30,000	1	2	0	0	1	0	0	0	0	0	0	0	0	4	Customers
7	Acct 493 - Rent from Gas Property	39,996	7	87	89	21	750	1	2	0	0	0	0	2	1	42	Rate Base
8	Acct 494 - Interdepartmental Rents	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Acct 495:	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	353,680	8	25	3	1	7	1	1	0	0	0	0	4	1	47	Customers
12	Acct 496 - Rate Refund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Revenue
13	TOTAL OTHER REVENUE	1,373,668	38	181	99	27	777	6	7	0	0	0	0	18	6	220	
14																	
15	TOTAL OPERATING REVENUE	408,357,643	61,192	950,718	231,132	151,345	315,589	28,940	217,872	0	0	0	0	188,555	60,167	331,365	

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Minimum-Size Method
Allocation Of Operating Revenue
Forecasted Test Year Ending December 31, 2023

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LINE NO.	DESCRIPTION	[A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]
		MN JURISDICTION	Transport-CONSOLIDATED C&I - CIP Exempt	Transport-CONSOLIDATED C&I FIRM Class 3	Transport-CONSOLIDATED C&I FIRM Class 4	Transport-CONSOLIDATED C&I FIRM Class 5 - CIP Exempt	Transport-CONSOLIDATED C&I Class 2	Transport-CONSOLIDATED C&I Class 3	Transport-CONSOLIDATED C&I Class 4	Transport-CONSOLIDATED C&I Class 5	Transport-CONSOLIDATED C&I Firm/Interruptible Class 3	Transport-CONSOLIDATED C&I Firm/Interruptible Class 5 - CIP Exempt		SOURCE OR ALLOCATION FACTOR
1	REVENUES FROM GAS OPERATIONS	406,983,975	10,708	636,823	76,122	263,290	67,608	458,896	76,471	167,454	54,237	64,504		Direct
2														
3		\$ -												
4	OTHER OPERATING INCOME:													
5	Acct 487 - Late Payment Charges	949,992	4	62	4	8	26	52	4	4	7	4		Customers
6	Acct 488 - Miscellaneous Revenue	30,000	0	2	0	0	1	2	0	0	0	0		Customers
7	Acct 493 - Rent from Gas Property	39,996	2	102	31	986	6	26	7	19	5	157		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	353,680	1	23	1	3	10	19	1	1	3	1		Customers
12	Acct 496 - Rate Refund	0	0	0	0	0	0	0	0	0	0	0		Revenue
13	TOTAL OTHER REVENUE	1,373,668	7	190	36	997	42	99	13	25	15	162		
14														
15	TOTAL OPERATING REVENUE	408,357,643	10,715	637,013	76,158	264,287	67,650	458,995	76,484	167,479	54,252	64,667		

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Minimum-Size Method
Rate Schedule Allocation Of Operation & Maintenance
Forecasted Test Year Ending December 31, 2023

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]
			MN JURISDICTION	GS-NNG Residential Sales	GS-NNG Residential Farm-Tap Sales	GS-NNG C&I FIRM Class 1	GS-NNG C&I Farm-Tap Class 1	GS-NNG C&I FIRM Class 2	GS-NNG C&I FIRM Class 3	GS-NNG C&I Farm-Tap Class 2	GS-NNG C&I Farm-Tap Class 3	NNG C&I INT Class 2	NNG C&I INT Class 3	SOURCE OR ALLOCATION FACTOR
1	Production:													
2	Purchased Gas Cost		291,791,556	146,687,665	1,726,521	5,992,444	140,273	69,301,255	6,968,229	2,210,779	683,471	5,620,919	8,669,731	Commodity Cost
3	Gas Supply Acquisition		455,747	217,602	2,561	8,890	208	102,809	10,337	3,280	1,014	9,433	14,550	Sales
4	Firm Demand Related		302,964	124,876	1,470	4,732	105	54,727	5,503	849	217	0	0	Coincident Peak Demand - Firm
5	Interruptible Demand Related		26,969	0	0	0	0	0	0	0	0	743	1,146	Coincident Peak Demand - Int.
6	Total Production		292,577,236	147,030,143	1,730,553	6,006,066	140,587	69,458,792	6,984,069	2,214,907	684,702	5,631,095	8,685,428	
7	Transmission													
9	Firm Demand Related		776,139	303,946	0	12,417	0	143,603	14,439	0	0	0	0	Demand - Firm excl. FT
10	Interruptible Demand Related		69,089	0	0	0	0	0	0	0	0	3,369	4,338	Weighted Peak Dem - Int excl. FT
11	Total Transmission		845,228	303,946	0	12,417	0	143,603	14,439	0	0	3,369	4,338	
12	Distribution:													
13	301,302,303		160,596	102,808	0	4,146	0	14,769	720	0	0	423	347	Distribution Plant
14	374		7,851	5,026	0	203	0	722	35	0	0	21	17	Distribution Plant
15	375		0	0	0	0	0	0	0	0	0	0	0	Distribution Plant
16	376 (Firm Demand)		2,964,248	1,160,837	0	47,424	0	548,452	55,147	0	0	0	0	Demand - Firm excl. FT
17	376 (Interruptible Demand)		263,868	0	0	0	0	0	0	0	0	12,868	16,568	Weighted Peak Dem - Int excl. FT
18	376 (Fixed Cost)		4,138,480	3,187,394	0	126,992	0	170,521	867	0	0	2,598	737	Customer excl. FT
19	377		0	0	0	0	0	0	0	0	0	0	0	Therm Throughput
20	378		1,247,905	648,012	0	24,939	0	282,471	0	0	0	25,918	0	Acct 378
21	378 (Direct Farm Tap)		171,413	0	67,876	0	5,195	0	0	80,189	18,153	0	0	Acct 378 - FT
22	379		672,003	241,027	0	9,276	0	105,065	7,736	0	0	9,640	10,888	Weighted Peak Demand excl. FT
23	380		8,104,977	6,274,116	0	249,972	0	305,896	1,556	0	0	4,661	1,322	Services
24	381		2,725,146	1,722,726	0	74,112	0	424,212	4,541	0	0	7,169	4,853	Meters
25	381 (Telemeter Maintenance)		56,042	0	0	0	0	0	0	0	0	12,933	3,667	Customers - Telemeter
26	382		0	0	0	0	0	0	0	0	0	0	0	Meters
27	383		553,694	426,911	0	17,009	0	22,839	0	0	0	348	0	Cust - Small/Medium - excl. FT
28	385		86,902	0	0	0	0	1,678	0	0	0	0	2,361	385 excl. FT
29	Total Distribution		21,153,126	13,768,858	67,876	554,074	5,195	1,874,946	72,279	80,189	18,153	76,580	40,759	
30	Customer Accounts:													
31	Allocable		7,932,694	6,070,638	39,768	241,865	3,656	324,770	1,652	6,767	64	4,949	1,403	Customers
32	Direct Transport		249,134	0	0	0	0	0	0	0	0	0	0	Customers - Transport
33	Customer - Acct 904 Residential Allocable		2,234,683	1,895,826	12,419	0	0	0	0	0	0	0	0	Customers - Residential
34	Customer - Acct 904 C&I Allocable		761,394	0	0	237,008	3,583	318,247	1,618	6,631	63	4,849	1,375	Customers - C&I
35	Total Customer Accounts:		11,177,905	7,966,464	52,187	478,873	7,239	643,017	3,270	13,398	127	9,798	2,778	
36	Customer Services (Acct 907-910):		826,462	632,465	4,143	25,199	381	33,836	172	705	7	516	146	Customers
37	Customer Sales (Acct 911-917):		0	0	0	0	0	0	0	0	0	0	0	Customers
38	Total Customer:		12,004,367	8,598,929	56,331	504,072	7,620	676,853	3,442	14,103	134	10,313	2,925	
39	Administrative & General:													
40	Purchased Gas Cost		0	0	0	0	0	0	0	0	0	0	0	Commodity Cost
41	Gas Supply Acquisition Cost		221,483	105,750	1,245	4,320	101	49,963	5,024	1,594	493	4,584	7,071	Sales
42	Firm Demand Cost		1,964,980	769,511	0	31,437	0	363,565	36,556	0	0	0	0	Demand - Firm excl. FT
43	Interruptible Demand Cost		1,173,125	0	0	0	0	0	0	0	0	57,207	73,658	Weighted Peak Dem - Int
44	Customer		13,315,198	10,189,697	66,752	405,976	6,137	545,133	2,772	11,359	108	8,306	2,355	Customers
45	Enhanced Other Services - Transport Allocable		121,959	0	0	0	0	0	0	0	0	0	0	Customers - Transport
46	Total Administrative and General		16,796,745	11,064,958	67,996	441,734	6,238	958,661	44,352	12,952	600	70,098	83,084	
47	Total Operation & Maintenance		343,376,702	180,766,833	1,922,756	7,518,363	159,640	73,112,855	7,118,582	2,322,151	703,589	5,791,455	8,816,533	

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Minimum-Size Method
Rate Schedule Allocation Of Operation & Maintenance
Forecasted Test Year Ending December 31, 2023
[A]

LINE NO.	DESCRIPTION	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]
		MN JURISDICTION	NNG Agriculture Grain Dryer - Class 1	NNG Agriculture Grain Dryer - Class 2	NNG Electric Generation - Class 1	NNG C&I Firm/Interruptible Class 2	GS-CONSOLIDATED Residential Sales	GS-CONSOLIDATED C&I FIRM Class 1	GS-CONSOLIDATED C&I FIRM Class 2	GS-CONSOLIDATED C&I FIRM Class 3	CONSOLIDATED C&I INT Class 2	CONSOLIDATED C&I INT Class 3	CONSOLIDATED C&I INT Class 4	CONSOLIDATED Agriculture Grain Dryer - Class 1	CONSOLIDATED Agriculture Grain Dryer - Class 2	SOURCE OR ALLOCATION FACTOR
1	Production:															
2	Purchased Gas Cost	291,791,556	579,568	2,377,385	82,995	69,143	19,558,103	1,416,190	14,852,083	1,112,708	1,026,687	874,901	1,523,285	33,064	125,606	Commodity Cost
3	Gas Supply Acquisition	455,747	973	3,990	139	116	37,978	2,749	28,825	2,160	2,231	1,901	3,310	72	273	Sales
4	Firm Demand Related	302,964	0	0	0	34	21,428	1,551	16,264	1,218	0	0	0	0	0	Coincident Peak Demand - Firm
5	Interruptible Demand Related	26,969	15	52	2	5	0	0	0	0	168	143	249	7	0	Coincident Peak Demand - Int.
6	Total Production	292,577,236	580,556	2,381,427	83,136	69,298	19,617,510	1,420,489	14,897,171	1,116,086	1,029,086	876,945	1,526,844	33,143	125,879	
7	Transmission															
9	Firm Demand Related	776,139	0	0	0	110	53,048	3,839	40,262	3,016	0	0	0	0	0	Demand - Firm excl. FT
10	Interruptible Demand Related	69,089	1,106	4,692	111	41	0	0	0	0	797	567	907	82	321	Weighted Peak Dem - Int excl. FT
11	Total Transmission	845,228	1,106	4,692	111	151	53,048	3,839	40,262	3,016	797	567	907	82	321	
12	Distribution:															
13	301,302,303	160,596	168	460	13	9	17,741	1,269	4,390	153	101	46	63	15	32	Distribution Plant
14	374	7,851	8	22	1	0	867	62	215	7	5	2	3	1	2	Distribution Plant
15	375	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution Plant
16	376 (Firm Demand)	2,964,248	0	0	0	420	202,602	14,663	153,771	11,520	0	0	0	0	0	Demand - Firm excl. FT
17	376 (Interruptible Demand)	263,868	4,222	17,918	425	158	0	0	0	0	3,043	2,165	3,462	312	1,226	Weighted Peak Dem - Int excl. FT
18	376 (Fixed Cost)	4,138,480	1,280	1,078	152	17	548,830	38,791	53,801	227	679	125	34	152	118	Customer excl. FT
19	377	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput
20	378	1,247,905	6,819	28,936	0	319	113,098	7,711	79,197	0	6,130	0	0	504	1,980	Acct 378
21	378 (Direct Farm Tap)	171,413	0	0	0	0	0	0	0	0	0	0	0	0	0	Acct 378 - FT
22	379	672,003	2,536	10,763	255	119	42,067	2,868	29,457	1,616	2,280	1,423	2,322	187	736	Weighted Peak Demand excl. FT
23	380	8,104,977	2,296	1,933	272	30	1,080,326	76,357	96,513	407	1,219	224	60	272	211	Services
24	381	2,725,146	6,208	6,941	370	46	296,632	22,638	133,843	1,189	1,690	654	121	610	425	Meters
25	381 (Telemeter Maintenance)	56,042	6,370	5,364	754	84	0	0	0	0	3,382	622	168	754	587	Customers - Telemeter
26	382	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Meters
27	383	553,694	171	144	0	2	73,509	5,196	7,206	0	91	0	0	20	16	Cust - Small/Medium - excl. FT
28	385	86,902	0	0	55	0	0	0	0	350	0	309	504	0	0	385 excl. FT
29	Total Distribution	21,153,126	30,078	73,260	2,297	1,204	2,375,673	169,554	558,394	15,472	18,623	5,570	6,737	2,826	5,333	
30	Customer Accounts:															
31	301,302,303	160,596	168	460	13	9	17,741	1,269	4,390	153	101	46	63	15	32	Distribution Plant
32	374	7,851	8	22	1	0	867	62	215	7	5	2	3	1	2	Distribution Plant
33	375	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution Plant
34	376 (Firm Demand)	2,964,248	0	0	0	420	202,602	14,663	153,771	11,520	0	0	0	0	0	Demand - Firm excl. FT
35	376 (Interruptible Demand)	263,868	4,222	17,918	425	158	0	0	0	0	3,043	2,165	3,462	312	1,226	Weighted Peak Dem - Int excl. FT
36	376 (Fixed Cost)	4,138,480	1,280	1,078	152	17	548,830	38,791	53,801	227	679	125	34	152	118	Customer excl. FT
37	377	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput
38	378	1,247,905	6,819	28,936	0	319	113,098	7,711	79,197	0	6,130	0	0	504	1,980	Acct 378
39	378 (Direct Farm Tap)	171,413	0	0	0	0	0	0	0	0	0	0	0	0	0	Acct 378 - FT
40	379	672,003	2,536	10,763	255	119	42,067	2,868	29,457	1,616	2,280	1,423	2,322	187	736	Weighted Peak Demand excl. FT
41	380	8,104,977	2,296	1,933	272	30	1,080,326	76,357	96,513	407	1,219	224	60	272	211	Services
42	381	2,725,146	6,208	6,941	370	46	296,632	22,638	133,843	1,189	1,690	654	121	610	425	Meters
43	381 (Telemeter Maintenance)	56,042	6,370	5,364	754	84	0	0	0	0	3,382	622	168	754	587	Customers - Telemeter
44	382	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Meters
45	383	553,694	171	144	0	2	73,509	5,196	7,206	0	91	0	0	20	16	Cust - Small/Medium - excl. FT
46	385	86,902	0	0	55	0	0	0	0	350	0	309	504	0	0	385 excl. FT
47	Total Customer Accounts:	11,177,905	4,826	4,064	571	63	1,371,727	146,277	202,879	856	2,562	471	127	571	444	
48	Customer Services (Acct 907-910):	826,462	254	214	30	3	108,903	7,697	10,676	45	135	25	7	30	23	Customers
49	Customer Sales (Acct 911-917):	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customers
50	Total Customer:	12,004,367	5,080	4,278	602	67	1,480,630	153,974	213,554	902	2,697	496	134	602	468	
51	Administrative & General:															
52	Purchased Gas Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Commodity Cost
53	Gas Supply Acquisition Cost	221,483	473	1,939	68	56	18,457	1,336	14,008	1,049	1,084	924	1,609	35	133	Sales
54	Firm Demand Cost	1,964,980	0	0	0	278	134,304	9,720	101,934	7,637	0	0	0	0	0	Demand - Firm excl. FT
55	Interruptible Demand Cost	1,173,125	18,773	79,662	1,889	704	0	0	0	0	13,531	9,625	15,393	1,387	5,450	Weighted Peak Dem - Int
56	Customer	13,315,198	4,091	3,445	484	54	1,754,541	124,010	171,995	726	2,172	399	108	484	377	Customers
57	Enhanced Other Services - Transport Allocable	121,959	0	0	0	0	0	0	0	0	0	0	0	0	0	Customers - Transport
58	Total Administrative and General	16,796,745	23,337	85,046	2,441	1,092	1,907,301	135,065	287,937	9,412	16,787	10,949	17,109	1,906	5,960	
59	Total Operation & Maintenance	343,376,702	640,156	2,548,702	88,587	71,813	25,434,162	1,882,922	15,997,319	1,144,888	1,067,990	894,527	1,551,731	38,559	137,960	

Minnesota Energy Resources Corporation
 Minnesota Gas Retail Service Territory
 Gas Cost of Service Study - Minimum-Size Method
 Rate Schedule Allocation Of Operation & Maintenance
 Forecasted Test Year Ending December 31, 2023

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
		MN JURISDICTION	CONSO LIDATED Electric Generation - Class 1	CONSO LIDATED C&I Firm/Interruptible Class 2	Transport- NNG C&I FIRM Class 2	Transport- NNG C&I FIRM Class 3	Transport- NNG C&I FIRM Class 4	Transport- NNG C&I FIRM Class 5 - CIP Exempt	Transport- NNG Electric Generation FIRM Class 2 - CIP Exempt	Transport- NNG C&I INT Class 2	Transport- NNG C&I INT Class 3	Transport- NNG C&I INT Class 4	Transport- NNG C&I INT Class 5	Transport- NNG C&I INT Class 5 - CIP Exempt	Transport- NNG Electric Generation INT Class 2	Transport- NNG Electric Generation INT Class 2 - CIP Exempt	SOURCE OR ALLOCATION FACTOR
1	Production:																
2	Purchased Gas Cost	291,791,556	8,511	150,037	0	0	0	0	0	0	0	0	0	0	0	0	Commodity Cost
3	Gas Supply Acquisition	455,747	18	326	0	0	0	0	0	0	0	0	0	0	0	0	Sales
4	Firm Demand Related	302,964	0	75	767	2,409	629	2,524	22,999	0	0	0	0	0	0	0	Coincident Peak Demand - Firm
5	Interruptible Demand Related	26,969	1	18	0	0	0	0	0	108	1,431	877	466	16,258	49	53	Coincident Peak Demand - Int.
6	Total Production	292,577,236	8,531	150,457	767	2,409	629	2,524	22,999	108	1,431	877	466	16,258	49	53	
7	Transmission																
9	Firm Demand Related	776,139	0	251	3,291	10,407	2,341	13,065	0	0	0	0	0	0	0	0	Demand - Firm excl. FT
10	Interruptible Demand Related	69,089	15	116	0	0	0	0	694	7,717	4,507	2,866	0	1,172	2,246	2,246	Weighted Peak Dem - Int excl. FT
11	Total Transmission	845,228	15	367	3,291	10,407	2,341	13,065	694	7,717	4,507	2,866	0	1,172	2,246	2,246	
12	Distribution:																
14	301,302,303	160,596	2	24	198	504	108	588	72	78	560	312	198	248	62	118	Distribution Plant
15	374	7,851	0	1	10	25	5	29	4	4	27	15	10	12	3	6	Distribution Plant
16	375	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution Plant
17	376 (Firm Demand)	2,964,248	0	957	12,569	39,747	8,941	49,897	0	0	0	0	0	0	0	0	Demand - Firm excl. FT
18	376 (Interruptible Demand)	263,868	56	445	0	0	0	0	2,652	29,472	17,212	10,946	0	4,476	8,580	8,580	Weighted Peak Dem - Int excl. FT
19	376 (Fixed Cost)	4,138,480	17	67	537	385	16	17	0	342	632	114	67	0	17	17	Customer excl. FT
20	377	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput
21	378	1,247,905	0	896	6,473	0	0	0	5,343	0	0	0	0	0	0	0	Acct 378
22	378 (Direct Farm Tap)	171,413	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Acct 378 - FT
23	379	672,003	34	333	2,408	5,576	1,176	5,625	0	1,987	19,369	11,543	7,363	0	1,273	2,440	Weighted Peak Demand excl. FT
24	380	8,104,977	30	121	963	691	29	30	0	613	1,134	204	121	0	30	30	Services
25	381	2,725,146	34	168	1,336	2,017	59	61	34	850	3,310	411	243	364	34	34	Meters
26	381 (Telemeter Maintenance)	56,042	84	335	2,673	1,917	81	84	84	1,701	3,146	567	335	503	84	84	Customers - Telemeter
27	382	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Meters
28	383	553,694	0	9	72	0	0	0	46	0	0	0	0	0	0	0	Cust - Small/Medium - excl. FT
29	385	86,902	7	0	1,209	255	1,220	9,220	0	4,200	2,503	1,597	31,376	276	529	529	385 excl. FT
30	Total Distribution	21,153,126	264	3,356	27,240	52,070	10,670	57,551	9,414	13,616	61,851	32,882	20,880	32,503	6,255	11,837	
31	Customer Accounts:																
32	Allocable	7,932,694	32	128	1,023	734	31	32	32	651	1,204	217	128	192	32	32	Customers
34	Direct Transport	249,134	0	0	31,810	22,813	964	997	20,243	37,433	6,748	3,989	5,984	997	997	997	Customers - Transport
35	Customer - Acct 904 Residential Allocable	2,234,683	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customers - Residential
36	Customer - Acct 904 C&I Allocable	761,394	31	126	1,002	719	30	31	31	638	1,180	213	126	189	31	31	Customers - C&I
37	Total Customer Accounts:	11,177,905	63	254	33,835	24,265	1,025	1,061	1,061	21,531	39,816	7,177	4,243	6,365	1,061	1,061	
38	Customer Services (Acct 907-910):	826,462	3	13	107	76	3	3	3	68	125	23	13	20	3	3	Customers
39	Customer Sales (Acct 911-917):	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customers
41	Total Customer:	12,004,367	67	267	33,941	24,342	1,029	1,064	1,064	21,599	39,941	7,200	4,257	6,385	1,064	1,064	
42	Administrative & General:																
44	Purchased Gas Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Commodity Cost
45	Gas Supply Acquisition Cost	221,483	9	158	0	0	0	0	0	0	0	0	0	0	0	0	Sales
46	Firm Demand Cost	1,964,980	0	635	8,332	26,348	5,927	33,076	0	0	0	0	0	0	0	0	Demand - Firm excl. FT
47	Interruptible Demand Cost	1,173,125	251	1,977	0	0	0	0	11,792	131,031	76,523	48,665	0	19,902	38,145	38,145	Weighted Peak Dem - Int
48	Customer	13,315,198	54	215	1,717	1,231	52	54	54	1,093	2,020	364	215	323	54	54	Customers
49	Enhanced Other Services - Transport Allocable	121,959	0	0	15,572	11,168	472	488	488	9,909	18,324	3,303	1,953	2,929	488	488	Customers - Transport
50	Total Administrative and General	16,796,745	314	2,986	25,620	38,747	6,451	33,618	542	22,794	151,376	80,190	50,833	3,252	20,444	38,687	
52	Total Operation & Maintenance	343,376,702	9,191	157,433	90,860	127,975	21,121	107,822	34,019	58,812	262,315	125,655	79,302	58,398	28,984	53,887	

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Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Minimum-Size Method
Rate Schedule Allocation Of Operation & Maintenance
Forecasted Test Year Ending December 31, 2023
[A]

LINE NO.	DESCRIPTION	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]	
		MN JURISDICTION	Transport-NNG C&I Firm/Interruptible Class 2	Transport-NNG C&I Firm/Interruptible Class 3	Transport-NNG C&I Firm/Interruptible Class 4	Transport-NNG C&I Firm/Interruptible Class 5	Transport-NNG C&I Firm/Interruptible Class 5 - CIP Exempt	Transport for Resale	LVJ-NNG Flex Transport (Cust "A")	LVI-NNG Flex Transport (Cust "B")	LVI-NNG Flex Transport (Cust "C")	LVI-NNG Flex Transport (Cust "D")	LVI-NNG Flex Transport (Cust "E")	LVJ-NNG Flex Transport (Cust "F")	LVI-NNG Flex Transport (Cust "G")	Transport-CONSOLIDATED C&I FIRM Class 2	SOURCE OR ALLOCATION FACTOR
1	Production:																
2	Purchased Gas Cost	291,791,556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Commodity Cost
3	Gas Supply Acquisition	455,747	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Sales
4	Firm Demand Related	302,964	32	618	1,113	62	8,964	146	1,193	0	0	0	0	1,107	477	685	Coincident Peak Demand - Firm
5	Interruptible Demand Related	26,969	26	584	157	281	2,274	0	95	0	0	0	0	88	38	0	Coincident Peak Demand - Int.
6	Total Production	292,577,236	58	1,202	1,270	344	11,237	146	1,288	0	0	0	0	1,195	516	685	
7	Transmission																
9	Firm Demand Related	776,139	179	3,494	6,293	346	47,908	0	0	0	0	0	0	0	0	2,852	Demand - Firm excl. FT
10	Interruptible Demand Related	69,089	192	3,548	1,669	1,354	18,611	0	0	0	0	0	0	0	0	0	Weighted Peak Dem - Int excl. FT
11	Total Transmission	845,228	372	7,042	7,962	1,699	66,519	0	0	0	0	0	0	0	0	2,852	
12	Distribution:																
13	301,302,303	160,596	29	398	369	107	3,202	5	5	0	0	0	0	5	2	176	Distribution Plant
14	374	7,851	1	19	18	5	157	0	0	0	0	0	0	0	0	9	Distribution Plant
15	375	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution Plant
16	376 (Firm Demand)	2,964,248	684	13,345	24,034	1,320	182,971	0	0	0	0	0	0	0	0	10,892	Demand - Firm excl. FT
17	376 (Interruptible Demand)	263,868	735	13,549	6,375	5,169	71,078	0	0	0	0	0	0	0	0	0	Weighted Peak Dem - Int excl. FT
18	376 (Fixed Cost)	4,138,480	98	292	33	17	84	16	0	0	0	0	0	0	0	556	Customer excl. FT
19	377	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput
20	378	1,247,905	1,480	0	0	0	0	0	0	0	0	0	0	0	0	5,610	Acct 378
21	378 (Direct Farm Tap)	171,413	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Acct 378 - FT
22	379	672,003	550	8,904	4,275	3,477	47,809	334	0	0	0	0	0	0	0	2,086	Weighted Peak Demand excl. FT
23	380	8,104,977	175	523	58	30	151	29	0	0	0	0	0	0	0	997	Services
24	381	2,725,146	243	1,527	117	61	304	85	61	0	0	0	0	182	61	1,383	Meters
25	381 (Telemeter Maintenance)	56,042	486	1,451	162	84	419	81	84	0	0	0	0	251	84	2,768	Customers - Telemeter
26	382	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Meters
27	383	553,694	13	0	0	0	0	0	0	0	0	0	0	0	0	74	Cust - Small/Medium - excl. FT
28	385	86,902	0	1,931	927	754	10,368	72	587	0	0	0	0	489	156	0	385 excl. FT
29	Total Distribution	21,153,126	4,494	41,940	36,368	11,024	316,543	623	737	0	0	0	0	928	302	24,551	
30	Customer Accounts:																
31	Allocable	7,932,694	186	555	62	32	160	31	32	0	0	0	0	96	32	1,059	Customers
32	Direct Transport	249,134	5,784	17,270	1,928	997	4,987	964	997	0	0	0	0	2,992	997	32,934	Customers - Transport
33	Customer - Acct 904 Residential Allocable	2,234,683	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customers - Residential
34	Customer - Acct 904 C&I Allocable	761,394	182	544	61	31	157	30	31	0	0	0	0	94	31	1,038	Customers - C&I
35	Total Customer Accounts:	11,177,905	6,152	18,370	2,051	1,061	5,304	1,025	1,061	0	0	0	0	3,183	1,061	35,031	
36	Customer Services (Acct 907-910):	826,462	19	58	6	3	17	3	3	0	0	0	0	10	3	110	Customers
37	Customer Sales (Acct 911-917):	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customers
38	Total Customer:	12,004,367	6,171	18,428	2,057	1,064	5,321	1,029	1,064	0	0	0	0	3,193	1,064	35,141	
39	Administrative & General:																
40	Purchased Gas Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Commodity Cost
41	Gas Supply Acquisition Cost	221,483	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Sales
42	Firm Demand Cost	1,964,980	454	8,846	15,932	875	121,290	0	0	0	0	0	0	0	0	7,220	Demand - Firm excl. FT
43	Interruptible Demand Cost	1,173,125	3,266	60,237	28,341	22,982	316,006	0	0	0	0	0	0	0	0	0	Weighted Peak Dem - Int
44	Customer	13,315,198	312	932	104	54	269	52	54	0	0	0	0	161	54	1,778	Customers
45	Enhanced Other Services - Transport Allocable	121,959	2,831	8,454	944	488	2,441	472	488	0	0	0	0	1,465	488	16,122	Customers - Transport
46	Total Administrative and General	16,798,745	6,863	78,470	45,321	24,399	440,006	524	542	0	0	0	0	1,626	542	25,120	
47	Total Operation & Maintenance	343,376,702	17,957	147,081	92,978	38,530	839,626	2,321	3,631	0	0	0	0	6,942	2,424	88,349	

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Minimum-Size Method
Rate Schedule Allocation Of Operation & Maintenance
Forecasted Test Year Ending December 31, 2023

LINE NO.	DESCRIPTION	[A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]
		MN JURISDICTION	Transport-CONSOLIDA TED C&I FIRM Class 2 - CIP Exempt	Transport-CONSOLIDA TED C&I FIRM Class 3	Transport-CONSOLIDA TED C&I FIRM Class 4	Transport-CONSOLIDA TED C&I FIRM Class 5 - CIP Exempt	Transport-CONSOLIDA TED C&I INT Class 2	Transport-CONSOLIDA TED C&I INT Class 3	Transport-CONSOLIDA TED C&I INT Class 4	Transport-CONSOLIDA TED C&I INT Class 5	Transport-CONSOLIDA TED C&I Firm/Interruptible Class 3	Transport-CONSOLIDA TED C&I Firm/Interruptible Class 5 - CIP Exempt		SOURCE OR ALLOCATION FACTOR
1	Production:													
2	Purchased Gas Cost	291,791,556	0	0	0	0	0	0	0	0	0	0	0	Commodity Cost
3	Gas Supply Acquisition	455,747	0	0	0	0	0	0	0	0	0	0	0	Sales
4	Firm Demand Related	302,964	23	2,119	571	21,198	0	0	0	0	15	2,262	493	Coincident Peak Demand - Firm
5	Interruptible Demand Related	26,969	0	0	0	0	45	425	203	432	36	493	36	Coincident Peak Demand - Int.
6	Total Production	292,577,236	23	2,119	571	21,198	45	425	203	432	51	2,755	493	
7	Transmission													
9	Firm Demand Related	776,139	114	8,748	2,727	89,189	0	0	0	0	157	10,097	10,097	Demand - Firm excl. FT
10	Interruptible Demand Related	69,089	0	0	0	0	240	1,743	559	1,506	190	3,815	3,815	Weighted Peak Dem - Int excl. FT
11	Total Transmission	845,228	114	8,748	2,727	89,189	240	1,743	559	1,506	347	13,912	13,912	
12	Distribution:													
13	301,302,303	160,596	7	420	126	4,011	27	132	39	103	21	668	668	Distribution Plant
14	374	7,851	0	21	6	196	1	6	2	5	1	33	33	Distribution Plant
15	375	0	0	0	0	0	0	0	0	0	0	0	0	Distribution Plant
16	376 (Firm Demand)	2,964,248	435	33,411	10,415	340,533	0	0	0	0	598	38,563	38,563	Demand - Firm excl. FT
17	376 (Interruptible Demand)	263,868	0	0	0	0	916	6,658	2,134	5,750	726	14,570	14,570	Weighted Peak Dem - Int excl. FT
18	376 (Fixed Cost)	4,138,480	17	274	16	34	114	228	16	17	33	17	17	Customer excl. FT
19	377	0	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput
20	378	1,247,905	224	0	0	0	1,845	0	0	0	0	0	0	Acct 378
21	378 (Direct Farm Tap)	171,413	0	0	0	0	0	0	0	0	0	0	0	Acct 378 - FT
22	379	672,003	83	4,687	1,369	38,402	686	4,376	1,431	3,868	477	9,800	9,800	Weighted Peak Demand excl. FT
23	380	8,104,977	30	491	29	60	204	409	29	30	58	30	30	Services
24	381	2,725,146	42	1,435	59	121	283	1,193	59	61	170	61	61	Meters
25	381 (Telemeter Maintenance)	56,042	84	1,364	81	168	567	1,134	81	84	162	84	84	Customers - Telemeter
26	382	0	0	0	0	0	0	0	0	0	0	0	0	Meters
27	383	553,694	2	0	0	0	15	0	0	0	0	0	0	Cust - Small/Medium - excl. FT
28	385	86,902	0	1,016	297	8,328	0	949	310	839	103	2,125	2,125	385 excl. FT
29	Total Distribution	21,153,126	925	43,119	12,398	391,954	4,659	15,085	4,101	10,756	2,350	65,950	65,950	
30	Customer Accounts:													
31	33 Allocable	7,932,694	32	522	31	64	217	434	31	32	62	32	32	Customers
32	34 Direct Transport	249,134	997	16,226	964	1,995	6,748	13,495	964	997	1,928	997	997	Customers - Transport
33	35 Customer - Acct 904 Residential Allocable	2,234,683	0	0	0	0	0	0	0	0	0	0	0	Customers - Residential
34	36 Customer - Acct 904 C&I Allocable	761,394	31	511	30	63	213	425	30	31	61	31	31	Customers - C&I
35	37 Total Customer Accounts:	11,177,905	1,061	17,259	1,025	2,122	7,177	14,354	1,025	1,061	2,051	1,061	1,061	
36	38													
37	39 Customer Services (Acct 907-910):	826,462	3	54	3	7	23	45	3	3	6	3	3	Customers
38	40 Customer Sales (Acct 911-917):	0	0	0	0	0	0	0	0	0	0	0	0	Customers
39	41 Total Customer:	12,004,367	1,064	17,314	1,029	2,128	7,200	14,399	1,029	1,064	2,057	1,064	1,064	
40	42													
41	43 Administrative & General:													
42	44 Purchased Gas Cost	0	0	0	0	0	0	0	0	0	0	0	0	Commodity Cost
43	45 Gas Supply Acquisition Cost	221,483	0	0	0	0	0	0	0	0	0	0	0	Sales
44	46 Firm Demand Cost	1,964,980	289	22,148	6,904	225,803	0	0	0	0	396	25,563	25,563	Demand - Firm excl. FT
45	47 Interruptible Demand Cost	1,173,125	0	0	0	0	4,072	29,602	9,487	25,564	3,227	64,778	64,778	Weighted Peak Dem - Int
46	48 Customer	13,315,198	54	876	52	108	364	728	52	54	104	54	54	Customers
47	49 Enhanced Other Services - Transport Allocable	121,959	488	7,943	472	976	3,303	6,606	472	488	944	488	488	Customers - Transport
48	50 Total Administrative and General	16,796,745	831	30,967	7,428	226,887	7,740	36,937	10,011	26,106	4,671	90,883	90,883	
49	51													
50	52 Total Operation & Maintenance	343,376,702	2,956	102,267	24,153	731,356	19,883	68,590	15,902	39,863	9,476	174,565	174,565	

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Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Minimum-Size Method
Rate Schedule Allocation Of Depreciation Expense
Forecasted Test Year Ending December 31, 2023

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]
			MN JURISDICTION	GS-NNG Residential Sales	GS-NNG Residential Farm-Tap Sales	GS-NNG C&I FIRM Class 1	GS-NNG C&I Farm-Tap Class 1	GS-NNG C&I FIRM Class 2	GS-NNG C&I FIRM Class 3	GS-NNG C&I Farm-Tap Class 2	GS-NNG C&I Farm-Tap Class 3	NNG C&I INT Class 2	NNG C&I INT Class 3	SOURCE OR ALLOCATION FACTOR
1	DEPRECIATION EXPENSE - S/L:													
2	Production:													
3	Firm Demand Related		149,189	61,493	724	2,330	52	26,949	2,710	418	107	0	0	Coincident Peak Demand - Firm
4	Interruptible Demand Related		13,280	0	0	0	0	0	0	0	0	366	564	Coincident Peak Demand - Int.
5	Total Production		162,469	61,493	724	2,330	52	26,949	2,710	418	107	366	564	
6	Transmission													
7	Firm Demand Related		209,471	82,032	0	3,351	0	38,757	3,897	0	0	0	0	Demand - Firm excl. FT
8	Interruptible Demand Related		18,646	0	0	0	0	0	0	0	0	909	1,171	Weighted Peak Dem - Int excl. FT
10	Total Transmission		228,118	82,032	0	3,351	0	38,757	3,897	0	0	909	1,171	
11	Distribution													
12	301,302,303		1,372,958	878,924	0	35,446	0	126,265	6,153	0	0	3,619	2,962	Distribution Plant
13	374		29,834	19,099	0	770	0	2,744	134	0	0	79	64	Distribution Plant
14	375		(2,749)	(1,760)	0	(71)	0	(253)	(12)	0	0	(7)	(6)	Distribution Plant
15	376 (Firm Demand)		3,153,356	1,234,894	0	50,450	0	583,442	58,665	0	0	0	0	Demand - Firm excl. FT
16	376 (Interruptible Demand)		280,702	0	0	0	0	0	0	0	0	13,688	17,625	Weighted Peak Dem - Int excl. FT
17	376 (Fixed Cost)		4,402,499	3,390,738	0	135,093	0	181,399	922	0	0	2,764	784	Customers excl. FT
18	377		0	0	0	0	0	0	0	0	0	0	0	Therm Throughput
19	378		803,397	417,188	0	16,056	0	181,854	0	0	0	16,686	0	Acct 378
20	379		1,388,138	497,884	0	19,161	0	217,029	15,980	0	0	19,914	22,492	Weighted Peak Demand excl. FT
21	380		6,333,377	4,902,709	0	195,333	0	239,032	1,216	0	0	3,642	1,033	Services
22	381		5,119,465	3,236,317	0	139,227	0	796,925	8,531	0	0	13,468	9,117	Meters
23	382		0	0	0	0	0	0	0	0	0	0	0	Meters
24	383		375,352	289,405	0	11,530	0	15,483	0	0	0	236	0	Cust - Small/Medium - excl. FT
25	385		115,123	0	0	0	0	2,222	0	0	0	0	3,128	385 excl. FT
26	Total Distribution		23,371,452	14,865,397	0	602,996	0	2,343,920	93,810	0	0	74,089	57,198	
27	Customer		931,742	713,033	4,671	28,409	429	38,146	194	795	8	581	165	Customers
28	Total Depreciation Expense - S/L		24,693,782	15,721,954	5,395	637,087	481	2,447,772	100,611	1,213	114	75,945	58,098	
29	Amortizations (406/407)													
30	Production related		140,272	38,548	454	1,461	33	16,894	1,699	262	67	1,288	1,987	Coincident Peak Demand
31	Transmission related		33,936	12,172	0	468	0	5,306	391	0	0	487	550	Weighted Peak Demand excl. FT
32	Distribution related		1,165,225	417,931	0	16,084	0	182,178	13,414	0	0	16,716	18,880	Weighted Peak Demand excl. FT
33	Customer related		390,346	298,720	1,957	11,902	180	15,981	81	333	3	244	69	Customers
34	CIP Expense		12,737,748	4,701,504	55,340	192,074	4,496	2,221,286	223,350	70,861	21,907	203,816	314,367	Direct
35	Total Amortization Expense		14,467,528	5,468,875	57,750	221,989	4,709	2,441,645	238,934	71,456	21,977	222,550	335,852	
36	Total Depreciation & Amortization Expenses:		39,161,310	21,190,829	63,145	859,075	5,190	4,889,417	339,545	72,669	22,092	298,496	394,950	

Minnesota Energy Resources Corporation
 Minnesota Gas Retail Service Territory
 Gas Cost of Service Study - Minimum-Size Method
 Rate Schedule Allocation Of Depreciation Expense
 Forecasted Test Year Ending December 31, 2023

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]
		MN JURISDICTION	NNG Agriculture Grain Dryer - Class 1	NNG Agriculture Grain Dryer - Class 2	NNG Electric Generation - Class 1	NNG C&I Firm/Interruptible Class 2	GS-CONSOLIDATED Residential Sales	GS-CONSOLIDATED C&I FIRM Class 1	GS-CONSOLIDATED C&I FIRM Class 2	GS-CONSOLIDATED C&I FIRM Class 3	CONSOLIDATED C&I INT Class 2	CONSOLIDATED C&I INT Class 3	CONSOLIDATED C&I INT Class 4	CONSOLIDATED Agriculture Grain Dryer - Class 1	CONSOLIDATED Agriculture Grain Dryer - Class 2	SOURCE OR ALLOCATION FACTOR
1	DEPRECIATION EXPENSE - S/L:															
2	Production:															
3	Firm Demand Related	149,189	0	0	0	17	10,552	764	8,009	600	0	0	0	0	0	Coincident Peak Demand - Firm
4	Interruptible Demand Related	13,280	7	26	1	2	0	0	0	0	83	70	123	4	0	Coincident Peak Demand - Int.
5	Total Production	162,469	7	26	1	19	10,552	764	8,009	600	83	70	123	4	0	
6																
7	Transmission															
8	Firm Demand Related	209,471	0	0	0	30	14,317	1,036	10,866	814	0	0	0	0	0	Demand - Firm excl. FT
9	Interruptible Demand Related	18,646	298	1,266	30	11	0	0	0	0	215	153	245	22	87	Weighted Peak Dem - Int excl. FT
10	Total Transmission	228,118	298	1,266	30	41	14,317	1,036	10,866	814	215	153	245	22	87	
11																
12	Distribution															
13	301,302,303	1,372,958	1,433	3,929	114	77	151,672	10,849	37,530	1,310	868	394	541	127	275	Distribution Plant
14	374	29,834	31	85	2	2	3,296	236	816	28	19	9	12	3	6	Distribution Plant
15	375 (2,749)	(2,749)	(3)	(8)	(0)	(0)	(304)	(22)	(75)	(3)	(2)	(1)	(1)	(0)	(1)	Distribution Plant
16	376 (Firm Demand)	3,153,356	0	0	0	446	215,528	15,598	163,581	12,255	0	0	0	0	0	Demand - Firm excl. FT
17	376 (Interruptible Demand)	280,702	4,492	19,061	452	168	0	0	0	0	3,238	2,303	3,663	332	1,304	Weighted Peak Dem - Int excl. FT
18	376 (Fixed Cost)	4,402,499	1,361	1,146	161	18	583,843	41,266	57,233	242	723	133	36	161	125	Customers excl. FT
19	377	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput
20	378	803,397	4,390	18,629	0	205	72,812	4,964	50,987	0	3,947	0	0	324	1,275	Acct 378
21	379	1,388,138	5,239	22,233	527	245	86,896	5,924	60,849	3,338	4,710	2,939	4,796	387	1,521	Weighted Peak Demand excl. FT
22	380	6,333,377	1,794	1,511	212	24	844,186	59,667	75,417	318	953	175	47	212	165	Services
23	381	5,119,465	11,662	12,476	695	87	557,254	42,529	251,438	2,234	3,176	1,229	228	1,145	799	Meters
24	382	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Meters
25	383	375,352	116	98	0	2	49,832	3,522	4,885	0	62	0	0	14	11	Cust - Small/Medium - excl. FT
26	385	115,123	0	0	73	0	0	0	464	0	409	667	0	0	0	385 excl. FT
27	Total Distribution	23,371,452	30,515	79,160	2,238	1,274	2,565,017	184,532	702,661	20,188	17,692	7,590	10,010	2,705	5,480	
28																
29	Customer	931,742	286	241	34	4	122,775	8,678	12,036	51	152	28	8	34	26	Customers
30	Total Depreciation Expense - S/L	24,693,782	31,107	80,693	2,303	1,337	2,712,661	195,009	733,572	21,653	18,141	7,841	10,384	2,764	5,593	
31																
32																
33	Amortizations (406/407)															
34	Production related	140,272	25	90	3	19	6,615	479	5,021	376	291	248	432	12	0	Coincident Peak Demand
35	Transmission related	33,936	128	544	13	6	2,124	145	1,488	82	115	72	117	9	37	Weighted Peak Demand excl. FT
36	Distribution related	1,165,225	4,398	18,662	442	206	72,942	4,973	51,078	2,802	3,954	2,467	4,026	325	1,277	Weighted Peak Demand excl. FT
37	Customer related	390,346	120	101	14	2	51,436	3,635	5,042	21	64	12	3	14	11	Customers
38	CIP Expense	12,737,748	21,015	86,205	3,009	2,507	820,560	59,385	622,788	46,659	48,207	41,080	71,525	1,553	5,898	Direct
39	Total Amortization Expense	14,467,528	25,686	105,602	3,482	2,739	953,677	68,617	685,416	49,940	52,631	43,879	76,103	1,913	7,223	
40																
41																
42	Total Depreciation & Amortization Expenses:	39,161,310	56,793	186,295	5,785	4,076	3,666,339	263,626	1,418,988	71,593	70,772	51,720	86,487	4,678	12,816	

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Minimum-Size Method
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]
		MN JURISDICTION	CONSO LIDA TED Electric Generation - Class 1	CONSO LIDA TED C&I Firm/Interrupt ible Class 2	Transpor- NNG C&I FIRM Class 2	Transpor- NNG C&I FIRM Class 3	Transpor- NNG C&I FIRM Class 4	Transpor- NNG C&I FIRM Class 5 - CIP Exempt	Transpor- NNG Electric Generation FIRM Class 2 - CIP Exempt	Transpor- NNG C&I INT Class 2	Transpor- NNG C&I INT Class 3	Transpor- NNG C&I INT Class 4	Transpor- NNG C&I INT Class 5	Transpor- NNG C&I INT Class 5 - CIP Exempt	Transpor- NNG Electric Generation INT Class 2	Transpor- NNG Electric Generation INT Class 2 - CIP Exempt	SOURCE OR ALLOCATION FACTOR
1	DEPRECIATION EXPENSE - S/L:																
2	Production:																
3	Firm Demand Related	149,189	0	37	378	1,186	310	1,243	11,325	0	0	0	0	0	0	0	Coincident Peak Demand - Firm
4	Interruptible Demand Related	13,280	1	9	0	0	0	0	53	705	432	229	8,006	24	26	26	Coincident Peak Demand - Int.
5	Total Production	162,469	1	46	378	1,186	310	1,243	11,325	53	705	432	229	8,006	24	26	
6																	
7	Transmission																
8	Firm Demand Related	209,471	0	68	888	2,809	632	3,526	0	0	0	0	0	0	0	0	Demand - Firm excl. FT
9	Interruptible Demand Related	18,646	4	31	0	0	0	0	187	2,083	1,216	774	0	316	606	606	Weighted Peak Dem - Int excl. FT
10	Total Transmission	228,118	4	99	888	2,809	632	3,526	187	2,083	1,216	774	0	316	606	606	
11																	
12	Distribution																
13	301,302,303	1,372,958	14	202	1,696	4,307	922	5,029	617	667	4,787	2,668	1,697	2,117	527	1,005	Distribution Plant
14	374	29,834	0	4	37	94	20	109	13	14	104	58	37	46	11	22	Distribution Plant
15	375	(2,749)	(0)	(0)	(3)	(9)	(2)	(10)	(1)	(1)	(10)	(5)	(3)	(4)	(1)	(2)	Distribution Plant
16	376 (Firm Demand)	3,153,356	0	1,019	13,371	42,262	9,512	53,080	0	0	0	0	0	0	0	0	Demand - Firm excl. FT
17	376 (Interruptible Demand)	280,702	60	473	0	0	0	0	2,822	31,353	18,310	11,044	0	4,762	9,127	9,127	Weighted Peak Dem - Int excl. FT
18	376 (Fixed Cost)	4,402,499	18	72	571	410	17	18	0	364	672	121	72	0	18	18	Customers excl. FT
19	377	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput
20	378	803,397	0	577	4,167	0	0	0	3,440	0	0	0	0	0	0	0	Acct 378
21	379	1,388,138	70	688	4,974	11,517	2,428	11,620	0	4,105	40,010	23,843	15,209	0	2,629	5,040	Weighted Peak Demand excl. FT
22	380	6,333,377	24	94	753	540	23	24	0	479	886	160	94	0	24	24	Services
23	381	5,119,465	64	315	2,510	3,789	110	114	64	1,597	6,217	772	456	685	64	64	Meters
24	382	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Meters
25	383	375,352	0	6	49	0	0	0	31	0	0	0	0	0	0	0	Cust - Small/Medium - excl. FT
26	385	115,123	10	0	1,602	338	1,616	12,214	0	5,564	3,316	2,115	41,565	366	701	701	385 excl. FT
27	Total Distribution	23,371,452	259	3,449	28,124	64,532	13,369	71,600	12,908	13,517	89,585	49,244	31,321	44,409	8,400	15,998	
28																	
29	Customer	931,742	4	15	120	86	4	4	4	76	141	25	15	23	4	4	Customers
30	Total Depreciation Expense - S/L	24,693,782	268	3,610	29,510	68,613	14,314	76,372	24,237	13,835	92,514	50,917	32,339	52,437	8,744	16,634	
31																	
32																	
33	Amortizations (406/407)																
34	Production related	140,272	3	55	237	744	194	779	7,100	188	2,480	1,521	808	28,182	85	92	Coincident Peak Demand
35	Transmission related	33,936	2	17	122	282	59	284	0	100	978	583	372	0	64	123	Weighted Peak Demand excl. FT
36	Distribution related	1,165,225	59	578	4,175	9,668	2,038	9,754	0	3,446	33,585	20,015	12,767	0	2,207	4,230	Weighted Peak Demand excl. FT
37	Customer related	390,346	2	6	50	36	2	2	2	32	59	11	6	9	2	2	Customers
38	CIP Expense	12,737,748	400	7,045	50,904	160,978	36,214	0	0	42,013	559,232	355,575	264,506	0	38,301	0	Direct
39	Total Amortization Expense	14,467,528	464	7,701	55,488	171,707	38,507	10,819	7,101	45,779	596,335	377,704	278,458	28,191	40,659	4,447	
40																	
41																	
42	Total Depreciation & Amortization Expenses:	39,161,310	732	11,310	84,998	240,320	52,822	87,191	31,338	59,614	688,849	428,621	310,798	80,628	49,403	21,082	

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Minimum-Size Method
Rate Schedule Allocation of Depreciation Expense
Forecasted Test Year Ending December 31, 2023

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
		MN JURISDICTION	Transport-NNG C&I Firm/Interruptible Class 2	Transport-NNG C&I Firm/Interruptible Class 3	Transport-NNG C&I Firm/Interruptible Class 4	Transport-NNG C&I Firm/Interruptible Class 5	Transport-NNG C&I Firm/Interruptible Class 5 - CIP Exempt	Transport for Resale	LVJ-NNG Flex Transport (Cust "A")	LVI-NNG Flex Transport (Cust "B")	LVI-NNG Flex Transport (Cust "C")	LVI-NNG Flex Transport (Cust "D")	LVJ-NNG Flex Transport (Cust "E")	LVJ-NNG Flex Transport (Cust "F")	LVJ-NNG Flex Transport (Cust "G")	Transport-CONSOLIDATED C&I FIRM Class 2	SOURCE OR ALLOCATION FACTOR
1	DEPRECIATION EXPENSE - S/L:																
2	Production:																
3	Firm Demand Related	149,189	16	304	548	31	4,414	72	587	0	0	0	0	545	235	337	Coincident Peak Demand - Firm
4	Interruptible Demand Related	13,280	13	288	77	139	1,120	0	47	0	0	0	0	43	19	0	Coincident Peak Demand - Int.
5	Total Production	162,469	28	592	626	169	5,534	72	634	0	0	0	0	589	254	337	
6																	
7	Transmission																
8	Firm Demand Related	209,471	48	943	1,698	93	12,930	0	0	0	0	0	0	0	0	770	Demand - Firm excl. FT
9	Interruptible Demand Related	18,646	52	957	450	365	5,023	0	0	0	0	0	0	0	0	0	Weighted Peak Dem - Int excl. FT
10	Total Transmission	228,118	100	1,900	2,149	459	17,953	0	0	0	0	0	0	0	0	770	
11																	
12	Distribution																
13	301,302,303	1,372,958	248	3,405	3,152	914	27,375	40	43	0	0	0	0	45	15	1,502	Distribution Plant
14	374	29,834	5	74	69	20	595	1	1	0	0	0	0	1	0	33	Distribution Plant
15	375	(2,749)	(0)	(7)	(6)	(2)	(55)	(0)	(0)	0	0	0	0	(0)	(0)	(3)	Distribution Plant
16	376 (Firm Demand)	3,153,356	728	14,196	25,567	1,404	194,644	0	0	0	0	0	0	0	0	11,586	Demand - Firm excl. FT
17	376 (Interruptible Demand)	280,702	781	14,413	6,781	5,499	75,613	0	0	0	0	0	0	0	0	0	Weighted Peak Dem - Int excl. FT
18	376 (Fixed Cost)	4,402,499	104	310	35	18	90	17	0	0	0	0	0	0	0	592	Customers excl. FT
19	377	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput
20	378	803,397	953	0	0	0	0	0	0	0	0	0	0	0	0	3,611	Acct 378
21	379	1,388,138	1,137	18,394	8,831	7,182	98,758	689	0	0	0	0	0	0	0	4,310	Weighted Peak Demand excl. FT
22	380	6,333,377	137	409	46	24	118	23	0	0	0	0	0	0	0	779	Services
23	381	5,119,465	456	2,869	221	114	571	160	114	0	0	0	342	114	2,599	Meters	
24	382	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Meters
25	383	375,352	9	0	0	0	0	0	0	0	0	0	0	0	0	50	Cust - Small/Medium - excl. FT
26	385	115,123	0	2,558	1,228	999	13,735	96	778	0	0	0	648	207	0	0	385 excl. FT
27	Total Distribution	23,371,452	4,557	56,621	45,923	16,172	411,443	1,026	936	0	0	0	0	1,036	335	25,059	
28																	
29	Customer	931,742	22	65	7	4	19	4	4	0	0	0	0	11	4	124	Customers
30	Total Depreciation Expense - S/L	24,693,782	4,708	59,179	48,704	16,804	434,948	1,101	1,574	0	0	0	0	1,636	593	26,291	
31																	
32																	
33	Amortizations (406/407)																
34	Production related	140,272	54	1,203	616	507	6,709	45	533	0	0	0	0	495	213	212	Coincident Peak Demand
35	Transmission related	33,936	28	450	216	176	2,414	17	0	0	0	0	0	0	0	105	Weighted Peak Demand excl. FT
36	Distribution related	1,165,225	954	15,440	7,413	6,029	82,899	579	0	0	0	0	0	0	0	3,618	Weighted Peak Demand excl. FT
37	Customer related	390,346	9	27	3	2	8	2	2	0	0	0	0	5	2	52	Customers
38	CIP Expense	12,737,748	11,635	257,089	131,692	124,914	0	9,636	137,831	0	0	0	0	114,897	36,611	44,112	Direct
39	Total Amortization Expense	14,467,528	12,681	274,209	139,940	131,627	92,030	10,278	138,365	0	0	0	0	115,397	36,826	48,099	
40																	
41																	
42	Total Depreciation & Amortization Expenses:	39,161,310	17,388	333,387	188,644	148,431	526,978	11,380	139,939	0	0	0	0	117,033	37,419	74,390	

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Minimum-Size Method
Rate Schedule Allocation Of Depreciation Expense
Forecasted Test Year Ending December 31, 2023

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]
		MN JURISDICTION	Transport-CONSOLIDA TED C&I FIRM Class 2 - CIP Exempt	Transport-CONSOLIDA TED C&I FIRM Class 3	Transport-CONSOLIDA TED C&I FIRM Class 4	Transport-CONSOLIDA TED C&I FIRM Class 5 - CIP Exempt	Transport-CONSOLIDA TED C&I INT Class 2	Transport-CONSOLIDA TED C&I INT Class 3	Transport-CONSOLIDA TED C&I INT Class 4	Transport-CONSOLIDA TED C&I INT Class 5	Transport-CONSOLIDA TED C&I Firm/Interruptible Class 3	Transport-CONSOLIDA TED C&I Firm/Interruptible Class 5 - CIP Exempt	SOURCE OR ALLOCATION FACTOR
1	DEPRECIATION EXPENSE - S/L:												
2	Production:												
3	Firm Demand Related	149,189	11	1,044	281	10,439	0	0	0	0	7	1,114	Coincident Peak Demand - Firm
4	Interruptible Demand Related	13,280	0	0	0	0	22	209	100	213	18	243	Coincident Peak Demand - Int.
5	Total Production	162,469	11	1,044	281	10,439	22	209	100	213	25	1,357	
6													
7	Transmission												
8	Firm Demand Related	209,471	31	2,361	736	24,071	0	0	0	0	42	2,725	Demand - Firm excl. FT
9	Interruptible Demand Related	18,646	0	0	0	0	65	471	151	406	51	1,030	Weighted Peak Dem - Int excl. FT
10	Total Transmission	228,118	31	2,361	736	24,071	65	471	151	406	94	3,755	
11													
12	Distribution												
13	301,302,303	1,372,958	58	3,594	1,073	34,295	229	1,127	332	884	181	5,707	Distribution Plant
14	374	29,834	1	78	23	745	5	24	7	19	4	124	Distribution Plant
15	375	(2,749)	(0)	(7)	(2)	(69)	(0)	(2)	(1)	(2)	(0)	(11)	Distribution Plant
16	376 (Firm Demand)	3,153,356	463	35,543	11,079	362,364	0	0	0	0	636	41,023	Demand - Firm excl. FT
17	376 (Interruptible Demand)	280,702	0	0	0	0	974	7,083	2,270	6,117	772	15,500	Weighted Peak Dem - Int excl. FT
18	376 (Fixed Cost)	4,402,499	18	291	17	36	121	242	17	18	35	18	Customers excl. FT
19	377	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput
20	378	803,397	144	0	0	0	1,188	0	0	0	0	0	Acct 378
21	379	1,388,138	172	9,681	2,829	79,326	1,418	9,039	2,956	7,989	985	20,244	Weighted Peak Demand excl. FT
22	380	6,333,377	24	384	23	47	160	319	23	24	46	24	Services
23	381	5,119,465	79	2,695	110	228	532	2,241	110	114	320	114	Meters
24	382	0	0	0	0	0	0	0	0	0	0	0	Meters
25	383	375,352	2	0	0	0	10	0	0	0	0	0	Cust - Small/Medium - excl. FT
26	385	115,123	0	1,346	393	11,032	0	1,257	411	1,111	137	2,816	385 excl. FT
27	Total Distribution	23,371,452	961	53,606	15,546	488,005	4,637	21,332	6,126	16,274	3,116	85,557	
28													
29	Customer	931,742	4	61	4	8	25	51	4	4	7	4	Customers
30	Total Depreciation Expense - S/L	24,693,782	1,006	57,072	16,567	522,522	4,749	22,062	6,380	16,896	3,242	90,673	
31													
32													
33	Amortizations (406/407)												
34	Production related	140,272	7	654	176	6,544	78	736	352	748	67	1,553	Coincident Peak Demand
35	Transmission related	33,936	4	237	69	1,939	35	221	72	195	24	495	Weighted Peak Demand excl. FT
36	Distribution related	1,165,225	145	8,127	2,374	66,587	1,190	7,588	2,481	6,706	827	16,993	Weighted Peak Demand excl. FT
37	Customer related	390,346	2	26	2	3	11	21	2	2	3	2	Customers
38	CIP Expense	12,737,748	0	135,319	42,181	0	14,508	126,341	44,081	138,944	13,773	0	Direct
39	Total Amortization Expense	14,467,528	157	144,362	44,803	75,073	15,821	134,907	46,989	146,595	14,694	19,043	
40													
41													
42	Total Depreciation & Amortization Expenses:	39,161,310	1,164	201,434	61,370	597,595	20,570	156,969	53,369	163,492	17,936	109,716	

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Minimum-Size Method
Rate Schedule Allocation Of Taxes Other Than Income
Forecasted Test Year Ending December 31, 2023

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]
		MN JURISDICTION	GS-NNG Residential Sales	GS-NNG Residential Farm-Tap Sales	GS-NNG C&I FIRM Class 1	GS-NNG C&I Farm-Tap Class 1	GS-NNG C&I FIRM Class 2	GS-NNG C&I FIRM Class 3	GS-NNG C&I Farm-Tap Class 2	GS-NNG C&I Farm-Tap Class 3	NNG C&I INT Class 2	NNG C&I INT Class 3	SOURCE OR ALLOCATION FACTOR	
1	Real Est & Property	21,147,816	13,293,568	7,793	538,318	652	2,176,992	116,176	7,701	2,276	69,732	69,283		Rate Base
2	Unemployment Comp. - FED	0	0	0	0	0	0	0	0	0	0	0		Salaries & Wages
3	Unemployment Comp. - State	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		Revenue
5	Unauthor Ins Tax	60,368	37,947	22	1,537	2	6,214	332	22	6	199	198		Rate Base
6	Excise Tax	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		Salaries & Wages
8	Use Tax	1,594	1,002	1	41	0	164	9	1	0	5	5		Rate Base
9	IBS - Payroll Tax	1,323,755	574,170	1,394	22,385	126	182,931	13,063	490	92	16,056	18,359		Salaries & Wages
10	Retirement Benefits - FED	0	0	0	0	0	0	0	0	0	0	0		Salaries & Wages
11	TOTAL TAXES OTHER THAN INCOME	22,533,532	13,906,687	9,210	562,279	780	2,366,302	129,579	8,214	2,374	85,993	87,844		

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Minimum-Size Method
Rate Schedule Allocation Of Taxes Other Than Income
Forecasted Test Year Ending December 31, 2023

LINE NO.	DESCRIPTION	[A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]
		MN JURISDICTION	NNG Agriculture Grain Dryer - Class 1	NNG Agriculture Grain Dryer - Class 2	NNG Electric Generation - Class 1	NNG C&I Firm/Interruptible Class 2	GS-CONSOLIDATED Residential Sales	GS-CONSOLIDATED C&I FIRM Class 1	GS-CONSOLIDATED C&I FIRM Class 2	GS-CONSOLIDATED C&I FIRM Class 3	CONSOLIDATED C&I INT Class 2	CONSOLIDATED C&I INT Class 3	CONSOLIDATED C&I INT Class 4	CONSOLIDATED Agriculture Grain Dryer - Class 1	CONSOLIDATED Agriculture Grain Dryer - Class 2		SOURCE OR ALLOCATION FACTOR
1	Real Est & Property	21,147,816	23,332	62,379	1,902	1,388	2,294,949	164,831	644,925	24,700	16,656	9,153	13,655	2,061	4,345		Rate Base
2	Unemployment Comp. - FED	0	0	0	0	0	0	0	0	0	0	0	0	0	0		Salaries & Wages
3	Unemployment Comp. - State	0	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		Revenue
5	Unauthor Ins Tax	60,368	67	178	5	4	6,551	471	1,841	71	48	26	39	6	12		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	Use Tax	1,594	2	5	0	0	173	12	49	2	1	1	1	0	0		Rate Base
9	IBS - Payroll Tax	1,323,755	4,123	17,242	420	197	99,794	6,894	51,624	2,731	3,801	2,401	3,926	308	1,182		Salaries & Wages
10	Retirement Benefits - FED	0	0	0	0	0	0	0	0	0	0	0	0	0	0		Salaries & Wages
11	TOTAL TAXES OTHER THAN INCOME	22,533,532	27,524	79,804	2,327	1,589	2,401,466	172,209	698,438	27,504	20,506	11,581	17,621	2,375	5,540		

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Minimum-Size Method
Rate Schedule Allocation Of Taxes Other Than Income
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LINE NO.	DESCRIPTION	[A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
		MN JURISDICTION	CONSO LIDA TED Electric Generation Class 1	CONSO LIDA TED C&I Firm/Interrupt ible Class 2	Transpor -NNG C&I FIRM Class 2	Transpor -NNG C&I FIRM Class 3	Transpor -NNG C&I FIRM Class 4	Transpor -NNG C&I FIRM Class 5 - CIP Exempt	Transpor -NNG Electric Generation FIRM Class 2 - CIP Exempt	Transpor -NNG C&I INT Class 2	Transpor -NNG C&I INT Class 3	Transpor -NNG C&I INT Class 4	Transpor -NNG C&I INT Class 5	Transpor -NNG C&I INT Class 5 - CIP Exempt	Transpor -NNG Electric Generation INT Class 2	Transpor -NNG Electric Generation INT Class 2 - CIP Exempt		SOURCE OR ALLOCATION FACTOR
1	Real Est & Property	21,147,816	225	3,670	25,241	64,857	13,885	76,407	12,215	8,785	57,861	31,190	19,835	27,905	7,242	13,813		Rate Base
2	Unemployment Comp. - FED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		Salaries & Wages
3	Unemployment Comp. - State	0	0	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	60,368	1	10	72	185	40	218	35	25	165	89	57	80	21	39		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	Use Tax	1,594	0	0	2	5	1	6	1	1	4	2	1	2	1	1		Rate Base
9	IBS - Payroll Tax	1,323,755	56	554	3,794	8,738	1,839	8,796	1	3,126	30,318	18,053	11,515	6	1,991	3,815		Salaries & Wages
10	Retirement Benefits - FED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		Salaries & Wages
11	TOTAL TAXES OTHER THAN INCOME	22,533,532	281	4,234	29,109	73,785	15,764	85,427	12,252	11,936	88,148	49,334	31,407	27,992	9,254	17,669		

Minnesota Energy Resources Corporation
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Rate Schedule Allocation Of Taxes Other Than Income
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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
		MN JURISDICTION	Transport-NNG C&I Firm/Interruptible Class 2	Transport-NNG C&I Firm/Interruptible Class 3	Transport-NNG C&I Firm/Interruptible Class 4	Transport-NNG C&I Firm/Interruptible Class 5	Transport-NNG C&I Firm/Interruptible Class 5 - CIP Exempt	Transport for Resale	LVJ-NNG Flex Transport (Cust "A")	LVI-NNG Flex Transport (Cust "B")	LVI-NNG Flex Transport (Cust "C")	LVI-NNG Flex Transport (Cust "D")	LVJ-NNG Flex Transport (Cust "E")	LVJ-NNG Flex Transport (Cust "F")	LVJ-NNG Flex Transport (Cust "G")	Transport-CONSOLIDATED C&I FIRM Class 2	SOURCE OR ALLOCATION FACTOR
1	Real Est & Property	21,147,816	3,462	46,243	47,017	11,192	396,724	321	795	0	0	0	0	845	285	22,396	Rate Base
2	Unemployment Comp. - FED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Salaries & Wages
3	Unemployment Comp. - State	0	0	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	60,368	10	132	134	32	1,132	1	2	0	0	0	0	2	1	64	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	Use Tax	1,594	0	3	4	1	30	0	0	0	0	0	0	0	0	2	Rate Base
9	IBS - Payroll Tax	1,323,755	866	13,938	6,685	5,437	74,751	523	1	0	0	0	0	3	1	3,293	Salaries & Wages
10	Retirement Benefits - FED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Salaries & Wages
11	TOTAL TAXES OTHER THAN INCOME	22,533,532	4,338	60,316	53,840	16,662	472,637	844	798	0	0	0	0	850	287	25,755	

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Minimum-Size Method
Rate Schedule Allocation Of Taxes Other Than Income
Forecasted Test Year Ending December 31, 2023

LINE NO.	DESCRIPTION	[A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]
		MN JURISDICTION	Transport-CONSOLIDATED C&I FIRM Class 2 - CIP Exempt	Transport-CONSOLIDATED C&I FIRM Class 3	Transport-CONSOLIDATED C&I FIRM Class 4	Transport-CONSOLIDATED C&I FIRM Class 5 - CIP Exempt	Transport-CONSOLIDATED C&I INT Class 2	Transport-CONSOLIDATED C&I INT Class 3	Transport-CONSOLIDATED C&I INT Class 4	Transport-CONSOLIDATED C&I INT Class 5	Transport-CONSOLIDATED C&I Firm/Interruptible Class 3	Transport-CONSOLIDATED C&I Firm/Interruptible Class 5 - CIP Exempt		SOURCE OR ALLOCATION FACTOR
1	Real Est & Property	21,147,816	864	54,073	16,134	521,516	3,008	13,780	3,856	10,236	2,457	82,918		Rate Base
2	Unemployment Comp. - FED	0	0	0	0	0	0	0	0	0	0	0		Salaries & Wages
3	Unemployment Comp. - State	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		Revenue
5	Unauthor Ins Tax	60,368	2	154	46	1,489	9	39	11	29	7	237		Rate Base
6	Excise Tax	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		Salaries & Wages
8	Use Tax	1,594	0	4	1	39	0	1	0	1	0	6		Rate Base
9	IBS - Payroll Tax	1,323,755	131	7,343	2,142	60,041	1,079	6,854	2,238	6,048	748	15,323		Salaries & Wages
10	Retirement Benefits - FED	0	0	0	0	0	0	0	0	0	0	0		Salaries & Wages
11	TOTAL TAXES OTHER THAN INCOME	22,533,532	997	61,574	18,323	583,085	4,096	20,674	6,105	16,313	3,212	98,484		

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
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Rate Schedule Allocation Of Other Income & Adjusts
Forecasted Test Year Ending December 31, 2023

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]
		MN JURISDICTION	GS-NNG Residential Sales	GS-NNG Residential Farm-Tap Sales	GS-NNG C&I FIRM Class 1	GS-NNG C&I Farm-Tap Class 1	GS-NNG C&I FIRM Class 2	GS-NNG C&I FIRM Class 3	GS-NNG C&I Farm-Tap Class 2	GS-NNG C&I Farm-Tap Class 3	NNG C&I INT Class 2	NNG C&I INT Class 3	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														
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
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Rate Schedule Allocation Of Other Income & Adjusts
Forecasted Test Year Ending December 31, 2023

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]
		MN JURISDICTION	NNG Agriculture Grain Dryer - Class 1	NNG Agriculture Grain Dryer - Class 2	NNG Electric Generation - Class 1	NNG C&I Firm/Interruptible Class 2	GS-CONSOLIDATED Residential Sales	GS-CONSOLIDATED C&I FIRM Class 1	GS-CONSOLIDATED C&I FIRM Class 2	GS-CONSOLIDATED C&I FIRM Class 3	CONSOLIDATED C&I INT Class 2	CONSOLIDATED C&I INT Class 3	CONSOLIDATED C&I INT Class 4	CONSOLIDATED Agriculture Grain Dryer - Class 1	CONSOLIDATED Agriculture Grain Dryer - Class 2	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																
6	AFTER TAX ADJUSTMENTS:															
7	Tax Amortizations (409)	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
9	TOTAL OTHER ADJUSTS	0	0	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
Forecasted Test Year Ending December 31, 2023

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
		MN JURISDICTION	CONSOLIDATED Electric Generation - Class 1	CONSOLIDATED C&I Firm/Interruptible Class 2	Transport-NNG C&I FIRM Class 2	Transport-NNG C&I FIRM Class 3	Transport-NNG C&I FIRM Class 4	Transport-NNG C&I FIRM Class 5 - CIP Exempt	Transport-NNG Electric Generation FIRM Class 2 - CIP Exempt	Transport-NNG C&I INT Class 2	Transport-NNG C&I INT Class 3	Transport-NNG C&I INT Class 4	Transport-NNG C&I INT Class 5	Transport-NNG C&I INT Class 5 - CIP Exempt	Transport-NNG Electric Generation INT Class 2	Transport-NNG Electric Generation INT Class 2 - CIP Exempt	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																	
6	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 (419/426/431)	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 - Minimum-Size Method
Rate Schedule Allocation Of Other Income & Adjusts
Forecasted Test Year Ending December 31, 2023

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
		MN JURISDICTION	Transport-NNG C&I Firm/Interruptible Class 2	Transport-NNG C&I Firm/Interruptible Class 3	Transport-NNG C&I Firm/Interruptible Class 4	Transport-NNG C&I Firm/Interruptible Class 5	Transport-NNG C&I Firm/Interruptible Class 5 - CIP Exempt	Transport for Resale	LVJ-NNG Flex Transport (Cust "A")	LVI-NNG Flex Transport (Cust "B")	LVI-NNG Flex Transport (Cust "C")	LVI-NNG Flex Transport (Cust "D")	LVJ-NNG Flex Transport (Cust "E")	LVJ-NNG Flex Transport (Cust "F")	LVJ-NNG Flex Transport (Cust "G")	Transport-CONSOLIDATED C&I FIRM Class 2	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																	
6	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 (419/426/431)	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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LINE NO.	DESCRIPTION	[A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]
		MN JURISDICTION	Transport-CONSOLIDATED C&I FIRM Class 2 - CIP Exempt	Transport-CONSOLIDATED C&I FIRM Class 3	Transport-CONSOLIDATED C&I FIRM Class 4	Transport-CONSOLIDATED C&I FIRM Class 5 - CIP Exempt	Transport-CONSOLIDATED C&I INT Class 2	Transport-CONSOLIDATED C&I INT Class 3	Transport-CONSOLIDATED C&I INT Class 4	Transport-CONSOLIDATED C&I INT Class 5	Transport-CONSOLIDATED C&I Firm/Interruptible Class 3	Transport-CONSOLIDATED C&I Firm/Interruptible Class 5 - CIP Exempt		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
3	TOTAL OTHER ADJUSTS		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
8	Tax Amortizations (419/426/431)		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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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]
		MN JURISDICTION	GS-NNG Residential Sales	GS-NNG Residential Farm-Tap Sales	GS-NNG C&I FIRM Class 1	GS-NNG C&I Farm-Tap Class 1	GS-NNG C&I FIRM Class 2	GS-NNG C&I FIRM Class 3	GS-NNG C&I Farm-Tap Class 2	GS-NNG C&I Farm-Tap Class 3	NNG C&I INT Class 2	NNG C&I INT Class 3	SOURCE OR ALLOCATION FACTOR	
1	GAS PLANT:													
2	Production:													
3	Firm Demand Related	2,160,690	890,593	10,483	33,750	752	390,307	39,245	6,052	1,548	0	0	Coincident Peak Demand - Firm	
4	Interruptible Demand Related	192,338	0	0	0	0	0	0	0	0	5,299	8,173	Coincident Peak Demand - Int.	
5	Total Production	2,353,028	890,593	10,483	33,750	752	390,307	39,245	6,052	1,548	5,299	8,173		
6														
7	Transmission													
8	Firm Demand Related	10,061,174	3,940,082	0	160,967	0	1,861,543	187,178	0	0	0	0	Demand - Firm excl. FT	
9	Interruptible Demand Related	895,614	0	0	0	0	0	0	0	0	43,675	56,234	Weighted Peak Dem - Int excl. FT	
10	Total Transmission	10,956,788	3,940,082	0	160,967	0	1,861,543	187,178	0	0	43,675	56,234		
11														
12	Distribution													
13	301,302,303	22,459,180	14,377,648	0	579,836	0	2,065,475	100,651	0	0	59,194	48,459	Distribution Plant	
14	374	1,097,992	702,899	0	28,347	0	100,978	4,921	0	0	2,894	2,369	Distribution Plant	
15	375	0	0	0	0	0	0	0	0	0	0	0	Distribution Plant	
16	376 (Firm Demand)	156,033,887	61,104,831	0	2,496,354	0	28,869,770	2,902,850	0	0	0	0	Total Annual Firm Throughput - ex. Farm Tap	
17	376 (Interruptible Demand)	13,889,639	0	0	0	0	0	0	0	0	677,327	872,098	Weighted Peak Dem - Int excl. FT	
18	376 (Fixed Cost)	217,843,814	167,779,994	0	6,684,663	0	8,975,966	45,645	0	0	136,768	38,783	Customers excl. FT	
19	377	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput	
20	378	20,632,463	10,714,030	0	412,338	0	4,670,281	0	0	0	428,526	0	Acct 378	
21	379	30,596,914	10,974,194	0	422,351	0	4,783,687	352,219	0	0	438,932	495,751	Weighted Peak Demand excl. FT	
22	380	228,991,258	177,263,626	0	7,062,508	0	8,642,519	43,950	0	0	131,687	37,342	Services	
23	381	108,217,516	68,410,707	0	2,943,048	0	16,845,753	180,324	0	0	284,702	192,710	Meters	
24	382	0	0	0	0	0	0	0	0	0	0	0	Meters	
25	383	21,544,517	16,611,318	0	661,825	0	888,679	0	0	0	13,541	0	Cust - Small/Medium - excl. FT	
26	385	3,381,408	0	0	0	0	65,276	0	0	0	0	91,877	385 excl. FT	
27	Total Distribution	824,688,587	527,939,248	0	21,291,272	0	75,843,107	3,695,835	0	0	2,173,571	1,779,389		
28														
29	Distribution Plant (excluding 301-303,374, 375)	801,131,415	512,858,701	0	20,683,088	0	73,676,654	3,590,264	0	0	2,111,483	1,728,561		
30	Distribution Plant Percentage	100.00%	64.02%	0.00%	2.58%	0.00%	9.20%	0.45%	0.00%	0.00%	0.26%	0.22%	Distribution Plant	
31														
32	Customer	13,494,379	10,326,818	67,650	411,439	6,219	552,469	2,809	11,511	109	8,418	2,387	Customers	
33														
34	Total Plant in Service	851,492,781	543,096,742	78,133	21,897,428	6,971	78,647,426	3,925,068	17,563	1,657	2,230,962	1,846,183		

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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]
		MN JURISDICTION	NNG Agriculture Grain Dryer - Class 1	NNG Agriculture Grain Dryer - Class 2	NNG Electric Generation - Class 1	NNG C&I Firm/Interruptible Class 2	GS-CONSOLIDATED Residential Sales	GS-CONSOLIDATED C&I FIRM Class 1	GS-CONSOLIDATED C&I FIRM Class 2	GS-CONSOLIDATED C&I FIRM Class 3	CONSOLIDATED C&I INT Class 2	CONSOLIDATED C&I INT Class 3	CONSOLIDATED C&I INT Class 4	CONSOLIDATED Agriculture Grain Dryer - Class 1	CONSOLIDATED Agriculture Grain Dryer - Class 2	SOURCE OR ALLOCATION FACTOR
1	GAS PLANT:															
2	Production:															
3	Firm Demand Related	2,160,690	0	0	0	245	152,824	11,060	115,991	8,690	0	0	0	0	0	Coincident Peak Demand - Firm
4	Interruptible Demand Related	192,338	104	372	14	33	0	0	0	0	1,198	1,021	1,777	51	0	Coincident Peak Demand - Int.
5	Total Production	2,353,028	104	372	14	278	152,824	11,060	115,991	8,690	1,198	1,021	1,777	51	0	
6																
7	Transmission															
8	Firm Demand Related	10,061,174	0	0	0	1,424	687,668	49,767	521,926	39,102	0	0	0	0	0	Demand - Firm excl. FT
9	Interruptible Demand Related	895,614	14,332	60,817	1,442	537	0	0	0	0	10,330	7,348	11,751	1,059	4,161	Weighted Peak Dem - Int excl. FT
10	Total Transmission	10,956,788	14,332	60,817	1,442	1,962	687,668	49,767	521,926	39,102	10,330	7,348	11,751	1,059	4,161	
11																
12	Distribution															
13	301,302,303	22,459,180	23,434	64,264	1,864	1,255	2,481,094	177,465	613,928	21,428	14,192	6,438	8,855	2,073	4,499	Distribution Plant
14	374	1,097,992	1,146	3,142	91	61	121,297	8,676	30,014	1,048	694	315	433	101	220	Distribution Plant
15	375	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution Plant
16	376 (Firm Demand)	156,033,887	0	0	0	22,091	10,664,711	771,815	8,094,296	606,419	0	0	0	0	0	0 of Annual Firm Throughput - ex. Firm
17	376 (Interruptible Demand)	13,889,639	222,266	943,185	22,363	8,332	0	0	0	0	160,203	113,962	182,247	16,420	64,528	Weighted Peak Dem - Int excl. FT
18	376 (Fixed Cost)	217,843,814	67,365	56,728	7,977	886	28,889,654	2,041,905	2,832,012	11,956	35,768	6,578	1,773	6,578	7,977	Customers excl. FT
19	377	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput
20	378	20,632,463	112,743	478,426	0	5,271	1,869,935	127,485	1,309,419	0	101,356	0	0	8,329	32,732	Acct 378
21	379	30,596,914	115,481	490,043	11,619	5,399	1,915,341	130,581	1,341,215	73,580	103,817	64,783	105,715	8,531	33,527	Weighted Peak Demand excl. FT
22	380	228,991,258	64,862	54,621	7,681	853	30,522,619	2,157,322	2,726,806	11,511	34,439	6,334	1,707	7,681	5,974	Services
23	381	108,217,516	246,509	263,714	14,699	1,845	11,779,484	898,987	5,315,012	47,231	67,128	25,987	4,824	24,207	16,885	Meters
24	382	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Meters
25	383	21,544,517	6,670	5,616	0	88	2,860,265	202,162	280,388	0	3,541	0	0	790	614	Cust - Small/Medium - excl. FT
26	385	3,381,408	0	0	2,153	0	0	0	13,637	0	12,006	19,592	0	0	0	385 excl. FT
27	Total Distribution	824,688,587	860,474	2,359,740	68,448	46,083	91,104,399	6,516,399	22,543,090	786,810	521,140	236,402	325,146	76,109	165,183	
28																
29	Distribution Plant (excluding 301-303,374, 375)	801,131,415	835,895	2,292,334	66,493	44,767	88,502,009	6,330,258	21,899,148	764,334	506,253	229,649	315,858	73,935	160,465	
30	Distribution Plant Percentage	100.00%	0.10%	0.29%	0.01%	0.01%	11.05%	0.79%	2.73%	0.10%	0.06%	0.03%	0.04%	0.01%	0.02%	Distribution Plant
31																
32	Customer	13,494,379	4,146	3,492	491	55	1,778,151	125,679	174,310	736	2,202	405	109	491	382	Customers
33																
34	Total Plant in Service	851,492,781	879,056	2,424,421	70,395	48,378	93,723,043	6,702,904	23,355,316	835,338	534,869	245,176	338,784	77,710	169,726	

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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]	
		MN JURISDICTION	CONSO LIDA TED Electric Generation - Class 1	CONSO LIDA TED C&I Firm/Interruptible Class 2	Transpor- NNG C&I FIRM Class 2	Transpor- NNG C&I FIRM Class 3	Transpor- NNG C&I FIRM Class 4	Transpor- NNG C&I FIRM Class 5 - CIP Exempt	Transpor- NNG Electric Generation FIRM Class 2 - CIP Exempt	Transpor- NNG C&I INT Class 2	Transpor- NNG C&I INT Class 3	Transpor- NNG C&I INT Class 4	Transpor- NNG C&I INT Class 5	Transpor- NNG C&I INT Class 5 - CIP Exempt	Transpor- NNG Electric Generation INT Class 2	Transpor- NNG Electric Generation INT Class 2 - CIP Exempt	SOURCE OR ALLOCATION FACTOR	
1	GAS PLANT:																	
2	Production:																	
3	Firm Demand Related	2,160,690	0	534	5,472	17,182	4,489	17,999	164,024	0	0	0	0	0	0	0	Coincident Peak Demand - Firm	
4	Interruptible Demand Related	192,338	10	131	0	0	0	0	0	772	10,205	6,257	3,323	115,946	351	378	Coincident Peak Demand - Int.	
5	Total Production	2,353,028	10	665	5,472	17,182	4,489	17,999	164,024	772	10,205	6,257	3,323	115,946	351	378		
6																		
7	Transmission																	
8	Firm Demand Related	10,061,174	0	3,250	42,660	134,907	30,349	169,359	0	0	0	0	0	0	0	0	Demand - Firm excl. FT	
9	Interruptible Demand Related	895,614	191	1,510	0	0	0	0	0	9,003	100,035	58,421	37,153	0	15,194	29,121	Weighted Peak Dem - Int excl. FT	
10	Total Transmission	10,956,788	191	4,759	42,660	134,907	30,349	169,359	0	9,003	100,035	58,421	37,153	0	15,194	29,121		
11																		
12	Distribution																	
13	301,302,303	22,459,180	221	3,301	27,743	70,450	15,086	82,260	10,096	10,913	78,313	43,651	27,758	34,632	8,619	16,439	Distribution Plant	
14	374	1,097,992	11	161	1,356	3,444	738	4,022	494	534	3,829	2,134	1,357	1,693	421	804	Distribution Plant	
15	375	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution Plant	
16	376 (Firm Demand)	156,033,887	0	50,397	661,597	2,092,204	470,665	2,626,512	0	0	0	0	0	0	0	0	0	at Annual Firm Throughput - ex. Firm
17	376 (Interruptible Demand)	13,889,639	2,970	23,412	0	0	0	0	0	139,620	1,551,387	906,018	576,189	0	235,631	451,627	Weighted Peak Dem - Int excl. FT	
18	376 (Fixed Cost)	217,843,814	886	3,546	28,270	20,275	857	886	0	17,990	33,268	5,997	3,546	0	886	886	Customers excl. FT	
19	377	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput	
20	378	20,632,463	0	14,812	107,027	0	0	0	0	88,334	0	0	0	0	0	0	Acct 378	
21	379	30,596,914	1,543	15,172	109,626	253,858	53,525	256,122	0	90,479	881,898	525,549	335,229	0	57,956	111,083	Weighted Peak Demand excl. FT	
22	380	228,991,258	853	3,414	27,220	19,522	825	853	0	17,322	32,032	5,774	3,414	0	853	853	Services	
23	381	108,217,516	1,359	6,654	53,057	80,096	2,331	2,412	1,359	33,763	131,426	16,319	9,649	14,473	1,359	1,359	Meters	
24	382	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Meters	
25	383	21,544,517	0	351	2,799	0	0	0	0	1,781	0	0	0	0	0	0	Cust - Small/Medium - excl. FT	
26	385	3,381,408	286	0	47,047	9,920	47,467	358,758	0	163,441	97,399	62,128	1,220,861	10,741	20,587	385 excl. FT		
27	Total Distribution	824,688,587	8,129	121,220	1,016,696	2,586,897	553,946	3,020,534	370,705	400,736	2,875,592	1,602,841	1,019,269	1,271,658	316,467	603,639		
28																		
29	Distribution Plant (excluding 301-303,374, 375)	801,131,415	7,897	117,757	989,597	2,513,002	538,122	2,934,252	360,116	389,289	2,793,451	1,557,056	990,154	1,235,334	307,427	586,396		
30	Distribution Plant Percentage	100.00%	0.00%	0.01%	0.12%	0.31%	0.07%	0.37%	0.04%	0.05%	0.35%	0.19%	0.12%	0.15%	0.04%	0.07%	Distribution Plant	
31																		
32	Customer	13,494,379	55	218	1,740	1,248	53	55	55	1,107	2,048	369	218	327	55	55	Customers	
33																		
34	Total Plant in Service	851,492,781	8,386	126,862	1,068,568	2,740,234	588,837	3,207,946	534,784	411,618	2,987,879	1,667,868	1,059,963	1,387,932	332,066	633,193		

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[A] [B] [C] [D] [E] [F] [G] [H] [I] [J] [K] [L] [M] [N] [O] [P]

LINE NO.	DESCRIPTION	MN JURISDICTION	Transport-NNG C&I Firm/Interruptible Class 2	Transport-NNG C&I Firm/Interruptible Class 3	Transport-NNG C&I Firm/Interruptible Class 4	Transport-NNG C&I Firm/Interruptible Class 5	Transport-NNG C&I Firm/Interruptible Class 5 - CIP Exempt	Transport for Resale	LVJ-NNG Flex Transport (Cust "A")	LVI-NNG Flex Transport (Cust "B")	LVI-NNG Flex Transport (Cust "C")	LVI-NNG Flex Transport (Cust "D")	LVJ-NNG Flex Transport (Cust "E")	LVJ-NNG Flex Transport (Cust "F")	LVJ-NNG Flex Transport (Cust "G")	Transport-CONSOLIDATED C&I FIRM Class 2	SOURCE OR ALLOCATION FACTOR	
1	GAS PLANT:																	
2	Production:																	
3	Firm Demand Related	2,160,690	228	4,406	7,938	444	63,928	1,042	8,507	0	0	0	0	0	7,894	3,405	4,887	Coincident Peak Demand - Firm
4	Interruptible Demand Related	192,338	183	4,166	1,122	2,007	16,216	0	678	0	0	0	0	0	629	271	0	Coincident Peak Demand - Int.
5	Total Production	2,353,028	411	8,571	9,060	2,450	80,144	1,042	9,185	0	0	0	0	0	8,523	3,677	4,887	
6	Transmission																	
7	Firm Demand Related	10,061,174	2,323	45,295	81,575	4,479	621,035	0	0	0	0	0	0	0	0	0	36,968	Demand - Firm excl. FT
9	Interruptible Demand Related	895,614	2,493	45,988	21,637	17,546	241,252	0	0	0	0	0	0	0	0	0	0	Weighted Peak Dem - Int excl. FT
10	Total Transmission	10,956,788	4,816	91,282	103,212	22,025	862,287	0	0	0	0	0	0	0	0	0	36,968	
11	Distribution																	
12	301,302,303	22,459,180	4,050	55,704	51,566	14,953	447,814	647	708	0	0	0	0	737	238	24,568	Distribution Plant	
13	374	1,097,992	198	2,723	2,521	731	21,893	32	35	0	0	0	0	36	12	1,201	Distribution Plant	
14	375	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution Plant	
15	376 (Firm Demand)	156,033,887	36,031	702,452	1,265,106	69,467	9,631,327	0	0	0	0	0	0	0	0	573,317	Annual Firm Throughput - ex. Firm	
16	376 (Interruptible Demand)	13,889,639	38,666	713,200	335,555	272,107	3,741,466	0	0	0	0	0	0	0	0	0	0	Weighted Peak Dem - Int excl. FT
17	376 (Fixed Cost)	217,843,814	5,140	15,349	1,713	886	4,432	857	0	0	0	0	0	0	0	0	29,270	Customers excl. FT
18	377	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput
19	378	20,632,463	24,463	0	0	0	0	0	0	0	0	0	0	0	0	0	92,746	Acct 378
20	379	30,596,914	25,057	405,424	194,644	158,313	2,176,799	15,196	0	0	0	0	0	0	0	0	94,998	Weighted Peak Demand excl. FT
21	380	228,991,258	4,949	14,779	1,650	853	4,267	825	0	0	0	0	0	0	0	0	28,183	Services
22	381	108,217,516	9,647	60,636	4,663	2,412	12,061	3,384	2,412	0	0	0	0	7,236	2,412	54,933	Meters	
23	382	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Meters
24	383	21,544,517	509	0	0	0	0	0	0	0	0	0	0	0	0	0	2,898	Cust - Small/Medium - excl. FT
25	385	3,381,408	0	75,137	36,073	29,340	403,423	2,816	22,838	0	0	0	0	19,038	6,066	0	0	385 excl. FT
26	Total Distribution	824,688,587	148,708	2,045,404	1,893,491	549,063	16,443,482	23,757	25,993	0	0	0	0	27,047	8,728	902,113		
27	Distribution Plant (excluding 301-303,374, 375)																	
28		801,131,415	144,461	1,986,977	1,839,404	533,379	15,973,775	23,078	25,250	0	0	0	0	26,275	8,479	876,344		
29	Distribution Plant Percentage	100.00%	0.02%	0.25%	0.23%	0.07%	1.99%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.11%		Distribution Plant
30	Customer																	
31		13,494,379	316	945	105	55	273	53	55	0	0	0	0	164	55	1,802		Customers
32	Total Plant in Service	851,492,781	154,252	2,146,202	2,005,869	573,593	17,386,186	24,851	35,232	0	0	0	0	35,734	12,459	945,770		

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LINE NO.	DESCRIPTION	(A)	(B)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		MN JURISDICTION	Transport-CONSOLIDA TED C&I FIRM Class 2 - CIP Exempt	Transport-CONSOLIDA TED C&I FIRM Class 3	Transport-CONSOLIDA TED C&I FIRM Class 4	Transport-CONSOLIDA TED C&I FIRM Class 5 - CIP Exempt	Transport-CONSOLIDA TED C&I INT Class 2	Transport-CONSOLIDA TED C&I INT Class 3	Transport-CONSOLIDA TED C&I INT Class 4	Transport-CONSOLIDA TED C&I INT Class 5	Transport-CONSOLIDA TED C&I Firm/Interruptible Class 3	Transport-CONSOLIDA TED C&I Firm/Interruptible Class 5 - CIP Exempt	SOURCE OR ALLOCATION FACTOR	
1	GAS PLANT:													
2	Production:													
3	Firm Demand Related	2,160,690	163	15,115	4,075	151,180	0	0	0	0	107	16,132	Coincident Peak Demand - Firm	
4	Interruptible Demand Related	192,338	0	0	0	0	321	3,029	1,449	3,079	257	3,517	Coincident Peak Demand - Int.	
5	Total Production	2,353,028	163	15,115	4,075	151,180	321	3,029	1,449	3,079	364	19,649		
6														
7	Transmission													
8	Firm Demand Related	10,061,174	1,477	113,404	35,350	1,156,168	0	0	0	0	2,030	130,889	Demand - Firm excl. FT	
9	Interruptible Demand Related	895,614	0	0	0	0	3,109	22,600	7,243	19,516	2,464	49,454	Weighted Peak Dem - Int excl. FT	
10	Total Transmission	10,956,788	1,477	113,404	35,350	1,156,168	3,109	22,600	7,243	19,516	4,494	180,343		
11														
12	Distribution													
13	301,302,303	22,459,180	951	58,786	17,553	561,002	3,745	18,435	5,426	14,453	2,959	93,352	Distribution Plant	
14	374	1,097,992	46	2,874	858	27,426	183	901	265	707	145	4,564	Distribution Plant	
15	375	0	0	0	0	0	0	0	0	0	0	0	Distribution Plant	
16	376 (Firm Demand)	156,033,887	22,911	1,758,722	548,225	17,930,446	0	0	0	0	31,482	2,029,887	Annual Firm Throughput - ex. Farm	
17	376 (Interruptible Demand)	13,889,639	0	0	0	0	48,214	350,486	112,321	302,670	38,207	766,900	Weighted Peak Dem - Int excl. FT	
18	376 (Fixed Cost)	217,843,814	886	14,421	857	1,773	5,997	11,994	857	886	1,713	886	Customers excl. FT	
19	377	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput	
20	378	20,632,463	3,706	0	0	0	30,504	0	0	0	0	0	Acct 378	
21	379	30,596,914	3,796	213,395	62,345	1,748,471	31,244	199,237	65,154	176,094	21,719	446,220	Weighted Peak Demand excl. FT	
22	380	228,991,258	853	13,885	825	1,707	5,774	11,548	825	853	1,650	853	Services	
23	381	108,217,516	1,664	56,970	2,331	4,824	11,254	47,381	2,331	2,412	6,769	2,412	Meters	
24	382	0	0	0	0	0	0	0	0	0	0	0	Meters	
25	383	21,544,517	88	0	0	0	594	0	0	0	0	0	Cust - Small/Medium - excl. FT	
26	385	3,381,408	0	39,548	11,554	324,042	0	36,924	12,075	32,635	4,025	82,697	385 excl. FT	
27	Total Distribution	824,688,587	34,902	2,158,601	644,549	20,599,691	137,509	676,906	199,254	530,711	108,670	3,427,832		
28														
29	Distribution Plant (excluding 301-303,374, 375)	801,131,415	33,905	2,096,941	626,138	20,011,262	133,581	657,570	193,562	515,551	105,565	3,329,917		
30	Distribution Plant Percentage	100.00%	0.00%	0.26%	0.08%	2.50%	0.02%	0.08%	0.02%	0.06%	0.01%	0.42%	Distribution Plant	
31														
32	Customer	13,494,379	55	888	53	109	369	738	53	55	105	55	Customers	
33														
34	Total Plant in Service	851,492,781	36,597	2,288,008	684,027	21,907,148	141,308	703,272	207,998	553,361	113,633	3,627,878		

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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]
		MN JURISDICTION	GS-NNG Residential Sales	GS-NNG Residential Farm-Tap Sales	GS-NNG C&I FIRM Class 1	GS-NNG C&I Farm-Tap Class 1	GS-NNG C&I FIRM Class 2	GS-NNG C&I FIRM Class 3	GS-NNG C&I Farm-Tap Class 2	GS-NNG C&I Farm-Tap Class 3	NNG C&I INT Class 2	NNG C&I INT Class 3	SOURCE OR ALLOCATION FACTOR	
1	DEPRECIATION RESERVE - S/L:													
2	Production:													
3	Firm Demand Related	(641,781)	(264,529)	(3,114)	(10,025)	(223)	(115,931)	(11,657)	(1,798)	(460)	0	0	Coincident Peak Demand - Firm	
4	Interruptible Demand Related	(57,129)	0	0	0	0	0	0	0	0	(1,574)	(2,428)	Coincident Peak Demand - Int.	
5	Total Production	(698,910)	(264,529)	(3,114)	(10,025)	(223)	(115,931)	(11,657)	(1,798)	(460)	(1,574)	(2,428)		
6														
7	Transmission													
8	Firm Demand Related	(3,273,386)	(1,281,899)	0	(52,370)	0	(605,650)	(60,898)	0	0	0	0	Demand - Firm excl. FT	
9	Interruptible Demand Related	(291,386)	0	0	0	0	0	0	0	0	(14,209)	(18,295)	Weighted Peak Dem - Int excl. FT	
10	Total Transmission	(3,564,773)	(1,281,899)	0	(52,370)	0	(605,650)	(60,898)	0	0	(14,209)	(18,295)		
11														
12	Distribution													
13	301,302,303	(11,689,552)	(7,483,277)	0	(301,793)	0	(1,075,038)	(52,387)	0	0	(30,809)	(25,222)	Distribution Plant	
14	374	(432,829)	(277,084)	0	(11,175)	0	(39,805)	(1,940)	0	0	(1,141)	(934)	Distribution Plant	
15	375	1,774	1,136	0	46	0	163	8	0	0	5	4	Distribution Plant	
16	376 (Firm Demand)	(41,513,290)	(16,257,126)	0	(664,163)	0	(7,680,890)	(772,312)	0	0	0	0	Demand - Firm excl. FT	
17	376 (Interruptible Demand)	(3,695,381)	0	0	0	0	0	0	0	0	(180,205)	(232,024)	Weighted Peak Dem - Int excl. FT	
18	376 (Fixed Cost)	(57,958,009)	(44,638,378)	0	(1,778,475)	0	(2,388,083)	(12,144)	0	0	(36,387)	(10,318)	Customers excl. FT	
19	377	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput	
20	378	(5,220,592)	(2,710,950)	0	(104,333)	0	(1,181,712)	0	0	0	(108,429)	0	Acct 378	
21	379	(5,884,768)	(2,110,690)	0	(81,232)	0	(920,056)	(67,743)	0	0	(84,421)	(95,349)	Weighted Peak Demand excl. FT	
22	380	(93,399,391)	(72,301,077)	0	(2,880,608)	0	(3,525,052)	(17,926)	0	0	(53,712)	(15,231)	Services	
23	381	(19,994,481)	(12,639,697)	0	(543,763)	0	(3,112,454)	(33,317)	0	0	(52,602)	(35,605)	Meters	
24	382	0	0	0	0	0	0	0	0	0	0	0	Meters	
25	383	(12,260,633)	(9,453,230)	0	(376,634)	0	(505,733)	0	0	0	(7,706)	0	Cust - Small/Medium - excl. FT	
26	385	(965,258)	0	0	0	0	(18,634)	0	0	0	0	(26,227)	385 excl. FT	
27	Total Distribution	(253,012,411)	(167,870,374)	0	(6,742,129)	0	(20,428,662)	(976,394)	0	0	(555,407)	(440,907)		
28														
29	Customer	(4,008,180)	(3,067,333)	(20,094)	(122,208)	(1,847)	(164,097)	(834)	(3,419)	(32)	(2,500)	(709)	Customers	
30														
31	Total Depreciation Reserve - Straight Line:	(261,284,275)	(172,484,135)	(23,207)	(6,926,732)	(2,071)	(21,314,340)	(1,049,784)	(5,217)	(492)	(573,691)	(462,339)		

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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]
		MN JURISDICTION	NNG Agriculture Grain Dryer - Class 1	NNG Agriculture Grain Dryer - Class 2	NNG Electric Generation - Class 1	NNG C&I Firm/Interruptible Class 2	GS-CONSOLIDATED Residential Sales	GS-CONSOLIDATED C&I FIRM Class 1	GS-CONSOLIDATED C&I FIRM Class 2	GS-CONSOLIDATED C&I FIRM Class 3	CONSOLIDATED C&I INT Class 2	CONSOLIDATED C&I INT Class 3	CONSOLIDATED C&I INT Class 4	CONSOLIDATED Agriculture Grain Dryer - Class 1	CONSOLIDATED Agriculture Grain Dryer - Class 2	SOURCE OR ALLOCATION FACTOR
1	DEPRECIATION RESERVE - S/L:															
2	Production:															
3	Firm Demand Related	(641,781)	0	0	0	(73)	(45,393)	(3,285)	(34,452)	(2,581)	0	0	0	0	0	Coincident Peak Demand - Firm
4	Interruptible Demand Related	(57,129)	(31)	(110)	(4)	(10)	0	0	0	0	(356)	(303)	(528)	(15)	0	Coincident Peak Demand - Int.
5	Total Production	(698,910)	(31)	(110)	(4)	(83)	(45,393)	(3,285)	(34,452)	(2,581)	(356)	(303)	(528)	(15)	0	
6																
7	Transmission															
8	Firm Demand Related	(3,273,386)	0	0	0	(463)	(223,732)	(16,192)	(169,808)	(12,722)	0	0	0	0	0	Demand - Firm excl. FT
9	Interruptible Demand Related	(291,386)	(4,663)	(19,787)	(469)	(175)	0	0	0	0	(3,361)	(2,391)	(3,823)	(344)	(1,354)	Weighted Peak Dem - Int excl. FT
10	Total Transmission	(3,564,773)	(4,663)	(19,787)	(469)	(638)	(223,732)	(16,192)	(169,808)	(12,722)	(3,361)	(2,391)	(3,823)	(344)	(1,354)	
11																
12	Distribution															
13	301,302,303	(11,689,552)	(12,197)	(33,448)	(970)	(653)	(1,291,360)	(92,367)	(319,537)	(11,153)	(7,387)	(3,351)	(4,609)	(1,079)	(2,341)	Distribution Plant
14	374	(432,829)	(452)	(1,238)	(36)	(24)	(47,815)	(3,420)	(11,832)	(413)	(274)	(124)	(171)	(40)	(87)	Distribution Plant
15	375	1,774	2	5	0	0	196	14	48	2	1	1	1	0	0	Distribution Plant
16	376 (Firm Demand)	(41,513,290)	0	0	0	(5,877)	(2,837,379)	(205,344)	(2,153,512)	(161,340)	0	0	0	0	0	Demand - Firm excl. FT
17	376 (Interruptible Demand)	(3,695,381)	(59,134)	(250,937)	(5,950)	(2,217)	0	0	0	0	(42,623)	(30,320)	(48,487)	(4,369)	(17,168)	Weighted Peak Dem - Int excl. FT
18	376 (Fixed Cost)	(57,958,009)	(17,923)	(15,093)	(2,122)	(236)	(7,686,180)	(543,255)	(753,465)	(3,181)	(9,516)	(1,750)	(472)	(2,122)	(1,651)	Customers excl. FT
19	377	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput
20	378	(5,220,592)	(28,527)	(121,055)	0	(1,334)	(473,146)	(32,257)	(331,320)	0	(25,646)	0	0	(2,107)	(8,282)	Acct 378
21	379	(5,884,768)	(22,211)	(94,251)	(2,235)	(1,038)	(368,382)	(25,115)	(257,959)	(14,152)	(19,967)	(12,460)	(20,332)	(1,641)	(6,448)	Weighted Peak Demand excl. FT
22	380	(93,399,391)	(26,456)	(22,278)	(3,133)	(348)	(12,449,358)	(879,914)	(1,112,191)	(4,695)	(14,047)	(2,583)	(696)	(3,133)	(2,447)	Services
23	381	(19,994,481)	(45,545)	(48,724)	(2,716)	(341)	(2,176,401)	(166,099)	(982,012)	(8,727)	(12,403)	(4,801)	(891)	(4,472)	(3,120)	Meters
24	382	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Meters
25	383	(12,260,633)	(3,796)	(3,196)	0	(50)	(1,627,730)	(115,047)	(159,564)	0	(2,015)	0	0	(449)	(350)	Cust - Small/Medium - excl. FT
26	385	(965,258)	0	0	(615)	0	0	0	0	(3,893)	0	(3,427)	(5,593)	0	0	385 excl. FT
27	Total Distribution	(253,012,411)	(216,238)	(590,217)	(17,776)	(12,119)	(28,957,554)	(2,062,803)	(6,081,343)	(207,551)	(133,876)	(58,816)	(81,251)	(19,413)	(41,883)	
28																
29	Customer	(4,008,180)	(1,232)	(1,037)	(146)	(16)	(528,157)	(37,330)	(51,774)	(219)	(654)	(120)	(32)	(146)	(113)	Customers
30																
31	Total Depreciation Reserve - Straight Line:	(261,284,275)	(222,163)	(611,151)	(18,396)	(12,856)	(29,754,835)	(2,119,610)	(6,337,378)	(223,072)	(138,247)	(61,630)	(85,634)	(19,918)	(43,350)	

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Rate Schedule Allocation Of Rate Base Component - Depreciation Reserve - S/L
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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
		MN JURISDICTION	CONSO LIDATE D Electric Generation Class 1	CONSO LIDATE C&I Firm/Interrupt ible Class 2	Transpor - NNG C&I FIRM Class 2	Transpor - NNG C&I FIRM Class 3	Transpor - NNG C&I FIRM Class 4	Transpor - NNG C&I FIRM Class 5 - CIP Exempt	Transpor - NNG Electric Generation FIRM Class 2 - CIP Exempt	Transpor - NNG C&I INT Class 2	Transpor - NNG C&I INT Class 3	Transpor - NNG C&I INT Class 4	Transpor - NNG C&I INT Class 5	Transpor - NNG C&I INT Class 5 - CIP Exempt	Transpor - NNG Electric Generation INT Class 2	Transpor - NNG Electric Generation INT Class 2 - CIP Exempt	SOURCE OR ALLOCATION FACTOR
1	DEPRECIATION RESERVE - S/L:																
2	Production:																
3	Firm Demand Related	(641,781)	0	(158)	(1,625)	(5,104)	(1,333)	(5,346)	(48,719)	0	0	0	0	0	0	0	Coincident Peak Demand - Firm
4	Interruptible Demand Related	(57,129)	(3)	(39)	0	0	0	0	(229)	(3,031)	(1,858)	(987)	(34,439)	(104)	(112)		Coincident Peak Demand - Int.
5	Total Production	(698,910)	(3)	(197)	(1,625)	(5,104)	(1,333)	(5,346)	(48,719)	(229)	(3,031)	(1,858)	(987)	(34,439)	(104)	(112)	
6																	
7	Transmission																
8	Firm Demand Related	(3,273,386)	0	(1,057)	(13,879)	(43,892)	(9,874)	(55,101)	0	0	0	0	0	0	0	0	Demand - Firm excl. FT
9	Interruptible Demand Related	(291,386)	(62)	(491)	0	0	0	0	(2,929)	(32,546)	(19,007)	(12,088)	0	(4,943)	(9,475)		Weighted Peak Dem - Int excl. FT
10	Total Transmission	(3,564,773)	(62)	(1,548)	(13,879)	(43,892)	(9,874)	(55,101)	0	(2,929)	(32,546)	(19,007)	(12,088)	0	(4,943)	(9,475)	
11																	
12	Distribution																
13	301,302,303	(11,689,552)	(115)	(1,718)	(14,440)	(36,668)	(7,852)	(42,815)	(5,255)	(5,680)	(40,760)	(22,719)	(14,448)	(18,025)	(4,486)	(8,556)	Distribution Plant
14	374	(432,829)	(4)	(64)	(535)	(1,358)	(291)	(1,585)	(195)	(210)	(1,509)	(841)	(535)	(667)	(166)	(317)	Distribution Plant
15	375	1,774	0	0	2	6	1	6	1	1	6	3	2	3	1	1	Distribution Plant
16	376 (Firm Demand)	(41,513,290)	0	(13,408)	(176,020)	(556,637)	(125,222)	(698,791)	0	0	0	0	0	0	0	0	Demand - Firm excl. FT
17	376 (Interruptible Demand)	(3,695,381)	(790)	(6,229)	0	0	0	0	(37,146)	(412,751)	(241,049)	(153,297)	0	(62,690)	(120,157)		Weighted Peak Dem - Int excl. FT
18	376 (Fixed Cost)	(57,958,009)	(236)	(943)	(7,521)	(5,394)	(228)	(236)	0	(4,786)	(8,851)	(1,595)	(943)	0	(236)	(236)	Customers excl. FT
19	377	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput
20	378	(5,220,592)	0	(3,748)	(27,081)	0	0	0	0	(22,351)	0	0	0	0	0	0	Acct 378
21	379	(5,884,768)	(297)	(2,918)	(21,085)	(48,825)	(10,295)	(49,260)	0	(17,402)	(169,617)	(101,080)	(64,475)	0	(11,147)	(21,365)	Weighted Peak Demand excl. FT
22	380	(93,399,391)	(348)	(1,392)	(11,102)	(7,962)	(336)	(348)	0	(7,065)	(13,065)	(2,355)	(1,392)	0	(348)	(348)	Services
23	381	(19,994,481)	(251)	(1,229)	(9,803)	(14,799)	(431)	(446)	(251)	(6,238)	(24,282)	(3,015)	(1,783)	(2,674)	(251)	(251)	Meters
24	382	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Meters
25	383	(12,260,633)	0	(200)	(1,593)	0	0	0	0	(1,014)	0	0	0	0	0	0	Cust - Small/Medium - excl. FT
26	385	(965,258)	(82)	0	0	(13,430)	(2,832)	(13,550)	(102,411)	0	(46,656)	(27,804)	(17,735)	(348,507)	(3,066)	(5,877)	385 excl. FT
27	Total Distribution	(253,012,411)	(2,123)	(31,849)	(269,177)	(685,068)	(147,485)	(807,025)	(108,110)	(101,892)	(717,486)	(400,455)	(254,606)	(369,871)	(82,389)	(157,105)	
28																	
29	Customer	(4,008,180)	(16)	(65)	(517)	(371)	(16)	(16)	(16)	(329)	(608)	(110)	(65)	(97)	(16)	(16)	Customers
30																	
31	Total Depreciation Reserve - Straight Line:	(261,284,275)	(2,204)	(33,660)	(285,199)	(734,434)	(158,708)	(867,488)	(156,846)	(105,379)	(753,671)	(421,430)	(267,745)	(404,407)	(87,453)	(166,708)	

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 - S/L
Forecasted Test Year Ending December 31, 2023

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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
		MN JURISDICTION	Transport-NNG C&I Firm/Interruptible Class 2	Transport-NNG C&I Firm/Interruptible Class 3	Transport-NNG C&I Firm/Interruptible Class 4	Transport-NNG C&I Firm/Interruptible Class 5	Transport-NNG C&I Firm/Interruptible Class 5 - CIP Exempt	Transport for Resale	LVJ-NNG Flex Transport (Cust "A")	LVI-NNG Flex Transport (Cust "B")	LVI-NNG Flex Transport (Cust "C")	LVI-NNG Flex Transport (Cust "D")	LVJ-NNG Flex Transport (Cust "E")	LVJ-NNG Flex Transport (Cust "F")	LVJ-NNG Flex Transport (Cust "G")	Transport-CONSOLIDATED C&I FIRM Class 2	SOURCE OR ALLOCATION FACTOR
1	DEPRECIATION RESERVE - S/L:																
2	Production:																
3	Firm Demand Related	(641,781)	(68)	(1,309)	(2,358)	(132)	(18,988)	(309)	(2,527)	0	0	0	0	(2,345)	(1,011)	(1,452)	Coincident Peak Demand - Firm
4	Interruptible Demand Related	(57,129)	(55)	(1,237)	(333)	(596)	(4,817)	0	(201)	0	0	0	0	(187)	(81)	0	Coincident Peak Demand - Int.
5	Total Production	(698,910)	(122)	(2,546)	(2,691)	(728)	(23,805)	(309)	(2,728)	0	0	0	0	(2,532)	(1,092)	(1,452)	
6																	
7	Transmission																
8	Firm Demand Related	(3,273,386)	(756)	(14,737)	(26,540)	(1,457)	(202,053)	0	0	0	0	0	0	0	0	(12,027)	Demand - Firm excl. FT
9	Interruptible Demand Related	(291,386)	(811)	(14,962)	(7,040)	(5,708)	(78,491)	0	0	0	0	0	0	0	0	0	Weighted Peak Dem - Int excl. FT
10	Total Transmission	(3,564,773)	(1,567)	(29,699)	(33,580)	(7,166)	(280,544)	0	0	0	0	0	0	0	0	(12,027)	
11																	
12	Distribution																
13	301,302,303	(11,689,552)	(2,108)	(28,993)	(26,839)	(7,783)	(233,078)	(337)	(368)	0	0	0	0	(383)	(124)	(12,787)	Distribution Plant
14	374	(432,829)	(78)	(1,074)	(994)	(288)	(8,630)	(12)	(14)	0	0	0	0	(14)	(5)	(473)	Distribution Plant
15	375	1,774	0	4	4	1	35	0	0	0	0	0	0	0	0	2	Distribution Plant
16	376 (Firm Demand)	(41,513,290)	(9,586)	(186,890)	(336,585)	(18,462)	(2,562,444)	0	0	0	0	0	0	0	0	(152,533)	Demand - Firm excl. FT
17	376 (Interruptible Demand)	(3,695,381)	(10,287)	(189,749)	(89,275)	(72,395)	(995,429)	0	0	0	0	0	0	0	0	0	Weighted Peak Dem - Int excl. FT
18	376 (Fixed Cost)	(57,958,009)	(1,368)	(4,084)	(456)	(236)	(1,179)	(228)	0	0	0	0	0	0	0	(7,787)	Customers excl. FT
19	377	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput
20	378	(5,220,592)	(6,190)	0	0	0	0	0	0	0	0	0	0	0	0	(23,467)	Acct 378
21	379	(5,884,768)	(4,819)	(77,976)	(37,436)	(30,449)	(418,668)	(2,923)	0	0	0	0	0	0	0	(18,271)	Weighted Peak Demand excl. FT
22	380	(93,399,391)	(2,019)	(6,028)	(673)	(348)	(1,740)	(336)	0	0	0	0	0	0	0	(11,495)	Services
23	381	(19,994,481)	(1,782)	(11,203)	(861)	(446)	(2,228)	(625)	(446)	0	0	0	(1,337)	(446)	(10,149)	Meters	
24	382	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Meters
25	383	(12,260,633)	(290)	0	0	0	0	0	0	0	0	0	0	0	0	(1,649)	Cust - Small/Medium - excl. FT
26	385	(965,258)	0	(21,449)	(10,297)	(8,375)	(115,161)	(804)	(6,519)	0	0	0	(5,435)	(1,732)	0	0	385 excl. FT
27	Total Distribution	(253,012,411)	(38,526)	(527,440)	(503,414)	(138,800)	(4,338,523)	(5,265)	(7,347)	0	0	0	0	(7,169)	(2,306)	(238,611)	
28																	
29	Customer	(4,008,180)	(94)	(281)	(31)	(16)	(81)	(16)	(16)	0	0	0	0	(49)	(16)	(535)	Customers
30																	
31	Total Depreciation Reserve - Straight Line:	(261,284,275)	(40,309)	(559,965)	(539,716)	(146,710)	(4,642,952)	(5,591)	(10,091)	0	0	0	0	(9,749)	(3,414)	(252,625)	

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 - S/L
Forecasted Test Year Ending December 31, 2023

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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]
		MN JURISDICTION	Transport-CONSOLIDA TED C&I FIRM Class 2 - CIP Exempt	Transport-CONSOLIDA TED C&I FIRM Class 3	Transport-CONSOLIDA TED C&I FIRM Class 4	Transport-CONSOLIDA TED C&I FIRM Class 5 - CIP Exempt	Transport-CONSOLIDA TED C&I INT Class 2	Transport-CONSOLIDA TED C&I INT Class 3	Transport-CONSOLIDA TED C&I INT Class 4	Transport-CONSOLIDA TED C&I INT Class 5	Transport-CONSOLIDA TED C&I Firm/Interruptible Class 3	Transport-CONSOLIDA TED C&I Firm/Interruptible Class 5 - CIP Exempt	SOURCE OR ALLOCATION FACTOR
1	DEPRECIATION RESERVE - S/L:												
2	Production:												
3	Firm Demand Related	(641,781)	(48)	(4,490)	(1,210)	(44,904)	0	0	0	0	(32)	(4,792)	Coincident Peak Demand - Firm
4	Interruptible Demand Related	(57,129)	0	0	0	0	(95)	(900)	(430)	(914)	(76)	(1,045)	Coincident Peak Demand - Int.
5	Total Production	(698,910)	(48)	(4,490)	(1,210)	(44,904)	(95)	(900)	(430)	(914)	(108)	(5,836)	
6													
7	Transmission												
8	Firm Demand Related	(3,273,386)	(481)	(36,896)	(11,501)	(376,157)	0	0	0	0	(660)	(42,584)	Demand - Firm excl. FT
9	Interruptible Demand Related	(291,386)	0	0	0	0	(1,011)	(7,353)	(2,356)	(6,350)	(802)	(16,090)	Weighted Peak Dem - Int excl. FT
10	Total Transmission	(3,564,773)	(481)	(36,896)	(11,501)	(376,157)	(1,011)	(7,353)	(2,356)	(6,350)	(1,462)	(58,674)	
11													
12	Distribution												
13	301,302,303	(11,689,552)	(495)	(30,597)	(9,136)	(291,990)	(1,949)	(9,595)	(2,824)	(7,523)	(1,540)	(48,588)	Distribution Plant
14	374	(432,829)	(18)	(1,133)	(338)	(10,812)	(72)	(355)	(105)	(279)	(57)	(1,799)	Distribution Plant
15	375	1,774	0	5	1	44	0	1	0	1	0	7	Distribution Plant
16	376 (Firm Demand)	(41,513,290)	(6,096)	(467,913)	(145,857)	(4,770,450)	0	0	0	0	(8,376)	(540,058)	Demand - Firm excl. FT
17	376 (Interruptible Demand)	(3,695,381)	0	0	0	0	(12,827)	(93,248)	(29,883)	(80,526)	(10,165)	(204,052)	Weighted Peak Dem - Int excl. FT
18	376 (Fixed Cost)	(57,958,009)	(236)	(3,837)	(228)	(472)	(1,595)	(3,191)	(228)	(236)	(456)	(236)	Customers excl. FT
19	377	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput
20	378	(5,220,592)	(938)	0	0	(7,718)	0	0	0	0	0	0	Acct 378
21	379	(5,884,768)	(730)	(41,043)	(11,991)	(336,287)	(6,009)	(38,320)	(12,531)	(33,869)	(4,177)	(85,822)	Weighted Peak Demand excl. FT
22	380	(93,399,391)	(348)	(5,663)	(336)	(696)	(2,355)	(4,710)	(336)	(348)	(673)	(348)	Services
23	381	(19,994,481)	(307)	(10,526)	(431)	(891)	(2,079)	(8,754)	(431)	(446)	(1,251)	(446)	Meters
24	382	0	0	0	0	0	0	0	0	0	0	0	Meters
25	383	(12,260,633)	(50)	0	0	0	(338)	0	0	0	0	0	Cust - Small/Medium - excl. FT
26	385	(965,258)	0	(11,289)	(3,298)	(92,501)	0	(10,540)	(3,447)	(9,316)	(1,149)	(23,607)	385 excl. FT
27	Total Distribution	(253,012,411)	(9,218)	(571,997)	(171,614)	(5,504,055)	(34,944)	(168,712)	(49,785)	(132,540)	(27,844)	(904,948)	
28													
29	Customer	(4,008,180)	(16)	(264)	(16)	(32)	(110)	(219)	(16)	(16)	(31)	(16)	Customers
30													
31	Total Depreciation Reserve - Straight Line:	(261,284,275)	(9,763)	(613,646)	(184,342)	(5,925,149)	(36,160)	(177,183)	(52,587)	(139,821)	(29,445)	(969,475)	

Minnesota Energy Resources Corporation -16
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 Test Year Ending December 31, 2023

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]
		MN JURISDICTION	GS-NNG Residential Sales	GS-NNG Residential Farm-Tap Sales	GS-NNG C&I FIRM Class 1	GS-NNG C&I Farm-Tap Class 1	GS-NNG C&I FIRM Class 2	GS-NNG C&I FIRM Class 3	GS-NNG C&I Farm-Tap Class 2	GS-NNG C&I Farm-Tap Class 3	NNG C&I INT Class 2	NNG C&I INT Class 3	SOURCE OR ALLOCATION FACTOR	
1	DEPRECIATION RESERVE - Deferred Taxes:													
2	Production:													
3	Firm Demand Related	(311,022)	(128,197)	(1,509)	(4,858)	(108)	(56,183)	(5,649)	(871)	(223)	0	0	Coincident Peak Demand - Firm	
4	Interruptible Demand Related	(27,686)	0	0	0	0	0	0	0	0	(763)	(1,176)	Coincident Peak Demand - Int.	
5	Total Production	(338,708)	(128,197)	(1,509)	(4,858)	(108)	(56,183)	(5,649)	(871)	(223)	(763)	(1,176)		
6														
7	Transmission													
8	Firm Demand Related	(1,615,946)	(632,825)	0	(25,853)	0	(298,966)	(30,063)	0	0	0	0	Total Annual Firm Throughput - ex. Farm Tap	
9	Interruptible Demand Related	(143,846)	0	0	0	0	0	0	0	0	(7,015)	(9,032)	Weighted Peak Dem - Int excl. FT	
10	Total Transmission	(1,759,792)	(632,825)	0	(25,853)	0	(298,966)	(30,063)	0	0	(7,015)	(9,032)		
11														
12	Distribution													
13	301,302,303	(3,183,229)	(2,037,801)	0	(82,183)	0	(292,748)	(14,266)	0	0	(8,390)	(6,868)	Distribution Plant	
14	374	(155,623)	(99,625)	0	(4,018)	0	(14,312)	(697)	0	0	(410)	(336)	Distribution Plant	
15	375	0	0	0	0	0	0	0	0	0	0	0	Distribution Plant	
16	376 (Firm Demand)	(22,113,524)	(8,659,934)	0	(353,790)	0	(4,091,498)	(411,399)	0	0	0	0	Demand - Firm excl. FT	
17	376 (Interruptible Demand)	(1,968,475)	0	0	0	0	0	0	0	0	(95,983)	(123,596)	Weighted Peak Dem - Int excl. FT	
18	376 (Fixed Cost)	(30,873,386)	(23,778,213)	0	(947,368)	0	(1,272,097)	(6,469)	0	0	(19,383)	(5,496)	Customers excl. FT	
19	377	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput	
20	378	(2,924,321)	(1,518,542)	0	(58,442)	0	(661,937)	0	0	0	(60,737)	0	Acct 378	
21	379	(4,336,236)	(1,555,277)	0	(59,856)	0	(677,950)	(48,917)	0	0	(62,206)	(70,258)	Weighted Peak Demand excl. FT	
22	380	(32,453,735)	(25,122,648)	0	(1,000,932)	0	(1,224,859)	(6,229)	0	0	(18,663)	(5,292)	Services	
23	381	(15,336,990)	(9,695,421)	0	(417,100)	0	(2,387,443)	(25,556)	0	0	(40,349)	(27,312)	Meters	
24	382	0	0	0	0	0	0	0	0	0	0	0	Meters	
25	383	(3,053,606)	(2,354,400)	0	(93,804)	0	(125,957)	0	0	0	(1,919)	0	Cust - Small/Medium - excl. FT	
26	385	(479,225)	0	0	0	0	(9,251)	0	0	0	0	(13,021)	385 excl. FT	
27	Total Distribution	(116,878,350)	(74,821,861)	0	(3,017,492)	0	(10,748,802)	(523,784)	0	0	(308,050)	(252,180)		
28														
29	Customer	(1,942,456)	(1,486,500)	(9,738)	(59,225)	(895)	(79,525)	(404)	(1,657)	(16)	(1,212)	(344)	Customers	
30														
31	Total Depreciation Reserve - Deferred Taxes	(120,919,306)	(77,069,383)	(11,247)	(3,107,428)	(1,004)	(11,183,496)	(559,901)	(2,528)	(239)	(317,039)	(262,732)		

Minnesota Energy Resources Corporation -16
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 Test Year Ending December 31, 2023

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]
		MN JURISDICTION	NNG Agriculture Grain Dryer - Class 1	NNG Agriculture Grain Dryer - Class 2	NNG Electric Generation - Class 1	NNG C&I Firm/Interruptible Class 2	GS-CONSOLIDATED Residential Sales	GS-CONSOLIDATED C&I FIRM Class 1	GS-CONSOLIDATED C&I FIRM Class 2	GS-CONSOLIDATED C&I FIRM Class 3	CONSOLIDATED C&I INT Class 2	CONSOLIDATED C&I INT Class 3	CONSOLIDATED C&I INT Class 4	CONSOLIDATED Agriculture Grain Dryer - Class 1	CONSOLIDATED Agriculture Grain Dryer - Class 2	SOURCE OR ALLOCATION FACTOR
1	DEPRECIATION RESERVE - Deferred Taxes:															
2	Production:															
3	Firm Demand Related	(311,022)	0	0	0	(35)	(21,998)	(1,592)	(16,696)	(1,251)	0	0	0	0	0	Coincident Peak Demand - Firm
4	Interruptible Demand Related	(27,686)	(15)	(54)	(2)	(5)	0	0	0	0	(172)	(147)	(256)	(7)	0	Coincident Peak Demand - Int.
5	Total Production	(338,708)	(15)	(54)	(2)	(40)	(21,998)	(1,592)	(16,696)	(1,251)	(172)	(147)	(256)	(7)	0	
6																
7	Transmission															
8	Firm Demand Related	(1,615,946)	0	0	0	(229)	(110,448)	(7,993)	(83,828)	(6,280)	0	0	0	0	0	0 at Annual Firm Throughput - ex. Firm
9	Interruptible Demand Related	(143,846)	(2,302)	(9,768)	(232)	(86)	0	0	0	0	(1,659)	(1,180)	(1,887)	(170)	(668)	Weighted Peak Dem - Int excl. FT
10	Total Transmission	(1,759,792)	(2,302)	(9,768)	(232)	(315)	(110,448)	(7,993)	(83,828)	(6,280)	(1,659)	(1,180)	(1,887)	(170)	(668)	
11																
12	Distribution															
13	301,302,303	(3,183,229)	(3,321)	(9,108)	(264)	(178)	(351,655)	(25,153)	(87,014)	(3,037)	(2,012)	(912)	(1,255)	(294)	(638)	Distribution Plant
14	374	(155,623)	(162)	(445)	(13)	(9)	(17,192)	(1,230)	(4,254)	(148)	(98)	(45)	(61)	(14)	(31)	Distribution Plant
15	375	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution Plant
16	376 (Firm Demand)	(22,113,524)	0	0	0	(3,131)	(1,511,430)	(109,384)	(1,147,144)	(85,943)	0	0	0	0	0	Demand - Firm excl. FT
17	376 (Interruptible Demand)	(1,968,475)	(31,500)	(133,671)	(3,169)	(1,181)	0	0	0	0	(22,704)	(16,151)	(25,829)	(2,327)	(9,145)	Weighted Peak Dem - Int excl. FT
18	376 (Fixed Cost)	(30,873,386)	(9,547)	(8,040)	(1,131)	(126)	(4,094,316)	(289,384)	(401,360)	(1,694)	(5,069)	(932)	(251)	(1,131)	(879)	Customers excl. FT
19	377	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput
20	378	(2,924,321)	(15,980)	(67,809)	0	(747)	(265,033)	(18,069)	(185,589)	0	(14,366)	0	0	(1,180)	(4,639)	Acct 378
21	379	(4,336,236)	(16,366)	(69,450)	(1,647)	(765)	(271,445)	(18,506)	(190,079)	(10,428)	(14,713)	(9,181)	(14,982)	(1,209)	(4,751)	Weighted Peak Demand excl. FT
22	380	(32,453,735)	(9,193)	(7,741)	(1,089)	(121)	(4,325,811)	(305,746)	(386,456)	(1,631)	(4,881)	(898)	(242)	(1,089)	(847)	Services
23	381	(15,336,990)	(34,936)	(37,375)	(2,083)	(261)	(1,669,432)	(127,408)	(753,263)	(6,694)	(9,514)	(3,683)	(684)	(3,431)	(2,393)	Meters
24	382	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Meters
25	383	(3,053,606)	(945)	(796)	0	(12)	(405,399)	(28,653)	(39,741)	0	(502)	0	0	(112)	(87)	Cust - Small/Medium - excl. FT
26	385	(479,225)	0	0	(305)	0	0	0	0	(1,933)	0	(1,702)	(2,777)	0	0	385 excl. FT
27	Total Distribution	(116,878,350)	(121,951)	(334,435)	(9,701)	(6,531)	(12,911,714)	(923,532)	(3,194,901)	(111,509)	(73,859)	(33,504)	(46,081)	(10,787)	(23,411)	
28																
29	Customer	(1,942,456)	(597)	(503)	(71)	(8)	(255,957)	(18,091)	(25,091)	(106)	(317)	(58)	(16)	(71)	(55)	Customers
30																
31	Total Depreciation Reserve - Deferred Taxes	(120,919,306)	(124,864)	(344,759)	(10,005)	(6,894)	(13,300,117)	(951,209)	(3,320,516)	(119,146)	(76,007)	(34,889)	(48,239)	(11,035)	(24,134)	

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Minnesota Energy Resources Corporation -16
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 Test Year Ending December 31, 2023

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]	
		MN JURISDICTION	CONSO LIDA TED Electric Generation Class 1	CONSO LIDA TED C&I Firm/Interrupt ible Class 2	Transpor -NNG C&I FIRM Class 2	Transpor -NNG C&I FIRM Class 3	Transpor -NNG C&I FIRM Class 4	Transpor -NNG C&I FIRM Class 5 - CIP Exempt	Transpor -NNG Electric Generation FIRM Class 2 - CIP Exempt	Transpor -NNG C&I INT Class 2	Transpor -NNG C&I INT Class 3	Transpor -NNG C&I INT Class 4	Transpor -NNG C&I INT Class 5	Transpor -NNG C&I INT Class 5 - CIP Exempt	Transpor -NNG Electric Generation INT Class 2	Transpor -NNG Electric Generation INT Class 2 - CIP Exempt	SOURCE OR ALLOCATION FACTOR	
1	DEPRECIATION RESERVE - Deferred Taxes:																	
2	Production:																	
3	Firm Demand Related	(311,022)	0	(77)	(788)	(2,473)	(646)	(2,591)	(23,610)	0	0	0	0	0	0	0	Coincident Peak Demand - Firm	
4	Interruptible Demand Related	(27,686)	(2)	(19)	0	0	0	0	(111)	(1,469)	(901)	(478)	(16,690)	(51)	(54)		Coincident Peak Demand - Int.	
5	Total Production	(338,708)	(2)	(96)	(788)	(2,473)	(646)	(2,591)	(23,610)	(111)	(1,469)	(901)	(478)	(16,690)	(51)	(54)		
6																		
7	Transmission																	
8	Firm Demand Related	(1,615,946)	0	(522)	(6,852)	(21,668)	(4,874)	(27,201)	0	0	0	0	0	0	0	0	0	al Annual Firm Throughput - ex. Firm
9	Interruptible Demand Related	(143,846)	(31)	(242)	0	0	0	0	(1,446)	(16,067)	(9,383)	(5,967)	0	(2,440)	(4,677)		Weighted Peak Dem - Int excl. FT	
10	Total Transmission	(1,759,792)	(31)	(764)	(6,852)	(21,668)	(4,874)	(27,201)	0	(1,446)	(16,067)	(9,383)	(5,967)	0	(2,440)	(4,677)		
11																		
12	Distribution																	
13	301,302,303	(3,183,229)	(31)	(468)	(3,932)	(9,985)	(2,138)	(11,659)	(1,431)	(1,547)	(11,100)	(6,187)	(3,934)	(4,908)	(1,222)	(2,330)	Distribution Plant	
14	374	(155,623)	(2)	(23)	(192)	(488)	(105)	(570)	(70)	(76)	(543)	(302)	(192)	(240)	(60)	(114)	Distribution Plant	
15	375	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution Plant	
16	376 (Firm Demand)	(22,113,524)	0	(7,142)	(93,763)	(296,513)	(66,704)	(372,236)	0	0	0	0	0	0	0	0	0	Demand - Firm excl. FT
17	376 (Interruptible Demand)	(1,968,475)	(421)	(3,318)	0	0	0	0	0	(19,787)	(219,867)	(128,403)	(81,659)	0	(33,394)	(64,006)	Weighted Peak Dem - Int excl. FT	
18	376 (Fixed Cost)	(30,873,386)	(126)	(502)	(4,007)	(2,873)	(121)	(126)	0	(2,550)	(4,715)	(850)	(502)	0	(126)	(126)	Customers excl. FT	
19	377	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput	
20	378	(2,924,321)	0	(2,099)	(15,169)	0	0	0	0	(12,520)	0	0	0	0	0	0	Acct 378	
21	379	(4,336,236)	(219)	(2,150)	(15,536)	(35,977)	(7,586)	(36,298)	0	(12,823)	(124,984)	(74,482)	(47,509)	0	(8,214)	(15,743)	Weighted Peak Demand excl. FT	
22	380	(32,453,735)	(121)	(484)	(3,858)	(2,767)	(117)	(121)	0	(2,455)	(4,540)	(818)	(484)	0	(121)	(121)	Services	
23	381	(15,336,990)	(193)	(943)	(7,519)	(11,352)	(330)	(342)	(193)	(4,785)	(18,626)	(2,313)	(1,367)	(2,051)	(193)	(193)	Meters	
24	382	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Meters	
25	383	(3,053,606)	0	(50)	(397)	0	0	0	0	(252)	0	0	0	0	0	0	Cust - Small/Medium - excl. FT	
26	385	(479,225)	(41)	0	(6,688)	(1,406)	(6,727)	(50,844)	0	(23,163)	(13,804)	(8,805)	(173,025)	(1,522)	(2,918)		385 excl. FT	
27	Total Distribution	(116,878,350)	(1,152)	(17,180)	(144,374)	(366,622)	(78,507)	(428,079)	(52,538)	(56,794)	(407,537)	(227,159)	(144,453)	(180,224)	(44,851)	(85,549)		
28																		
29	Customer	(1,942,456)	(8)	(31)	(250)	(180)	(8)	(8)	(8)	(159)	(295)	(53)	(31)	(47)	(8)	(8)	Customers	
30																		
31	Total Depreciation Reserve - Deferred Taxes	(120,919,306)	(1,192)	(18,071)	(152,264)	(390,943)	(84,035)	(457,878)	(76,156)	(58,511)	(425,367)	(237,496)	(150,930)	(196,961)	(47,349)	(90,289)		

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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 Test Year Ending December 31, 2023

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
		MN JURISDICTION	Transport-NNG C&I Firm/Interruptible Class 2	Transport-NNG C&I Firm/Interruptible Class 3	Transport-NNG C&I Firm/Interruptible Class 4	Transport-NNG C&I Firm/Interruptible Class 5	Transport-NNG C&I Firm/Interruptible Class 5 - CIP Exempt	Transport for Resale	LVJ-NNG Flex Transport (Cust "A")	LVI-NNG Flex Transport (Cust "B")	LVI-NNG Flex Transport (Cust "C")	LVI-NNG Flex Transport (Cust "D")	LVJ-NNG Flex Transport (Cust "E")	LVJ-NNG Flex Transport (Cust "F")	LVJ-NNG Flex Transport (Cust "G")	Transport-CONSOLIDATED C&I FIRM Class 2	SOURCE OR ALLOCATION FACTOR
1	DEPRECIATION RESERVE - Deferred Taxes:																
2	Production:																
3	Firm Demand Related	(311,022)	(33)	(634)	(1,143)	(64)	(9,202)	(150)	(1,225)	0	0	0	0	(1,136)	(490)	(703)	Coincident Peak Demand - Firm
4	Interruptible Demand Related	(27,686)	(26)	(600)	(162)	(289)	(2,334)	0	(98)	0	0	0	0	(91)	(39)	0	Coincident Peak Demand - Int.
5	Total Production	(338,708)	(59)	(1,234)	(1,304)	(353)	(11,536)	(150)	(1,322)	0	0	0	0	(1,227)	(529)	(703)	
6																	
7	Transmission																
8	Firm Demand Related	(1,615,946)	(373)	(7,275)	(13,102)	(719)	(99,746)	0	0	0	0	0	0	0	0	(5,937)	Annual Firm Throughput - ex. Firm
9	Interruptible Demand Related	(143,846)	(400)	(7,386)	(3,475)	(2,818)	(38,748)	0	0	0	0	0	0	0	0	0	Weighted Peak Dem - Int excl. FT
10	Total Transmission	(1,759,792)	(774)	(14,661)	(16,577)	(3,537)	(138,494)	0	0	0	0	0	0	0	0	(5,937)	
11																	
12	Distribution																
13	301,302,303	(3,183,229)	(574)	(7,895)	(7,309)	(2,119)	(63,470)	(92)	(100)	0	0	0	0	(104)	(34)	(3,482)	Distribution Plant
14	374	(155,623)	(28)	(386)	(357)	(104)	(3,103)	(4)	(5)	0	0	0	0	(5)	(2)	(170)	Distribution Plant
15	375	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution Plant
16	376 (Firm Demand)	(22,113,524)	(5,106)	(99,553)	(179,294)	(9,845)	(1,364,976)	0	0	0	0	0	0	0	0	(81,252)	Demand - Firm excl. FT
17	376 (Interruptible Demand)	(1,968,475)	(5,480)	(101,077)	(47,556)	(38,554)	(530,250)	0	0	0	0	0	0	0	0	0	Weighted Peak Dem - Int excl. FT
18	376 (Fixed Cost)	(30,873,386)	(728)	(2,175)	(243)	(126)	(628)	(121)	0	0	0	0	0	0	0	0	Customers excl. FT
19	377	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput
20	378	(2,924,321)	(3,467)	0	0	0	0	0	0	0	0	0	0	0	0	0	Acct 378
21	379	(4,336,236)	(3,551)	(57,457)	(27,585)	(22,436)	(308,499)	(2,154)	0	0	0	0	0	0	0	(13,463)	Weighted Peak Demand excl. FT
22	380	(32,453,735)	(701)	(2,094)	(234)	(121)	(605)	(117)	0	0	0	0	0	0	0	0	Services
23	381	(15,336,990)	(1,367)	(8,594)	(661)	(342)	(1,709)	(480)	(342)	0	0	0	(1,026)	(342)	(7,785)	0	Meters
24	382	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Meters
25	383	(3,053,606)	(72)	0	0	0	0	0	0	0	0	0	0	0	0	(411)	Cust - Small/Medium - excl. FT
26	385	(479,225)	0	(10,649)	(5,112)	(4,158)	(57,175)	(399)	(3,237)	0	0	0	(2,698)	(860)	0	0	385 excl. FT
27	Total Distribution	(116,878,350)	(21,076)	(289,880)	(268,351)	(77,815)	(2,330,416)	(3,367)	(3,684)	0	0	0	0	(3,833)	(1,237)	(127,851)	
28																	
29	Customer	(1,942,456)	(46)	(136)	(15)	(8)	(39)	(8)	(8)	0	0	0	0	(24)	(8)	(259)	Customers
30																	
31	Total Depreciation Reserve - Deferred Taxes	(120,919,306)	(21,954)	(305,911)	(286,247)	(81,713)	(2,480,485)	(3,524)	(5,014)	0	0	0	0	(5,084)	(1,774)	(134,751)	

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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 Test Year Ending December 31, 2023

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]
		MN JURISDICTION	Transport-CONSOLIDATED C&I FIRM Class 2 - CIP Exempt	Transport-CONSOLIDATED C&I FIRM Class 3	Transport-CONSOLIDATED C&I FIRM Class 4	Transport-CONSOLIDATED C&I FIRM Class 5 - CIP Exempt	Transport-CONSOLIDATED C&I INT Class 2	Transport-CONSOLIDATED C&I INT Class 3	Transport-CONSOLIDATED C&I INT Class 4	Transport-CONSOLIDATED C&I INT Class 5	Transport-CONSOLIDATED C&I Firm/Interruptible Class 3	Transport-CONSOLIDATED C&I Firm/Interruptible Class 5 - CIP Exempt	SOURCE OR ALLOCATION FACTOR
1	DEPRECIATION RESERVE - Deferred Taxes:												
2	Production:												
3	Firm Demand Related	(311,022)	(23)	(2,176)	(587)	(21,762)	0	0	0	0	(15)	(2,322)	Coincident Peak Demand - Firm
4	Interruptible Demand Related	(27,686)	0	0	0	0	(46)	(436)	(209)	(443)	(37)	(506)	Coincident Peak Demand - Int.
5	Total Production	(338,708)	(23)	(2,176)	(587)	(21,762)	(46)	(436)	(209)	(443)	(52)	(2,828)	
6													
7	Transmission												
8	Firm Demand Related	(1,615,946)	(237)	(18,214)	(5,678)	(185,694)	0	0	0	0	(326)	(21,022)	Annual Firm Throughput - ex. Farm
9	Interruptible Demand Related	(143,846)	0	0	0	0	(499)	(3,630)	(1,163)	(3,135)	(396)	(7,943)	Weighted Peak Dem - Int excl. FT
10	Total Transmission	(1,759,792)	(237)	(18,214)	(5,678)	(185,694)	(499)	(3,630)	(1,163)	(3,135)	(722)	(28,965)	
11													
12	Distribution												
13	301,302,303	(3,183,229)	(135)	(8,332)	(2,488)	(79,513)	(531)	(2,613)	(769)	(2,049)	(419)	(13,231)	Distribution Plant
14	374	(155,623)	(7)	(407)	(122)	(3,887)	(26)	(128)	(38)	(100)	(21)	(647)	Distribution Plant
15	375	0	0	0	0	0	0	0	0	0	0	0	Distribution Plant
16	376 (Firm Demand)	(22,113,524)	(3,247)	(249,251)	(77,696)	(2,541,149)	0	0	0	0	(4,462)	(287,681)	Demand - Firm excl. FT
17	376 (Interruptible Demand)	(1,968,475)	0	0	0	0	(6,833)	(49,672)	(15,918)	(42,895)	(5,415)	(108,696)	Weighted Peak Dem - Int excl. FT
18	376 (Fixed Cost)	(30,873,386)	(126)	(2,044)	(121)	(251)	(850)	(1,700)	(121)	(126)	(243)	(126)	Customers excl. FT
19	377	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput
20	378	(2,924,321)	(525)	0	0	0	(4,323)	0	0	0	0	0	Acct 378
21	379	(4,336,236)	(538)	(30,243)	(8,836)	(247,796)	(4,428)	(28,236)	(9,234)	(24,956)	(3,078)	(63,239)	Weighted Peak Demand excl. FT
22	380	(32,453,735)	(121)	(1,968)	(117)	(242)	(818)	(1,637)	(117)	(121)	(234)	(121)	Services
23	381	(15,336,990)	(236)	(8,074)	(330)	(684)	(1,595)	(6,715)	(330)	(342)	(959)	(342)	Meters
24	382	0	0	0	0	0	0	0	0	0	0	0	Meters
25	383	(3,053,606)	(12)	0	0	0	(84)	0	0	0	0	0	Cust - Small/Medium - excl. FT
26	385	(479,225)	0	(5,605)	(1,638)	(45,924)	0	(5,233)	(1,711)	(4,625)	(570)	(11,720)	385 excl. FT
27	Total Distribution	(116,878,350)	(4,946)	(305,923)	(91,347)	(2,919,446)	(19,489)	(95,933)	(28,239)	(75,214)	(15,401)	(485,802)	
28													
29	Customer	(1,942,456)	(8)	(128)	(8)	(16)	(53)	(106)	(8)	(8)	(15)	(8)	Customers
30													
31	Total Depreciation Reserve - Deferred Taxes	(120,919,306)	(5,215)	(326,441)	(97,619)	(3,126,918)	(20,087)	(100,105)	(29,618)	(78,799)	(16,190)	(517,603)	

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Minnesota Energy Resources Corporation \$ (43.85)
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Minimum-Size Method
Rate Schedule Allocation Of Rate Base Component - Construction Work In Progress
Forecasted Test Year Ending December 31, 2023

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]
		MN JURISDICTION	GS-NNG Residential Sales	GS-NNG Residential Farm-Tap Sales	GS-NNG C&I FIRM Class 1	GS-NNG C&I Farm-Tap Class 1	GS-NNG C&I FIRM Class 2	GS-NNG C&I FIRM Class 3	GS-NNG C&I Farm-Tap Class 2	GS-NNG C&I Farm-Tap Class 3	NNG C&I INT Class 2	NNG C&I INT Class 3	SOURCE OR ALLOCATION FACTOR	
1	CONSTRUCTION WORK IN PROGRESS													
2	Production:													
3	Firm Demand Related	225,778	93,061	1,095	3,527	79	40,784	4,101	632	162	0	0		Coincident Peak Demand - Firm
4	Interruptible Demand Related	20,098	0	0	0	0	0	0	0	0	554	854		Coincident Peak Demand - Int.
5	Total Production	245,876	93,061	1,095	3,527	79	40,784	4,101	632	162	554	854		
6														
7	Transmission													
8	Firm Demand Related	1,165	456	0	19	0	216	22	0	0	0	0		Demand - Firm excl. FT
9	Interruptible Demand Related	104	0	0	0	0	0	0	0	0	5	7		Weighted Peak Dem - Int excl. FT
10	Total Transmission	1,269	456	0	19	0	216	22	0	0	5	7		
11														
12	Distribution													
13	301,302,303	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		Distribution Plant
15	375	0	0	0	0	0	0	0	0	0	0	0		Distribution Plant
16	376 (Firm Demand)	315,547	123,572	0	5,048	0	58,383	5,870	0	0	0	0		Demand - Firm excl. FT
17	376 (Interruptible Demand)	23,089	0	0	0	0	0	0	0	0	1,370	1,764		Weighted Peak Dem - Int excl. FT
18	376 (Fixed Cost)	440,546	339,302	0	13,518	0	18,152	92	0	0	277	78		Customers excl. FT
19	377	0	0	0	0	0	0	0	0	0	0	0		Therm Throughput
20	378	431,349	223,991	0	8,620	0	97,638	0	0	0	8,959	0		Acct 378
21	379	0	0	0	0	0	0	0	0	0	0	0		Weighted Peak Demand excl. FT
22	380	0	0	0	0	0	0	0	0	0	0	0		Services
23	381	5,235,385	3,309,597	0	142,380	0	814,970	8,724	0	0	13,773	9,323		Meters
24	382	0	0	0	0	0	0	0	0	0	0	0		Meters
25	383	0	0	0	0	0	0	0	0	0	0	0		Cust - Small/Medium - excl. FT
26	385	0	0	0	0	0	0	0	0	0	0	0		385 excl. FT
27	Total Distribution	6,450,916	3,996,462	0	169,567	0	989,144	14,687	0	0	24,379	11,165		
28														
29	Customer	1,410,071	1,079,083	7,069	42,993	650	57,729	294	1,203	11	880	249		Customers
30														
31	Total Construction Work in Progress	8,108,132	5,169,062	8,164	216,105	728	1,087,873	19,103	1,835	173	25,817	12,275		

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Rate Schedule Allocation Of Rate Base Component - Construction Work In Progress
Forecasted Test Year Ending December 31, 2023

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]
		MN JURISDICTION	NNG Agriculture Grain Dryer - Class 1	NNG Agriculture Grain Dryer - Class 2	NNG Electric Generation - Class 1	NNG C&I Firm/Interruptible Class 2	GS-CONSOLIDATED Residential Sales	GS-CONSOLIDATED C&I FIRM Class 1	GS-CONSOLIDATED C&I FIRM Class 2	GS-CONSOLIDATED C&I FIRM Class 3	CONSOLIDATED C&I INT Class 2	CONSOLIDATED C&I INT Class 3	CONSOLIDATED C&I INT Class 4	CONSOLIDATED Agriculture Grain Dryer - Class 1	CONSOLIDATED Agriculture Grain Dryer - Class 2	SOURCE OR ALLOCATION FACTOR
1	CONSTRUCTION WORK IN PROGRESS															
2	Production:															
3	Firm Demand Related	225,778	0	0	0	26	15,969	1,156	12,120	908	0	0	0	0	0	Coincident Peak Demand - Firm
4	Interruptible Demand Related	20,098	11	39	1	3	0	0	0	0	125	107	186	5	0	Coincident Peak Demand - Int.
5	Total Production	245,876	11	39	1	29	15,969	1,156	12,120	908	125	107	186	5	0	
6																
7	Transmission															
8	Firm Demand Related	1,165	0	0	0	0	80	6	60	5	0	0	0	0	0	Demand - Firm excl. FT
9	Interruptible Demand Related	104	2	7	0	0	0	0	0	0	1	1	1	0	0	Weighted Peak Dem - Int excl. FT
10	Total Transmission	1,269	2	7	0	0	80	6	60	5	1	1	1	0	0	
11																
12	Distribution															
13	301,302,303	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	Distribution Plant
15	375	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution Plant
16	376 (Firm Demand)	315,547	0	0	0	45	21,567	1,561	16,369	1,226	0	0	0	0	0	Demand - Firm excl. FT
17	376 (Interruptible Demand)	23,089	449	1,907	45	17	0	0	0	0	324	230	369	33	130	Weighted Peak Dem - Int excl. FT
18	376 (Fixed Cost)	440,546	136	115	16	2	58,424	4,129	5,727	24	72	13	4	16	13	Customers excl. FT
19	377	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput
20	378	431,349	2,357	10,002	0	110	39,093	2,665	27,375	0	2,119	0	0	174	684	Acct 378
21	379	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Demand excl. FT
22	380	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Services
23	381	5,235,385	11,926	12,758	711	89	569,872	43,492	257,132	2,285	3,248	1,257	233	1,171	817	Meters
24	382	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Meters
25	383	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Cust - Small/Medium - excl. FT
26	385	0	0	0	0	0	0	0	0	0	0	0	0	0	0	385 excl. FT
27	Total Distribution	6,450,916	14,868	24,762	772	263	688,956	51,847	306,603	3,536	5,763	1,501	606	1,395	1,644	
28																
29	Customer	1,410,071	433	365	51	6	185,805	13,133	18,214	77	230	42	11	51	40	Customers
30																
31	Total Construction Work in Progress	8,108,132	15,314	25,193	825	298	890,810	66,141	336,998	4,525	6,119	1,651	804	1,451	1,685	

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Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Minimum-Size Method
Rate Schedule Allocation Of Rate Base Component - Construction Work In Progress
Forecasted Test Year Ending December 31, 2023

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
		MN JURISDICTION	CONSO LIDA TED Electric Generation - Class 1	CONSO LIDA TED C&I Firm/Interrupt ible Class 2	Transpor - NNG C&I FIRM Class 2	Transpor - NNG C&I FIRM Class 3	Transpor - NNG C&I FIRM Class 4	Transpor - NNG C&I FIRM Class 5 - CIP Exempt	Transpor - NNG Electric Generation FIRM Class 2 - CIP Exempt	Transpor - NNG C&I INT Class 2	Transpor - NNG C&I INT Class 3	Transpor - NNG C&I INT Class 4	Transpor - NNG C&I INT Class 5	Transpor - NNG C&I INT Class 5 - CIP Exempt	Transpor - NNG Electric Generation INT Class 2	Transpor - NNG Electric Generation INT Class 2 - CIP Exempt	SOURCE OR ALLOCATION FACTOR
1	CONSTRUCTION WORK IN PROGRESS																
2	Production:																
3	Firm Demand Related	225,778	0	56	572	1,795	469	1,881	17,139	0	0	0	0	0	0	0	Coincident Peak Demand - Firm
4	Interruptible Demand Related	20,098	1	14	0	0	0	0	0	81	1,066	654	347	12,116	37	40	Coincident Peak Demand - Int.
5	Total Production	245,876	1	69	572	1,795	469	1,881	17,139	81	1,066	654	347	12,116	37	40	
6	Transmission																
7	Firm Demand Related	1,165	0	0	5	16	4	20	0	0	0	0	0	0	0	0	Demand - Firm excl. FT
8	Interruptible Demand Related	104	0	0	0	0	0	0	0	1	12	7	4	0	2	3	Weighted Peak Dem - Int excl. FT
9	Total Transmission	1,269	0	1	5	16	4	20	0	1	12	7	4	0	2	3	
10	Distribution																
11	301,302,303	0	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	0	Distribution Plant
13	375	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution Plant
14	376 (Firm Demand)	315,547	0	102	1,338	4,231	952	5,312	0	0	0	0	0	0	0	0	Demand - Firm excl. FT
15	376 (Interruptible Demand)	23,089	6	47	0	0	0	0	0	282	3,137	1,832	1,165	0	477	913	Weighted Peak Dem - Int excl. FT
16	376 (Fixed Cost)	440,546	2	7	57	41	2	2	0	36	67	12	7	0	2	2	Customers excl. FT
17	377	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput
18	378	431,349	0	310	2,238	0	0	0	0	1,847	0	0	0	0	0	0	Acct 378
19	379	0	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	0	Services
21	381	5,235,385	66	322	2,567	3,875	113	117	66	1,633	6,358	789	467	700	66	66	Meters
22	382	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Meters
23	383	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Cust - Small/Medium - excl. FT
24	385	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	385 excl. FT
25	Total Distribution	6,450,916	74	788	6,199	8,147	1,066	5,430	66	3,799	9,563	2,634	1,639	700	544	981	
26	Customer	1,410,071	6	23	182	130	6	6	6	116	214	39	23	34	6	6	Customers
27	Total Construction Work in Progress	8,108,132	80	881	6,958	10,088	1,544	7,336	17,211	3,996	10,855	3,333	2,014	12,850	588	1,029	

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Gas Cost of Service Study - Minimum-Size Method
Rate Schedule Allocation Of Rate Base Component - Construction Work In Progress
Forecasted Test Year Ending December 31, 2023

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
		MN JURISDICTION	Transport-NNG C&I Firm/Interruptible Class 2	Transport-NNG C&I Firm/Interruptible Class 3	Transport-NNG C&I Firm/Interruptible Class 4	Transport-NNG C&I Firm/Interruptible Class 5	Transport-NNG C&I Firm/Interruptible Class 5 - CIP Exempt	Transport for Resale	LVJ-NNG Flex Transport (Cust "A")	LVI-NNG Flex Transport (Cust "B")	LVI-NNG Flex Transport (Cust "C")	LVI-NNG Flex Transport (Cust "D")	LVJ-NNG Flex Transport (Cust "E")	LVJ-NNG Flex Transport (Cust "F")	LVJ-NNG Flex Transport (Cust "G")	Transport-CONSOLIDATED C&I FIRM Class 2	SOURCE OR ALLOCATION FACTOR
1	CONSTRUCTION WORK IN PROGRESS																
2	Production:																
3	Firm Demand Related	225,778	24	460	829	46	6,680	109	889	0	0	0	0	825	356	511	Coincident Peak Demand - Firm
4	Interruptible Demand Related	20,098	19	435	117	210	1,694	0	71	0	0	0	0	66	28	0	Coincident Peak Demand - Int.
5	Total Production	245,876	43	896	947	256	8,374	109	960	0	0	0	0	891	384	511	
6																	
7	Transmission																
8	Firm Demand Related	1,165	0	5	9	1	72	0	0	0	0	0	0	0	0	4	Demand - Firm excl. FT
9	Interruptible Demand Related	104	0	5	3	2	28	0	0	0	0	0	0	0	0	0	Weighted Peak Dem - Int excl. FT
10	Total Transmission	1,269	1	11	12	3	100	0	0	0	0	0	0	0	0	4	
11																	
12	Distribution																
13	301,302,303	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	Distribution Plant
15	375	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution Plant
16	376 (Firm Demand)	315,547	73	1,421	2,558	140	19,477	0	0	0	0	0	0	0	0	1,159	Demand - Firm excl. FT
17	376 (Interruptible Demand)	23,089	78	1,442	679	550	7,566	0	0	0	0	0	0	0	0	0	Weighted Peak Dem - Int excl. FT
18	376 (Fixed Cost)	440,546	10	31	3	2	9	2	0	0	0	0	0	0	0	59	Customers excl. FT
19	377	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput
20	378	431,349	511	0	0	0	0	0	0	0	0	0	0	0	0	1,939	Acct 378
21	379	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Demand excl. FT
22	380	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Services
23	381	5,235,385	467	2,933	226	117	583	164	117	0	0	0	0	350	117	2,658	Meters
24	382	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Meters
25	383	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Cust - Small/Medium - excl. FT
26	385	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	385 excl. FT
27	Total Distribution	6,450,916	1,140	5,827	3,466	809	27,636	165	117	0	0	0	0	350	117	5,815	
28																	
29	Customer	1,410,071	33	99	11	6	29	6	6	0	0	0	0	17	6	188	Customers
30																	
31	Total Construction Work in Progress	8,108,132	1,216	6,832	4,436	1,074	36,139	280	1,082	0	0	0	0	1,258	507	6,518	

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LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]
		MN JURISDICTION	Transport-CONSOLIDA TED C&I FIRM Class 2 - CIP Exempt	Transport-CONSOLIDA TED C&I FIRM Class 3	Transport-CONSOLIDA TED C&I FIRM Class 4	Transport-CONSOLIDA TED C&I FIRM Class 5 - CIP Exempt	Transport-CONSOLIDA TED C&I INT Class 2	Transport-CONSOLIDA TED C&I INT Class 3	Transport-CONSOLIDA TED C&I INT Class 4	Transport-CONSOLIDA TED C&I INT Class 5	Transport-CONSOLIDA TED C&I Firm/Interruptible Class 3	Transport-CONSOLIDA TED C&I Firm/Interruptible Class 5 - CIP Exempt	SOURCE OR ALLOCATION FACTOR
1	CONSTRUCTION WORK IN PROGRESS												
2	Production:												
3	Firm Demand Related	225,778	17	1,579	426	15,797	0	0	0	0	11	1,686	Coincident Peak Demand - Firm
4	Interruptible Demand Related	20,098	0	0	0	0	33	316	151	322	27	367	Coincident Peak Demand - Int.
5	Total Production	245,876	17	1,579	426	15,797	33	316	151	322	38	2,053	
6													
7	Transmission												
8	Firm Demand Related	1,165	0	13	4	134	0	0	0	0	0	15	Demand - Firm excl. FT
9	Interruptible Demand Related	104	0	0	0	0	0	3	1	2	0	6	Weighted Peak Dem - Int excl. FT
10	Total Transmission	1,269	0	13	4	134	0	3	1	2	1	21	
11													
12	Distribution												
13	301,302,303	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	Distribution Plant
15	375	0	0	0	0	0	0	0	0	0	0	0	Distribution Plant
16	376 (Firm Demand)	315,547	46	3,557	1,109	36,261	0	0	0	0	64	4,105	Demand - Firm excl. FT
17	376 (Interruptible Demand)	23,099	0	0	0	0	98	709	227	612	77	1,551	Weighted Peak Dem - Int excl. FT
18	376 (Fixed Cost)	440,546	2	29	2	4	12	24	2	2	3	2	Customers excl. FT
19	377	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput
20	378	431,349	77	0	0	0	638	0	0	0	0	0	Acct 378
21	379	0	0	0	0	0	0	0	0	0	0	0	Weighted Peak Demand excl. FT
22	380	0	0	0	0	0	0	0	0	0	0	0	Services
23	381	5,235,385	80	2,756	113	233	544	2,292	113	117	327	117	Meters
24	382	0	0	0	0	0	0	0	0	0	0	0	Meters
25	383	0	0	0	0	0	0	0	0	0	0	0	Cust - Small/Medium - excl. FT
26	385	0	0	0	0	0	0	0	0	0	0	0	385 excl. FT
27	Total Distribution	6,450,916	206	6,342	1,223	36,498	1,292	3,025	342	731	472	5,775	
28													
29	Customer	1,410,071	6	93	6	11	39	77	6	6	11	6	Customers
30													
31	Total Construction Work in Progress	8,108,132	229	8,027	1,659	52,440	1,364	3,421	499	1,060	521	7,854	

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Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Minimum-Size Method
Rate Schedule Allocation Of Other Rate Base Components
Forecasted Test Year Ending December 31, 2023

LINE NO.	DESCRIPTION	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]
		MN JURISDICTION	GS-NNG Residential Sales	GS-NNG Residential Farm-Tap Sales	GS-NNG C&I FIRM Class 1	GS-NNG C&I Farm-Tap Class 1	GS-NNG C&I FIRM Class 2	GS-NNG C&I FIRM Class 3	GS-NNG C&I Farm-Tap Class 2	GS-NNG C&I Farm-Tap Class 3	NNG C&I INT Class 2	NNG C&I INT Class 3	SOURCE OR ALLOCATION FACTOR
1	Gas Stored Underground:												
2	Gas Supply Acquisition	23,003,871	10,983,506	129,282	448,716	10,504	5,189,300	521,783	165,544	51,179	476,149	734,415	Sales
3													
4	Working Capital Allowance												
5	Production Related	(892,876)	(245,372)	(2,888)	(9,299)	(207)	(107,536)	(10,813)	(1,667)	(427)	(8,198)	(12,645)	Coincident Peak Demand
6	Transmission Related	(225,620)	(80,923)	0	(3,114)	0	(35,275)	(2,597)	0	0	(3,237)	(3,656)	Weighted Peak Demand excl. FT
7	Distribution Related	(16,774,871)	(6,016,642)	0	(231,555)	0	(2,622,674)	(193,105)	0	0	(240,646)	(271,797)	Weighted Peak Demand excl. FT
8	Customer Related	(325,447)	(249,054)	(1,632)	(9,923)	(150)	(13,324)	(68)	(278)	(3)	(203)	(59)	Customers
9	Sub-Total	(18,218,813)	(6,591,992)	(4,520)	(253,891)	(357)	(2,778,808)	(206,583)	(1,945)	(429)	(252,284)	(288,155)	
10													
11	Materials & Supplies:												
12	Distribution Demand	76,959	19,473	229	749	18	8,488	625	271	61	779	880	Weighted Peak Demand
13	Distribution Fixed Cost	191,117	146,256	958	5,827	88	7,824	40	163	2	119	34	Customers
14	Sub-Total	268,076	165,728	1,187	6,577	106	16,313	665	434	63	898	913	
15													
16	Customer Advances	0	0	0	0	0	0	0	0	0	0	0	Customers
17													
18	TOTAL OTHER RATE BASE COMPONENTS	5,053,134	4,557,243	125,950	201,401	10,252	2,426,805	315,865	164,033	50,812	224,764	447,173	

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Rate Schedule Allocation Of Other Rate Base Components
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LINE NO.	DESCRIPTION	[A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]
		MN JURISDICTION	NNG Agriculture Grain Dryer - Class 1	NNG Agriculture Grain Dryer - Class 2	NNG Electric Generation - Class 1	NNG C&I Firm/Interruptible Class 2	GS-CONSOLIDATED Residential Sales	GS-CONSOLIDATED C&I FIRM Class 1	GS-CONSOLIDATED C&I FIRM Class 2	GS-CONSOLIDATED C&I FIRM Class 3	CONSOLIDATED C&I INT Class 2	CONSOLIDATED C&I INT Class 3	CONSOLIDATED C&I INT Class 4	CONSOLIDATED Agriculture Grain Dryer - Class 1	CONSOLIDATED Agriculture Grain Dryer - Class 2	SOURCE OR ALLOCATION FACTOR	
1	Gas Stored Underground:																
2	Gas Supply Acquisition	23,003,871	49,095	201,389	7,031	5,857	1,916,967	138,733	1,454,938	109,003	112,620	95,970	167,093	3,627	13,778	Sales	
3																	
4	Working Capital Allowance																
5	Production Related	(892,876)	(160)	(576)	(22)	(119)	(42,105)	(3,047)	(31,957)	(2,394)	(1,853)	(1,579)	(2,749)	(79)	0	Coincident Peak Demand	
6	Transmission Related	(225,620)	(852)	(3,614)	(86)	(40)	(14,124)	(963)	(9,890)	(543)	(766)	(478)	(780)	(63)	(247)	Weighted Peak Demand excl. FT	
7	Distribution Related	(16,774,871)	(63,313)	(268,668)	(6,370)	(2,960)	(1,050,093)	(71,592)	(735,326)	(40,341)	(56,918)	(35,517)	(57,959)	(4,677)	(18,381)	Weighted Peak Demand excl. FT	
8	Customer Related	(325,447)	(100)	(84)	(12)	(1)	(42,884)	(3,031)	(4,204)	(18)	(53)	(10)	(3)	(12)	(9)	Customers	
9	Sub-Total	(18,218,813)	(64,425)	(272,941)	(6,490)	(3,120)	(1,149,206)	(78,633)	(781,377)	(43,295)	(59,590)	(37,584)	(61,490)	(4,831)	(18,637)		
10																	
11	Materials & Supplies:																
12	Distribution Demand	76,959	205	870	21	10	3,399	232	2,380	131	184	115	188	15	59	Weighted Peak Demand	
13	Distribution Fixed Cost	191,117	59	49	7	1	25,183	1,780	2,469	10	31	6	2	7	5	Customers	
14	Sub-Total	268,076	264	919	28	10	28,582	2,012	4,849	141	215	121	189	22	65		
15	Customer Advances	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customers	
16																	
17																	
18	TOTAL OTHER RATE BASE COMPONENTS	5,053,134	(15,066)	(70,634)	568	2,747	796,343	62,112	678,409	65,849	53,246	58,507	105,793	(1,182)	(4,794)		

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LINE NO.	DESCRIPTION	[A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]	
		MN JURISDICTION	CONSO LIDA TED Electric Generation - Class 1	CONSO LIDA TED C&I Firm/Interrupt ible Class 2	Transpor - NNG C&I FIRM Class 2	Transpor - NNG C&I FIRM Class 3	Transpor - NNG C&I FIRM Class 4	Transpor - NNG C&I FIRM Class 5 - CIP Exempt	Transpor - NNG Electric Generation FIRM Class 2 - CIP Exempt	Transpor - NNG C&I INT Class 2	Transpor - NNG C&I INT Class 3	Transpor - NNG C&I INT Class 4	Transpor - NNG C&I INT Class 5	Transpor - NNG C&I INT Class 5 - CIP Exempt	Transpor - NNG Electric Generation INT Class 2	Transpor - NNG Electric Generation INT Class 2 - CIP Exempt		SOURCE OR ALLOCATION FACTOR	
1	Gas Stored Underground:																		
2	Gas Supply Acquisition	23,003,871	934	16,458	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Sales
3																			
4	Working Capital Allowance																		
5	Production Related	(892,876)	(16)	(350)	(1,508)	(4,734)	(1,237)	(4,959)	(45,191)	(1,195)	(15,788)	(9,680)	(5,141)	(179,384)	(544)	(585)			Coincident Peak Demand
6	Transmission Related	(225,620)	(11)	(112)	(808)	(1,872)	(395)	(1,889)	0	(667)	(6,503)	(3,875)	(2,472)	0	(427)	(819)			Weighted Peak Demand excl. FT
7	Distribution Related	(16,774,871)	(846)	(8,318)	(60,103)	(139,179)	(29,345)	(140,420)	0	(49,605)	(483,504)	(288,134)	(183,791)	0	(31,775)	(60,902)			Weighted Peak Demand excl. FT
8	Customer Related	(325,447)	(1)	(5)	(42)	(30)	(1)	(1)	(1)	(27)	(49)	(9)	(5)	(8)	(1)	(1)			Customers
9	Sub-Total	(18,218,813)	(875)	(8,765)	(62,461)	(145,615)	(30,978)	(147,269)	(45,192)	(51,494)	(505,844)	(301,698)	(191,409)	(179,392)	(32,747)	(62,307)			
10																			
11	Materials & Supplies:																		
12	Distribution Demand	76,959	3	27	195	450	95	454	4,869	161	1,565	933	595	16,569	103	197			Weighted Peak Demand
13	Distribution Fixed Cost	191,117	1	3	25	18	1	1	1	16	29	5	3	5	1	1			Customers
14	Sub-Total	268,076	4	30	219	468	96	455	4,870	176	1,594	938	598	16,574	104	198			
15																			
16	Customer Advances	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			Customers
17																			
18	TOTAL OTHER RATE BASE COMPONENTS	5,053,134	62	7,703	(62,242)	(145,347)	(30,882)	(146,813)	(40,323)	(51,318)	(504,250)	(300,761)	(190,811)	(162,818)	(32,643)	(62,110)			

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 Test Year Ending December 31, 2023

LINE NO.	DESCRIPTION	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
		MN JURISDICTION	Transport-NNG C&I Firm/Interruptible Class 2	Transport-NNG C&I Firm/Interruptible Class 3	Transport-NNG C&I Firm/Interruptible Class 4	Transport-NNG C&I Firm/Interruptible Class 5	Transport-NNG C&I Firm/Interruptible Class 5 - CIP Exempt	Transport for Resale	LVJ-NNG Flex Transport (Cust "A")	LVI-NNG Flex Transport (Cust "B")	LVI-NNG Flex Transport (Cust "C")	LVI-NNG Flex Transport (Cust "D")	LVJ-NNG Flex Transport (Cust "E")	LVJ-NNG Flex Transport (Cust "F")	LVJ-NNG Flex Transport (Cust "G")	Transport-CONSOLIDATED C&I FIRM Class 2	SOURCE OR ALLOCATION FACTOR
1	Gas Stored Underground:																
2	Gas Supply Acquisition	23,003,871	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Sales
3																	
4	Working Capital Allowance																
5	Production Related	(892,876)	(347)	(7,659)	(3,923)	(3,227)	(42,702)	(287)	(3,393)	0	0	0	0	(3,148)	(1,358)	(1,346)	Coincident Peak Demand
6	Transmission Related	(225,620)	(185)	(2,990)	(1,435)	(1,167)	(16,052)	(112)	0	0	0	0	0	0	0	(701)	Weighted Peak Demand excl. FT
7	Distribution Related	(16,774,871)	(13,737)	(222,275)	(106,714)	(86,796)	(1,193,438)	(8,331)	0	0	0	0	0	0	0	(52,083)	Weighted Peak Demand excl. FT
8	Customer Related	(325,447)	(8)	(23)	(3)	(1)	(7)	(1)	(1)	0	0	0	0	(4)	(1)	(43)	Customers
9	Sub-Total	(18,218,813)	(14,276)	(232,946)	(112,075)	(91,191)	(1,252,198)	(8,732)	(3,394)	0	0	0	0	(3,152)	(1,359)	(54,173)	
10																	
11	Materials & Supplies:																
12	Distribution Demand	76,959	44	719	345	281	3,863	27	310	0	0	0	0	258	82	169	Weighted Peak Demand
13	Distribution Fixed Cost	191,117	4	13	1	1	4	1	1	0	0	0	0	2	1	26	Customers
14	Sub-Total	268,076	49	733	347	282	3,866	28	311	0	0	0	0	261	83	194	
15	Customer Advances	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customers
16																	
17																	
18	TOTAL OTHER RATE BASE COMPONENTS	5,053,134	(14,227)	(232,214)	(111,728)	(90,910)	(1,248,332)	(8,704)	(3,083)	0	0	0	0	(2,891)	(1,276)	(53,979)	

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 Test Year Ending December 31, 2023

LINE NO.	DESCRIPTION	[A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]
		MN JURISDICTION	Transport-CONSOLIDATED C&I - CIP Exempt	Transport-CONSOLIDATED C&I FIRM Class 3	Transport-CONSOLIDATED C&I FIRM Class 4	Transport-CONSOLIDATED C&I FIRM Class 5 - CIP Exempt	Transport-CONSOLIDATED C&I INT Class 2	Transport-CONSOLIDATED C&I INT Class 3	Transport-CONSOLIDATED C&I INT Class 4	Transport-CONSOLIDATED C&I INT Class 5	Transport-CONSOLIDATED C&I Firm/Interruptible Class 3	Transport-CONSOLIDATED C&I Firm/Interruptible Class 5 - CIP Exempt		SOURCE OR ALLOCATION FACTOR
1	Gas Stored Underground:													
2	Gas Supply Acquisition	23,003,871	0	0	0	0	0	0	0	0	0	0	0	Sales
3														
4	Working Capital Allowance													
5	Production Related	(892,876)	(45)	(4,164)	(1,123)	(41,652)	(496)	(4,686)	(2,241)	(4,763)	(427)	(9,886)		Coincident Peak Demand
6	Transmission Related	(225,620)	(28)	(1,574)	(460)	(12,893)	(230)	(1,469)	(480)	(1,299)	(160)	(3,290)		Weighted Peak Demand excl. FT
7	Distribution Related	(16,774,871)	(2,081)	(116,995)	(34,181)	(958,606)	(17,130)	(109,232)	(35,721)	(96,544)	(11,908)	(244,642)		Weighted Peak Demand excl. FT
8	Customer Related	(325,447)	(1)	(21)	(1)	(3)	(9)	(18)	(1)	(1)	(3)	(1)		Customers
9	Sub-Total	(18,218,813)	(2,155)	(122,754)	(35,765)	(1,013,154)	(17,865)	(115,405)	(38,443)	(102,607)	(12,497)	(257,819)		
10														
11	Materials & Supplies:													
12	Distribution Demand	76,959	7	379	111	3,102	55	354	116	312	39	792		Weighted Peak Demand
13	Distribution Fixed Cost	191,117	1	13	1	2	5	10	1	1	1	1		Customers
14	Sub-Total	268,076	8	391	111	3,104	61	364	116	313	40	793		
15	Customer Advances	0	0	0	0	0	0	0	0	0	0	0		Customers
16														
17														
18	TOTAL OTHER RATE BASE COMPONENTS	5,053,134	(2,148)	(122,363)	(35,653)	(1,010,050)	(17,804)	(115,041)	(38,327)	(102,294)	(12,457)	(257,027)		

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, 2023

LINE NO.	DESCRIPTION	ACCT. NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]						
														COMMODITY		DEMAND		CUSTOMER	
														MN JURISDICTION	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	FIRM DEMAND	INTERRUPT. DEMAND	CUSTOMER
1																			
2	PRODUCTION	304-363			2,353,028	0	0	2,160,690	192,338	0	0	0							
3																			
4	TRANSMISSION	365-371			10,956,788	0	0	10,061,174	895,614	0	0	0							
5																			
6	DISTRIBUTION-GENERAL & COMMON RELATED																		
7	Intangible	301,302,303			1,659,862	0	0	0	465,212	1,194,650	0	0							
8	Land and Land Rights	374			81,148	0	0	0	22,743	58,404	0	0							
9	Structures and Improvements	375			0	0	0	0	0	0	0	0							
10	Mains	376			28,658,233	0	0	11,531,800	1,026,524	16,099,909	0	0							
11	Compressor Station Equipment	377			0	0	0	0	0	0	0	0							
12	Measuring & Regulation Equipment - General	378			1,524,858	0	0	0	1,524,858	0	0	0							
13	Measuring & Regulation Equipment - Gate Station	379			2,261,288	0	0	0	2,261,288	0	0	0							
14	Services	380			16,923,769	0	0	0	0	16,923,769	0	0							
15	Meters	381			7,997,896	0	0	0	0	7,997,896	0	0							
16	Meter Connections & Installations	382			0	0	0	0	0	0	0	0							
17	House Regulators	383			1,592,264	0	0	0	0	1,592,264	0	0							
18	Industrial Metering & Regulating Station Equip.	385			249,905	0	0	0	249,905	0	0	0							
19	TOTAL DISTRIBUTION RELATED G&C				60,949,223	0	0	11,531,800	5,550,530	43,866,892	0	0							
20																			
21	DISTRIBUTION-DIRECT PLANT ACCT																		
22	Intangible	301,302,303			20,799,317	0	0	0	5,829,456	14,969,861	0	0							
23	Land and Land Rights	374			1,016,844	0	0	0	284,992	731,852	0	0							
24	Structures and Improvements	375			0	0	0	0	0	0	0	0							
25	Mains	376			359,109,106	0	0	144,502,086	12,863,115	201,743,905	0	0							
26	Compressor Station Equipment	377			0	0	0	0	0	0	0	0							
27	Measuring & Regulation Equipment - General	378			19,107,605	0	0	0	19,107,605	0	0	0							
28	Measuring & Regulation Equipment - Gate Station	379			28,335,627	0	0	0	28,335,627	0	0	0							
29	Services	380			212,067,489	0	0	0	0	212,067,489	0	0							
30	Meters	381			100,219,620	0	0	0	0	100,219,620	0	0							
31	Meter Connections & Installations	382			0	0	0	0	0	0	0	0							
32	House Regulators	383			19,952,253	0	0	0	0	19,952,253	0	0							
33	Industrial Metering & Regulating Station Equip.	385			3,131,502	0	0	0	3,131,502	0	0	0							
34	TOTAL DISTRIBUTION PLT ACCT				763,739,364	0	0	144,502,086	69,552,298	549,684,980	0	0							
35	TOTAL DISTRIBUTION FUNCTION				624,688,587	0	0	156,033,887	75,102,828	593,551,872	0	0							
36	Total Percentage of Dist. Plant (less 301-303, 374, 375)				100.00%			28.03%		71.97%			DIST. PLANT %						
37																			
38	CUSTOMER - ALLOCABLE				13,494,379	0	0	0	0	13,494,379	0	0							
39																			
40	TOTAL PLANT IN SERVICE				851,492,781	0	0	168,255,751	76,190,780	607,046,251	0	0	GROSS PLANT %						
41					100.00%			28.71%		71.29%									

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Minimum-Size Method
Functional Classification Of Depreciation Reserve S/L - 13 Month Avg. And G/C Allocated
Forecasted Test Year Ending December 31, 2023

LINE NO.	DESCRIPTION	ACCT. NO.	[C] MN JURISDICTION	[D] PURCHASED GAS COST	[E] GAS SUPPLY ACQUISITION COST	[F] FIRM DEMAND	[G] INTERRUPT. DEMAND	[H] CUSTOMER	[I] CUSTOMER		[J] DIRECT	[K]				
									COMMODITY				DEMAND		ENHANCED	
															OTHER SERVICES	
1																
2	PRODUCTION	304-363	(698,910)	0	0	(641,781)	(57,129)	0	0	0	0					
3																
4	TRANSMISSION	365-371	(3,564,773)	0	0	(3,273,386)	(291,386)	0	0	0	0					
5																
6	DISTRIBUTION-GENERAL & COMMON RELATED															
7	Intangible	301,302,303	(836,409)	0	0	0	(234,422)	(601,987)	0	0	0					
8	Land and Land Rights	374	(30,970)	0	0	0	(8,680)	(22,290)	0	0	0					
9	Structures and Improvements	375	127	0	0	0	36	91	0	0	0					
10	Mains	376	(7,381,764)	0	0	(2,970,352)	(264,411)	(4,147,001)	0	0	0					
11	Compressor Station Equipment	377	0	0	0	0	0	0	0	0	0					
12	Measuring & Regulation Equipment - General	378	(373,543)	0	0	0	(373,543)	0	0	0	0					
13	Measuring & Regulation Equipment - Gate Station	379	(421,066)	0	0	0	(421,066)	0	0	0	0					
14	Services	380	(6,682,897)	0	0	0	0	(6,682,897)	0	0	0					
15	Meters	381	(1,430,642)	0	0	0	0	(1,430,642)	0	0	0					
16	Meter Connections & Installations	382	0	0	0	0	0	0	0	0	0					
17	House Regulators	383	(877,271)	0	0	0	0	(877,271)	0	0	0					
18	Industrial Metering & Regulating Station Equip.	385	(69,066)	0	0	0	(69,066)	0	0	0	0					
19	TOTAL DISTRIBUTION RELATED G&C		(18,103,500)	0	0	(2,970,352)	(1,371,152)	(13,761,996)	0	0	0					
20																
21	DISTRIBUTION-DIRECT PLANT ACCT															
22	Intangible	301,302,303	(10,853,144)	0	0	0	(3,041,827)	(7,811,317)	0	0	0					
23	Land and Land Rights	374	(401,860)	0	0	0	(112,630)	(289,230)	0	0	0					
24	Structures and Improvements	375	1,647	0	0	0	462	1,186	0	0	0					
25	Mains	376	(95,784,916)	0	0	(38,542,938)	(3,430,970)	(53,811,008)	0	0	0					
26	Compressor Station Equipment	377	0	0	0	0	0	0	0	0	0					
27	Measuring & Regulation Equipment - General	378	(4,847,050)	0	0	0	(4,847,050)	0	0	0	0					
28	Measuring & Regulation Equipment - Gate Station	379	(5,463,702)	0	0	0	(5,463,702)	0	0	0	0					
29	Services	380	(86,716,494)	0	0	0	0	(86,716,494)	0	0	0					
30	Meters	381	(18,563,839)	0	0	0	0	(18,563,839)	0	0	0					
31	Meter Connections & Installations	382	0	0	0	0	0	0	0	0	0					
32	House Regulators	383	(11,383,363)	0	0	0	0	(11,383,363)	0	0	0					
33	Industrial Metering & Regulating Station Equip.	385	(896,192)	0	0	0	(896,192)	0	0	0	0					
34	TOTAL DISTRIBUTION PLT ACCT		(234,908,911)	0	0	(38,542,938)	(17,791,908)	(178,574,065)	0	0	0					
35	TOTAL DISTRIBUTION FUNCTION		(253,012,411)	0	0	(41,513,290)	(19,163,060)	(192,336,061)	0	0	0					
36																
37	CUSTOMER - ALLOCABLE		(4,008,180)	0	0	0	0	(4,008,180)	0	0	0					
38																
39	TOTAL DEPRECIATION RESERVE - STRAIGHT LINE		(261,284,275)	0	0	(45,428,458)	(19,511,576)	(196,344,242)	0	0	0					

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Minimum-Size Method
Functional Classification Of Depreciation Reserve - Deferred Taxes - 13 Month Avg. And G/C Allocated
Forecasted Test Year Ending December 31, 2023

LINE NO.	DESCRIPTION	ACCT. NO.	[C] MN JURISDICTION	[D] PURCHASED GAS COST	[E] GAS SUPPLY ACQUISITION COST	[F] FIRM DEMAND	[G] INTERRUPT. DEMAND	[H] CUSTOMER	[I] ENHANCED OTHER SERVICES	[J] DIRECT	[K]						
												COMMODITY		DEMAND		CUSTOMER	
1																	
2	PRODUCTION	304-363	(338,708)	0	0	(311,022)	(27,686)	0	0	0							
3																	
4	TRANSMISSION	365-371	(1,759,792)	0	0	(1,615,946)	(143,846)	0	0	0							
5																	
6	DISTRIBUTION-GENERAL & COMMON RELATED																
7	Intangible	301,302,303	(238,946)	0	0	0	(66,970)	(171,976)	0	0							
8	Land and Land Rights	374	(11,682)	0	0	0	(3,274)	(8,408)	0	0							
9	Structures and Improvements	375	0	0	0	0	0	0	0	0							
10	Mains	376	(4,125,178)	0	0	(1,659,933)	(147,762)	(2,317,484)	0	0							
11	Compressor Station Equipment	377	0	0	0	0	0	0	0	0							
12	Measuring & Regulation Equipment - General	378	(219,512)	0	0	0	(219,512)	0	0	0							
13	Measuring & Regulation Equipment - Gate Station	379	(325,496)	0	0	0	(325,496)	0	0	0							
14	Services	380	(2,436,112)	0	0	0	0	(2,436,112)	0	0							
15	Meters	381	(1,151,258)	0	0	0	0	(1,151,258)	0	0							
16	Meter Connections & Installations	382	0	0	0	0	0	0	0	0							
17	House Regulators	383	(229,216)	0	0	0	0	(229,216)	0	0							
18	Industrial Metering & Regulating Station Equip.	385	(35,973)	0	0	0	(35,973)	0	0	0							
19	TOTAL DISTRIBUTION RELATED G&C		(6,773,372)	0	0	(1,659,933)	(798,986)	(6,314,454)	0	0							
20																	
21	DISTRIBUTION-DIRECT PLANT ACCT																
22	Intangible	301,302,303	(2,944,283)	0	0	0	(825,199)	(2,119,084)	0	0							
23	Land and Land Rights	374	(143,941)	0	0	0	(40,343)	(103,598)	0	0							
24	Structures and Improvements	375	0	0	0	0	0	0	0	0							
25	Mains	376	(50,830,207)	0	0	(20,453,592)	(1,820,714)	(28,555,902)	0	0							
26	Compressor Station Equipment	377	0	0	0	0	0	0	0	0							
27	Measuring & Regulation Equipment - General	378	(2,704,809)	0	0	0	(2,704,809)	0	0	0							
28	Measuring & Regulation Equipment - Gate Station	379	(4,010,740)	0	0	0	(4,010,740)	0	0	0							
29	Services	380	(30,017,624)	0	0	0	0	(30,017,624)	0	0							
30	Meters	381	(14,185,732)	0	0	0	0	(14,185,732)	0	0							
31	Meter Connections & Installations	382	0	0	0	0	0	0	0	0							
32	House Regulators	383	(2,824,389)	0	0	0	0	(2,824,389)	0	0							
33	Industrial Metering & Regulating Station Equip.	385	(443,252)	0	0	0	(443,252)	0	0	0							
34	TOTAL DISTRIBUTION PLT ACCT		(108,104,978)	0	0	(20,453,592)	(9,845,056)	(77,806,330)	0	0							
35	TOTAL DISTRIBUTION FUNCTION		(116,878,350)	0	0	(22,113,524)	(10,644,042)	(84,120,784)	0	0							
36																	
37	CUSTOMER - ALLOCABLE		(1,942,456)	0	0	0	0	(1,942,456)	0	0							
38																	
39	TOTAL DEPRECIATION RESERVE - DEFERRED TAXES:		(120,919,306)	0	0	(24,040,492)	(10,815,574)	(86,063,240)	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 Test Year Ending December 31, 2023

LINE NO.	DESCRIPTION	ACCT. NO.	[C] MN JURISDICTION	[D]		[E]	[F]	[G]	[H]	[I]	[J]	[K]
				PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	FIRM DEMAND	INTERRUPT. DEMAND	CUSTOMER	CUSTOMER ENHANCED			
									OTHER SERVICES	DIRECT		
2	PRODUCTION	304-363	245,876	0	0	225,778	20,098	0	0	0	0	
3												
4	TRANSMISSION	365-371	1,269	0	0	1,165	104	0	0	0	0	
5												
6	DISTRIBUTION-GENERAL & COMMON RELATED											
7	Intangible	301,302,303	0	0	0	0	0	0	0	0	0	
8	Land and Land Rights	374	0	0	0	0	0	0	0	0	0	
9	Structures and Improvements	375	0	0	0	0	0	0	0	0	0	
10	Mains	376	774,198	0	0	311,530	27,731	434,937	0	0	0	
11	Compressor Station Equipment	377	0	0	0	0	0	0	0	0	0	
12	Measuring & Regulation Equipment - General	378	425,857	0	0	0	425,857	0	0	0	0	
13	Measuring & Regulation Equipment - Gate Station	379	0	0	0	0	0	0	0	0	0	
14	Services	380	0	0	0	0	0	0	0	0	0	
15	Meters	381	5,168,726	0	0	0	0	5,168,726	0	0	0	
16	Meter Connections & Installations	382	0	0	0	0	0	0	0	0	0	
17	House Regulators	383	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	
19	TOTAL DISTRIBUTION RELATED G&C		6,368,781	0	0	311,530	453,588	5,603,663	0	0	0	
20												
21	DISTRIBUTION-DIRECT PLANT ACCT											
22	Intangible	301,302,303	0	0	0	0	0	0	0	0	0	
23	Land and Land Rights	374	0	0	0	0	0	0	0	0	0	
24	Structures and Improvements	375	0	0	0	0	0	0	0	0	0	
25	Mains	376	9,984	0	0	4,018	358	5,609	0	0	0	
26	Compressor Station Equipment	377	0	0	0	0	0	0	0	0	0	
27	Measuring & Regulation Equipment - General	378	5,492	0	0	0	5,492	0	0	0	0	
28	Measuring & Regulation Equipment - Gate Station	379	0	0	0	0	0	0	0	0	0	
29	Services	380	0	0	0	0	0	0	0	0	0	
30	Meters	381	66,659	0	0	0	0	66,659	0	0	0	
31	Meter Connections & Installations	382	0	0	0	0	0	0	0	0	0	
32	House Regulators	383	0	0	0	0	0	0	0	0	0	
33	Industrial Metering & Regulating Station Equip.	385	0	0	0	0	0	0	0	0	0	
34	TOTAL DISTRIBUTION PLT ACCT		82,135	0	0	4,018	5,850	72,268	0	0	0	
35	TOTAL DISTRIBUTION FUNCTION		6,450,916	0	0	315,547	459,438	5,675,931	0	0	0	
36												
37	CUSTOMER - ALLOCABLE		1,410,071	0	0	0	0	1,410,071	0	0	0	
38												
39	TOTAL CONSTRUCTION WORK IN PROGRESS		8,108,132	0	0	542,490	479,640	7,086,002	0	0	0	

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Minimum-Size Method
Functional Classification Of Depreciation Expense S/L - Year End Total And G/C Allocated
Forecasted Test Year Ending December 31, 2023

LINE NO.	DESCRIPTION	ACCT. NO.	[C] MN JURISDICTION	[D] PURCHASED GAS COST	[E] GAS SUPPLY ACQUISITION COST	[F] FIRM DEMAND	[G] INTERRUPT. DEMAND	[H] CUSTOMER	[I] CUSTOMER		[J] DIRECT	[K]
									ENHANCED			
									OTHER SERVICES			
1	PRODUCTION	304-363	162,469	0	0	149,189	13,280	0	0	0		
4	TRANSMISSION	365-371	228,118	0	0	209,471	18,646	0	0	0		
6	DISTRIBUTION-GENERAL & COMMON RELATED											
7	Intangible	301,302,303	247,220	0	0	0	69,289	177,932	0	0		
8	Land and Land Rights	374	5,372	0	0	0	1,506	3,866	0	0		
9	Structures and Improvements	375	(495)	0	0	0	(139)	(356)	0	0		
10	Mains	376	1,411,082	0	0	567,806	50,544	792,732	0	0		
11	Compressor Station Equipment	377	0	0	0	0	0	0	0	0		
12	Measuring & Regulation Equipment - General	378	144,663	0	0	0	144,663	0	0	0		
13	Measuring & Regulation Equipment - Gate Station	379	249,954	0	0	0	249,954	0	0	0		
14	Services	380	1,140,414	0	0	0	0	1,140,414	0	0		
15	Meters	381	921,832	0	0	0	0	921,832	0	0		
16	Meter Connections & Installations	382	0	0	0	0	0	0	0	0		
17	House Regulators	383	67,587	0	0	0	0	67,587	0	0		
18	Industrial Metering & Regulating Station Equip.	385	20,729	0	0	0	20,729	0	0	0		
19	TOTAL DISTRIBUTION RELATED G&C		4,208,359	0	0	567,806	536,546	3,104,007	0	0		
20	DISTRIBUTION-DIRECT PLANT ACCT											
22	Intangible	301,302,303	1,125,738	0	0	0	315,512	810,226	0	0		
23	Land and Land Rights	374	24,462	0	0	0	6,856	17,606	0	0		
24	Structures and Improvements	375	(2,254)	0	0	0	(632)	(1,622)	0	0		
25	Mains	376	6,425,474	0	0	2,585,550	230,157	3,609,767	0	0		
26	Compressor Station Equipment	377	0	0	0	0	0	0	0	0		
27	Measuring & Regulation Equipment - General	378	658,734	0	0	0	658,734	0	0	0		
28	Measuring & Regulation Equipment - Gate Station	379	1,138,185	0	0	0	1,138,185	0	0	0		
29	Services	380	5,192,964	0	0	0	0	5,192,964	0	0		
30	Meters	381	4,197,633	0	0	0	0	4,197,633	0	0		
31	Meter Connections & Installations	382	0	0	0	0	0	0	0	0		
32	House Regulators	383	307,765	0	0	0	0	307,765	0	0		
33	Industrial Metering & Regulating Station Equip.	385	94,393	0	0	0	94,393	0	0	0		
34	TOTAL DISTRIBUTION FLT ACCT		19,163,093	0	0	2,585,550	2,443,206	14,134,338	0	0		
35	TOTAL DISTRIBUTION FUNCTION		23,371,452	0	0	3,153,356	2,979,752	17,238,345	0	0		
36	CUSTOMER - ALLOCABLE		931,742	0	0	0	0	931,742	0	0		
38	TOTAL DEPRECIATION EXPENSE		24,693,782	0	0	3,512,016	3,011,679	18,170,087	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, 2023

LINE NO.	DESCRIPTION	ACCT. NO.	[A]	[B]	[C]	[D]		[E]		[F]		[G]		[H]		[I]		[J]	[K]		
						MUN JURISDICTION	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	FIRM DEMAND	INTERRUPT. DEMAND	CUSTOMER	CUSTOMER ENHANCED OTHER SERVICES		DIRECT							
1	PRODUCTION EXPENSE:																				
2	NATURAL GAS PRODUCTION & GATHERING	735, 754, 756			329,933	0	0	302,964	26,969	0	0	0	0	0	0	0	0	0	0	0	
3	804-810				291,791,556	291,791,556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	GAS PURCHASES - COG	804111, 804120, 804130			391,886	0	391,886	0	0	0	0	0	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	0	0	0	0	0	0	0	
6	OTHER GAS SUPPLIES EXPENSE	813			63,861	0	63,861	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	TOTAL PRODUCTION				292,577,236	291,791,556	455,747	302,964	26,969	0	0	0	0	0	0	0	0	0	0	0	
8																					
9	TRANSMISSION EXPENSE:																				
10	NATURAL GAS TRANSMISSION	850-867			845,228	0	0	776,139	69,089	0	0	0	0	0	0	0	0	0	0	0	
11																					
12	DISTRIBUTION-DIRECT PLANT ACCT	870-894																			
13	Intangible	301,302,303			160,596	0	0	0	45,010	115,585	0	0	0	0	0	0	0	0	0	0	
14	Land and Land Rights	374			7,851	0	0	0	2,200	5,651	0	0	0	0	0	0	0	0	0	0	
15	Structures and Improvements	375			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	Mains	376			7,366,596	0	0	2,964,248	263,868	4,138,480	0	0	0	0	0	0	0	0	0	0	
17	Compressor Station Equipment	377			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	Measuring & Regulation Equipment - General	378			1,419,318	0	0	0	1,247,905	0	171,413	0	0	0	0	0	0	0	0	0	
19	Measuring & Regulation Equipment - Gate Station	379			672,003	0	0	0	672,003	0	0	0	0	0	0	0	0	0	0	0	
20	Services	380			8,104,977	0	0	0	0	8,104,977	0	0	0	0	0	0	0	0	0	0	
21	Services FARM TAP	380			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
22	Meters	381			2,781,189	0	0	0	0	2,725,146	56,042	0	0	0	0	0	0	0	0	0	
23	Meter Connections & Installations	382			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	House Regulators	383			553,694	0	0	0	0	553,694	0	0	0	0	0	0	0	0	0	0	
25	Industrial Metering & Regulating Station Equip.	385			86,902	0	0	0	86,902	0	0	0	0	0	0	0	0	0	0	0	
26	TOTAL DISTRIBUTION FUNCTION				21,153,126	0	0	2,964,248	2,317,889	15,643,533	227,456	0	0	0	0	0	0	0	0	0	
27																					
28	CUSTOMER - ALLOCABLE	901-903, 905			7,932,694	0	0	0	0	7,932,694	0	0	0	0	0	0	0	0	0	0	
29	CUSTOMER - DIRECT Transport	901-903, 905			249,134	0	0	0	0	0	249,134	0	0	0	0	0	0	0	0	0	
30	CUSTOMER - ALLOCABLE	904			2,996,077	0	0	0	0	2,996,077	0	0	0	0	0	0	0	0	0	0	
31	CUSTOMER - ALLOCABLE	907-910			826,462	0	0	0	0	826,462	0	0	0	0	0	0	0	0	0	0	
32	CUSTOMER - ALLOCABLE	911-917			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
33	TOTAL CUSTOMER				12,004,367	0	0	0	0	11,755,233	249,134	0	0	0	0	0	0	0	0	0	
34																					
35	Total O&M (exc. direct assigned & COG-related):				34,311,811	455,747	4,043,351	2,413,948	27,398,766												
36	Percentage				100.00%	1.33%	11.78%	7.04%	79.85%												
37																					
38	ADMINISTRATIVE & GENERAL - ALLOCABLE	920-935			16,674,786	0	221,483	1,964,980	1,173,125	13,315,198	0	0	0	0	0	0	0	0	0	0	
39	ADMINISTRATIVE & GENERAL - TRANSPORT	920-935			121,959	0	0	0	0	121,959	0	0	0	0	0	0	0	0	0	0	
40	TOTAL CUSTOMER				16,796,745	0	221,483	1,964,980	1,173,125	13,315,198	121,959	0	0	0	0	0	0	0	0	0	
41																					
42	TOTAL OPERATION & MAINTENANCE EXPENSE:				343,376,702	291,791,556	677,230	6,008,330	3,587,073	40,713,964	598,549	0	0	0	0	0	0	0	0	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, 2023

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	GS-NNG Residential Sales						
2	Operation & Maintenance Expense:						
3	Production:						
4	Purchased Gas Cost	146,687,665					146,687,665
5	Gas Supply Acquisition Cost		217,602				217,602
6	Daily Firm Capacity Cost			124,876			124,876
7	Total - Production	146,687,665	217,602	124,876	-	-	147,030,143
8							
9	Transmission			303,946			303,946
10	Distribution:			2,067,285	11,701,573	-	13,768,858
11	Customer Accounts and Services:						
12	Allocable				8,598,929		8,598,929
13	Transport Allocable					-	-
14	Customer Sales:						
15	Administrative & General:	-	105,750	769,511	10,189,697	-	11,064,958
16	Total Operation & Maintenance Expense:	146,687,665	323,352	3,265,617	30,490,199	-	180,766,833
17							
18	Depreciation & Amort Expense:			7,608,333	13,582,497		21,190,829
19							
20	Taxes Other Than Income Taxes:						
21	Unemployment Comp - FED & STATE			-	-		-
22	Retirement Benefits - FED						-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	1,411	6,095	31,443	-	38,949
24	IBS Payroll Tax			473,295	100,874		574,170
25	Real Estate & Property	-	481,453	2,080,292	10,731,823	-	13,293,568
26	Total Taxes Other Than Income Taxes:	-	482,864	2,559,683	10,864,141	-	13,906,687
27							
28	Other Income Before Income Taxes:	-	-	-	-	-	-
29							
30	Income Taxes	-	(47,277)	(204,278)	(1,053,829)	-	(1,305,384)
31							
32	Other Income After Income Taxes:	-	-	-	-	-	-
33							
34	TOTAL EXPENSES:	146,687,665	758,939	13,229,355	53,883,007	-	214,558,966
35							
36	Other Operating Income (Revenue Credits):						
37	Acct 487 - Late Payments				(726,999)		(726,999)
38	Acct 488 - Miscellaneous Revenue				(22,958)		(22,958)
39	Acct 493 - Rent from Gas Property	-	(911)	(3,934)	(20,297)	-	(25,142)
40	Acct 494 - Interdepartmental Rents				-		-
41	Acct 495 - Gas True-up	-					-
42	Acct 495 - Miscellaneous				(270,660)		(270,660)
43	Total Other Operating Income:	-	(911)	(3,934)	(1,040,913)	-	(1,045,758)
44							
45	Actual Return (Net Operating Income)	-	(203,609)	(879,765)	(4,538,535)	-	(5,621,908)
46							
47	Return Income Deficiency	-	979,833	4,233,724	21,840,958	-	27,054,515
48							
49	Additional Income Taxes on Deficiency:	-	263,846	1,140,044	5,881,267	-	7,285,157
50							
51	REVENUE REQUIREMENTS:	146,687,665	1,798,099	17,719,424	76,025,785	-	242,230,973
52							
53							
54							
55	RATE BASE:						
56	Utility Plant in Service			90,058,251	453,038,491		543,096,742
57	Accumulated Depreciation - S/L			(23,877,801)	(148,606,334)		(172,484,135)
58	Accumulated Depreciation - Deferred Taxes			(12,839,829)	(64,229,554)		(77,069,383)
59	Construction Work in Progress			441,081	4,727,981		5,169,062
60	Net Plant in Service	-	-	53,781,701	244,930,585	-	298,712,286
61							
62	Gas Stored Underground:		10,983,506				10,983,506
63	Working Capital Allowance			(6,342,938)	(249,054)		(6,591,992)
64	Prepayments			-	-		-
65	Regulatory Assets & Liabilities			-	-		-
66	Materials & Supplies:			19,473	146,256		165,728
67	Customer Deposits						-
68	TOTAL RATE BASE	-	10,983,506	47,458,236	244,827,787	-	303,269,530
69	% of Rate Base	0.0000%	3.6217%	15.6489%	80.7294%	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, 2023

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]
	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL	
1	GS-NNG Residential Farm-Tap Sales						
2	Operation & Maintenance Expense:						
3	Production:						
4	Purchased Gas Cost	1,726,521					1,726,521
5	Gas Supply Acquisition Cost		2,561				2,561
6	Daily Firm Capacity Cost			1,470			1,470
7	Total - Production	1,726,521	2,561	1,470	-	-	1,730,553
8							
9	Transmission						
10	Distribution:						
11	Customer Accounts and Services:						
12	Allocable				56,331		56,331
13	Transport Allocable						-
14	Customer Sales:						
15	Administrative & General:		1,245		66,752		67,996
16	Total Operation & Maintenance Expense:	1,726,521	3,806	1,470	123,082	67,876	1,922,756
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		17	1	6		23
24	IBS Payroll Tax			1,149	245		1,394
25	Real Estate & Property		5,667	188	1,938		7,793
26	Total Taxes Other Than Income Taxes:		5,684	1,338	2,189		9,210
27							
28	Other Income Before Income Taxes:						
29							
30	Income Taxes						
31			(556)	(18)	(190)		(765)
32	Other Income After Income Taxes:						
33							
34	TOTAL EXPENSES:	1,726,521	8,933	59,306	131,708	67,876	1,994,345
35							
36	Other Operating Income (Revenue Credits):						
37	Acct 487 - Late Payments				(4,762)		(4,762)
38	Acct 488 - Miscellaneous Revenue				(150)		(150)
39	Acct 493 - Rent from Gas Property		(11)	(0)	(4)		(15)
40	Acct 494 - Interdepartmental Rents						-
41	Acct 495 - Gas True-up						-
42	Acct 495 - Miscellaneous				(1,773)		(1,773)
43	Total Other Operating Income:		(11)	(0)	(6,690)		(6,701)
44							
45	Actual Return (Net Operating Income)						
46			252,064	8,377	86,204		346,645
47	Return Income Deficiency						
48			(242,927)	(8,074)	(83,080)		(334,081)
49	Additional Income Taxes on Deficiency:						
50			3,106	103	1,062		4,271
51	REVENUE REQUIREMENTS:	1,726,521	21,165	59,713	129,206	67,876	2,004,481
52							
53							
54							
55	RATE BASE:						
56	Utility Plant in Service						
57	Accumulated Depreciation - S/L			10,483	67,650		78,133
58	Accumulated Depreciation - Deferred Taxes			(3,114)	(20,094)		(23,207)
59	Construction Work in Progress			(1,509)	(9,738)		(11,247)
60	Net Plant in Service			1,095	7,069		8,164
61							
62	Gas Stored Underground:		129,282				129,282
63	Working Capital Allowance			(2,888)	(1,632)		(4,520)
64	Prepayments						-
65	Regulatory Assets & Liabilities						-
66	Materials & Supplies:			229	958		1,187
67	Customer Deposits						-
68	TOTAL RATE BASE		129,282	4,297	44,214		177,793
69	% of Rate Base	0.0000%	72.7152%	2.4166%	24.8681%	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, 2023

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	GS-NNG C&I FIRM Class 1						
2	Operation & Maintenance Expense:						
3	Production:						
4	Purchased Gas Cost	5,992,444					5,992,444
5	Gas Supply Acquisition Cost		8,890				8,890
6	Daily Firm Capacity Cost			4,732			4,732
7	Total - Production	5,992,444	8,890	4,732	-	-	6,006,066
8							
9	Transmission			12,417			12,417
10	Distribution:			82,340	471,733	-	554,074
11	Customer Accounts and Services:						
12	Allocable				504,072		504,072
13	Transport Allocable						
14	Customer Sales:						
15	Administrative & General:	-	4,320	31,437	405,976	-	441,734
16	Total Operation & Maintenance Expense:	5,992,444	13,210	130,927	1,381,782	-	7,518,363
17							
18	Depreciation & Amort Expense:			307,257	551,818		859,075
19							
20	Taxes Other Than Income Taxes:						
21	Unemployment Comp - FED & STATE			-	-		-
22	Retirement Benefits - FED			-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	58	246	1,273	-	1,577
24	IBS Payroll Tax			18,452	3,933		22,385
25	Real Estate & Property	-	19,669	84,096	434,552	-	538,318
26	Total Taxes Other Than Income Taxes:	-	19,727	102,794	439,758	-	562,279
27							
28	Other Income Before Income Taxes:	-	-	-	-	-	-
29							
30	Income Taxes	-	(1,931)	(8,258)	(42,672)	-	(52,861)
31							
32	Other Income After Income Taxes:	-	-	-	-	-	-
33							
34	TOTAL EXPENSES:	5,992,444	31,005	532,721	2,330,686	-	8,886,857
35							
36	Other Operating Income (Revenue Credits):						
37	Acct 487 - Late Payments				(28,965)		(28,965)
38	Acct 488 - Miscellaneous Revenue				(915)		(915)
39	Acct 493 - Rent from Gas Property	-	(37)	(159)	(822)	-	(1,018)
40	Acct 494 - Interdepartmentall Rents						
41	Acct 495 - Gas True-up	-					
42	Acct 495 - Miscellaneous				(10,784)		(10,784)
43	Total Other Operating Income:	-	(37)	(159)	(41,485)	-	(41,681)
44							
45	Actual Return (Net Operating Income)	-	8,601	36,772	190,013	-	235,386
46							
47	Return Income Deficiency	-	23,111	98,812	510,596	-	632,519
48							
49	Additional Income Taxes on Deficiency:	-	10,779	46,086	238,144	-	295,009
50							
51	REVENUE REQUIREMENTS:	5,992,444	73,459	714,232	3,227,954	-	10,008,089
52							
53							
54							
55	RATE BASE:						
56	Utility Plant in Service			3,623,709	18,273,719		21,897,428
57	Accumulated Depreciation - S/L			(962,519)	(5,964,213)		(6,926,732)
58	Accumulated Depreciation - Deferred Taxes			(516,682)	(2,590,746)		(3,107,428)
59	Construction Work in Progress			17,214	198,891		216,105
60	Net Plant in Service	-	-	2,161,722	9,917,650	-	12,079,372
61							
62	Gas Stored Underground:		448,716				448,716
63	Working Capital Allowance			(243,968)	(9,923)		(253,891)
64	Prepayments			-	-		-
65	Regulatory Assets & Liabilities			-	-		-
66	Materials & Supplies:			749	5,827		6,577
67	Customer Deposits						
68	TOTAL RATE BASE	-	448,716	1,918,503	9,913,555	-	12,280,774
69	% of Rate Base	0.0000%	3.6538%	15.6220%	80.7242%	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, 2023

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]
		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	GS-NNG C&I Farm-Tap Class 1						
2	Operation & Maintenance Expense:						
3	Production:						
4	Purchased Gas Cost	140,273					140,273
5	Gas Supply Acquisition Cost		208				208
6	Daily Firm Capacity Cost			105			105
7	Total - Production	140,273	208	105	-	-	140,587
8							
9	Transmission			-			-
10	Distribution:			-	-	5,195	5,195
11	Customer Accounts and Services:						
12	Allocable				7,620		7,620
13	Transport Allocable						
14	Customer Sales:						
15	Administrative & General:	-	101		6,137		6,238
16	Total Operation & Maintenance Expense:	140,273	309	105	13,757	5,195	159,640
17							
18	Depreciation & Amort Expense:			4,581	609		5,190
19							
20	Taxes Other Than Income Taxes:						
21	Unemployment Comp - FED & STATE			-	-		-
22	Retirement Benefits - FED			-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	1	0	1		2
24	IBS Payroll Tax			104	22		126
25	Real Estate & Property	-	460	14	178		652
26	Total Taxes Other Than Income Taxes:	-	462	117	201		780
27							
28	Other Income Before Income Taxes:	-	-	-	-	-	-
29							
30	Income Taxes	-	(45)	(1)	(17)		(64)
31							
32	Other Income After Income Taxes:	-	-	-	-	-	-
33							
34	TOTAL EXPENSES:	140,273	726	4,802	14,549	5,195	165,545
35							
36	Other Operating Income (Revenue Credits):						
37	Acct 487 - Late Payments				(438)		(438)
38	Acct 488 - Miscellaneous Revenue				(14)		(14)
39	Acct 493 - Rent from Gas Property	-	(1)	(0)	(0)		(1)
40	Acct 494 - Interdepartmental Rents						
41	Acct 495 - Gas True-up	-					
42	Acct 495 - Miscellaneous				(163)		(163)
43	Total Other Operating Income:	-	(1)	(0)	(615)		(616)
44							
45	Actual Return (Net Operating Income)	-	24,091	710	9,323		34,124
46							
47	Return Income Deficiency	-	(23,349)	(688)	(9,036)		(33,073)
48							
49	Additional Income Taxes on Deficiency:	-	252	7	98		357
50							
51	REVENUE REQUIREMENTS:	140,273	1,720	4,831	14,319	5,195	166,338
52							
53							
54							
55	RATE BASE:						
56	Utility Plant in Service			752	6,219		6,971
57	Accumulated Depreciation - S/L			(223)	(1,847)		(2,071)
58	Accumulated Depreciation - Deferred Taxes			(108)	(895)		(1,004)
59	Construction Work in Progress			79	650		728
60	Net Plant in Service	-	-	499	4,127		4,626
61							
62	Gas Stored Underground:		10,504				10,504
63	Working Capital Allowance			(207)	(150)		(357)
64	Prepayments			-	-		-
65	Regulatory Assets & Liabilities			-	-		-
66	Materials & Supplies:			18	88		106
67	Customer Deposits						
68	TOTAL RATE BASE	-	10,504	309	4,065	-	14,878
69	% of Rate Base	0.0000%	70.5995%	2.0792%	27.3212%	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, 2023

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	GS-NGG C&I FIRM 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	69,301,255						69,301,255
5	Gas Supply Acquisition Cost		102,809					102,809
6	Daily Firm Capacity Cost				54,727			54,727
7	Total - Production	69,301,255	102,809	-	54,727	-	-	69,458,792
8								
9	Transmission				143,603			143,603
10	Distribution:				944,046	930,900	-	1,874,946
11	Customer Accounts and Services:							
12	Allocable					676,853		676,853
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	49,963		363,565	545,133	-	958,661
16	Total Operation & Maintenance Expense:	69,301,255	152,772	-	1,505,942	2,152,886	-	73,112,855
17								
18	Depreciation & Amort Expense:				3,540,668	1,348,749		4,889,417
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	666	-	2,840	2,872	-	6,378
24	IBS Payroll Tax				150,793	32,139		182,931
25	Real Estate & Property	-	227,469	-	969,269	980,254	-	2,176,992
26	Total Taxes Other Than Income Taxes:	-	228,135	-	1,122,902	1,015,265	-	2,366,302
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	(22,337)	-	(95,179)	(96,258)	-	(213,773)
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	69,301,255	358,570	-	6,074,333	4,420,641	-	80,154,800
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(38,893)		(38,893)
38	Acct 488 - Miscellaneous Revenue					(1,228)		(1,228)
39	Acct 493 - Rent from Gas Property	-	(430)	-	(1,833)	(1,854)	-	(4,117)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(14,480)		(14,480)
43	Total Other Operating Income:	-	(430)	-	(1,833)	(56,455)	-	(58,719)
44								
45	Actual Return (Net Operating Income)	-	779,214	-	3,320,320	3,357,948	-	7,457,482
46								
47	Return Income Deficiency	-	(412,477)	-	(1,757,611)	(1,777,530)	-	(3,947,619)
48								
49	Additional Income Taxes on Deficiency:	-	124,658	-	531,180	537,200	-	1,193,038
50								
51	REVENUE REQUIREMENTS:	69,301,255	849,535	-	8,166,388	6,481,804	-	84,798,983
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				41,702,491	36,944,934		78,647,426
57	Accumulated Depreciation - S/L				(11,084,053)	(10,230,287)		(21,314,340)
58	Accumulated Depreciation - Deferred Taxes				(5,946,276)	(5,237,221)		(11,183,496)
59	Construction Work in Progress				197,022	890,851		1,087,873
60	Net Plant in Service	-	-	-	24,869,184	22,368,278	-	47,237,462
61								
62	Gas Stored Underground:		5,189,300					5,189,300
63	Working Capital Allowance				(2,765,484)	(13,324)		(2,778,808)
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				8,488	7,824		16,313
67	Customer Deposits				-	-		-
68	TOTAL RATE BASE	-	5,189,300	-	22,112,188	22,362,778	-	49,664,266
69	% of Rate Base	0.0000%	10.4488%	0.0000%	44.5233%	45.0279%	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, 2023

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	GS-NNG C&I FIRM Class 3	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	6,968,229						6,968,229
5	Gas Supply Acquisition Cost		10,337					10,337
6	Daily Firm Capacity Cost				5,503			5,503
7	Total - Production	6,968,229	10,337	-	5,503	-	-	6,984,069
8								
9	Transmission				14,439			14,439
10	Distribution:				65,258	7,020		72,279
11	Customer Accounts and Services:							
12	Allocable					3,442		3,442
13	Transport Allocable							-
14	Customer Sales:							-
15	Administrative & General:	-	5,024		36,556	2,772		44,352
16	Total Operation & Maintenance Expense:	6,968,229	15,361	-	121,757	13,235	-	7,118,582
17								
18	Depreciation & Amort Expense:				328,129	11,416		339,545
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	67	-	250	23		340
24	IBS Payroll Tax				10,768	2,295		13,063
25	Real Estate & Property	-	22,872	-	85,341	7,963		116,176
26	Total Taxes Other Than Income Taxes:	-	22,939	-	96,359	10,281	-	129,579
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	(2,246)	-	(8,380)	(782)	-	(11,408)
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	6,968,229	36,054	-	537,865	34,149	-	7,576,298
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(198)		(198)
38	Acct 488 - Miscellaneous Revenue					(6)		(6)
39	Acct 493 - Rent from Gas Property	-	(43)	-	(161)	(15)		(220)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(74)		(74)
43	Total Other Operating Income:	-	(43)	-	(161)	(293)	-	(497)
44								
45	Actual Return (Net Operating Income)	-	87,410	-	326,150	30,432	-	443,992
46								
47	Return Income Deficiency	-	(50,535)	-	(188,558)	(17,594)	-	(256,686)
48								
49	Additional Income Taxes on Deficiency:	-	12,534	-	46,769	4,364	-	63,667
50								
51	REVENUE REQUIREMENTS:	6,968,229	85,421	-	722,064	51,059	-	7,826,772
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				3,644,403	280,665		3,925,068
57	Accumulated Depreciation - S/L				(981,478)	(68,305)		(1,049,784)
58	Accumulated Depreciation - Deferred Taxes				(520,118)	(39,783)		(559,901)
59	Construction Work in Progress				9,993	9,110		19,103
60	Net Plant in Service	-	-	-	2,152,799	181,687	-	2,334,486
61								
62	Gas Stored Underground:		521,783					521,783
63	Working Capital Allowance				(206,515)	(68)		(206,583)
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				625	40		665
67	Customer Deposits				-	-		-
68	TOTAL RATE BASE	-	521,783	-	1,946,909	181,659	-	2,650,351
69	% of Rate Base	0.0000%	19.6873%	0.0000%	73.4585%	6.8541%	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, 2023

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	GS-NNG C&I Farm-Tap 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	2,210,779						2,210,779
5	Gas Supply Acquisition Cost		3,280					3,280
6	Daily Firm Capacity Cost				849			849
7	Total - Production	2,210,779	3,280	-	849	-	-	2,214,907
8								
9	Transmission				-			-
10	Distribution:						80,189	80,189
11	Customer Accounts and Services:							
12	Allocable					14,103		14,103
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	1,594		-	11,359	-	12,952
16	Total Operation & Maintenance Expense:	2,210,779	4,874	-	849	25,462	80,189	2,322,151
17								
18	Depreciation & Amort Expense:				71,541	1,128		72,669
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	21	-	0	1	-	23
24	IBS Payroll Tax				404	86		490
25	Real Estate & Property	-	7,256	-	115	330	-	7,701
26	Total Taxes Other Than Income Taxes:	-	7,278	-	519	417	-	8,214
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	(713)	-	(11)	(32)	-	(756)
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	2,210,779	11,439	-	72,898	26,974	80,189	2,402,278
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(810)		(810)
38	Acct 488 - Miscellaneous Revenue					(26)		(26)
39	Acct 493 - Rent from Gas Property	-	(14)	-	(0)	(1)	-	(15)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(302)		(302)
43	Total Other Operating Income:	-	(14)	-	(0)	(1,138)	-	(1,152)
44								
45	Actual Return (Net Operating Income)	-	312,282	-	4,940	14,192	-	331,414
46								
47	Return Income Deficiency	-	(300,583)	-	(4,755)	(13,661)	-	(318,998)
48								
49	Additional Income Taxes on Deficiency:	-	3,977	-	63	181	-	4,220
50								
51	REVENUE REQUIREMENTS:	2,210,779	27,101	-	73,145	26,548	80,189	2,417,762
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				6,052	11,511		17,563
57	Accumulated Depreciation - S/L				(1,798)	(3,419)		(5,217)
58	Accumulated Depreciation - Deferred Taxes				(871)	(1,657)		(2,528)
59	Construction Work in Progress				632	1,203		1,835
60	Net Plant in Service	-	-	-	4,015	7,638	-	11,654
61								
62	Gas Stored Underground:		165,544					165,544
63	Working Capital Allowance				(1,667)	(278)		(1,945)
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				271	163		434
67	Customer Deposits							-
68	TOTAL RATE BASE	-	165,544	-	2,619	7,523	-	175,686
69	% of Rate Base	0.0000%	94.2270%	0.0000%	1.4907%	4.2823%	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, 2023

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	GS-NNG C&I Farm-Tap Class 3	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	683,471						683,471
5	Gas Supply Acquisition Cost		1,014					1,014
6	Daily Firm Capacity Cost				217			217
7	Total - Production	683,471	1,014	-	217	-	-	684,702
8								
9	Transmission				-			-
10	Distribution:				-		18,153	18,153
11	Customer Accounts and Services:							
12	Allocable					134		134
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	493		-	108	-	600
16	Total Operation & Maintenance Expense:	683,471	1,507	-	217	241	18,153	703,589
17								
18	Depreciation & Amort Expense:				22,081	11		22,092
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	7	-	0	0	-	7
24	IBS Payroll Tax				76	16		92
25	Real Estate & Property	-	2,243	-	29	3	-	2,276
26	Total Taxes Other Than Income Taxes:	-	2,250	-	105	19	-	2,374
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	(220)	-	(3)	(0)	-	(223)
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	683,471	3,536	-	22,400	271	18,153	727,832
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(8)		(8)
38	Acct 488 - Miscellaneous Revenue					(0)		(0)
39	Acct 493 - Rent from Gas Property	-	(4)	-	(0)	(0)	-	(4)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(3)		(3)
43	Total Other Operating Income:	-	(4)	-	(0)	(11)	-	(15)
44								
45	Actual Return (Net Operating Income)	-	52,009	-	673	72	-	52,755
46								
47	Return Income Deficiency	-	(48,393)	-	(626)	(67)	-	(49,086)
48								
49	Additional Income Taxes on Deficiency:	-	1,229	-	16	2	-	1,247
50								
51	REVENUE REQUIREMENTS:	683,471	8,378	-	22,463	267	18,153	732,732
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				1,548	109		1,657
57	Accumulated Depreciation - S/L				(460)	(32)		(492)
58	Accumulated Depreciation - Deferred Taxes				(223)	(16)		(239)
59	Construction Work in Progress				162	11		173
60	Net Plant in Service	-	-	-	1,027	72	-	1,100
61								
62	Gas Stored Underground:		51,179					51,179
63	Working Capital Allowance				(427)	(3)		(429)
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				61	2		63
67	Customer Deposits							
68	TOTAL RATE BASE	-	51,179	-	662	71	-	51,912
69	% of Rate Base	0.0000%	98.5874%	0.0000%	1.2752%	0.1374%	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, 2023

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	5,620,919						5,620,919
5	Gas Supply Acquisition Cost		9,433					9,433
6	Daily Firm Capacity Cost			743				743
7	Total - Production	5,620,919	9,433	-	743	-	-	5,631,095
8								
9	Transmission				3,369			3,369
10	Distribution:				48,751	14,896	12,933	76,580
11	Customer Accounts and Services:							
12	Allocable					10,313		10,313
13	Transport Allocable							-
14	Customer Sales:							-
15	Administrative & General:		4,584		57,207	8,306		70,098
16	Total Operation & Maintenance Expense:	5,620,919	14,018	-	110,071	33,515	12,933	5,791,455
17								
18	Depreciation & Amort Expense:				276,570	21,926		298,496
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	61	-	97	46	-	204
24	IBS Payroll Tax				13,236	2,821		16,056
25	Real Estate & Property	-	20,872	-	33,025	15,835	-	69,732
26	Total Taxes Other Than Income Taxes:	-	20,933	-	46,357	18,703	-	85,993
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	(2,050)	-	(3,243)	(1,555)	-	(6,847)
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	5,620,919	32,901	-	429,755	72,589	12,933	6,169,096
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(593)		(593)
38	Acct 488 - Miscellaneous Revenue					(19)		(19)
39	Acct 493 - Rent from Gas Property	-	(39)	-	(62)	(30)	-	(132)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(221)		(221)
43	Total Other Operating Income:	-	(39)	-	(62)	(862)	-	(964)
44								
45	Actual Return (Net Operating Income)	-	78,865	-	124,787	59,835	-	263,487
46								
47	Return Income Deficiency	-	(45,214)	-	(71,542)	(34,304)	-	(151,061)
48								
49	Additional Income Taxes on Deficiency:	-	11,438	-	18,098	8,678	-	38,215
50								
51	REVENUE REQUIREMENTS:	5,620,919	77,950	-	501,036	105,935	12,933	6,318,773
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				1,639,183	591,779		2,230,962
57	Accumulated Depreciation - S/L				(412,210)	(161,481)		(573,691)
58	Accumulated Depreciation - Deferred Taxes				(233,151)	(83,888)		(317,039)
59	Construction Work in Progress				10,887	14,930		25,817
60	Net Plant in Service	-	-	-	1,004,710	361,339	-	1,366,049
61								
62	Gas Stored Underground:		476,149					476,149
63	Working Capital Allowance				(252,081)	(203)		(252,284)
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				779	119		898
67	Customer Deposits				-	-		-
68	TOTAL RATE BASE	-	476,149	-	753,408	361,256	-	1,590,813
69	% of Rate Base	0.0000%	29.9312%	0.0000%	47.3599%	22.7089%	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, 2023

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 INT Class 3							
2	Operation & Maintenance Expense:							
3	Production:							
4	8,669,731							8,669,731
5		14,550						14,550
6				1,146				1,146
7	8,669,731	14,550	-	1,146	-	-	-	8,685,428
8								
9	Transmission							
10				4,338				4,338
11	Distribution:							
12				30,124	6,968	3,667		40,759
13	Customer Accounts and Services:							
14					2,925			2,925
15	Allocable							
16								-
17	Transport Allocable							
18								-
19	Customer Sales:							
20		7,071		73,658	2,355			83,084
21	Administrative & General:							
22	8,669,731	21,621	-	109,266	12,248	3,667		8,816,533
23	Total Operation & Maintenance Expense:							
24	Depreciation & Amort Expense:							
25				383,314	11,637			394,950
26	Taxes Other Than Income Taxes:							
27	Unemployment Comp - FED & STATE							
28				-	-			-
29	Retirement Benefits - FED							
30		94		85	24			203
31	Unathor. Ins Tax, Excise Tax & Use Tax							
32				15,133	3,225			18,359
33		32,192		29,057	8,033			69,283
34	Real Estate & Property							
35		32,287		44,276	11,282			87,844
36	Total Taxes Other Than Income Taxes:							
37								-
38	Other Income Before Income Taxes:							
39								-
40	Income Taxes							
41		(3,161)		(2,853)	(789)			(6,803)
42	Other Income After Income Taxes:							
43								-
44	TOTAL EXPENSES:							
45	8,669,731	50,747	-	534,002	34,378	3,667		9,292,525
46	Other Operating Income (Revenue Credits):							
47	Acct 487 - Late Payments							
48					(168)			(168)
49	Acct 488 - Miscellaneous Revenue							
50					(5)			(5)
51	Acct 493 - Rent from Gas Property							
52		(61)		(55)	(15)			(131)
53	Acct 494 - Interdepartmental Rents							
54								-
55	Acct 495 - Gas True-up							
56								-
57	Acct 495 - Miscellaneous							
58					(63)			(63)
59	Total Other Operating Income:							
60		(61)		(55)	(251)			(367)
61	Actual Return (Net Operating Income)							
62		222,472		200,804	55,514			478,790
63	Return Income Deficiency							
64		(170,570)		(153,957)	(42,562)			(367,089)
65	Additional Income Taxes on Deficiency:							
66		17,642		15,924	4,402			37,968
67	REVENUE REQUIREMENTS:							
68	8,669,731	120,230	-	596,718	51,480	3,667		9,441,827
69	RATE BASE:							
70	Utility Plant in Service							
71				1,567,056	279,127			1,846,183
72	Accumulated Depreciation - S/L							
73				(396,408)	(65,931)			(462,339)
74	Accumulated Depreciation - Deferred Taxes							
75				(223,168)	(39,564)			(262,732)
76	Construction Work in Progress							
77				2,624	9,651			12,275
78	Net Plant in Service							
79				950,104	183,283			1,133,387
80	Gas Stored Underground:							
81		734,415						734,415
82	Working Capital Allowance							
83				(288,098)	(58)			(288,155)
84	Prepayments							
85								-
86	Regulatory Assets & Liabilities							
87								-
88	Materials & Supplies:							
89				880	34			913
90	Customer Deposits							
91								-
92	TOTAL RATE BASE							
93		734,415		662,886	183,259			1,580,560
94	% of Rate Base							
95	0.0000%	46.4655%	0.0000%	41.9400%	11.5946%	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, 2023

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	579,568						579,568
5	Gas Supply Acquisition Cost		973					973
6	Daily Firm Capacity Cost				15			15
7	Total - Production	579,568	973	-	15	-	-	580,556
8								
9	Transmission				1,106			1,106
10	Distribution:				13,673	10,036	6,370	30,078
11	Customer Accounts and Services:							
12	Allocable					5,080		5,080
13	Transport Allocable							
14	Customer Sales:							
15	Administrative & General:		473		18,773	4,091		23,337
16	Total Operation & Maintenance Expense:	579,568	1,445	-	33,565	19,207	6,370	640,156
17								
18	Depreciation & Amort Expense:				40,780	16,013		56,793
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE							
22	Retirement Benefits - FED							
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	6	-	29	33		68
24	IBS Payroll Tax				3,399	724		4,123
25	Real Estate & Property		2,152		9,970	11,210		23,332
26	Total Taxes Other Than Income Taxes:	-	2,158	-	13,398	11,967		27,524
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	(211)	-	(979)	(1,101)	-	(2,291)
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	579,568	3,392	-	86,765	46,086	6,370	722,182
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(292)		(292)
38	Acct 488 - Miscellaneous Revenue					(9)		(9)
39	Acct 493 - Rent from Gas Property	-	(4)	-	(19)	(21)		(44)
40	Acct 494 - Interdepartmental Rents							
41	Acct 495 - Gas True-up	-						
42	Acct 495 - Miscellaneous					(109)		(109)
43	Total Other Operating Income:	-	(4)	-	(19)	(431)		(454)
44								
45	Actual Return (Net Operating Income)	-	(755)	-	(3,497)	(3,931)	-	(8,183)
46								
47	Return Income Deficiency	-	4,224	-	19,571	22,004	-	45,800
48								
49	Additional Income Taxes on Deficiency:	-	1,179	-	5,464	6,143	-	12,786
50								
51	REVENUE REQUIREMENTS:	579,568	8,037	-	108,284	69,871	6,370	772,131
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				478,171	400,884		879,056
57	Accumulated Depreciation - S/L				(121,381)	(100,782)		(222,163)
58	Accumulated Depreciation - Deferred Taxes				(68,040)	(56,824)		(124,864)
59	Construction Work in Progress				2,819	12,495		15,314
60	Net Plant in Service	-	-	-	291,569	255,774	-	547,343
61								
62	Gas Stored Underground:		49,095					49,095
63	Working Capital Allowance				(64,325)	(100)		(64,425)
64	Prepayments							
65	Regulatory Assets & Liabilities							
66	Materials & Supplies:				205	59		264
67	Customer Deposits							
68	TOTAL RATE BASE	-	49,095	-	227,449	255,732	-	532,277
69	% of Rate Base	0.0000%	9.2237%	0.0000%	42.7314%	48.0450%	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, 2023

	[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 Agriculture Grain Dryer - Class 2							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	2,377,385						2,377,385
5	Gas Supply Acquisition Cost		3,990					3,990
6	Daily Firm Capacity Cost				52			52
7	Total - Production	2,377,385	3,990	-	52	-	-	2,381,427
8								
9	Transmission				4,692			4,692
10	Distribution:				58,019	9,876	5,364	73,260
11	Customer Accounts and Services:							
12	Allocable					4,278		4,278
13	Transport Allocable							
14	Customer Sales:							
15	Administrative & General:		1,939		79,662	3,445		85,046
16	Total Operation & Maintenance Expense:	2,377,385	5,929	-	142,425	17,599	5,364	2,548,702
17								
18	Depreciation & Amort Expense:				170,057	16,238		186,295
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE							
22	Retirement Benefits - FED							
23	Unathor. Ins Tax, Excise Tax & Use Tax		26		124	33		183
24	IBS Payroll Tax				14,213	3,029		17,242
25	Real Estate & Property		8,828		42,311	11,241		62,379
26	Total Taxes Other Than Income Taxes:		8,854		56,648	14,303		79,804
27								
28	Other Income Before Income Taxes:							
29								
30	Income Taxes		(867)		(4,155)	(1,104)		(6,125)
31								
32	Other Income After Income Taxes:							
33								
34	TOTAL EXPENSES:	2,377,385	13,916	-	364,975	47,036	5,364	2,808,676
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(246)		(246)
38	Acct 488 - Miscellaneous Revenue					(8)		(8)
39	Acct 493 - Rent from Gas Property		(17)		(80)	(21)		(118)
40	Acct 494 - Interdepartmental Rents							
41	Acct 495 - Gas True-up							
42	Acct 495 - Miscellaneous					(92)		(92)
43	Total Other Operating Income:		(17)		(80)	(366)		(463)
44								
45	Actual Return (Net Operating Income)		(22,133)		(106,084)	(28,184)		(156,401)
46								
47	Return Income Deficiency		36,366		174,300	46,307		256,972
48								
49	Additional Income Taxes on Deficiency:		4,838		23,187	6,160		34,185
50								
51	REVENUE REQUIREMENTS:	2,377,385	32,969	-	456,297	70,953	5,364	2,942,969
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				2,029,056	395,365		2,424,421
57	Accumulated Depreciation - S/L				(515,063)	(96,088)		(611,151)
58	Accumulated Depreciation - Deferred Taxes				(288,718)	(56,040)		(344,759)
59	Construction Work in Progress				11,955	13,238		25,193
60	Net Plant in Service				1,237,230	256,474		1,493,704
61								
62	Gas Stored Underground:		201,389					201,389
63	Working Capital Allowance				(272,857)	(84)		(272,941)
64	Prepayments							
65	Regulatory Assets & Liabilities							
66	Materials & Supplies:				870	49		919
67	Customer Deposits							
68	TOTAL RATE BASE		201,389		965,243	256,439		1,423,070
69	% of Rate Base	0.0000%	14.1517%	0.0000%	67.8282%	18.0201%	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, 2023

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG Electric Generation - 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	82,995						82,995
5	Gas Supply Acquisition Cost		139					139
6	Daily Firm Capacity Cost				2			2
7	Total - Production	82,995	139	-	2	-	-	83,136
8								
9	Transmission				111			111
10	Distribution:				743	800	754	2,297
11	Customer Accounts and Services:							
12	Allocable					602		602
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	68		1,889	484	-	2,441
16	Total Operation & Maintenance Expense:	82,995	207	-	2,745	1,886	754	88,587
17								
18	Depreciation & Amort Expense:				4,615	1,170		5,785
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	1	-	2	2	-	6
24	IBS Payroll Tax				346	74		420
25	Real Estate & Property	-	308	-	742	852	-	1,902
26	Total Taxes Other Than Income Taxes:	-	309	-	1,090	928	-	2,327
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	(30)	-	(73)	(84)	-	(187)
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	82,995	486	-	8,377	3,901	754	96,513
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(35)		(35)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	(1)	-	(1)	(2)	-	(4)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(13)		(13)
43	Total Other Operating Income:	-	(1)	-	(1)	(50)	-	(52)
44								
45	Actual Return (Net Operating Income)	-	263	-	632	726	-	1,621
46								
47	Return Income Deficiency	-	234	-	564	648	-	1,446
48								
49	Additional Income Taxes on Deficiency:	-	169	-	406	467	-	1,042
50								
51	REVENUE REQUIREMENTS:	82,995	1,151	-	9,978	5,692	754	100,569
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				38,654	31,742		70,395
57	Accumulated Depreciation - S/L				(9,819)	(8,576)		(18,396)
58	Accumulated Depreciation - Deferred Taxes				(5,505)	(4,500)		(10,005)
59	Construction Work in Progress				47	779		825
60	Net Plant in Service	-	-	-	23,376	19,444	-	42,820
61								
62	Gas Stored Underground:		7,031					7,031
63	Working Capital Allowance				(6,478)	(12)		(6,490)
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				21	7		28
67	Customer Deposits							-
68	TOTAL RATE BASE	-	7,031	-	16,919	19,439	-	43,389
69	% of Rate Base	0.0000%	16.2035%	0.0000%	38.9939%	44.8025%	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, 2023

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	NNG C&I Firm/Interruptible 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	69,143						69,143
5	Gas Supply Acquisition Cost		116					116
6	Daily Firm Capacity Cost				39			39
7	Total - Production	69,143	116	-	39	-	-	69,298
8								
9	Transmission				151			151
10	Distribution:				1,024	97	84	1,204
11	Customer Accounts and Services:							
12	Allocable					67		67
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	56		982	54	-	1,092
16	Total Operation & Maintenance Expense:	69,143	172	-	2,196	217	84	71,813
17								
18	Depreciation & Amort Expense:				3,934	142		4,076
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	1	-	3	0	-	4
24	IBS Payroll Tax				162	35		197
25	Real Estate & Property	-	257	-	1,029	103	-	1,388
26	Total Taxes Other Than Income Taxes:	-	257	-	1,194	137	-	1,589
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	(25)	-	(101)	(10)	-	(136)
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	69,143	405	-	7,224	487	84	77,342
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(4)		(4)
38	Acct 488 - Miscellaneous Revenue					(0)		(0)
39	Acct 493 - Rent from Gas Property	-	(0)		(2)	(0)	-	(3)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	(0)	-	(2)	(6)	-	(8)
44								
45	Actual Return (Net Operating Income)	-	927	-	3,715	371	-	5,013
46								
47	Return Income Deficiency	-	(513)	-	(2,056)	(205)	-	(2,775)
48								
49	Additional Income Taxes on Deficiency:	-	141	-	564	56	-	761
50								
51	REVENUE REQUIREMENTS:	69,143	959	-	9,445	703	84	80,334
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				44,542	3,835		48,378
57	Accumulated Depreciation - S/L				(11,809)	(1,047)		(12,856)
58	Accumulated Depreciation - Deferred Taxes				(6,350)	(544)		(6,894)
59	Construction Work in Progress				201	97		298
60	Net Plant in Service	-	-	-	26,584	2,342	-	28,926
61								
62	Gas Stored Underground:		5,857					5,857
63	Working Capital Allowance				(3,119)	(1)		(3,120)
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				10	1		10
67	Customer Deposits							
68	TOTAL RATE BASE	-	5,857	-	23,475	2,341	-	31,673
69	% of Rate Base	0.0000%	18.4926%	0.0000%	74.1155%	7.3920%	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, 2023

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.	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	19,558,103						19,558,103
5	Gas Supply Acquisition Cost		37,978					37,978
6	Daily Firm Capacity Cost				21,428			21,428
7	Total - Production	19,558,103	37,978	-	21,428	-	-	19,617,510
8								
9	Transmission				53,048			53,048
10	Distribution:				360,806	2,014,867		2,375,673
11	Customer Accounts and Services:							
12	Allocable					1,480,630		1,480,630
13	Transport Allocable							-
14	Customer Sales:							-
15	Administrative & General:		18,457		134,304	1,754,541		1,907,301
16	Total Operation & Maintenance Expense:	19,558,103	56,435	-	569,586	5,250,038	-	25,434,162
17								
18	Depreciation & Amort Expense:				1,327,599	2,338,739		3,666,339
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	246	-	1,064	5,414	-	6,724
24	IBS Payroll Tax	-		-	82,261	17,532	-	99,794
25	Real Estate & Property	-	84,029	-	363,032	1,847,888	-	2,294,949
26	Total Taxes Other Than Income Taxes:	-	84,275	-	446,357	1,870,835	-	2,401,466
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	(8,251)	-	(35,649)	(181,456)	-	(225,356)
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	19,558,103	132,459	-	2,307,894	9,278,155	-	31,276,611
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(125,180)		(125,180)
38	Acct 488 - Miscellaneous Revenue					(3,953)		(3,953)
39	Acct 493 - Rent from Gas Property	-	(159)	-	(687)	(3,495)	-	(4,340)
40	Acct 494 - Interdepartmental Rents							-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(46,604)		(46,604)
43	Total Other Operating Income:	-	(159)	-	(687)	(179,232)	-	(180,078)
44								
45	Actual Return (Net Operating Income)	-	(33,211)	-	(143,484)	(730,353)	-	(907,048)
46								
47	Return Income Deficiency	-	168,687	-	728,783	3,709,618	-	4,607,088
48								
49	Additional Income Taxes on Deficiency:	-	46,049	-	198,949	1,012,682	-	1,257,681
50								
51	REVENUE REQUIREMENTS:	19,558,103	313,825	-	3,091,456	13,090,870	-	36,054,253
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				15,715,379	78,007,664		93,723,043
57	Accumulated Depreciation - S/L				(4,166,650)	(25,588,186)		(29,754,835)
58	Accumulated Depreciation - Deferred Taxes				(2,240,577)	(11,059,540)		(13,300,117)
59	Construction Work in Progress				76,709	814,100		890,810
60	Net Plant in Service	-	-	-	9,384,862	42,174,039	-	51,558,900
61								
62	Gas Stored Underground:		1,916,967					1,916,967
63	Working Capital Allowance				(1,106,322)	(42,884)		(1,149,206)
64	Prepayments							-
65	Regulatory Assets & Liabilities							-
66	Materials & Supplies:				3,399	25,183		28,582
67	Customer Deposits							-
68	TOTAL RATE BASE	-	1,916,967	-	8,281,938	42,156,338	-	52,355,243
69	% of Rate Base	0.0000%	3.6615%	0.0000%	15.8187%	80.5198%	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, 2023

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	GS-CONSOLIDATED C&I FIRM 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	1,416,190						1,416,190
5	Gas Supply Acquisition Cost		2,749					2,749
6	Daily Firm Capacity Cost				1,551			1,551
7	Total - Production	1,416,190	2,749	-	1,551	-	-	1,420,489
8								
9	Transmission				3,839			3,839
10	Distribution:				25,458	144,096		169,554
11	Customer Accounts and Services:							
12	Allocable					153,974		153,974
13	Transport Allocable							-
14	Customer Sales:							-
15	Administrative & General:		1,336		9,720	124,010		135,065
16	Total Operation & Maintenance Expense:	1,416,190	4,084	-	40,567	422,081	-	1,882,922
17								
18	Depreciation & Amort Expense:				95,067	168,559		263,626
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	18	-	76	389	-	483
24	IBS Payroll Tax	-		-	5,683	1,211	-	6,894
25	Real Estate & Property	-	6,081	-	26,011	132,739	-	164,831
26	Total Taxes Other Than Income Taxes:	-	6,099	-	31,771	134,339	-	172,209
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	(597)	-	(2,554)	(13,035)	-	(16,186)
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	1,416,190	9,586	-	164,851	711,944	-	2,302,571
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(8,848)		(8,848)
38	Acct 488 - Miscellaneous Revenue					(279)		(279)
39	Acct 493 - Rent from Gas Property	-	(12)	-	(49)	(251)	-	(312)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(3,294)		(3,294)
43	Total Other Operating Income:	-	(12)	-	(49)	(12,672)	-	(12,733)
44								
45	Actual Return (Net Operating Income)	-	2,770	-	11,847	60,456	-	75,073
46								
47	Return Income Deficiency	-	7,035	-	30,090	153,552	-	190,677
48								
49	Additional Income Taxes on Deficiency:	-	3,333	-	14,255	72,744	-	90,331
50								
51	REVENUE REQUIREMENTS:	1,416,190	22,712	-	220,993	986,025	-	2,645,919
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				1,120,992	5,581,912		6,702,904
57	Accumulated Depreciation - S/L				(297,774)	(1,821,836)		(2,119,610)
58	Accumulated Depreciation - Deferred Taxes				(159,836)	(791,372)		(951,209)
59	Construction Work in Progress				5,388	60,753		66,141
60	Net Plant in Service	-	-	-	668,769	3,029,457	-	3,698,227
61								
62	Gas Stored Underground:		138,733					138,733
63	Working Capital Allowance				(75,602)	(3,031)		(78,633)
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				232	1,780		2,012
67	Customer Deposits							-
68	TOTAL RATE BASE	-	138,733	-	593,399	3,028,206	-	3,760,338
69	% of Rate Base	0.0000%	3.6894%	0.0000%	15.7805%	80.5302%	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, 2023

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	GS-CONSOLIDATED C&I FIRM 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	14,852,083						14,852,083
5	Gas Supply Acquisition Cost		28,825					28,825
6	Daily Firm Capacity Cost				16,264			16,264
7	Total - Production	14,852,083	28,825	-	16,264	-	-	14,897,171
8								
9	Transmission				40,262			40,262
10	Distribution:				264,685	293,709	-	558,394
11	Customer Accounts and Services:							
12	Allocable					213,554		213,554
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	14,008		101,934	171,995	-	287,937
16	Total Operation & Maintenance Expense:	14,852,083	42,833	-	423,145	679,258	-	15,997,319
17								
18	Depreciation & Amort Expense:				993,444	425,544		1,418,988
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	187	-	797	906	-	1,890
24	IBS Payroll Tax				42,554	9,070		51,624
25	Real Estate & Property	-	63,776	-	271,868	309,280	-	644,925
26	Total Taxes Other Than Income Taxes:	-	63,963	-	315,219	319,256	-	698,438
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	(6,263)	-	(26,697)	(30,370)	-	(63,329)
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	14,852,083	100,533	-	1,705,110	1,393,688	-	18,051,415
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(12,271)		(12,271)
38	Acct 488 - Miscellaneous Revenue					(388)		(388)
39	Acct 493 - Rent from Gas Property	-	(121)	-	(514)	(585)	-	(1,220)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(4,569)		(4,569)
43	Total Other Operating Income:	-	(121)	-	(514)	(17,812)	-	(18,447)
44								
45	Actual Return (Net Operating Income)	-	210,506	-	897,359	1,020,845	-	2,128,710
46								
47	Return Income Deficiency	-	(107,683)	-	(459,038)	(522,207)	-	(1,088,928)
48								
49	Additional Income Taxes on Deficiency:	-	34,951	-	148,990	169,492	-	353,432
50								
51	REVENUE REQUIREMENTS:	14,852,083	238,186	-	2,291,907	2,044,007	-	19,426,183
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				11,698,800	11,656,516		23,355,316
57	Accumulated Depreciation - S/L				(3,109,614)	(3,227,763)		(6,337,378)
58	Accumulated Depreciation - Deferred Taxes				(1,668,118)	(1,652,398)		(3,320,516)
59	Construction Work in Progress				55,925	281,073		336,998
60	Net Plant in Service	-	-	-	6,976,993	7,057,427	-	14,034,420
61								
62	Gas Stored Underground:		1,454,938					1,454,938
63	Working Capital Allowance				(777,173)	(4,204)		(781,377)
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				2,380	2,469		4,849
67	Customer Deposits				-	-		-
68	TOTAL RATE BASE	-	1,454,938	-	6,202,199	7,055,692	-	14,712,830
69	% of Rate Base	0.0000%	9.8889%	0.0000%	42.1550%	47.9561%	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, 2023

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	GS-CONSOLIDATED C&I FIRM Class 3	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	1,112,708						1,112,708
5	Gas Supply Acquisition Cost		2,160					2,160
6	Daily Firm Capacity Cost				1,218			1,218
7	Total - Production	1,112,708	2,160	-	1,218	-	-	1,116,086
8								
9	Transmission				3,016			3,016
10	Distribution:				13,633	1,839		15,472
11	Customer Accounts and Services:							
12	Allocable					902		902
13	Transport Allocable							-
14	Customer Sales:							
15	Administrative & General:	-	1,049		7,637	726		9,412
16	Total Operation & Maintenance Expense:	1,112,708	3,209	-	25,504	3,466	-	1,144,888
17								
18	Depreciation & Amort Expense:				68,603	2,990		71,593
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	14		52	6		72
24	IBS Payroll Tax				2,252	480		2,731
25	Real Estate & Property		4,778		17,837	2,086		24,700
26	Total Taxes Other Than Income Taxes:	-	4,792	-	20,140	2,572	-	27,504
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	(469)	-	(1,751)	(205)	-	(2,425)
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	1,112,708	7,532	-	112,496	8,823	-	1,241,560
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(52)		(52)
38	Acct 488 - Miscellaneous Revenue					(2)		(2)
39	Acct 493 - Rent from Gas Property	-	(9)	-	(34)	(4)	-	(47)
40	Acct 494 - Interdepartmental Rents							-
41	Acct 495 - Gas True-up							-
42	Acct 495 - Miscellaneous					(19)		(19)
43	Total Other Operating Income:	-	(9)	-	(34)	(77)	-	(119)
44								
45	Actual Return (Net Operating Income)	-	18,638	-	69,576	8,136	-	96,350
46								
47	Return Income Deficiency	-	(10,935)	-	(40,819)	(4,773)	-	(56,527)
48								
49	Additional Income Taxes on Deficiency:	-	2,618	-	9,775	1,143	-	13,536
50								
51	REVENUE REQUIREMENTS:	1,112,708	17,845	-	150,994	13,252	-	1,294,800
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				761,825	73,513		835,338
57	Accumulated Depreciation - S/L				(205,182)	(17,891)		(223,072)
58	Accumulated Depreciation - Deferred Taxes				(108,726)	(10,420)		(119,146)
59	Construction Work in Progress				2,139	2,386		4,525
60	Net Plant in Service	-	-	-	450,056	47,588	-	497,644
61								
62	Gas Stored Underground:		109,003					109,003
63	Working Capital Allowance				(43,277)	(18)		(43,295)
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				131	10		141
67	Customer Deposits							-
68	TOTAL RATE BASE	-	109,003	-	406,909	47,581	-	563,493
69	% of Rate Base	0.0000%	19.3442%	0.0000%	72.2119%	8.4439%	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, 2023

LINE NO.	[A] CONSOLIDATED C&I INT Class 2	[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	1,026,687						1,026,687
5	Gas Supply Acquisition Cost		2,231					2,231
6	Daily Firm Capacity Cost				168			168
7	Total - Production	1,026,687	2,231	-	168	-	-	1,029,086
8								
9	Transmission				797			797
10	Distribution:				11,531	3,710	3,382	18,623
11	Customer Accounts and Services:							
12	Allocable					2,697		2,697
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	1,084		13,531	2,172	-	16,787
16	Total Operation & Maintenance Expense:	1,026,687	3,316	-	26,026	8,579	3,382	1,067,990
17								
18	Depreciation & Amort Expense:				65,398	5,375		70,772
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	14	-	23	11	-	49
24	IBS Payroll Tax				3,134	668		3,801
25	Real Estate & Property	-	4,937	-	7,813	3,906	-	16,656
26	Total Taxes Other Than Income Taxes:	-	4,951	-	10,970	4,585	-	20,506
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	(485)	-	(767)	(384)	-	(1,636)
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	1,026,687	7,782	-	101,627	18,155	3,382	1,157,633
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(155)		(155)
38	Acct 488 - Miscellaneous Revenue					(5)		(5)
39	Acct 493 - Rent from Gas Property	-	(9)	-	(15)	(7)	-	(32)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(58)		(58)
43	Total Other Operating Income:	-	(9)	-	(15)	(225)	-	(249)
44								
45	Actual Return (Net Operating Income)	-	18,712	-	29,617	14,806	-	63,135
46								
47	Return Income Deficiency	-	(10,753)	-	(17,019)	(8,509)	-	(36,281)
48								
49	Additional Income Taxes on Deficiency:	-	2,705	-	4,282	2,141	-	9,128
50								
51	REVENUE REQUIREMENTS:	1,026,687	18,437	-	118,491	26,369	3,382	1,193,366
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				387,649	147,220		534,869
57	Accumulated Depreciation - S/L				(97,481)	(40,766)		(138,247)
58	Accumulated Depreciation - Deferred Taxes				(55,138)	(20,870)		(76,007)
59	Construction Work in Progress				2,569	3,550		6,119
60	Net Plant in Service	-	-	-	237,600	89,134	-	326,734
61								
62	Gas Stored Underground:		112,620					112,620
63	Working Capital Allowance				(59,537)	(53)		(59,590)
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				184	31		215
67	Customer Deposits							-
68	TOTAL RATE BASE	-	112,620	-	178,247	89,112	-	379,980
69	% of Rate Base	0.0000%	29.6385%	0.0000%	46.9097%	23.4519%	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, 2023

LINE NO.	[A] CONSOLIDATED C&I INT Class 3	[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	874,901						874,901
5	Gas Supply Acquisition Cost		1,901					1,901
6	Daily Firm Capacity Cost				143			143
7	Total - Production	874,901	1,901	-	143	-	-	876,945
8								
9	Transmission				567			567
10	Distribution:				3,936	1,012	622	5,570
11	Customer Accounts and Services:							
12	Allocable					496		496
13	Transport Allocable						-	-
14	Customer Sales:					-		-
15	Administrative & General:	-	924		9,625	399	-	10,949
16	Total Operation & Maintenance Expense:	874,901	2,825	-	14,272	1,907	622	894,527
17								
18	Depreciation & Amort Expense:				50,075	1,645		51,720
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	12	-	11	3	-	27
24	IBS Payroll Tax				1,979	422		2,401
25	Real Estate & Property	-	4,207	-	3,799	1,148	-	9,153
26	Total Taxes Other Than Income Taxes:	-	4,219	-	5,789	1,573	-	11,581
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	(413)	-	(373)	(113)	-	(899)
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	874,901	6,631	-	69,763	5,012	622	956,929
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(29)		(29)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	(8)		(7)	(2)	-	(17)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(11)		(11)
43	Total Other Operating Income:	-	(8)	-	(7)	(42)	-	(57)
44								
45	Actual Return (Net Operating Income)	-	30,014	-	27,104	8,187	-	65,304
46								
47	Return Income Deficiency	-	(23,231)	-	(20,979)	(6,337)	-	(50,547)
48								
49	Additional Income Taxes on Deficiency:	-	2,305	-	2,082	629	-	5,016
50								
51	REVENUE REQUIREMENTS:	874,901	15,711	-	77,962	7,449	622	976,645
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				204,729	40,447		245,176
57	Accumulated Depreciation - S/L				(51,787)	(9,844)		(61,630)
58	Accumulated Depreciation - Deferred Taxes				(29,156)	(5,733)		(34,889)
59	Construction Work in Progress				338	1,313		1,651
60	Net Plant in Service	-	-	-	124,124	26,183	-	150,307
61								
62	Gas Stored Underground:		95,970					95,970
63	Working Capital Allowance				(37,574)	(10)		(37,584)
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				115	6		121
67	Customer Deposits					-		-
68	TOTAL RATE BASE	-	95,970	-	86,665	26,179	-	208,815
69	% of Rate Base	0.0000%	45.9596%	0.0000%	41.5034%	12.5370%	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, 2023

LINE NO.	[A] CONSOLIDATED C&I INT Class 4	[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	1,523,285						1,523,285
5	Gas Supply Acquisition Cost		3,310					3,310
6	Daily Firm Capacity Cost				249			249
7	Total - Production	1,523,285	3,310	-	249	-	-	1,526,844
8								
9	Transmission				907			907
10	Distribution:				6,352	217	168	6,737
11	Customer Accounts and Services:							
12	Allocable					134		134
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	1,609		15,393	108	-	17,109
16	Total Operation & Maintenance Expense:	1,523,285	4,919	-	22,901	459	168	1,551,731
17								
18	Depreciation & Amort Expense:				86,151	336		86,487
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	21	-	18	1	-	40
24	IBS Payroll Tax				3,237	690		3,926
25	Real Estate & Property	-	7,324	-	6,091	239	-	13,655
26	Total Taxes Other Than Income Taxes:	-	7,346	-	9,345	930	-	17,621
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	(719)	-	(598)	(24)	-	(1,341)
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	1,523,285	11,546	-	117,799	1,702	168	1,654,499
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(8)		(8)
38	Acct 488 - Miscellaneous Revenue					(0)		(0)
39	Acct 493 - Rent from Gas Property	-	(14)	-	(12)	(0)	-	(26)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous					(3)		(3)
43	Total Other Operating Income:	-	(14)	-	(12)	(11)	-	(37)
44								
45	Actual Return (Net Operating Income)	-	(4,807)	-	(3,998)	(157)	-	(8,962)
46								
47	Return Income Deficiency	-	16,616	-	13,818	543	-	30,977
48								
49	Additional Income Taxes on Deficiency:	-	4,014	-	3,338	131	-	7,483
50								
51	REVENUE REQUIREMENTS:	1,523,285	27,355	-	130,945	2,207	168	1,683,960
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				330,126	8,657		338,784
57	Accumulated Depreciation - S/L				(83,417)	(2,217)		(85,634)
58	Accumulated Depreciation - Deferred Taxes				(47,012)	(1,227)		(48,239)
59	Construction Work in Progress				556	248		804
60	Net Plant in Service	-	-	-	200,253	5,461	-	205,714
61								
62	Gas Stored Underground:		167,093					167,093
63	Working Capital Allowance				(61,487)	(3)		(61,490)
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				188	2		189
67	Customer Deposits							
68	TOTAL RATE BASE	-	167,093	-	138,953	5,460	-	311,507
69	% of Rate Base	0.0000%	53.6404%	0.0000%	44.6068%	1.7528%	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, 2023

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONCONSOLIDATED 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	33,064						33,064
5	Gas Supply Acquisition Cost		72					72
6	Daily Firm Capacity Cost				7			7
7	Total - Production	33,064	72	-	7	-	-	33,143
8								
9	Transmission				82			82
10	Distribution:				1,010	1,062	754	2,826
11	Customer Accounts and Services:							
12	Allocable					602		602
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:		35		1,387	484		1,906
16	Total Operation & Maintenance Expense:	33,064	107	-	2,486	2,148	754	38,559
17								
18	Depreciation & Amort Expense:				3,026	1,652		4,678
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	0	-	2	3	-	6
24	IBS Payroll Tax				254	54		308
25	Real Estate & Property	-	159	-	735	1,168	-	2,061
26	Total Taxes Other Than Income Taxes:	-	159	-	991	1,225	-	2,375
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	(16)	-	(72)	(115)	-	(202)
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	33,064	251	-	6,430	4,910	754	45,410
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(35)		(35)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	(0)	-	(1)	(2)	-	(4)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-				-		-
42	Acct 495 - Miscellaneous					(13)		(13)
43	Total Other Operating Income:	-	(0)	-	(1)	(51)	-	(52)
44								
45	Actual Return (Net Operating Income)	-	(44)	-	(202)	(321)	-	(567)
46								
47	Return Income Deficiency	-	300	-	1,387	2,204	-	3,891
48								
49	Additional Income Taxes on Deficiency:	-	87	-	403	640	-	1,130
50								
51	REVENUE REQUIREMENTS:	33,064	594	-	8,017	7,381	754	49,810
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				35,368	42,342		77,710
57	Accumulated Depreciation - S/L				(8,980)	(10,938)		(19,918)
58	Accumulated Depreciation - Deferred Taxes				(5,033)	(6,002)		(11,035)
59	Construction Work in Progress				213	1,239		1,451
60	Net Plant in Service	-	-	-	21,568	26,640	-	48,208
61								
62	Gas Stored Underground:		3,627					3,627
63	Working Capital Allowance				(4,819)	(12)		(4,831)
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				15	7		22
67	Customer Deposits							-
68	TOTAL RATE BASE	-	3,627	-	16,764	26,635	-	47,026
69	% of Rate Base	0.0000%	7.7125%	0.0000%	35.6489%	56.6386%	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, 2023

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSO	PURCHASED	GAS SUPPLY	DAILY FIRM	DEMAND	CUSTOMER	ENHANCED	TOTAL
	OLIDATED	GAS COST	ACQUISITION	CAPACITY			OTHER	
	Agriculture Grain Dryer - Class 2		COST	COST			SERVICES	
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	125,606						125,606
5	Gas Supply Acquisition Cost		273					273
6	Daily Firm Capacity Cost							
7	Total - Production	125,606	273	-	-	-	-	125,879
8								
9	Transmission				321			321
10	Distribution:				3,969	777	587	5,333
11	Customer Accounts and Services:							
12	Allocable					468		468
13	Transport Allocable							
14	Customer Sales:							
15	Administrative & General:		133		5,450	377		5,960
16	Total Operation & Maintenance Expense:	125,606	406	-	9,741	1,621	587	137,960
17								
18	Depreciation & Amort Expense:				11,627	1,189		12,816
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE							
22	Retirement Benefits - FED							
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	2	-	8	2	-	13
24	IBS Payroll Tax				974	208		1,182
25	Real Estate & Property		604		2,896	846		4,345
26	Total Taxes Other Than Income Taxes:	-	606	-	3,879	1,056	-	5,540
27								
28	Other Income Before Income Taxes:							
29								
30	Income Taxes		(59)		(284)	(83)		(427)
31								
32	Other Income After Income Taxes:							
33								
34	TOTAL EXPENSES:	125,606	952	-	24,961	3,783	587	155,890
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(27)		(27)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property		(1)		(5)	(2)		(8)
40	Acct 494 - Interdepartmental Rents							
41	Acct 495 - Gas True-up							
42	Acct 495 - Miscellaneous					(10)		(10)
43	Total Other Operating Income:		(1)		(5)	(39)		(46)
44								
45	Actual Return (Net Operating Income)		(1,396)		(6,695)	(1,955)		(10,047)
46								
47	Return Income Deficiency		2,370		11,364	3,319		17,053
48								
49	Additional Income Taxes on Deficiency:		331		1,587	463		2,381
50								
51	REVENUE REQUIREMENTS:	125,606	2,256	-	31,211	5,571	587	165,231
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				138,793	30,933		169,726
57	Accumulated Depreciation - S/L				(35,231)	(8,119)		(43,350)
58	Accumulated Depreciation - Deferred Taxes				(19,749)	(4,385)		(24,134)
59	Construction Work in Progress				815	869		1,685
60	Net Plant in Service				84,629	19,298		103,927
61								
62	Gas Stored Underground:		13,778					13,778
63	Working Capital Allowance				(18,628)	(9)		(18,637)
64	Prepayments							
65	Regulatory Assets & Liabilities							
66	Materials & Supplies:				59	5		65
67	Customer Deposits							
68	TOTAL RATE BASE		13,778		66,060	19,294		99,132
69	% of Rate Base	0.0000%	13.8987%	0.0000%	66.6382%	19.4631%	0.0000%	100.0000%

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2023

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONSO	PURCHASED	GAS SUPPLY	DAILY FIRM	DEMAND	CUSTOMER	ENHANCED	TOTAL
	OLIDATED	GAS COST	ACQUISITION	CAPACITY			OTHER	
	Electric Generation - Class 1		COST	COST			SERVICES	
1								
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	8,511						8,511
5	Gas Supply Acquisition Cost		18					18
6	Daily Firm Capacity Cost				1			1
7	Total - Production	8,511	18	-	1	-	-	8,531
8								
9	Transmission				15			15
10	Distribution:				99	82	84	264
11	Customer Accounts and Services:							
12	Allocable					67		67
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	9		251	54	-	314
16	Total Operation & Maintenance Expense:	8,511	27	-	366	203	84	9,191
17								
18	Depreciation & Amort Expense:				615	117		732
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	0	-	0	0	-	1
24	IBS Payroll Tax				46	10		56
25	Real Estate & Property	-	41	-	98	86	-	225
26	Total Taxes Other Than Income Taxes:	-	41	-	144	96	-	281
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	(4)	-	(10)	(8)	-	(22)
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	8,511	65	-	1,116	407	84	10,182
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(4)		(4)
38	Acct 488 - Miscellaneous Revenue					(0)		(0)
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)	(6)	-	(6)
44								
45	Actual Return (Net Operating Income)	-	42	-	102	89	-	233
46								
47	Return Income Deficiency	-	24	-	57	49	-	130
48								
49	Additional Income Taxes on Deficiency:	-	22	-	54	47	-	123
50								
51	REVENUE REQUIREMENTS:	8,511	153	-	1,328	587	84	10,662
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				5,142	3,244		8,386
57	Accumulated Depreciation - S/L				(1,306)	(898)		(2,204)
58	Accumulated Depreciation - Deferred Taxes				(732)	(460)		(1,192)
59	Construction Work in Progress				7	73		80
60	Net Plant in Service	-	-	-	3,110	1,959	-	5,069
61								
62	Gas Stored Underground:		934					934
63	Working Capital Allowance				(873)	(1)		(875)
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				3	1		4
67	Customer Deposits							
68	TOTAL RATE BASE	-	934	-	2,239	1,959	-	5,132
69	% of Rate Base	0.0000%	18.1932%	0.0000%	43.6346%	38.1722%	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, 2023

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	CONCONSOLIDATED C&I Firm/Interruptible 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	150,037						150,037
5	Gas Supply Acquisition Cost		326					326
6	Daily Firm Capacity Cost				93			93
7	Total - Production	150,037	326	-	93	-	-	150,457
8								
9	Transmission				367			367
10	Distribution:				2,653	368	335	3,356
11	Customer Accounts and Services:							
12	Allocable					267		267
13	Transport Allocable						-	-
14	Customer Sales:							
15	Administrative & General:	-	158		2,612	215	-	2,986
16	Total Operation & Maintenance Expense:	150,037	485	-	5,725	850	335	157,433
17								
18	Depreciation & Amort Expense:				10,778	533		11,310
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	2	-	8	1	-	11
24	IBS Payroll Tax				456	97		554
25	Real Estate & Property	-	721	-	2,561	387	-	3,670
26	Total Taxes Other Than Income Taxes:	-	724	-	3,025	486	-	4,234
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	(71)	-	(251)	(38)	-	(360)
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	150,037	1,137	-	19,276	1,831	335	172,617
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(15)		(15)
38	Acct 488 - Miscellaneous Revenue					(0)		(0)
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					(6)		(6)
43	Total Other Operating Income:	-	(1)	-	(5)	(22)	-	(29)
44								
45	Actual Return (Net Operating Income)	-	2,601	-	9,232	1,396	-	13,229
46								
47	Return Income Deficiency	-	(1,438)	-	(5,103)	(772)	-	(7,312)
48								
49	Additional Income Taxes on Deficiency:	-	395	-	1,403	212	-	2,011
50								
51	REVENUE REQUIREMENTS:	150,037	2,694	-	24,804	2,645	335	180,516
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				112,269	14,593		126,862
57	Accumulated Depreciation - S/L				(29,619)	(4,041)		(33,660)
58	Accumulated Depreciation - Deferred Taxes				(16,003)	(2,069)		(18,071)
59	Construction Work in Progress				529	352		881
60	Net Plant in Service	-	-	-	67,176	8,835	-	76,011
61								
62	Gas Stored Underground:		16,458					16,458
63	Working Capital Allowance				(8,780)	(5)		(8,785)
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				27	3		30
67	Customer Deposits							
68	TOTAL RATE BASE	-	16,458	-	58,423	8,833	-	83,714
69	% of Rate Base	0.0000%	19.6597%	0.0000%	69.7886%	10.5517%	0.0000%	100.0000%

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2023

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	Transport-NNG C&I FIRM 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	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost				767			767
7	Total - Production	-	-	-	767	-	-	767
8								
9	Transmission				3,291			3,291
10	Distribution:				21,634	2,932	2,673	27,240
11	Customer Accounts and Services:							
12	Allocable					2,132		2,132
13	Transport Allocable						31,810	31,810
14	Customer Sales:							
15	Administrative & General:	-	-	-	8,332	1,717	15,572	25,620
16	Total Operation & Maintenance Expense:	-	-	-	34,024	6,781	50,055	90,860
17								
18	Depreciation & Amort Expense:				80,750	4,248		84,998
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	65	9	-	74
24	IBS Payroll Tax				3,128	667		3,794
25	Real Estate & Property	-	-	-	22,153	3,087	-	25,241
26	Total Taxes Other Than Income Taxes:	-	-	-	25,346	3,763	-	29,109
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	(2,175)	(303)	-	(2,479)
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	137,945	14,488	50,055	202,488
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(122)		(122)
38	Acct 488 - Miscellaneous Revenue					(4)		(4)
39	Acct 493 - Rent from Gas Property	-	-	-	(42)	(6)	-	(48)
40	Acct 494 - Interdepartmentall Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(46)		(46)
43	Total Other Operating Income:	-	-	-	(42)	(178)	-	(220)
44								
45	Actual Return (Net Operating Income)	-	-	-	145,107	20,223	-	165,329
46								
47	Return Income Deficiency	-	-	-	(109,390)	(15,245)	-	(124,635)
48								
49	Additional Income Taxes on Deficiency:	-	-	-	12,140	1,692	-	13,832
50								
51	REVENUE REQUIREMENTS:	-	-	-	185,760	20,980	50,055	256,795
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				952,208	116,361		1,068,568
57	Accumulated Depreciation - S/L				(252,978)	(32,221)		(285,199)
58	Accumulated Depreciation - Deferred Taxes				(135,769)	(16,495)		(152,264)
59	Construction Work in Progress				4,152	2,806		6,958
60	Net Plant in Service	-	-	-	567,614	70,450	-	638,064
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				(62,419)	(42)		(62,461)
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				195	25		219
67	Customer Deposits				-	-		-
68	TOTAL RATE BASE	-	-	-	505,389	70,433	-	575,822
69	% of Rate Base	0.0000%	0.0000%	0.0000%	87.7683%	12.2317%	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, 2023

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	Transport-NNG C&I FIRM Class 3	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				2,409			2,409
7	Total - Production	-	-	-	2,409	-	-	2,409
8								
9	Transmission				10,407			10,407
10	Distribution:				47,034	3,118	1,917	52,070
11	Customer Accounts and Services:							
12	Allocable					1,529		1,529
13	Transport Allocable						22,813	22,813
14	Customer Sales:							
15	Administrative & General:	-	-	-	26,348	1,231	11,168	38,747
16	Total Operation & Maintenance Expense:	-	-	-	86,198	5,879	35,898	127,975
17								
18	Depreciation & Amort Expense:				235,249	5,071		240,320
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	180	10	-	190
24	IBS Payroll Tax				7,203	1,535		8,738
25	Real Estate & Property	-	-	-	61,320	3,537	-	64,857
26	Total Taxes Other Than Income Taxes:	-	-	-	68,703	5,083	-	73,785
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	(6,021)	(347)	-	(6,369)
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	384,129	15,684	35,898	435,711
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(88)		(88)
38	Acct 488 - Miscellaneous Revenue					(3)		(3)
39	Acct 493 - Rent from Gas Property	-	-	-	(116)	(7)	-	(123)
40	Acct 494 - Interdepartmentall Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(33)		(33)
43	Total Other Operating Income:	-	-	-	(116)	(130)	-	(246)
44								
45	Actual Return (Net Operating Income)	-	-	-	317,121	18,292	-	335,413
46								
47	Return Income Deficiency	-	-	-	(218,258)	(12,589)	-	(230,847)
48								
49	Additional Income Taxes on Deficiency:	-	-	-	33,605	1,938	-	35,543
50								
51	REVENUE REQUIREMENTS:	-	-	-	516,481	23,195	35,898	575,574
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				2,615,568	124,666		2,740,234
57	Accumulated Depreciation - S/L				(704,094)	(30,340)		(734,434)
58	Accumulated Depreciation - Deferred Taxes				(373,272)	(17,671)		(390,943)
59	Construction Work in Progress				6,042	4,046		10,088
60	Net Plant in Service	-	-	-	1,544,244	80,702	-	1,624,945
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				(145,785)	(30)		(145,815)
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				450	18		468
67	Customer Deposits							
68	TOTAL RATE BASE	-	-	-	1,398,910	80,689	-	1,479,599
69	% of Rate Base	0.0000%	0.0000%	0.0000%	94.5466%	5.4534%	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, 2023

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	Transport-NNG C&I FIRM Class 4	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				629			629
7	Total - Production	-	-	-	629	-	-	629
8								
9	Transmission				2,341			2,341
10	Distribution:				10,484	105	81	10,670
11	Customer Accounts and Services:							
12	Allocable					65		65
13	Transport Allocable						964	964
14	Customer Sales:							
15	Administrative & General:	-	-	-	5,927	52	472	6,451
16	Total Operation & Maintenance Expense:	-	-	-	19,382	222	1,517	21,121
17								
18	Depreciation & Amort Expense:				52,659	163		52,822
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	40	0	-	41
24	IBS Payroll Tax				1,516	323		1,839
25	Real Estate & Property	-	-	-	13,769	116	-	13,885
26	Total Taxes Other Than Income Taxes:	-	-	-	15,325	439	-	15,764
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	(1,352)	(11)	-	(1,363)
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	86,014	812	1,517	88,343
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(4)		(4)
38	Acct 488 - Miscellaneous Revenue					(0)		(0)
39	Acct 493 - Rent from Gas Property	-	-	-	(26)	(0)	-	(26)
40	Acct 494 - Interdepartmentall Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	-	-	(26)	(5)	-	(31)
44								
45	Actual Return (Net Operating Income)	-	-	-	(22,222)	(187)	-	(22,409)
46								
47	Return Income Deficiency	-	-	-	44,422	373	-	44,795
48								
49	Additional Income Taxes on Deficiency:	-	-	-	7,546	63	-	7,609
50								
51	REVENUE REQUIREMENTS:	-	-	-	115,733	1,056	1,517	118,306
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				584,653	4,184		588,837
57	Accumulated Depreciation - S/L				(157,636)	(1,071)		(158,708)
58	Accumulated Depreciation - Deferred Taxes				(83,442)	(593)		(84,035)
59	Construction Work in Progress				1,424	120		1,544
60	Net Plant in Service	-	-	-	344,999	2,639	-	347,639
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				(30,977)	(1)		(30,978)
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				95	1		96
67	Customer Deposits							
68	TOTAL RATE BASE	-	-	-	314,118	2,639	-	316,756
69	% of Rate Base	0.0000%	0.0000%	0.0000%	99.1670%	0.8330%	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, 2023

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	Transport-NGG C&I FIRM Class 5 - CIP Exempt	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				2,524			2,524
7	Total - Production	-	-	-	2,524	-	-	2,524
8								
9	Transmission				13,065			13,065
10	Distribution:				57,358	109	84	57,551
11	Customer Accounts and Services:							
12	Allocable					67		67
13	Transport Allocable						997	997
14	Customer Sales:					-		-
15	Administrative & General:	-	-	-	33,076	54	488	33,618
16	Total Operation & Maintenance Expense:	-	-	-	106,023	229	1,569	107,822
17								
18	Depreciation & Amort Expense:				87,023	168		87,191
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	224	0	-	224
24	IBS Payroll Tax				7,250	1,545		8,796
25	Real Estate & Property	-	-	-	76,288	120	-	76,407
26	Total Taxes Other Than Income Taxes:	-	-	-	83,762	1,665	-	85,427
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	(7,491)	(12)	-	(7,503)
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	269,316	2,051	1,569	272,937
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(4)		(4)
38	Acct 488 - Miscellaneous Revenue					(0)		(0)
39	Acct 493 - Rent from Gas Property	-	-	-	(144)	(0)	-	(145)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	-	-	(144)	(6)	-	(150)
44								
45	Actual Return (Net Operating Income)	-	-	-	(229,532)	(360)	-	(229,892)
46								
47	Return Income Deficiency	-	-	-	352,527	553	-	353,080
48								
49	Additional Income Taxes on Deficiency:	-	-	-	41,807	66	-	41,873
50								
51	REVENUE REQUIREMENTS:	-	-	-	433,975	2,304	1,569	437,848
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				3,203,618	4,329		3,207,946
57	Accumulated Depreciation - S/L				(866,379)	(1,109)		(867,488)
58	Accumulated Depreciation - Deferred Taxes				(457,265)	(614)		(457,878)
59	Construction Work in Progress				7,212	124		7,336
60	Net Plant in Service	-	-	-	1,887,186	2,731	-	1,889,916
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				(147,267)	(1)		(147,269)
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				454	1		455
67	Customer Deposits							
68	TOTAL RATE BASE	-	-	-	1,740,373	2,730	-	1,743,103
69	% of Rate Base	0.0000%	0.0000%	0.0000%	99.8434%	0.1566%	0.0000%	100.0000%

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Forecasted Test Year Ending December 31, 2023

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	Transport-NNG Electric Generation FIRM Class 2 - CIP Exempt							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost				22,999			22,999
7	Total - Production	-	-	-	22,999	-	-	22,999
8	Transmission							
9	Distribution:				9,295	34	84	9,414
10	Customer Accounts and Services:							
11	Allocable					67		67
12	Transport Allocable						997	997
13	Customer Sales:							
14	Administrative & General:	-	-	-	-	54	488	542
15	Total Operation & Maintenance Expense:	-	-	-	32,294	155	1,569	34,019
16	Depreciation & Amort Expense:				31,266	72		31,338
17	Taxes Other Than Income Taxes:							
18	Unemployment Comp - FED & STATE				-	-	-	-
19	Retirement Benefits - FED				-	-	-	-
20	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	36	0	-	36
21	IBS Payroll Tax				1	0	-	1
22	Real Estate & Property	-	-	-	12,170	45	-	12,215
23	Total Taxes Other Than Income Taxes:	-	-	-	12,207	45	-	12,252
24	Other Income Before Income Taxes:	-	-	-	-	-	-	-
25	Income Taxes	-	-	-	(1,195)	(4)	-	(1,199)
26	Other Income After Income Taxes:	-	-	-	-	-	-	-
27	TOTAL EXPENSES:	-	-	-	74,572	268	1,569	76,409
28	Other Operating Income (Revenue Credits):							
29	Acct 487 - Late Payments					(4)		(4)
30	Acct 488 - Miscellaneous Revenue					(0)		(0)
31	Acct 493 - Rent from Gas Property	-	-	-	(23)	(0)	-	(23)
32	Acct 494 - Interdepartmental Rents					-		-
33	Acct 495 - Gas True-up	-	-	-				-
34	Acct 495 - Miscellaneous					(1)		(1)
35	Total Other Operating Income:	-	-	-	(23)	(5)	-	(28)
36	Actual Return (Net Operating Income)	-	-	-	258,769	960	-	259,729
37	Return Income Deficiency	-	-	-	(239,148)	(887)	-	(240,035)
38	Additional Income Taxes on Deficiency:	-	-	-	6,669	25	-	6,694
39	REVENUE REQUIREMENTS:	-	-	-	100,840	360	1,569	102,769
40	RATE BASE:							
41	Utility Plant in Service				533,331	1,453		534,784
42	Accumulated Depreciation - SIL				(156,558)	(288)		(156,846)
43	Accumulated Depreciation - Deferred Taxes				(75,950)	(206)		(76,156)
44	Construction Work in Progress				17,139	71		17,211
45	Net Plant in Service	-	-	-	317,962	1,031	-	318,993
46	Gas Stored Underground:							
47	Working Capital Allowance				(45,191)	(1)		(45,192)
48	Prepayments				-	-		-
49	Regulatory Assets & Liabilities				-	-		-
50	Materials & Supplies:				4,869	1		4,870
51	Customer Deposits							
52	TOTAL RATE BASE	-	-	-	277,640	1,030	-	278,670
53	% of Rate Base	0.0000%	0.0000%	0.0000%	99.6303%	0.3697%	0.0000%	100.0000%

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2023

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	Transport-NNG C&I INT 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	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost				108			108
7	Total - Production	-	-	-	108	-	-	108
8								
9	Transmission				694			694
10	Distribution:				10,049	1,866	1,701	13,616
11	Customer Accounts and Services:							
12	Allocable					1,357		1,357
13	Transport Allocable						20,243	20,243
14	Customer Sales:							
15	Administrative & General:	-	-	-	11,792	1,093	9,909	22,794
16	Total Operation & Maintenance Expense:	-	-	-	22,644	4,315	31,853	58,812
17								
18	Depreciation & Amort Expense:				56,910	2,703		59,614
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	20	6	-	26
24	IBS Payroll Tax				2,577	549		3,126
25	Real Estate & Property	-	-	-	6,820	1,965	-	8,785
26	Total Taxes Other Than Income Taxes:	-	-	-	9,417	2,520	-	11,936
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	(670)	(193)	-	(863)
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	88,302	9,345	31,853	129,500
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(78)		(78)
38	Acct 488 - Miscellaneous Revenue					(2)		(2)
39	Acct 493 - Rent from Gas Property	-	-	-	(13)	(4)	-	(17)
40	Acct 494 - Interdepartmentall Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(29)		(29)
43	Total Other Operating Income:	-	-	-	(13)	(113)	-	(126)
44								
45	Actual Return (Net Operating Income)	-	-	-	52,836	15,221	-	68,057
46								
47	Return Income Deficiency	-	-	-	(41,840)	(12,053)	-	(53,894)
48								
49	Additional Income Taxes on Deficiency:	-	-	-	3,737	1,077	-	4,814
50								
51	REVENUE REQUIREMENTS:	-	-	-	103,022	13,476	31,853	148,351
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				337,571	74,048		411,618
57	Accumulated Depreciation - S/L				(84,875)	(20,504)		(105,379)
58	Accumulated Depreciation - Deferred Taxes				(48,014)	(10,497)		(58,511)
59	Construction Work in Progress				2,211	1,786		3,996
60	Net Plant in Service	-	-	-	206,892	44,832	-	251,724
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				(51,467)	(27)		(51,494)
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				161	16		176
67	Customer Deposits				-	-		-
68	TOTAL RATE BASE	-	-	-	155,585	44,821	-	200,406
69	% of Rate Base	0.0000%	0.0000%	0.0000%	77.6349%	22.3651%	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, 2023

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	Transport-NNG C&I INT Class 3	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				1,431			1,431
7	Total - Production	-	-	-	1,431	-	-	1,431
8								
9	Transmission				7,717			7,717
10	Distribution:				53,588	5,117	3,146	61,851
11	Customer Accounts and Services:							
12	Allocable					2,509		2,509
13	Transport Allocable						37,433	37,433
14	Customer Sales:							
15	Administrative & General:	-	-	-	131,031	2,020	18,324	151,376
16	Total Operation & Maintenance Expense:	-	-	-	193,767	9,646	58,903	262,315
17								
18	Depreciation & Amort Expense:				680,529	8,320		688,849
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	152	17	-	169
24	IBS Payroll Tax				24,991	5,326		30,318
25	Real Estate & Property	-	-	-	51,858	5,804	-	57,661
26	Total Taxes Other Than Income Taxes:	-	-	-	77,001	11,147	-	88,148
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	(5,092)	(570)	-	(5,662)
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	946,204	28,543	58,903	1,033,650
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(144)		(144)
38	Acct 488 - Miscellaneous Revenue					(5)		(5)
39	Acct 493 - Rent from Gas Property	-	-	-	(98)	(11)	-	(109)
40	Acct 494 - Interdepartmentall Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(54)		(54)
43	Total Other Operating Income:	-	-	-	(98)	(213)	-	(311)
44								
45	Actual Return (Net Operating Income)	-	-	-	821,456	91,932	-	913,388
46								
47	Return Income Deficiency	-	-	-	(737,848)	(82,575)	-	(820,423)
48								
49	Additional Income Taxes on Deficiency:	-	-	-	28,419	3,180	-	31,600
50								
51	REVENUE REQUIREMENTS:	-	-	-	1,058,134	40,867	58,903	1,157,903
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				2,783,322	204,557		2,987,879
57	Accumulated Depreciation - S/L				(703,888)	(49,783)		(753,671)
58	Accumulated Depreciation - Deferred Taxes				(396,372)	(28,995)		(425,367)
59	Construction Work in Progress				4,215	6,639		10,855
60	Net Plant in Service	-	-	-	1,687,277	132,419	-	1,819,696
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				(505,795)	(49)		(505,844)
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				1,565	29		1,594
67	Customer Deposits							
68	TOTAL RATE BASE	-	-	-	1,183,047	132,398	-	1,315,445
69	% of Rate Base	0.0000%	0.0000%	0.0000%	89.9351%	10.0649%	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, 2023

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	Transport-NNG C&I INT Class 4	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				877			877
7	Total - Production	-	-	-	877	-	-	877
8								
9	Transmission				4,507			4,507
10	Distribution:				31,579	735	567	32,882
11	Customer Accounts and Services:							
12	Allocable					452		452
13	Transport Allocable						6,748	6,748
14	Customer Sales:							
15	Administrative & General:	-	-	-	76,523	364	3,303	80,190
16	Total Operation & Maintenance Expense:	-	-	-	113,486	1,552	10,618	125,655
17								
18	Depreciation & Amort Expense:				427,483	1,138		428,621
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	89	2	-	91
24	IBS Payroll Tax				14,881	3,172		18,053
25	Real Estate & Property	-	-	-	30,380	810	-	31,190
26	Total Taxes Other Than Income Taxes:	-	-	-	45,350	3,984	-	49,334
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	(2,983)	(80)	-	(3,063)
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	583,336	6,594	10,618	600,547
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(26)		(26)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	-	-	(57)	(2)	-	(59)
40	Acct 494 - Interdepartmentall Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(10)		(10)
43	Total Other Operating Income:	-	-	-	(57)	(38)	-	(95)
44								
45	Actual Return (Net Operating Income)	-	-	-	11,930	318	-	12,248
46								
47	Return Income Deficiency	-	-	-	37,050	987	-	38,037
48								
49	Additional Income Taxes on Deficiency:	-	-	-	16,649	444	-	17,093
50								
51	REVENUE REQUIREMENTS:	-	-	-	648,907	8,305	10,618	667,830
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				1,638,603	29,285		1,667,888
57	Accumulated Depreciation - S/L				(413,930)	(7,500)		(421,430)
58	Accumulated Depreciation - Deferred Taxes				(233,344)	(4,151)		(237,496)
59	Construction Work in Progress				2,493	840		3,333
60	Net Plant in Service	-	-	-	993,821	18,474	-	1,012,295
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				(301,690)	(9)		(301,698)
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				933	5		938
67	Customer Deposits							
68	TOTAL RATE BASE	-	-	-	693,064	18,470	-	711,534
69	% of Rate Base	0.0000%	0.0000%	0.0000%	97.4042%	2.5958%	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, 2023

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	Transport-NNG C&I INT Class 5	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				466			466
7	Total - Production	-	-	-	466	-	-	466
8								
9	Transmission				2,866			2,866
10	Distribution:				20,110	435	335	20,880
11	Customer Accounts and Services:							
12	Allocable					267		267
13	Transport Allocable						3,989	3,989
14	Customer Sales:							
15	Administrative & General:	-	-	-	48,665	215	1,953	50,833
16	Total Operation & Maintenance Expense:	-	-	-	72,107	917	6,278	79,302
17								
18	Depreciation & Amort Expense:				310,125	673		310,798
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	57	1	-	58
24	IBS Payroll Tax				9,492	2,023		11,515
25	Real Estate & Property	-	-	-	19,356	479	-	19,835
26	Total Taxes Other Than Income Taxes:	-	-	-	28,904	2,503	-	31,407
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	(1,901)	(47)	-	(1,948)
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	409,236	4,046	6,278	419,560
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(15)		(15)
38	Acct 488 - Miscellaneous Revenue					(0)		(0)
39	Acct 493 - Rent from Gas Property	-	-	-	(37)	(1)	-	(38)
40	Acct 494 - Interdepartmentall Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(6)		(6)
43	Total Other Operating Income:	-	-	-	(37)	(22)	-	(59)
44								
45	Actual Return (Net Operating Income)	-	-	-	(85,769)	(2,121)	-	(87,890)
46								
47	Return Income Deficiency	-	-	-	116,976	2,893	-	119,869
48								
49	Additional Income Taxes on Deficiency:	-	-	-	10,607	262	-	10,870
50								
51	REVENUE REQUIREMENTS:	-	-	-	451,013	5,058	6,278	462,349
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				1,042,649	17,314		1,059,963
57	Accumulated Depreciation - S/L				(263,311)	(4,434)		(267,745)
58	Accumulated Depreciation - Deferred Taxes				(148,476)	(2,454)		(150,930)
59	Construction Work in Progress				1,517	497		2,014
60	Net Plant in Service	-	-	-	632,379	10,922	-	643,301
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				(191,403)	(5)		(191,409)
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				595	3		598
67	Customer Deposits							
68	TOTAL RATE BASE	-	-	-	441,570	10,920	-	452,490
69	% of Rate Base	0.0000%	0.0000%	0.0000%	97.5866%	2.4134%	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, 2023

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	Transport-NGG C&I INT Class 5 - CIP Exempt							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost				16,258			16,258
7	Total - Production	-	-	-	16,258	-	-	16,258
8								
9	Transmission				-			-
10	Distribution:				31,633	368	503	32,503
11	Customer Accounts and Services:							
12	Allocable					401		401
13	Transport Allocable						5,984	5,984
14	Customer Sales:					-		-
15	Administrative & General:	-	-	-	-	323	2,929	3,252
16	Total Operation & Maintenance Expense:	-	-	-	47,890	1,092	9,416	58,398
17								
18	Depreciation & Amort Expense:				79,886	742		80,628
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	80	1	-	82
24	IBS Payroll Tax				5	1		6
25	Real Estate & Property	-	-	-	27,431	474	-	27,905
26	Total Taxes Other Than Income Taxes:	-	-	-	27,516	476	-	27,992
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	(2,694)	(47)	-	(2,740)
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	152,599	2,263	9,416	164,278
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(23)		(23)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	-	-	(52)	(1)	-	(53)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(9)		(9)
43	Total Other Operating Income:	-	-	-	(52)	(33)	-	(85)
44								
45	Actual Return (Net Operating Income)	-	-	-	982,513	16,969	-	999,482
46								
47	Return Income Deficiency	-	-	-	(938,287)	(16,205)	-	(954,493)
48								
49	Additional Income Taxes on Deficiency:	-	-	-	15,033	260	-	15,292
50								
51	REVENUE REQUIREMENTS:	-	-	-	211,805	3,253	9,416	224,475
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				1,372,706	15,226		1,387,932
57	Accumulated Depreciation - S/L				(401,417)	(2,990)		(404,407)
58	Accumulated Depreciation - Deferred Taxes				(194,803)	(2,159)		(196,961)
59	Construction Work in Progress				12,116	734		12,850
60	Net Plant in Service	-	-	-	788,602	10,811	-	799,413
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				(179,384)	(8)		(179,392)
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				16,569	5		16,574
67	Customer Deposits							
68	TOTAL RATE BASE	-	-	-	625,787	10,808	-	636,595
69	% of Rate Base	0.0000%	0.0000%	0.0000%	98.3022%	1.6978%	0.0000%	100.0000%

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2023

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	Transport-NNG Electric Generation INT Class 2							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost				49			49
7	Total - Production	-	-	-	49	-	-	49
8								
9	Transmission				1,172			1,172
10	Distribution:				6,089	82	84	6,255
11	Customer Accounts and Services:							
12	Allocable					67		67
13	Transport Allocable						997	997
14	Customer Sales:					-		-
15	Administrative & General:	-	-	-	19,902	54	488	20,444
16	Total Operation & Maintenance Expense:	-	-	-	27,212	203	1,569	28,984
17								
18	Depreciation & Amort Expense:				49,287	117		49,403
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	21	0	-	21
24	IBS Payroll Tax				1,641	350		1,991
25	Real Estate & Property	-	-	-	7,156	86	-	7,242
26	Total Taxes Other Than Income Taxes:	-	-	-	8,818	436	-	9,254
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	(703)	(8)	-	(711)
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	84,614	747	1,569	86,930
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(4)		(4)
38	Acct 488 - Miscellaneous Revenue					(0)		(0)
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)	(6)	-	(19)
44								
45	Actual Return (Net Operating Income)	-	-	-	(35,888)	(431)	-	(36,319)
46								
47	Return Income Deficiency	-	-	-	47,425	569	-	47,994
48								
49	Additional Income Taxes on Deficiency:	-	-	-	3,922	47	-	3,969
50								
51	REVENUE REQUIREMENTS:	-	-	-	100,060	927	1,569	102,556
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				328,822	3,244		332,066
57	Accumulated Depreciation - S/L				(86,555)	(898)		(87,453)
58	Accumulated Depreciation - Deferred Taxes				(46,889)	(460)		(47,349)
59	Construction Work in Progress				515	73		588
60	Net Plant in Service	-	-	-	195,893	1,959	-	197,852
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				(32,746)	(1)		(32,747)
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				103	1		104
67	Customer Deposits							
68	TOTAL RATE BASE	-	-	-	163,250	1,959	-	165,209
69	% of Rate Base	0.0000%	0.0000%	0.0000%	98.8143%	1.1857%	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, 2023

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	Transport-NNG Electric Generation INT Class 2 - CIP Exempt	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				53			53
7	Total - Production	-	-	-	53	-	-	53
8								
9	Transmission				2,246			2,246
10	Distribution:				11,671	82	84	11,837
11	Customer Accounts and Services:							
12	Allocable					67		67
13	Transport Allocable						997	997
14	Customer Sales:					-		-
15	Administrative & General:	-	-	-	38,145	54	488	38,687
16	Total Operation & Maintenance Expense:	-	-	-	52,115	203	1,569	53,887
17								
18	Depreciation & Amort Expense:				20,965	117		21,082
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-	-	-
22	Retirement Benefits - FED				-	-	-	-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	40	0	-	40
24	IBS Payroll Tax				3,145	670	-	3,815
25	Real Estate & Property	-	-	-	13,727	86	-	13,813
26	Total Taxes Other Than Income Taxes:	-	-	-	16,912	756	-	17,669
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	(1,348)	(8)	-	(1,356)
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	88,645	1,067	1,569	91,281
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(4)		(4)
38	Acct 488 - Miscellaneous Revenue					(0)		(0)
39	Acct 493 - Rent from Gas Property	-	-	-	(26)	(0)	-	(26)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	-	-	(26)	(6)	-	(32)
44								
45	Actual Return (Net Operating Income)	-	-	-	(73,442)	(459)	-	(73,901)
46								
47	Return Income Deficiency	-	-	-	95,573	598	-	96,171
48								
49	Additional Income Taxes on Deficiency:	-	-	-	7,523	47	-	7,570
50								
51	REVENUE REQUIREMENTS:	-	-	-	118,273	1,247	1,569	121,089
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				629,949	3,244		633,193
57	Accumulated Depreciation - SIL				(165,810)	(898)		(166,708)
58	Accumulated Depreciation - Deferred Taxes				(89,829)	(460)		(90,289)
59	Construction Work in Progress				956	73		1,029
60	Net Plant in Service	-	-	-	375,266	1,959	-	377,225
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				(62,306)	(1)		(62,307)
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				197	1		198
67	Customer Deposits							
68	TOTAL RATE BASE	-	-	-	313,157	1,959	-	315,116
69	% of Rate Base	0.0000%	0.0000%	0.0000%	99.3784%	0.6216%	0.0000%	100.0000%

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2023

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	Transport-NGG C&I Firm/Interruptible 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	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost				58			58
7	Total - Production	-	-	-	58	-	-	58
8								
9	Transmission				372			372
10	Distribution:				3,475	533	486	4,494
11	Customer Accounts and Services:							
12	Allocable					388		388
13	Transport Allocable						5,784	5,784
14	Customer Sales:					-		-
15	Administrative & General:	-	-	-	3,719	312	2,831	6,863
16	Total Operation & Maintenance Expense:	-	-	-	7,624	1,233	9,101	17,957
17								
18	Depreciation & Amort Expense:				16,616	772		17,388
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	8	2	-	10
24	IBS Payroll Tax				714	152		866
25	Real Estate & Property	-	-	-	2,901	561	-	3,462
26	Total Taxes Other Than Income Taxes:	-	-	-	3,623	715	-	4,338
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	(285)	(55)	-	(340)
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	27,578	2,665	9,101	39,344
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(22)		(22)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	-	-	(5)	(1)	-	(7)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(8)		(8)
43	Total Other Operating Income:	-	-	-	(5)	(32)	-	(38)
44								
45	Actual Return (Net Operating Income)	-	-	-	18,305	3,543	-	21,848
46								
47	Return Income Deficiency	-	-	-	(13,629)	(2,637)	-	(16,266)
48								
49	Additional Income Taxes on Deficiency:	-	-	-	1,590	308	-	1,897
50								
51	REVENUE REQUIREMENTS:	-	-	-	33,838	3,846	9,101	46,785
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				133,096	21,156		154,252
57	Accumulated Depreciation - S/L				(34,451)	(5,858)		(40,309)
58	Accumulated Depreciation - Deferred Taxes				(18,955)	(2,999)		(21,954)
59	Construction Work in Progress				706	510		1,216
60	Net Plant in Service	-	-	-	80,396	12,809	-	93,206
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				(14,269)	(8)		(14,276)
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				44	4		49
67	Customer Deposits				-	-		-
68	TOTAL RATE BASE	-	-	-	66,172	12,806	-	78,978
69	% of Rate Base	0.0000%	0.0000%	0.0000%	83.7854%	16.2146%	0.0000%	100.0000%

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2023

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	Transport-NGG C&I Firm/Interruptible Class 3							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost				1,202			1,202
7	Total - Production	-	-	-	1,202	-	-	1,202
8								
9	Transmission				7,042			7,042
10	Distribution:				38,128	2,361	1,451	41,940
11	Customer Accounts and Services:							
12	Allocable					1,157		1,157
13	Transport Allocable						17,270	17,270
14	Customer Sales:					-		-
15	Administrative & General:	-	-		69,083	932	8,454	78,470
16	Total Operation & Maintenance Expense:	-	-	-	115,455	4,450	27,176	147,081
17								
18	Depreciation & Amort Expense:				329,549	3,839		333,387
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	128	8	-	135
24	IBS Payroll Tax				11,489	2,449		13,938
25	Real Estate & Property	-	-	-	43,565	2,678	-	46,243
26	Total Taxes Other Than Income Taxes:	-	-	-	55,182	5,134	-	60,316
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	(4,278)	(263)	-	(4,541)
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	495,907	13,160	27,176	536,244
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(67)		(67)
38	Acct 488 - Miscellaneous Revenue					(2)		(2)
39	Acct 493 - Rent from Gas Property	-	-	-	(82)	(5)	-	(87)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(25)		(25)
43	Total Other Operating Income:	-	-	-	(82)	(98)	-	(181)
44								
45	Actual Return (Net Operating Income)	-	-	-	390,475	24,000	-	414,475
46								
47	Return Income Deficiency	-	-	-	(320,237)	(19,683)	-	(339,920)
48								
49	Additional Income Taxes on Deficiency:	-	-	-	23,875	1,467	-	25,342
50								
51	REVENUE REQUIREMENTS:	-	-	-	589,938	18,846	27,176	635,960
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				2,051,825	94,377		2,146,202
57	Accumulated Depreciation - S/L				(536,996)	(22,968)		(559,965)
58	Accumulated Depreciation - Deferred Taxes				(292,533)	(13,378)		(305,911)
59	Construction Work in Progress				3,769	3,063		6,832
60	Net Plant in Service	-	-	-	1,226,064	61,094	-	1,287,159
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				(232,924)	(23)		(232,946)
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				719	13		733
67	Customer Deposits							
68	TOTAL RATE BASE	-	-	-	993,860	61,085	-	1,054,945
69	% of Rate Base	0.0000%	0.0000%	0.0000%	94.2096%	5.7904%	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, 2023

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				1,270			1,270
7	Total - Production	-	-	-	1,270	-	-	1,270
8								
9	Transmission				7,962			7,962
10	Distribution:				35,996	210	162	36,368
11	Customer Accounts and Services:							
12	Allocable					129		129
13	Transport Allocable						1,928	1,928
14	Customer Sales:							
15	Administrative & General:	-	-	-	44,273	104	944	45,321
16	Total Operation & Maintenance Expense:	-	-	-	89,501	443	3,034	92,978
17								
18	Depreciation & Amort Expense:				188,319	325		188,644
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	137	1		138
24	IBS Payroll Tax				5,511	1,175		6,685
25	Real Estate & Property	-	-	-	46,786	231		47,017
26	Total Taxes Other Than Income Taxes:	-	-	-	52,434	1,407		53,840
27								
28	Other Income Before Income Taxes:							
29								
30	Income Taxes				(4,594)	(23)		(4,617)
31								
32	Other Income After Income Taxes:							
33								
34	TOTAL EXPENSES:	-	-	-	325,659	2,152	3,034	330,845
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(7)		(7)
38	Acct 488 - Miscellaneous Revenue					(0)		(0)
39	Acct 493 - Rent from Gas Property	-	-	-	(88)	(0)		(89)
40	Acct 494 - Interdepartmental Rents							
41	Acct 495 - Gas True-up	-	-	-				
42	Acct 495 - Miscellaneous					(3)		(3)
43	Total Other Operating Income:	-	-	-	(88)	(11)		(99)
44								
45	Actual Return (Net Operating Income)				(99,222)	(491)		(99,713)
46								
47	Return Income Deficiency				174,653	864		175,516
48								
49	Additional Income Taxes on Deficiency:				25,640	127		25,766
50								
51	REVENUE REQUIREMENTS:	-	-	-	426,641	2,641	3,034	432,316
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				1,997,502	8,367		2,005,869
57	Accumulated Depreciation - S/L				(537,573)	(2,143)		(539,716)
58	Accumulated Depreciation - Deferred Taxes				(285,061)	(1,186)		(286,247)
59	Construction Work in Progress				4,196	240		4,436
60	Net Plant in Service	-	-	-	1,179,063	5,278		1,184,341
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				(112,073)	(3)		(112,075)
64	Prepayments							
65	Regulatory Assets & Liabilities							
66	Materials & Supplies:				345	1		347
67	Customer Deposits							
68	TOTAL RATE BASE	-	-	-	1,067,336	5,277		1,072,613
69	% of Rate Base	0.0000%	0.0000%	0.0000%	99.5080%	0.4920%	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, 2023

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	Transport-NGG C&I Firm/Interruptible Class 5							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost				344			344
7	Total - Production	-	-	-	344	-	-	344
8								
9	Transmission				1,699			1,699
10	Distribution:				10,831	109	84	11,024
11	Customer Accounts and Services:							
12	Allocable					67		67
13	Transport Allocable						997	997
14	Customer Sales:					-		-
15	Administrative & General:	-	-	-	23,857	54	488	24,399
16	Total Operation & Maintenance Expense:	-	-	-	36,731	229	1,569	38,530
17								
18	Depreciation & Amort Expense:				148,262	168		148,431
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	32	0	-	33
24	IBS Payroll Tax				4,482	955		5,437
25	Real Estate & Property	-	-	-	11,073	120	-	11,192
26	Total Taxes Other Than Income Taxes:	-	-	-	15,587	1,075	-	16,662
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	(1,087)	(12)	-	(1,099)
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	199,493	1,461	1,569	202,524
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(4)		(4)
38	Acct 488 - Miscellaneous Revenue					(0)		(0)
39	Acct 493 - Rent from Gas Property	-	-	-	(21)	(0)	-	(21)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	-	-	(21)	(6)	-	(27)
44								
45	Actual Return (Net Operating Income)	-	-	-	(50,631)	(547)	-	(51,179)
46								
47	Return Income Deficiency	-	-	-	68,483	740	-	69,224
48								
49	Additional Income Taxes on Deficiency:	-	-	-	6,068	66	-	6,134
50								
51	REVENUE REQUIREMENTS:	-	-	-	223,392	1,714	1,569	226,676
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				569,264	4,329		573,593
57	Accumulated Depreciation - S/L				(145,601)	(1,109)		(146,710)
58	Accumulated Depreciation - Deferred Taxes				(81,099)	(614)		(81,713)
59	Construction Work in Progress				949	124		1,074
60	Net Plant in Service	-	-	-	343,513	2,731	-	346,244
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				(91,190)	(1)		(91,191)
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				281	1		282
67	Customer Deposits							
68	TOTAL RATE BASE	-	-	-	252,604	2,730	-	255,334
69	% of Rate Base	0.0000%	0.0000%	0.0000%	98.9308%	1.0692%	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, 2023

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	Transport-NGG C&I Firm/Interruptible Class 5 - CIP Exempt							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost				11,237			11,237
7	Total - Production	-	-	-	11,237	-	-	11,237
8								
9	Transmission				66,519			66,519
10	Distribution:				315,581	543	419	316,543
11	Customer Accounts and Services:							
12	Allocable					334		334
13	Transport Allocable						4,987	4,987
14	Customer Sales:					-		-
15	Administrative & General:	-	-	-	437,296	269	2,441	440,006
16	Total Operation & Maintenance Expense:	-	-	-	830,633	1,147	7,847	839,626
17								
18	Depreciation & Amort Expense:				526,137	841		526,978
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	1,161	2	-	1,162
24	IBS Payroll Tax				61,619	13,133		74,751
25	Real Estate & Property	-	-	-	396,125	598	-	396,724
26	Total Taxes Other Than Income Taxes:	-	-	-	458,904	13,733	-	472,637
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	(38,898)	(59)	-	(38,957)
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	1,776,776	15,662	7,847	1,800,285
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(19)		(19)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	-	-	(749)	(1)	-	(750)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up					-		-
42	Acct 495 - Miscellaneous					(7)		(7)
43	Total Other Operating Income:	-	-	-	(749)	(28)	-	(777)
44								
45	Actual Return (Net Operating Income)	-	-	-	(1,482,457)	(2,239)	-	(1,484,696)
46								
47	Return Income Deficiency	-	-	-	2,121,111	3,204	-	2,124,315
48								
49	Additional Income Taxes on Deficiency:	-	-	-	217,085	328	-	217,413
50								
51	REVENUE REQUIREMENTS:	-	-	-	2,631,767	16,927	7,847	2,656,540
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				17,364,543	21,643		17,386,186
57	Accumulated Depreciation - S/L				(4,637,409)	(5,543)		(4,642,952)
58	Accumulated Depreciation - Deferred Taxes				(2,477,417)	(3,068)		(2,480,485)
59	Construction Work in Progress				35,518	621		36,139
60	Net Plant in Service	-	-	-	10,285,235	13,653	-	10,298,888
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				(1,252,191)	(7)		(1,252,198)
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				3,863	4		3,866
67	Customer Deposits							
68	TOTAL RATE BASE	-	-	-	9,036,906	13,650	-	9,050,556
69	% of Rate Base	0.0000%	0.0000%	0.0000%	99.8492%	0.1508%	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, 2023

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	Transport for Resale							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost				146			146
7	Total - Production	-	-	-	146	-	-	146
8								
9	Transmission				-			-
10	Distribution:				410	132	81	623
11	Customer Accounts and Services:							
12	Allocable					65		65
13	Transport Allocable						964	964
14	Customer Sales:					-		-
15	Administrative & General:	-	-	-	-	52	472	524
16	Total Operation & Maintenance Expense:	-	-	-	556	248	1,517	2,321
17								
18	Depreciation & Amort Expense:				11,165	214		11,380
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	1	0	-	1
24	IBS Payroll Tax				431	92		523
25	Real Estate & Property	-	-	-	171	149	-	321
26	Total Taxes Other Than Income Taxes:	-	-	-	602	242	-	844
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	(17)	(15)	-	(31)
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	12,307	690	1,517	14,514
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(4)		(4)
38	Acct 488 - Miscellaneous Revenue					(0)		(0)
39	Acct 493 - Rent from Gas Property	-	-	-	(0)	(0)	-	(1)
40	Acct 494 - Interdepartmentall Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	-	-	(0)	(5)	-	(6)
44								
45	Actual Return (Net Operating Income)	-	-	-	7,700	6,727	-	14,427
46								
47	Return Income Deficiency	-	-	-	(7,424)	(6,486)	-	(13,910)
48								
49	Additional Income Taxes on Deficiency:	-	-	-	94	82	-	176
50								
51	REVENUE REQUIREMENTS:	-	-	-	12,676	1,007	1,517	15,200
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				19,584	5,268		24,851
57	Accumulated Depreciation - S/L				(4,309)	(1,282)		(5,591)
58	Accumulated Depreciation - Deferred Taxes				(2,778)	(747)		(3,524)
59	Construction Work in Progress				109	171		280
60	Net Plant in Service	-	-	-	12,606	3,410	-	16,016
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance				(8,730)	(1)		(8,732)
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				27	1		28
67	Customer Deposits							-
68	TOTAL RATE BASE	-	-	-	3,903	3,409	-	7,312
69	% of Rate Base	0.0000%	0.0000%	0.0000%	53.3743%	46.6257%	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, 2023

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	LVI-NGG Flex Transport (Cust "A")	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				1,288			1,288
7	Total - Production	-	-	-	1,288	-	-	1,288
8								
9	Transmission				-			-
10	Distribution:				592	61	84	737
11	Customer Accounts and Services:							
12	Allocable					67		67
13	Transport Allocable						997	997
14	Customer Sales:							
15	Administrative & General:	-	-	-	-	54	488	542
16	Total Operation & Maintenance Expense:	-	-	-	1,880	182	1,569	3,631
17								
18	Depreciation & Amort Expense:				139,815	124		139,939
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	2	0	-	2
24	IBS Payroll Tax				1	0		1
25	Real Estate & Property	-	-	-	716	79	-	795
26	Total Taxes Other Than Income Taxes:	-	-	-	718	79	-	798
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	(70)	(8)	-	(78)
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	142,343	377	1,569	144,290
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(4)		(4)
38	Acct 488 - Miscellaneous Revenue					(0)		(0)
39	Acct 493 - Rent from Gas Property	-	-	-	(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)	(6)	-	(7)
44								
45	Actual Return (Net Operating Income)	-	-	-	66,270	7,313	-	73,583
46								
47	Return Income Deficiency	-	-	-	(65,116)	(7,185)	-	(72,302)
48								
49	Additional Income Taxes on Deficiency:	-	-	-	392	43	-	435
50								
51	REVENUE REQUIREMENTS:	-	-	-	143,888	542	1,569	145,999
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				32,695	2,538		35,232
57	Accumulated Depreciation - S/L				(9,593)	(498)		(10,091)
58	Accumulated Depreciation - Deferred Taxes				(4,654)	(360)		(5,014)
59	Construction Work in Progress				960	122		1,082
60	Net Plant in Service	-	-	-	19,407	1,802	-	21,209
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				(3,393)	(1)		(3,394)
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				310	1		311
67	Customer Deposits							
68	TOTAL RATE BASE	-	-	-	16,325	1,801	-	18,126
69	% of Rate Base	0.0000%	0.0000%	0.0000%	90.0621%	9.9379%	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, 2023

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	LVI-NNG Flex Transport (Cust "B")	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, 2023

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	LVI-NNG Flex Transport (Cust "C")	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	Unauthor. 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, 2023

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.	LVI-NNG Flex Transport (Cust "D")	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, 2023

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	LVIJ-NGG Flex Transport (Cust "E")	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	Unauthor. 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, 2023

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	LVIJ-NGG Flex Transport (Cust "F")	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				1,195			1,195
7	Total - Production	-	-	-	1,195	-	-	1,195
8								
9	Transmission				-			-
10	Distribution:				493	184	251	928
11	Customer Accounts and Services:							
12	Allocable					201		201
13	Transport Allocable						2,992	2,992
14	Customer Sales:					-		-
15	Administrative & General:	-	-	-	-	161	1,465	1,626
16	Total Operation & Maintenance Expense:	-	-	-	1,688	546	4,708	6,942
17								
18	Depreciation & Amort Expense:				116,662	371		117,033
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	2	1	-	2
24	IBS Payroll Tax				2	0		3
25	Real Estate & Property	-	-	-	608	237	-	845
26	Total Taxes Other Than Income Taxes:	-	-	-	612	238	-	850
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	(60)	(23)	-	(83)
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	118,902	1,132	4,708	124,742
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(12)		(12)
38	Acct 488 - Miscellaneous Revenue					(0)		(0)
39	Acct 493 - Rent from Gas Property	-	-	-	(1)	(0)	-	(2)
40	Acct 494 - Interdepartmentall Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(4)		(4)
43	Total Other Operating Income:	-	-	-	(1)	(17)	-	(18)
44								
45	Actual Return (Net Operating Income)	-	-	-	45,915	17,898	-	63,813
46								
47	Return Income Deficiency	-	-	-	(44,935)	(17,516)	-	(62,452)
48								
49	Additional Income Taxes on Deficiency:	-	-	-	333	130	-	463
50								
51	REVENUE REQUIREMENTS:	-	-	-	120,214	1,627	4,708	126,549
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				28,121	7,613		35,734
57	Accumulated Depreciation - S/L				(8,254)	(1,495)		(9,749)
58	Accumulated Depreciation - Deferred Taxes				(4,004)	(1,079)		(5,084)
59	Construction Work in Progress				891	367		1,258
60	Net Plant in Service	-	-	-	16,753	5,406	-	22,159
61								
62	Gas Stored Underground:		-					-
63	Working Capital Allowance				(3,148)	(4)		(3,152)
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				258	2		261
67	Customer Deposits					-		-
68	TOTAL RATE BASE	-	-	-	13,863	5,404	-	19,267
69	% of Rate Base	0.0000%	0.0000%	0.0000%	71.9525%	28.0475%	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, 2023

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	LVI-NGG Flex Transport (Cust "G")	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				516			516
7	Total - Production	-	-	-	516	-	-	516
8								
9	Transmission				-			-
10	Distribution:				157	61	84	302
11	Customer Accounts and Services:							
12	Allocable					67		67
13	Transport Allocable						997	997
14	Customer Sales:					-		-
15	Administrative & General:	-	-	-	-	54	488	542
16	Total Operation & Maintenance Expense:	-	-	-	673	182	1,569	2,424
17								
18	Depreciation & Amort Expense:				37,296	124		37,419
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	1	0	-	1
24	IBS Payroll Tax				1	0		1
25	Real Estate & Property	-	-	-	206	79	-	285
26	Total Taxes Other Than Income Taxes:	-	-	-	207	79	-	287
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	(20)	(8)	-	(28)
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	38,156	377	1,569	40,102
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(4)		(4)
38	Acct 488 - Miscellaneous Revenue					(0)		(0)
39	Acct 493 - Rent from Gas Property	-	-	-	(0)	(0)	-	(1)
40	Acct 494 - Interdepartmentall Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	-	-	(0)	(6)	-	(6)
44								
45	Actual Return (Net Operating Income)	-	-	-	14,505	5,559	-	20,064
46								
47	Return Income Deficiency	-	-	-	(14,173)	(5,432)	-	(19,605)
48								
49	Additional Income Taxes on Deficiency:	-	-	-	113	43	-	156
50								
51	REVENUE REQUIREMENTS:	-	-	-	38,600	542	1,569	40,712
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				9,922	2,538		12,459
57	Accumulated Depreciation - S/L				(2,916)	(498)		(3,414)
58	Accumulated Depreciation - Deferred Taxes				(1,414)	(360)		(1,774)
59	Construction Work in Progress				384	122		507
60	Net Plant in Service	-	-	-	5,976	1,802	-	7,778
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				(1,358)	(1)		(1,359)
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				82	1		83
67	Customer Deposits					-		-
68	TOTAL RATE BASE	-	-	-	4,700	1,801	-	6,501
69	% of Rate Base	0.0000%	0.0000%	0.0000%	72.2933%	27.7067%	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, 2023

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	Transport-CONSOLIDATED C&I FIRM Class 2							
2	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost				685			685
7	Total - Production	-	-	-	685	-	-	685
8								
9	Transmission				2,852			2,852
10	Distribution:				18,748	3,036	2,768	24,551
11	Customer Accounts and Services:							
12	Allocable					2,207		2,207
13	Transport Allocable						32,934	32,934
14	Customer Sales:					-		-
15	Administrative & General:	-	-	-	7,220	1,778	16,122	25,120
16	Total Operation & Maintenance Expense:	-	-	-	29,505	7,020	51,824	88,349
17								
18	Depreciation & Amort Expense:				69,992	4,398		74,390
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	56	9	-	66
24	IBS Payroll Tax				2,715	579		3,293
25	Real Estate & Property	-	-	-	19,200	3,197	-	22,396
26	Total Taxes Other Than Income Taxes:	-	-	-	21,971	3,784	-	25,755
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	(1,885)	(314)	-	(2,199)
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	119,581	14,889	51,824	186,295
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(127)		(127)
38	Acct 488 - Miscellaneous Revenue					(4)		(4)
39	Acct 493 - Rent from Gas Property	-	-	-	(36)	(6)	-	(42)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up					-		-
42	Acct 495 - Miscellaneous					(47)		(47)
43	Total Other Operating Income:	-	-	-	(36)	(184)	-	(220)
44								
45	Actual Return (Net Operating Income)	-	-	-	124,365	20,705	-	145,070
46								
47	Return Income Deficiency	-	-	-	(93,410)	(15,552)	-	(108,962)
48								
49	Additional Income Taxes on Deficiency:	-	-	-	10,522	1,752	-	12,274
50								
51	REVENUE REQUIREMENTS:	-	-	-	161,022	21,610	51,824	234,457
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				825,295	120,474		945,770
57	Accumulated Depreciation - S/L				(219,265)	(33,360)		(252,625)
58	Accumulated Depreciation - Deferred Taxes				(117,673)	(17,078)		(134,751)
59	Construction Work in Progress				3,613	2,905		6,518
60	Net Plant in Service	-	-	-	491,971	72,941	-	564,912
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				(54,130)	(43)		(54,173)
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				169	26		194
67	Customer Deposits							
68	TOTAL RATE BASE	-	-	-	438,009	72,923	-	510,932
69	% of Rate Base	0.0000%	0.0000%	0.0000%	85.7274%	14.2726%	0.0000%	100.0000%

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2023

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	Transport-CONSOLIDATED C&I FIRM Class 2 - CIP Exempt	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				23			23
7	Total - Production	-	-	-	23	-	-	23
8								
9	Transmission				114			114
10	Distribution:				749	92	84	925
11	Customer Accounts and Services:							
12	Allocable					67		67
13	Transport Allocable						997	997
14	Customer Sales:							
15	Administrative & General:	-	-	-	289	54	488	831
16	Total Operation & Maintenance Expense:	-	-	-	1,175	213	1,569	2,956
17								
18	Depreciation & Amort Expense:				1,031	133		1,164
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	2	0	-	3
24	IBS Payroll Tax				108	23		131
25	Real Estate & Property	-	-	-	767	97	-	864
26	Total Taxes Other Than Income Taxes:	-	-	-	877	120	-	997
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	(75)	(10)	-	(85)
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	3,007	456	1,569	5,033
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(4)		(4)
38	Acct 488 - Miscellaneous Revenue					(0)		(0)
39	Acct 493 - Rent from Gas Property	-	-	-	(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)	(6)	-	(7)
44								
45	Actual Return (Net Operating Income)	-	-	-	5,045	637	-	5,682
46								
47	Return Income Deficiency	-	-	-	(3,809)	(481)	-	(4,290)
48								
49	Additional Income Taxes on Deficiency:	-	-	-	420	53	-	473
50								
51	REVENUE REQUIREMENTS:	-	-	-	4,662	660	1,569	6,891
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				32,948	3,648		36,597
57	Accumulated Depreciation - S/L				(8,753)	(1,010)		(9,763)
58	Accumulated Depreciation - Deferred Taxes				(4,698)	(517)		(5,215)
59	Construction Work in Progress				141	88		229
60	Net Plant in Service	-	-	-	19,639	2,209	-	21,848
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				(2,154)	(1)		(2,155)
64	Prepayments							
65	Regulatory Assets & Liabilities							
66	Materials & Supplies:				7	1		8
67	Customer Deposits							
68	TOTAL RATE BASE	-	-	-	17,491	2,208	-	19,700
69	% of Rate Base	0.0000%	0.0000%	0.0000%	88.7900%	11.2100%	0.0000%	100.0000%

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2023

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	Transport-CONSOLIDATED C&I FIRM Class 3	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				2,119			2,119
7	Total - Production	-	-	-	2,119	-	-	2,119
8								
9	Transmission				8,748			8,748
10	Distribution:				39,537	2,218	1,364	43,119
11	Customer Accounts and Services:							
12	Allocable					1,087		1,087
13	Transport Allocable						16,226	16,226
14	Customer Sales:							
15	Administrative & General:	-	-		22,148	876	7,943	30,967
16	Total Operation & Maintenance Expense:	-	-	-	72,553	4,181	25,533	102,267
17								
18	Depreciation & Amort Expense:				197,827	3,607		201,434
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-		151	7		158
24	IBS Payroll Tax				6,053	1,290		7,343
25	Real Estate & Property	-	-		51,557	2,516		54,073
26	Total Taxes Other Than Income Taxes:	-	-	-	57,761	3,813	-	61,574
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	(5,063)	(247)	-	(5,310)
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	323,079	11,354	25,533	359,966
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(62)		(62)
38	Acct 488 - Miscellaneous Revenue					(2)		(2)
39	Acct 493 - Rent from Gas Property	-	-		(98)	(5)		(102)
40	Acct 494 - Interdepartmental Rents							
41	Acct 495 - Gas True-up	-	-					
42	Acct 495 - Miscellaneous					(23)		(23)
43	Total Other Operating Income:	-	-	-	(98)	(92)	-	(190)
44								
45	Actual Return (Net Operating Income)	-	-	-	264,157	12,889	-	277,047
46								
47	Return Income Deficiency	-	-	-	(181,034)	(8,833)	-	(189,867)
48								
49	Additional Income Taxes on Deficiency:	-	-	-	28,255	1,379	-	29,633
50								
51	REVENUE REQUIREMENTS:	-	-	-	434,360	16,696	25,533	476,589
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				2,199,337	88,671		2,288,008
57	Accumulated Depreciation - S/L				(592,066)	(21,580)		(613,646)
58	Accumulated Depreciation - Deferred Taxes				(313,872)	(12,569)		(326,441)
59	Construction Work in Progress				5,149	2,878		8,027
60	Net Plant in Service	-	-	-	1,298,548	57,400	-	1,355,949
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				(122,733)	(21)		(122,754)
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				379	13		391
67	Customer Deposits							
68	TOTAL RATE BASE	-	-	-	1,176,194	57,392	-	1,233,586
69	% of Rate Base	0.0000%	0.0000%	0.0000%	95.3476%	4.6524%	0.0000%	100.0000%

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2023

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	Transport-CONSOLIDATED C&I FIRM Class 4	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				571			571
7	Total - Production	-	-	-	571	-	-	571
8								
9	Transmission				2,727			2,727
10	Distribution:				12,212	105	81	12,398
11	Customer Accounts and Services:							
12	Allocable					65		65
13	Transport Allocable						964	964
14	Customer Sales:							
15	Administrative & General:	-	-	-	6,904	52	472	7,428
16	Total Operation & Maintenance Expense:	-	-	-	22,414	222	1,517	24,153
17								
18	Depreciation & Amort Expense:				61,207	163		61,370
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	47	0	-	47
24	IBS Payroll Tax				1,765	376		2,142
25	Real Estate & Property	-	-	-	16,018	116	-	16,134
26	Total Taxes Other Than Income Taxes:	-	-	-	17,831	492	-	18,323
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	(1,573)	(11)	-	(1,584)
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	99,879	865	1,517	102,261
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(4)		(4)
38	Acct 488 - Miscellaneous Revenue					(0)		(0)
39	Acct 493 - Rent from Gas Property	-	-	-	(30)	(0)	-	(31)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up							
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	-	-	(30)	(5)	-	(36)
44								
45	Actual Return (Net Operating Income)	-	-	-	(25,916)	(187)	-	(26,103)
46								
47	Return Income Deficiency	-	-	-	51,742	374	-	52,115
48								
49	Additional Income Taxes on Deficiency:	-	-	-	8,778	63	-	8,842
50								
51	REVENUE REQUIREMENTS:	-	-	-	134,453	1,110	1,517	137,079
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				679,843	4,184		684,027
57	Accumulated Depreciation - S/L				(183,270)	(1,071)		(184,342)
58	Accumulated Depreciation - Deferred Taxes				(97,026)	(593)		(97,619)
59	Construction Work in Progress				1,539	120		1,659
60	Net Plant in Service	-	-	-	401,086	2,639	-	403,725
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				(35,763)	(1)		(35,765)
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				111	1		111
67	Customer Deposits							
68	TOTAL RATE BASE	-	-	-	365,433	2,639	-	368,072
69	% of Rate Base	0.0000%	0.0000%	0.0000%	99.2831%	0.7169%	0.0000%	100.0000%

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Forecasted Test Year Ending December 31, 2023

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	Transport-CONSOLIDATED C&I FIRM Class 5 - CIP Exempt	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				21,198			21,198
7	Total - Production	-	-	-	21,198	-	-	21,198
8								
9	Transmission				89,189			89,189
10	Distribution:				391,569	217	168	391,954
11	Customer Accounts and Services:							
12	Allocable					134		134
13	Transport Allocable						1,995	1,995
14	Customer Sales:							
15	Administrative & General:	-	-	-	225,803	108	976	226,887
16	Total Operation & Maintenance Expense:	-	-	-	727,759	459	3,139	731,356
17								
18	Depreciation & Amort Expense:				597,259	336		597,595
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	1,527	1	-	1,528
24	IBS Payroll Tax				49,492	10,548		60,041
25	Real Estate & Property	-	-	-	521,276	239	-	521,516
26	Total Taxes Other Than Income Taxes:	-	-	-	572,296	10,788	-	583,085
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	(51,188)	(24)	-	(51,211)
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	1,846,126	11,560	3,139	1,860,825
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(8)		(8)
38	Acct 488 - Miscellaneous Revenue					(0)		(0)
39	Acct 493 - Rent from Gas Property	-	-	-	(986)	(0)	-	(986)
40	Acct 494 - Interdepartmental Rents							
41	Acct 495 - Gas True-up	-	-	-				
42	Acct 495 - Miscellaneous					(3)		(3)
43	Total Other Operating Income:	-	-	-	(986)	(11)	-	(997)
44								
45	Actual Return (Net Operating Income)	-	-	-	(1,595,805)	(733)	-	(1,596,538)
46								
47	Return Income Deficiency	-	-	-	2,436,235	1,119	-	2,437,354
48								
49	Additional Income Taxes on Deficiency:	-	-	-	285,671	131	-	285,802
50								
51	REVENUE REQUIREMENTS:	-	-	-	2,971,241	12,066	3,139	2,986,445
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				21,898,491	8,657		21,907,148
57	Accumulated Depreciation - S/L				(5,922,931)	(2,217)		(5,925,149)
58	Accumulated Depreciation - Deferred Taxes				(3,125,691)	(1,227)		(3,126,918)
59	Construction Work in Progress				52,192	248		52,440
60	Net Plant in Service	-	-	-	12,902,061	5,461	-	12,907,522
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				(1,013,151)	(3)		(1,013,154)
64	Prepayments							
65	Regulatory Assets & Liabilities							
66	Materials & Supplies:				3,102	2		3,104
67	Customer Deposits							
68	TOTAL RATE BASE	-	-	-	11,892,012	5,460	-	11,897,472
69	% of Rate Base	0.0000%	0.0000%	0.0000%	99.9541%	0.0459%	0.0000%	100.0000%

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2023

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	Transport-CONSOLIDATED C&I INT 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	-						-
5	Gas Supply Acquisition Cost		-					-
6	Daily Firm Capacity Cost				45			45
7	Total - Production	-	-	-	45	-	-	45
8								
9	Transmission				240			240
10	Distribution:				3,470	622	567	4,659
11	Customer Accounts and Services:							
12	Allocable					452		452
13	Transport Allocable						6,748	6,748
14	Customer Sales:							
15	Administrative & General:	-	-		4,072	364	3,303	7,740
16	Total Operation & Maintenance Expense:	-	-	-	7,827	1,438	10,618	19,883
17								
18	Depreciation & Amort Expense:				19,669	901		20,570
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-		7	2		9
24	IBS Payroll Tax				890	190		1,079
25	Real Estate & Property	-	-		2,353	655		3,008
26	Total Taxes Other Than Income Taxes:	-	-	-	3,250	846	-	4,096
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	(231)	(64)	-	(295)
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	30,515	3,122	10,618	44,254
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(26)		(26)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39	Acct 493 - Rent from Gas Property	-	-		(4)	(1)		(6)
40	Acct 494 - Interdepartmental Rents							
41	Acct 495 - Gas True-up	-	-					
42	Acct 495 - Miscellaneous					(10)		(10)
43	Total Other Operating Income:	-	-	-	(4)	(38)	-	(42)
44								
45	Actual Return (Net Operating Income)	-	-	-	18,302	5,094	-	23,396
46								
47	Return Income Deficiency	-	-	-	(14,508)	(4,038)	-	(18,546)
48								
49	Additional Income Taxes on Deficiency:	-	-	-	1,289	359	-	1,648
50								
51	REVENUE REQUIREMENTS:	-	-	-	35,594	4,499	10,618	50,710
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				116,625	24,683		141,308
57	Accumulated Depreciation - S/L				(29,325)	(6,835)		(36,160)
58	Accumulated Depreciation - Deferred Taxes				(16,588)	(3,499)		(20,087)
59	Construction Work in Progress				769	595		1,364
60	Net Plant in Service	-	-	-	71,480	14,944	-	86,425
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				(17,856)	(9)		(17,865)
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				55	5		61
67	Customer Deposits							
68	TOTAL RATE BASE	-	-	-	53,680	14,940	-	68,620
69	% of Rate Base	0.0000%	0.0000%	0.0000%	78.2274%	21.7726%	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, 2023

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	Transport-CONSOLIDATED C&I INT Class 3	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				425			425
7	Total - Production	-	-	-	425	-	-	425
8								
9	Transmission				1,743			1,743
10	Distribution:				12,107	1,845	1,134	15,085
11	Customer Accounts and Services:							
12	Allocable					904		904
13	Transport Allocable						13,495	13,495
14	Customer Sales:							
15	Administrative & General:	-	-	-	29,602	728	6,606	36,937
16	Total Operation & Maintenance Expense:	-	-	-	43,877	3,477	21,235	68,590
17								
18	Depreciation & Amort Expense:				153,970	2,999		156,969
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	34	6	-	40
24	IBS Payroll Tax				5,650	1,204		6,854
25	Real Estate & Property	-	-	-	11,688	2,092	-	13,780
26	Total Taxes Other Than Income Taxes:	-	-	-	17,372	3,303	-	20,674
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	(1,148)	(205)	-	(1,353)
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	214,070	9,574	21,235	244,880
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(52)		(52)
38	Acct 488 - Miscellaneous Revenue					(2)		(2)
39	Acct 493 - Rent from Gas Property	-	-	-	(22)	(4)	-	(26)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up					-		-
42	Acct 495 - Miscellaneous					(19)		(19)
43	Total Other Operating Income:	-	-	-	(22)	(77)	-	(99)
44								
45	Actual Return (Net Operating Income)	-	-	-	181,605	32,510	-	214,115
46								
47	Return Income Deficiency	-	-	-	(162,762)	(29,137)	-	(191,899)
48								
49	Additional Income Taxes on Deficiency:	-	-	-	6,405	1,147	-	7,552
50								
51	REVENUE REQUIREMENTS:	-	-	-	239,297	14,017	21,235	274,549
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				629,526	73,746		703,272
57	Accumulated Depreciation - S/L				(159,236)	(17,947)		(177,183)
58	Accumulated Depreciation - Deferred Taxes				(89,652)	(10,453)		(100,105)
59	Construction Work in Progress				1,028	2,394		3,421
60	Net Plant in Service	-	-	-	381,666	47,739	-	429,405
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				(115,387)	(18)		(115,405)
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				354	10		364
67	Customer Deposits							
68	TOTAL RATE BASE	-	-	-	266,633	47,732	-	314,364
69	% of Rate Base	0.0000%	0.0000%	0.0000%	84.8165%	15.1835%	0.0000%	100.0000%

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2023

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	Transport-CONSOLIDATED C&I INT Class 4	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				203			203
7	Total - Production	-	-	-	203	-	-	203
8								
9	Transmission				559			559
10	Distribution:				3,915	105	81	4,101
11	Customer Accounts and Services:							
12	Allocable					65		65
13	Transport Allocable						964	964
14	Customer Sales:							
15	Administrative & General:	-	-	-	9,487	52	472	10,011
16	Total Operation & Maintenance Expense:	-	-	-	14,163	222	1,517	15,902
17								
18	Depreciation & Amort Expense:				53,206	163		53,369
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	11	0	-	11
24	IBS Payroll Tax				1,845	393		2,238
25	Real Estate & Property	-	-	-	3,740	116	-	3,856
26	Total Taxes Other Than Income Taxes:	-	-	-	5,596	509	-	6,105
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	(367)	(11)	-	(379)
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	72,598	882	1,517	74,997
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(4)		(4)
38	Acct 488 - Miscellaneous Revenue					(0)		(0)
39	Acct 493 - Rent from Gas Property	-	-	-	(7)	(0)	-	(7)
40	Acct 494 - Interdepartmental Rents							
41	Acct 495 - Gas True-up							
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	-	-	(7)	(5)	-	(13)
44								
45	Actual Return (Net Operating Income)	-	-	-	1,442	45	-	1,487
46								
47	Return Income Deficiency	-	-	-	4,588	142	-	4,730
48								
49	Additional Income Taxes on Deficiency:	-	-	-	2,050	63	-	2,113
50								
51	REVENUE REQUIREMENTS:	-	-	-	80,671	1,127	1,517	83,315
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				203,814	4,184		207,998
57	Accumulated Depreciation - S/L				(51,516)	(1,071)		(52,587)
58	Accumulated Depreciation - Deferred Taxes				(29,025)	(593)		(29,618)
59	Construction Work in Progress				379	120		499
60	Net Plant in Service	-	-	-	123,653	2,639	-	126,292
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				(38,442)	(1)		(38,443)
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				116	1		116
67	Customer Deposits							
68	TOTAL RATE BASE	-	-	-	85,326	2,639	-	87,965
69	% of Rate Base	0.0000%	0.0000%	0.0000%	97.0004%	2.9996%	0.0000%	100.0000%

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2023

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
NO.	Transport-CONSOLIDATED C&I INT Class 5	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				432			432
7	Total - Production	-	-	-	432	-	-	432
8								
9	Transmission				1,506			1,506
10	Distribution:				10,564	109	84	10,756
11	Customer Accounts and Services:							
12	Allocable					67		67
13	Transport Allocable						997	997
14	Customer Sales:							
15	Administrative & General:	-	-	-	25,564	54	488	26,106
16	Total Operation & Maintenance Expense:	-	-	-	38,065	229	1,569	39,863
17								
18	Depreciation & Amort Expense:				163,323	168		163,492
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	30	0		30
24	IBS Payroll Tax				4,985	1,062		6,048
25	Real Estate & Property	-	-	-	10,116	120		10,236
26	Total Taxes Other Than Income Taxes:	-	-	-	15,131	1,183	-	16,313
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	(993)	(12)	-	(1,005)
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	215,525	1,568	1,569	218,663
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(4)		(4)
38	Acct 488 - Miscellaneous Revenue					(0)		(0)
39	Acct 493 - Rent from Gas Property	-	-	-	(19)	(0)		(19)
40	Acct 494 - Interdepartmental Rents							
41	Acct 495 - Gas True-up							
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	-	-	(19)	(6)	-	(25)
44								
45	Actual Return (Net Operating Income)	-	-	-	(50,586)	(598)	-	(51,184)
46								
47	Return Income Deficiency	-	-	-	66,895	791	-	67,686
48								
49	Additional Income Taxes on Deficiency:	-	-	-	5,544	66	-	5,609
50								
51	REVENUE REQUIREMENTS:	-	-	-	237,359	1,821	1,569	240,750
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				549,032	4,329		553,361
57	Accumulated Depreciation - S/L				(138,712)	(1,109)		(139,821)
58	Accumulated Depreciation - Deferred Taxes				(78,186)	(614)		(78,799)
59	Construction Work in Progress				936	124		1,060
60	Net Plant in Service	-	-	-	333,070	2,731	-	335,801
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				(102,606)	(1)		(102,607)
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				312	1		313
67	Customer Deposits							
68	TOTAL RATE BASE	-	-	-	230,777	2,730	-	233,507
69	% of Rate Base	0.0000%	0.0000%	0.0000%	98.8308%	1.1692%	0.0000%	100.0000%

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule
Forecasted Test Year Ending December 31, 2023

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	Transport-CONSOLIDATED C&I Firm/Interruptible Class 3	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				51			51
7	Total - Production	-	-	-	51	-	-	51
8								
9	Transmission				347			347
10	Distribution:				1,924	264	162	2,350
11	Customer Accounts and Services:							
12	Allocable					129		129
13	Transport Allocable						1,928	1,928
14	Customer Sales:							
15	Administrative & General:	-	-	-	3,623	104	944	4,671
16	Total Operation & Maintenance Expense:	-	-	-	5,946	497	3,034	9,476
17								
18	Depreciation & Amort Expense:				17,507	428		17,936
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	6	1	-	7
24	IBS Payroll Tax				616	131		748
25	Real Estate & Property	-	-	-	2,159	299	-	2,457
26	Total Taxes Other Than Income Taxes:	-	-	-	2,781	431	-	3,212
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	(212)	(29)	-	(241)
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	26,022	1,327	3,034	30,382
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(7)		(7)
38	Acct 488 - Miscellaneous Revenue					(0)		(0)
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					(3)		(3)
43	Total Other Operating Income:	-	-	-	(4)	(11)	-	(15)
44								
45	Actual Return (Net Operating Income)	-	-	-	20,966	2,903	-	23,870
46								
47	Return Income Deficiency	-	-	-	(17,486)	(2,421)	-	(19,908)
48								
49	Additional Income Taxes on Deficiency:	-	-	-	1,183	164	-	1,347
50								
51	REVENUE REQUIREMENTS:	-	-	-	30,681	1,962	3,034	35,676
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				103,098	10,535		113,633
57	Accumulated Depreciation - S/L				(26,881)	(2,564)		(29,445)
58	Accumulated Depreciation - Deferred Taxes				(14,697)	(1,493)		(16,190)
59	Construction Work in Progress				180	342		521
60	Net Plant in Service	-	-	-	61,699	6,820	-	68,519
61								
62	Gas Stored Underground:							
63	Working Capital Allowance				(12,495)	(3)		(12,497)
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				39	1		40
67	Customer Deposits							
68	TOTAL RATE BASE	-	-	-	49,243	6,819	-	56,061
69	% of Rate Base	0.0000%	0.0000%	0.0000%	87.8369%	12.1631%	0.0000%	100.0000%

Gas Cost of Service Study - Minimum-Size Method
Revenue Deficiency (Excess) and Rate Base by Individual Rate Schedule

Forecasted Test Year Ending December 31, 2023

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	Transport-CONSOLIDATED C&I Firm/Interruptible Class 5 - CIP Exempt	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				2,755			2,755
7	Total - Production	-	-	-	2,755	-	-	2,755
8								
9	Transmission				13,912			13,912
10	Distribution:				65,758	109	84	65,950
11	Customer Accounts and Services:							
12	Allocable					67		67
13	Transport Allocable						997	997
14	Customer Sales:					-		-
15	Administrative & General:	-	-	-	90,341	54	488	90,883
16	Total Operation & Maintenance Expense:	-	-	-	172,766	229	1,569	174,565
17								
18	Depreciation & Amort Expense:				109,547	168		109,716
19								
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	243	0	-	243
24	IBS Payroll Tax				12,631	2,692		15,323
25	Real Estate & Property	-	-	-	82,798	120	-	82,918
26	Total Taxes Other Than Income Taxes:	-	-	-	95,672	2,812	-	98,484
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30	Income Taxes	-	-	-	(8,131)	(12)	-	(8,142)
31								
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34	TOTAL EXPENSES:	-	-	-	369,855	3,198	1,569	374,622
35								
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(4)		(4)
38	Acct 488 - Miscellaneous Revenue					(0)		(0)
39	Acct 493 - Rent from Gas Property	-	-	-	(157)	(0)	-	(157)
40	Acct 494 - Interdepartmental Rents					-		-
41	Acct 495 - Gas True-up	-	-	-				-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	-	-	(157)	(6)	-	(162)
44								
45	Actual Return (Net Operating Income)	-	-	-	(309,508)	(447)	-	(309,955)
46								
47	Return Income Deficiency	-	-	-	443,000	640	-	443,640
48								
49	Additional Income Taxes on Deficiency:	-	-	-	45,375	66	-	45,441
50								
51	REVENUE REQUIREMENTS:	-	-	-	548,565	3,451	1,569	553,585
52								
53								
54								
55	RATE BASE:							
56	Utility Plant in Service				3,623,550	4,329		3,627,878
57	Accumulated Depreciation - S/L				(968,366)	(1,109)		(969,475)
58	Accumulated Depreciation - Deferred Taxes				(516,990)	(614)		(517,603)
59	Construction Work in Progress				7,730	124		7,854
60	Net Plant in Service	-	-	-	2,145,924	2,731	-	2,148,655
61								
62	Gas Stored Underground:							-
63	Working Capital Allowance				(257,818)	(1)		(257,819)
64	Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				792	1		793
67	Customer Deposits					-		-
68	TOTAL RATE BASE	-	-	-	1,888,898	2,730	-	1,891,628
69	% of Rate Base	0.0000%	0.0000%	0.0000%	99.8557%	0.1443%	0.0000%	100.0000%

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Minimum-Size Method
Forecasted Test Year Ending December 31, 2023

COST OF SERVICE BY BILLING UNIT

LINE NO.	RATE SCHEDULE	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		PER METER FIXED CHARGE	TELEMETER MAINTENANCE CHARGE	ENHANCED ADMIN. CHARGE	TOTAL PER METER FIXED CHARGE	VOLUMETRIC RATE	GAS SUPPLY ACQUISITION RATE	TOTAL THERM RATE	
1	GS-NNG Residential Sales	\$33.47	-	-	-	\$33.47	\$0.11038	\$0.0116	\$0.1220
2	GS-NNG Residential Farm-Tap Sales	\$8.68	\$4.56	-	-	\$13.24	\$0.03160	\$0.0116	\$0.0432
3	GS-NNG C&I FIRM Class 1	\$35.67	-	-	-	\$35.67	\$0.10894	\$0.0116	\$0.1205
4	GS-NNG C&I Farm-Tap Class 1	\$10.47	\$3.80	-	-	\$14.26	\$0.03147	\$0.0116	\$0.0431
5	GS-NNG C&I FIRM Class 2	\$53.39	-	-	-	\$53.39	\$0.10766	\$0.0116	\$0.1193
6	GS-NNG C&I FIRM Class 3	\$88.21	-	-	-	\$88.21	\$0.09433	\$0.0116	\$0.1059
7	GS-NNG C&I Farm-Tap Class 2	\$10.49	\$31.67	-	-	\$42.16	\$0.03023	\$0.0116	\$0.0418
8	GS-NNG C&I Farm-Tap Class 3	\$11.13	\$756.39	-	-	\$767.51	\$0.03003	\$0.0116	\$0.0416
9	NNG C&I INT Class 2	\$53.39	\$6.98	-	-	\$60.38	\$0.07197	\$0.0116	\$0.0836
10	NNG C&I INT Class 3	\$88.21	\$6.98	-	-	\$95.20	\$0.05549	\$0.0116	\$0.0671
11	NNG Agriculture Grain Dryer - Class 1	\$75.74	\$6.98	-	-	\$82.72	\$0.15094	\$0.0116	\$0.1625
12	NNG Agriculture Grain Dryer - Class 2	\$89.82	\$6.98	-	-	\$96.80	\$0.15504	\$0.0116	\$0.1666
13	NNG Electric Generation - Class 1	\$52.32	\$6.98	-	-	\$59.30	\$0.09713	\$0.0116	\$0.1087
14	NNG C&I Firm/Interruptible Class 2	\$53.39	\$6.98	-	-	\$60.38	\$0.09413	\$0.0116	\$0.1057
15	GS-CONSOLIDATED Residential Sales	\$33.47	-	-	-	\$33.47	\$0.11038	\$0.0116	\$0.1220
16	GS-CONSOLIDATED C&I FIRM Class 1	\$35.67	-	-	-	\$35.67	\$0.10894	\$0.0116	\$0.1205
17	GS-CONSOLIDATED C&I FIRM Class 2	\$53.39	-	-	-	\$53.39	\$0.10766	\$0.0116	\$0.1193
18	GS-CONSOLIDATED C&I FIRM Class 3	\$88.21	-	-	-	\$88.21	\$0.09433	\$0.0116	\$0.1059
19	CONSOLIDATED C&I INT Class 2	\$53.39	\$6.98	-	-	\$60.38	\$0.07197	\$0.0116	\$0.0836
20	CONSOLIDATED C&I INT Class 3	\$88.21	\$6.98	-	-	\$95.20	\$0.05549	\$0.0116	\$0.0671
21	CONSOLIDATED C&I INT Class 4	\$100.79	\$6.98	-	-	\$107.77	\$0.05349	\$0.0116	\$0.0651
22	CONSOLIDATED Agriculture Grain Dryer - Class 1	\$75.74	\$6.98	-	-	\$82.72	\$0.15094	\$0.0116	\$0.1625
23	CONSOLIDATED Agriculture Grain Dryer - Class 2	\$89.82	\$6.98	-	-	\$96.80	\$0.15504	\$0.0116	\$0.1666
24	CONSOLIDATED Electric Generation - Class 1	\$52.32	\$6.98	-	-	\$59.30	\$0.09713	\$0.0116	\$0.1087
25	CONSOLIDATED C&I Firm/Interruptible Class 2	\$53.39	\$6.98	-	-	\$60.38	\$0.09413	\$0.0116	\$0.1057
26	Transport-NNG C&I FIRM Class 2	\$53.39	\$6.98	\$123.80	\$123.80	\$184.18	\$0.10766	-	\$0.1077
27	Transport-NNG C&I FIRM Class 3	\$88.21	\$6.98	\$123.80	\$123.80	\$218.99	\$0.09433	-	\$0.0943
28	Transport-NNG C&I FIRM Class 4	\$100.79	\$6.98	\$123.80	\$123.80	\$231.57	\$0.09347	-	\$0.0935
29	Transport-NNG C&I FIRM Class 5 - CIP Exempt	\$184.90	\$6.98	\$123.80	\$123.80	\$315.68	\$0.06306	-	\$0.0631
30	Transport-NNG Electric Generation FIRM Class 2 - CIP Exempt	\$70.39	\$6.98	\$123.80	\$123.80	\$201.17	\$0.00163	-	\$0.0016
31	Transport-NNG C&I INT Class 2	\$53.39	\$6.98	\$123.80	\$123.80	\$184.18	\$0.07197	-	\$0.0720
32	Transport-NNG C&I INT Class 3	\$88.21	\$6.98	\$123.80	\$123.80	\$218.99	\$0.05549	-	\$0.0555
33	Transport-NNG C&I INT Class 4	\$100.79	\$6.98	\$123.80	\$123.80	\$231.57	\$0.05349	-	\$0.0535
34	Transport-NNG C&I INT Class 5	\$184.90	\$6.98	\$123.80	\$123.80	\$315.68	\$0.00339	-	\$0.0034
35	Transport-NNG C&I INT Class 5 - CIP Exempt	\$184.90	\$6.98	\$123.80	\$123.80	\$315.68	\$0.00339	-	\$0.0034
36	Transport-NNG Electric Generation INT Class 2	\$70.39	\$6.98	\$123.80	\$123.80	\$201.17	\$0.05725	-	\$0.0572
37	Transport-NNG Electric Generation INT Class 2 - CIP Exempt	\$70.39	\$6.98	\$123.80	\$123.80	\$201.17	\$0.05725	-	\$0.0572
38	Transport-NNG C&I Firm/Interruptible Class 2	\$53.39	\$6.98	\$123.80	\$123.80	\$184.18	\$0.09413	-	\$0.0941
39	Transport-NNG C&I Firm/Interruptible Class 3	\$88.21	\$6.98	\$123.80	\$123.80	\$218.99	\$0.06711	-	\$0.0671
40	Transport-NNG C&I Firm/Interruptible Class 4	\$100.79	\$6.98	\$123.80	\$123.80	\$231.57	\$0.09489	-	\$0.0949
41	Transport-NNG C&I Firm/Interruptible Class 5	\$184.90	\$6.98	\$123.80	\$123.80	\$315.68	\$0.04543	-	\$0.0454
42	Transport-NNG C&I Firm/Interruptible Class 5 - CIP Exempt	\$184.90	\$6.98	\$123.80	\$123.80	\$315.68	\$0.04543	-	\$0.0454
43	Transport for Resale	\$86.83	\$6.98	\$123.80	\$123.80	\$217.61	\$0.03853	-	\$0.0385
44	LVI-NNG Flex Transport (Cust "A")	\$45.19	\$6.98	\$123.80	\$123.80	\$175.97	\$0.03064	-	\$0.0306
45	LVI-NNG Flex Transport (Cust "B")	\$45.19	-	-	-	\$45.19	\$0.03064	-	\$0.0306
46	LVI-NNG Flex Transport (Cust "C")	\$45.19	-	-	-	\$45.19	\$0.03064	-	\$0.0306
47	LVI-NNG Flex Transport (Cust "D")	\$45.19	-	-	-	\$45.19	\$0.03064	-	\$0.0306
48	LVI-NNG Flex Transport (Cust "E")	\$45.19	-	-	-	\$45.19	\$0.03064	-	\$0.0306
49	LVI-NNG Flex Transport (Cust "F")	\$45.19	\$6.98	\$123.80	\$123.80	\$175.97	\$0.03064	-	\$0.0306
50	LVI-NNG Flex Transport (Cust "G")	\$45.19	\$6.98	\$123.80	\$123.80	\$175.97	\$0.03064	-	\$0.0306
51	Transport-CONSOLIDATED C&I FIRM Class 2	\$53.39	\$6.98	\$123.80	\$123.80	\$184.18	\$0.10766	-	\$0.1077
52	Transport-CONSOLIDATED C&I FIRM Class 2 - CIP Exempt	\$53.39	\$6.98	\$123.80	\$123.80	\$184.18	\$0.10766	-	\$0.1077
53	Transport-CONSOLIDATED C&I FIRM Class 3	\$88.21	\$6.98	\$123.80	\$123.80	\$218.99	\$0.09433	-	\$0.0943
54	Transport-CONSOLIDATED C&I FIRM Class 4	\$100.79	\$6.98	\$123.80	\$123.80	\$231.57	\$0.09347	-	\$0.0935
55	Transport-CONSOLIDATED C&I FIRM Class 5 - CIP Exempt	\$184.90	\$6.98	\$123.80	\$123.80	\$315.68	\$0.06306	-	\$0.0631
56	Transport-CONSOLIDATED C&I INT Class 2	\$53.39	\$6.98	\$123.80	\$123.80	\$184.18	\$0.07197	-	\$0.0720
57	Transport-CONSOLIDATED C&I INT Class 3	\$88.21	\$6.98	\$123.80	\$123.80	\$218.99	\$0.05549	-	\$0.0555
58	Transport-CONSOLIDATED C&I INT Class 4	\$100.79	\$6.98	\$123.80	\$123.80	\$231.57	\$0.05349	-	\$0.0535
59	Transport-CONSOLIDATED C&I INT Class 5	\$184.90	\$6.98	\$123.80	\$123.80	\$315.68	\$0.00339	-	\$0.0034
60	Transport-CONSOLIDATED C&I Firm/Interruptible Class 3	\$88.21	\$6.98	\$123.80	\$123.80	\$218.99	\$0.06711	-	\$0.0671
61	Transport-CONSOLIDATED C&I Firm/Interruptible Class 5 - CIP Exempt	\$184.90	\$6.98	\$123.80	\$123.80	\$315.68	\$0.04543	-	\$0.0454

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Minimum-Size Method
Forecasted Test Year Ending December 31, 2023

COST OF SERVICE BY BILLING UNIT

LINE NO.	RATE SCHEDULE	[A]	[B]	[C]	[D]	[E]	[F]	[G]
		THERM THROUGHPUT	DEMAND COSTS	VOLUMETRIC RATE	THERM SALES	GAS SUPPLY ACQUISITION COST	GAS SUPPLY ACQUISITION RATE	
1	Residential:							
2	GS-NNG Residential Sales	160,515,667	\$17,719,424			160,515,667	\$1,798,099	
3	GS-CONSOLIDATED Residential Sales	28,015,021	\$3,091,456			28,015,021	\$313,825	
4		188,530,688	\$20,810,880	\$0.1104			\$2,111,924	
5								
6	GS-NNG Residential Farm-Tap Sale:	1,889,366	\$59,713	\$0.0316		1,889,366	\$21,165	
7								
8	Commercial & Industrial Class 1							
9	GS-NNG C&I FIRM Class 1	6,557,648	\$714,232			6,557,648	\$73,459	
10	GS-CONSOLIDATED C&I FIRM Class 1	2,027,473	\$220,993			2,027,473	\$22,712	
11		8,585,121	\$935,225	\$0.1089			\$96,171	
12								
13	GS-NNG C&I Farm-Tap Class 1	153,504	\$4,831	\$0.0315		153,504	\$1,720	
14								
15	Commercial & Industrial Class 2							
16	Transport-NNG C&I FIRM Class 2	1,737,943	\$185,760			-	-	
17	Transport-CONSOLIDATED C&I FIRM Class 2	1,506,042	\$161,022			-	-	
18	Transport-CONSOLIDATED C&I FIRM Class 2 - CIP Exempt	60,185	\$4,662			-	-	
19	GS-NNG C&I FIRM Class 2	75,837,707	\$8,166,388			75,837,707	\$849,535	
20	GS-CONSOLIDATED C&I FIRM Class 2	21,262,824	\$2,291,907			21,262,824	\$238,186	
21		100,404,702	\$10,809,739	\$0.1077			\$1,087,722	
22								
23	GS-NNG C&I Farm-Tap Class 2	2,419,298	\$73,145	\$0.0302		2,419,298	\$27,101	
24								
25	NNG C&I Firm/Interruptible Class 2	85,598	\$9,445			85,598	\$959	
26	CONSOLIDATED C&I Firm/Interruptible Class 2	240,522	\$24,804			240,522	\$2,694	
27	Transport-NNG C&I Firm/Interruptible Class 2	397,233	\$33,838			-	-	
28		723,353	\$68,087	\$0.0941			\$2,694	
29								
30	NNG C&I INT Class 2	6,958,564	\$501,036			6,958,564	\$77,950	
31	CONSOLIDATED C&I INT Class 2	1,645,860	\$118,491			1,645,860	\$18,437	
32	Transport-NNG C&I INT Class 2	1,434,393	\$103,022			-	-	
33	Transport-CONSOLIDATED C&I INT Class 2	495,330	\$35,594			-	-	
34		10,534,147	\$756,142	\$0.0720			\$96,387	
35								
36	Commercial & Industrial Class 3							
37	Transport-CONSOLIDATED C&I FIRM Class 3	4,619,969	\$434,360			-	-	
38	Transport-NNG C&I FIRM Class 3	5,495,990	\$516,481			-	-	
39	GS-NNG C&I FIRM Class 3	7,625,468	\$722,064			7,625,468	\$85,421	
40	GS-CONSOLIDATED C&I FIRM Class 3	1,592,997	\$150,994			1,592,997	\$17,845	
41		19,334,424	\$1,823,899	\$0.0943			\$103,265	
42								
43	Transport-NNG C&I Firm/Interruptible Class 3	8,777,361	\$589,938			-	-	
44	Transport-CONSOLIDATED C&I Firm/Interruptible Class 3	470,213	\$30,681			-	-	
45		9,247,574	\$620,618	\$0.0671			-	
46								
47	NNG C&I INT Class 3	10,732,921	\$596,718			10,732,921	\$120,230	
48	CONSOLIDATED C&I INT Class 3	1,402,534	\$77,962			1,402,534	\$15,711	
49	Transport-NNG C&I INT Class 3	19,092,932	\$1,058,134			-	-	
50	Transport-CONSOLIDATED C&I INT Class 3	4,313,439	\$239,297			-	-	
51		35,541,826	\$1,972,111	\$0.0555			\$135,942	
52								
53	GS-NNG C&I Farm-Tap Class 3	747,936	\$22,463	\$0.0300		747,936	\$8,378	
54								
55	Transport for Resale	328,989	\$12,676	\$0.0385		-	-	
56								
57	Commercial & Industrial Class 4							
58	Transport-CONSOLIDATED C&I FIRM Class 4	1,440,128	\$134,453			-	-	
59	Transport-NNG C&I FIRM Class 4	1,236,385	\$115,733			-	-	
60		2,676,513	\$250,186	\$0.0935			-	
61								
62	Transport-NNG C&I Firm/Interruptible Class 4	4,496,130	\$426,641	\$0.0949		-	-	
63								
64	CONSOLIDATED C&I INT Class 4	2,441,944	\$130,945			2,441,944	\$27,355	
65	Transport-NNG C&I INT Class 4	12,139,803	\$648,907			-	-	
66	Transport-CONSOLIDATED C&I INT Class 4	1,505,000	\$80,671			-	-	
67		16,086,748	\$860,523	\$0.0535			\$27,355	
68	Commercial & Industrial Class 5							
69	Transport-NNG C&I FIRM Class 5 - CIP Exempt	6,899,557	\$433,975			-	-	
70	Transport-CONSOLIDATED C&I FIRM Class 5 - CIP Exempt	47,101,307	\$2,971,241			-	-	
71		54,000,865	\$3,405,216	\$0.0631			\$54,709	
72								
73	Transport-NNG C&I Firm/Interruptible Class 5	4,264,723	\$223,392			-	-	
74	Transport-NNG C&I Firm/Interruptible Class 5 - CIP Exempt	58,639,852	\$2,631,767			-	-	
75	Transport-CONSOLIDATED C&I Firm/Interruptible Class 5 - CIP Exempt	12,020,535	\$548,565			-	-	
76		74,925,110	\$3,403,724	\$0.0454			\$82,064	
77								
78	Transport-NNG C&I INT Class 5	9,030,592	\$451,013			-	-	
79	Transport-NNG C&I INT Class 5 - CIP Exempt	251,552,507	\$211,805			-	-	
80	Transport-CONSOLIDATED C&I INT Class 5	4,743,731	\$237,359			-	-	
81		265,326,830	\$900,178	\$0.0034			\$136,773	
82								
83	Commercial & Industrial Class 5 - FLEX							
84	LVI-NNG Flex Transport (Cust "A")	4,705,727	\$143,888			-	-	
85	LVI-NNG Flex Transport (Cust "B")	-	-			-	-	
86	LVI-NNG Flex Transport (Cust "C")	-	-			-	-	
87	LVI-NNG Flex Transport (Cust "D")	-	-			-	-	
88	LVI-NNG Flex Transport (Cust "E")	-	-			-	-	
89	LVI-NNG Flex Transport (Cust "F")	3,922,750	\$120,214			-	-	
90	LVI-NNG Flex Transport (Cust "G")	1,249,960	\$39,600			-	-	
91		9,878,438	\$302,702	\$0.0306			-	
92	Agriculture Grain Dryers							
93	NNG Agriculture Grain Dryer - Class 1	717,492	\$108,284			717,492	\$8,037	
94	CONSOLIDATED Agriculture Grain Dryer - Class 1	53,005	\$8,017			53,005	\$594	
95		770,496	\$116,301	\$0.1509			\$8,631	
96								
97	NNG Agriculture Grain Dryer - Class 2	2,943,146	\$456,297			2,943,146	\$32,969	
98	CONSOLIDATED Agriculture Grain Dryer - Class 2	201,357	\$31,211			201,357	\$2,256	
99		3,144,503	\$487,508	\$0.1550			\$35,225	
100								
101	Power Generation Unit							
102	NNG Electric Generation - Class 1	102,746	\$9,978			102,746	\$1,151	
103	CONSOLIDATED Electric Generation - Class 1	13,644	\$1,328			13,644	\$153	
104		116,390	\$11,305	\$0.0971			\$1,304	
105								
106	Transport-NNG Electric Generation FIRM Class 2 - CIP Exemp:	61,911,844	\$100,840	\$0.0016		-	-	
107								
108	Transport-NNG Electric Generation INT Class 2	1,307,632	\$100,060			-	-	
109	Transport-NNG Electric Generation INT Class 2 - CIP Exempt	2,506,299	\$118,273			-	-	
110		3,813,931	\$218,332	\$0.0572			-	
111								
112	GRAND TOTALS	875,588,723	\$48,454,985			336,184,239	\$3,899,061	\$0.0116

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Minimum-Size Method
Forecasted Test Year Ending December 31, 2023

COST OF SERVICE BY BILLING UNIT

LINE NO.	[A] 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	GS-NNG Residential Sales	2,271,446	\$76,025,785		-	-	-	-	\$33.47
3	GS-CONSOLIDATED Residential Sales	391,115	\$13,090,870		-	-	-	-	\$33.47
4		<u>2,662,561</u>	<u>\$89,116,654</u>	<u>\$33.47</u>					
5									
6	GS-NNG Residential Farm-Tap Sale:	14,880	\$129,206	<u>\$8.68</u>	\$67,876	\$4.56	-	-	\$13.24
7									
8	Commercial & Industrial Class 1								
9	GS-NNG C&I FIRM Class 1	90,499	\$3,227,954		-	-	-	-	\$35.67
10	GS-CONSOLIDATED C&I FIRM Class 1	27,644	\$986,025		-	-	-	-	\$35.67
11		<u>118,142</u>	<u>\$4,213,979</u>	<u>\$35.67</u>					
12									
13	GS-NNG C&I Farm-Tap Class 1	1,368	\$14,319	<u>\$10.47</u>	\$5,195	\$3.80	-	-	\$14.26
14									
15	Commercial & Industrial Class 2								
16	GS-NNG C&I FIRM Class 2	121,519	\$6,481,804		-	-	-	-	\$53.39
17	GS-CONSOLIDATED C&I FIRM Class 2	38,340	\$2,044,007		-	-	-	-	\$53.39
18	NNG C&I INT Class 2	1,852	\$105,935		\$12,933	\$6.98	-	-	\$60.38
19	NNG C&I Firm/Interruptible Class 2	12	\$703		\$84	\$6.98	-	-	\$60.38
20	CONSOLIDATED C&I INT Class 2	484	\$26,369		\$3,382	\$6.98	-	-	\$60.38
21	CONSOLIDATED C&I Firm/Interruptible Class 2	48	\$2,645		\$335	\$6.98	-	-	\$60.38
22	Transport-NNG C&I FIRM Class 2	383	\$20,980		\$2,673	\$6.98	\$47,382	\$123.80	\$184.18
23	Transport-NNG C&I INT Class 2	244	\$13,476		\$1,701	\$6.98	\$30,152	\$123.80	\$184.18
24	Transport-NNG C&I Firm/Interruptible Class 2	70	\$3,846		\$486	\$6.98	\$8,615	\$123.80	\$184.18
25	Transport-CONSOLIDATED C&I FIRM Class 2	396	\$21,610		\$2,768	\$6.98	\$49,057	\$123.80	\$184.18
26	Transport-CONSOLIDATED C&I FIRM Class 2 - CIP Exempt	12	\$660		\$84	\$6.98	\$1,486	\$123.80	\$184.18
27	Transport-CONSOLIDATED C&I INT Class 2	81	\$4,499		\$567	\$6.98	\$10,051	\$123.80	\$184.18
28		<u>163,440</u>	<u>\$8,726,534</u>	<u>\$53.39</u>					
29									
30	GS-NNG C&I Farm-Tap Class 2	2,532	\$26,548	<u>\$10.49</u>	\$80,189	\$31.67	-	-	\$42.16
31									
32	Commercial & Industrial Class 3								
33	GS-NNG C&I FIRM Class 3	618	\$51,059		-	-	-	-	\$88.21
34	GS-CONSOLIDATED C&I FIRM Class 3	162	\$13,252		\$3,667	\$6.98	-	-	\$88.21
35	NNG C&I INT Class 3	525	\$51,480		\$1,701	\$6.98	-	-	\$95.20
36	CONSOLIDATED C&I INT Class 3	89	\$7,449		\$622	\$6.98	-	-	\$95.20
37	Transport-NNG C&I FIRM Class 3	274	\$23,195		\$1,917	\$6.98	\$33,981	\$123.80	\$218.99
38	Transport-NNG C&I INT Class 3	450	\$40,867		\$3,146	\$6.98	\$55,757	\$123.80	\$218.99
39	Transport-NNG C&I Firm/Interruptible Class 3	208	\$18,846		\$1,451	\$6.98	\$25,725	\$123.80	\$218.99
40	Transport-CONSOLIDATED C&I FIRM Class 3	195	\$16,696		\$1,364	\$6.98	\$24,169	\$123.80	\$218.99
41	Transport-CONSOLIDATED C&I INT Class 3	162	\$14,017		\$1,134	\$6.98	\$20,101	\$123.80	\$218.99
42	Transport-CONSOLIDATED C&I Firm/Interruptible Class 3	23	\$1,982		\$162	\$6.98	\$2,872	\$123.80	\$218.99
43		<u>2,707</u>	<u>\$238,823</u>	<u>\$88.21</u>					
44									
45	GS-NNG C&I Farm-Tap Class 3	24	\$267	<u>\$11.13</u>	\$18,153	\$756.39	-	-	\$767.51
46									
47	Transport for Resale	12	\$1,007	<u>\$86.83</u>	\$81	\$6.98	\$1,436	\$123.80	\$217.61
48									
49	Commercial & Industrial Class 4								
50	CONSOLIDATED C&I INT Class 4	24	\$2,207		\$168	\$6.98	-	-	\$107.77
51	Transport-NNG C&I FIRM Class 4	12	\$1,056		\$81	\$6.98	\$1,436	\$123.80	\$231.57
52	Transport-NNG C&I INT Class 4	81	\$8,305		\$567	\$6.98	\$10,051	\$123.80	\$231.57
53	Transport-NNG C&I Firm/Interruptible Class 4	23	\$2,641		\$162	\$6.98	\$2,872	\$123.80	\$231.57
54	Transport-CONSOLIDATED C&I FIRM Class 4	12	\$1,110		\$81	\$6.98	\$1,436	\$123.80	\$231.57
55	Transport-CONSOLIDATED C&I INT Class 4	12	\$1,127		\$81	\$6.98	\$1,436	\$123.80	\$231.57
56		<u>163</u>	<u>\$16,446</u>	<u>\$100.79</u>					
57	Commercial & Industrial Class 5								
58	Transport-NNG C&I FIRM Class 5 - CIP Exempt	12	\$2,304		\$84	\$6.98	\$1,486	\$123.80	\$315.68
59	Transport-NNG C&I INT Class 5	48	\$5,058		\$335	\$6.98	\$5,942	\$123.80	\$315.68
60	Transport-NNG C&I INT Class 5 - CIP Exempt	72	\$3,253		\$503	\$6.98	\$8,913	\$123.80	\$315.68
61	Transport-NNG C&I Firm/Interruptible Class 5	12	\$1,714		\$84	\$6.98	\$1,486	\$123.80	\$315.68
62	Transport-NNG C&I Firm/Interruptible Class 5 - CIP Exempt	60	\$16,927		\$419	\$6.98	\$7,428	\$123.80	\$315.68
63	Transport-CONSOLIDATED C&I FIRM Class 5 - CIP Exempt	24	\$12,066		\$168	\$6.98	\$2,971	\$123.80	\$315.68
64	Transport-CONSOLIDATED C&I INT Class 5	12	\$1,821		\$84	\$6.98	\$1,486	\$123.80	\$315.68
65	Transport-CONSOLIDATED C&I Firm/Interruptible Class 5 - CIP Exempt	12	\$3,451		\$84	\$6.98	\$1,486	\$123.80	\$315.68
66		<u>252</u>	<u>\$46,594</u>	<u>\$184.90</u>					
67									
68	Commercial & Industrial Class 5 - FLEX								
69	LVI-NNG Flex Transport (Cust "A")	12	\$542		\$84	\$6.98	\$1,486	\$123.80	\$175.97
70	LVI-NNG Flex Transport (Cust "B")	-	-		-	-	-	-	\$45.19
71	LVI-NNG Flex Transport (Cust "C")	-	-		-	-	-	-	\$45.19
72	LVI-NNG Flex Transport (Cust "D")	-	-		-	-	-	-	\$45.19
73	LVI-NNG Flex Transport (Cust "E")	-	-		-	-	-	-	\$45.19
74	LVI-NNG Flex Transport (Cust "F")	36	\$1,627		\$251	\$6.98	\$4,457	\$123.80	\$175.97
75	LVI-NNG Flex Transport (Cust "G")	12	\$542		\$84	\$6.98	\$1,486	\$123.80	\$175.97
76		<u>60</u>	<u>\$2,711</u>	<u>\$45.19</u>					
77	Agriculture Grain Dryers								
78	NNG Agriculture Grain Dryer - Class 1	912	\$69,871		\$6,370	\$6.98	-	-	\$82.72
79	CONSOLIDATED Agriculture Grain Dryer - Class 1	108	\$7,381		\$754	\$6.98	-	-	\$82.72
80		<u>1,020</u>	<u>\$77,253</u>	<u>\$75.74</u>					
81									
82	NNG Agriculture Grain Dryer - Class 2	768	\$70,953		\$5,364	\$6.98	-	-	\$96.80
83	CONSOLIDATED Agriculture Grain Dryer - Class 2	84	\$5,571		\$587	\$6.98	-	-	\$96.80
84		<u>852</u>	<u>\$76,524</u>	<u>\$89.82</u>					
85									
86	Power Generation Unit								
87	NNG Electric Generation - Class 1	108	\$5,692		\$754	\$6.98	-	-	\$59.30
88	CONSOLIDATED Electric Generation - Class 1	12	\$587		\$84	\$6.98	-	-	\$59.30
89		<u>120</u>	<u>\$6,279</u>	<u>\$52.32</u>					
90									
91	Transport-NNG Electric Generation FIRM Class 2 - CIP Exempt	12	\$360		\$84	\$6.98	\$1,486	\$123.80	\$201.17
92	Transport-NNG Electric Generation INT Class 2	12	\$927		\$84	\$6.98	\$1,486	\$123.80	\$201.17
93	Transport-NNG Electric Generation INT Class 2 - CIP Exempt	12	\$1,247		\$84	\$6.98	\$1,486	\$123.80	\$201.17
94		<u>36</u>	<u>\$2,534</u>	<u>\$70.39</u>					
95									
96	GRAND TOTALS	<u>2,968,170</u>	<u>\$102,695,676</u>		<u>\$227,456</u>		<u>\$371,093</u>		

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External Allocation Methods

LINE NO.	DESCRIPTION OF ALLOCATION DATA	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]
		MERC CORPORATE	GS-NNG Residential Sales	GS-NNG Residential Farm-Tap Sales	GS-NNG C&I FIRM Class 1	GS-NNG C&I Farm-Tap Class 1	GS-NNG C&I FIRM Class 2	GS-NNG C&I FIRM Class 3	GS-NNG C&I Farm-Tap Class 2	GS-NNG C&I Farm-Tap Class 3	NNG C&I INT Class 2	NNG C&I INT Class 3		
1	Class Monthly Peak - All Load	117,638,322	29,839,286	351,226	1,130,779	25,198	13,077,208	1,314,916	620,834	157,149	996,958	1,537,713		
2	Percentage	1.00000	0.25365	0.00299	0.00961	0.00021	0.11116	0.01118	0.00528	0.00134	0.00847	0.01307		Group Demand
3														
4	Residential Customers													
5	Class Peak Percentage	0.30016	0.25365	0.00299										Line 2
6	Annual Therm Throughput	190,420,654	160,515,667	1,880,386										pg. 9-12, line 15
7	Proportion		0.84296	0.00092										
8	Weight for Class Peak Demand		0.30016	0.30016										Line 5, Total
9	Weighted Proportion		0.30016	0.25303	0.00298									
10														
11	Commercial & Industrial Class 1													
12	Class Peak Percentage				0.01298	0.00961	0.00021							Line 2
13	Annual Therm Throughput				8,738,625	6,557,648	153,504							pg. 9-12, line 15
14	Proportion					0.75042	0.01757							
15	Weight for Class Peak Demand					0.01298	0.01298							Line 12, Total
16	Weighted Proportion					0.01298	0.00974	0.00023						
17														
18	Commercial & Industrial Class 2													
19	Class Peak Percentage						0.11116		0.00528		0.00847			Line 2
20	Annual Therm Throughput						75,837,707		2,419,298		6,958,564			pg. 9-12, line 15
21	Proportion						0.66477		0.02121		0.06100			
22	Weight for Class Peak Demand						0.16591		0.16591		0.16591			Line 19, Total
23	Weighted Proportion						0.11029		0.00352		0.01012			
24														
25	Commercial & Industrial Class 3													
26	Class Peak Percentage							0.01118		0.00134		0.01307		Line 2
27	Annual Therm Throughput							7,625,468		747,936		10,732,921		pg. 9-12, line 15
28	Proportion							0.11695		0.01147		0.16461		
29	Weight for Class Peak Demand							0.06944		0.06944		0.06944		Line 26, Total
30	Weighted Proportion							0.00812		0.00080		0.01143		
31														
32	Commercial & Industrial Class 4													
33	Class Peak Percentage													Line 2
34	Annual Therm Throughput													pg. 9-12, line 15
35	Proportion													
36	Weight for Class Peak Demand													Line 33, Total
37	Weighted Proportion													
38														
39	Commercial & Industrial Class 5													
40	Class Peak Percentage													Line 2
41	Annual Therm Throughput													pg. 9-12, line 15
42	Proportion													
43	Weight for Class Peak Demand													Line 40, Total
44	Weighted Proportion													
45														
46	Agriculture Grain Drier Class 1													
47	Class Peak Percentage													Line 2
48	Annual Therm Throughput													pg. 9-12, line 15
49	Proportion													
50	Weight for Class Peak Demand													Line 47, Total
51	Weighted Proportion													
52														
53	Agriculture Grain Drier Class 2													
54	Class Peak Percentage													Line 2
55	Annual Therm Throughput													pg. 9-12, line 15
56	Proportion													
57	Weight for Class Peak Demand													Line 54, Total
58	Weighted Proportion													
59														
60	Agriculture Grain Drier Class 3													
61	Class Peak Percentage													Line 2
62	Annual Therm Throughput													pg. 9-12, line 15
63	Proportion													
64	Weight for Class Peak Demand													Line 61, Total
65	Weighted Proportion													
66														
67	Power Generation Class 1													
68	Class Peak Percentage													Line 2
69	Annual Therm Throughput													pg. 9-12, line 15
70	Proportion													
71	Weight for Class Peak Demand													Line 68, Total
72	Weighted Proportion													
73														
74	Power Generation Class 2													
75	Class Peak Percentage													Line 2
76	Annual Therm Throughput													pg. 9-12, line 15
77	Proportion													
78	Weight for Class Peak Demand													Line 75, Total
79	Weighted Proportion													
80														
81	Weighted Peak Demand		1.00000	0.25303	0.00298	0.00974	0.00023	0.11029	0.00812	0.00352	0.00080	0.01012	0.01143	Weighted Peak Demand
82														
83	Weighted Peak Demand excl. Farm Taps and Bypass Risk		0.70546	0.25303	-	0.00974	-	0.11029	0.00812	-	-	0.01012	0.01143	Weighted Peak Demand excl. FT
84	Percentage		1.00000	0.35867	-	0.01380	-	0.15635	0.01151	-	-	0.01435	0.01620	

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LINE NO.	[A]	[B]	[K]	[L]	[M]	[C]	[C]	[D]	[E]	[F]	[G]	[G]	[L]
DESCRIPTION OF ALLOCATION DATA	MERC CORPORATE	Transport-CONSOLIDATED C&I FIRM Class 2 - CIP Exempt	Transport-CONSOLIDATED C&I FIRM Class 3	Transport-CONSOLIDATED C&I FIRM Class 4	Transport-CONSOLIDATED C&I FIRM Class 5 - CIP Exempt	Transport-CONSOLIDATED C&I INT Class 2	Transport-CONSOLIDATED C&I INT Class 3	Transport-CONSOLIDATED C&I INT Class 4	Transport-CONSOLIDATED C&I INT Class 5	Transport-CONSOLIDATED C&I Firm/Interruptible Class 3	CONSOLIDATED C&I Firm/Interruptible Class 5 - CIP		SOURCE OR ALLOCATION FACTOR
1	Class Monthly Peak - All Load	117,638,322	6,348	511,805	146,429	5,065,286	60,313	369,838	295,079	648,403	59,673	1,285,408	
2	Percentage	1.00000	0.00005	0.00435	0.00124	0.04306	0.00051	0.00484	0.00251	0.00551	0.00051	0.01076	Group Demand
3													
4	Residential Customers												
5	Class Peak Percentage	0.30016											Line 2
6	Annual Therm Throughput	190,420,654											pg. 9-12, line 15
7	Proportion												
8	Weight for Class Peak Demand												Line 5, Total
9	Weighted Proportion	0.30016											
10													
11	Commercial & Industrial Class 1												
12	Class Peak Percentage	0.01298											Line 2
13	Annual Therm Throughput	8,738,625											pg. 9-12, line 15
14	Proportion												
15	Weight for Class Peak Demand												Line 12, Total
16	Weighted Proportion	0.01298											
17													
18	Commercial & Industrial Class 2												
19	Class Peak Percentage	0.16591	0.00005				0.00051						Line 2
20	Annual Therm Throughput	114,081,499	60,185				495,330						pg. 9-12, line 15
21	Proportion		0.00053				0.00434						
22	Weight for Class Peak Demand		0.16591				0.16591						Line 19, Total
23	Weighted Proportion	0.16591	0.00009				0.00072						
24													
25	Commercial & Industrial Class 3												
26	Class Peak Percentage	0.06944	0.00435				0.00484			0.00051			Line 2
27	Annual Therm Throughput	65,200,748	4,619,969				4,313,439			470,213			pg. 9-12, line 15
28	Proportion		0.07086				0.00616			0.00721			
29	Weight for Class Peak Demand		0.06944				0.06944			0.06944			Line 26, Total
30	Weighted Proportion	0.06944	0.00492				0.00459			0.00050			
31													
32	Commercial & Industrial Class 4												
33	Class Peak Percentage	0.02322			0.00124				0.00251				Line 2
34	Annual Therm Throughput	23,259,391			1,440,128				1,505,000				pg. 9-12, line 15
35	Proportion				0.06192				0.06471				
36	Weight for Class Peak Demand				0.02322				0.02322				Line 33, Total
37	Weighted Proportion	0.02322			0.00144				0.00150				
38													
39	Commercial & Industrial Class 5												
40	Class Peak Percentage	0.34589				0.04306				0.00551		0.01076	Line 2
41	Annual Therm Throughput	404,131,243				47,101,307				4,743,731		12,020,535	pg. 9-12, line 15
42	Proportion					0.11655				0.01174		0.02974	
43	Weight for Class Peak Demand					0.34589				0.34589		0.34589	Line 40, Total
44	Weighted Proportion	0.34589				0.04031				0.00406		0.01029	
45													
46	Agriculture Grain Dryer Class 1												
47	Class Peak Percentage	0.00286											Line 2
48	Annual Therm Throughput	770,496											pg. 9-12, line 15
49	Proportion												
50	Weight for Class Peak Demand												Line 47, Total
51	Weighted Proportion	0.00286											
52													
53	Agriculture Grain Dryer Class 2												
54	Class Peak Percentage	0.01207											Line 2
55	Annual Therm Throughput	3,144,503											pg. 9-12, line 15
56	Proportion												
57	Weight for Class Peak Demand												Line 54, Total
58	Weighted Proportion	0.01207											
59													
60	Agriculture Grain Dryer Class 3												
61	Class Peak Percentage	-											Line 2
62	Annual Therm Throughput	-											pg. 9-12, line 15
63	Proportion												
64	Weight for Class Peak Demand												Line 61, Total
65	Weighted Proportion	-											
66													
67	Power Generation Class 1												
68	Class Peak Percentage	0.00030											Line 2
69	Annual Therm Throughput	116,390											pg. 9-12, line 15
70	Proportion												
71	Weight for Class Peak Demand												Line 68, Total
72	Weighted Proportion	0.00030											
73													
74	Power Generation Class 2												
75	Class Peak Percentage	0.06717											Line 2
76	Annual Therm Throughput	65,725,775											pg. 9-12, line 15
77	Proportion												
78	Weight for Class Peak Demand												Line 75, Total
79	Weighted Proportion	0.06717											
80													
81	Weighted Peak Demand	1.00000	0.00009	0.00492	0.00144	0.04031	0.00072	0.00459	0.00150	0.00406	0.00050	0.01029	Weighted Peak Demand
82													
83	Weighted Peak Demand excl. Farm Taps and Bypass Risk	0.70546	0.00009	0.00492	0.00144	0.04031	0.00072	0.00459	0.00150	0.00406	0.00050	0.01029	Weighted Peak Demand excl. FT
84	Percentage	1.00000	0.00012	0.00697	0.00204	0.05715	0.00102	0.00651	0.00213	0.00576	0.00071	0.01458	

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LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[L]
LINE NO.	DESCRIPTION OF ALLOCATION DATA	MERC CORPORATE	GS-NNG Residential Sales	GS-NNG Residential Farm-Tap Sales	GS-NNG C&I FIRM Class 1	GS-NNG C&I Farm-Tap Class 1	GS-NNG C&I FIRM Class 2	GS-NNG C&I FIRM Class 3	GS-NNG C&I Farm-Tap Class 2	GS-NNG C&I Farm-Tap Class 3	NNG C&I INT Class 2	NNG C&I INT Class 3	SOURCE OR ALLOCATION FACTOR
1	Class Monthly Peak - Interruptible Load	43,079,834	-	-	-	-	-	-	-	-	996,958	1,537,713	
2	Percentage	1.00000	-	-	-	-	-	-	-	-	0.02314	0.03589	Group Demand - Int
3													
4	Residential Customers												
5	Class Peak Percentage	-											pg. 1-4, Line 2
6	Annual Therm Throughput	-											pg. 9-12, line 15
7	Proportion	-											
8	Weight for Class Peak Demand	-											Line 5, Total
9	Weighted Proportion	-											
10													
11	Commercial & Industrial Class 1												
12	Class Peak Percentage	-											pg. 1-4, Line 2
13	Annual Therm Throughput	-											pg. 9-12, line 15
14	Proportion	-											
15	Weight for Class Peak Demand	-											Line 12, Total
16	Weighted Proportion	-											
17													
18	Commercial & Industrial Class 2												
19	Class Peak Percentage	0.03584									0.02314		pg. 1-4, Line 2
20	Annual Therm Throughput	11,257,499									6,958,564		pg. 9-12, line 15
21	Proportion										0.61813		
22	Weight for Class Peak Demand										0.03584		Line 19, Total
23	Weighted Proportion	0.03584									0.02216		
24													
25	Commercial & Industrial Class 3												
26	Class Peak Percentage	0.11905										0.03589	pg. 1-4, Line 2
27	Annual Therm Throughput	44,789,400										10,732,921	pg. 9-12, line 15
28	Proportion											0.23963	
29	Weight for Class Peak Demand											0.11905	Line 26, Total
30	Weighted Proportion	0.11905										0.02853	
31													
32	Commercial & Industrial Class 4												
33	Class Peak Percentage	0.05025											pg. 1-4, Line 2
34	Annual Therm Throughput	20,582,878											pg. 9-12, line 15
35	Proportion												
36	Weight for Class Peak Demand												Line 33, Total
37	Weighted Proportion	0.05025											
38													
39	Commercial & Industrial Class 5												
40	Class Peak Percentage	0.73077											pg. 1-4, Line 2
41	Annual Therm Throughput	350,130,378											pg. 9-12, line 15
42	Proportion												
43	Weight for Class Peak Demand												Line 40, Total
44	Weighted Proportion	0.73077											
45													
46	Agriculture Grain Drier Class 1												
47	Class Peak Percentage	0.00781											pg. 1-4, Line 2
48	Annual Therm Throughput	770,496											pg. 9-12, line 15
49	Proportion												
50	Weight for Class Peak Demand												Line 47, Total
51	Weighted Proportion	0.00781											
52													
53	Agriculture Grain Drier Class 2												
54	Class Peak Percentage	0.03296											pg. 1-4, Line 2
55	Annual Therm Throughput	3,144,503											pg. 9-12, line 15
56	Proportion												
57	Weight for Class Peak Demand												Line 54, Total
58	Weighted Proportion	0.03296											
59													
60	Agriculture Grain Drier Class 3												
61	Class Peak Percentage	-											pg. 1-4, Line 2
62	Annual Therm Throughput	-											pg. 9-12, line 15
63	Proportion	-											
64	Weight for Class Peak Demand	-											Line 61, Total
65	Weighted Proportion	-											
66													
67	Power Generation Class 1												
68	Class Peak Percentage	0.00083											pg. 1-4, Line 2
69	Annual Therm Throughput	116,390											pg. 9-12, line 15
70	Proportion												
71	Weight for Class Peak Demand												Line 68, Total
72	Weighted Proportion	0.00083											
73													
74	Power Generation Class 2												
75	Class Peak Percentage	0.02248											pg. 1-4, Line 2
76	Annual Therm Throughput	3,813,931											pg. 9-12, line 15
77	Proportion												
78	Weight for Class Peak Demand												Line 75, Total
79	Weighted Proportion	0.02248											
80													
81	Total Weighted Peak Demand-Sales & Interruptible	1.00000	-	-	-	-	-	-	-	-	0.02216	0.02853	Weighted Peak Dem - Int
82													
83	Weighted Peak Allocator excl. Farm Taps	0.45435	-	-	-	-	-	-	-	-	0.02216	0.02853	
84	Percentage excl. Farm Taps Farm Taps and Bypass Ris	1.00000	-	-	-	-	-	-	-	-	0.04876	0.06279	Weighted Peak Dem - Int excl. FT

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LINE NO.	[A]	[B]	[K]	[L]	[M]	[C]	[C]	[D]	[E]	[F]	[G]	[G]	[L]
LINE NO.	DESCRIPTION OF ALLOCATION DATA	MERC CORPORATE	Transport-CONSOLIDATED C&I FIRM Class 2 CIP Exempt	Transport-CONSOLIDATED C&I FIRM Class 3	Transport-CONSOLIDATED C&I FIRM Class 4	Transport-CONSOLIDATED C&I FIRM Class 5 - CIP Exempt	Transport-CONSOLIDATED C&I INT Class 2	Transport-CONSOLIDATED C&I INT Class 3	Transport-CONSOLIDATED C&I INT Class 4	Transport-CONSOLIDATED C&I INT Class 5	Transport-CONSOLIDATED C&I Firm/Interruptible Class 3	CONSOLIDATED C&I Firm/Interruptible Class 5 - CIP	SOURCE OR ALLOCATION FACTOR
1	Class Monthly Peak - Interruptible Load	43,079,834	-	-	-	-	60,313	369,838	295,079	648,403	55,542	696,486	
2	Percentage	1.00000					0.00140	0.01323	0.00685	0.01505	0.00129	0.01617	Group Demand - Int
3													
4	Residential Customers												
5	Class Peak Percentage	-											pg. 1-4, Line 2
6	Annual Therm Throughput	-											pg. 9-12, line 15
7	Proportion												
8	Weight for Class Peak Demand												Line 5, Total
9	Weighted Proportion												
10													
11	Commercial & Industrial Class 1												
12	Class Peak Percentage	-											pg. 1-4, Line 2
13	Annual Therm Throughput	-											pg. 9-12, line 15
14	Proportion												
15	Weight for Class Peak Demand												Line 12, Total
16	Weighted Proportion												
17													
18	Commercial & Industrial Class 2												
19	Class Peak Percentage	0.03584					0.00140						pg. 1-4, Line 2
20	Annual Therm Throughput	11,257,499					495,330						pg. 9-12, line 15
21	Proportion						0.04400						
22	Weight for Class Peak Demand						0.03584						Line 19, Total
23	Weighted Proportion	0.03584					0.00158						
24													
25	Commercial & Industrial Class 3												
26	Class Peak Percentage	0.11905						0.01323			0.00129		pg. 1-4, Line 2
27	Annual Therm Throughput	44,789,400						4,313,439			470,213		pg. 9-12, line 15
28	Proportion							0.09630			0.01050		
29	Weight for Class Peak Demand							0.11905			0.11905		Line 26, Total
30	Weighted Proportion	0.11905						0.01147			0.00125		
31													
32	Commercial & Industrial Class 4												
33	Class Peak Percentage	0.05025							0.00685				pg. 1-4, Line 2
34	Annual Therm Throughput	20,582,878							1,505,000				pg. 9-12, line 15
35	Proportion								0.07312				
36	Weight for Class Peak Demand								0.05025				Line 33, Total
37	Weighted Proportion	0.05025							0.00367				
38													
39	Commercial & Industrial Class 5												
40	Class Peak Percentage	0.73077								0.01505		0.01617	pg. 1-4, Line 2
41	Annual Therm Throughput	350,130,378								4,743,731		12,020,535	pg. 9-12, line 15
42	Proportion									0.01355		0.03433	
43	Weight for Class Peak Demand									0.73077		0.73077	Line 40, Total
44	Weighted Proportion	0.73077								0.00990		0.02509	
45													
46	Agriculture Grain Dryer Class 1												
47	Class Peak Percentage	0.00781											pg. 1-4, Line 2
48	Annual Therm Throughput	770,496											pg. 9-12, line 15
49	Proportion												
50	Weight for Class Peak Demand												Line 47, Total
51	Weighted Proportion	0.00781											
52													
53	Agriculture Grain Dryer Class 2												
54	Class Peak Percentage	0.03296											pg. 1-4, Line 2
55	Annual Therm Throughput	3,144,503											pg. 9-12, line 15
56	Proportion												
57	Weight for Class Peak Demand												Line 54, Total
58	Weighted Proportion	0.03296											
59													
60	Agriculture Grain Dryer Class 3												
61	Class Peak Percentage	-											pg. 1-4, Line 2
62	Annual Therm Throughput	-											pg. 9-12, line 15
63	Proportion												
64	Weight for Class Peak Demand												Line 61, Total
65	Weighted Proportion	-											
66													
67	Power Generation Class 1												
68	Class Peak Percentage	0.00083											pg. 1-4, Line 2
69	Annual Therm Throughput	116,390											pg. 9-12, line 15
70	Proportion												
71	Weight for Class Peak Demand												Line 68, Total
72	Weighted Proportion	0.00083											
73													
74	Power Generation Class 2												
75	Class Peak Percentage	0.02248											pg. 1-4, Line 2
76	Annual Therm Throughput	3,813,931											pg. 9-12, line 15
77	Proportion												
78	Weight for Class Peak Demand												Line 75, Total
79	Weighted Proportion	0.02248											
80													
81	Total Weighted Peak Demand-Sales & Interruptible	1.00000	-	-	-	-	0.00158	0.01147	0.00367	0.00990	0.00125	0.02509	Weighted Peak Dem - Int
82													
83	Weighted Peak Allocator excl. Farm Taps	0.45435	-	-	-	-	0.00158	0.01147	0.00367	0.00990	0.00125	0.02509	
84	Percentage excl. Farm Taps Farm Taps and Bypass Ris	1.00000	-	-	-	-	0.00347	0.02523	0.00809	0.02179	0.00275	0.05222	Weighted Peak Dem - Int excl. FT

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LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]
LINE NO.	DESCRIPTION OF ALLOCATION DATA	MERC CORPORATE	GS-NNG Residential Sales	GS-NNG Residential Farm-Tap Sales	GS-NNG C&I FIRM Class 1	GS-NNG C&I Farm-Tap Class 1	GS-NNG C&I FIRM Class 2	GS-NNG C&I FIRM Class 3	GS-NNG C&I Farm-Tap Class 2	GS-NNG C&I Farm-Tap Class 3	NNG C&I INT Class 2	NNG C&I INT Class 3	SOURCE OR ALLOCATION FACTOR
1	Account 378 - excl. Farm Taps Farm Taps and Bypass Risk												
2	Total Wgr'd Dmd Allocator - Small/Medium	0.69071	0.35867	-	0.01380	-	0.15635	-	-	-	0.01435	-	pg. 1-4, Line 84
3	Percentage	1.00000	0.51928	-	0.01998	-	0.22636	-	-	-	0.02077	-	Acct 378
4													
5													
6	Account 378 - Farm Taps												
7	Total Wgr'd Dmd Allocator - Farm Taps	0.00752	-	0.00298	-	0.00023	-	-	0.00352	0.00080	-	-	Acct 378 - FT
8	Percentage	1.00000	-	0.39598	-	0.03031	-	-	0.46781	0.10590	-	-	
9													
10													
11	Coincident Peak Demand	108,581,065	29,839,286	351,226	1,130,779	25,198	13,077,208	1,314,916	202,763	51,869	996,958	1,537,713	Coincident Peak Demand
12	Percentage	1.00000	0.27481	0.00323	0.01041	0.00023	0.12044	0.01211	0.00187	0.00048	0.00918	0.01416	
13													
14													
15	Coincident Peak Demand - Firm	72,393,826	29,839,286	351,226	1,130,779	25,198	13,077,208	1,314,916	202,763	51,869	-	-	Coincident Peak Demand - Firm
16	Percentage	1.00000	0.41218	0.00485	0.01582	0.00035	0.18064	0.01816	0.00280	0.00072	-	-	
17													
18													
19	Coincident Peak Demand - Int.	36,187,239	-	-	-	-	-	-	-	-	996,958	1,537,713	Coincident Peak Demand - Int.
20	Percentage	1.00000	-	-	-	-	-	-	-	-	0.02735	0.04249	
21													
22													
23	Therm Sales	336,184,239	160,515,667	1,889,366	6,557,648	153,504	75,837,707	7,625,468	2,419,298	747,936	6,958,564	10,732,921	Sales
24	Percentage	1.00000	0.47746	0.00562	0.01951	0.00046	0.22558	0.02268	0.00720	0.00222	0.02070	0.03193	
25													
26													
27	Therm Throughput	875,588,723	160,515,667	1,889,366	6,557,648	153,504	75,837,707	7,625,468	2,419,298	747,936	6,958,564	10,732,921	Therm Throughput
28	Percentage	1.00000	0.18332	0.00216	0.00749	0.00018	0.08661	0.00871	0.00276	0.00085	0.00795	0.01226	
29													
30													
31	Demand - Firm												
32	Based on Therms - Firm	483,951,662	160,515,667	1,889,366	6,557,648	153,504	75,837,707	7,625,468	2,419,298	747,936	-	-	Demand - Firm
33	Percentage	1.00000	0.33168	0.00390	0.01355	0.00032	0.15671	0.01576	0.00500	0.00155	-	-	
34													
35	Demand - Firm excl. Farm Taps Farm Taps and Bypass Risk	409,883,848	160,515,667	-	6,557,648	-	75,837,707	7,625,468	-	-	-	-	Demand - Firm excl. FT
36	Percentage excl. Farm Taps Farm Taps and Bypass Risk	1.00000	0.39161	-	0.01600	-	0.18502	0.01860	-	-	-	-	
37													
38													
39	Customers - Total Annual	2,968,170	2,271,446	14,880	90,499	1,368	121,519	618	2,532	24	1,852	525	Customers
40	Percentage	1.00000	0.76527	0.00501	0.03049	0.00046	0.04094	0.00021	0.00085	0.00001	0.00062	0.00018	
41													
42	Customers - excl. Farm Taps	2,949,222	2,271,446	-	90,499	-	121,519	618	-	-	1,852	525	Customers excl. FT
43	Percentage	1.00000	0.77018	-	0.03069	-	0.04120	0.00021	-	-	0.00063	0.00018	
44													
45													
46	Customers - Small/Medium - excl. Farm Taps Farm Taps and Bypass Risk	2,946,016	2,271,446	-	90,499	-	121,519	-	-	-	1,852	-	Line 27
47	Percentage	1.00000	0.77102	-	0.03072	-	0.04125	-	-	-	0.00063	-	Cust - Small/Medium - excl. FT
48													
49													
50	Customers - Residential	2,677,441	2,271,446	14,880	-	-	-	-	-	-	-	-	Line 27
51	Percentage	1.00000	0.84836	0.00556	-	-	-	-	-	-	-	-	Customers - Residential
52													
53													
54	Customers - Commercial & Industrial	290,729	-	-	90,499	1,368	121,519	618	2,532	24	1,852	525	Line 27
55	Percentage	1.00000	-	-	0.31128	0.00471	0.41798	0.00213	0.00871	0.00008	0.00637	0.00181	Customers - C&I
56													
57													
58	Account 385 - excl. Farm Taps												
59	Industrial Size Customers:	0.59632	-	-	-	-	-	0.01151	-	-	-	0.01620	pg. 1-4, Line 84
60	Percentage	1.00000	-	-	-	-	-	0.01930	-	-	-	0.02717	385 excl. FT
61													
62													
63	Services												
64	Customers - Total Annual	2,968,170	2,271,446	14,880	90,499	1,368	121,519	618	2,532	24	1,852	525	Line 27
65	Weighting Factor - Services	-	1,000	0,000	1,000	0,000	0,911	0,911	0,000	0,000	0,911	0,911	
66	Weighted Customer Services - Acct 380	2,934,281	2,271,446	-	90,499	-	110,745	563	-	-	1,887	478	
67	Percentage	1.00000	0.77411	-	0.03084	-	0.03774	0.00019	-	-	0.00058	0.00016	Services

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External Allocation Methods

LINE NO.	[A]	[B]	[M]	[N]	[O]	[P]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[L]	
	DESCRIPTION OF ALLOCATION DATA	MERC CORPORATE	NNG Agriculture Grain Dryer - Class 1	NNG Agriculture Grain Dryer - Class 2	NNG Electric Generation - Class 1	NNG C&I Firm/Interruptible Class 2	GS-CONSOLIDATED Residential Sales	GS-CONSOLIDATED C&I FIRM Class 1	GS-CONSOLIDATED TED C&I FIRM Class 2	GS-CONSOLIDATED TED C&I FIRM Class 3	CONSOLIDATED ED C&I INT Class 2	CONSOLIDATED ED C&I INT Class 3	CONSOLIDATED ED C&I INT Class 4	CONSOLIDATED Agriculture Grain Dryer - Class 1	CONSOLIDATED Agriculture Grain Dryer - Class 2	SOURCE OR ALLOCATION FACTOR
1	Account 378 - excl. Farm Taps Farm Taps and Bypass Risk															
2	Total Wgr'd Dmd Allocator - Small/Medium	0.69071	0.00377	0.01602	-	0.00018	0.06260	0.00427	0.04383	-	0.00339	-	-	0.00028	0.00110	pg. 1-4, Line 84
3	Percentage	1.00000	0.00546	0.02319	-	0.00026	0.09063	0.00618	0.06346	-	0.00491	-	-	0.00040	0.00159	Acct 378
4																
5																
6	Account 378 - Farm Taps															
7	Total Wgr'd Dmd Allocator - Farm Taps	0.00752	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	Percentage	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-	Acct 378 - FT
9																
10																
11	Coincident Peak Demand	108,581,065	19,483	69,991	2,680	14,452	5,120,374	370,566	3,886,261	291,156	225,325	192,012	334,312	9,616	-	
12	Percentage	1.00000	0.00018	0.00064	0.00002	0.00013	0.04716	0.00341	0.03579	0.00268	0.00208	0.00177	0.00308	0.00009	-	Coincident Peak Demand
13																
14																
15	Coincident Peak Demand - Firm	72,393,826	-	-	-	8,215	5,120,374	370,566	3,886,261	291,156	-	-	-	-	-	
16	Percentage	1.00000	-	-	-	0.00011	0.07073	0.00512	0.05368	0.00402	-	-	-	-	-	Coincident Peak Demand - Firm
17																
18																
19	Coincident Peak Demand - Int.	36,187,239	19,483	69,991	2,680	6,238	-	-	-	-	225,325	192,012	334,312	9,616	-	
20	Percentage	1.00000	0.00054	0.00193	0.00007	0.00017	-	-	-	-	0.00623	0.00531	0.00624	0.00027	-	Coincident Peak Demand - Int.
21																
22																
23	Therm Sales	336,184,239	717,492	2,943,146	102,746	85,598	28,015,021	2,027,473	21,262,824	1,592,997	1,645,860	1,402,534	2,441,944	53,005	201,357	
24	Percentage	1.00000	0.00213	0.00875	0.00031	0.00025	0.08333	0.00603	0.06325	0.00474	0.00490	0.00417	0.00726	0.00016	0.00060	Sales
25																
26																
27	Therm Throughput	875,588,723	717,492	2,943,146	102,746	85,598	28,015,021	2,027,473	21,262,824	1,592,997	1,645,860	1,402,534	2,441,944	53,005	201,357	
28	Percentage	1.00000	0.00082	0.00336	0.00012	0.00010	0.03200	0.00232	0.02428	0.00182	0.00188	0.00160	0.00279	0.00006	0.00023	Therm Throughput
29																
30																
31	Demand - Firm															
32	Based on Therms - Firm	483,951,662	-	-	-	58,032	28,015,021	2,027,473	21,262,824	1,592,997	-	-	-	-	-	
33	Percentage	1.00000	-	-	-	0.00012	0.05789	0.00419	0.04394	0.00329	-	-	-	-	-	Demand - Firm
34																
35	Demand - Firm excl. Farm Taps Farm Taps and Bypass Risk	409,883,848	-	-	-	58,032	28,015,021	2,027,473	21,262,824	1,592,997	-	-	-	-	-	
36	Percentage excl. Farm Taps Farm Taps and Bypass Risk	1.00000	-	-	-	0.00014	0.06835	0.00495	0.05188	0.00389	-	-	-	-	-	Demand - Firm excl. FT
37																
38																
39	Customers - Total Annual	2,968,170	912	768	108	12	391,115	27,644	38,340	162	484	89	24	108	84	
40	Percentage	1.00000	0.00031	0.00026	0.00004	0.00000	0.13177	0.00931	0.01292	0.00005	0.00016	0.00003	0.00001	0.00004	0.00003	Customers
41																
42	Customers - excl. Farm Taps	2,949,222	912	768	108	12	391,115	27,644	38,340	162	484	89	24	108	84	
43	Percentage	1.00000	0.00031	0.00026	0.00004	0.00000	0.13262	0.00937	0.01300	0.00005	0.00016	0.00003	0.00001	0.00004	0.00003	Customers excl. FT
44																
45																
46	Customers - Small/Medium - excl. Farm Taps Farm Taps and Bypass Risk	2,946,016	912	768	-	12	391,115	27,644	38,340	-	484	-	-	108	84	Line 27
47	Percentage	1.00000	0.00031	0.00026	-	0.00000	0.13276	0.00938	0.01301	-	0.00016	-	-	0.00004	0.00003	Cust - Small/Medium - excl. FT
48																
49																
50	Customers - Residential	2,677,441	-	-	-	-	391,115	-	-	-	-	-	-	-	-	Line 27
51	Percentage	1.00000	-	-	-	-	0.14608	-	-	-	-	-	-	-	-	Customers - Residential
52																
53																
54	Customers - Commercial & Industrial	290,729	912	768	108	12	-	27,644	38,340	162	484	89	24	108	84	Line 27
55	Percentage	1.00000	0.00314	0.00294	0.00037	0.00004	-	0.09508	0.13188	0.00056	0.00167	0.00031	0.00008	0.00037	0.00029	Customers - C&I
56																
57																
58	Account 385 - excl. Farm Taps															
59	Industrial Size Customers:	0.59632	-	-	0.00038	-	-	-	-	0.00249	-	0.00212	0.00346	-	-	pg. 1-4, Line 84
60	Percentage	1.00000	-	-	0.00064	-	-	-	-	0.00403	-	0.00355	0.00579	-	-	385 excl. FT
61																
62																
63	Services															
64	Customers - Total Annual	2,968,170	912	768	108	12	391,115	27,644	38,340	162	484	89	24	108	84	Line 27
65	Weighting Factor - Services		0.911	0.911	0.911	0.911	1.000	1.000	0.911	0.911	0.911	0.911	0.911	0.911	0.911	
66	Weighted Customer Services - Acct 380	2,934,281	831	700	98	11	391,115	27,644	34,941	148	441	81	22	98	77	
67	Percentage	1.00000	0.00028	0.00024	0.00003	0.00000	0.13329	0.00942	0.01191	0.00005	0.00015	0.00003	0.00001	0.00003	0.00003	Services

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LINE NO.	[A]	[B]	[K]	[L]	[M]	[N]	[O]	[P]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[L]
DESCRIPTION OF ALLOCATION DATA	MERC CORPORATE	CONSOLIDATED Electric Generation - Class 1	CONSOLIDATED C&I Firm/Interruptible Class 2	Transport-NNG C&I FIRM Class 2	Transport-NNG C&I FIRM Class 3	Transport-NNG C&I FIRM Class 4	Transport-NNG C&I FIRM Class 5 - CIP Exempt	Electric Generation FIRM Class 2 - CIP Exempt	Transport-NNG C&I INT Class 2	Transport-NNG C&I INT Class 3	Transport-NNG C&I INT Class 4	Transport-NNG C&I INT Class 5	Transport-NNG C&I INT Class 5 - CIP Exempt	Transport-NNG Electric Generation INT Class 2	Transport-NNG Electric Generation INT Class 2 - CIP Exempt	SOURCE OR ALLOCATION FACTOR	
1	Account 378 - excl. Farm Taps Farm Taps and Bypass Risk																
2	Total Wgt'd Dmd Allocator - Small/Medium	0.69071	-	0.00050	0.00358	-	-	-	-	0.00296	-	-	-	-	-	-	pg. 1-4, Line 84
3	Percentage	1.00000	-	0.00072	0.00519	-	-	-	-	0.00428	-	-	-	-	-	-	Acct 378
4																	
5																	
6	Account 378 - Farm Taps																
7	Total Wgt'd Dmd Allocator - Farm Taps	0.00752	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	Percentage	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Acct 378 - FT
9																	
10																	
11	Coincident Peak Demand	108,581,065	1,966	42,547	183,349	575,692	150,416	603,050	5,495,609	145,298	1,919,961	1,177,139	625,171	21,814,613	66,103	71,170	
12	Percentage	1.00000	0.00002	0.00039	0.00169	0.00530	0.00139	0.00555	0.05061	0.00134	0.01768	0.01084	0.00576	0.20091	0.00061	0.00066	Coincident Peak Demand
13																	
14	Coincident Peak Demand - Firm	72,393,826	-	17,877	183,349	575,692	150,416	603,050	5,495,609	-	-	-	-	-	-	-	
15	Percentage	1.00000	-	0.00025	0.00253	0.00795	0.00208	0.00833	0.07591	-	-	-	-	-	-	-	Coincident Peak Demand - Firm
16																	
17																	
18	Coincident Peak Demand - Int.	36,187,239	1,966	24,670	-	-	-	-	-	145,298	1,919,961	1,177,139	625,171	21,814,613	66,103	71,170	
19	Percentage	1.00000	0.00005	0.00066	-	-	-	-	-	0.00402	0.05306	0.03253	0.01728	0.60283	0.00183	0.00197	Coincident Peak Demand - Int.
20																	
21																	
22	Therm Sales	336,184,239	13,644	240,522	-	-	-	-	-	-	-	-	-	-	-	-	
23	Percentage	1.00000	0.00004	0.00072	-	-	-	-	-	-	-	-	-	-	-	-	Sales
24																	
25																	
26	Therm Throughput	875,588,723	13,644	240,522	1,737,943	5,495,990	1,236,385	6,899,557	61,911,844	1,434,393	19,092,932	12,139,803	9,030,592	251,552,507	1,307,632	2,506,299	
27	Percentage	1.00000	0.00002	0.00027	0.00198	0.00628	0.00141	0.00788	0.07071	0.00164	0.02181	0.01386	0.01031	0.28730	0.00149	0.00286	Therm Throughput
28																	
29																	
30																	
31	Demand - Firm	483,951,662	-	132,388	1,737,943	5,495,990	1,236,385	6,899,557	61,911,844	-	-	-	-	-	-	-	
32	Based on Therms - Firm	1.00000	-	0.00027	0.00359	0.01136	0.00255	0.01426	0.12793	-	-	-	-	-	-	-	Demand - Firm
33	Percentage																
34	Demand - Firm excl. Farm Taps Farm Taps and Bypass Risk	409,883,848	-	132,388	1,737,943	5,495,990	1,236,385	6,899,557	-	-	-	-	-	-	-	-	
35	Percentage excl. Farm Taps Farm Taps and Bypass Risk	1.00000	-	0.00032	0.00424	0.01341	0.00302	0.01683	-	-	-	-	-	-	-	-	Demand - Firm excl. FT
36																	
37																	
38	Customers - Total Annual	2,968,170	12	48	383	274	12	12	12	244	450	81	48	72	12	12	
39	Percentage	1.00000	0.00000	0.00002	0.00013	0.00009	0.00000	0.00000	0.00000	0.00008	0.00015	0.00003	0.00002	0.00002	0.00000	0.00000	Customers
40																	
41	Customers - excl. Farm Taps	2,949,222	12	48	383	274	12	12	-	244	450	81	48	-	12	12	
42	Percentage	1.00000	0.00000	0.00002	0.00013	0.00009	0.00000	0.00000	-	0.00008	0.00015	0.00003	0.00002	-	0.00000	0.00000	Customers excl. FT
43																	
44																	
45	Customers - Small/Medium - excl. Farm Taps Farm Taps and Bypass Risk	2,946,016	-	48	383	-	-	-	-	244	-	-	-	-	-	-	Line 27
46	Percentage	1.00000	-	0.00002	0.00013	-	-	-	-	0.00008	-	-	-	-	-	-	Cust - Small/Medium - excl. FT
47																	
48																	
49	Customers - Residential	2,677,441	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Line 27
50	Percentage	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Customers - Residential
51																	
52																	
53	Customers - Commercial & Industrial	290,729	12	48	383	274	12	12	12	244	450	81	48	72	12	12	Line 27
54	Percentage	1.00000	0.00004	0.00017	0.00132	0.00094	0.00004	0.00004	0.00004	0.00084	0.00155	0.00028	0.00017	0.00025	0.00004	0.00004	Customers - C&I
55																	
56																	
57	Account 385 - excl. Farm Taps																
58	Industrial Size Customers:	0.59632	0.00005	-	-	0.00830	0.00175	0.00837	0.06327	-	0.02882	0.01718	0.01096	0.21530	0.00189	0.00363	pg. 1-4, Line 84
59	Percentage	1.00000	0.00008	-	-	0.01391	0.00293	0.01404	0.10610	-	0.04834	0.02880	0.01837	0.36105	0.00318	0.00609	385 excl. FT
60																	
61																	
62																	
63	Services																
64	Customers - Total Annual	2,968,170	12	48	383	274	12	12	12	244	450	81	48	72	12	12	Line 27
65	Weighting Factor - Services	0.911	0.911	0.911	0.911	0.911	0.911	0.911	0.000	0.911	0.911	0.911	0.911	0.000	0.911	0.911	
66	Weighted Customer Services - Acct 380	2,934,281	11	44	349	250	11	11	-	222	410	74	44	-	11	11	
67	Percentage	1.00000	0.00000	0.00001	0.00012	0.00009	0.00000	0.00000	-	0.00008	0.00014	0.00003	0.00001	-	0.00000	0.00000	Services

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LINE NO.	[A]	[B]	[K]	[L]	[M]	[C]	[C]	[D]	[E]	[F]	[G]	[G]	[H]	[I]	[J]	[K]	[L]
	DESCRIPTION OF ALLOCATION DATA	MERC CORPORATE	Transport-NNG C&I Firm/Interruptible Class 2	Transport-NNG C&I Firm/Interruptible Class 3	Transport-NNG C&I Firm/Interruptible Class 4	Transport-NNG C&I Firm/Interruptible Class 5	CAI Firm/Interruptible Class 5 - CIP Exempt	Transport for Resale	LVJ-NNG Flex Transport (Cust "A")	LVJ-NNG Flex Transport (Cust "B")	LVJ-NNG Flex Transport (Cust "C")	LVJ-NNG Flex Transport (Cust "D")	LVJ-NNG Flex Transport (Cust "E")	LVJ-NNG Flex Transport (Cust "F")	LVJ-NNG Flex Transport (Cust "G")	Transport-CONSOLIDATED C&I FIRM Class 2	SOURCE OR ALLOCATION FACTOR
1	Account 378 - excl. Farm Taps Farm Taps and Bypass Risk																
2	Total Wgt'd Dmd Allocator - Small/Medium	0.69071	0.00082	-	-	-	-	-	-	-	-	-	-	-	-	-	pg. 1-4, Line 84
3	Percentage	1.00000	0.00119	-	-	-	-	-	-	-	-	-	-	-	-	-	Acct 378
4																	
5																	
6	Account 378 - Farm Taps																
7	Total Wgt'd Dmd Allocator - Farm Taps	0.00752	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	Percentage	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Acct 378 - FT
9																	
10																	
11	Coincident Peak Demand	108,581,065	42,150	931,365	477,084	392,446	5,192,882	34,909	412,563	-	-	-	-	382,844	165,152	163,743	
12	Percentage	1.00000	0.00039	0.00858	0.00439	0.00361	0.04782	0.00032	0.00380	-	-	-	-	0.00353	0.00152	0.00151	Coincident Peak Demand
13																	
14	Coincident Peak Demand - Firm	72,393,826	7,627	147,613	265,965	14,861	2,141,891	34,909	285,025	-	-	-	-	264,493	114,098	163,743	
15	Percentage	1.00000	0.00011	0.00204	0.00367	0.00021	0.02959	0.00048	0.00394	-	-	-	-	0.00365	0.00158	0.00226	Coincident Peak Demand - Firm
16																	
17																	
18	Coincident Peak Demand - Int.	36,187,239	34,524	783,751	211,119	377,585	3,050,991	-	127,538	-	-	-	-	118,350	51,054	-	
19	Percentage	1.00000	0.00085	0.02186	0.03583	0.01043	0.08431	-	0.00352	-	-	-	-	0.00327	0.00141	-	Coincident Peak Demand - Int.
20																	
21																	
22	Therm Sales	336,184,239	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	Percentage	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Sales
24																	
25																	
26																	
27	Therm Throughput	875,588,723	397,233	8,777,361	4,496,130	4,264,723	58,639,852	328,989	4,705,727	-	-	-	-	3,922,750	1,249,960	1,506,042	
28	Percentage	1.00000	0.00045	0.01002	0.00513	0.00487	0.06697	0.00038	0.00537	-	-	-	-	0.00448	0.00143	0.00172	Therm Throughput
29																	
30																	
31	Demand - Firm	483,951,662	94,649	1,845,264	3,323,294	182,482	25,300,436	-	3,329,793	-	-	-	-	2,752,520	863,553	1,506,042	
32	Based on Therms - Firm	1.00000	0.00020	0.00381	0.00687	0.00038	0.05228	-	0.00688	-	-	-	-	0.00569	0.00178	0.00311	Demand - Firm
33	Percentage																
34																	
35	Demand - Firm excl. Farm Taps Farm Taps and Bypass Risk	409,883,848	94,649	1,845,264	3,323,294	182,482	25,300,436	-	-	-	-	-	-	-	-	1,506,042	
36	Percentage excl. Farm Taps Farm Taps and Bypass Risk	1.00000	0.00023	0.00450	0.00811	0.00045	0.06173	-	-	-	-	-	-	-	-	0.00367	Demand - Firm excl. FT
37																	
38																	
39	Customers - Total Annual	2,968,170	70	208	23	12	60	12	12	-	-	-	-	36	12	396	
40	Percentage	1.00000	0.00002	0.00007	0.00001	0.00000	0.00002	0.00000	0.00000	-	-	-	-	0.00001	0.00000	0.00013	Customers
41																	
42	Customers - excl. Farm Taps	2,949,222	70	208	23	12	60	12	-	-	-	-	-	-	-	396	
43	Percentage	1.00000	0.00002	0.00007	0.00001	0.00000	0.00002	0.00000	-	-	-	-	-	-	-	0.00013	Customers excl. FT
44																	
45																	
46	Customers - Small/Medium - excl. Farm Taps Farm Taps and Bypass Risk	2,946,016	70	-	-	-	-	-	-	-	-	-	-	-	-	396	
47	Percentage	1.00000	0.00002	-	-	-	-	-	-	-	-	-	-	-	-	0.00013	Cust - Small/Medium - excl. FT
48																	
49																	
50	Customers - Residential	2,677,441	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
51	Percentage	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Line 27
52																	Customers - Residential
53																	
54	Customers - Commercial & Industrial	290,729	70	208	23	12	60	12	12	-	-	-	-	36	12	396	
55	Percentage	1.00000	0.00024	0.00071	0.00008	0.00004	0.00021	0.00004	0.00004	-	-	-	-	0.00012	0.00004	0.00136	Customers - C&I
56																	
57																	
58	Account 385 - excl. Farm Taps																
59	Industrial Size Customers:	0.59632	-	0.01325	0.00636	0.00517	0.07114	0.00050	0.00403	-	-	-	-	0.00336	0.00107	-	
60	Percentage	1.00000	-	0.02222	0.01067	0.00868	0.11931	0.00083	0.00675	-	-	-	-	0.00563	0.00179	-	pg. 1-4, Line 84
61																	385 excl. FT
62																	
63	Services																
64	Customers - Total Annual	2,968,170	70	208	23	12	60	12	12	-	-	-	-	36	12	396	
65	Weighting Factor - Services	0.911	0.911	0.911	0.911	0.911	0.911	0.911	0.911	0.911	0.911	0.911	0.911	0.911	0.911	0.911	Line 27
66	Weighted Customer Services - Acct 380	2,934,281	63	189	21	11	55	11	-	-	-	-	-	-	-	361	
67	Percentage	1.00000	0.00002	0.00006	0.00001	0.00000	0.00002	0.00000	-	-	-	-	-	-	-	0.00012	Services

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LINE NO.	[A]	[B]	[K]	[L]	[M]	[C]	[C]	[D]	[E]	[F]	[G]	[G]	[L]
LINE NO.	DESCRIPTION OF ALLOCATION DATA	MERC CORPORATE	Transport-CONSOLIDATED C&I FIRM Class 2 - CIP Exempt	Transport-CONSOLIDATED C&I FIRM Class 3	Transport-CONSOLIDATED C&I FIRM Class 4	Transport-CONSOLIDATED C&I FIRM Class 5 - CIP Exempt	Transport-CONSOLIDATED C&I INT Class 2	Transport-CONSOLIDATED C&I INT Class 3	Transport-CONSOLIDATED C&I INT Class 4	Transport-CONSOLIDATED C&I INT Class 5	Transport-CONSOLIDATED C&I Firm/Interruptible Class 3	CONSOLIDATED C&I Firm/Interruptible Class 5 - CIP	SOURCE OR ALLOCATION FACTOR
1	Account 378 - excl. Farm Taps Farm Taps and Bypass Risk												
2	Total Wg'd Dmd Allocator - Small/Medium	0.69071	0.00012	-	-	-	0.00102	-	-	-	-	-	pg. 1-4, Line 84
3	Percentage	1.00000	0.00018	-	-	-	0.00148	-	-	-	-	-	Acct 378
4													
5													
6	Account 378 - Farm Taps												
7	Total Wg'd Dmd Allocator - Farm Taps	0.00752	-	-	-	-	-	-	-	-	-	-	
8	Percentage	1.00000	-	-	-	-	-	-	-	-	-	-	Acct 378 - FT
9													
10													
11	Coincident Peak Demand	108,581,065	5,450	506,435	136,531	5,065,286	60,313	569,838	272,529	579,222	51,917	1,202,178	
12	Percentage	1.00000	0.00005	0.00466	0.00126	0.04665	0.00056	0.00525	0.00251	0.00533	0.00048	0.01107	Coincident Peak Demand
13													
14	Coincident Peak Demand - Firm	72,393,826	5,450	506,435	136,531	5,065,286	-	-	-	-	3,594	540,494	
15	Percentage	1.00000	0.00008	0.00700	0.00189	0.06997	-	-	-	-	0.00005	0.00747	Coincident Peak Demand - Firm
16													
17													
18	Coincident Peak Demand - Int.	36,187,239	-	-	-	-	60,313	569,838	272,529	579,222	48,323	661,683	
19	Percentage	1.00000	-	-	-	-	0.00167	0.01575	0.00753	0.01601	0.00134	0.01828	Coincident Peak Demand - Int.
20													
21													
22	Therm Sales	336,184,239	-	-	-	-	-	-	-	-	-	-	
23	Percentage	1.00000	-	-	-	-	-	-	-	-	-	-	Sales
24													
25													
26	Therm Throughput	875,588,723	60,185	4,619,969	1,440,128	47,101,307	495,330	4,313,439	1,505,000	4,743,731	470,213	12,020,535	
27	Percentage	1.00000	0.00007	0.00528	0.00164	0.05379	0.00057	0.00493	0.00172	0.00542	0.00054	0.01373	Therm Throughput
28													
29													
30													
31	Demand - Firm	483,951,662	60,185	4,619,969	1,440,128	47,101,307	-	-	-	-	82,701	5,332,289	
32	Based on Therms - Firm	1.00000	0.00012	0.00955	0.00298	0.09733	-	-	-	-	0.00017	0.01102	Demand - Firm
33	Percentage	1.00000	0.00012	0.00955	0.00298	0.09733	-	-	-	-	0.00017	0.01102	
34													
35	Demand - Firm excl. Farm Taps Farm Taps and Bypass Risk	409,883,848	60,185	4,619,969	1,440,128	47,101,307	-	-	-	-	82,701	5,332,289	
36	Percentage excl. Farm Taps Farm Taps and Bypass Risk	1.00000	0.00015	0.01127	0.00351	0.11491	-	-	-	-	0.00020	0.01301	Demand - Firm excl. FT
37													
38													
39	Customers - Total Annual	2,968,170	12	195	12	24	81	162	12	12	23	12	
40	Percentage	1.00000	0.00000	0.00007	0.00000	0.00001	0.00003	0.00005	0.00000	0.00000	0.00001	0.00000	Customers
41													
42	Customers - excl. Farm Taps	2,949,222	12	195	12	24	81	162	12	12	23	12	
43	Percentage	1.00000	0.00000	0.00007	0.00000	0.00001	0.00003	0.00006	0.00000	0.00000	0.00001	0.00000	Customers excl. FT
44													
45													
46	Customers - Small/Medium - excl. Farm Taps Farm Taps and Bypass Risk	2,946,016	12	-	-	-	81	-	-	-	-	-	Line 27
47	Percentage	1.00000	0.00000	-	-	-	0.00003	-	-	-	-	-	Cust - Small/Medium - excl. FT
48													
49													
50	Customers - Residential	2,677,441	-	-	-	-	-	-	-	-	-	-	Line 27
51	Percentage	1.00000	-	-	-	-	-	-	-	-	-	-	Customers - Residential
52													
53													
54	Customers - Commercial & Industrial	290,729	12	195	12	24	81	162	12	12	23	12	Line 27
55	Percentage	1.00000	0.00004	0.00067	0.00004	0.00008	0.00028	0.00056	0.00004	0.00004	0.00008	0.00004	Customers - C&I
56													
57													
58	Account 385 - excl. Farm Taps												
59	Industrial Size Customers:	0.59632	-	0.00697	0.00204	0.05715	-	0.00651	0.00213	0.00576	0.00071	0.01458	pg. 1-4, Line 84
60	Percentage	1.00000	-	0.01170	0.00342	0.09583	-	0.01092	0.00357	0.00965	0.00119	0.02446	385 excl. FT
61													
62													
63	Services												
64	Customers - Total Annual	2,968,170	12	195	12	24	81	162	12	12	23	12	Line 27
65	Weighting Factor - Services	0.911	0.911	0.911	0.911	0.911	0.911	0.911	0.911	0.911	0.911	0.911	
66	Weighted Customer Services - Acct 380	2,934,281	11	178	11	22	74	148	11	11	21	11	
67	Percentage	1.00000	0.00000	0.00006	0.00000	0.00001	0.00003	0.00005	0.00000	0.00000	0.00001	0.00000	Services

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External Allocation Methods

LINE NO.	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]
DESCRIPTION OF ALLOCATION DATA	MERC CORPORATE	GS-NNG Residential Sales	GS-NNG Residential Farm-Tap Sales	GS-NNG C&I FIRM Class 1	GS-NNG C&I Farm-Tap Class 1	GS-NNG C&I FIRM Class 2	GS-NNG C&I FIRM Class 3	GS-NNG C&I Farm-Tap Class 2	GS-NNG C&I Farm-Tap Class 3	NNG C&I INT Class 2	NNG C&I INT Class 3		SOURCE OR ALLOCATION FACTOR
1	Meter Count - Total Annual												
2	Total Customers	2,968,170	2,271,446	14,880	90,499	1,368	121,519	618	2,532	24	1,852	525	Line 27
3	Weighting Factor - Meters	397.09	-	428.76	-	1,827.72	3,847.31	-	-	-	2,027.25	4,839.10	
4	Estimated Cost of Meters - Acct 381	1,426,788,654	901,957,693	-	38,802,482	-	222,102,017	2,377,474	-	-	3,753,637	2,540,774	
5	Percentage	1.00000	0.63216	-	0.02720	-	0.15567	0.00167	-	-	0.00263	0.00178	Meters
6													
7													
8	Customers - Transport												
9	Total Transport Meter Counts	2,998	-	-	-	-	-	-	-	-	-	-	Line 27
10	Percentage	1.00000	-	-	-	-	-	-	-	-	-	-	Customers - Transport
11													
12													
13	Customers - Telemetry												
14	Total Telemetered Counts	8,023	-	-	-	-	-	-	-	-	1,852	525	Line 27
15	Percentage	1.00000	-	-	-	-	-	-	-	-	0.23077	0.06544	Customers - Telemeter
16													
17													
18	Commodity Cost												
19	Percentage	291,791,556	146,687,665	1,726,521	5,992,444	140,273	69,301,255	6,968,229	2,210,779	683,471	5,620,919	8,669,731	Commodity Cost
20		1.00000	0.50271	0.00592	0.02054	0.00048	0.23750	0.02388	0.00758	0.00234	0.01926	0.02971	
21													
22	Average & Excess Demand												
23	Throughput (therms)	875,588,723	160,515,667	1,889,366	6,557,648	153,504	75,837,707	7,625,468	2,419,298	747,936	6,958,564	10,732,921	
24	MERC Monthly Coincident Peak (therms)	108,581,065	-	-	-	-	-	-	-	-	-	-	
25	Class Monthly NCP (therms)	117,638,322	29,839,286	351,226	1,130,779	25,198	13,077,208	1,314,916	620,834	157,149	996,958	1,537,713	
26													
27	Monthly Average Demand (therms)	72,965,727	13,376,306	157,447	546,471	12,792	6,319,809	635,456	201,608	62,328	579,880	894,410	
28	Monthly Process Demand (therms)	44,672,595	16,462,980	193,779	584,309	12,406	6,757,399	679,460	419,226	94,821	417,078	643,303	
29													
30	Monthly Excess Demand (therms)	35,615,338	13,125,152	154,491	465,842	9,891	5,387,353	541,701	334,229	75,597	332,517	512,875	
31													
32	Average & Excess Demand (therms)	108,581,065	26,501,458	311,938	1,012,312	22,683	11,707,162	1,177,157	535,837	137,924	912,397	1,407,285	Average & Excess
33	Percentage	1.00000	0.24407	0.00287	0.00932	0.00021	0.10782	0.01084	0.00493	0.00127	0.00840	0.01296	
34	Average Demand %	67.23%	-	-	-	-	-	-	-	-	-	-	
35	Excess Demand %	32.80%	-	-	-	-	-	-	-	-	-	-	
36													
37													
38	Salaries & Wages												
39	Production	387,807	3,0635%	-	-	-	-	-	-	-	-	-	
40	Transmission	2,002	0.0158%	-	-	-	-	-	-	-	-	-	
41	Distribution	10,045,148	79.3520%	-	-	-	-	-	-	-	-	-	
42	Customer Accounting	1,671,703	13.2057%	-	-	-	-	-	-	-	-	-	
43	Customer Services	552,320	4.3631%	-	-	-	-	-	-	-	-	-	
44	Customer Sales	-	0.0000%	-	-	-	-	-	-	-	-	-	
45	TOTAL SALARIES & WAGES	12,658,979	100.000%	-	-	-	-	-	-	-	-	-	
46													
47													
48	Salaries & Wages - Rate Schedule												
49	Production	387,807	185,163	2,179	7,565	177	87,483	8,796	2,791	863	8,027	12,381	Sales
50	Transmission	2,002	718	-	28	-	313	23	-	-	29	32	Weighted Peak Demand excl. FT
51	Distribution	10,045,148	3,602,893	-	138,660	-	1,570,513	115,635	-	-	144,104	162,758	Weighted Peak Demand excl. FT
52	Customer Accounting	1,671,703	1,279,301	8,381	50,970	770	88,441	348	1,426	14	1,043	296	Customers
53	Customer Services	552,320	422,673	2,769	16,840	255	22,612	115	471	4	345	98	Customers
54	Customer Sales	-	-	-	-	-	-	-	-	-	-	-	Customers
55	TOTAL SALARIES & WAGES	12,658,979	5,490,748	13,329	214,062	1,202	1,749,361	124,918	4,688	881	153,547	175,565	
56	Percentage	1.0000	0.4337	0.0011	0.0169	0.0001	0.1382	0.0099	0.0004	0.0001	0.0121	0.0139	Salaries & Wages

Minnesota Energy Resources Corporation
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External Allocation Methods

LINE NO.	[A]	[B]	[M]	[N]	[O]	[P]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[L]	
DESCRIPTION OF ALLOCATION DATA	MERC CORPORATE	NNG Agriculture Grain Dryer - Class 1	NNG Agriculture Grain Dryer - Class 2	NNG Electric Generation - Class 1	NNG C&I Firm/Interruptible Class 2	GS- CONSOLIDATED Residential Sales	GS- CONSOLIDATED D C&I FIRM Class 1	GS- CONSOLIDATED TED C&I FIRM Class 2	GS- CONSOLIDATED TED C&I FIRM Class 3	CONSOLIDATED ED C&I INT Class 2	CONSOLIDATED ED C&I INT Class 3	CONSOLIDATED ED C&I INT Class 4	CONSOLIDATED Agriculture Grain Dryer - Class 1	CONSOLIDATED Agriculture Grain Dryer - Class 2	SOURCE OR ALLOCATION FACTOR	
1	Meter Count - Total Annual															
2	Total Customers	2,968,170	912	768	108	12	391,115	27,644	38,340	162	484	89	24	108	84	Line 27
3	Weighting Factor - Meters	3,563.69	4,527.24	1,794.48	2,027.25	397.09	428.76	1,827.72	3,847.31	1,827.72	3,847.31	2,650.24	2,955.13	2,650.24		
4	Estimated Cost of Meters - Acct 381	1,426,788,654	3,250,081	3,476,922	193,804	24,327	155,306,037	11,852,663	70,075,526	622,719	885,044	342,621	63,606	319,154	222,620	Meters
5	Percentage	1.00000	0.00228	0.00244	0.00014	0.00002	0.10885	0.00831	0.04911	0.00044	0.00062	0.00024	0.00004	0.00022	0.00018	
6																
7																
8	Customers - Transport															
9	Total Transport Meter Counts	2,998	-	-	-	-	-	-	-	-	-	-	-	-	-	Line 27
10	Percentage	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-	Customers - Transport
11																
12																
13	Customers - Telemetry															
14	Total Telemetered Counts	8,023	912	768	108	12	-	-	-	-	484	89	24	108	84	Line 27
15	Percentage	1.00000	0.11367	0.09572	0.01346	0.00150	-	-	-	-	0.06035	0.01110	0.00299	0.01346	0.01047	Customers - Telemetry
16																
17																
18	Commodity Cost															
19	Total Commodity Cost	291,791,556	579,568	2,377,385	82,995	69,143	19,558,103	1,416,190	14,852,083	1,112,708	1,026,687	874,901	1,523,285	33,064	125,606	Commodity Cost
20	Percentage	1.00000	0.00199	0.00815	0.00028	0.00024	0.06703	0.00485	0.05090	0.00381	0.00352	0.00300	0.00522	0.00011	0.00043	
21																
22	Average & Excess Demand															
23	Throughput (therms)	875,588,723	717,492	2,943,146	102,746	85,598	28,015,021	2,027,473	21,262,824	1,592,997	1,645,860	1,402,534	2,441,944	53,005	201,357	-
24	MERC Monthly Coincident Peak (therms)	108,581,065	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Class Monthly NCP (therms)	117,638,322	325,682	1,314,290	33,606	14,452	5,120,374	370,566	3,886,261	291,156	270,377	230,404	401,155	10,677	105,798	0
26																
27	Monthly Average Demand (therms)	72,965,727	59,791	245,262	8,562	7,133	2,334,585	168,956	1,771,902	132,750	137,155	116,878	203,495	4,417	16,780	0
28	Monthly Process Demand (therms)	44,672,595	265,891	1,069,028	25,044	7,319	2,785,789	201,610	2,114,359	158,406	133,222	113,526	197,660	6,260	89,019	0
29																
30	Monthly Excess Demand (therms)	35,615,338	211,983	852,285	19,966	5,835	2,220,977	160,734	1,685,678	126,290	106,211	90,509	157,585	4,991	70,970	0
31																
32	Average & Excess Demand (therms)	108,581,065	271,774	1,097,548	28,528	12,968	4,555,562	329,690	3,457,580	259,040	243,366	207,387	361,080	9,408	87,750	0
33	Percentage	1.00000	0.00250	0.01011	0.00026	0.00012	0.04196	0.00304	0.03184	0.00239	0.00224	0.00191	0.00333	0.00009	0.00081	Average & Excess
34	Average Demand %	67.23%														
35	Excess Demand %	32.80%														
36																
37																
38	Salaries & Wages															
39	Production	387,807														
40	Transmission	2,002														
41	Distribution	10,045,148														
42	Customer Accounting	1,671,703														
43	Customer Services	552,320														
44	Customer Sales	-														
45	TOTAL SALARIES & WAGES	12,658,979														
46																
47																
48	Salaries & Wages - Rate Schedule															
49	Production	387,807	828	3,395	119	99	32,317	2,339	24,528	1,838	1,899	1,618	2,817	61	232	Sales
50	Transmission	2,002	8	32	1	0	125	9	88	5	7	4	7	1	2	Weighted Peak Demand excl. FT
51	Distribution	10,045,148	37,913	160,884	3,815	1,773	628,818	42,871	440,329	24,157	34,084	21,269	34,707	2,801	11,007	Weighted Peak Demand excl. FT
52	Customer Accounting	1,671,703	514	433	61	7	220,280	15,569	21,594	91	273	50	14	61	47	Customers
53	Customer Services	552,320	170	143	20	2	72,779	5,144	7,134	30	90	17	4	20	16	Customers
54	Customer Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Customers
55	TOTAL SALARIES & WAGES	12,658,979	39,432	164,887	4,015	1,881	954,319	65,931	493,673	26,120	36,352	22,957	37,549	2,943	11,304	
56	Percentage	1.00000	0.0031	0.0130	0.0003	0.0001	0.0754	0.0052	0.0390	0.0021	0.0029	0.0018	0.0030	0.0002	0.0009	Salaries & Wages

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External Allocation Methods

LINE NO.	[A]	[B]	[K]	[L]	[M]	[N]	[O]	[P]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[L]
DESCRIPTION OF ALLOCATION DATA	MERC CORPORATE	CONSOLIDATED Electric Generation - Class 1	CONSOLIDATED C&I Firm/Interruptible Class 2	Transport-NNG C&I FIRM Class 2	Transport-NNG C&I FIRM Class 3	Transport-NNG C&I FIRM Class 4	Transport-NNG C&I FIRM Class 5 - CIP Exempt	Electric Generation FIRM Class 2 - CIP Exempt	Transport-NNG C&I INT Class 2	Transport-NNG C&I INT Class 3	Transport-NNG C&I INT Class 4	Transport-NNG C&I INT Class 5	Transport-NNG C&I INT Class 5 - CIP Exempt	Transport-NNG Electric Generation INT Class 2	Transport-NNG Electric Generation INT Class 2 - CIP Exempt	SOURCE OR ALLOCATION FACTOR	
1	Meter Count - Total Annual																
2	Total Customers	2,968,170	12	48	383	274	12	12	12	244	450	81	48	72	12	12	Line 27
3	Weighting Factor - Meters	1,492.70	1,827.72	1,827.72	1,827.72	3,847.31	2,650.24	2,650.24	1,492.70	1,827.72	3,847.31	2,650.24	2,650.24	2,650.24	1,492.70	1,492.70	
4	Estimated Cost of Meters - Acct 381	1,426,788,654	17,912	87,730	699,525	1,056,026	30,737	31,803	17,912	445,152	1,732,775	215,161	127,211	190,817	17,912	17,912	
5	Percentage	1.00000	0.00001	0.00006	0.00049	0.00074	0.00002	0.00002	0.00001	0.00031	0.00121	0.00015	0.00009	0.00013	0.00001	0.00001	Meters
7																	
8	Customers - Transport																
9	Total Transport Meter Counts	2,998	-	-	383	274	12	12	12	244	450	81	48	72	12	12	Line 27
10	Percentage	1.00000	-	-	0.12768	0.09157	0.00387	0.00400	0.00400	0.08125	0.15025	0.02708	0.01601	0.02402	0.00400	0.00400	Customers - Transport
11																	
12																	
13	Customers - Telemetry																
14	Total Telemetered Counts	8,023	12	48	383	274	12	12	12	244	450	81	48	72	12	12	Line 27
15	Percentage	1.00000	0.00150	0.00598	0.04770	0.03421	0.00145	0.00150	0.00150	0.03036	0.05613	0.01012	0.00598	0.00897	0.00150	0.00150	Customers - Telemeter
16																	
17																	
18	Commodity Cost																
19	Total Commodity Cost	291,791,556	8,511	150,037	-	-	-	-	-	-	-	-	-	-	-	-	Commodity Cost
20	Percentage	1.00000	0.00003	0.00051	-	-	-	-	-	-	-	-	-	-	-	-	
21																	
22	Average & Excess Demand																
23	Throughput (therms)	875,588,723	13,644	240,522	1,737,943	5,495,990	1,236,385	6,899,557	61,911,844	1,434,393	19,092,932	12,139,803	9,030,592	251,552,507	1,307,632	2,506,299	-
24	MERC Monthly Coincident Peak (therms)	108,581,065	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Class Monthly NCP (therms)	117,638,322	2,093	42,547	185,519	575,692	150,416	704,109	6,932,682	150,644	1,940,909	1,254,585	1,201,090	25,170,766	313,842	654,656	0
26	Monthly Average Demand (therms)	72,965,727	1,137	20,043	144,829	457,999	103,032	574,963	5,159,320	119,533	1,591,078	1,011,650	752,549	20,962,709	108,969	208,858	0
28	Monthly Process Demand (therms)	44,672,595	956	22,504	40,690	117,693	47,384	129,145	1,773,362	31,111	349,831	242,935	448,540	4,208,057	204,872	445,797	0
29	Monthly Excess Demand (therms)	35,615,338	762	17,941	32,441	93,831	37,777	102,961	1,413,817	24,803	278,904	193,681	357,600	3,354,684	163,335	355,413	0
30	Average & Excess Demand (therms)	108,581,065	1,899	37,985	177,269	551,830	140,809	677,925	6,573,138	144,336	1,869,982	1,205,331	1,110,149	24,317,593	272,304	564,271	0
31	Percentage	1.00000	0.00002	0.00035	0.00163	0.00508	0.00130	0.00624	0.06054	0.00133	0.01722	0.01110	0.01022	0.22396	0.00251	0.00520	Average & Excess
34	Average Demand %	67.23%															
35	Excess Demand %	32.80%															
36																	
37																	
38	Salaries & Wages																
39	Production	387,807	16	277	-	-	-	-	-	-	-	-	-	-	-	-	Sales
40	Transmission	2,002	0	1	7	17	4	17	-	6	58	34	22	-	4	7	Weighted Peak Demand excl. FT
41	Distribution	10,045,148	507	4,981	35,991	83,343	17,573	84,086	-	29,705	289,532	172,541	110,058	-	19,027	36,469	Weighted Peak Demand excl. FT
42	Customer Accounting	1,671,703	7	27	216	155	7	7	7	137	254	46	27	41	7	7	Customers
43	Customer Services	552,320	2	9	71	51	2	2	2	45	84	15	9	13	2	2	Customers
44	Customer Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Customers
45	TOTAL SALARIES & WAGES	12,658,979	531	5,295	36,285	83,566	17,585	84,112	9	29,893	289,927	172,636	110,116	54	19,040	36,486	
46	Percentage	1.00000	0.00000	0.00004	0.00029	0.00066	0.00014	0.00066	0.00000	0.00024	0.00229	0.0136	0.0087	0.00000	0.00015	0.00029	Salaries & Wages

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External Allocation Methods

LINE NO.	[A]	[B]	[K]	[L]	[M]	[C]	[C]	[D]	[E]	[F]	[G]	[G]	[H]	[I]	[J]	[K]	[L]
DESCRIPTION OF ALLOCATION DATA	MERC CORPORATE	Transport-NNG C&I Firm/Interruptible Class 2	Transport-NNG C&I Firm/Interruptible Class 3	Transport-NNG C&I Firm/Interruptible Class 4	Transport-NNG C&I Firm/Interruptible Class 5	C&I Firm/Interruptible Class 5 - CIP Exempt	Transport for Resale	LVJ-NNG Flex Transport (Cust "A")	LVJ-NNG Flex Transport (Cust "B")	LVJ-NNG Flex Transport (Cust "C")	LVJ-NNG Flex Transport (Cust "D")	LVJ-NNG Flex Transport (Cust "E")	LVJ-NNG Flex Transport (Cust "F")	LVJ-NNG Flex Transport (Cust "G")	Transport-CONSOLIDATED C&I FIRM Class 2	SOURCE OR ALLOCATION FACTOR	
1	Meter Count - Total Annual																
2	Total Customers	2,968,170	70	208	23	12	60	12	12	-	-	-	-	36	12	396	Line 27
3	Weighting Factor - Meters	1,827.72	3,847.31	2,650.24	2,650.24	2,650.24	3,847.31	2,650.24	2,650.24	2,650.24	2,650.24	2,650.24	2,650.24	2,650.24	31,803	1,827.72	
4	Estimated Cost of Meters - Acct 381	1,426,788,654	127,186	799,456	61,474	31,803	159,014	44,621	31,803	-	-	-	-	95,408	31,803	724,256	
5	Percentage	1.00000	0.00009	0.00056	0.00004	0.00002	0.00011	0.00003	0.00002	-	-	-	-	0.00007	0.00002	0.00051	Meters
6																	
7																	
8	Customers - Transport																
9	Total Transport Meter Counts	2,998	70	208	23	12	60	12	12	-	-	-	-	36	12	396	Line 27
10	Percentage	1.00000	0.02321	0.06932	0.00774	0.00400	0.02002	0.00387	0.00400	-	-	-	-	0.01201	0.00400	0.13219	Customers - Transport
11																	
12																	
13	Customers - Telemetry																
14	Total Telemetered Counts	8,023	70	208	23	12	60	12	12	-	-	-	-	36	12	396	Line 27
15	Percentage	1.00000	0.00867	0.02590	0.00289	0.00150	0.00748	0.00145	0.00150	-	-	-	-	0.00449	0.00150	0.04939	Customers - Telemeter
16																	
17																	
18	Commodity Cost	291,791,556	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
19	Percentage	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Commodity Cost
20																	
21																	
22	Average & Excess Demand																
23	Throughput (therms)	875,588,723	397,233	8,777,361	4,496,130	4,264,723	58,639,852	328,989	4,705,727	-	-	-	-	3,922,750	1,249,960	1,506,042	-
24	MERC Monthly Coincident Peak (therms)	108,581,065	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Class Monthly NCP (therms)	117,638,322	42,713	943,806	483,457	405,690	5,204,204	35,375	477,137	0	0	0	0	382,844	165,152	163,743	0
26																	
27	Monthly Average Demand (therms)	72,965,727	33,103	731,447	374,678	355,394	4,886,654	27,416	392,144	0	0	0	0	326,896	104,163	125,503	0
28	Monthly Process Demand (therms)	44,672,595	9,611	212,360	108,779	50,296	317,550	7,960	84,993	0	0	0	0	55,948	60,989	38,240	0
29																	
30	Monthly Excess Demand (therms)	35,615,338	7,662	169,304	86,725	40,099	253,168	6,346	67,761	0	0	0	0	44,605	48,624	30,487	0
31																	
32	Average & Excess Demand (therms)	108,581,065	40,765	900,751	461,402	395,492	5,139,822	33,762	459,905	0	0	0	0	371,500	152,787	155,990	0
33	Percentage	1.00000	0.00038	0.00830	0.00425	0.00364	0.04734	0.00031	0.00424	-	-	-	-	0.00342	0.00141	0.00144	Average & Excess
34	Average Demand %	67.23%															
35	Excess Demand %	32.80%															
36																	
37																	
38	Salaries & Wages																
39	Production	387,807	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Sales
40	Transmission	2,002	2	27	13	10	142	1	-	-	-	-	-	-	-	6	Weighted Peak Demand excl. FT
41	Distribution	10,045,148	8,226	133,103	63,903	51,975	714,656	4,989	-	-	-	-	-	-	-	31,188	Weighted Peak Demand excl. FT
42	Customer Accounting	1,671,703	39	117	13	7	34	7	7	-	-	-	-	20	7	223	Customers
43	Customer Services	552,320	13	39	4	2	11	2	2	-	-	-	-	7	2	74	Customers
44	Customer Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Customers
45	TOTAL SALARIES & WAGES	12,658,979	8,280	133,285	63,933	51,994	714,843	4,999	9	-	-	-	-	27	9	31,492	
46																	
47																	
48	Salaries & Wages - Rate Schedule																
49	Production	387,807	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Sales
50	Transmission	2,002	2	27	13	10	142	1	-	-	-	-	-	-	-	6	Weighted Peak Demand excl. FT
51	Distribution	10,045,148	8,226	133,103	63,903	51,975	714,656	4,989	-	-	-	-	-	-	-	31,188	Weighted Peak Demand excl. FT
52	Customer Accounting	1,671,703	39	117	13	7	34	7	7	-	-	-	-	20	7	223	Customers
53	Customer Services	552,320	13	39	4	2	11	2	2	-	-	-	-	7	2	74	Customers
54	Customer Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Customers
55	TOTAL SALARIES & WAGES	12,658,979	8,280	133,285	63,933	51,994	714,843	4,999	9	-	-	-	-	27	9	31,492	
56	Percentage	1.0000	0.0007	0.0105	0.0051	0.0041	0.0565	0.0004	0.0000	-	-	-	-	0.0000	0.0000	0.0025	Salaries & Wages

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External Allocation Methods

LINE NO.	[A]	[B]	[K]	[L]	[M]	[C]	[C]	[D]	[E]	[F]	[G]	[G]	[L]
DESCRIPTION OF ALLOCATION DATA	MERC CORPORATE	Transport-CONSOLIDATED C&I FIRM Class 2 - CIP Exempt	Transport-CONSOLIDATED C&I FIRM Class 3	Transport-CONSOLIDATED C&I FIRM Class 4	Transport-CONSOLIDATED C&I FIRM Class 5 - CIP Exempt	Transport-CONSOLIDATED C&I INT Class 2	Transport-CONSOLIDATED C&I INT Class 3	Transport-CONSOLIDATED C&I INT Class 4	Transport-CONSOLIDATED C&I INT Class 5	Transport-CONSOLIDATED C&I Firm/Interruptible Class 3	CONSOLIDATED C&I Firm/Interruptible Class 5 - CIP		SOURCE OR ALLOCATION FACTOR
1	Meter Count - Total Annual												
2	Total Customers	2,968,170	12	195	12	24	81	162	12	12	23	12	Line 27
3	Weighting Factor - Meters	1,827.72	3,847.31	2,650.24	2,650.24	1,827.72	3,847.31	2,650.24	2,650.24	3,847.31	2,650.24		
4	Estimated Cost of Meters - Acct 381	1,426,788,654	21,933	751,117	30,737	63,606	148,384	624,691	30,737	31,803	89,242	31,803	
5	Percentage	1.00000	0.00002	0.00053	0.00002	0.00004	0.00010	0.00044	0.00002	0.00002	0.00006	0.00002	Meters
6													
7													
8	Customers - Transport												
9	Total Transport Meter Counts	2,998	12	195	12	24	81	162	12	12	23	12	Line 27
10	Percentage	1.00000	0.00400	0.06513	0.00387	0.00801	0.02708	0.05417	0.00387	0.00400	0.00774	0.00400	Customers - Transport
11													
12													
13	Customers - Telemetry												
14	Total Telemetered Counts	8,023	12	195	12	24	81	162	12	12	23	12	Line 27
15	Percentage	1.00000	0.00150	0.02433	0.00145	0.00289	0.01012	0.02024	0.00145	0.00150	0.00289	0.00150	Customers - Telemeter
16													
17													
18	Commodity Cost	291,791,556	-	-	-	-	-	-	-	-	-	-	
19	Percentage	1.00000	-	-	-	-	-	-	-	-	-	-	Commodity Cost
20													
21													
22	Average & Excess Demand												
23	Throughput (therms)	875,588,723	60,185	4,619,969	1,440,128	47,101,307	495,330	4,313,439	1,505,000	4,743,731	470,213	12,020,535	-
24	MERC Monthly Coincident Peak (therms)	108,581,065											
25	Class Monthly NCP (therms)	117,638,322	6,348	511,805	146,429	5,065,286	60,313	569,838	295,079	648,403	59,673	1,265,408	0
26													
27	Monthly Average Demand (therms)	72,965,727	5,015	384,997	120,011	3,925,109	41,278	359,453	125,417	395,311	39,184	1,001,711	0
28	Monthly Process Demand (therms)	44,672,595	1,333	126,808	26,418	1,140,177	19,036	210,385	169,662	253,092	20,488	263,697	0
29													
30	Monthly Excess Demand (therms)	35,615,338	1,063	101,098	21,062	909,009	15,176	167,730	135,264	201,779	16,334	210,233	0
31													
32	Average & Excess Demand (therms)	108,581,065	6,078	486,095	141,073	4,834,118	56,454	527,183	260,680	597,090	55,519	1,211,944	0
33	Percentage	1.00000	0.00006	0.00448	0.00130	0.04452	0.00052	0.00486	0.00240	0.00550	0.00051	0.01116	Average & Excess
34	Average Demand %	67.23%											
35	Excess Demand %	32.80%											
36													
37													
38	Salaries & Wages												
39	Production	387,807	-	-	-	-	-	-	-	-	-	-	Sales
40	Transmission	2,002	0	14	4	114	2	13	4	12	1	29	Weighted Peak Demand excl. FT
41	Distribution	10,045,148	1,246	70,059	20,468	574,033	10,258	65,411	21,390	57,813	7,130	146,497	Weighted Peak Demand excl. FT
42	Customer Accounting	1,671,703	7	110	7	14	46	91	7	7	13	7	Customers
43	Customer Services	552,320	2	36	2	4	15	30	2	2	4	2	Customers
44	Customer Sales	-	-	-	-	-	-	-	-	-	-	-	Customers
45	TOTAL SALARIES & WAGES	12,658,979	1,256	70,219	20,481	574,166	10,321	65,545	21,403	57,833	7,149	146,535	
46													
47													
48	Salaries & Wages - Rate Schedule												
49	Production	387,807	-	-	-	-	-	-	-	-	-	-	Sales
50	Transmission	2,002	0	14	4	114	2	13	4	12	1	29	Weighted Peak Demand excl. FT
51	Distribution	10,045,148	1,246	70,059	20,468	574,033	10,258	65,411	21,390	57,813	7,130	146,497	Weighted Peak Demand excl. FT
52	Customer Accounting	1,671,703	7	110	7	14	46	91	7	7	13	7	Customers
53	Customer Services	552,320	2	36	2	4	15	30	2	2	4	2	Customers
54	Customer Sales	-	-	-	-	-	-	-	-	-	-	-	Customers
55	TOTAL SALARIES & WAGES	12,658,979	1,256	70,219	20,481	574,166	10,321	65,545	21,403	57,833	7,149	146,535	
56	Percentage	1.00000	0.00001	0.00055	0.00016	0.0454	0.00008	0.00052	0.00017	0.00046	0.00006	0.01116	Salaries & Wages

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 and Bypass Risk customers
 6. Weighted peak demand – Interruptible;
 7. Demand – Firm;
 8. Account 378; and
 9. Account 378– Farm Taps, and Bypass Risk customers; and
 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 and Bypass Risk customers;
 3. Customers – Small/Medium – excluding Farm Taps and Bypass Risk customers;;
 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 on a ratio of the customers’ test year forecast interruptible therms to total therms.

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

Allocation Methods and Related Information

creating interruptible variations of the Weighted Peak Demand allocation methodology.

Coincident peak demand:

Coincident peak (“CP”) 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 an entire system. Production facilities are generally allocated to customers based on a factor that measures the class contribution to system peak.

Weighted peak demand:

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 and bypass risk customers¹:

Weighted peak demand – excluding Farm Taps and bypass risk customers is the same calculation as Weighted Peak Demand, with the exception that Farm Tap and bypass risk customer classes are excluded from the allocation. There are certain capacity cost elements (e.g. Distribution Mains) that Farm Tap and bypass risk customers 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 – Interruptible excluding Farm Taps and bypass risk customers is the same calculation as Weighted Peak

¹ These bypass risk customers are on their own rate schedules and therefore the Company is able to properly exclude them from allocation methods. This includes Transport NNG Class 5 Interruptible - CIP Exempt, Transport NNG Electric Generation Class 2 – CIP Exempt, and Transport NNG Flexible rate customers.

Allocation Methods and Related Information

Demand, with the exception that it only consists of the portion of demand that is subject to interruption (i.e. interruptible and joint tariffs).

Demand – Firm:

Peak demand – Firm consists of the weighted nominated annual therms that is considered firm (i.e. general sales and the firm portion of firm/interruptible tariffs). This allocator is appropriate when allocating costs related to the firm portion of the system. Historically, this allocator has been used where Peak Demand – Firm was used. This is intended to allocate a proportionate share of firm demand related costs to all customers nominating firm therms in the test year.

Account 378:

Account 378 consists of the weighted peak demand for small and medium customer classes, excluding Farm Taps and bypass risk customers. 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:

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.

Allocation Methods and Related Information

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

Allocation Methods and Related Information

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.

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 – 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 and bypass risk customer classes and large commercial and industrial customer classes. This allocator is used to allocate costs related to FERC

Allocation Methods and Related Information

Account 383 – House Regulators. It is appropriate to exclude Farm Taps and bypass risk customers² 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.

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:

² These bypass risk customers are on their own rate schedules and therefore the Company is able to properly exclude them from allocation methods. This includes Transport NNG Class 5 Interruptible - CIP Exempt, Transport NNG Electric Generation Class 2 – CIP Exempt, and Transport NNG Flexible rate customers.

Allocation Methods and Related Information

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.

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

Allocation Methods and Related Information

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, 2021

Line No.	Activity	Total	
		Cost	Loaded Cost
1	Billing & Customer Accounting Support	\$ 11,940	\$ 17,785
2	Gas Supply Support	\$ 52,270	\$ 77,858
3	Administration Support	\$ 20,571	\$ 30,641
4	Operational Support	\$ 122,096	\$ 181,866
6	Information Technology Support	\$ 42,257	\$ 62,944
7			
8	Total Annual Cost (Corporate-wide)	\$ 249,134	\$ 371,093
9			
10	Number of MERC Transportation Meters	2,998	2,998
11			
12	MERC Combined Service Territory Annual Administration Fee	\$ 83.11	\$ 123.80

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

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):

$$\begin{aligned} TI &= RB \cdot r + k \cdot TI, \text{ or} \\ TI - k \cdot TI &= RB \cdot r, \text{ or} \\ TI (1 - k) &= RB \cdot r, \text{ or} \\ TI &= RB \cdot r / (1 - k) \end{aligned}$$

Using the Income Taxes (IT) formula above, and using algebraic substitution of Taxable Income (TI):

$$\begin{aligned} IT &= k \cdot (RB \cdot r + IT), \text{ or} \\ IT &= k \cdot RB \cdot r + k \cdot IT, \text{ or} \\ -k \cdot IT &= k \cdot RB \cdot r, \text{ or} \\ -k &= k \cdot RB \cdot r, \text{ or} \\ IT &= k \cdot RB \cdot r / (1 - k) \end{aligned}$$

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.

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:

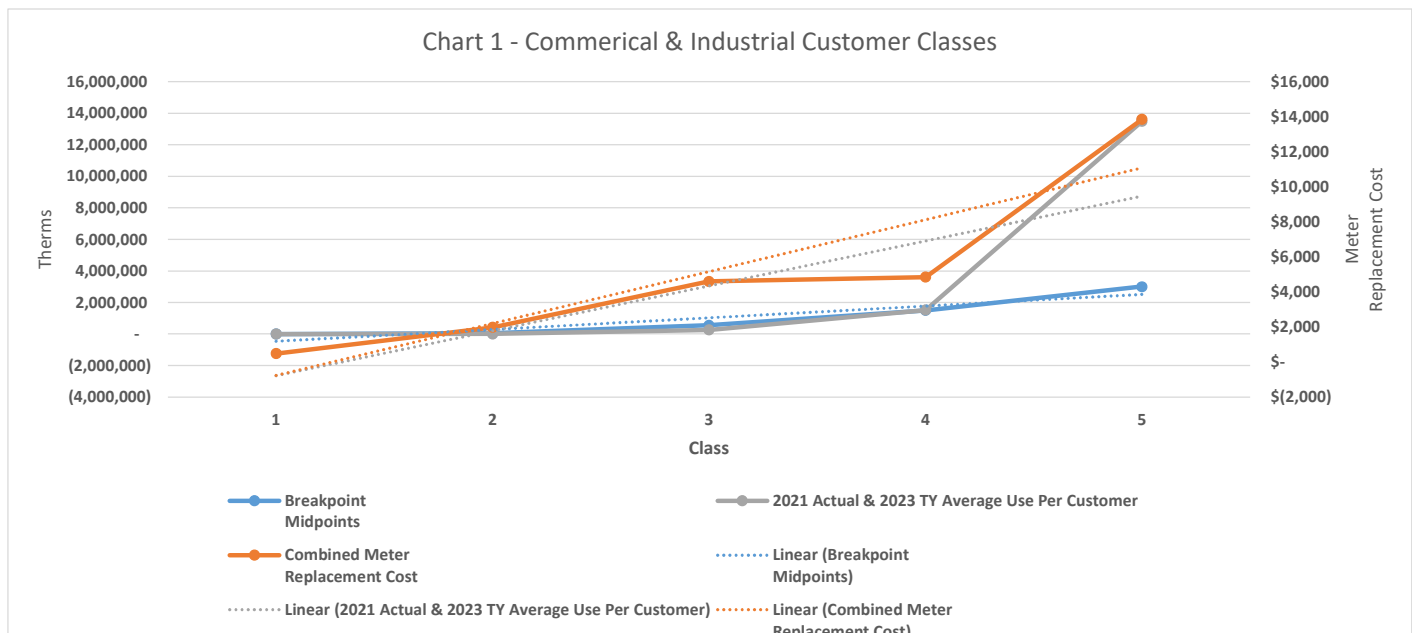
- Income Taxes are inclusive of any additional income taxes required upon return deficiency,
- Income Taxes are reflective of the temporary and permanent timing differences, which account for the difference between taxable income and book income, and
- Depreciation Expense, which is included in Operating 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. The fixed tax rates MERC expects to incur and the fixed rate of return MERC is forecasting for 2023 can be seen in Informational Requirement Document Nos. 1 and 8 and the Direct Testimony of MERC witness Mr. Joseph Zgonc.

General Overview of Breakpoint Analysis:

The breakpoint analysis presented herein includes firm, interruptible, and transport customer classes for both NNG and Consolidated. This analysis compares the midpoints of MERC’s existing class usage breakpoints to class average installed meter costs. The midpoint for the largest customer class in each focus group is approximate due to their being no upper bound for the largest customer class. The meter cost information included here is based on data as of December 31, 2021, inflated to approximate replacement cost. Meter costs were the focus of this analysis because meters are the sole asset that can be directly associated with each customer, and also increases in cost as therm usage increases. MERC did not include service lines in this analysis because service line costs are not directly associated to customer class level data. Accordingly, MERC did not believe services were additive to this analysis. Finally, class level use per customer was compared to the existing class usage breakpoints to understand how each class average customer fits within the breakpoints. MERC averaged each existing customer class use per customer with 2021 historical data and 2023 forecast data. These two data points were used to blend the actual historical use per customer with MERC’s forecast.

Commercial and Industrial Customer Classes:



Class	Breakpoint Midpoints	2021 Actual & 2023 TY Average Use Per Customer	Combined Meter Replacement Cost
1	750	831	\$ 487
2	50,751	7,962	\$ 1,980
3	550,001	256,102	\$ 4,603
4	1,500,001	1,513,508	\$ 4,846
5	3,000,000	13,487,457	\$ 13,862

The analysis reflected on Chart 1 shows that the use per customer across the classes appear both above and below the existing breakpoint midpoints. Only class five is significantly different from the midpoint of the existing classes due to very large customer usage in the unbounded upper class. Additionally, the replacement cost of meters, utilizing a similar method to MERC’s COSS model for allocation purposes, reflects a similar, upward sloping trend by class when compared to the existing midpoints, while adjusting for the scale of the two axis. Replacement meter costs also increase in a similar upward trend as use per customer in the progression of customer classes. Based on this analysis, no adjustment to the classes appear warranted at this time.

Agricultural Grain Dryer Customer Classes:

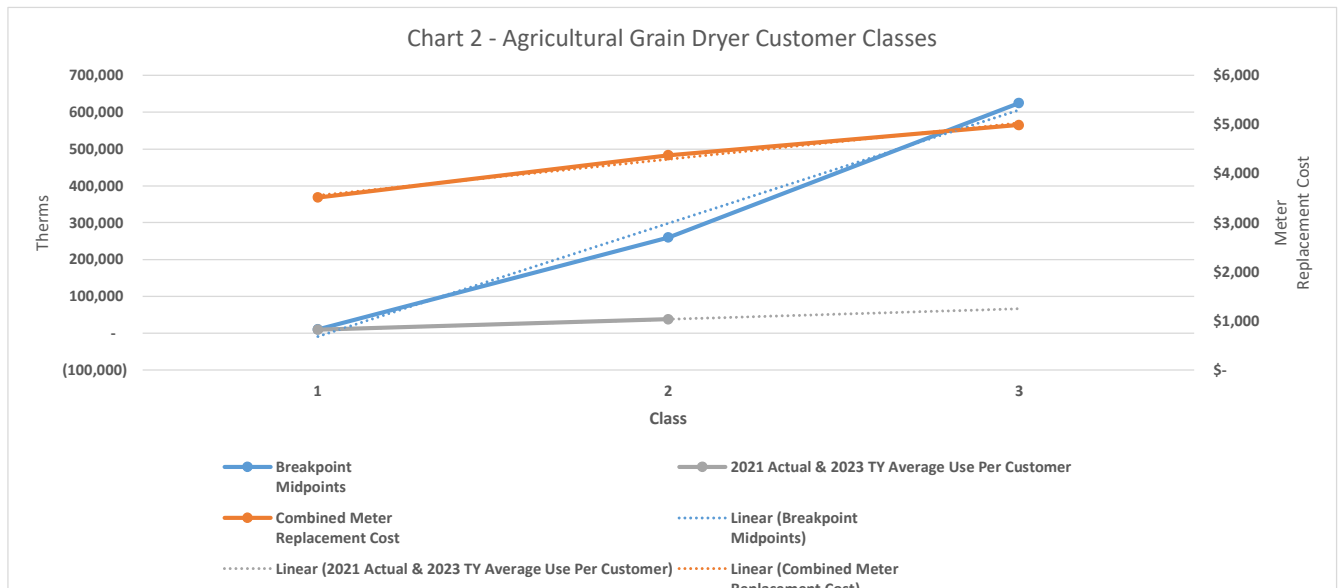


Table 2 - Agricultural Grain Dryer Customer Classes			
Class	Breakpoint Midpoints	2021 Actual & 2023 TY Average Use Per Customer	Combined Meter Replacement Cost
1	10,000	9,529	\$ 3,514
2	260,001	37,800	\$ 4,375
3	625,001		\$ 4,988

The analysis reflected on Chart 2 shows that the use per customer across the classes appear both nearly equal to and below the existing breakpoint midpoints. The combined class one use per customer is very near the midpoint of the existing breakpoint. Class two use per customer is lower than the midpoint of the existing breakpoints. There is not any use per customer data for class three. Additionally, the replacement cost of meters, utilizing a similar method to MERC's COSS model for allocation purposes, reflects a similar, upward sloping trend by class when compared to the existing midpoints. Replacement meter costs reflect an upward trend in a similar direction as the use per customer in the progression of customer classes. These customer classes have relatively few customers that can have highly variable therm utilization and accordingly, meters represent a reasonable approximation of the existing breakpoints given the large variability of these customer classes. Based on this analysis, no adjustment to the classes appear warranted at this time.

Power Generation Customer Classes:

Table 3 - Electric Generation Customer Classes			
Class	Breakpoint Midpoints	2021 Actual & 2023 TY Average Use Per Customer	Combined Meter Replacement Cost
1	250,000	11,283	\$ 1,740
2	750,001	31,299,804	\$ -

The data in Table 3 shows that the use per customer across the classes appear both above and below the existing breakpoint midpoints. The combined class one use per customer is well below the existing midpoint. Class two use per customer is much higher than the approximated midpoint of the existing breakpoints due to a very small number large customers taking increasing levels of service. There was limited meter cost data for class two which made a comparison to historical data difficult at this time; however, it is possible as MERC gains actual usage data on these customers' usage a better comparison between usage and meter data will be available to analyze in the future. These customer classes have a small number of customers that can have highly variable therm utilization and accordingly, there is not sufficient data at present, in MERC's estimation, to warrant an adjustment at this time.

Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Gas Cost of Service Study - Minimum-Size Method
Incremental Cost Analysis
Forecasted Test Year Ending December 31, 2023

		NNG Class 5	Consolidated Class 5	All Flex (ex. MI)	All Power Gen Class 2
	DESCRIPTION				
1	Production:				
2	Firm Demand Related	11,550	23,460	2,777	22,999
3	Interruptible Demand Related	19,279	925	221	102
4	Total Production	<u>30,828</u>	<u>24,385</u>	<u>2,998</u>	<u>23,101</u>
5					
6	Transmission				
7	Firm Demand Related	61,318	99,286	0	0
8	Interruptible Demand Related	22,830	5,321	0	3,419
9	Total Transmission	<u>84,148</u>	<u>104,607</u>	<u>0</u>	<u>3,419</u>
10					
11	Distribution:				
12	301, 302, 303: Intangible	4,343	4,782	12	251
13	374: Land and Land Rights	212	234	1	12
14	375: Structures and Improvements	0	0	0	0
15	376: Mains (Firm Demand)	234,188	379,196	0	0
16	376: Mains (Interruptible Demand)	87,194	20,320	0	13,056
17	376: Mains (Fixed Cost)	185	67	0	34
18	377: Compressor Station Equipment	0	0	0	0
19	378: Measuring & Regulation Equipment - General	0	0	0	0
20	379: Measuring & Regulation Equipment - Gate Station	64,274	52,070	0	3,713
21	380: Services	332	121	0	60
22	381: Meters	1,033	243	304	103
23	381 (Telemeter Maintenance): Meters	1,425	335	419	251
24	382: Meter Connections & Installations	0	0	0	0
25	383: House Regulators	0	0	0	0
26	385: Industrial Metering & Regulating Station - Equipment	45,315	11,292	1,232	10,025
27	Total Distribution	<u>438,501</u>	<u>468,660</u>	<u>1,968</u>	<u>27,506</u>
28					
29	Customer Accounts:				
30	Allocable	545	128	160	96
31	Direct Transport	16,955	3,989	4,987	2,992
32	Customer - Acct 904 Allocable	534	126	157	94
33	Total Customer Accounts:	<u>18,034</u>	<u>4,243</u>	<u>5,304</u>	<u>3,183</u>
34					
35	Customer Services (Acct 907-910):	57	13	17	10
36	Customer Sales (Acct 911-917):	0	0	0	0
37	Total Customer:	<u>18,091</u>	<u>4,257</u>	<u>5,321</u>	<u>3,193</u>
38					
39	Total Incremental Costs	<u>589,603</u>	<u>606,152</u>	<u>15,591</u>	<u>60,401</u>
40					
41	MERC Proposed Revenues	<u>2,448,425</u>	<u>653,070</u>	<u>524,338</u>	<u>579,810</u>

Table 1
CCOSS Revenue Deficiency by Customer Class
MERC – Minnesota Service Territory

Line No.	Customer Class	Dollars (\$)	Percent (%)	Revenue (\$)	COG (\$)	Therms
1	GS-NNG Residential Sales	\$34,339,673	16.5%	\$207,891,300	\$146,687,665	160,515,667
2	GS-NNG Residential Farm-Tap Sales	(\$329,810)	-14.1%	\$2,334,290	\$1,726,521	1,889,366
3	GS-NNG C&I FIRM Class 1	\$927,528	10.2%	\$9,080,561	\$5,992,444	6,557,648
4	GS-NNG C&I Farm-Tap Class 1	(\$32,715)	-16.4%	\$199,053	\$140,273	153,504
5	GS-NNG C&I FIRM Class 2	(\$2,754,581)	-3.1%	\$87,553,564	\$69,301,255	75,837,707
6	GS-NNG C&I FIRM Class 3	(\$193,020)	-2.4%	\$8,019,792	\$6,968,229	7,625,468
7	GS-NNG C&I Farm-Tap Class 2	(\$314,778)	-11.5%	\$2,732,540	\$2,210,779	2,419,298
8	GS-NNG C&I Farm-Tap Class 3	(\$47,839)	-6.1%	\$780,571	\$683,471	747,936
9	NNG C&I INT Class 2	(\$112,847)	-1.8%	\$6,431,619	\$5,620,919	6,958,564
10	NNG C&I INT Class 3	(\$329,121)	-3.4%	\$9,770,948	\$8,669,731	10,732,921
11	NNG Agriculture Grain Dryer - Class 1	\$58,586	8.2%	\$713,545	\$579,568	717,492
12	NNG Agriculture Grain Dryer - Class 2	\$291,157	11.0%	\$2,651,811	\$2,377,385	2,943,146
13	NNG Electric Generation - Class 1	\$2,488	2.5%	\$98,081	\$82,995	102,746
14	NNG C&I Firm/Interruptible Class 2	(\$2,014)	-2.4%	\$82,347	\$69,143	85,598
15	GS-CONSOLIDATED Residential Sales	\$5,864,769	19.4%	\$30,189,485	\$19,558,103	28,015,021
16	GS-CONSOLIDATED C&I FIRM Class 1	\$281,008	11.9%	\$2,364,911	\$1,416,190	2,027,473
17	GS-CONSOLIDATED C&I FIRM Class 2	(\$735,495)	-3.6%	\$20,161,678	\$14,852,083	21,262,824
18	GS-CONSOLIDATED C&I FIRM Class 3	(\$42,991)	-3.2%	\$1,337,791	\$1,112,708	1,592,997
19	CONSOLIDATED C&I INT Class 2	(\$27,153)	-2.2%	\$1,220,519	\$1,026,687	1,645,860
20	CONSOLIDATED C&I INT Class 3	(\$45,531)	-4.5%	\$1,022,176	\$874,901	1,402,534
21	CONSOLIDATED C&I INT Class 4	\$38,460	2.3%	\$1,645,500	\$1,523,285	2,441,944
22	CONSOLIDATED Agriculture Grain Dryer - Class 1	\$5,020	11.2%	\$44,790	\$33,064	53,005
23	CONSOLIDATED Agriculture Grain Dryer - Class 2	\$19,434	13.3%	\$145,797	\$125,606	201,357
24	CONSOLIDATED Electric Generation - Class 1	\$253	2.4%	\$10,409	\$8,511	13,644
25	CONSOLIDATED C&I Firm/Interruptible Class 2	(\$5,302)	-2.9%	\$185,817	\$150,037	240,522
26	Transport-NNG C&I FIRM Class 2	(\$110,802)	-30.1%	\$367,598	\$0	1,737,943
27	Transport-NNG C&I FIRM Class 3	(\$195,304)	-25.3%	\$770,878	\$0	5,495,990
28	Transport-NNG C&I FIRM Class 4	\$52,404	79.5%	\$65,902	\$0	1,236,385
29	Transport-NNG C&I FIRM Class 5 - CIP Exempt	\$394,953	920.8%	\$42,895	\$0	6,899,557
30	Transport-NNG Electric Generation FIRM Class 2 - CIP Exempt	(\$233,341)	-69.4%	\$336,110	\$0	61,911,844
31	Transport-NNG C&I INT Class 2	(\$49,080)	-24.9%	\$197,431	\$0	1,434,393
32	Transport-NNG C&I INT Class 3	(\$788,823)	-40.5%	\$1,946,727	\$0	19,092,932
33	Transport-NNG C&I INT Class 4	\$55,130	9.0%	\$612,700	\$0	12,139,803
34	Transport-NNG C&I INT Class 5	\$130,738	39.4%	\$331,610	\$0	9,030,592
35	Transport-NNG C&I INT Class 5 - CIP Exempt	(\$939,200)	-80.7%	\$1,163,675	\$0	251,552,507
36	Transport-NNG Electric Generation INT Class 2	\$51,963	102.7%	\$50,593	\$0	1,307,632
37	Transport-NNG Electric Generation INT Class 2 - CIP Exempt	\$103,741	598.0%	\$17,348	\$0	2,506,299
38	Transport-NNG C&I Firm/Interruptible Class 2	(\$14,369)	-23.5%	\$61,154	\$0	397,233
39	Transport-NNG C&I Firm/Interruptible Class 3	(\$314,578)	-33.1%	\$950,538	\$0	8,777,361
40	Transport-NNG C&I Firm/Interruptible Class 4	\$201,283	87.1%	\$231,033	\$0	4,496,130
41	Transport-NNG C&I Firm/Interruptible Class 5	\$75,357	49.8%	\$151,318	\$0	4,264,723
42	Transport-NNG C&I Firm/Interruptible Class 5 - CIP Exempt	\$2,341,728	743.9%	\$314,812	\$0	58,639,852
43	Transport for Resale	(\$13,734)	-47.5%	\$28,935	\$0	328,989
44	LVJ-NNG Flex Transport (Cust "A")	(\$71,866)	-33.0%	\$217,865	\$0	4,705,727
45	LVI-NNG Flex Transport (Cust "B")	\$0	0.0%	\$0	\$0	0
46	LVI-NNG Flex Transport (Cust "C")	\$0	0.0%	\$0	\$0	0
47	LVI-NNG Flex Transport (Cust "D")	\$0	0.0%	\$0	\$0	0
48	LVJ-NNG Flex Transport (Cust "E")	\$0	0.0%	\$0	\$0	0
49	LVJ-NNG Flex Transport (Cust "F")	(\$61,989)	-32.9%	\$188,538	\$0	3,922,750
50	LVJ-NNG Flex Transport (Cust "G")	(\$19,449)	-32.3%	\$60,161	\$0	1,249,960
51	Transport-CONSOLIDATED C&I FIRM Class 2	(\$96,688)	-29.2%	\$331,145	\$0	1,506,042
52	Transport-CONSOLIDATED C&I FIRM Class 2 - CIP Exempt	(\$3,817)	-35.6%	\$10,708	\$0	60,185
53	Transport-CONSOLIDATED C&I FIRM Class 3	(\$160,234)	-25.2%	\$636,823	\$0	4,619,969
54	Transport-CONSOLIDATED C&I FIRM Class 4	\$60,957	80.1%	\$76,122	\$0	1,440,128
55	Transport-CONSOLIDATED C&I FIRM Class 5 - CIP Exempt	\$2,723,155	1034.3%	\$263,290	\$0	47,101,307
56	Transport-CONSOLIDATED C&I INT Class 2	(\$16,898)	-25.0%	\$67,608	\$0	495,330
57	Transport-CONSOLIDATED C&I INT Class 3	(\$184,347)	-40.2%	\$458,896	\$0	4,313,439
58	Transport-CONSOLIDATED C&I INT Class 4	\$6,843	8.9%	\$76,471	\$0	1,505,000
59	Transport-CONSOLIDATED C&I INT Class 5	\$73,296	43.8%	\$167,454	\$0	4,743,731
60	Transport-CONSOLIDATED C&I Firm/Interruptible Class 3	(\$18,561)	-34.2%	\$54,237	\$0	470,213
61	Transport-CONSOLIDATED C&I Firm/Interruptible Class 5 - CIP Exempt	\$489,081	758.2%	\$64,504	\$0	12,020,535

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	48,109	\$9.70	\$466,617	\$12.37	\$595,108
2		1.00	81,381	\$23.45	\$1,908,469	\$12.37	\$1,006,683
3		1.25	434,804	\$4.73	\$2,055,171	\$12.37	\$5,378,525
4		2.00	13,741,580	\$12.37	\$170,040,637	\$12.37	\$169,983,345
5		3.00	583,467	\$8.85	\$5,163,978	\$12.37	\$7,217,487
6		4.00	4,002,016	\$22.22	\$88,904,812	\$12.37	\$49,504,938
7		6.00	1,027,815	\$38.83	\$39,906,116	\$12.37	\$12,714,072
8		8.00	42,727	\$109.92	\$4,696,355	\$12.37	\$528,533
9							
10	Subtotal: Plastic		19,961,899		\$313,142,155		\$246,928,691
11							
12	Steel	0.75	8,286	\$21.27	\$176,261	\$11.62	\$96,283
13		1.00	72,648	\$14.76	\$1,072,627	\$11.62	\$844,170
14		1.25	442,659	\$13.60	\$6,019,885	\$11.62	\$5,143,698
15		1.50	103,723	\$11.50	\$1,192,370	\$11.62	\$1,205,261
16		2.00	3,100,809	\$11.62	\$36,021,651	\$11.62	\$36,031,401
17		2.50	1,110	\$6.37	\$7,068	\$11.62	\$12,898
18		3.00	878,637	\$9.06	\$7,961,453	\$11.62	\$10,209,762
19		4.00	1,581,910	\$36.64	\$57,956,997	\$11.62	\$18,381,794
20		6.00	610,024	\$53.08	\$32,378,800	\$11.62	\$7,088,479
21		8.00	427,642	\$58.53	\$25,030,612	\$11.62	\$4,969,200
22		10.00	90,736	\$20.88	\$1,895,020	\$11.62	\$1,054,352
23		12.00	138,578	\$258.06	\$35,760,966	\$11.62	\$1,610,276
24		16.00	27,290	\$291.87	\$7,965,186	\$11.62	\$317,110
25							
26	Subtotal: Steel		7,484,052		\$213,438,896		\$86,964,684
27							
28	Company Total		27,445,951		\$526,581,051		\$333,893,375
29							
30							

31 Derivation of Customer and Capacity Related Costs for Distribution Mains

	Cost	Demand Adj. %	Demand Adj. \$	Adj. Cost	Percentage
34 Total System Cost of Mains in Service	\$526,581,051			\$526,581,051	
35 Minimum System Cost of Mains in Service	\$333,893,375			\$295,826,954	0.562 = Customer Related
36 Cost in Excess of Minimum System	\$192,687,676	19.76%	\$38,066,421	\$230,754,097	0.438 = Capacity Related
37					